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**ASSIST HOME HEALTH CARE LLC  
FRANKLIN COUNTY**

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## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO HOME HEALTH SERVICES**

Abdikarim Jama, Owner/President  
Assist Home Health Care LLC  
2700 East Dublin Granville Road, Suite 500  
Columbus, Ohio 43231

RE: *Medicaid Provider Number 3086673*

Dear Mr. Jama:

We examined your (the Provider's) compliance with specified Medicaid requirements for service documentation and service authorization related to the provision of home health services during the period of July 1, 2011 through June 30, 2014. We tested service documentation to verify that there was support for the date of service, the procedure code, and the units billed to and paid by Ohio Medicaid. We also examined the plans of care and all services plans to determine if the Provider was authorized to render home health services and reviewed provider qualifications. The accompanying Compliance Examination Report identifies the specific requirements examined.

### ***Provider's Responsibility***

The Provider entered into an agreement with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients (the Provider Agreement). The Provider Agreement outlines the responsibility to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, and the regulations and policies set forth in the Medicaid Handbook including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Therefore, the Provider is responsible for complying with the requirements and laws outlined by the Medicaid program.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion and report on the Provider's compliance with the specified Medicaid requirements based on our examination. Our examination was performed under our authority in Section 117.10 of the Ohio Revised Code and conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and, accordingly, included examining, on a test basis, evidence supporting the Provider's compliance with those Medicaid requirements and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion. However, our examination does not provide a legal determination on the Provider's compliance with the specified Medicaid requirements.

### ***Internal Control Over Compliance***

The Provider 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 Provider's internal control over compliance.

Assist Home Health Care, LLC  
Independent Auditor's Report on  
Compliance with Requirements of the Medicaid Program

**Opinion on Compliance**

In our opinion, the Provider has complied, in all material respects, with the aforementioned requirements pertaining to service documentation and service authorization for the period of July 1, 2011 through June 30, 2014.

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

We found the Provider was overpaid by Ohio Medicaid for services rendered between July 1, 2011 and June 30, 2014 in the amount of \$1,883.41. This finding plus interest in the amount of \$97.60 totaling \$1,981.01 is due and payable to ODM upon ODM's adjudication of this examination report. When the Auditor of State identifies fraud, waste or abuse by a provider in an examination,<sup>1</sup> any payment amount in excess of that legitimately due to the provider will be recouped by ODM, the state auditor, or the office of the attorney general. Ohio Admin. Code § 5160-1-29(B)

This report is intended solely for the information and use of the Ohio Department of Medicaid, the Ohio Attorney General's Office, the U.S. Department of Health and Human Services, and other regulatory and oversight bodies, and is not intended to be, and should not be used by anyone other than these specified parties. In addition, copies are available to the public on the Auditor of State website at [www.ohioauditor.gov](http://www.ohioauditor.gov).



**Dave Yost**  
Auditor of State

March 17, 2016

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<sup>1</sup> "Fraud" is an intentional deception, false statement, or misrepresentation made with the knowledge that the deception, false statement, or misrepresentation could result in some unauthorized benefit to oneself or another person. "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitute an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5160-1-29(A)

## COMPLIANCE EXAMINATION REPORT

### 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 that providers must follow are specified in the Ohio Admin. Code and the Ohio Rev. Code. The fundamental concept underlying the Medicaid program is medical necessity of services: defined as services which are necessary for the prevention, diagnosis, evaluation or treatment of an adverse health condition. See Ohio Admin. Code § 5160-1-01(A) and (B) 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. Ohio Admin. Code § 5160-1-17.2(D) and (E)

Ohio Medicaid recipients may be eligible to receive home health nursing services, in addition to home health aide services, personal care aide services or both. The only provider of home health aide or nursing services is a Medicare Certified Home Health Agency (MCRHHA) that meets the requirements in accordance with Ohio Admin. Code § 5160-12-03. Personal care aide services can be provided by a MCRHHA, an otherwise-accredited home health agency or a non-agency personal care aide.

The Provider is an MCRHHA and furnished home health and personal care aide, waiver and skilled nursing services, private duty nursing, as well as occupational and physical therapy services during the examination period. The Provider received a total reimbursement of \$2,503,621.66, which included 47,232 home health aide, 10,555 skilled nursing, 8,308 personal care, 79 physical therapy, 43 private duty nursing, 20 occupational therapy and nine licensed practical nursing services, rendered on 31,444 recipient dates of service. A recipient date of service is defined as all services for a given recipient on a specific date of service.

The Provider also has a second Medicaid number, 0062340, as a waiver service organization that renders Choices and Passport waiver services. We noted no payments were made to this Medicaid number during our examination period.

