



OHIO AUDITOR OF STATE  
**KEITH FABER**





# 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: Sanctuary Home Health Care, LLC  
Ohio Medicaid Number: 0108130

National Provider Identifier: 1538429147

We were engaged to examine compliance with specified Medicaid requirements for select payments for home health and waiver services during the period of January 1, 2021 through December 31, 2022 for Sanctuary Home Health Care, LLC (Sanctuary). We tested the following services:

- All potential duplicate services;
- All instances in which a service was billed during a potential inpatient hospital stay;
- All services on 10 select dates of service (DOS) for recipients residing at the same address;
- A sample of state plan home health aide services and all like aide services on the same recipient date of service (RDOS)<sup>1</sup>; and
- A sample of home health licensed practical nursing (LPN) services.

Sanctuary 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. Sanctuary is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements examined.

### ***Internal Control over Compliance***

Sanctuary 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 Sanctuary's internal control over compliance.

### **Basis for Disclaimer of Opinion**

There were 32 instances in which a recipient was confirmed to be a hospital inpatient and Sanctuary had documentation to support that a service was rendered during the hospitalization. In addition, in 24 instances the documentation indicated the recipient was hospitalized and no service occurred; however, Sanctuary billed for a service and received reimbursement.

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<sup>1</sup> An RDOS is defined as all services for a given recipient on a specific date of service.

Furthermore, we found material non-compliance based on no documentation to support the reimbursement, overlapping services rendered by the same practitioner with no group modifier, units billed greater than documented units, and no plan of care.

Due to these inconsistencies, we were unable to gain assurance on the reliability of the service documentation.


### **Disclaimer of Opinion**

Our responsibility is to express an opinion on Sanctuary'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 (AICPA). 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 Sanctuary's compliance with the specified Medicaid requirements for the period of January 1, 2021 through December 31, 2022.

We identified improper Medicaid payments in the amount of \$8,286.20. This finding plus interest in the amount of \$1,569.84 (calculated as of July 22, 2025) totaling \$9,856.04 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 in accordance with Ohio Admin. Code 5160-1-27. If waste and abuse are suspected or apparent, the Department and/or the Office of the Attorney General will take action to gain compliance and recoup inappropriate or excess payments per Ohio Admin. Code 5160-1-29(B)<sup>2</sup>.

We are required to be independent of Sanctuary and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination. This report is intended solely for the information and use of 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  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

August 11, 2025

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<sup>2</sup> "Waste" means any preventable act such as inappropriate utilization of services or misuse of resources that results in unnecessary expenditures to the Medicaid program. "Abuse" means provider practices that are inconsistent with sound fiscal, business, or medical practices, and result in an unnecessary cost to the Medicaid program, or in reimbursement for services that are not medically necessary or that fail to meet professionally recognized standards for health care. See Ohio Admin. Code 5160-1-29(A) and 42 C.F.R. § 455.2.

## 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. Per Ohio Admin. Code 5160-1-17.2(D) and (E) providers must furnish such records for audit and review purposes.

Sanctuary is a Medicare Certified Home Health Agency (provider type 60) located in Columbus, Ohio and received payment of \$5.6 million under the provider number examined for over 121,000 services<sup>3</sup>.

**Table 1** contains the procedure codes included in this compliance examination.

<b>Table 1: Home Health and Waiver Services</b>	
<b>Procedure Code</b>	<b>Description</b>
G0156	State Plan Home Health Aide, 15 minutes
G0299	State Plan Home Health Registered Nursing (RN), 15 minutes
G0300	State Plan Home Health LPN, 15 minutes
T1019	Waiver Personal Care Aide, 15 minutes

Source: Appendix to Ohio Admin. Code 5160-46-06, 5160-12-05

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Sanctuary'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 services as specified below, for which Sanctuary billed with dates of service from January 1, 2021 through December 31, 2022 and received payment.

We obtained Sanctuary'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, co-payments, third-party payments, Medicare crossover claims and managed care encounters. The scope of our examination included testing procedures related to select services as identified in the Independent Auditor's Report.

The exception tests and calculated sample sizes are shown in **Table 2**.

<b>Table 2: Exception Tests and Samples</b>			
<b>Universe</b>	<b>Population Size</b>	<b>Sample Size</b>	<b>Selected Services</b>
<b>Exception Tests</b>			
Potential Duplicate Services (G0300)	48		48
Services During Potential Inpatient Hospital Stay (G0156, G0299, G0300 and T1019)	91		91

<sup>3</sup> Payment data from the Medicaid claims database.

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Table 2: Exception Tests and Samples			
All Services on 10 DOS for Two Recipients Residing at the Same Address (G0300 and G0299)	120		120
<b>Samples</b>			
State Plan Home Health Aide Services (G0156)	15,998 RDOS	60 RDOS	95
Like Aide Services on the Same RDOS (T1019)			<u>3</u>
Total			98
State Plan Home Health LPN Services (G0300)	23,327 RDOS	60 RDOS	103
<b>Total</b>			<b>460</b>

A notification letter was sent to Sanctuary setting forth the purpose and scope of the examination. During the entrance conference, Sanctuary described its documentation practices and billing process. During fieldwork, we reviewed service authorization, service documentation and provider qualifications. We sent preliminary results to Sanctuary and it submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

## Results

The summary results are shown in **Table 3**. While certain payments had more than one error, only one finding was made per service. The non-compliance and basis for findings is discussed below in further detail.

