



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

RE: ABC Health Care, Inc.
Ohio Medicaid Number: 0524990 National Provider Identifier: 1043297328

We were engaged to examine compliance with specified requirements for select payments for home health and waiver services during the period of January 1, 2021 through December 31, 2023 for ABC Health Care, Inc. (ABC). We tested the following payments:

- All instances in which a service was billed during a potential inpatient stay;
- All nursing services on two dates of service for recipients residing at the same address;
- All nursing services billed on two select dates; and
- A sample of personal care aide services.

ABC 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. ABC is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements examined.

Internal Control over Compliance

ABC 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 ABC's internal control over compliance.

Basis for Disclaimer of Opinion

We identified 11 instances in which a recipient was confirmed to be a hospital inpatient and ABC had documentation to support that a service was rendered during the hospitalization and 59 instances in which the travel time between the end of one service and the start of the next service by the same rendering provider was not reasonable based on the distance (mileage and drive time) between the recipients. In addition, ABC did not have first aid certification for any of the aides who rendered waiver services in our testing. Due to these inconsistencies, we were unable to gain assurance on the reliability of the service documentation.

Disclaimer of Opinion

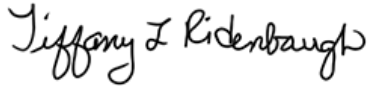
Our responsibility is to express an opinion on ABC's compliance with select Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Because of the limitation on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on ABC's compliance with the specified Medicaid requirements for the period of January 1, 2021 through December 31, 2023.

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We identified improper Medicaid payments in the amount of \$6,766.96. This finding plus interest in the amount of \$795.35 (calculated as of August 26, 2025) totaling \$7,562.31 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 in accordance with Ohio Admin. Code 5160-1-27. If waste and abuse are suspected or apparent, the Department and/or the Office of the Attorney General will take action to gain compliance and recoup inappropriate or excess payments per Ohio Admin. Code 5160-1-29(B).¹

We are required to be independent of ABC and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination. This report is intended solely for the information and use of ABC, 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
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 1, 2025

¹ "Waste" means any preventable act such as inappropriate utilization of services or misuse of resources that results in unnecessary expenditures to the Medicaid program. "Abuse" means provider practices that are inconsistent with sound fiscal, business, or medical practices, and result in an unnecessary cost to the Medicaid program, or in reimbursement for services that are not medically necessary or that fail to meet professionally recognized standards for health care. See Ohio Admin. Code 5160-1-29(A) and 42 C.F.R. § 455.2.

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

ABC is a Medicare certified home health agency (MCHHA) with one location in Maumee, Ohio and received payment of approximately \$10,123,000 under the provider number examined for approximately 199,000 home health and waiver services.²

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether ABC'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 select home health and waiver services, as specified below, for which ABC billed with dates of service from January 1, 2021 through December 31, 2023 and received payment.

We obtained ABC's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We identified all fee-for-service claims and encounters from one Medicaid managed care entity. We removed all services paid at zero, third-party payments, co-payments, and Medicare crossover claims. The scope of our examination included testing procedures related to the select services as identified in the Independent Auditor's Report.

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

Table 1: Exception Tests and Sample			
Universe	Population Size	Sample Size	Selected Services
Exception Tests			
All Services Billed During Potential Inpatient Stay ¹			40
All Nursing Services on Two Dates of Service for Recipients Residing at the Same Address ²			30
All Nursing Services Billed on Two Select Dates ³			321
Sample			
Personal Care Aide Services (T1019)	5,716	20	35 ⁴
Total			426

¹Includes home health aide (G0156), state plan RN (G0299) and state plan LPN (G0300)

²Includes state plan RN and nursing assessment (T1001)

³Includes state plan RN, state plan LPN and nursing assessment

⁴We sampled 20 services and selected all additional T1019 on the same recipient date of service

² Based on payment data from the Medicaid claims database.

Purpose, Scope, and Methodology (Continued)

A notification letter was sent to ABC setting forth the purpose and scope of the examination. During the entrance conference, ABC described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic health record system used, reviewed service documentation and verified professional licensure. We sent preliminary results to ABC, 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 payments had more than one error, only one finding was made per payment. 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				
All Services Billed During Potential Inpatient Stay	40	12	12	\$768.27
All Nursing Services on Two Dates of Service for Recipients Residing at the Same Address	30	0	0	\$0.00
All Nursing Services Billed on Two Select Dates	321	74	79	\$3,394.30
Sample				
Personal Care Aide Services	35	35	35	\$2,604.39
Total	426	121	126	\$6,766.96

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 47 practitioners 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 the identified owner and administrative staff names to the same database and exclusion/suspension list. We found no matches.

Nursing Services

Per Ohio Admin. Code 5160-12-01(G), home health nursing services require the skills of and be performed by a licensed practitioner. Based on the e-License Ohio Professional Licensure System, the licenses for the 38 identified nurses were current and valid on the first date found in our selected services and were valid during the remainder of the examination period.

A. Provider Qualifications (Continued)

Personal Care Aide Services

Per Ohio Admin. Code 5160-46-04(A)(7), a MCHHA will ensure that personal care aides obtain and maintain first aid certification. ABC was unable to provide first aid certification for any of the nine identified personal care aides providing services on our selected dates of service.

Personal Care Aide Services Sample

34 of the 35 services examined were rendered by an aide who did not meet the first aid certification requirement on the date of service.