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's Medicaid claims for reimbursement 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 an examination of home health aide services, 15 minute unit (procedure code G0156), personal care aide services, 15 minute unit (procedure code T1019) and home health skilled nursing services, 15 minute unit (procedure code G0154) that the Provider rendered to Medicaid recipients and received payment during the period of July 1, 2011 through June 30, 2014.

We received the Provider's claims history from the Medicaid Management Information System (MMIS) and the Medicaid Information Technology System (MITS) database of services billed to and paid by Ohio's Medicaid program. We removed any voids, services paid at zero, and services with third party payments. We extracted all home health nursing services (procedure code G0154), all home health aide services (G0156) and all personal care aide services (procedure code T1019) and used a statistical sampling approach to facilitate a timely and efficient examination of the Provider's services as permitted by Ohio Admin. Code § 5160-1-27(B)(1). We summarized this subpopulation by recipient date of service (RDOS).

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

The subpopulation was divided into strata using the modified cumulative frequency square root method (Dalenius-Hodge Rule). An initial three strata were defined and then the extreme values of the third strata were broken out as a fourth stratum. Estimates of the population overpayment standard deviation were made using the standard deviation of the actual amount paid per claim and estimating a 50 percent error rate for each stratum. The final calculated sample sizes are shown in the table below.

<b>Universe/Strata</b>	<b>Population Size</b>	<b>Sample Size</b>
Stratum 1: RDOS with Amount Paid Less Than \$75	17,037	93
Stratum 2: RDOS with Amount Paid Between \$75 and \$124.99	10,295	116
Stratum 3: RDOS with Amount Paid Between \$125 and \$199.99	3,985	74
Stratum 4: RDOS with Amount Paid of \$200 and Over	36	36
<b>Total:</b>	<b>31,353</b>	<b>319</b>

We then obtained the detailed services for the 319 sampled RDOS. This resulted in a sample size of 882 services.

An engagement letter was sent to the Provider setting forth the purpose and scope of the examination. An entrance conference was held at the Provider's office during which the Provider described its documentation practices and process for submitting billing to the Ohio Medicaid program. During field work, we repeatedly requested records to ensure the completeness of the documentation used in our testing. The Provider submitted additional documentation in response to our missing records request which included, in part, an in-service post-test which was previously submitted but altered to include the signature of the supervisor and an additional post-test previously submitted but now altered with the original aide name crossed out and a different aide name added. After seeing the initial results of our testing, the Provider submitted additional documentation which included, in part, an "HHA Clinical Note and Time Record" which was previously submitted but was altered to include an aide signature and date and a competency evaluation previously submitted which was altered to include a date. We reviewed all records received for compliance and updated our results accordingly.

**Results**

We examined 822 services in our statistical sample and identified 53 errors. As a result, we identified \$1,883.41 as an overpayment. The non-compliance found during our examination and the basis for our findings is described below in more detail.



### **Provider Qualifications**

According to Ohio Admin. Code § 5101:3-12-01<sup>2</sup> home health nursing services require the skills of and must be performed by a registered nurse (RN) or a licensed practical nurse (LPN) at the direction of a registered nurse. The nurse performing the service must be employed or contracted by the MCRHHA providing the service.

Prior to rendering services, home health aides are required to obtain state licensure or complete training and/or a competency evaluation program that meets the requirements of 42 CFR 484.36 (a) or (b). The competency evaluation program includes an annual performance review and 12 hours of in-service continuing education annually.

In order to submit a claim for reimbursement, all individuals providing personal care aide services must complete a competency evaluation program and obtain and maintain a current first aid certification. In addition, personal care aides must complete 12 hours of in-service continuing education. See Ohio Admin. Code §§ 5101:3-12-03(B), 5101:3-46-04(B), 5101:3-47-04(B) and 5101:3-50-04(B)

#### Nurses

We verified through the Ohio e-License Center that the 14 nurses held a valid and current license during the period they rendered services in our sample.

#### Home Health and Personal Care Aides

We tested 22 aides that rendered home health aide services and/or personal care aide services during our examination period. Because the Provider could not submit a list of staff that differentiated between home health aides and personal care aides, we used the type of services provided in the sample to apply qualification requirements for our test.

#### *First Aid Certification*

Our sample included six aides that rendered personal care aide or a combination of personal care aide and home health aide services during our examination period. Our review of personnel records found one aide with a lapse in certification of approximately two and a half months. We concluded that the two services in our sample rendered by this aide during the lapse in certification were non-compliant and are included in the finding amount of \$1,883.41.

