



OHIO AUDITOR OF STATE
KEITH FABER



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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 SELECT HOME HEALTH AND WAIVER SERVICES

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

RE: M & Y Care, LLC
Ohio Medicaid Numbers: 0084452 and 2891778 NPI: 1790862407

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization for M & Y Care, LLC (M & Y) related to the provision of home health nursing and home health aide services and provider qualifications and service documentation related to the provision of personal care aide services during the period of July 1, 2018 through June 30, 2020.

In addition, we tested services billed during a potential inpatient hospital stay, as well as, services in which another Ohio Medicaid provider was paid for the same recipient, service date and procedure code. We also tested a selection of the sampled services and compared the documented time in/out, number of units and rendering practitioner to the electronic visit verification (EVV) entries.

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

Internal Control over Compliance

M & Y 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 M & Y's internal control over compliance.

Basis for Qualified Opinion

We tested 15 aides providing personal care aide services and found one aide that did not obtain and maintain first aid certification from a class that is not solely internet-based and that included hands-on training by a certified first aid instructor and a successful return demonstration of what was learned in the course.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, M & Y has complied, in all material respects, with the select requirements of home health nursing, 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 M & Y's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$549.30. This finding plus interest in the amount of \$15.59 (calculated as of April 15, 2022) totaling \$564.89 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 M & Y, 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 15, 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).

M & Y is a Medicare certified home health agency (MCHHA) and waived services organization that received payment of approximately \$14 million under the provider numbers examined for over 281,000 home health and waiver services¹. M & Y has one location in Lyndhurst, Ohio.

Purpose, Scope, and Methodology

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

We obtained M & Y'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 managed care organizations (MCOs) to use for this examination and verified that all services were paid to M & Y's tax identification number. From the combined fee-for-service and MCO claims data, we removed all services paid at zero.

From the total paid services population, we extracted two home health aide (procedure code G0156) services billed during a potential inpatient hospital stay to examine (Services During Potential Inpatient Stay Exception Test).

We then selected six home health aide (G0156) services paid for the same recipient, service date and procedure code as another home health agency to examine (Services on Same Day as Another Agency Exception Test).

From the remaining population of services, we extracted all home health aide (G0156) and personal care aide (T1019) services into separate files and summarized each file by recipient date of service (RDOS). A RDOS is defined as all services for a given recipient on a specific date of service. We selected a simple random sample of 95 RDOS from each population and obtained the detailed services on these RDOS. For each sample, we also identified and extracted all additional aide services 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).

Finally, we extracted all home health nursing services (G0299) and randomly selected a sample of 60 services to examine.

¹ Payment data from the Medicaid Information Technology System (MITS).

Purpose, Scope, and Methodology (Continued)

The exception tests and calculated sample sizes are shown in **Table 1**.

Table 1: Exception Tests and Samples			
Universe	Population Size	Sample Size	Selected Services
Exception Tests			
Services During Potential Inpatient Stay (G0156)			2
Services on Same Day as Another Agency (G0156)			6
Samples			
Home Health Aide Services (G0156)	116,666 RDOS	95 RDOS	95
Additional Services (PT570, PT624, S5130, T1019)			<u>75</u>
Total for Home Health Aide and Additional Services			170
Personal Care Aide Services (T1019)	84,386 RDOS	95 RDOS	97
Additional Services (G0156)			<u>60</u>
Total for Personal Care Aide and Additional Services			157
Home Health Nursing (G0299)	726 RDOS	60 RDOS	60
Total			395

A notification letter was sent to M & Y setting forth the purpose and scope of the examination. During the entrance conference, M & Y described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic health record system used by M & Y, reviewed service documentation and verified professional licensure and personnel qualifications. We sent preliminary results to M & Y 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**. 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 Tests				
Services During Potential Inpatient Stay	2	0	0	\$0.00
Services on Same Day as Another Agency	6	6	6	\$196.30
Samples				
Home Health Aide Services	95	6	6	\$208.06
Additional Services	<u>75</u>	<u>2</u>	<u>2</u>	<u>\$64.64</u>
Total for Home Health Aide and Additional	170	8	8	\$272.70
Personal Care Aide Services	97	3	3	\$62.86
Additional Services	<u>60</u>	<u>0</u>	<u>0</u>	<u>\$0.00</u>
Total Personal Care Aide and Additional	157	3	3	\$62.86
Home Health Nursing	60	1	1	\$17.44
Total	395	18	18	\$549.30

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 four nurses and 120 aides 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 names to the same database and exclusion/suspension list. We found no matches.

