



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: Fidelity Health Care  
Ohio Medicaid Number: 0476882 NPI: 1235127838

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of fee-for-service home health nursing, occupational therapy (OT) and physical therapy (PT) services for Fidelity Health Care (Fidelity) during the period of July 1, 2018 through June 30, 2020.

We also compared the documented time in/out, number of units and rendering practitioner for a selection of the sampled nursing services to the electronic visit verification (EVV) entries in the Sandata system.

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

The purpose of this examination was to determine if the selected nursing, OT and PT services for which Fidelity received 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 the following:

- We tested compliance with Ohio Admin. Code § 5160-12-01(G) which requires home health nursing, OT and PT services be performed by a licensed practitioner 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 instances of non-compliance.
- We obtained service documentation from Fidelity for samples of 64 home health nursing (procedure code G0299), 60 OT services (G0152) and 60 PT services (G0151) and compared it to the required elements in Ohio Admin. Code § 5160-12-03(B)(9) which 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. We also compared units billed to documented duration. All services were supported by service documentation that contained the required elements and we found no variances in the units billed.

- We also obtained plans of care from Fidelity for all of the sampled services and confirmed there was a plan of care that covered all dates of service, authorized the type of service and was signed by a physician as required by Ohio Admin. Code § 5160-12-03(B)(3)(b).
- All 60 home health nursing services were supported by a signed plan of care.
- The 60 OT services contained two instances in which there was no plan of care to support the payment and one plan of care that did not authorize the service. These three errors resulted in an improper payment of \$209.82.
- The 60 PT services contained one instance in which there was no plan of care to support the payment and one plan of care that was not signed by a physician. These two errors resulted in an improper payment of \$139.88.
- In addition, we selected 10 services from the nursing sample and compared the documented time in/out, number of units and the rendering practitioner to the Sandata EVV entries. We found that 50 percent of the visits did not have an EVV entry. For the remaining visits, the EVV entry supported the documented time in/out, the number of units and the rendering practitioner matched.

In its response, Fidelity indicated they have implemented EVV reporting since its conception using an alternative system that interacts with Sandata; however, we found no EVV entries for Fidelity after January 22, 2020. Fidelity indicated the entries were sent and approved in their system and Sandata was able to locate the entries for 2020; however, Sandata was unable to find entries starting in 2021. Fidelity indicated they are currently working with their vendor to re-load the EVV entries. On May 16, 2022, we verified there were still no EVV entries present after January 22, 2020.

**Recommendation:** Fidelity should establish a system to ensure that plans of care are obtained, signed by a physician and authorize the service prior to submitting claim for reimbursement. Fidelity should also continue with its efforts to ensure that staff are consistently utilizing EVV and that this data is being submitted to Sandata. Fidelity should address these issues to ensure compliance with Medicaid rules and avoid future findings.

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

#### ***Internal Control over Compliance***

Fidelity 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 Fidelity's internal control over compliance.

***Opinion on Compliance***

In our opinion, Fidelity has complied, in all material respects, with the select requirements of home health nursing, occupational therapy and physical therapy 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 Fidelity's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$349.70. This finding plus interest in the amount of \$11.54 (calculated as of April 22, 2022) totaling \$361.24 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 Fidelity, 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

April 22, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**FIDELITY HEALTH CARE**

**MONTGOMERY 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 6/7/2022**

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