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**DEBRA A. KIRWIN, LPN
DELAWARE COUNTY**

TABLE OF CONTENTS

Title	Page
Independent Auditor's Report	1
Compliance Examination Report	3
Recommendation: Service Documentation.....	5
Recommendation: All Services Plan.....	5
Provider Response	6

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO PRIVATE DUTY NURSING AND WAIVER NURSING SERVICES

Debra A. Kirwin, LPN
5721 Medallion Dr. W.
Westerville, Ohio 43082

RE: *Medicaid Provider Number 2148161*

Dear Ms. Kirwin:

We examined your (the Provider's) compliance with specified Medicaid requirements for provider qualifications, service authorization, and service documentation related to the provision of private duty nursing and waiver nursing services during the period of January 1, 2009 to December 31, 2011. We confirmed the Provider's licensure status during the examination period. We tested service documentation to verify that there was support for the date of service, the procedure code, and the units billed to and paid by Ohio Medicaid. In addition, we tested your service documentation to determine if it contained the required information. We also examined your all services plans and plans of care to determine if the Provider, the service, and the units paid by Ohio Medicaid were appropriately authorized. The accompanying Compliance Examination Report identifies the specific requirements examined for compliance.

Provider's Responsibility

The Provider entered into an agreement with the Ohio Department of Medicaid to provide services to Medicaid recipients (the Provider Agreement). The Provider Agreement outlines the responsibility to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, and the regulations and policies set forth in the Medicaid Handbook including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Therefore, the Provider is responsible for complying with the requirements and laws outlined by the Medicaid program.

Auditor's Responsibility

Our responsibility is to express an opinion and report on the Provider's compliance with the specified Medicaid requirements based on our examination. Our examination was performed under our authority in Section 117.10 of the Ohio Revised Code and conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and, accordingly, included examining, on a test basis, evidence supporting the Provider's compliance with those Medicaid requirements and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion. However, our examination does not provide a legal determination on the Provider's compliance with the specified Medicaid requirements.

Internal Control Over Compliance

The Provider 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 Provider's internal control over compliance.

Opinion on Compliance

In our opinion, the Provider complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications, service documentation and service authorization for the period of January 1, 2009 to December 31, 2011.

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

Our examination disclosed six instances of duplicate billing. As a result, we found the Provider was overpaid by Ohio Medicaid for private duty nursing services between January 1, 2009 and December 31, 2011 in the amount of \$1,831.86. After we brought these duplicate billings to the Provider's attention, she initiated a claims adjustment on February 7, 2014 and repaid the full amount of \$1,831.86 to the Ohio Department of Medicaid (ODM). We verified the claims adjustment through the Medicaid Information Technology System.

This report is intended solely for the information and use of the Ohio Department of Medicaid, the Medicaid Fraud Control Unit of the Ohio Attorney General's Office, the U.S. Department of Health and Human Services/Office of Inspector General, and other regulatory and oversight bodies, and is not intended to be, and should not be used by anyone other than these specified parties. In addition, copies are available to the public on the Auditor of State website at www.ohioauditor.gov.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

May 7, 2014

Compliance Examination Report for Debra A. Kirwin, LPN

Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each state's Medicaid program. Medicaid provides health coverage to children and adults with qualifying incomes, pregnant women, some women with breast and/or cervical cancer, and people who are aged, blind, or who have disabilities. Hospitals, long-term care facilities, managed care organizations, individual practitioners, laboratories, medical equipment suppliers, and others (providers) render medical, dental, laboratory, and other services to Medicaid recipients. The rules and regulations that providers must follow are specified in the Ohio Administrative Code and the Ohio Revised Code. The fundamental concept underlying the Medicaid program is medical necessity of services: defined as services which are necessary for the diagnosis or treatment of disease, illness, or injury, and which, among other things, meet requirements for reimbursement of Medicaid covered services. See Ohio Admin. Code § 5160-1-01(A)

The Auditor of State performs examinations to assess provider compliance with Medicaid reimbursement rules to ensure that services billed to Ohio Medicaid are properly documented and consistent with professional standards of care and medical necessity. According to Ohio Admin. Code § 5160-1-17.2(D), 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 or until any audit initiated within the six year period is completed. Providers must furnish such records for audit and review purposes. Ohio Admin. Code § 5160-1-17.2(E)

The Provider's Ohio Medicaid provider number is 2148161 and the Provider is a licensed practical nurse (LPN) located in Delaware County, Ohio, who furnishes private duty nursing and waiver nursing services to Ohio Medicaid recipients. When Ohio Medicaid was the primary payer, the Provider received reimbursement of \$332,540.50 for 1,083 private duty nursing services and \$629.86 for 2 waiver nursing services rendered on 1,079 recipient dates of service (RDOS) during the examination period. A recipient date of service is defined as all services for a given recipient on a specific date of service. During the examination period, the Provider rendered services to one Medicaid recipient.

Home care nursing services under Ohio Medicaid may include private duty nursing services, waiver nursing services, or both. See Ohio Admin. Code §§ 5160-46-04 and 5160-50-04 When a Medicaid recipient receiving waiver nursing care is on an ODM administered waiver program, an all services plan is required in addition to the plan of care. See Ohio Admin. Code §§ 5160-46-04(A)(4) and 5160-50-04(A)(4) The all services plan lists all Medicaid home health services approved for the recipient, including the type, frequency and duration of each service. The all services plan also specifies which providers can render services and subsequently bill Ohio Medicaid for them. The plan of care is a medical treatment plan that is established, approved and signed by the treating physician. The plan of care must be signed and dated by the treating physician prior to requesting reimbursement for a service. See Ohio Admin. Code § 5160-45-01(E) and (QQ)

Purpose, Scope, and Methodology

The purpose of this examination was to examine Medicaid reimbursements made to the Provider and determine whether the Provider's claims for reimbursement 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 an examination of private duty nursing and waiver nursing services for which the Provider rendered services to Medicaid recipients and received payment during the period of January 1, 2009 through December 31, 2011.

