



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
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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: Continued Care, Inc.
Ohio Medicaid Number: 0118465 NPI:1740333939

We examined compliance with specified Medicaid requirements for select payments for home health services during the period of January 1, 2020 through December 31, 2022 for Continued Care, Inc. We tested the following select services¹:

- All recipient dates of service (RDOS)² with five services;
- One week of services for two recipients residing at the same address;
- A sample of state plan LPN services; and
- A sample of state plan aide services and all additional personal care aide services on the same RDOS as the sampled aide service.

Continued Care, Inc. 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. Continued Care, Inc. is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Continued Care, Inc.'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 Continued Care, Inc. complied, in all material respects, with the specified requirements referenced below. We are required to be independent of Continued Care, Inc. 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 Continued Care, Inc. 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 Continued Care, Inc.'s compliance with the specified requirements.

¹ Procedure codes tested include state plan home health aide (G0156), state plan nursing – registered nurse (RN) (G0299), state plan nursing – licensed practical nursing (LPN) (G0300) and waiver personal care aide (T1019) services.

² A RDOS is defined as all services for a recipient on a specified date of service.

Results

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 22 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 to the same database and exclusion/suspension list. We found no matches.

Nursing Services

According to Ohio Admin. Code 5160-12-01(G)(1), home health nursing services are performed by either a RN or a LPN at the direction of a RN. Based on the e-License Ohio Professional Licensure System, the licenses for 11 nurses identified were current and valid on the first date of service in our selected payments and were valid during the remainder of the examination period. The license for one nurse expired and she continued to render services.

State Plan LPN Services Sample

The 105 services examined contained two instances in which an LPN rendered services after her license expired.

These two errors are included in the improper payment of \$198.39.

Recommendation

We recommend that Continued Care, Inc. ensure all individuals providing direct care services hold a current license when rendering services. Continued Care, Inc. should address the identified issue to ensure compliance with the Medicaid rules and avoid future findings.

Service Documentation

Per Ohio Admin. Code 5160-12-03(B)(9), the MCHHA must maintain documentation of home health services that include, 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 waiver personal care services, the provider must maintain all required documentation including, but not limited to, documentation of tasks performed or not performed, arrival and departure times in accordance with Ohio Admin. Code 5160-31-05(B), 173-39-02.11(C)(6)(b), 5160-40-01(F), 5160-42-01(K), 5123-9-30(E).

We obtained service documentation from Continued Care, Inc. and compared it to the required elements. We also compared units billed to documented duration. In addition, for errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units. Furthermore, for errors where one shift was billed as two shifts, the improper payment was based on the difference between a base rate and four units.

Service Documentation (Continued)

RDOS with Five Services Exception Test

The 15 services examined contained six instances in which there was no service documentation to support the payment and one instance in which one shift was billed as two shifts.

These seven errors resulted in the improper payment amount of \$264.80.

One Week of Services for Two Recipients Residing at the Same Address Exception Test

The 28 services examined were compliant with the applied requirements.

State Plan LPN Services Sample

The 105 services examined contained the following errors:

- Two instances in which units billed were greater than documented duration;
- One instance in which there was no documentation to support the payment; and
- One instance in which documentation did not contain a description of the service rendered.

These four errors are included in the improper payment of \$198.39.

State Plan Aide Services Sample

The 82 services examined contained eight instances in which units billed were greater than documented duration and two instances in which there was no documentation to support the payment.

These 10 errors resulted in an improper payment of \$119.98.

All Additional Personal Care Aide Services on the Same RDOS as the Sampled Aide Service

The 14 services examined contained one instance in which units billed were greater than documented duration. This one error resulted in the improper payment of \$16.05.

Recommendation

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

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 and the plan is required to be signed by the recipient's treating physician.

We obtained plans of care from Continued Care, Inc. for the 105 sampled state plan LPN services and determined there was a plan of care that covered the date of each service examined, authorized the type of service and was signed by a physician.

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.

Internal Control over Compliance

Continued Care, Inc. 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 Continued Care, Inc.'s internal control over compliance.

Opinion on Compliance

In our opinion, Continued Care, Inc. complied, in all material respects, with the aforementioned requirements for the select home health services for the period of January 1, 2020 through December 31, 2022. Our testing was limited to the specified Medicaid requirements detailed above. We did not test other requirements and, accordingly, we do not express an opinion on Continued Care Inc.'s compliance with other requirements.

We identified improper Medicaid payments in the amount of \$599.22. This finding plus interest in the amount of \$93.08 (calculated as of February 20, 2025) totaling \$692.30 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.

This report is intended solely for the information and use of Continued Care, Inc., 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. Continued Care, Inc. submitted an official response to the results of this examination which is presented in the **Appendix**. We did not examine Continued Care Inc.'s response, and accordingly, we express no opinion on it.



Keith Faber
Auditor of State
Columbus, Ohio

March 21, 2025

APPENDIX



CONTINUED CARE, INC.
HOME HEALTH AGENCY

920 West Market Street, Suite 202 • Lima, OH 45805-2773
419 222-2273 • Toll Free 877-211-2273 • FAX: 419 222-6261

March 21, 2025

Keith Faber, Auditor of State
and
Michael Schmidt, Chief Auditor
65 East State Street, 14th Floor
Columbus, Ohio 43215

We are waiving our right to an Exit Interview and agree with the findings during the audit. Due to the information obtained from the audit, the agency has reviewed processes and procedures to prevent the inaccurate billing.

The procedure for accurate billing Medicaid for services rendered we have now established a procedure to review the remittance advice provided by Medicaid and comparing it with the billing within our software. When an error is found, the visit or visits are to be corrected to the computer system and with Medicaid by reversing the visit

The agency has now established that the licensure of employees will be verified every month to ensure that an employee does not complete tasks outside of their scope of practice.

In closing, the agency would like to thank the State of Ohio and the auditors for their time used during this audit.

Sincerely

Roseline T Cooley-Orumam BSN RN
CEO

OHIO AUDITOR OF STATE KEITH FABER



CONTINUED CARE, INC.

ALLEN 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 4/10/2025

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