



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT HOME HEALTH NURSING SERVICES

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

RE: Triad Home Health Services, LLC  
Ohio Medicaid Number: 2382532 NPI: 1831259985

We examined Triad Home Health Services, LLC (Triad's) compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of home health nursing services<sup>1</sup> during the period of July 1, 2018 through June 30, 2020.

Triad 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 Triad is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Triad's compliance with the specified Medicaid requirements based on our examination.

We tested compliance with Ohio Admin. Code § 5160-12-01(G) which requires the skills of and is performed by either a registered nurse (RN) or a licensed practical nurse at the direction of a RN and Ohio Admin. Code § 5160-1-17.2 which specifies that a provider cannot be currently subject to sanction or otherwise prohibited from providing services. We found no noncompliance with these provider qualifications.

We examined a random sample of 197 home health nursing services (procedure codes G0299 and G0300) and found that the service documentation contained the date, time span, type of service provided and supported the Medicaid payment in accordance with Ohio Admin. Code § 5160-12-03(B)(9). We noted that the information in some of the service documentation contained cloned information, specifically that the narrative portion of the documentation matched the clinical narrative of other nursing services billed on the same day. Triad explained that the electronic health record system used during the examination period utilized templates for the narrative portion of the note and indicated it will be discontinuing the use of this template documentation. We also inspected the electronic visit verification (EVV) data for five recipient dates of service. We compared the EVV data to Triad's service documentation and confirmed that the nurse and service delivery times matched.

We confirmed that all 197 services were authorized by a signed plan of care established by a physician as required by Ohio Admin. Code § 5160-12-03(B).

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<sup>1</sup> The services examined were limited to fee-for-service.

During the planning for this engagement, we noted that the company had been sold to a new owner in November 2019. Instructions for Form SS-4 (Application for Employer Identification Number (EIN)), published by the Department of the Treasury's Internal Revenue Service (IRS), indicates that when an existing business is purchased the former owner's EIN should not be used<sup>2</sup>. After purchasing Triad, the new owner continued to bill the Medicaid program using the same provider number and EIN. We recommend that the new owner contact the IRS and complete the necessary steps to comply with the EIN requirements.

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 Triad complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Triad 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 Triad's compliance with the specified requirements.

#### ***Internal Control over Compliance***

Triad is responsible for establishing and maintaining effective internal control over compliance with the Medicaid requirements referred to above. 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 Triad's internal control over compliance.

#### ***Opinion on Compliance***

In our opinion, Triad has complied, in all material respects, with the aforementioned requirements of home health nursing services for the period of July 1, 2018 through June 30, 2020.

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

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

July 22, 2021

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<sup>2</sup> Exception exists for purchasing going business if a corporation's ownership changes through stock purchase. This was not applicable in the purchase of Triad, a limited liability company.

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**TRIAD HOME HEALTH 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 9/21/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)