We received the Provider's claims history from the Medicaid Management Information System (MMIS) and the Medicaid Information Technology System (MITS) database of services billed to and paid by Ohio's Medicaid program. We selected the two waiver LPN nursing services as an exception test (LPN exception test). From the paid private duty nursing services, we noted dates of service billed for 96 units (24 hours). For these dates, we found that there were two private duty nursing services billed; one of which was assigned a clinic category of service by MITS. We selected all services with 96 units and all additional services assigned the clinic category of service by MITS for a second exception test (private duty nursing exception test).

We then stratified the remaining subpopulation of private duty nursing services by calendar year and selected a random sample of RDOS for each year. We then obtained the detailed service lines associated with each selected RDOS. A total of 302 services were extracted as the sample to facilitate a timely and efficient examination of the Provider's private duty nursing services as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

We obtained the all service plans from ODM (Carestar Agency) for the one recipient who received waiver services during the examination period and reviewed them to determine if the Provider was authorized to render services and if the Provider billed only authorized services. We also verified the qualifications for the Provider and the supervising Registered Nurse (RN) and examined clinical notes and plans of care to determine if the Provider had documentation to support the services rendered.

An engagement letter was sent to the Provider on November 25, 2013, setting forth the purpose and scope of the examination. An entrance conference was held with the Provider on December 19, 2013. During the entrance conference, the Provider described her documentation practices, procedures for obtaining plans of care and all services plans, and process for submitting billing to the Ohio Medicaid program. Our fieldwork was performed following the entrance conference.

Results

We reviewed 302 private duty nursing services in the statistical sample and two waiver nursing services in the LPN exception test and found no errors. We also reviewed 19 services in the private duty nursing exception test and found six services for which there was no supporting documentation which resulted in overpayments totaling \$1,831.36.

In addition, we reviewed the all services plans in effect for our examination period and found 288 units of services that were billed in excess of the authorized units. These 288 units are the units associated with the six services already identified in the private duty nursing exception test. The basis for our findings is discussed below in more detail.

A. Provider Qualifications

According to Ohio Admin. Code § 5101:3-12-02(A), private duty nursing requires the skills of and is performed by either a registered nurse or a licensed practical nurse at the direction of a registered nurse. In addition, according to Ohio Admin. Code § 5101:3-12-03.1(A)(1), a non-agency nurse is required to be an registered nurse or licensed practical nurse at the direction of an registered nurse practicing within the scope of his or her nursing license.

We verified through the Ohio e-License Center that both the Provider and her supervising RN are licensed through the Ohio Board of Nursing and that their licenses were in active status during our examination period.

B. Service Documentation

Ohio Admin. Code § 5101:3-50-04(A)(6) states that providers must maintain a clinical record that includes clinical notes, documentation of tasks performed or not performed, arrival and departure times, and dated signatures of the provider and consumer. We reviewed the supporting documentation for the selected services for these required elements.

We found six services had no supporting documentation in the private duty nursing exception test. The Provider stated that the errors were a result of a billing error. The reimbursement for the 288 units of service associated with the six services is disallowed and the reimbursement is included in the total overpayment of \$1,831.86.

We found no instances of non-compliance in the sample of the 302 private duty nursing services or the two waiver nursing services in the LPN exception test.

Recommendation:

The Provider should develop and implement a system to review billing data prior to submission and continue to review remittance advices to ensure that services billed to and paid by Ohio Medicaid are accurate and reflect actual service provision.

C. Authorization to Provide Services

Plan of Care

Ohio Admin. Code § 5101:3-50-04(A)(4) states that in order to be a provider and submit a claim for reimbursement of waiver nursing services, the LPN must be identified as the provider on, and be performing nursing services pursuant to the recipient's plan of care, and the plan of care must be signed and dated by the recipient's treating physician.

We reviewed the plans of care in effect during the examination period to ensure that each plan of care authorizing nursing services listed the scope, frequency and duration, was signed and dated by the treating physician, and listed the Provider as a rendering provider. We found no exceptions.

All Services Plan

According to Ohio Admin. Code § 5101:3-50-04(A)(4), the Provider must be identified on the consumer's all services plan and have specified the number of hours for which the provider is authorized to furnish waiver nursing services to the consumer.

We reviewed the all services plans in effect during the examination period and found that the Provider was authorized to render services on each of the all services plans. We also found that the Provider billed 288 units of service that exceeded the number of units authorized by the all services plan in July, 2011. This was due to the Provider's duplicate billing for six services as noted above under Service Documentation and the reimbursement for the 288 units of service is previously identified as an overpayment of \$1,831.36.

Recommendation:

The Provider should develop and implement a system to track units authorized on the all services plan to ensure services are not billed in excess of the authorized units. The Provider should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

Provider Response

A draft report along with a detailed list of services for which we took findings was mailed to the Provider on April 23, 2014, and the Provider was afforded an opportunity to respond to this examination report.

The Provider responded that she has completed a detailed in-house audit to ensure there are no other overpayments or errors that need to be addressed. In addition, she has taken measures to assure all future billing submissions are doubled checked, including the confirmation billing time sheets and the MITS remittance reports. The Provider believes this increased account auditing should identify any errors quickly and allow for timely resolution.



Dave Yost • Auditor of State

DEBRA A. KIRWIN, LPN

DELAWARE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 20, 2014**