



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 SERVICES

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

RE: Elumina Home Health, Inc. (formerly Hallmark Home Care, Inc.)
Ohio Medicaid Number: 0974058 National Provider Identifier: 1699886382

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 Elumina Home Health, Inc. (Elumina) formerly known as Hallmark Home Care, Inc. 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 physical therapy services.

Elumina 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 Elumina 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 Elumina'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 Elumina complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Elumina 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 Elumina 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 Elumina'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

Elumina 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 Elumina's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that Elumina did not require personal care aides to be properly certified for first aid during the examination period. In addition, in a material number of instances, Elumina had no documentation or plan of cares to support services, plan of cares that were missing physician signatures or didn't authorize the service, and instances in which the units billed exceeded the documented duration of the service.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Elumina has complied, in all material respects, with the select requirements of home health 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 Elumina's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$9,868.42. This finding plus interest in the amount of \$1,135.54 (calculated as of February 6, 2025) totaling \$11,003.96 is due and payable to the Department upon its adoption and adjudication of this examination report. Services billed to and reimbursed by the Department, which are not validated in the records, are subject to recoupment through the audit process per Ohio Admin. Code 5160-1-27.

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

March 12, 2025

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).

Elumina is a Medicare certified home health agency (MCHHA) with two locations in Columbus and Portsmouth, Ohio. Elumina received payment of approximately \$3.2 million under the provider number examined for approximately 49,000 home health and waiver services.² In August 2024, Hallmark Home Care, Inc. changed its name to Elumina Home Health, Inc. when it was acquired by Monad Health Cbus LLC. Elumina stated it has been unable to report this change to the Department via the Provider Network Management System due to an outstanding contract.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Elumina'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 select home health and waiver services, as specified below, for which Elumina billed with dates of service from January 1, 2020 through December 31, 2022 and received payment.

We obtained Elumina'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 waiver 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 plan 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 physical therapy (G0151) services (Physical Therapy 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)	10,750 RDOS	77 RDOS	91
Additional Aide Services (G0156)			<u>7</u>
Total Personal Care Aide and Additional Services			98
Home Health Aide Services (G0156)	11,986 RDOS	77 RDOS	79
Additional Aide Services (T1019)			<u>2</u>
Total Home Health Aide and Additional Services			81
Physical Therapy Services (G0151)	4,360	60	60
Total			239

² Payment data from the Medicaid claims database.

Purpose, Scope, and Methodology (Continued)

A notification letter was sent to Elumina setting forth the purpose and scope of the examination. During the entrance conference, Elumina described its documentation practices and billing process. During fieldwork, we obtained and reviewed service documentation and verified professional licensure. We sent preliminary results to Elumina 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**. While certain payments had more than one error, only one finding was made per payment. 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	91	91	95	\$7,978.69
Additional Aide Services	<u>7</u>	<u>1</u>	<u>1</u>	<u>\$41.65</u>
Total Personal Care Aide and Additional	98	92	96	\$8,020.34
Home Health Aide Services	79	19	26	\$792.18
Additional Aide Services	<u>2</u>	<u>2</u>	<u>2</u>	<u>\$278.02</u>
Total Home Health Aide and Additional	81	21	28	\$1,070.20
Physical Therapy Services	60	11	11	\$777.88
Total	239	124	135	\$9,868.42

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 40 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.

Physical Therapy Services

Per Ohio Admin. Code 5160-12-01(G), physical therapy services require the skills of and are to be performed by a licensed therapist or therapy assistant within their scope of practice. Based on the e-License Ohio Professional Licensure System, the licenses for all six physical therapists 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. Elumina was unable to provide first aid certificates for the 24 personal care aides providing services on our selected dates of service.

A. Provider Qualifications (Continued)

Personal Care Aide Services Sample

The 91 services examined contained 86 services rendered by aides who did not meet the first aid certification requirement. These errors are included in the improper payment of \$7,978.69.

Home Health Aide Services Sample

The two additional personal care aide services examined on the same day as the sampled RDOS were rendered by aides who did not meet the first aid certification requirement. These errors resulted in an improper payment amount of \$278.02.

Recommendation

Elumina should review the Ohio Medicaid rules and improve its internal controls to ensure all personnel meet applicable requirements prior to rendering direct care services. Elumina should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

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).

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

Personal Care Aide Services Sample

The 91 sampled services examined contained four instances in which the units billed exceeded the documented duration and five instances in which there was no documentation to support the service. These nine errors are included in the improper payment of \$7,978.69.

The 10 additional aide services examined contained one instance in which there was no documentation to support the service. This error resulted in an improper payment of \$41.65.

Home Health Aide Services Sample

The 79 sampled services examined contained 10 instances in which there was no documentation to support the service and one instance in which the units billed exceeded the documented duration. These 11 errors are included in the improper payment of \$792.18.

The two remaining additional aide services examined were supported by documentation containing the required elements.

B. Service Documentation (Continued)

Physical Therapy Services Sample

The 60 sampled services examined contained five instances in which there was no documentation to support the service and three instances in which the arrival and departure times were not documented. These eight errors are included in the improper payment of \$777.88.

Recommendation

Elumina 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, Elumina should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Elumina 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 Elumina 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 and physical therapy services.

Home Health Aide Services Sample

The 79 sampled services contained 11 instances in which there was no plan of care to authorize the service and four instances in which the plan of care was not signed by the physician. These 15 errors are included in the improper payment of \$792.18.

Also, in 18 instances 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 three to 129, with an average of 39 days.

Physical Therapy Services Sample

The 60 sampled services contained the following errors regarding plan of cares:

- One instance in which there was no plan of care;
- One instance in which the plan of care was not signed by the physician; and
- One instance in which the plan of care did not authorize physical therapy services.

These three errors are included in the improper payment of \$777.88.

Also, in 19 instances the plan of care was signed after the service was submitted for reimbursement. The number of days between the plan of care signature date and billed date ranged from two to 378, with an average of 34 days.

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.

Elumina Home Health, Inc. (formerly Hallmark Home Care, Inc.)
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Recommendation

Elumina should establish a system to ensure that plans of care authorizing the service are obtained prior to submitting claims for services to the Department. Elumina should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

Official Response

Elumina declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



ELUMINA HOME HEALTH, INC. (FORMERLY HALLMARK HOME HEALTH CARE, INC.)

SCIOTO 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 3/25/2025

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This report is a matter of public record and is available online at
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