



OHIO AUDITOR OF STATE
KEITH FABER



**DHL HOME CARE LLC
FRANKLIN COUNTY**

TABLE OF CONTENTS

Title	Page
Independent Auditor's Report	1
Compliance Examination Report	3
Recommendation: Service Documentation.....	6

THIS PAGE INTENTIONALLY LEFT BLANK

OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit
88 East Broad Street
Columbus, Ohio 43215
(614) 466-3340
ContactMCA@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT HOME HEALTH AND WAIVER AIDE SERVICES

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

RE: DHL Home Care LLC
Ohio Medicaid Number: 3089670 and NPI: 1952548034

We examined DHL Home Care LLC (the Provider's) compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of home health nursing and home health aide services and service documentation and provider qualifications related to the provision of personal care aide services during the period of January 1, 2016 through December 31, 2018.

The Provider entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients and to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Management of DHL Home Care LLC is responsible for its compliance with the specified requirements. The accompanying Compliance Examination Report identifies the specific requirements examined. Our responsibility is to express an opinion on the Provider'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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Provider complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Provider 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 opinion. Our examination does not provide a legal determination on the Provider's compliance with the specified requirements.

Internal Control over Compliance

The Provider 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 Provider's internal control over compliance.

Opinion on Compliance

In our opinion, the Provider complied, in all material respects, with the aforementioned requirements of home health nursing, home health aide and personal care aide services for the period of January 1, 2016 through December 31, 2018.

Our testing was limited to the specified Medicaid requirements detailed in the Compliance Examination Report. We did not test other requirements and, accordingly, we do not express an opinion on the Provider's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$441.23. This finding plus interest in the amount of \$27.54 (calculated as of December 11, 2020) totaling \$468.77 is due and payable to the ODM upon its adoption and adjudication of this examination report. Services billed to and reimbursed by the ODM, which are not validated in the records, are subject to recoupment through the audit process. See Ohio Admin. Code § 5160-1-27

This report is intended solely for the information and use of the Provider, the ODM 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
Auditor of State
Columbus, Ohio

December 11, 2020

Compliance Examination Report

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 that providers must follow are specified in the Ohio Administrative Code and the Ohio Revised Code. The fundamental concept underlying the Medicaid program is medical necessity of services: defined as services which are necessary for the prevention, diagnosis, evaluation or treatment of an adverse health condition. See Ohio Admin. Code § 5160-1-01

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. See Ohio Admin. Code § 5160-1-17.2(D) and (E)

Ohio Medicaid recipients may be eligible to receive home health services, waiver services or both. According to Ohio Admin. Code § 5160-12-01(E), the only provider of home health services is a Medicare certified home health agency (MCHHA) that meets the requirements in accordance with Ohio Admin. Code § 5160-12-03. Waiver services can be provided by a person or agency that has entered into a Medicaid Provider Agreement for the purposes of furnishing these services.

The Provider is a MCHHA and received payment of \$2,176,954 under the provider number examined for 60,121 fee-for-service home health and waiver services¹. The Provider also received \$1,871,566 in managed care payments which were not included in the scope of our examination. The Provider has one location in Columbus and is owned by Ali Ilmi.

Ali Ilmi also owns DHL Home Health Care LLC under Medicaid number 0052612 which received payment of \$206,881 during the examination period for MyCare Ohio waiver services. We did not examine any payments associated with this provider number.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider'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 for the engagement was limited to fee-for-service home health nursing, home health aide and personal care aide services as specified below for which the Provider billed with dates of service from January 1, 2016 through December 31, 2018 and received payment. The personal care aide services were to recipients on the Ohio Home Care Waiver.

We received the Provider's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed claims paid at zero. From the total paid services population, we removed services previously recouped by the ODM and all managed care encounters. We then extracted all services for six recipient identification numbers related to three recipients with the same address in which more than one of the six identification numbers received services on the same date to determine if any services were overlapping. We selected five dates of service (DOS) for a pilot sample.

¹ Totals are less services that were previously recouped by ODM.

Purpose, Scope, and Methodology (Continued)

From the remaining population, we extracted all state plan home health (G0156), home health nursing (G0154, G0299 and G0300) and waiver personal care aide (T1019) services into separate files. We summarized each file by recipient date of service (RDOS). A RDOS is defined as all services for a given recipient on a specific date of service.

