



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 SERVICES

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

RE: Phoenix Home Health Care of Central Ohio, LLC
Ohio Medicaid Number: 0269235 NPI: 1184136152

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of home health aide services and provider qualifications and service documentation related to the provision of personal care aide services for Phoenix Home Health Care of Central Ohio, LLC (Phoenix) during the period of July 1, 2018 through June 30, 2020.

In addition, we tested service documentation for dates of service in which a recipient was billed for four or more home health and PASSPORT waiver services. We also tested compliance with the requirement to submit electronic visit verification (EVV) during the period of July 1, 2019 through June 30, 2020.

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

The purpose of this examination was to determine whether Phoenix's claims for payment complied with Ohio Medicaid regulations. 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 the following:

- Compliance with Ohio Admin. Code § 5160-12-03(B)(9) which states that service documentation must contain the date, time span and type of service in a random sample of 132 home health aide services (procedure code G0156) and found no noncompliance. We also confirmed that all 132 home health aide services were authorized by a signed plan of care established by a physician as required by Ohio Admin. Code § 5160-12-03(B).
- Compliance with Ohio Admin. Code § 5160-46-04 that states service documentation must include tasks performed or not performed, arrival and departure times and the dated signature of the recipient or authorized representative in a random sample of 127 personal care aide services (procedure code T1019). We found one instance in which there was no documentation to support the payment resulting in an improper payment of \$53.84.

- Compliance with Ohio Admin. Code § 5160-1-17.2 which requires Medicaid providers to 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 in an exception test of 27 home health aide and nine PASSPORT aide services (procedure codes G0156 and PT624). We found one instance in which there was no documentation to support the home health aide payment resulting in an improper payment of \$23.57.
- Compliance with Ohio Admin. Code § 5160-46-04 that states all individuals providing personal care aide services must obtain and maintain first aid certification in the sample of 127 personal care aide services. We found one aide who lacked first aid certification resulting in an improper payment of \$84.56.
- Compliance with 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 tested aides who rendered services in the two samples and Phoenix administrators and found no noncompliance.
- Compliance with Ohio Admin. Code § 5160-1-40 which requires providers of home health aide and waiver aide services, among others, to utilize EVV to verify the data elements related to the delivery of a Medicaid covered service. We compared the number of entries in EVV for the period of July 1, 2019 through June 30, 2020 to the number of services paid to Phoenix for the same period and found no material non-compliance.

Recommendation

Phoenix 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, Phoenix should ensure all personnel meet applicable requirements prior to rendering direct care service. Phoenix should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Phoenix complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Phoenix and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination.

An examination involves performing procedures to obtain evidence about whether Phoenix 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 Phoenix's compliance with the specified requirements.

Internal Control over Compliance

Phoenix 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 Phoenix's internal control over compliance.

Opinion on Compliance

In our opinion, Phoenix complied, in all material respects, with the aforementioned requirements of home health aide and personal care aide 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 Phoenix's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$161.97. This finding plus interest, in the amount of \$9.44 (calculated as of April 27, 2022) totaling \$171.41, 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 Phoenix, 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

April 27, 2022

OHIO AUDITOR OF STATE KEITH FABER



PHOENIX HOME HEALTH CARE OF CENTRAL OHIO, 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 6/7/2022

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