



OHIO AUDITOR OF STATE
KEITH FABER

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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: Sibling's Home Health Care Services LLC
Ohio Medicaid Number: 0150602 NPI: 1548691991

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of private duty nursing services and provider qualifications and service documentation related to the provision of personal care aide services during the period of July 1, 2019 through June 30, 2021 for Sibling's Home Health Care Services LLC (Sibling's Home Health).

In addition, we tested instances in which services were billed with a date of service in which the recipient was a hospital inpatient and instances in which Sibling's Home Health received both a fee-for-service payment and a payment from a managed care organization (MCO) for the same procedure code on the same date of service.

Sibling's Home Health 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. Sibling's Home Health is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Sibling's Home Health'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 Sibling's Home Health complied, in all material respects, with the specified requirements detailed in the Compliance Section. We are required to be independent of Sibling's Home Health 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 Sibling's Home Health 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 Sibling's compliance with the specified requirements.

Internal Control over Compliance

Sibling's Home Health is responsible for establishing and maintaining effective internal controls 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 Sibling's Home Health's internal controls over compliance.

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, plans of care were not present and/or signed by a physician for private duty nursing services and there was no documentation to support personal care aide services and personal care aid services were rendered by an aide who was not eligible.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Sibling's Home Health complied, in all material respects, with the aforementioned requirements of private duty nursing services and personal care aide 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 Sibling's Home Health's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$27,396.94. This finding plus interest in the amount of \$3,644.92 (calculated as of April 4, 2023) totaling \$31,041.86 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. If waste and abuse¹ are suspected or apparent, the Department and/or the Office of the Attorney General will take action to gain compliance and recoup inappropriate or excess payments. Ohio Admin. Code § 5160-1-29(B)

This report is intended solely for the information and use of Sibling's Home Health, 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 4, 2023

¹ "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitute an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5160-1-29(A).

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).

Sibling's Home Health is an accredited home health agency and received payment of \$2,308,932 under the provider number examined for 23,267 fee-for-service claims. Sibling's Home Health also received \$954,213 for 10,587 managed care claims² which were not included in the scope of the examination.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Sibling's Home Health'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 fee-for-service home health services as specified below for which Sibling's Home Health billed with dates of service from July 1, 2019 through June 30, 2021 and received payment.

We obtained Sibling's Home Health's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed services paid at zero, third party payments and managed care claims. From the total paid services population, we identified and selected the following services in the order listed:

- Potential home health services (procedure code T1019) rendered on the same RDOS³ as the recipient was a hospital inpatient (Potential Inpatient Services);
- Services in which Sibling's Home Health received both a fee-for-service and a MCO payment for private duty nursing services (procedure code T1000) on the same date of service (Services Covered by MCO);
- A random statistical sample of private duty nursing services (procedure code T1000) (Private Duty Nursing Services Sample); and
- A random statistical sample of personal care aide services (procedure code T1019) (Personal Care Aide Services Sample).

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

² Payment data from the Medicaid Information Technology System.

³ RDOS is defined as all services for a given recipient on a specific date of service.

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Table 1: Exception Tests and Samples			
Universe	Population Size	Sample Size	Selected Services
Exception Tests			
Potential Inpatient Services			3
Services Covered by an MCO			63
Samples			
Private Duty Nursing Service	3,048 RDOS	80 RDOS	90
Personal Care Aide Service	4,099 RDOS	152 RDOS	169
Total			325

A notification letter was sent to Sibling's Home Health setting forth the purpose and scope of the examination. During the entrance conference, Sibling's Home Health 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 Sibling's Home Health 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**. The non-compliance and basis for findings is discussed below in further detail.

Table 2: Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Tests				
Potential Inpatient Services	3	1	1	\$7.94
Services Covered by an MCO	63	63	63	\$16,452.63
Samples				
Private Duty Nursing Services	90	27	29	\$8,402.94
Personal Care Aide Services	169	45	45	\$2,533.43
Total	325	136	138	\$27,396.94

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 32 practitioners in the service documentation for the selected services and compared their names to the U.S. Department of Health and Human Services Office of Inspector General exclusion database and the Department's exclusion/suspension list. We also compared the identified owner and administrative staff names to the same database and exclusion/suspension list. We found no matches.

A. Provider Qualifications (Continued)

Private Duty Nursing Services Sample

According to Ohio Admin. Code § 5160-12-02 (A), private duty nursing services are performed by either a registered nurse (RN) or a licensed practical nurse (LPN) at the direction of a registered nurse. Based on the eLicense Ohio Professional Licensure System, the licenses for the 12 nurses were current and valid on the first date of service in our selected services and were valid during the examination period.