Nursing Services

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

Of the 15 personal care aides, one aide had first aid certification from a class that was solely internet-based.

Personal Care Aide Services Sample

The 97 personal care aide services contained one service rendered by an aide who did not meet the first aid certification requirements on the date of service. We did not associate an improper payment for this service.

Recommendation

M & Y 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. M & Y should address the identified issue 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 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. 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 signatures of the provider verifying the service delivery upon completion of service delivery. See Ohio Admin. Code §§ 5160-31-05(B)(17), 173-39-02.11(D)(6) and 5160-46-04.

B. Service Documentation (Continued)

We obtained service documentation from M & Y and compared it to the required elements. We also compared units billed to documented duration and compared services by recipient and the rendering practitioner to identify any 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

For the two services examined, M & Y provided documentation for each date of service and indicated that services were rendered prior to admission in the hospital. We requested verification from the rendering hospital to confirm dates of admission and discharge for the two recipients.

For one recipient, the hospital verified that the recipient was admitted the day after the selected date of service. For the second recipient, the hospital did not respond to our request.

Services on Same Day as Another Agency Exception Test

The six services examined contained three instances in which there was no documentation to support the payment. For the remaining three services, the documentation provided indicated that the recipient had left M & Y and went to a new agency. M & Y indicated that it should not have billed for this recipient after March 17, 2020 and that it had tried to adjust the overbilling but it was not processed. These six errors resulted in the improper payment amount of \$196.30.

Home Health Aide Services Sample

The 170 combined home health aide and additional services examined contained three instances in which there was no documentation to support the payment and three instances in which the time in and out was not documented. These six errors are included in the improper payment of \$272.70.

Personal Care Aide Services Sample

The 157 combined personal care aide and additional services examined contained two instances in which the time in and out was not documented. These two errors are included in the improper payment of \$62.86.

Home Health Nursing Services Sample

The 60 services examined contained one instance in which there was no documentation to support the payment. This error resulted in an improper payment amount of \$17.44.

Recommendation

M & Y should develop and implement procedures to ensure that all service documentation and billing practices fully complies with requirements contained in Ohio Medicaid rules. In addition, M & Y 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.

C. Authorization to Provide Services (Continued)

We obtained plans of care from M & Y and confirmed there was a plan of care that covered the date of service examined, authorized the type of service and was signed by a physician. We did not test service authorization requirements for the exception tests, personal care aide, or additional aide services on the same day as sampled service.

Home Health Aide Services Sample

The 95 home health aide services examined contained one instance in which there was no plan of care to authorize the service and one instance in which the plan of care was not signed by a physician. These two errors are included in the improper payment amount of \$272.70.

Home Health Nursing Services Sample

All 60 services were supported by a signed plan of care.

Recommendation

M & Y should establish a system to ensure the signed plans of care are obtained prior to submitting claim for services to the Department. It should address this issue to ensure compliance with Medicaid rules and avoid future findings.

D. Electronic Visit Verification

Per Ohio Admin. Code § 5160-1-40, M & Y was required to submit electronic visit verification (EVV) data for its home health visits.

We selected 100 services from the three samples and compared the documented time in/out, number of units and the rendering practitioner to the EVV entries. We found that 85 percent of the visits did not have an EVV entry. For the remaining 15 visits, the EVV entry supported the documented time in/out, the number of units and the rendering practitioner matched.

M & Y indicated that EVV reporting was low as staff was not using the system or was not skilled on using the system properly.

Recommendation

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

Official Response

M & Y declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



M & Y CARE, LLC

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 5/17/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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