



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: Reliant Home Healthcare Service LLC
Ohio Medicaid Number: 0458920

National Provider Identifier: 1649869405

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 as listed below during the period of November 27, 2021 through December 31, 2022 for Reliant Home Healthcare Service LLC (Reliant). We tested the following service:

- All instances in which a service was billing during a potential inpatient hospital stay;
- A selection of dates of service (DOS) for recipients with services at the same address;
- A recipient date of service (RDOS)¹ sample of state plan home health aide services;
- A RDOS sample of waiver personal care aide services; and
- A RDOS sample of registered nursing (RN) services.

Reliant 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 Reliant is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements included in the engagement.

Internal Control over Compliance

Reliant 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 Reliant's internal control over compliance.

Basis for Disclaimer of Opinion

As described in the Compliance Section, we noted concerns with the authenticity and validity of the Provider's service documentation. As such, we were unable to obtain sufficient documentation supporting Reliant's compliance with the specified Medicaid requirements. Nor were we able to satisfy ourselves as to Reliant's compliance with these requirements by other examination procedures.

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

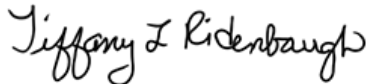
Disclaimer of Opinion

Our responsibility is to express an opinion on Reliant'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 Reliant's compliance with the specified Medicaid requirements for the period of November 27, 2021 through December 31, 2022.

We identified improper Medicaid payments in the amount of \$2,076.90. This finding plus interest in the amount of \$358.45 (calculated as of June 13, 2025) totaling \$2,435.38 is due and payable to the Department upon its adoption and adjudication of this 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 Reliant 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 Reliant, 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 25, 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.

Reliant is a Medicare certified home health agency (MCHHA) located in Reynoldsburg, Ohio and received payment of approximately \$3.9 million under the provider number examined for over 79,000 home health and waiver services.³

Purpose, Scope, and Methodology

The purpose of this engagement was to determine whether Reliant'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 fee-for-service home health and waiver services, as specified below, for which Reliant billed with dates of service from November 27, 2021 through December 31, 2022 and received payment.

We obtained Reliant'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, third-party payments, co-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.

Table 1 contains the home health and waiver procedure codes selected for this examination.

| Table 1: Home Health and Waiver Services | |
|--|-----------------------|
| Procedure Code | Description |
| State Plan: | |
| G0156 | Home Health Aide |
| G0299 | Home Health RN |
| T1001 | RN Assessment |
| Waiver: | |
| PT624 | Personal Care Service |
| T1019 | Personal Care Aide |

Source: Appendix to Ohio Admin. Codes 5160-12-05, 5160-12-08, 5160-46-06 and 5160-1-06.1

The exception tests and calculated sample sizes are shown in **Table 2**.

³ Based on payments from the Medicaid claims database.

Purpose, Scope, and Methodology (Continued)

| Table 2: Exception Tests and Samples | | | |
|---|------------------------|--------------------|--------------------------|
| Universe | Population Size | Sample Size | Selected Services |
| Exception Tests | | | |
| Services During a Potential Inpatient Stay ¹ | | | 38 |
| Services at Shared Address ² | | | 48 |
| Samples | | | |
| Home Health Aide Services (G0156) | 9,142 RDOS | 95 RDOS | 109 |
| Personal Care Aide Services (T1019) | 2,888 RDOS | 91 RDOS | 105 |
| RN Services (G0299) | 388 RDOS | 60 RDOS | 66 |
| Total | | | 366 |

¹ These services consisted of G0156, T1001 and T1019.

² These services consisted of G0156, G0299, PT624, T1001 and T1019.

A notification letter was sent to Reliant setting forth the purpose and scope of the examination. During the entrance conference, Reliant 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 Reliant, and it subsequently submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

Results

We obtained copies of service documentation from Reliant. Upon reviewing the documentation, we noted instances in which the activities performed on the documentation were copied from one week to the next indicating that actual activities are not being recorded. We also noted instances in which the arrival and departure times, along with the recipient's signature and the aide's signature were copied from one week to the next.

