



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 NURSING FACILITY SERVICES

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

RE: Andover Village Skilled Nursing & Rehabilitation
Ohio Medicaid Number: 2262715 National Provider Identifier: 1548241185

We examined compliance with specified Medicaid requirements for nursing facility services during the period of January 1, 2020 through December 31, 2022 for Andover Village Skilled Nursing & Rehabilitation (Andover Village).

We tested the following select payments:

- A sample of other respiratory services (revenue code 0419);
- A sample of all inclusive room and board services (revenue code 0101); and
- A sample of direct care, ventilator and ventilator weaning staffing requirements.

Andover Village 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. Andover Village is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Andover Village'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 Andover Village complied, in all material respects, with the specified requirements referenced below. We are required to be independent of Andover Village 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 Andover Village 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 Andover Village's compliance with the specified requirements.

The purpose of this examination was to determine whether Andover Village's claims for payment complied with the 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.

Results

Practitioner Qualifications and Staffing

Exclusion/Suspension Lists

Per Ohio Admin. Code 5160-1-17.2(H), in signing the Medicaid provider agreement, a provider agrees that the individual practitioner is not currently subject to sanction under Medicare, Medicaid, or Title XX; or is otherwise prohibited from providing services to Medicaid beneficiaries. We compared Andover Village direct care staff identified in our testing and administrators to the Office of Inspector General exclusion database and the Department's exclusion/suspension list and found no matches.

Census Staffing Days Sample

Per Ohio Admin. Code 3701-17-19 the provider is required to keep records showing the name and hours of duty of all personnel who work in the home. In addition, Ohio Admin. Code 3701-17-08 requires that each nursing home shall have sufficient direct care staff on each shift to meet the needs of the residents in an appropriate and timely manner to provide a minimum daily average of two and one-half hours of direct care and services per resident per day.

We tested staffing ratios for 12 dates of service within our examination period. For the selected service dates, Andover Village supplied detailed documentation with employees' names, positions and hours worked to support direct care staffing hours. We identified one individual who was not a certified state tested nurse aide on the tested date of service. We removed the direct care time for this employee from the daily calculation of direct care hours and the provider remained in compliance for the service date.

Ventilator Staffing Sample

Per Ohio Admin. Code 5160-3-18(E)(8)(a) for providers supplying ventilator services there must be at least five hours per week of the services of a respiratory care professional (RCP) or a registered nurse (RN) who has worked for a minimum of one year with ventilator dependent individuals. The RCP or the RN as applicable, shall provide direct care to the ventilator dependent individuals.

We tested staffing requirements for three weeks of service to ventilator dependent individuals within our examination period and found that staffing requirements were met.

Ventilator Weaning Sample

Ohio Admin. Code 5160-3-18(E) states in part, nursing facilities (NF) that are approved to participate in NF ventilator weaning program may provide ventilator weaning services if they meet the following criteria: have an RCP with training in basic life support on-site eight hours per day seven days per week; and have a registered nurse or RCP with training in basic life support on-site twenty-four hours per day seven days a week while ventilator weaning services are provided.

We tested staffing requirements for three days of service that contained ventilator weaning services within our examination period and found that staffing requirements were met.

Recommendation

We recommend that Andover Village ensure all individuals providing nursing aide services obtain certification prior to rendering direct care services. Andover Village should address the identified issue to ensure compliance with the Medicaid rules and avoid future findings.

Service Documentation

Documentation requirements contained in Ohio Admin. Code 3701-17-19(A) for nursing home services include nursing and care notes, a medication administration record and progress notes. We requested medication administration records for each recipient and date of service tested to determine if the recipient was in the facility on the date tested.

Other Respiratory Services

The 62 services examined contained one instance in which the documentation supported a bed hold day rather than a respiratory services day.

This one error resulted in the improper payment amount of \$753.00. The improper payment is based on the difference between the amount paid and the amount that should have been paid.

All Inclusive Room and Board Services

The 42 services examined contained documentation to support that the recipient was in the facility on the date tested.

Recommendation

We recommend that Andover Village ensure that documentation supports the service billed. Andover Village should address the identified issue to ensure compliance with the Medicaid rules and avoid future findings.

Authorization to Provide Services

We tested compliance with Ohio Admin. Code 3701-17-10 (D) that states the nursing home is required to perform a comprehensive assessment within 14 days after the individual begins to reside in the facility and subsequently perform a comprehensive assessment at least annually thereafter.

In addition, nursing homes must initiate a plan of care upon admission and review the plan of care whenever there is a change in the resident's condition, needs, or preferences that warrants a change in the services, supplies or equipment, and at least quarterly. See Ohio Admin. Code 3701-17-14 (A).

We obtained comprehensive assessments and plans of care applicable to each recipient and date of service in our samples.

Other Respiratory Services

The 62 services examined contained an annual comprehensive assessment and a plan of care that was updated quarterly.

All Inclusive Room and Board Services

The 42 services examined contained an annual comprehensive assessment and a plan of care that was updated quarterly.

Internal Control over Compliance

Andover Village 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 Andover Village's internal control over compliance.

Opinion on Compliance

In our opinion, Andover Village complied, in all material respects, with the select requirements of nursing facility services for the period of January 1, 2020 through December 31, 2022.

We identified improper Medicaid payments in the amount of \$753.00. This finding plus interest in the amount of \$91.60 (calculated as of February 4, 2025) totaling \$844.60 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 in accordance with Ohio Admin. Code 5160-1-27.

This report is intended solely for the information and use of Andover Village, 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. Andover Village declined to submit an official response to the results noted above.

A handwritten signature in black ink, appearing to read "Keith Faber", is positioned above the printed name and title.

Keith Faber
Auditor of State
Columbus, Ohio

February 24, 2025

OHIO AUDITOR OF STATE KEITH FABER



ANDOVER VILLAGE SKILLED NURSING & REHABILITATION

ASHTABULA 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 3/13/2025

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