



OHIO AUDITOR OF STATE  
**KEITH FABER**





**FRANKIE L. WALKER, LPN  
LICKING COUNTY**

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# 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 PRIVATE DUTY NURSING SERVICES**

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

RE: Frankie L. Walker, LPN  
Ohio Medicaid Number: 2777580 NPI: 1992986574

We were engaged to examine Frankie L. Walker's (the Provider's) compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of private duty nursing services during the period of January 1, 2019 through December 31, 2019.

In addition, we were engaged to assess the Provider's use of the electronic visit verification (EVV) to verify the data elements related to the delivery of a Medicaid-covered service and her use of the billing code modifier to indicate overtime.

The Provider entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients and to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, including the duty to maintain records supporting claims for payments made by Ohio Medicaid. Ms. Walker is responsible for her compliance with the specified requirements. The accompanying Compliance Report identifies the specific requirements examined.

Our responsibility is to express an opinion on the Provider's compliance with the specified Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. An examination involves performing procedures to obtain evidence about whether the Provider 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. An examination does not provide a legal determination on the Provider's compliance with the specified 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.

### ***Basis for Disclaimer of Opinion***

Attestation standards established by the American Institute of Certified Public Accountants require that we request a written statement from Frankie L. Walker confirming, to the best of her knowledge and belief, her representations made to us during the course of our examination. We requested that Ms. Walker provide such a statement but she declined to do so.

**Disclaimer of Opinion**

Because of the limitation on the scope of our examination discussed in the preceding paragraphs, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the Provider's compliance with the specified Medicaid requirements for the period of January 1, 2019 through December 31, 2019.

As described in the attached Compliance Report, Ms. Walker's service documentation for 54 of the 130 private duty nursing services sampled (42 percent) did not contain a description of the provision of a nursing service. Upon further inquiry, Ms. Walker confirmed that as of August 2019 she lacked documentation to support her Medicaid payments.

We identified improper Medicaid payments in the amount of \$60,701.20. This finding plus interest in the amount of \$2,761.90 (calculated as of June 10, 2021) totaling \$63,463.10 is due and payable to the ODM upon its adoption and adjudication of this report. Services billed to and reimbursed by the ODM, which are not validated in the records, are subject to recoupment through the audit process. See Ohio Admin. Code § 5160-1-27 In addition, if fraud, waste and abuse<sup>1</sup> are suspected or apparent, the ODM and/or the office of the attorney general will take action to gain compliance and recoup inappropriate or excess payments in accordance with rule 5160-1-27 of the Administrative Code.

This report is intended solely for the information and use of the Provider, the ODM 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

June 10, 2021

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<sup>1</sup> "Fraud" is an "intentional deception, false statement, or misrepresentation made with the knowledge that the deception, false statement, or misrepresentation could result in some unauthorized benefit to oneself or another person". "Waste and abuse" are "practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitutes an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program." Ohio Admin. Code § 5160-1-29(A)

**COMPLIANCE REPORT**

**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 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 prevention, diagnosis, evaluation or treatment of an adverse health condition. See Ohio Admin. Code § 5160-1-01(A) and (B)

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)

The Provider is a licensed practical nurse (LPN) located in Utica, Ohio. Under the provider number examined, she received payment of \$160,902 during the examination period for 651 private duty nursing services rendered to one Medicaid recipient.

**Purpose, Scope, and Methodology**

The purpose of this examination was to determine whether the Provider'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 private duty nursing services as specified below for which the Provider billed with dates of service from January 1, 2019 through December 31, 2019 and received payment.

We obtained the Provider's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. From the total paid services population, we summarized the file by date of service (DOS) and extracted all dates of service in which greater than 80 units were reimbursed to test in their entirety (Dates of Service Greater than 80 Units Exception Test).

From the remaining population, we selected a simple random sample of private duty nursing services (procedure code T1000). We used a statistical sampling approach in order to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1). The selected services are shown in **Table 1**.

