



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: Brason's Willcare (BHC Services, Inc.)
Ohio Medicaid Number: 0910438 NPI: 1023167772

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization for related to the provision of home health registered nursing (RN) services and home health aide services and provider qualifications and service documentation related to the provision of personal care aide services for Brason's Willcare (BHC Services, Inc.) (hereafter referred to as Willcare) during the period of July 1, 2018 through June 30, 2020.

In addition, we tested specified Medicaid requirements for service documentation related to the provision of other aide services when these services were rendered to the same recipient on the same date. We also determined Willcare's compliance with Ohio Admin. Code § 5160-1-40 which contains requirements for reporting electronic visit verification (EVV) data.

Willcare 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 Willcare 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 Willcare'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 Willcare complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Willcare 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 Willcare's compliance with the specified requirements.

Internal Control over Compliance

Willcare 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 Willcare's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, Willcare lacked documentation to support the reimbursement for home health RN, home health aide and personal care aide services, there was no plan of care to support the selected home health aide or home health RN service, and plans of care for home health aide services were not signed by a physician.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, Willcare has complied, in all material respects, with the select requirements of home health RN, home health aide and personal care aide services for the period of July 1, 2018 through June 30, 2020.

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 Willcare's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$2,639.50. This finding plus interest in the amount of \$61.11 (calculated as of March 10, 2022) totaling \$2,700.61 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. See Ohio Admin. Code § 5160-1-27

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

March 10, 2022

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. See Ohio Admin. Code § 5160-1-17.2(D) and (E)

Willcare is a Medicare Certified Home Health Agency (MCHHA) and received payment of \$5,196,857 under the provider number examined for 128,480 services paid through fee-for-service and from one Ohio Medicaid managed care organization (MCO). Willcare also received approximately \$1.3 million from two additional MCOs¹ which were not included in the scope of this examination. Brason's Willcare (BHC Services, Inc.) has a registered fictitious name with the Ohio Secretary of State of Willcare.

Willcare had an additional Medicaid provider number (0832111) which was active during our examination period and received payment of \$154,253 for 3,494 services. This provider number was not included in the scope of our examination.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Willcare'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 home health RN nursing, home health aide and personal care aide services as specified below for which Willcare billed with dates of service from July 1, 2018 through June 30, 2020 and received payment.

We obtained Willcare's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program for fee-for-service payments. We also obtained paid claims data from one of Ohio's MCOs to use for this examination and verified that all services were paid to Willcare's tax identification number. From the combined fee-for-service and MCO claims data, we removed all Medicare claims and services paid at zero. From the total paid services population, we extracted one week of home health RN services (procedure code G0299) for each of two recipients who appeared to have duplicate services billed on the same day (Potential Duplicate Services Exception Test).

From the remaining population, we then extracted all personal care aide services (T1019) and summarized these by recipient date of service (RDOS). An RDOS is defined as all services for a given recipient on a specific date of service. We selected a simple random sample and obtained the detailed personal care aide services for these RDOS. We then identified and extracted all additional aide services also billed on the same RDOS as the sampled service to examine.

We then extracted all home health aide services (G0156) and summarized by RDOS. We selected a simple random sample and obtained the detailed home health aide services for these RDOS. We then identified and extracted all additional aide services also billed on the same RDOS as the sampled service to examine. We used a statistical sampling approach in order to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

¹ Payment data from the Medicaid Information Technology System.

Purpose, Scope, and Methodology (Continued)

Finally, we extracted all remaining home health RN nursing services (G0299) and summarized by RDOS. We selected a random sample of 60 RDOS and obtained the detailed RN nursing services for these RDOS.

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 | | | |
| Potential Duplicate Services | | | 52 |
| Samples | | | |
| Personal Care Aide Services (T1019) | 49,736 RDOS | 95 RDOS | 109 |
| Additional Aide Services | | | 63 |
| Total Personal Care Aide and Other Services | | | 172 |
| Home Health Aide Services (G0156) | 42,802 RDOS | 95 RDOS | 95 |
| Additional Aide Services | | | 92 |
| Total Home Health Aide and Other Services | | | 187 |
| Home Health Nursing Services (G0299) | 1,359 RDOS | 60 RDOS | 60 |
| Total | | | 471 |

A notification letter was sent to Willcare setting forth the purpose and scope of the examination. During the entrance conference, Willcare described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic health record system used by Willcare, reviewed service documentation, service authorization and verified provider qualifications. We sent preliminary results to Willcare 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 | Services Examined | Non-compliant Services | Non-compliance Errors | Improper Payment |
| Exception Test | | | | |
| Potential Duplicate Services | 52 | 14 | 14 | \$513.84 |
| Samples | | | | |
| Personal Care Aide Services | 109 | 19 | 19 | \$797.08 |
| Additional Services | 63 | 9 | 9 | \$211.61 |
| Total | 172 | 28 | 28 | \$1,008.69 |
| Home Health Aide Services | 95 | 15 | 18 | \$451.55 |
| Additional Services | 92 | 6 | 6 | \$247.54 |
| Total | 187 | 21 | 24 | \$699.09 |
| Home Health RN Services | 60 | 9 | 11 | \$417.88 |
| Totals | 471 | 72 | 77 | \$2,639.50 |

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 76 providers 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 administrators to the same database and exclusion/suspension list. We found no matches.

