



OHIO AUDITOR OF STATE  
**KEITH FABER**





# 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 SERVICES

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

RE: River's Crossing Home Care LLC  
Ohio Medicaid Number: 0096404

NPI: 1063763530

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of occupational therapy (OT) and speech therapy services during the period of July 1, 2019 through June 30, 2021 for River's Crossing Home Care LLC (River's Crossing).

We also tested the following select payments:

- All instances in which a potential duplicate OT service was billed;
- Select service dates for three recipients with the most services during the examination period;
- Select service dates for recipients with services at the same address;
- Select potential impossible days based on electronic visit verification (EVV) data; and
- Select home health aide services for service dates with the highest number of units.

River's Crossing 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 River's Crossing is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements included in the engagement. Our responsibility is to express an opinion on River's Crossing'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 (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether River's Crossing complied, in all material respects, with the specified requirements referenced above. We are required to be independent of River's Crossing 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 River's Crossing 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 River's Crossing's compliance with the specified requirements.

**Internal Control over Compliance**

River's Crossing 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 River's Crossing's internal control over compliance.

**Opinion on Compliance**

In our opinion, River's Crossing's complied, in all material respects, with the select requirements of OT and speech therapy services for the period of July 1, 2019 through June 30, 2021.

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 River's Crossing's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$828.05. This finding plus interest in the amount of \$46.45 (calculated as of February 23, 2023) totaling \$874.50 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. See Ohio Admin. Code § 5160-1-27.

This report is intended solely for the information and use of River's Crossing, 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

February 23, 2023

## 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).

River's Crossing is a Medicare certified home health agency and received payment of approximately \$5.6 million for over 90,000 home health and waiver services<sup>1</sup>. River's Crossing has one location in Columbus, Ohio.

### Purpose, Scope, and Methodology

The purpose of this engagement was to determine whether River's Crossing'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 OT and speech therapy services, along with the exception tests as specified below, for which River's Crossing billed with dates of service from July 1, 2019 through June 30, 2021 and received payment.

We obtained River's Crossing's claims data from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed all services paid at zero and managed care encounters. From the total paid fee for service population, we selected the following services:

- All instances in which more than one OT service (procedure code G0152) was billed for the same recipient, service date, procedure code and the claim contained the same modifiers, number of units and was paid at the same amount (Potential Duplicate OT Services Exception Test);
- Select service dates for the three recipients with the highest number of services during the examination period (Outlier Recipients Exception Test);
- Select service dates for recipients with services at the same address on the same day (Shared Addresses Exception Test);
- Select instances in which the service was rendered by an employee based on EVV data and exceeded 24 hours of service in a day (Potential Impossible Days Exception Test);
- Select service dates in which the most home health aide (G0156) units were billed (Top 3 Home Health Aide Service Dates Exception Test).
- A random recipient dates of service (RDOS)<sup>2</sup> sample of 60 OT (G0152) services (OT Services Sample); and
- A random RDOS sample of 60 speech therapy (G0153) services (Speech Therapy Services Sample).

The exception test and calculated sample sizes are shown in **Table 1**.

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<sup>1</sup> Payment data from the Medicaid Information Technology System. These payments include 93 services from a second Medicaid provider number (2920469) which is no longer active and was not included in the scope of our examination. This second number was associated with the name of River's Crossing Home Health, LLC.

<sup>2</sup> A RDOS is defined as all services for a given recipient on a specific date of service.

**Purpose, Scope, and Methodology (Continued)**

| <b>Table 1: Exception Tests and Samples</b>  |                        |                    |                          |
|--|------------------------|--------------------|--------------------------|
| <b>Universe</b>                              | <b>Population Size</b> | <b>Sample Size</b> | <b>Selected Services</b> |
| <b>Exception Tests</b>                       |                        |                    |                          |
| Potential Duplicate OT Services (G0152)      |                        |                    | 6                        |
| Outlier Recipients <sup>1</sup>              |                        |                    | 102                      |
| Shared Addresses <sup>2</sup>                |                        |                    | 68                       |
| Potential Impossible Days <sup>1</sup>       |                        |                    | 38                       |
| Top 3 Home Health Aide Service Dates (G0156) |                        |                    | 91                       |
| <b>Samples</b>                               |                        |                    |                          |
| OT Services (G0152)                          | 17,977 RDOS            | 60 RDOS            | 68                       |
| Speech Therapy Services (G0153)              | 22,608 RDOS            | 60 RDOS            | 68                       |
| <b>Total</b>                                 |                        |                    | <b>441</b>               |

<sup>1</sup> These services include physical therapy (G0151), OT (G0152), speech therapy (G0153) and home health aide (G0156).

<sup>2</sup> These services include physical therapy (G0151), OT (G0152), speech therapy (G0153), home health aide (G0156) and nursing assessments (T1001).

