



OHIO AUDITOR OF STATE  
**KEITH FABER**





# 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: Lifeline Homecare Services, LLC  
Ohio Medicaid Number: 0111449

National Provider Identifier: 1942637673

We examined compliance with 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 Lifeline Homecare Services, LLC (Lifeline). We tested the following services:

- All instances in which a service was billed during a potential inpatient hospital stay;
- All nursing services on the three dates of service with the highest number of nursing services reimbursed;
- A sample of state plan aide services and all like aide services on the same recipient date of service (RDOS)<sup>1</sup>; and
- A sample of personal care aide services.

Lifeline 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. Lifeline 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 Lifeline'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 Lifeline complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Lifeline 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 Lifeline 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 Lifeline's compliance with the specified requirements.

---

<sup>1</sup> A RDOS is defined as all services for a given recipient on a specific date of service.

***Internal Control over Compliance***

Lifeline 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 Lifeline's internal control over compliance.

***Basis for Qualified Opinion***

Our examination disclosed, in a material number of instances, personal care aides did not meet the first aid certification requirement.

***Qualified Opinion on Compliance***

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

We identified improper Medicaid payments in the amount of \$2,703.00. This finding plus interest in the amount of \$334.49 (calculated as of October 23, 2025) totaling \$3,037.49 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.

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

November 12, 2025

## 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).

Lifeline is a Medicare certified home health agency (MCHHA) with one location in Columbus, Ohio and received payment of approximately \$17 million under the provider number examined for approximately 25,000 home health and waiver services<sup>2</sup>.

### Purpose, Scope, and Methodology

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

<b>Table 1: Home Health and Waiver Services</b>	
<b>Procedure Code</b>	<b>Description</b>
G0156	State Plan Home Health Aide, 15 minutes
G0299	State Plan Home Health Registered Nursing (RN), 15 minutes
G0300	State Plan Home Health LPN, 15 minutes
MR940	Homemaker Personal Care, 15 minutes
PT624	PASSPORT Personal Care, 15 minutes
T1001	Nursing Assessment
T1019	Waiver Personal Care Aide, 15 minutes

Source: Appendix to Ohio Admin. Code 5160-12-05, 5160-46-06, 5160-12-08, and 5160-1-6.1 and 5123-9-30

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

We obtained Lifeline'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 sizes are shown in **Table 2**.

---

<sup>2</sup> Payment data from the Medicaid claims database.

**Purpose, Scope, and Methodology (Continued)**

<b>Table 2: Exception Tests and Samples</b>			
<b>Universe</b>	<b>Population Size</b>	<b>Sample Size</b>	<b>Selected Services</b>
<b>Exception Tests</b>			
All Services Billed During Potential Inpatient Hospital Stay (G0156, G0299, MR940)			24
All Nursing Services on the Three Dates of Service with the Highest Number of Nursing Services Reimbursed (G0299, G0300, T1001)			41
<b>Samples</b>			
State Plan Aide Services (G0156)	6,970 RDOS	60 RDOS	73
Like Aide Services on the Same RDOS <sup>1</sup>			<u>57</u>
Total			130
Personal Care Aide Services (T1019)	7,228 RDOS	60 RDOS	67
<b>Total</b>			<b>262</b>

<sup>1</sup> These services consisted of MR940, PT624 and T1019.

A notification letter was sent to Lifeline setting forth the purpose and scope of the examination. During the entrance conference, Lifeline 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 Lifeline, 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 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.

<b>Table 3: Results</b>				
<b>Universe</b>	<b>Services Examined</b>	<b>Non-compliant Services</b>	<b>Non-compliance Errors</b>	<b>Improper Payment</b>
<b>Exception Tests</b>				
All Services Billed During Potential Inpatient Hospital Stay	24	0	0	\$0.00
All Nursing Services on the Three Dates of Service with the Highest Number of Nursing Services Reimbursed	41	12	13	\$497.16
<b>Samples</b>				
State Plan Aide Services	73	6	6	\$302.25
Like Aide Services on the Same RDOS	<u>57</u>	<u>10</u>	<u>10</u>	<u>\$611.62</u>
Total	130	16	16	\$913.87
Personal Care Aide Services	67	17	17	\$1,291.97
<b>Total</b>	<b>262</b>	<b>45</b>	<b>46</b>	<b>\$2,703.00</b>

## **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 17 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 four 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.