Home Health RN Services

According to Ohio Admin. Code § 5160-12-01(G), home health nursing requires the skills of and is performed by either an RN or a licensed practical nurse at the direction of a RN. Based on the Ohio e-License Center website, the licenses for the seven nurses who rendered services in our sample were current and valid on the first date of service in the sample and were active during the remainder of the examination period.

Personal Care Aide Services

In order to submit a claim for reimbursement, all individuals providing personal care aide services must obtain and maintain first aid certification from a class that is not solely internet-based and that includes hands-on training by a certified first aid instructor and a successful return demonstration of what was learned in the course. See Ohio Admin. Code § 5160-46-04

Two out of the 53 personal care aides did not have the required first aid certification for all or part of the examination period. Specifically, one aide had no first aid training and one aide rendered services after a lapse in first aid certification.

Personal Care Aide Services Sample

The 109 services examined contained three services rendered by an aide who did not meet the first aid certification requirement on the date of service. These three errors are included in the improper payment of \$797.08.

Recommendation

Willcare should review the Ohio Medicaid rules and implement additional processes to ensure that all personnel meet applicable requirements prior to rendering direct care in the Medicaid program. Willcare should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

B. Service Documentation

The MCHHA must maintain documentation of home health services that includes, but not limited to, clinical and time keeping records indicating the date and time span of the service and the type of service provided. See Ohio Admin. Code § 5160-12-03(B)(9)

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 dated signatures of the provider and the recipient or authorized representative verifying the service delivery upon completion of service delivery. See Ohio Admin. Code § 5160-46-04

B. Service Documentation (Continued)

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

Potential Duplicate Services Exception Test

The 52 services examined contained 13 instances in which there was no service documentation to support the payment and one instance in which the documented duration did not support the units reimbursed. These 14 errors resulted in the improper payment amount of \$513.84.

Personal Care Aide Services Sample

The 109 services examined contained 11 instances in which there was no service documentation to support the payment and five instances in which the documented duration did not support the units reimbursed. These 16 errors are included in the improper payment amount of \$797.08.

Additional Homemaker and Home Health Aide Services Test

The 63 services examined contained six instances in which there was no service documentation to support the payment and three instances in which the documented duration did not support the units reimbursed. These nine errors resulted in the improper payment amount of \$211.61.

Home Health Aide Services Sample

The 95 services examined contained the following errors:

- 5 instances in which there was no service documentation to support the payment;
- 1 instance in which the documentation did not include the duration to support the units billed; and
- 1 instance in which the documentation did not reflect the type of service provided.

These seven errors are included in the improper payment amount of \$451.55

Additional Homemaker and Personal Care Services Test

The 92 services examined contained four instances in which there was no service documentation to support the payment and two instances in which the documented duration did not support the units reimbursed. These six errors resulted in the improper payment amount of \$247.54.

Home Health RN Services Sample

The 60 services examined contained five instances in which there was no service documentation to support the payment and one instance in which the documentation did not include the duration to support the units billed. These six errors are included in the improper payment amount of \$417.88.

Recommendation

Willcare should develop and implement procedures to ensure that all service documentation and billing practices fully comply with the requirements of the Medicaid program. In addition, Willcare should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement.

C. Authorization to Provide Services

All home health providers are required by Ohio Admin. Code § 5160-12-03(B)(3)(b) to create a plan of care for 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 Willcare and confirmed there was a plan of care to support the service examined and that it authorized the selected service and was signed by a physician.

Home Health Aide Services Sample

The 95 services examined contained six instances in which the plan of care was not signed by a physician and five instances in which there was no plan of care to authorize the service. These 11 errors are included in the improper payment amount of \$451.55.

Home Health RN Services Sample

The 60 services examined contained three instances in which there was no plan of care to authorize the service and two instances in which the plan of care was not signed by a physician. These five errors are included in the improper payment amount of \$417.88.

We did not test service authorization for the exception test, the personal care aide services and the additional aide services examined.

Recommendation

Willcare should establish a system to ensure a signed plan of care is obtained prior to submitting a claim for reimbursement to the Medicaid program. Willcare should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

D. Electronic Visit Verification

Ohio Admin. Code § 5160-1-40 requires providers of home health nursing, home health aide and private duty nursing services, among others, to utilize EVV to verify the data elements related to the delivery of a Medicaid covered service. The required data elements include: the time the visit starts; the location at the start and at the end of the visit; the service provided; and the time the visit ends.

We compared Willcare's EVV entries to total paid services for the examination period and found that 44 percent of paid services were not supported by an EVV entry. We did note that after February 2020 only four percent of Willcare's services were not supported by an EVV entry.

Recommendation

We recommend that Willcare continue with its efforts to ensure that its staff are consistently utilizing EVV as required to ensure compliance with the Medicaid rules and avoid future findings.

Official Response

Willcare declined to submit an official response to the results and recommendations noted above.

OHIO AUDITOR OF STATE KEITH FABER



BRASON'S WILLCARE (BHC SERVICES, INC.)

CUYAHOGA 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 5/5/2022

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