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

**Results**

The summary results are shown in **Table 2**. While certain services had more than one error, only one finding was made per service. The basis for findings is discussed below in further detail.

| <b>Table 2: Results</b>              |                          |                               |                              |                         |
|--------------------------------------|--------------------------|-------------------------------|------------------------------|-------------------------|
| <b>Universe</b>                      | <b>Services Examined</b> | <b>Non-compliant Services</b> | <b>Non-compliance Errors</b> | <b>Improper Payment</b> |
| <b>Exception Tests</b>               |                          |                               |                              |                         |
| Potential Duplicate OT Services      | 6                        | 2                             | 2                            | \$139.88                |
| Outlier Recipients                   | 102                      | 3                             | 3                            | \$121.57                |
| Shared Addresses                     | 68                       | 6                             | 8                            | \$229.43                |
| Potential Impossible Days            | 38                       | 1                             | 1                            | \$17.49                 |
| Top 3 Home Health Aide Service Dates | 91                       | 2                             | 4                            | \$109.86                |
| <b>Samples</b>                       |                          |                               |                              |                         |
| OT Services                          | 68                       | 2                             | 2                            | \$69.94                 |
| Speech Therapy Services              | 68                       | 2                             | 3                            | \$139.88                |
| <b>Total</b>                         | <b>441</b>               | <b>18</b>                     | <b>23</b>                    | <b>\$828.05</b>         |

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

*Skilled Therapy and Nursing Services*

According to the Ohio Admin. Code § 5160-12-01(G), home health nursing and skilled therapy services require the skills of and be performed by a licensed practitioner. Based on the e-License Ohio Professional Licensure System, the licenses for the 33 skilled therapists and two nurses were current and valid on the first date of service in our selected services and were valid during the remainder of the examination period.

**B. Service Documentation**

A Medicare certified home health agency 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).

We obtained service documentation from River's Crossing and compared it to the required elements. We also compared units billed to documented duration and compared services by recipient and the rendering practitioner to identify any overlapping services. For errors where the units billed exceeded documented duration or the service documented did not match the service billed, the improper payment was based on the difference in the payment and the units or service supported by the documentation.

*Potential Duplicate OT Services Exception Test*

The six services examined consisted of three recipients in which two OT services were billed on the same RDOS. For two recipients, there was no documentation to support one of the services. These two errors resulted in the improper payment amount of \$139.88.

River's Crossing indicated these instances were due a billing error.

For the remaining one recipient, there was a morning and afternoon group OT session that was supported by documentation.

*Outlier Recipients Exception Test*

The 102 services examined contained two instances in which the units billed exceeded documented duration and one instance in which there was no documentation to support the payment. These three errors resulted in the improper payment amount of \$121.57.

**B. Service Documentation (Continued)**

*Shared Addresses Exception Test*

The 68 services examined consisted of the following:

- 3 instances in which the documentation supported a group session rather than an individual session;
- 2 instances in which there was no documentation to support the payment; and
- 1 instance in which the speech therapy session overlapped with a physical therapy session.

These six errors resulted in the improper payment amount of \$229.43.

In addition, providers of skilled therapy services received a base rate up to the first four units (60 minutes) of skilled therapy services delivered. See Ohio Admin. Code § 5160-12-05(A)(1)(c). We noted two instances in which units billed exceeded documented duration; however, as the duration was within 60 minutes there was no improper payment identified.

*Potential Impossible Days Exception Test*

The 38 services examined consisted of five dates of service in which, based on EVV data, there appeared to be more than 24 hours of service rendered by a practitioner in a day.

For four of the service dates, we noted that the service documentation supported no more than eight hours per day for each practitioner and did not agree with the duration captured in EVV. River's Crossing indicated this was due to an issue with the practitioner capturing the end time of the visit appropriately.

For the remaining service date, the duration on the service documentation matched the duration captured in EVV; however, the times documented appeared to be in error as the duration was excessive and unusually long. In these instances, only two hours of service time was billed.

There was documentation to support all 38 services; however, there was one instance in which the documentation supported a group session rather than an individual session which resulted in an improper payment amount of \$17.49.

*Top 3 Home Health Aide Services Exception Test*

The 91 services examined contained two instances in which there was no documentation to support the payment. These two errors are included in the improper payment of \$109.86.

*OT Services Sample*

The 68 services examined one instance in which there was no documentation to support the payment and one instance in which the documentation supported a group session rather than an individual session. These two errors resulted in the improper payment amount of \$69.94.

*Speech Therapy Services Sample*

The 68 services examined contained two instances in which there was no documentation to support the payment. These two errors resulted in the improper payment amount of \$139.88

In addition, we noted one instance in which units billed exceeded documented duration; however, as the duration was within 60 minutes there was no improper payment identified.



**Recommendation**

River's Crossing 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, River's Crossing should ensure that staff utilizing EVV accurately capture the start and end time of the visit as required by Ohio Admin. Code § 5160-1-40.

There were also five instances in which the documentation indicated that the service rendered was an email to the parent. These services were not billed with a telehealth modifier on the claim. We recommend River's Crossing ensure that services are billed with the appropriate modifier to indicate the type of service rendered. River's Crossing 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)<sup>3</sup> to create a plan of care for recipients indicating the type of services to be provided to the recipient.

We obtained plans of care from River's Crossing and confirmed there was a plan of care that covered the date of service examined, authorized the type of service and was signed by a physician. We limited our testing of plans of care to the sampled speech therapy and OT services, as well as the exception test identified below.

All sampled speech therapy and OT services were authorized by a signed plan of care.

*Top 3 Home Health Aide Services Exception Test*

The 91 services examined contained one instance in which there was no plan of care to support the service and one instance in which the plan of care was not signed by the physician. These two errors are included in the improper payment of \$109.86.

**Recommendation**

River's Crossing should establish a system to ensure a signed plan of care is obtained prior to submitting a claim for reimbursement to the Medicaid program. River's Crossing should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

**Official Response**

River's Crossing declined to submit an official response to the results noted above.

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<sup>3</sup> This rule refers to the Medicare Benefit Policy Manual which requires that the plan of care be signed by the recipient's treating physician.

# OHIO AUDITOR OF STATE KEITH FABER



**RIVER'S CROSSING 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 4/4/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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[www.ohioauditor.gov](http://www.ohioauditor.gov)