



OHIO AUDITOR OF STATE  
**KEITH FABER**





**UPREACH LLC  
FRANKLIN COUNTY**

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Medicaid Contract Audit  
88 East Broad Street  
Columbus, Ohio 43215  
(614) 466-3340  
ContactMCA@ohioauditor.gov

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE  
MEDICAID PROGRAM APPLICABLE TO HOMEMAKER/PERSONAL CARE SERVICES**

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

RE: Upreach LLC  
Medicaid Number 2397455

We have examined Upreach LLC's (the Provider's) compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of homemaker/personal care services billed using the daily unit and the 15 minute unit and homemaker/personal care on-site/on-call services during the period of January 1, 2016 through December 31, 2017.

The Provider entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients and to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Management of Upreach LLC is responsible for its compliance with the specified requirements. The accompanying Compliance Examination Report identifies the specific requirements examined. Our responsibility is to express an opinion on the Provider'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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Provider complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Provider 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 the Provider's compliance with the specified 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.

***Basis for Qualified Opinion***

Our examination disclosed material non-compliance with the requirements for practitioners rendering homemaker/personal care services and service documentation for on-site/on-call services as detailed in the Compliance Examination report.

Upreach LLC  
Independent Auditor's Report on  
Compliance with Requirements of the Medicaid Program

**Qualified Opinion on Compliance**

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Provider has complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications and service documentation for the period of January 1, 2016 through December 31, 2017.

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 identified improper Medicaid payments in the amount of \$6,070.51. This finding plus interest in the amount of \$294.54 (calculated as of July 26, 2019) totaling \$6,365.05 is due and payable to the ODM upon its adoption and adjudication of this examination report. Services billed to and reimbursed by the ODM, which are not validated in the records, are subject to recoupment through the audit process. See Ohio Admin. Code § 5160-1-27 In addition, when the Auditor of State identifies 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 the ODM, the State Auditor, or the office of the Attorney General. Ohio Admin. Code § 5160-1-27 and 5160-1-29(B)

This report is intended solely for the information and use of the Provider, the ODM and other regulatory and oversight entities, 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

July 26, 2019

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<sup>1</sup> "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 Administrative Code and the Ohio Revised 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

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

Ohio Medicaid recipients on waivers administered by the Ohio Department of Developmental Disabilities may be eligible to receive homemaker/personal care (HPC) services.

The Provider received reimbursement of \$19,455,632 for 125,084 services during the examination period, including the following:

- 39,340 HPC services - daily billing unit (procedure code MR108);
- 36,689 HPC services - 15 minute unit (procedure code MR940);
- 31,428 IOW transportation - 1 mile unit s (procedure code MR941);
- 14,048 IOW HPC on-site/on-call services - 15 minute unit (procedure code MR951);
- 659 self waiver community inclusion transportation services (procedure code DD116);
- 605 L1W HPC services - 15 minute unit (procedure code MR970);
- 567 self waiver community inclusion - self-agency (procedure code DD223);
- 598 IOW HPC services, 2 staff - 15 minute unit (procedure code MR816);
- 563 self waiver community inclusion personal assistance services (procedure code DD115);
- 407 L1W transportation - 1 mile unit (procedure code MR971);
- 173 IOW social work/counseling services - 15 minute unit (procedure code MR947);
- 5 self waiver integrated employment services (procedure code DD109);
- 1 IOW HPC service, 3 staff -15 minute unit (procedure code MR817); and
- 1 IOW HPC service, 2 staff - 15 minute unit (procedure code MR832).

### 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 HPC - daily unit (procedure code MR108), HPC -15 minute unit (procedure codes MR940, MR970, MR816) and HPC on-site/on-call - 15-minute unit (procedure code MR951) that the Provider billed with dates of service from January 1, 2016 through December 31, 2017 and received payment.

We received the Provider's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. From this population, we extracted all HPC - daily unit, HPC - 15 minute unit and HPC on-site/on-call - 15 minute services. We 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).

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

Specifically, we selected an attribute sample for each category of services using a 47 percent error rate based on prior examinations of these categories and a 10 percent confidence interval (+/- 5 percent). The sampling unit for the HPC - daily billing unit sample is a service and the sampling unit for the HPC - 15 minute unit sample and the HPC on-site/on-call - 15 minute unit sample is a recipient date of service (RDOS). An RDOS is defined as all services for a given recipient on a specific date of service. We further stratified the sample for the HPC - 15 minute unit sample.<sup>2</sup> See **Table 1** for the selected sample sizes.

| <b>Table 1: Sample Sizes</b>                                     |                   |               |                          |
|--|-------------------|---------------|--------------------------|
| <b>Universe</b>  | <b>Population</b> | <b>Sample</b> | <b>Selected Services</b> |
| Homemaker/Personal Care - Daily Billing Unit (MR108)             | 39,340            | 103           | 103                      |
| Homemaker/Personal Care - 15 Minute Unit                         |                   |               |                          |
| Strata 1: IOW HPC services (MR940)                               | 35,168 RDOS       | 100 RDOS      | 101                      |
| Strata 2: L1 HPC services (MR970)                                | 604 RDOS          | 100 RDOS      | 100                      |
| Strata 3: IOW HPC, 2 staff services (MR816)                      | 579 RDOS          | 100 RDOS      | 104                      |
| Total  | 36,351 RDOS       | 300 RDOS      | 305                      |
| Homemaker/Personal Care On-Site/On-Call - 15 Minute Unit (MR951) | 14,004            | 102           | 102                      |

A notification letter was sent to the Provider setting forth the purpose and scope of the examination. During the entrance conference, the Provider described its documentation practices and process for submitting billing to the Ohio Medicaid program. During fieldwork we reviewed service documentation and personnel records. We sent preliminary results and subsequently the Provider submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

**Results**

We examined 510 services in the three samples and identified a total of 85 instances of non-compliance. While certain services had more than one error, only one finding was made per service. The non-compliance and basis for our findings is discussed below in more detail.

