



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 PERSONAL CARE AIDE SERVICES

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

RE: Absolute Health Services, Inc. National Provider Identifier: 1912971680
Ohio Medicaid Number: 2127086

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of personal care aide services during the period of July 1, 2020 through June 30, 2022 for Absolute Health Services, Inc. (Absolute). We also tested select instances in which a transport service was paid, but no set-up of imaging equipment or imaging service was billed on the same date of service.

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

The purpose of this examination was to determine whether Absolute's claims for payment complied with Ohio Medicaid regulations. 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.

We tested compliance with Ohio Admin. Code § 5160-1-17.2(H) 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 obtained supporting documentation from Absolute and compared it to the requirements of Ohio Admin. Code § 5160-1-27(A) which states all Medicaid providers to keep such records as are necessary to establish that conditions of payment for Medicaid covered services have been met, and to fully disclose the basis for the type, frequency, extent, duration, and delivery setting of services provided to Medicaid recipients, and to document significant business transactions. We applied these requirements to all services met.

For personal care aide services, the provider shall maintain a clinical record for each individual that includes, but is not limited to, documentation of tasks performed or not performed, arrival and departure times, and the dated signatures of the provider and the individual or the individual's authorized representative in accordance with Ohio Admin. Code §§ 5160-46-04(A) and 5160-58-04(C)(16). We applied these requirements to all personal care aide services examined.

All 60 transport services (procedure codes R0070 and R0075) were supported by documentation that contained the required elements. The 78 personal care aide (T1019) services examined contained one instances in which the units billed did not match the documented duration. This error resulted in an improper payment amount of \$3.97.

Personal care aide services are provided pursuant to the person-centered services plan (PCSP) in accordance with Ohio Admin. Code § 5160-46-04(A). We obtained PCSPs from Absolute to ensure that it was authorized to provide personal care aide services for the sampled recipients. All 78 sampled services were supported by a PCSP.

Recommendation

Absolute should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. Absolute should address the identified issue 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 Absolute complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Absolute 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 Absolute 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 Absolute's compliance with the specified requirements.

Internal Control over Compliance

Absolute 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 Absolute's internal control over compliance.

Opinion on Compliance

In our opinion, Absolute complied, in all material respects, with the aforementioned requirements of personal care aide services for the period of July 1, 2020 through June 30, 2022. 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 Absolute's compliance with other requirements.

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

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

June 18, 2024

OHIO AUDITOR OF STATE KEITH FABER



ABSOLUTE HEALTH SERVICES, INC.

STARK 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 8/13/2024

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