### *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. We requested first aid certification for the nine aides who rendered personal care aid services during the examination and four of the aides had a lapse in certification.

### *Like Aide Services on the Same RDOS as Sampled State Plan Aide Services*

From the like aide services examined, 44 were personal care aide services, eight of which were rendered by an aide without first aid certification on the date of service.

These eight errors are included in the improper payment amount of \$611.62.

### *Personal Care Aide Services Sample*

The 67 services examined contained 15 instances in which a service was rendered by an aide without first aid certification on the date of service. These 15 errors are included in the improper payment amount of \$1,291.97.

## **Recommendation**

Lifeline should review the Ohio Medicaid rules and improve its internal controls to ensure all personnel meet applicable requirements prior to rendering direct care services. Lifeline should address the identified issue 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.

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).

## **B. Service Documentation (Continued)**

We obtained service documentation from Lifeline 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.

### *All Services Billed During Potential Inpatient Hospital Stay Exception Test*

The 24 payments examined consisted of one recipient in which the reported date of service occurred during potential inpatient hospital stays. We requested verification from the rendering hospitals to confirm the admission and discharge dates for each service reviewed. One of the hospitals did not respond to our request; as a result, we were unable to verify whether five associated services were rendered during a covered hospital stay. In the 19 remaining instances of payments examined, the hospital confirmed that the patient was either admitted after the service was rendered or discharged prior to the service being rendered.

### *All Nursing Services on the Three Dates of Service with the Highest Number of Nursing Services Reimbursed Exception Test*

The 41 payments examined contained the following errors:

- Five instances in which reimbursement was received for two different services, rendered by the same practitioner at the same time for the same recipient;
- Three instances in which there was no documentation to support the reimbursement;
- Two instances in which the rendering practitioner was not listed on the documentation; and
- One instance in which services rendered to different recipients by the same practitioner with overlapping times and the HQ modifier was not included.

These 11 errors are included in the improper payment amount of \$497.16.

### *State Plan Aide Services Sample*

The 73 payments examined contained two instances in which there was no documentation to support the reimbursement and one instance in which the units billed were greater than the documented duration.

These three errors are included in the improper payment amount of \$302.25.

### *Like Aide Services on the Same RDOS as Sampled State Plan Aide Services*

The 57 payments examined contained one instance in which there was no documentation to support the reimbursement and one instance in which the documentation did not contain a description of the service rendered.

These two errors are included in the improper payment amount of \$611.62.

### *Personal Care Aide Services Sample*

The 67 services examined contained two instances in which the units billed were greater than the documented duration.

These two errors are included in the improper payment amount of \$1,291.97.



## **B. Service Documentation (Continued)**

### **Recommendation**

Lifeline 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, Lifeline should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Lifeline 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 Lifeline. We limited our testing of service authorization to the services noted below.

### *All Nursing Services on the Three Dates of Service with the Highest Number of Nursing Services Reimbursed Exception Test*

The 41 services examined contained two instances in which there was no plan of care to cover the date of service and one instance in which the plan of care was not signed by a physician.

These three errors are included in the improper payment of \$497.16.

### *State Plan Aide Services*

The 73 payments examined contained the following errors:

- One instance in which there was no plan of care to cover the date of service;
- One instance in which the plan of care did not authorize the service; and
- One instance in which the plan of care was not signed by a physician.

These three errors are included in the improper payment amount of \$302.25.

### **Recommendation**

Lifeline should implement a system to ensure that signed plans of care authorizing the service are obtained prior to submitting claims for reimbursement to the Department. Lifeline should address the identified issues to ensure compliance with Medicaid rules and avoid future audit findings.

## **Official Response**

Lifeline declined to submit an official response to the results stated above.

# OHIO AUDITOR OF STATE KEITH FABER



**LIFELINE HOMECARE SERVICES, 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 12/2/2025**

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](http://www.ohioauditor.gov)