



OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit
65 East State Street
Columbus, Ohio 43215
614-466-3402 or 800-443-9275
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: Able Support Services, Inc.
Ohio Medicaid Number: 2457710

National Provider Identifier: 1356403000

We examined compliance with specified Medicaid requirements for select payments for home health and waiver services during the period of January 1, 2021 through December 31, 2023 for Able Support Services, Inc. (Able). We tested the following services:

- All instances in which a service was billed during a potential inpatient hospital stay;
- Three recipient dates of service (RDOS)¹ for recipients billed with at least 60 units;
- All services on 10 dates of service for recipients residing on two select streets;
- A sample of personal care aide services and like aide services on the same RDOS; and
- A sample of home health licensed practical nursing (LPN) services.

Able 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 Able 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 Able'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 (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Able complied, in all material respects, with the specified requirements referenced in the Compliance Section. We are required to be independent of Able 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 Able 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 qualified opinion. Our examination does not provide a legal determination on Able's compliance with the specified requirements.

¹ An RDOS is defined as all services for a given recipient on a specific date of service.

Internal Control over Compliance

Able 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 Able's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, services lacked documentation, units billed exceeded the documented duration and plans of care were not signed by a physician.

Qualified Opinion on Compliance

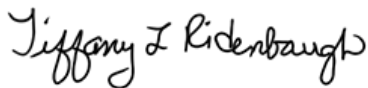
In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Able has complied, in all material respects, with the select requirements of home health and waiver services for the period of January 1, 2021 through December 31, 2023.

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 Able's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$1,565.38. This finding plus interest in the amount of \$194.60 (calculated as of September 2, 2025) totaling \$1,759.98 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 per 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 in accordance with Ohio Admin. Code 5160-1-29(B).²

This report is intended solely for the information and use of Able, 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 24, 2025

² "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. 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. Per Ohio Admin. Code 5160-1-17.2(D) and (E), providers must furnish such records for audit and review purposes.

Able is a Medicare certified home health agency (MCHHA) located in Columbus, Ohio, and received payment of \$2.65 million under the provider number examined for approximately 42,000 services.³

Table 1 contains the procedure codes included in this compliance examination.

Table 1: Home Health and Waiver Services	
Procedure Code	Description
G0156	State Plan Home Health Aide, 15 minutes
G0300	State Plan Home Health LPN, 15 minutes
T1019	Waiver Personal Care Aide, 15 minutes

Source: Appendix to Ohio Admin. Code 5160-46-06, 5160-12-05

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Able'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 Able billed with dates of service from January 1, 2021 through December 31, 2023 and received payment.

We obtained Able's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We obtained paid claims data from two Medicaid managed care entities (MCEs). The MCE's claims' data obtained showed that the services were paid to Able's tax identification number. 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 exception tests and calculated sample sizes are shown in **Table 2**.

Table 2: Exception Tests and Samples			
Universe	Population Size	Sample Size	Selected Services
Exception Tests			
Services During Potential Inpatient Hospital Stay (G0156, G0300, T1019)			10

³ Payment database from the Medicaid claims database.

Able Support Services, Inc.
Franklin County
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

Table 2: Exception Tests and Samples			
RDOS for Recipients with at Least 60 Units of Service (G0156, G0300, T1019)			15
All Services on 10 Dates of Service for Recipients Residing on Two Select Streets (G0156, G0300, T1019)			32
Samples			
Personal Care Aide Services (T1019)	11,851 RDOS	65 RDOS	66
Like Aide Services on the Same RDOS (G0156)			<u>27</u>
Total			93
Home Health LPN Services (G0300)	6,863 RDOS	40 RDOS	67
Total			217

A notification letter was sent to Able setting forth the purpose and scope of the examination. During the entrance conference, Able described its documentation practices and billing process. During fieldwork, we reviewed service authorization, service documentation, provider qualifications, and obtained an understanding of the electronic health record system used. We sent preliminary results to Able, 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 3**. 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 3: Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Tests				
Services During Potential Inpatient Hospital Stay	10	3	5	\$134.83
RDOS for Recipients with at Least 60 Units of Service	15	2	2	\$230.56
All Services on 10 Dates of Service for Recipients Residing on Two Select Streets	32	4	4	\$196.77
Samples				
Personal Care Aide Services	66	6	70	\$153.99
Like Aide Services on the Same RDOS	<u>27</u>	<u>5</u>	<u>5</u>	<u>\$195.48</u>
Total	93	11	75	\$349.47
Home Health LPN Services	67	17	17	\$653.75
Total	217	37	103	\$1,565.38

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 16 rendering practitioners in the service documentation for the selected services and compared their names, and the names of the administrators, to the Office of Inspector General exclusion database and the Department's exclusion/suspension list and found no matches.

