



OHIO AUDITOR OF STATE KEITH FABER



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

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

RE: Great Home Healthcare. LLC
Ohio Medicaid Number: 0092606

National Provider Identifier: 1043533524

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation, and service authorization related to the provision of select home health services during the period of January 1, 2020 through December 31, 2022 for Great Home Healthcare. LLC (Great Home). We tested the following services:

- A sample of personal care aide services and any additional aide services on the same recipient date of service (RDOS)¹ as the sampled services;
- A sample of home health aide services and any additional aide services on the same RDOS as the sampled services; and
- A sample of registered nursing (RN) services.

Great Home 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 Great Home is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements examined. Our responsibility is to express an opinion on Great Home's compliance with the specified Medicaid requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Great Home complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Great Home and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination.

An examination involves performing procedures to obtain evidence about whether Great Home complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on Great Home's compliance with the specified requirements.

¹ A RDOS is defined as all services for a given recipient on a specific date of service.

Internal Control over Compliance

Great Home 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 the Great Home's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed, in a material number of instances, one continuous shift for personal care aide services were billed as two separate shifts which resulted in the payment of two base rates.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Great Home has complied, in all material respects, with the select requirements of home health and waiver services for the period of January 1, 2020 through December 31, 2022.

Our testing was limited to the specified Medicaid requirements detailed in the Compliance Section. We did not test other requirements and, accordingly, we do not express an opinion on Great Home's compliance with other requirements.

This report is intended solely for the information and use of Great Home, 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

November 25, 2024

COMPLIANCE SECTION

Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each State's Medicaid program. The rules and regulations for the program are specified in the Ohio Administrative Code and the Ohio Revised Code. Medicaid providers must "maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions" for a period of six years from receipt of payment or until any audit initiated within the six year period is completed. Providers must furnish such records for audit and review purposes per Ohio Admin. Code 5160-1-17.2(D) and (E).

Great Home is a Medicare certified home health agency (MCHHA) with one location in Columbus, Ohio. Great Home received payment of approximately \$2.9 million under the provider number examined for over 61,000 home health and waiver services.²

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Great Home's claims for payment complied with Ohio Medicaid regulations. Please note that 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.

The scope of the engagement was limited to home health and waiver services, as specified below, for which Great Home billed with dates of service from January 1, 2020 through December 31, 2022 and received payment.

We obtained Great Home's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed all services paid at zero, third-party payments, co-payments, Medicare crossover claims and managed care encounters. From the total paid services population, we selected the following services:

- A sample of personal care aide (procedure code T1019) services and any additional aide services on the same RDOS as the sampled services (Personal Care Aide Services Sample);
- A sample of state home health aide (G0156) services and any additional aide services on the same RDOS as the sampled services (Home Health Aide Services Sample); and
- A sample of RN (G0299) services (RN Services Sample).

The calculated sample sizes are shown in **Table 1**.

Table 1: Samples			
Universe	Population Size	Sample Size	Selected Services
Personal Care Aide Services (T1019)	6,325 RDOS	78 RDOS	175
Additional Aide Services (G0156)			<u>10</u>
Total Personal Care Aide and Additional Services			185
Home Health Aide Services (G0156)	9,771 RDOS	78 RDOS	117
Additional Aide Services ¹			<u>47</u>
Total Home Health Aide and Additional Services			164
RN Services (G0299)	5,376 RDOS	60 RDOS	87
Total			436

¹ These services consisted of seven T1019 and 40 personal care (PT624) services.

² Payment data from the Medicaid claims database.

Purpose, Scope, and Methodology (Continued)

A notification letter was sent to Great Home setting forth the purpose and scope of the examination. During the entrance conference, Great Home described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic health record system used, reviewed service documentation and verified professional licensure. We sent preliminary results to Great Home and it subsequently submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

Results

The summary results are shown in **Table 2**. The non-compliance and basis for findings is discussed below in further detail.