*HPC - Daily Billing Unit Sample*

We examined 103 services and found 30 errors. The identified errors in four services resulted in an improper payment of \$835.10.

*HPC - 15 Minute Unit Sample*

We examined 305 services and found 38 errors. The identified errors in 38 services resulted in an improper payment of \$4,661.17.

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<sup>2</sup> We used the U.S. Department of Health and Human Services/Office of Inspector General's RATSTATS statistical program to calculate the overall sample sizes for the HPC daily unit rate services sample and the HPC on-site/on-call 15 minute unit services sample. We used the formulas described in GAO PEMD Transfer Paper No. 6 (pages 128-132) to estimate the sample size for the HPC 15 minute unit services sample.



## Results (Continued)

### *HPC On-Site/On-Call Sample*

We examined 102 services and found 17 errors. The identified errors in 15 services resulted in an improper payment of \$574.24.

#### **A. Provider Qualifications**

##### *Exclusion and Suspension Lists*

Per Ohio Admin. Code § 5160-1-17.2, in signing the Medicaid provider agreement, the 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 selected a sample of 100 of the 273 individuals who rendered services in the samples and compared the names of those selected individuals to the Office of Inspector General exclusion database and the Ohio Department of Medicaid exclusion or suspension list.

We found no matches on an exclusion or suspension list.

##### *First Aid and CPR*

According to Ohio Admin. Code § 5123:2-2-01, an agency provider shall ensure that each employee who renders direct services holds a valid "American Red Cross" or equivalent certification in first aid and cardiopulmonary resuscitation (CPR) which includes an in-person skills assessment.

We reviewed first aid and CPR certifications for the 100 individuals selected for the exclusion and suspension list test and found three individuals were not certified in first aid and/or CPR and 10 individuals rendered services during a lapse in first aid and/or CPR.

##### *Criminal Background Checks*

According to Ohio Admin. Code §5123:2-2-02(C)(6),(7) and (8), providers are required to request criminal background checks for employees providing direct service and request post-hire background checks every five years. The provider may conditionally employ an employee for 60 days before obtaining results, but shall terminate the employment if the background check shows a conviction for a disqualifying offense.

We reviewed background checks for the 100 individuals selected for the exclusion and suspension list test. For the 38 individuals hired during our examination period, we determined if the background check was obtained within 60 days and for the 62 individuals hired before our examination period, we determined if a background check was completed every five years. We also tested to determine if a background check contained a conviction of a disqualifying offense.

We found three individuals with no background check and six individuals who did not have a background check completed every five years.

We identified an improper payment for any service in our samples rendered by an individual who was did not meet the aforementioned requirements on the date of service.

**A. Provider Qualifications (Continued)**

*HPC - Daily Billing Unit Sample*

We examined 103 services and identified 26 services rendered by an individual who was not compliant with the provider qualifications on the date of service. We did not identify an improper payment for these services because these services were paid at a daily rate and an eligible aide also rendered services to the recipients on the same date. We did note instances in which only an ineligible aide was present for a portion of the day.

*HPC - 15 Minute Unit Sample*

We examined 305 services and identified 29 services rendered by an individual who was not compliant with provider qualifications on the date of service. These 29 errors are included in the improper payment amount of \$4,661.17.

*HPC On-Site/On-Call Sample*

We examined 102 services and found eight services rendered by an individual who was not compliant with provider qualifications on the date of service. These eight errors are included in the improper payment of \$574.24.

**Recommendation:**

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

**B. Service Documentation**

Documentation requirements for HPC -15 minute unit and HPC on-site/on-call services include, but are not limited to, a description of the service, written or electronic signature or initials of the person delivering the service and beginning and end times of the delivered service. See Ohio Admin. Code § 5123:2-9-30(E)

Document requirements for HPC - daily billing unit (individuals share the services of the same provider at the same site) include, but are not limited to, a description of the service, name of individual(s) receiving services each day, and signature or initials of the person delivering the service. See Ohio Admin. Code § 5123:2-9-31 (F)

*HPC - Daily Billing Unit Sample*

We examined 103 services and identified three services in which there was no documentation to support the Medicaid payment and one service in which there was no signature of the rendering provider. These four errors are included in the improper payment amount of \$835.10.

*HPC - 15 Minute Unit Sample*

We examined 305 services and identified the following errors:

- 4 services in which the number of units billed exceeded the documented duration of the service;
- 4 services in which there was no documentation to support the Medicaid payment; and
- 1 service in which time in and time out were not documented.

These nine errors are included in the improper payment amount of \$4,661.17.

**B. Service Documentation (Continued)**

*HPC On-Site/On-Call Sample*

We examined 102 services and identified seven services in which the number of units billed exceeded the documented duration and two services in which there was no documentation to support the Medicaid payment. These nine errors are included in the in the improper payment amount of \$574.24.

**Recommendation:**

The Provider should develop and implement procedures to ensure that all service documentation fully complies with requirements contained in Ohio Medicaid rules. 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.

**Official Response**

The Provider was afforded an opportunity to respond to this examination report. The Provider declined an exit conference to discuss the results of this examination and also declined to submit an official response to the results noted above.

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# OHIO AUDITOR OF STATE KEITH FABER



**UPREACH, 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  
AUGUST 8, 2019**