Licensure

For the two licensed practitioners identified in the service documentation, we verified via the e-License Ohio Professional Licensure System that their licenses were current and valid on the first date found in our selected payments and were active during the remainder of the examination period. We identified no errors.

Personal Care Aide Services

Per Ohio Admin. Code 5160-46-04(A)(7)(a)(ii), a MCHHA shall ensure that personal care aides obtain and maintain first aid certification prior to commencing service delivery. We requested proof of first aid certification for the 13 aides who rendered personal care aide services in our testing and Able did not submit any such documentation.

Personal Care Aide Services Sample

There were 64 services rendered by aides for recipients on a MyCare Ohio waiver who were not first aid certified on the selected date of service. We were unable to ascertain through review of Ohio Admin. Code 5160-58-04(C) whether first aid certification was required of aides; therefore, we did not associate an improper payment with these services.

Recommendation

Able 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. Able should seek technical assistance from the Department to determine if first aid certification is appropriate for aides rendering MyCare Ohio waiver services.

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.

Requirements for waiver personal care services indicate the provider must maintain and retain all required documentation including, but not limited to, documentation of tasks performed or not performed, and arrival and departure times in accordance with Ohio Admin. Code 5160-46-04(A) and 5160-58-04(C).

We obtained service documentation from Able 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. For errors where the number of units billed exceeded documented duration, the improper payment was based on the unsupported units.

B. Service Documentation (Continued)

Services During Potential Inpatient Hospital Stay Exception Test

The 10 payments examined consisted of five recipients in which the reported date of service occurred during a potential inpatient hospital stay. We requested verification from the rendering hospitals to confirm dates of admission and discharge. One of the four rendering hospitals did not respond to our request for confirmation; therefore, we were unable to determine whether the five associated services were billed during an inpatient hospital stay. The 10 services examined contained three instances in which there was no documentation to support the reimbursement and two services on which the reported date of service occurred during a confirmed inpatient hospital stay.

These five errors resulted in the improper payment of \$134.83.

RDOS for Recipients with at Least 60 Units of Service Exception Test

The 15 services examined contained two instances in which there was no documentation to support the reimbursement. These two errors resulted in the improper payment of \$230.56.

All Services on 10 Dates of Service for Recipients Residing on Two Select Streets

The 32 services examined contained two instances in which there was no documentation to support the reimbursement and two instances in which the units billed exceeded the documented duration. These four errors resulted in the improper payment of \$196.77.

Personal Care Aide Services Sample and Like Aide Services on Same RDOS

The 66 personal care aide services examined contained four instances in which the units billed exceeded the documented duration and two instances in which there was no service documentation to support the reimbursement. These six errors are included in the improper payment amount of \$153.99.

The 27 home health aide services examined contained five instances in which there was no documentation to support the reimbursement.

These five errors resulted in the improper payment amount of \$195.48.

Home Health LPN Services Sample

The 67 services examined contained the following errors:

- Four instances in which there was no documentation to support the reimbursement;
- Three instances in which the units billed were not supported by the documented duration; and
- Two instances in which the documentation does not support a unique note.

These nine errors are included in the improper payment of \$653.75.

Recommendation

Able 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, Able should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Able 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 in part by Ohio Admin. Code 5160-12-03(B)(3)(b)⁴ 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 requested plans of care for the home health LPN services sampled.

Home Health LPN Services Sample

The 67 services examined contained eight instances in which the plan of care was not signed by a physician. These eight errors are included in the improper payment amount of \$653.75.