#### *Annual Competency Evaluation*

We found one home health aide that had an undated Home Health Aide Written Competency Test and Summary Documentation for Skills Demonstration Checklist. Therefore we could not verify when the competency evaluation was completed. We concluded that the two services in our sample rendered by this aide were non-compliant and are included in the finding amount of \$1,883.41.

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<sup>2</sup> Per Section 323.10.70 of Am. Sub. H. B. 59 of the 130<sup>th</sup> General Assembly, the Legislative Services Commission renumbered the rules of the Office of Medical Assistance within the Department of Job and Family services to reflect its transfer to ODM. The renumbering became effective on October 1, 2013.

**A. Provider Qualifications (Continued)**

*Annual Continuing Education*

Due to the variance in employment spans, we tested the annual continuing education for 12 aides who rendered services in our sample. We tested compliance with required in-service hours for those aides employed at least one full calendar year during our examination period. If the aide was employed for less than one full calendar year, we limited our testing to the initial competency evaluation requirement.

We found one aide who completed only 11 of the required 12 hours of training in calendar year 2013. We considered the four services in our sample rendered by this aide non-compliant but did not associate an overpayment with them. We found no other non-compliance with training hours.

**Recommendation:**

The Provider should improve its internal controls to ensure all personnel meet applicable requirements prior to rendering direct care services and maintain appropriate documentation to demonstrate that all requirements have been met. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

**B. Authorization to Provide Services**

*Plan of Care*

In order for home health services to be covered, MCRHHA's must provide home health services as specified in the plan of care in accordance with Ohio Admin. Code § 5101:3-12-03. See Ohio Admin. Code § 5101:3:12-01(E)(3)(a) In addition, Ohio Admin. Code § 5101:3:12-03(B) requires that MCRHHA's implement policy components as specified in the Medicare Benefit Policy Manual, Chapter Seven: Home Health Services for "Content of the Plan of Care" section 30.2 which states the plan of care must be reviewed and signed by the physician who established the plan of care, at least every 60 days. Each review of a recipient's plan of care must contain the signature of the physician and the date of review.

We reviewed the plans of care in effect for the 669 home health services in our statistical sample and identified the following errors:

- 2 services in which there was no Plan of Care;
- 21 services in which the Plan of Care was signed by the physician after the claim was submitted; and
- 3 services in which the Plan of Care was signed but not dated by a physician.

The overpayments associated with these 26 errors are included in the finding amount of \$1,883.41.

We also noted two services in our sample in which the plan of care did not include the frequency and duration of services but the signed verbal order did. In these instances we accepted the frequency and duration contained in the verbal order and consider the two services non-compliant but did not associate an overpayment with them.

*All Services Plan*

According to Ohio Admin. Code § 5101:3:12-01, the MCRHHA must be identified on the all services plan when a recipient is enrolled in home and community based waiver.

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

We haphazardly selected one all services plan from the examination period for each of the 10 waiver recipients in our statistical sample and verified that the Provider was listed as an authorized practitioner to render personal care aide services.

We noted no errors.

**Recommendation:**

The Provider should establish a system to obtain the required POCs completed by an authorized treating physician, and to review those POCs to ensure they are complete prior to billing Medicaid for the service. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

**B. Service Documentation**

The MCRHHA must maintain documentation of home health services provided that includes, but is not limited to, clinical records and time keeping records that indicate time span of the service and the type of service provided. See Ohio Admin Code § 5101:3-12-03(C)(4) Documentation to support personal care aide services must include the tasks performed or not performed and the arrival and departure times. See Ohio Admin. Code §§ 5101:3-46-04(B)(8), 5101:3-47-04(B)(8) and 5101:3-50(B)(8) According to Ohio Admin Code § 5101:3-45-10(A), for each unit of personal care aide service provided, the Provider is required to obtain the signature of the recipient on the dated document.

We reviewed 822 services in our statistical sample and identified 13 services in which there was no supporting documentation and two personal care aide services in which the service documentation was not signed by the rendering provider. The overpayments for these 15 errors are included in the overpayment amount of \$1,883.41.

In addition, we identified one service in which there was no ending time documented and one service for a recertification with no time in or time out documented. In both instances the Provider billed four units and, since the first hour is paid at the base rate, we did not associate overpayments with this non-compliance.

**Recommendation:**

The Provider should develop and implement procedures to ensure that all service documentation fully complies with requirements contained in Ohio Admin. Code § 5160:12-03(B)(9). In addition, the Provider should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

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# Dave Yost • Auditor of State

**ASSIST HOME HEALTH CARE, LLC**

**FRANKLIN COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
APRIL 28, 2016**