



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: Omega Home Health Care Services, LLC
Ohio Medicaid Number: 0089760 National Provider Identifier: 1235409350

We were engaged to examine compliance with specified Medicaid requirements for select payments for home health and waiver services during the period of January 1, 2021 through December 31, 2022 for Omega Home Health Care Services, LLC (Omega). We tested the following payments:

- All instances in which a service was billed during a potential inpatient hospital stay;
- All services during one select week for four recipients residing on the same road;
- All services on 10 select dates of service for two recipients residing at the same address;
- A sample of state plan aide services and all like aide services on the same RDOS¹; and
- A sample of personal care aide services and all like aide services on the same RDOS.

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

Internal Control over Compliance

Omega 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 Omega's internal control over compliance.

Basis for Disclaimer of Opinion

We identified 10 instances in which a recipient was confirmed to be a hospital inpatient and Omega had documentation to support that a service was rendered during the hospitalization. In addition, we identified four instances in which the documentation indicated that the recipient was hospitalized and no service occurred but Omega billed for a service and received reimbursement. Due to these inconsistencies, we were unable to gain assurance on the reliability of the service documentation.

¹ An RDOS is a recipient date of service and 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 Omega'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 Omega's compliance with the specified Medicaid requirements for the period of January 1, 2021 through December 31, 2022.

We identified improper Medicaid payments in the amount of \$879.92. This finding plus interest in the amount of \$156.40 (calculated as of June 30, 2025) totaling \$1,036.32 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 payments² (Ohio Admin. Code 5160-1-29(B)).

We are required to be independent of Omega 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 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

July 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. See 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.

Omega is a Medicare Certified Home Health Agency (type 60) located in Columbus, Ohio and received payment of \$7 million under the provider number examined for over 129,000 services³.

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
PT624	Waiver Personal Care, 15 minutes
T1019	Waiver Personal Care Aide, 15 minutes

Source: Appendix to Ohio Admin. Code 5160-46-06, 5160-12-05 and 5160-1-06.1

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Omega'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 Omega billed with dates of service from January 1, 2021 through December 31, 2022 and received payment.

We obtained Omega's 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. 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 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 and PT624)			14
All Services During One Week for Four Recipients Residing on the Same Road (G0156 and PT624)			56

³ Payment data from the Medicaid claims database.

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Table 2: Exception Tests and Samples			
All Services on 10 Select Dates of Service for Two Recipients Residing at the Same Address (G0156 and PT624)			40
Samples			
State Plan Aide Services (G0156)	39,072 RDOS	60 RDOS	60
Like Aide Services in the Same RDOS (PT624)			<u>58</u>
Total			118
Personal Care Aide Services (T1019)	10,727 RDOS	60 RDOS	83
Like Aide Services in the Same RDOS (G0156)			<u>2</u>
Total			85
Total			313

A notification letter was sent to Omega setting forth the purpose and scope of the examination. During the entrance conference, Omega described its documentation practices and billing process. During fieldwork, we reviewed service authorization, service documentation and provider qualifications. We sent preliminary results to Omega and it did not submit additional documentation.

Results

The summary results are shown in **Table 3**. The non-compliance and basis for findings is discussed below in further detail.

Table 3: Results			
Universe	Services Examined	Non-compliant Services	Improper Payment
Exception Tests			
Services During Potential Inpatient Hospital Stay	14	14	\$814.42
Services During One Week for Four Recipients Residing on the Same Road	56	0	\$0.00
All Services on 10 Select Dates of Service for Two Recipients Residing at the Same Address	40	0	\$0.00
Samples			
State Plan Aide Services	60	0	\$0.00
Like Aide Services in the Same RDOS	<u>58</u>	<u>0</u>	<u>\$0.00</u>
Total	118	0	\$0.00
Personal Care Aide Services	83	8	\$65.50
Like Aide Services in the Same RDOS	<u>2</u>	<u>0</u>	<u>\$0.00</u>
Total	85	8	\$65.50
Total	313	22	\$879.92

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.

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A. Provider Qualifications (Continued)

We identified 69 practitioners in the service documentation for the selected services and compared their names, including administrators to the Office of Inspector General exclusion database and the Department's exclusion/suspension list and found no matches.

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. Omega provided proof of first aid certification for the 21 aides who rendered personal care aide services in our testing.

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 homemaker and 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, 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 5160-31-05(B), 173-39-02.11(C)(6)(b), 5160-46-04(A), 5160-40-01(F), 5160-42-01(K), 5123-9-32(E), and 5123-9-30(E).

We obtained documentation from Omega and compared it to the required elements. We also compared units billed to the documented duration.

Services During Potential Inpatient Hospital Stay Exception Test

The 14 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 hospital to confirm dates of admission and discharge and the hospitals confirmed the recipient was an inpatient on the billed date for all services. Omega submitted service documentation including the time in and time out and tasks performed for 10 of the services. In addition, documentation provided for the remaining four services indicated the recipient was hospitalized; however, Omega billed for a service.

These 14 errors resulted in the improper payment amount of \$814.42.

Services During One Week for Four Recipients Residing on the Same Road Exception Test

The 56 services examined were compliant with the required elements tested.

All Services on 10 Select Dates of Service for Two Recipients Residing at the Same Address

The 40 services examined were compliant with the required elements tested.

State Plan Aide Services Sample

The 60 services examined were compliant with the required elements tested.

Like Aide Services on Same RDOS as State Plan Aide Services

The 58 services examined were compliant with the required elements tested.

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B. Service Documentation (Continued)

Personal Care Aide Services Sample

The 83 services examined contained eight instances in which one continuous shift was billed as two separate shifts resulting in an overpayment.

These eight errors resulted in the improper payment amount of \$65.50.

Like Aide Services on the Same RDOS as Personal Care Aide Services

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

Recommendation

Omega should develop and implement procedures to ensure that all billing practices fully comply with requirements contained in Ohio Medicaid rules. In addition, Omega should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement and only submit claims for services rendered. Omega 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 Omega 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.

State Plan Aide Services Sample

The 60 services examined were compliant with the required elements tested.

We limited our testing of service authorization to the aforementioned sample.

Official Response

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

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.

OHIO AUDITOR OF STATE KEITH FABER



OMEGA HOME HEALTH CARE 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 8/5/2025

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