Table 2: Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Personal Care Aide Services	175	12	12	\$163.02
Additional Aide Services	10	0	0	\$0.00
Total Personal Care Aide and Additional	185	12	12	\$163.02
Home Health Aide Services	117	2	2	\$15.78
Additional Aide Services	47	0	0	\$0.00
Total Home Health Aide and Additional	164	2	2	\$15.78
RN Services	87	4	4	\$198.27
Total	436	18	18	\$377.07

A. Provider Qualifications

Exclusion or Suspension List

Per Ohio Admin. Code 5160-1-17.2(H), in signing the Medicaid provider agreement, a provider agrees that the individual practitioner 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 48 practitioners in the service documentation for the selected services and compared their names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We also compared identified owner and administrative staff names to the same database and exclusion/suspension list. We found no matches.

Nursing Services

Per Ohio Admin. Code 5160-12-01(G), home health nursing 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 five nurses were current and valid on the first date found in our selected services and were valid during the remainder of the examination period.

Personal Care Aide Services

Per Ohio Admin. Code 5160-46-04(A)(7), a MCHHA will ensure that personal care aides obtain and maintain first aid certification. We obtained first aid certificates from Great Home. All 19 personal care aides had the required first aid certification for the selected dates of service.

B. Service Documentation

Per Ohio Admin. Code 5160-12-03(B)(9), the 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.

For personal care services, the provider must maintain and retain all required documentation including, but not limited to, documentation of tasks performed or not performed, arrival and departure times and the signatures of the provider verifying the service delivery upon completion of service delivery in accordance with Ohio Admin. Code 5160-46-04(A), 5160-31-05(B) and 173-39-02.11(C)(6)(b).

We obtained service documentation from Great Home and compared it to the required elements. We also compared units billed to documented duration, services by recipient, and rendering practitioner to identify any overlapping services. For errors where the units billed exceeded documented duration, the improper payment was based on the unsupported units.

Personal Care Aide Services Sample

The 175 sampled services examined contained nine instances in which one continuous shift was billed as two separate shifts and three instances in which the units billed exceeded documented duration. These 12 errors resulted in an improper payment of \$163.02.

All 10 additional aide services were supported by documentation that contained the required elements.

Home Aide Services Sample

The 117 sampled services examined contained two instances in which one continuous shift was billed as two separate shifts. These two errors resulted in an improper payment of \$15.78.

All 47 additional aide services were supported by documentation that contained the required elements.

RN Services Sample

The 87 sampled services examined contained three instances in which an LPN service was billed as an RN service which resulted in an overpayment and one instance in which there was no documentation to support the payment. These four errors resulted in an improper payment of \$198.27.

Recommendation

Great Home 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, Great Home should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Great Home should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

C. Authorization to Provide Services

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

We obtained plans of care from Great Home and confirmed if there was a plan of care that covered the selected date of service, authorized the type of service, and was signed by a physician. We limited our testing of service authorization to the sampled home health aide services.

Home Health Aide Services Sample

All 117 sampled services were supported by a signed plan of care.

We noted 16 instances in which the plan of care was signed after the service was submitted for reimbursement. Per Ohio Admin. Code 5160-12-03(B)(9), all documentation must be completed prior to billing for services provided. The number of days between the plan of care signature date and billed date ranged from two to 50, with an average of 18 days.

Great Home indicated that it utilized continuation orders for the duration of time between certification periods. We requested and obtained continuation orders for the 16 instances noted above and confirmed there was a continuation order signed by the recipient's physician prior to the date of service for all instances.

Official Response

Great Home declined to submit an official response to the results noted above.

³ This rule refers to the Medicare Benefit Policy Manual which requires that the plan of care be signed by the recipient's treating physician.

OHIO AUDITOR OF STATE KEITH FABER



GREAT HOME HEALTHCARE. LLC

FRANKLIN 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 12/24/2024

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