These 34 errors are included in the improper payment of \$2,064.39.

Recommendation

ABC should review the Ohio Medicaid rules and improve its internal controls to ensure all personnel meet applicable requirements prior to rendering direct care services. ABC should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

B. Service Documentation

Per Ohio Admin. Code 5160-12-03(B)(9), 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.

For personal care aide services, the provider must maintain 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 in accordance with Ohio Admin. Code 5160-46-04(A) and 5160-58-04(C).

Ohio Admin. Code 5160-12-04(A)(2), states a home health visit must have a lapse of time of two or more hours between any previous or subsequent visit for the provision of the same covered service.

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

All Services Billed During Potential Inpatient Stay Exception Test

The 40 payments examined consisted of 11 recipients in which the reported date of service occurred during a potential inpatient stay. We requested verification from the rendering hospitals to confirm dates of admission and discharge for each service. One of the rendering hospitals did not respond to our request for confirmation; therefore, we were unable to determine whether the 12 associated services were billed during the hospital stay. Also, 11 payments examined were confirmed by the hospital to be during an inpatient stay and ABC had documentation indicating that a service was rendered. In addition, there was no documentation to support one payment.

These 12 errors resulted in the improper payment amount of \$768.27.

All Nursing Services on Two Dates of Service for Recipients Residing at the Same Address Exception Test

The 30 payments examined were compliant with the criteria tested for service documentation.

B. Service Documentation (Continued)

All Nursing Services Billed on Two Select Dates Exception Test

The 321 payments examined contained the following errors:

- 59 instances in which the travel time between the end of one service and the start of the next service by the same rendering provider was not reasonable based on the distance (mileage and drive time) between the recipients;
- Eight instances in which there was less than a two-hour lapse between home health nursing visits for the same recipient; and
- Four instances in which there was no documentation to support the reimbursement.

These 71 errors are included in the improper payment of \$3,394.30.

Personal Care Aide Services Sample

The 35 services examined contained one instance in which there was no documentation to support the reimbursement. This error is included in the improper payment of \$2,604.39.

Recommendation

ABC should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. In addition, ABC should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. ABC should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

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 state plan recipients indicating the type of services to be provided to the recipient. We obtained plans of care from ABC and limited our testing of service authorization to the nursing services noted below.

All Nursing Services Billed on Two Select Dates Exception Test

The 321 services examined contained five instances in which the plan of care was not signed by a physician and three instances in which there was no plan of care to cover the date of service. These eight errors are included in the improper payment of \$3,394.30.

Recommendation

We recommend that ABC establish a system to ensure that signed plans of care are obtained prior to submitting claims for services to the Department. ABC should address this issue to ensure compliance with Medicaid rules and avoid future findings.

Official Response

ABC submitted an official response to the results of this examination which is presented in the **Appendix**. We did not examine ABC's response, and accordingly, we express no opinion on it.

APPENDIX



October 6, 2025

Cherie Coutts
Senior Audit Manager
Auditor of State Keith Faber

Subject: Response to The Auditor of State – ABC Health Care Inc.

Dear Ms. Coutts,

Thank you for the opportunity to respond to the findings of the recent audit conducted at ABC Health Care Inc. We appreciate the time and effort your team dedicated to reviewing our agency's operations and compliance with state and federal regulations.

We take all audit findings seriously and are committed to ensuring full compliance and continuous improvement in the care and services we provide for our clients. Below is our response to the issues identified in the audit:

1. Finding: Provider Qualifications → We acknowledge this finding and have taken the following corrective actions:

- The State Auditor has clarified that BLS certification does NOT include first aid certification. Hence, all current field staff records have been audited and are fully compliant.
- Nurse Educator was trained and certified as a First Aid, CPR/AED Instructor on June 27, 2025, via The American Red Cross to streamline and ensure compliance during the hiring/orientation process.
- Plan of Correction:
We will continue to monitor compliance by ensuring that all new applicants must provide current First Aid Certification by The American Red Cross or The American Heart Association. If they do not have this certification available, ABC Health Care Inc will certify the applicant via The American Red Cross prior to providing any patient related services.

Completion Date: July 2025



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2. Finding: Service Documentation → We acknowledge this finding and have taken the following corrective actions:

- The State Auditor has identified errors with GPS that will now be monitored and managed by internal processes prior to verification of services. Although the State of Ohio does not require Home Health Agencies to utilize GPS tracking methodology, ABC Health Care has implemented software that captures GPS coordinates of all field staff upon receiving written consent from the patients that the agency services.
- The State Auditor identified instances where services were provided with less than 2-hour lapses between services. All schedules will be monitored to ensure appropriate time lapse is maintained.
- The State Auditor identified services that were accidentally billed to the State while a client was in the hospital. Circumstances ranged from care provided by family members, to frequent ER visits which possibly verified erroneous billing.
- ABC Health Care acknowledges that a current, completed signed plan of care is required for providing and billing services.

Completion Date: July 2025

We believe that these corrective actions and process improvements will ensure continued compliance and strengthen our commitment to quality care. Should you require any further information or documentation, please do not hesitate to contact us at 419-893-9700 or resha@abchealthcare.us

Thank you for your guidance and partnership in ensuring high standards in home health care services.

Sincerely,

Resha Naik
Administrator
ABC Health Care Inc.

OHIO AUDITOR OF STATE KEITH FABER



ABC HEALTH CARE, INC.

LUCAS 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 11/6/2025

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