Table 3: Results				
Universe	Services Examined	Non-compliance Errors	Non-compliant Services	Improper Payment
<b>Exception Tests</b>				
Potential Duplicate Services	48	18	18	\$758.98
Services During Potential Inpatient Hospital Stay	91	77	69	\$3,223.59
All Services on 10 DOS for Two Recipients Residing at the Same Address	120	58	58	\$2,426.10
<b>Samples</b>				
State Plan Home Health Aide Services	95	18	15	\$575.22
Like Aide Services on the Same RDOS	<u>3</u>	<u>0</u>	<u>0</u>	<u>\$0.00</u>
Total	98	18	15	\$575.22
State Plan Home Health LPN Services	103	39	31	\$1,302.31
<b>Total</b>	<b>460</b>	<b>210</b>	<b>191</b>	<b>\$8,286.20</b>

### 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.

In total, 31 practitioners were identified in the service documentation for the selected services and their names, including administrators, were compared to the Office of Inspector General exclusion database and the Department's exclusion/suspension list and found no matches.

## **A. Provider Qualifications (Continued)**

### *Waiver Personal Care Aide Services*

In accordance with Ohio Admin. Code 5160-46-04(A)(7)(a)(ii), a MCHHA shall ensure that personal care aides obtain and maintain first aid certification prior to commencing service delivery. Sanctuary provided proof of first aid certification for the one aide who rendered personal care aide services in our testing.

### *State Plan Nursing Services*

According to the Ohio Admin. Code 5160-12-01(G)(1), home health nursing services require the skills of and be performed by a licensed RN or LPN. Based on the e-License Ohio Professional Licensure System, the licenses for the eight nurses identified in the service documentation were current, valid on the first date of service in our selected services and were valid during the remainder of the examination.

## **B. Service Documentation**

In accordance with 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.

Requirements for waiver personal care services indicate the provider must maintain and retain all required documentation including, but not limited to, documentation of tasks performed or not performed, and arrival and departure times in accordance with Ohio Admin. Code 5160-46-04(A).

Documentation was provided from Sanctuary and compared to the required elements and units billed to the documented duration.

### *Potential Duplicate Services Exception Test*

The 48 services examined contained 18 instances in which there was no service documentation to support the reimbursement. These 18 errors resulted in the improper payment amount of \$758.98.

### *Services During Potential Inpatient Hospital Stay Exception Test*

The 91 payments examined consisted of 11 recipients in which the reported date of service occurred during a potential inpatient hospital stay. Verification was requested from the rendering hospitals to confirm dates of admission and discharge. Two of the rendering hospitals did not respond to our request for confirmation; therefore, we were unable to determine whether the 31 associated services were billed during a hospital stay. These 31 services contained 11 instances in which the documentation indicated the recipient was in the hospital and five instances in which there was no documentation to support the reimbursement.

The remaining 60 payments examined contained 53 instances in which the hospital confirmed that the recipient was an inpatient on the date of service and eight instances in which there was no documentation to support the service. These 53 instances in which the hospital confirmed that the recipient was an inpatient on the date of service contained 32 instances in which Sanctuary submitted service documentation including the time in and time out and documentation of the services rendered and 13 instances in which Sanctuary submitted a missed visit note indicating the recipient was in the hospital.

These 77 errors resulted in an improper payment of \$3,223.59.

## **B. Service Documentation (Continued)**

### *All Services on 10 DOS for Two Recipients Residing at the Same Address Exception Test*

The 120 services examined contained the following errors:

- 50 instances in which services rendered by the same practitioner overlapped and the services were not modified as a group service;
- Seven instances in which there was no service documentation to support the reimbursement; and
- One instance in which the documented duration did not support the minimum time required to bill a base rate.

These 58 errors resulted in the improper payment amount of \$2,426.10.

### *State Plan Home Health Aide Services Sample*

The 95 services examined contained the following errors:

- Seven instances in which units billed exceeded documented duration;
- Two instances in which there was no service documentation to support the reimbursement;
- One instance in which the name of the practitioner was not included on the documentation; and
- One instance in which the timesheet did include tasks performed.

These 11 errors are included in the improper payment amount of \$575.22.

The three additional like aide services examined were compliant with the required elements.

### *State Plan Home Health LPN Services Sample*

The 103 services examined contained 20 instances in which there was no service documentation to support the reimbursement. These 20 errors are included in the improper payment amount of \$1,302.31.

## **Recommendation**

Sanctuary should develop and implement procedures to ensure that all billing practices fully comply with requirements contained in Ohio Medicaid rules. In addition, Sanctuary should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement and only submit claims for services rendered. Sanctuary 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 in part by Ohio Admin. Code 5160-12-03(B)(3)(b)<sup>4</sup> to create a plan of care for recipients indicating the type of services to be provided to the recipient and the plan is required to be signed by the recipient's treating physician.

We obtained plans of care from Sanctuary and determined 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.

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<sup>4</sup> This rule refers to the Medicare Benefit Policy Manual which requires that the plan of care be signed by the recipient's treating physician.



**C. Authorization to Provide Services (Continued)**

*State Plan Home Health Aide Services Sample*

The 95 services examined contained six instances in which there was no plan of care to authorize the service billed and one instance in which the plan of care did not authorize aide services. These seven errors are included in the improper payment amount of \$575.22.

*State Plan Home Health LPN Services Sample*

The 103 services examined contained 19 instances in which there was no plan of care to authorize the service billed. These 19 errors are included in the improper payment amount of \$1,302.31.

**Recommendation**

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

**Official Response**

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

# OHIO AUDITOR OF STATE KEITH FABER



**SANCTUARY HOME HEALTH CARE, 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 9/2/2025**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)