



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 WAIVER PERSONAL CARE AIDE SERVICES

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

RE: American Senior Care Center LLC
Ohio Medicaid Number: 0174783

National Provider Identifier: 1790235588

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of waiver personal care aide services during the period of July 1, 2021 through June 30, 2023 for American Senior Care Center LLC (American Senior Care). We tested the following services:

- Ten dates of service for recipients residing at the same address;
- All instances in which a service was billed during a potential inpatient hospital stay; and
- A sample of Pre-Admission Screening Providing Options and Resources Today (PASSPORT) personal care aide services.

American Senior Care 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 American Senior Care 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 American Senior Care'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 American Senior Care complied, in all material respects, with the specified requirements referenced above. We are required to be independent of American Senior Care 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 American Senior Care 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 American Senior Care's compliance with the specified requirements.

Internal Control over Compliance

American Senior Care 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 American Senior Care's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, American Senior Care lacked documentation to support payments and services were billed with a date of service when the recipient was confirmed to be an inpatient at a hospital.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, American Senior Care has complied, in all material respects, with the select requirements of provider qualifications and service documentation for the period of July 1, 2021 through June 30, 2023.

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 American Senior Care's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$1,205.56. This finding plus interest in the amount of \$145.16 (calculated as of March 25, 2025) totaling \$1,350.72 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. 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 in accordance with Ohio Admin. Code 5160-1-29(B).¹

This report is intended solely for the information and use of American Senior Care, 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

May 1, 2025

¹ "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. 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.

American Senior Care is a waived service organization (provider type 45) with one location in Columbus, Ohio. American Senior Care received payment of \$2.5 million under the provider number examined for over 25,000 services.²

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether American Senior Care'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 waived services as specified below for which American Senior Care billed with dates of service from July 1, 2021 through June 30, 2023 and received payment.

We obtained American Senior Care'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, and Medicare crossover claims. We extracted claims for fee-for-service and one of the managed care entities. 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 size are shown in **Table 1**:

Table 1: Exception Tests and Sample		
Universe	Population Size	Selected Services
Exception Tests		
Ten Dates of Service for Recipients Residing at the Same Address ¹	10 dates of service	24
Services During a Potential Inpatient Hospital Stay ²	6	6
Sample		
Personal Care Aide Services Sample ³	13,896 services	100
Total		130

¹Includes procedure code T1019 (personal care aide services)

²Includes procedure codes PT624 (personal care aide services) and T1019

³Includes procedure code PT624

² Payment data from Medicaid claims database

Purpose, Scope, and Methodology (Continued)

A notification letter was sent to American Senior Care setting forth the purpose and scope of the examination. During the entrance conference, American Senior Care described its documentation practices and billing process. During fieldwork, we reviewed service documentation and provider qualifications. We sent preliminary results to American Senior Care 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 services 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 2: Results				
Universe	Payments Examined	Non-compliant Payments	Non-compliance Errors	Improper Payment
Exception Tests				
Ten Dates of Service for Recipients Residing at the Same Address	24	4	4	\$445.44
Services During a Potential Inpatient Hospital Stay	6	4	6	\$302.56
Samples				
Personal Care Aide Services Sample	100	6	6	\$457.56
Total	130	14	16	\$1,205.56

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 37 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 administrative staff names to the same database and exclusion/suspension list. We found no matches.

B. Service Documentation

For waiver personal care services, the provider must maintain 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 5160-31-05(B), 173-39-02.11(C)(6)(b), 5160-46-04(A).

Service documentation was obtained and compared to the required elements, including comparing units billed to documented duration. For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units.

B. Service Documentation (Continued)

Ten Dates of Service for Recipients at the Same Address Exception Test

We compared services by recipient, time and rendering provider to identify any overlapping services.

The 24 payments examined contained four instances in which there was no service documentation to support the payment.

These four errors resulted in the improper payment amount of \$445.44.

Services During a Potential Inpatient Hospital Stay Exception Test

The six payments examined contained four instances in which the service was billed during a confirmed inpatient hospital stay and two instances in which there was no documentation to support the payment.

These six errors resulted in an improper payment amount of \$302.56.

In addition, there were two instances in which the hospital confirmed that the recipient was an inpatient on the billed date of service and American Senior Care submitted service documentation including the time in and time out and documentation of the services rendered.

Personal Care Aide Services Sample

The 100 payments examined contained five instances in which there was no service documentation to support the service and one instance in which the units billed exceeded documented duration. These six errors resulted in an improper payment amount of \$457.56.

In addition, for two services without documentation the provider submitted missed visit notes indicating that the recipient was admitted into the emergency room.

Recommendation

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

Official Response

American Senior Care declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



AMERICAN SENIOR CARE CENTER 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 5/15/2025

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