



OHIO AUDITOR OF STATE
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT PAYMENTS FOR HOME HEALTH AND WAIVER SERVICES

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

RE: A-Plus Care, Inc.
Ohio Medicaid Number: 2996923 National Provider Identifier: 1649457383

We were engaged to examine compliance with specified Medicaid requirements for select payments for home health and waiver services during the period of July 1, 2020 through June 30, 2022 for A-Plus Care, Inc. We tested the following select payments:

- All instances in which a service was billed during a potential inpatient hospital stay;
- Select service dates for recipients with services at the same address on the same day;
- Select instances in which A-Plus Care and another Ohio Medicaid provider were reimbursed for services for the same recipient on the same day; and
- A sample of home health aide payments and any additional payments for the same recipients on the same date of service as the sampled payments.

A-Plus Care entered into an agreement with the Ohio Department of Medicaid (the Department) to provide services to Medicaid recipients and to adhere to the terms of the provider agreement, Ohio Revised Code, Ohio Administrative Code, and federal statutes and rules, including the duty to maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions. Management of A-Plus Care is responsible for its compliance with the specified requirements.

A-Plus Care is a Medicare certified home health agency (MCHHA) and received payment of approximately \$9.1 million for over 337,000 home health and waiver services¹. A-Plus Care has one location in Loveland, Ohio.

The scope of the engagement was limited to fee-for-service and payments from three Medicaid managed care entities. All rules and code sections relied upon in this report were those in effect during the examination period and may be different from those currently in effect.

¹ Payment data from the Medicaid Information Technology System.

Results

Provider Qualifications

Ohio Admin. Code § 5160-1-17.2(H) specifies that in signing the Medicaid provider agreement, a provider agrees that the individual practitioner, nor any owner, director or employee of the company is not currently subject to sanction under Medicare, Medicaid, or Title XX; or is otherwise prohibited from providing services to Medicaid beneficiaries.

We identified 103 practitioners in the service documentation for the selected services and compared their names, along with all identified administrative staff and owners, to the Office of Inspector General exclusion database and the Department's exclusion/suspension list and found no matches.

According to Ohio Admin. Code § 5160-12-01(G), home health nursing and skilled therapy services require the skills of and be performed by a licensed practitioner.

Based on the e-License Ohio Professional Licensure System, the licenses for all six nurses and one skilled therapist were current and valid on the first date of service in our selected services and were valid during the remainder of the examination period.

Service Authorization

All home health providers are required by Ohio Admin. Code § 5160-12-03(B)(3)(b)² to create a plan of care for recipients indicating the type of services to be provided to the recipient.

We obtained signed plans of care from A-Plus Care for the sampled home health aide payments and confirmed all payments were supported by a signed plan of care.

Service Documentation

An MCHHA must maintain documentation of home health services that includes, but is not limited to, clinical and time keeping records that indicate the date and time span of the service and the type of service provided in accordance with Ohio Admin. Code § 5160-12-03(B)(9). Additionally, personal care aide services require the signatures of the provider verifying the service delivery upon completion of service delivery. Ohio Admin. Code § 5160-46-04(A).

We obtained service documentation from A-Plus Care and compared it to the required elements. We also compared units billed to documented duration and compared payments by recipient and the rendering practitioner to identify any overlapping services.

Services During Potential Inpatient Hospital Stay Exception Test

The 44 payments³ examined consisted of seven recipients in which the reported date of service occurred during a potential inpatient hospital stay. We requested verification from the rendering hospital to confirm dates of admission and discharge for each of the seven recipients. The rendering hospitals for two of the recipients did not respond to our request for confirmation; therefore, we were unable to determine whether services were billed during the hospital stay. For one of these recipients, there was one instance in which there was no documentation from A-Plus Care to support the payment.

² This rule refers to the Medicare Benefit Policy Manual which requires that the plan of care be signed by the recipient's treating physician.

