



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 PRIVATE DUTY NURSING SERVICES

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

RE: Bouahom Health Management, Inc., dba Distinguished Orthopedic Home Care, Inc.
Ohio Medicaid Number: 2945504 NPI: 1841329869

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of private duty nursing services for Bouahom Health Management, Inc. dba Distinguished Orthopedic Home Care, Inc., (Bouahom) during the period of July 1, 2018 through June 30, 2020.

Bouahom 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. Bouahom is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Bouahom's compliance with the specified Medicaid requirements based on our examination.

We tested compliance with Ohio Admin. Code § 5160-12-01(G) which requires the skills of and is performed by either a registered nurse (RN) or a licensed practical nurse at the direction of a RN and Ohio Admin. Code § 5160-1-17.2 which specifies that a provider cannot be currently subject to sanction or otherwise prohibited from providing services. We found no noncompliance with these provider qualifications.

We examined a random sample of 95 private duty nursing services (procedure code T1000) and found the that the service documentation contained the date, time span, type of service provided and supported the Medicaid payment in accordance with Ohio Admin. Code § 5160-12-03(B)(9). We also confirmed that all 95 services were authorized by a signed plan of care established by a physician as required by Ohio Admin. Code § 5160-12-03(B).

During our planning we noted that Acclaim Home Health Services, Inc. (Acclaim), Ohio Medicaid number 2703186, had common owners with Bouahom and is located in the same office complex. The two agencies share common recipients and staff and, at times, the same staff rendered care to the same recipient on the same day for both agencies. We conducted a separate compliance examination of Acclaim and found non-compliance with provider qualifications for personal care aide services (T1019). Personal care aide services were not within the scope of this compliance examination; however, due to the risk that Bouahom is also not compliant with personal care aide requirements, we recommend Bouahom evaluate its compliance and notify the Department if aide services did not meet Medicaid requirements.

We selected one nursing assessment (procedure code T1001) paid to Bouahom with the same date of service as a nursing assessment for the same recipient paid to Acclaim and found that Bouahom had no documentation to support its reimbursement. We also selected 13 private duty nursing services that Bouahom billed with the same date of service as Acclaim did for the same recipients and found that Bouahom had documentation to support its 13 reimbursements.

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 Bouahom complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Bouahom 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 opinion. Our examination does not provide a legal determination on Provider's compliance with the specified requirements.

Internal Control over Compliance

Bouahom 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 Bouahom's internal controls over compliance.

Opinion on Compliance

In our opinion, Bouahom complied, in all material respects, with the aforementioned requirements of private duty nursing services for the period of July 1, 2018 through June 30, 2020.

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 Bouahom's compliance with other requirements.

This report is intended solely for the information and use of Bouahom, 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

January 11, 2022

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BOUAHOM HEALTH MANAGEMENT, INC. DBA DISTINGUISHED ORTHOPEDIC HOME CARE, INC.

WARREN 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 3/1/2022

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