Due to the aforementioned issues, we were unable to gain assurance over the authenticity and validity of the service documentation and the errors and improper payments noted below reflect a conservative approach. Accordingly, users of the report should be aware that the actual errors and improper payments may be greater.

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 | Non-compliance Errors | Improper Payment |
| Exception Tests | | | | |
| Services During a Potential Inpatient Stay | 38 | 27 | 27 | \$1,231.04 |
| Services at Shared Addresses | 48 | 2 | 2 | \$174.58 |
| Samples | | | | |
| Home Health Aide Services | 109 | 6 | 6 | \$208.25 |
| Personal Care Aide Services | 105 | 0 | 0 | \$0.00 |
| RN Services | 66 | 7 | 7 | \$463.03 |
| Total | 366 | 42 | 42 | \$2,076.90 |

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

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. All of the personal care aides examined had valid first aid certification on the selected dates of service.

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 all five nurses were current and valid on the first date found in our selected services and were valid during the remainder of the examination period.

B. Service Documentation

Per Ohio Admin. Code 5160-12-03(B)(9), the MCHHA must maintain documentation of home health services that include, 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 waiver personal care 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), 5160-31-05(B) and 173-39-02.11(C)(6)(b).

We obtained service documentation from Reliant and compared it to the required elements. We also compared units billed to documented duration, services by recipient, and rendering practitioner to identify any overlapping services. For errors where the units billed exceeded documented duration, the improper payment was based on the unsupported units.

Services During a Potential Inpatient Stay Exception Test

The 38 services examined consisted of seven recipients in which the reported service date occurred during a potential inpatient hospital stay. We requested verification from the rendering hospitals to confirm dates of admission and discharge for each of the recipients. The rendering hospitals did not respond to our request for confirmation. However, in 27 instances Reliant provided communication notes which indicate the recipient was inpatient on the selected service dates and no service was rendered. These 27 errors resulted in the improper payment amount of \$1,231.04.

For the remaining 11 instances, Reliant provided supporting documentation for each service. Therefore, we were unable to confirm whether the services were billed during a hospital stay.

B. Service Documentation (Continued)

Services at Shared Address Exception Test

The 48 services examined consisted of 10 dates of service in which two recipients received services on the same day at the same address. These 48 services contained two instances in which there was no documentation to support the service. These two errors resulted in an improper payment amount of \$174.58.

Home Health Aide Services Sample

The 109 services contained one instance in which the units billed exceeded the document duration. This error is included in the improper payment of \$208.25.

Personal Care Aide Services Sample

All 105 services examined were supported by documentation that contained the required elements.

RN Services Sample

The 66 services examined contained three instances in which there was no documentation to support the payment. These three errors are included in the improper payment of \$463.03.

Recommendation

Reliant 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, Reliant should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Reliant 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)⁴ 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 Reliant for the sampled home health aide and RN services, as described below, and confirmed if there was a plan of care that covered the selected service date, authorized the type of service and was signed by a physician or allowed practitioner.

Home Health Aide Services Sample

The 109 services examined contained five instances in which the plan of care was not signed by the physician. These five errors are included in the improper payment of \$208.25.

Also, in 37 instances the plan of care was signed after the service was submitted for reimbursement. Per Ohio Admin. Code 5160-12-03(B)(9), all documentation must be completed prior to billing for services provided. The number of days between the plan of care signature date and the claims billed date ranged from one to 50, with an average of 14 days.

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

C. Authorization to Provide Services (Continued)

RN Services Sample

The 66 services examined contained four instances in which the plan of care was not signed by the physician. These four errors are included in the improper payment of \$463.03.

Also, in 35 instances the plan of care was signed after the claims billed date. The number of days between the plan of care signature date and claims billed date ranged from three to 1,088, with an average of 118 days.

Recommendation

Reliant should establish a system to ensure that plans of care signed by a physician or allowed practitioner are obtained prior to submitting claim for services to the Department. Reliant should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

Official Response

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

OHIO AUDITOR OF STATE KEITH FABER



RELIANT HOME HEALTHCARE SERVICE 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 8/12/2025

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