



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: Dependable Home Healthcare LLC
Ohio Medicaid Number: 0101401

National Provider Identifier: 1902192842

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of select home health and waiver services during the period of January 1, 2021 through December 31, 2023 for Dependable Home Healthcare LLC (Dependable). We tested the following services:

- All instances in which a service was billed during a potential inpatient hospital stay;
- A sample of state plan home health aide services; and
- A sample of waiver personal care aide services.

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

Internal Control over Compliance

Dependable 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 Dependable's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, Dependable had no plans of care to support the sampled home health aide services and first aid certifications for personal care aides were not obtained or maintained during the examination period.

Qualified Opinion on Compliance

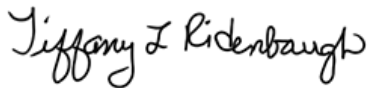
In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Dependable has complied, in all material respects, with the select requirements of home health and waiver services for the period of January 1, 2021 through December 31, 2023.

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 Dependable's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$2,561.82. This finding plus interest in the amount of \$332.16 (calculated as of September 24, 2025) totaling \$2,893.98 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 Dependable, 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

October 16, 2025

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).

Dependable is a Medicare certified home health agency (MCHHA) located in Columbus, Ohio. Dependable received payment of approximately \$1.8 million under the provider number examined for over 43,000 home health and waiver services.¹ Dependable had a second provider number (0151312) which became inactive during our examination period. This provider number is not included in the scope of our examination as there were no payments to this provider number.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Dependable'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 Dependable billed with dates of service from January 1, 2021 through December 31, 2023 and received payment.

We obtained Dependable's fee-for-service claims from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We also obtained paid claims data from one Medicaid managed care entity (MCE) and confirmed the services were paid to Dependable's tax identification number. We removed all services paid at zero, third-party payments, co-payments, adjustments 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 exception test and calculated sample sizes are shown in **Table 1**.

Table 1: Exception Test and Samples			
Universe	Population Size	Sample Size	Selected Services
Exception Test			
Services During Potential Inpatient Stay (G0156, T1019)	20		20
Samples			
Home Health Aide Services (G0156)	16,575 RDOS ¹	61 RDOS	111
Personal Care Aide Services (T1019)	11,161 RDOS	61 RDOS	116
Total			247

¹ A RDOS represents a recipient date of service which is defined as all services for a given recipient on a specific date of service.

¹ Based on payment data from Medicaid claims database.

Purpose, Scope, Methodology (Continued)

A notification letter was sent to Dependable setting forth the purpose and scope of the examination. During the entrance conference, Dependable described its documentation practices and billing process. During fieldwork, we reviewed service documentation and aide qualifications. We sent preliminary results to Dependable, and no additional documentation was submitted.

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	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Test				
Services During Potential Inpatient Stay	20	20	20	\$503.50
Sample				
Home Health Aide Services	111	51	57	\$1,586.18
Personal Care Aide Services	116	14	14	\$472.14
Total	247	85	91	\$2,561.82

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 25 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.

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. Nine of the 14 personal care aides examined did not have first aid certification on the selected dates of service.

Personal Care Aide Services Sample

The 116 services examined contained six 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 \$472.14.

A. Provider Qualifications (Continued)

In addition, there were 52 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

Dependable should review the Ohio Medicaid rules and improve its internal controls to ensure all personnel meet applicable requirements prior to rendering direct care services or participating in the Medicaid program. Dependable should address the identified issues to ensure compliance with Medicaid rules and avoid future findings. Also, Dependable should seek technical assistance from the Department to determine if first aid certification is appropriate for aides rendering MyCare Ohio waiver services.

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 Dependable and compared it the required elements. We also compared units billed to documented duration and compared services by recipient and rendering practitioner to identify overlapping services. For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units.

Services During Potential Inpatient Stay Exception Test

The 20 services examined consisted of one recipient in which the reported service date occurred during a potential inpatient hospital stay. We requested verification from the rendering hospital to confirm dates of admission and discharge for the recipient. The rendering hospital did not respond to our request for confirmation; however, Dependable did not have service documentation to support the 20 services. These 20 errors resulted in the improper payment amount of \$503.50.

Home Health Aide Services Sample

The 111 services examined contained the following errors:

- Nine instances in which one continuous shift was billed as two separate shifts;
- Six instances in which there was no documentation to support the service; and
- Two instances in which the units billed exceeded the documented duration.

These 17 errors are included in the improper payment of \$1,586.18.

Personal Care Aide Services Sample

The 116 services examined contained four instances in which there was no documentation to support the service and four instances in which one continuous shift was billed as two separate shifts. These eight errors are included in the improper payment of \$472.14.

B. Service Documentation (Continued)

Recommendation

Dependable 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, Dependable should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Dependable 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 by Ohio Admin. Code 5160-12-03(B)(3)(b)² to create a plan of care for recipients indicating the type of services to be provided to the recipient.

We obtained plans of care from Dependable for the sampled home health aide services, as described below, and confirmed if there was a plan of care that covered the selected service date, authorized the type of service and was signed by a physician or allowed practitioner.

Home Health Aide Services Sample

The 111 services examined contained 37 instances in which there was no plan of care to support the service and three instances in which the plan of care was not signed. These 40 errors are included in the improper payment of \$1,586.18

Recommendation

Dependable should establish a system to ensure that plans of care signed by a physician or allowed practitioner authorizing the service are obtained prior to submitting claim for services to the Department. Dependable should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

Official Response

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

² This rule refers to the Medicaid Benefit Policy Manual which requires that the plan of care be signed by the recipient's treating physician.

OHIO AUDITOR OF STATE KEITH FABER



DEPENDABLE HOME HEALTHCARE 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 11/6/2025

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