Personal Care Aide Services Sample

In order to submit a claim for reimbursement, all individuals providing personal care aide services must obtain and maintain first aid certification. See Ohio Admin. Code § 5160-46-04.

Of the 20 personal care aides who rendered services in our testing, four did not have first aid certification and three rendered services before and/or after certification.

The 169 services examined contained 28 instances in which the aide did not meet the first aid requirement on the date of service. These 28 errors are included in the improper payment amount of \$2,533.43.

Recommendation

Sibling's Home Health should ensure all personnel meet applicable requirements prior to rendering direct care service. Sibling's Home Health should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

B. Service Documentation

All Medicaid providers are required to submit claims only for services actually performed and meet requirements that include, but are not limited to, disclosing the type, extent and duration of services provided to Medicaid recipients. See Ohio Admin. Code §§ 5160-1-17.2(A) and 5160-1-27(A)⁴. We applied these requirements to all services examined.

We obtained service documentation from Sibling's Home Health and compared it to the required elements. We also compared units billed to documented duration. For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units. For services on the same RDOS as hospital inpatient services, we obtained documentation from the hospital and compared it to Sibling's Home Health's documentation to determine if there were overlaps in services.

Potential Inpatient Services

We confirmed the dates in which the recipient was an inpatient and determined the three services were billed on the date of admission and/or discharge so there was no overlap in services. The three services examined did contain one instance in which the units billed were greater than the documented duration. This one error resulted in an improper payment amount of \$7.94.

⁴ Providers of personal care aide services in the Ohio Home Care Waiver are required to document the tasks performed, arrival and departure times, and the dated signatures of the provider and individual or the individual's authorized representative, verifying the service delivery upon completion of service delivery. See Ohio Admin. Code § 5160-46-04(A)(9).

B. Service Documentation (Continued)

Private Duty Nursing Services Sample

The 90 services examined contained the following errors:

- 2 instances in which units billed were not supported by the documented duration;
- 1 instance in which there was no service documentation to support the payment; and
- 1 instance in which the service documentation did not include tasks performed.

These four errors are included in the improper payment amount of \$8,402.94.

Personal Care Aide Services Sample

The 169 services examined contained nine instances in which there was no service documentation to support the payment and eight instances in which units billed were not supported by the documented duration.

These 17 errors are included in the improper payment amount of \$2,533.43.

Recommendation

Sibling's Home Health should implement a quality review process to ensure that documentation is present, complete and accurate prior to submitting claims for reimbursement. Sibling's Home Health 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 in part by Ohio Admin. Code § 5160-12-03(B)(3)(b)⁵ 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.

We obtained plans of care from Sibling's Home Health 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.

Private Duty Nursing Services Sample

The 90 services examined contained the following errors:

- 17 instances in which the plan of care was not signed by a physician;
- 7 instances in which there was no plan of care; and
- 1 instance in which the plan of care did not authorize the service.

These 25 errors are included in the improper payment amount of \$8,402.94.

We did not examine authorization to provide services for services in the exception tests or personal care aide services sample.

⁵ This rule refers to the Medicare Benefit Policy Manual which requires that the plan of care be signed by the recipient's treating physician.

C. Authorization to Provide Services (Continued)

Recommendation

We recommend that Sibling's Home Health establish a system to ensure that signed plans of care are obtained for services requiring them prior to submitting claim for services to the Department. Sibling's Home Health should address this identified issue to ensure compliance with Medicaid rules and avoid future findings.

D. Medicaid Coverage

Ohio Admin Code § 5160-26-03(B) states that a MCO must ensure members have access to all medically necessary services.

Services Covered by an MCO

Of the 63 services examined, we confirmed Ohio Medicaid paid Sibling's Home Health for the services even though the recipient was enrolled in managed care and the MCO received capitation payments for the recipient and months of services. In addition, the MCO confirmed that it rendered payment for services for the recipient on the selected service dates. These 63 errors resulted in an improper payment amount of \$16,452.63.

Recommendation

We recommend that Sibling's Home Health ensure services are billed to the correct payor and if errors are detected that claims are properly adjusted. Sibling's Home Health should address this identified issue to ensure compliance with Medicaid rules and avoid future findings.

Official Response

Sibling's Home Health declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



SIBLING'S HOME HEALTH CARE 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 5/16/2023

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
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