Recommendation

Able should establish a system to ensure that signed plans of care are obtained prior to submitting claims for reimbursement. Able should address the identified issue to ensure compliance with the Medicaid rules and to avoid future findings.

Official Response

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

⁴ This rule refers to the Medicare Benefit Policy Manual which requires that the plan of care be signed by the recipient's treating physician.

APPENDIX

ABLE SUPPORT SERVICES INC

2931 East Dublin Granville Road, Suite 190 ... Columbus, Ohio 43231
Phone: (614) 436-3791 ... Email: ablesup@aol.com

Date: October 27, 2025

Keith Faber, Auditor of State and
Michael Schmidt, Chief Auditor
65 East State Street, 14th Floor
Columbus, Ohio 43215

Subject: Submission of Plan of Correction – Documentation and Billing Compliance
Ohio Medicaid Number: 2457710
NPI: 1356403000
Review Period: January 1, 2021 – December 31, 2023

Dear Auditors,

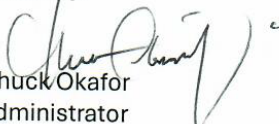
On behalf of Able Support Services Inc, I am submitting the enclosed Plan of Correction in response to the findings outlined in the independent compliance audit for the above-referenced review period.

While the audit identified \$1,759.98 in improperly billed Medicaid payments, we recognize the importance of addressing the documentation and billing discrepancies noted. Our agency has taken immediate steps to reinforce compliance, including staff training, workflow improvements, billing safeguards, and an upgrade to our electronic medical records system.

Able Support Services Inc remains committed to delivering high-quality, client-centered care in full alignment with Medicaid regulations. We appreciate the opportunity to strengthen our internal systems and demonstrate our commitment to transparency and continuous improvement.

Please feel free to contact me directly should you require additional documentation or clarification.

Sincerely,


Chuck Okafor
Administrator
Able Support Services Inc

Plan of Correction: Documentation and Billing Compliance

Provider: Able Support Services Inc

Review Period: January 1, 2021 – December 31, 2023

Submission To: Ohio Department of Medicaid (ODM)

Issue Summary

The independent auditor's report disclosed the following compliance concerns:

- A material number of service records lacked sufficient documentation;
- Units billed exceeded the documented duration of services;
- Plans of care were not consistently signed by a physician.

Although the total amount improperly billed and paid to the provider was \$1,759.98, Able Support Services Inc acknowledges the seriousness of these findings and is committed to full compliance with ODM and Medicaid standards.

Corrective Actions and System Improvements

1. **Staff Training and Documentation Reinforcement**
 - All direct care and administrative staff have completed updated training on Medicaid documentation standards, including service note accuracy, timekeeping, and unit alignment.
 - Refresher training is available and scheduled as needed based on audit findings or performance trends, and is incorporated into onboarding for all new hires.
2. **Plan of Care Compliance Workflow**
 - A standardized workflow ensures that all plans of care are reviewed and signed by the ordering physician prior to service initiation.
 - Monthly audits are conducted by the clinical coordinator to verify compliance.
3. **Pre-Billing Audit Protocol**
 - A pre-billing checklist is now required for all claims, confirming that billed units match documented service duration and authorization.
 - Billing staff must cross-reference EMR entries and service logs prior to submission.
4. **EMR System Upgrade**
 - Able Support Services Inc has upgraded its electronic medical records (EMR) software to improve documentation accuracy and reduce administrative error.
 -

Plan of Correction: Documentation and Billing Compliance

Provider: Able Support Services Inc

Review Period: January 1, 2021 – December 31, 2023

Submission To: Ohio Department of Medicaid (ODM)

- The enhanced system includes real-time tracking of patient visits, hospitalizations, and care plan signatures, with automated alerts for missing documentation.

5. Ongoing Monitoring and Compliance Benchmarks

- Internal benchmarks have been established to monitor documentation completeness, billing accuracy, and physician signature compliance.
- Quarterly compliance reviews are conducted by the agency's compliance officer, with findings reported to executive leadership and used to guide continuous improvement.

OHIO AUDITOR OF STATE KEITH FABER



ABLE SUPPORT SERVICES, INC.

FRANKLIN 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 11/13/2025

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

This report is a matter of public record and is available online at
www.ohioauditor.gov