³ These payments consisted of home health aide (G0156), personal care aide (T1019) and a registered nursing (RN) assessment (T1001).

Results (Continued)

For three of the confirmed recipients, we determined the recipient was not inpatient at the hospital on the date of service or was admitted after the service examined. Finally, for the remaining two recipients, we determined A-Plus Care billed for 18 services it did not render as the hospital confirmed the recipient was an inpatient on the date of service.

These 19 errors resulted in the improper payment amount of \$442.55.

Recipients at Shared Address Exception Test

The 74 payments⁴ examined consisted of five addresses each with at least two recipients receiving services on the same day. All payments were supported by documentation that contained the required elements and there were no services overlapping in time indicated from the documents.

Recipients with Services from A-Plus Care and Another Agency Exception Test

The 93 payments⁵ examined consisted of three dates of service each for 15 recipients in which both A-Plus Care and another Ohio Medicaid provider were reimbursed for the same recipient on the same day. These two agencies are owned by related individuals. We obtained supporting documentation for these services from both agencies.

We found no instances of overlapping services and noted A-Plus Care and the other Medicaid provider were not rendering the same service; however, in 23 instances the same individual was the rendering aide for both agencies. In 10 of these instances, there was no break in time in between services billed for the same recipient on the same day by the same aide.

Home Health Aide Services Sample

All 83 home health aide payments and 75 additional payments⁶ on the same recipient date of service (RDOS)⁷ as the sampled home health aide payments were supported by service documentation containing the required elements.

Recommendation

A-Plus Care should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. In addition, A-Plus Care should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. A-Plus Care should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Internal Control over Compliance

A-Plus Care is responsible for establishing and maintaining effective internal control over compliance with the Medicaid requirements. We did not perform any test of the internal controls and we did not rely on the internal controls in determining our examination procedures. Accordingly, we do not express an opinion on the effectiveness of A-Plus Care's internal control over compliance.

⁴ These payments consisted of home health aide, personal care aide and RN nursing (G0299) services.

⁵ These payments consisted of home health aide, RN nursing and a RN assessment.

⁶ These payments consisted of home health aide, RN nursing, personal care aide, physical therapy (G0151) and a RN assessment.

⁷ An RDOS is defined as all services for a given recipient on a specific date of service.

Basis for Disclaimer of Opinion

We tested 44 payments in which the date of service overlapped a potential inpatient hospital stay. We confirmed that the recipient was inpatient for 18 of these payments (41 percent) and that the date of service was not the date of the hospital admission or discharge. A-Plus Care submitted service documentation with time in and time out and activities performed for these 18 visits on dates in which the recipient was in the hospital and the service could not have been rendered.

In addition, we noted instances in which the activities performed on the documentation were copied from one week to the next indicating that actual activities are not being recorded. We also noted an instance in which it appeared the recipient's signature and the aide's signature were affixed by the same hand. Lastly, we noted instances in which A-Plus and another Ohio Medicaid provider billed for services for the same recipient and service date which were rendered by the same aide during one continuous shift.

As a result, we were unable to gain assurance on the reliability of the service documentation obtained for this engagement.

Disclaimer of Opinion

Our responsibility is to express an opinion on A-Plus Care's compliance with select Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Because of the limitation on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on A-Plus Care's compliance with the specified Medicaid requirements for the period of July 1, 2020 through June 30, 2022.

We are required to be independent of A-Plus Care and to meet our ethical responsibilities, in accordance with the ethical requirements established by the American Institute of Certified Public Accountants related to our compliance examination. This report is intended solely for the information and use of A-Plus Care, the Department and other regulatory and oversight bodies, and is not intended to be, and should not be used by anyone other than these specified parties.



Keith Faber
Auditor of State
Columbus, Ohio

February 21, 2024

OHIO AUDITOR OF STATE KEITH FABER



A-PLUS CARE, INC.

WARREN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 4/4/2024

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