



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: Toledo Home Healthcare, LLC  
Ohio Medicaid Number: 0181886      National Provider Identifier: 1609202217

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

- All instances in which more than 14 hours of personal care aide services were billed for the same recipient on the same day;
- A sample of dates of service (DOS) for recipients with services at the same address;
- A sample of recipient dates of service (RDOS)<sup>1</sup> for a specific recipient;
- A sample of personal care aide services and any additional aide services on the same RDOS as the sampled services; and
- A sample of registered nurse (RN) services.

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

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

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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 Toledo's compliance with the specified requirements.

***Internal Control over Compliance***

Toledo 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 Toledo's internal control over compliance.

***Basis for Qualified Opinion***

Our examination disclosed, in a material number of instances, the following noncompliance:

- More than 14 hours of personal care aide services were billed in which the units exceeded the documented duration or billed one continuous shift as two separate shifts;
- Units billed exceeded the documented duration for the sampled services of one specific recipient;
- Documentation was unable to be located to support RN services or the services were rendered by an LPN resulting in an overpayment; and
- First aid certifications for personal care aides was not obtained and/or maintained during the examination period or 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, Toledo 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 Toledo's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$3,075.68. This finding plus interest in the amount of \$538.45 (calculated as of May 27, 2025) totaling \$3,614.13 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 Toledo, 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

July 2, 2025

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## 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).

Toledo is a Medicare certified home health agency (MCHHA) with one location in Toledo, Ohio. Toledo received payment of approximately \$4.1 million under the provider number examined for over 74,000 home health and waiver services.<sup>2</sup>

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Toledo'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 Toledo billed with dates of service from January 1, 2020 through December 31, 2022 and received payment.

We obtained Toledo's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We identified all fee-for-service claims and encounters from one Medicaid managed care entity. We removed all services paid at zero, third-party payments, co-payments, and Medicare crossover claims. The scope of our examination included testing procedures related to the select services as identified in the Independent Auditor's Report.

The calculated exception test and sample sizes are shown in **Table 1**.

<b>Table 1: Exception Test and Samples</b>			
<b>Universe</b>	<b>Population Size</b>	<b>Sample Size</b>	<b>Selected Services</b>
<b>Exception Test</b>			
More than 14 Hours of Aide Services (T1019)			9
<b>Samples</b>			
Services at Shared Addresses <sup>1</sup>	933 DOS	20 DOS	74
Recipient D.W. Services <sup>2</sup>	802 DOS	10 DOS	33
Personal Care Aide Services (T1019)	28,574 RDOS	84 RDOS	118
Additional Aide Services (G0156)			2
Total Personal Care Aide and Additional Services			120
RN Services (G0299)	8,981 RDOS	60 RDOS	97
<b>Total</b>			<b>333</b>

<sup>1</sup>These services consisted of home health aide (G0156), RN (G0299), LPN (G0300) and personal care aide (T1019) services.

<sup>2</sup> These services consisted of G0156, G0299 and T1019.

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**Purpose, Scope, and Methodology (Continued)**

A notification letter was sent to Toledo setting forth the purpose and scope of the examination. During the entrance conference, Toledo 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 Toledo, 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.

<b>Table 2: Results</b>				
<b>Universe</b>	<b>Services Examined</b>	<b>Non-compliant Services</b>	<b>Non-compliance Errors</b>	<b>Improper Payment</b>
<b>Exception Test</b>				
More than 14 Hours of Aide Services	9	5	8	\$455.27
<b>Samples</b>				
Services at Shared Addresses	74	3	3	\$88.58
Recipient D.W. Services	33	2	2	\$55.92
Personal Care Aide Services	118	75	78	\$2,090.36
Additional Aide Services	2	0	0	\$0.00
Total Personal Care Aide and Additional	120	75	78	\$2,090.36
RN Services	97	14	14	\$385.55
<b>Total</b>	<b>333</b>	<b>99</b>	<b>105</b>	<b>\$3,075.68</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.