We used a statistical sampling approach to examine services in order to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1). The calculated sample sizes are shown in **Table 1**.

Table 1: Sample Sizes			
Universe	Population Size	Sample Size	Selected Services
Pilot Sample:			
Recipients with Same Address (G0156, G0299, G0300)	911 DOS	5 DOS	36
Samples:			
Home Health Aide (G0156)	19,224 RDOS	91 RDOS	149
Home Health Nursing (G0154, G0299, G0300)	11,915 RDOS	84 RDOS	112
Personal Care Aide (T1019)	1,617 RDOS	95 RDOS	189
Total			486

A notification letter was sent to the Provider setting forth the purpose and scope of the examination. During the entrance conference, the Provider described its documentation practices and billing process. During fieldwork, we reviewed service documentation and personnel records. We sent preliminary results to the Provider and no additional documentation was provided.

Results

The summary results of the compliance examination are shown in **Table 2**. The noncompliance and basis for the findings is discussed below in more detail.

Table 2: Results				
Samples	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Pilot Sample:				
Recipients with Same Address	36	2	2	\$67.86
Samples:				
Home Health Aide	149	1	1	\$23.57
Home Health Nursing	112	2	2	\$46.18
Personal Care Aide	189	6	6	\$303.62
Total	486	11	11	\$441.23

A. Provider Qualifications

Exclusion or Suspension List

Per Ohio Admin. Code § 5160-1-17.2(H), in signing the Medicaid provider agreement, the 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 11 nurses and 39 aides in the service documentation for the selected services and compared their names to the Office of Inspector General exclusion database and the ODM's exclusion or suspension list. We found no matches on an exclusion or suspension list. We also compared identified administrative staff names to the exclusion or suspension list and found no matches.

Nursing Services

According to Ohio Admin. Code § 5160-12-01(G), home health nursing requires the skills of and is performed by either an RN or a LPN at the direction of a RN.

Based on the information from the Ohio e-License Center website, the licenses for the 11 nurses were current and valid on the first date of service found in the sample and were active during the remainder of the examination period.

Personal Care Aide Services

In order to submit a claim for reimbursement, all individuals providing personal care aide services must obtain and maintain first aid certification from a class this is not solely internet-based and that includes hands-on training by a certified first aid instructor and a successful return demonstration of what was learned in the course. See Ohio Admin. Code § 5160-46-04(B)

All of the 10 personal care aides examined had valid first aid certification on the examined dates of service.

B. Service Documentation

The MCHHA must maintain documentation of home health services that includes, but not limited to, clinical and time keeping records indicating the date and time span of the service and the type of service provided. See Ohio Admin. Code § 5160-12-03(B)(9)

For personal care aide 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 and the dated signatures of the provider and the recipient or authorized representative verifying the service delivery upon completion of service delivery. See Ohio Admin. Code § 5160-46-04(B)(8)

For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units.

Same Address Pilot Sample

The pilot sample did not identify any overlapping or duplicate services and the identified documentation errors were consistent with our other samples. We did find that there was no documentation for one of the 36 services to support the payment and one service in which the units billed exceeded the documented duration. These two errors resulted in an improper payment amount of \$67.86.

B. Service Documentation (Continued)

Home Health Aide Services Sample

The 149 services examined contained one service in which there was no documentation to support the payment. This error resulted in an improper payment amount of \$23.57.

Home Health Nursing Services Sample

The 112 services examined contained one service in which the incorrect modifier was billed and one service in which there was an overlap of time between two services by the same nurse. These two errors resulted in an improper payment amount of \$46.18.

Personal Care Aide Services Sample

The 189 services examined contained the following errors:

- 3 services in which the documentation did not contain a description of the tasks performed;
- 2 services in which there was no documentation to support the payment; and
- 1 service in which the units billed exceeded the documented duration.

These six errors resulted in an improper payment amount of \$303.62.

Recommendation

The Provider should ensure that documentation is complete and accurate prior to submitting claims for reimbursement and that the correct procedure code is billed. The Provider 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 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.

All of the 149 home health aide and 112 home health nursing services examined were authorized by a signed plan of care.

We did not test service authorization for personal care aide services.

Official Response

The Provider declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



DHL HOME CARE 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 1/19/2021

88 East Broad 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