



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

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

RE: Buckeye Health Agency, LLC
Ohio Medicaid Number: 2964350

National Provider Identifier: 1962550129

We were engaged to examine compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of select home health and waiver services during the period of January 1, 2022 through December 31, 2023 for Buckeye Health Agency, LLC (Buckeye). We tested the following services:

- All instances in which a service was billed during a potential inpatient hospital stay;
- All recipient dates of service (RDOS)¹ in which 91 units of service were billed;
- Select instances in which potential duplicate services were billed;
- Four dates of service (DOS) with the most units for recipients residing at the same address;
- A sample of home health aide services and all additional services on the same RDOS.

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

Internal Control over Compliance

Buckeye is responsible for establishing and maintaining effective internal control over compliance with the Medicaid requirements. In making an assessment of the risks of material noncompliance, we considered and obtained an understanding of internal control relevant to the specified compliance requirements in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, no such opinion is expressed.

Basis for Disclaimer of Opinion

We identified nine instances in which a recipient was confirmed to be a hospital inpatient and Buckeye had documentation to support that a service was rendered during the hospitalization. In addition, three of the four exception tests contained material non-compliance for no service documentation. Due to these inconsistencies, we were unable to gain assurance on the reliability of the service documentation.

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

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Disclaimer of Opinion

Our responsibility is to express an opinion on Buckeye'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 Buckeye's compliance with the specified Medicaid requirements for the period of January 1, 2022 through December 31, 2023.

In accordance with our agreement with the Department, we identified improper Medicaid payments in the amount of \$5,392.28. This finding plus interest in the amount of \$511.90 (calculated as of September 18, 2025) totaling \$5,904.18 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

We are required to be independent of Buckeye 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 Buckeye, 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 16, 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.

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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.

Buckeye is a Medicare Certified Home Health Agency (provider type 60) located in Columbus, Ohio and received payments for services of approximately \$5.4 million under the provider number examined for over 90,000 home health and waiver services.³ Buckeye has a waiver service provider number (2844908) that is currently inactive. It received reimbursements during the audit period but they are not included in the scope of our examination.

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

Table 1: Home Health and Waiver Services	
Procedure Code	Description
DD244	Agency Participant Directed Homemaker Personal Care, 15 Minutes
DD236	Shared Living Agency
G0151	Home Health Physical Therapy (PT), 15 Minutes
G0156	Home Health Aide, 15 Minutes
G0299	Home Health Registered Nurse (RN), 15 Minutes
G0300	Home Health Licensed Practical Nurse (LPN), 15 Minutes
MR108	Homemaker Personal Care Daily Unit
MR940	Homemaker Personal Care (Individual Options), 15 Minutes
MR970	Homemaker Personal Care (Level 1), 15 Minutes
PT624	Waiver Personal Care, 15 Minutes
T1001	Nursing Assessment
T1019	Waiver Personal Care, 15 Minutes

Source: Appendix to Ohio Admin. Code 5160-12-05, 5160-46-06, 5160-40-01, 5160-42-01, 5160-41-017, 5160-12-08, and 5160-1-06.1

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Buckeye'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 services as specified below for which Buckeye billed with dates of service from January 1, 2022 through December 31, 2023 and received payment.

We obtained Buckeye's fee-for-service (FFS) claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed all services paid at zero, co-payments, third-party payments, Medicare crossover claims and managed care encounters.

³ Payment database from the Medicaid claims database.

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Purpose, Scope, and Methodology (Continued)

The scope of our examination included testing procedures related to select services as identified in the Independent Auditor's Report. The exception tests and calculated sample size are shown in **Table 2**.