We identified 36 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 three nurses were current and valid on the first date found in our selected services and were valid during the remainder of the examination period.

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**A. Provider Qualifications (Continued)**

*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. Toledo was unable to provide first aid certificates for 22 of 33 personal care aides providing services on our selected dates of service.

*Personal Care Aide Services Sample*

The 118 services examined contained 24 services rendered by aides for recipients on an Ohio Home Care waiver who did not meet the first aid certification requirement. These errors are included in the improper payment of \$2,090.36.

In addition, there were 42 services rendered by aides for recipients on a MyCare Ohio waiver who were not first aid certified on the selected date of service. We were unable to ascertain through review of Ohio Admin. Code 5160-58-04(C) whether first aid certification was required of aides; therefore, we did not associate an improper payment with these services.

**Recommendation**

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

We also recommend Toledo seek technical assistance from the Department to determine whether aides rendering personal care services to recipients on a MyCare Ohio waiver are required to be first aid certified.

**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 aide 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) and 5160-58-04(C).

We obtained service documentation from Toledo 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. For errors where the number of units billed exceeded documented duration, the improper payment was based on the unsupported units.

*More than 14 Hours of Aide Services Exception Test*

The nine services examined consisted of five DOS in which more than 14 hours of aide services were billed for a recipient. There were five instances in which the units billed exceeded the documented duration and three instances in which one continuous shift was billed as two separate shifts. These eight errors resulted in the improper payment of \$455.27.

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**B. Service Documentation (Continued)**

*Services at Shared Addresses Sample*

The 74 sampled services examined consisted of two addresses in which two recipients received services on the same day. In two instances there was no documentation to support the service and in the remaining instance, the service was rendered by an LPN; however, Toledo billed this as an RN service. These three errors resulted in the improper payment of \$88.58. Furthermore, upon review of the supporting documentation, there were no instances of overlapping services being performed at the same time.

*Recipient D.W. Services Sample*

The 33 sampled services examined contained two instances in which the units billed exceeded the documented duration. These errors resulted in the improper payment of \$55.92.

*Personal Care Aide Services Sample*

The 118 sampled services examined contained eight instances in which the units billed exceeded the documented duration and four instances in which there was no documentation to support the service. These 12 errors are included in the improper payment of \$2,090.36.

The two additional aide services examined were supported by documentation that contained the required elements.

*RN Services Sample*

The 97 services examined contained the following errors:

- Four instances in which the units billed exceeded the documented duration;
- Five instances in which the service was rendered by an LPN; however, it was billed as an RN service; and
- Five instances in which there was no documentation to support the service.

These 14 errors resulted in the improper payment of \$385.55.

**Recommendation**

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

**Official Response**

Toledo submitted an official response to the results of this examination which is presented in the **Appendix**. We did not examine Toledo's response, and accordingly, we express no opinion on it.

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**APPENDIX**



Toledo Home Healthcare LLC  
4230 Secor Rd  
Toledo, Ohio 43623  
tel. 419-214-0200  
fax. 419-214-0180

**Date:** July 3, 2025

Since the audit process, we have made corrections to our timesheets and have educated our staff. The new timesheets have been edited to include the year. So, there is no confusion in which year the services were rendered. For example, if we were asked for August of 2020 and we sent 8/20 thinking that was the month and the year.

In reference to [REDACTED] she does receive both services under G0156 and T1019. Even though [REDACTED] and [REDACTED] live in the same house their times of service do not overlap. In the billing of the wrong code for [REDACTED] nursing we have educated the billing department to be more diligent when billing services, as well as following the timesheets and the authorizations for hours that are billed.

# OHIO AUDITOR OF STATE KEITH FABER



TOLEDO HOME HEALTHCARE, LLC

LUCAS 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 7/22/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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[www.ohioauditor.gov](http://www.ohioauditor.gov)