



**LEGACY VISITING HEALTH SERVICES LLC
MAHONING COUNTY**

TABLE OF CONTENTS

Title	Page
Independent Auditor's Report	1
Compliance Section	3
Recommendation: Service Documentation.....	5
Recommendation: Electronic Visit Verification	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 PRIVATE DUTY NURSING SERVICES

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

RE: Legacy Visiting Health Services LLC
Medicaid Provider Number: 0084743

NPI: 1902164007

We examined Legacy Visiting Health Services LLC's (Legacy) compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of private duty nursing services and its compliance with the requirement to submit electronic visit verification (EVV) data for the period of July 1, 2018 through June 30, 2020.

In addition, we tested specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of registered nurse (RN) services and service documentation related to the provision of select home health aide and waiver aide services when these aide services were rendered to the same recipient on the same date.

Legacy entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (Department) 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 Legacy is responsible for its compliance with the specified requirements. The accompanying Compliance Section identifies the specific requirements examined. Our responsibility is to express an opinion on Legacy'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 Legacy complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Legacy 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 Legacy's compliance with the specified requirements.

Internal Control over Compliance

Legacy 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 Legacy's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that Legacy was not materially compliant in its use of EVV as required.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, Legacy has complied, in all material respects, with the selected requirements of private duty nursing services for the period of July 1, 2018 through June 30, 2020.

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

We identified improper payments in the amount of \$102.31. This finding plus interest in the amount of \$4.08 (calculated as of October 14, 2021) totaling \$106.39 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. See Ohio Admin. Code § 5160-1-27

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

October 14, 2021

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

Legacy is a Medicare Certified Home Health Agency (MCRHHA) and received payment of \$9,811,054 for 51,631 home health and waiver services under the provider number examined. Legacy also received \$4,037,470 in managed care payments¹ which were not included in the scope of our examination.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Legacy'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 private duty nursing services, EVV reporting, select RN services, and select home health aide services and waiver aide services as specified below for which Legacy billed with dates of service from July 1, 2018 through June 30, 2020 and received payment.

We obtained Legacy's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed claims paid at zero and managed care encounters. We also obtained Legacy's EVV data from the evv.sandata.com website.

From the total paid services population, we extracted all RN services (procedure code G0299) and summarized these by recipient date of service (RDOS). An RDOS is defined as all services for a given recipient on a specific date of service. We randomly selected a sample of 30 RDOS. We then selected all of the RN services on these 30 RDOS.

From the total paid services population, we extracted all home health aide services (procedure code G0156) and separately extracted all waiver services (these included the following homemaker, personal care and transportation related procedure codes: MR108, MR940, MR941, MR951, MR970, PT624 and DD224). We matched these two files to identify home health aide services billed on the same date for the same recipient as a waiver service. After this match, this population included home health aide services and only individual options homemaker and personal care (MR940) and level 1 homemaker personal care (MR970) services. We randomly selected a sample of 30 RDOS and then obtained the home health aide service and waiver service provided on these RDOS.

Finally, from the total paid services population, we extracted all private duty nursing services (procedure code T1000) and summarized these by RDOS. 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). We selected a simple random sample of 100 RDOS and obtained the detailed private duty nursing services on these 100 RDOS.

The samples selected are summarized in **Table 1**.

¹ Payment data from the Medicaid Information Technology System.

Purpose, Scope, and Methodology (Continued)

Table 1: Sample Sizes			
Universe	Population Size	Sample Size	Selected Services
Samples			
Private Duty Nursing Services (T1000)	20,698 RDOS	100 RDOS	149
RN Services (G0299)	659 RDOS	30 RDOS	52
Home Health Aide Service on the Same Date as a Waiver Service	1,474 RDOS	30 RDOS	61 ¹
Total Services	12,831 RDOS	160 RDOS	262

¹ The 61 services included 31 home health aide (G0156), 20 individual options homemaker and personal care (MR940) and 10 level 1 homemaker personal care (MR970) services.

A notification letter was sent to Legacy setting forth the purpose and scope of the examination. During the entrance conference, Legacy described its documentation practices and billing process. During fieldwork, we reviewed service documentation and verified personnel qualifications. We sent preliminary results to Legacy and it subsequently submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

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				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Samples				
Private Duty Nursing Services	149	6	6	\$102.31
RN Services	52	0	0	\$0
Home Health Aide Service on the Same Date as a Waiver Service	61	0	0	\$0
Total	262	6	6	\$102.31

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.

A. Provider Qualifications (Continued)

We identified 68 nurses 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 found no matches on the exclusion database or exclusion/suspension list. We also compared identified administrative staff to the database and 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 licensed practical nurse (LPN) at the direction of a RN. Based on the Ohio e-License Center website, the licenses for the 68 nurses were current and valid on the first date of service found in the private duty nursing and RN services samples and were valid during the examination period.

B. Service Documentation

The MCRHHA 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. See Ohio Admin. Code § 5160-12-03(B)(9)

Per Ohio Admin. Code §§ 5160-40-01 and 5160-42-01, level one and individual options waiver services must be provided in accordance with administrative rules promulgated by the Department of Developmental Disabilities. These rules specify that service documentation for homemaker/personal care services must include the type and date of service, a description and details of the services delivered, and the times the delivered service started and stopped. See Ohio Admin. Code § 5123-9-30

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

Private Duty Nursing Services

We examined 149 private duty nursing services and identified five instances in which the units billed exceeded the documented duration and one instance in which a service was billed as two separate services.

These six errors resulted in an improper payment amount of \$102.31.

RN Services

We tested 52 RN services and found no errors.

Home Health Aide Service on the Same Date as a Waiver Service

We tested 61 services and found no errors.

Recommendation:

Legacy should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Legacy 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 sampled private duty nursing and home health nursing services were authorized by a signed plan of care. We did not test service authorization for home health aide or waiver services.

D. Electronic Visit Verification

Ohio Admin. Code § 5160-1-40 requires providers of home health nursing, home health aide and private duty nursing services, among others, to utilize EVV to verify the data elements related to the delivery of a Medicaid covered service. The required data elements include: the time the visit starts; the location at the start and at the end of the visit; the service provided; and the time the visit ends.

We selected 60 services from the Private Duty Nursing Services Sample and reviewed the EVV data for these visits. We found that three services did not have a corresponding EVV entry and two services had an incomplete entry.

Legacy stated there was push back from staff on the use of EVV when it was rolled out and that it has educated staff and is now monitoring for proper use.

Recommendation:

Legacy should continue with its efforts to ensure that staff are consistently utilizing EVV as required to ensure compliance with the Medicaid rules and avoid future findings.

Official Response

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

OHIO AUDITOR OF STATE KEITH FABER



LEGACY VISITING HEALTH SERVICES LLC

MAHONING 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 11/4/2021

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