Table 2: Exception Tests and Sample			
Universe	Population Size	Sample Size	Selected Services
Exception Tests			
Services During Potential Inpatient Hospital Stay ¹			22
RDOS with 91 Units of Service ²			21
Potential Duplicate Services ³			160
Four DOS with the Most Units for Recipients at the Same Address (G0156 and MR970)			43
Sample			
Home Health Aide Services (G0156)	16,587 RDOS	61 RDOS	90
Additional Services on the Same RDOS ⁴			<u>26</u>
Total			116
			362

¹ Includes procedure codes G0299, G0300, PT624 and T1019

² Includes procedure codes G0151, G0156 and MR970

³ Includes procedure codes G0151, G0156, G0299, G0300, T1001 and T1019

⁴Includes procedure codes DD244, DD236, G0151, MR108, MR940, MR970 and PT624

A notification letter was sent to Buckeye setting forth the purpose and scope of the examination. During the entrance conference, Buckeye described its documentation practices and billing process. We sent preliminary results to Buckeye, 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	22	11	13	\$514.56
RDOS with 91 Units of Service	21	9	9	\$672.21
Potential Duplicate Services	160	71	71	\$3,889.15
Four DOS with the Most Units for Recipients at the Same Address	43	2	2	\$149.86
Samples				
Home Health Aide Services	90	4	4	\$166.50
Additional Services on the Same RDOS	<u>26</u>	0	0	\$0.00
Total	116	4	4	\$166.50
	Total	362	97	99 \$5,392.28

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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 31 rendering 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 identified administrative staff names to the same database and exclusion/suspension list. We found no matches.

Physical Therapist

Per Ohio Admin. Code 5160-12-01(G)(3), skilled therapies services, which encompasses physical therapy, require the skills of and are performed by a licensed practitioner. Based on the e-License Ohio Professional Licensure System, the license for the physical therapist identified in our testing was current and valid on the first date found in our selected services and was valid during the remainder of the examination period.

B. Service Documentation

Per the 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 and homemaker 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 in accordance with Ohio Admin. Code 5160-31-05(B), 173-39-02.11(C)(6)(a), 5160-46-04(A), 5160-41-17(F), 5160-40-01(F) and 5160-42-01(K).

We obtained service documentation from Buckeye and compared it to the required elements. These required elements included comparing units billed to documented duration and comparing services by recipient to the rendering practitioner to identify 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 Hospital Stay Exception Test

The 22 payments examined consisted of five recipients in which the reported date of service occurred during a potential inpatient stay. We requested verification from the five rendering hospitals to confirm dates of admission and discharge. Two of the hospitals did not respond to our request for confirmation; therefore, we were unable to determine if the eight associated services were billed during a hospital stay. In addition, 11 payments examined were confirmed by the hospital to be during an inpatient stay and there was no documentation to support two payments. These 13 errors resulted in an improper payment of \$514.56.

We also identified nine instances in which completed service documentation was present indicating a service was rendered but the recipient was confirmed to be a hospital inpatient.

RDOS with 91 Units of Service Exception Test

The 21 services examined contained nine instances in which there was no service documentation to support the reimbursement. These nine errors resulted in an improper payment of \$672.21.

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B. Service Documentation (Continued)

Potential Duplicate Services Exception Test

The 160 services examined contained the following errors:

- 64 instances in which there was no service documentation to support the service;
- Five instances in which an LPN service was billed as an RN service; and
- Two instances in which the units billed exceeded documented duration.

These 71 errors resulted in the improper payment of \$3,889.15.

Four DOS with the Most Units for Recipients at the Same Address Exception Test

The 43 services examined contained two instances in which services were billed with overlapping times by the same practitioner and the services were not billed with the group modifier. These two errors resulted in an improper payment of \$149.86.

Home Health Aide Services Sample

The 90 services examined contained two instances in which there was no service documentation to support the reimbursement and two instances in which units billed exceeded the documented duration. These four errors resulted in an improper payment of \$166.50.

Additional Services on the Same RDOS

The 26 services rendered on the same RDOS as the sampled services were compliant with the elements tested.

Recommendation

Buckeye 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, Buckeye should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Buckeye 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 obtained plans of care from Buckeye for the home health aide services sample and determined if there was a plan of care that covered the selected date of service, authorized the type of service and was signed by a physician.

Home Health Aide Services Sample

The 90 services examined were compliant with the required elements tested.

Official Response

Buckeye declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



BUCKEYE HEALTH AGENCY, LLC

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 11/6/2025

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