<b>Table 1: Selected Services</b>			
<b>Universe</b>	<b>Population Size</b>	<b>Sample Size</b>	<b>Selected Services</b>
<b>Exception Test</b>			
Dates of Service Greater than 80 Units (T1000)	2 DOS		4
<b>Sample</b>			
Private Duty Nursing Services (T1000)	330 DOS	66 DOS	130
<b>Total</b>	<b>332 DOS</b>	<b>66 DOS</b>	<b>134</b>

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

In addition, we haphazardly selected one week from each quarter of 2019 to test the Provider's use of the overtime modifier. We obtained service documentation and calculated a running total of units for the week. We compared the units identified with the overtime modifier with the December 10, 2015 ODM guidance on independent provider overtime rates.

We also obtained the Provider's data from [www.evv.sandata.com](http://www.evv.sandata.com) for the examination period and compared this data to the dates of the Provider's paid services.

A notification letter was sent to the Provider setting forth the purpose and scope of the examination. During the entrance conference, the Provider described her documentation practices and billing process. During fieldwork, we reviewed service documentation. We sent preliminary results to the Provider and she 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 more 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 Test</b>				
Dates of Service Greater than 80 Units	4	0	0	\$0
<b>Sample</b>				
Private Duty Nursing Services	130	55	55	\$60,701.20 <sup>2</sup>
<b>Total</b>	<b>134</b>	<b>55</b>	<b>55</b>	<b>\$60,701.20</b>

We found no issues with the use of the overtime modifier or with the requirement to report visits using EVV.

**A. Provider Qualifications**

Per Ohio Admin. Code § 5160-1-17.2(H), in signing the Medicaid provider agreement, the 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 compared the Provider's name to the Office of Inspector General exclusion database and the ODM's exclusion or suspension list. We found no match on the exclusion or suspension list.

According to Ohio Admin. Code § 5160-12-02(A), private duty nursing requires the skills of and is performed by either a registered nurse (RN) or a LPN at the direction of a RN.

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<sup>2</sup> This total includes errors in the Private Duty Nursing Services sample and all services from September 1, 2019 through December 31, 2019 after verification that the Provider's documentation for that period did not include a description of the service rendered. See Service Documentation below for additional details.



**A. Provider Qualifications (Continued)**

We verified via the Ohio e-License Center website that the Provider was licensed by the Ohio Medical Board as a LPN and her license was current and valid during the examination period.

**B. Service Documentation**

According to Ohio Admin. Code § 5160-12-02, private duty nurses are required to comply with Ohio Admin. Code § 5160-12-03, which requires documentation on all aspects of services provided including time keeping records that indicate the date and time span of the services provided during a visit and type of service that was provided.

*Dates of Service Greater than 80 Units Exception Test*

The four services examined contained the required elements.

*Private Duty Nursing Services Sample*

The 130 services examined contained one instance in which there was no service documentation to support the payment and 54 instances (42 percent) in which the service documentation did not contain a description of the provision of a service. We noted that beginning in August 2019, service documentation did not contain a description of the provision of a service. We confirmed that as of August 2019 the Provider stopped documenting her services and indicated it was due to the time needed to complete those entries.

Accordingly, we identified an improper payment for all errors in the sample and for all services billed and reimbursed with a date of service between September 1, 2019 and December 31, 2019. The 55 errors from the sample and errors for all services billed with a date of service between September 1, 2019 and December 31, 2019 resulted in an improper payment amount of \$60,701.20.

**Recommendation**

The Provider should implement a quality review process to ensure that documentation is present, complete and accurate prior to submitting claims for payment. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

We also recommend that the ODM determine if Ms. Walker completed the required service documentation after this examination period and recoup any additional payments for which there is no supporting documentation. In addition, ODM should monitor the Provider to ensure ongoing compliance with service documentation.

**C. Service Authorization**

According to Ohio Admin. Code § 5160-12-02(B)(2), private duty nursing services must be provided and documented in accordance with the recipient's plan of care.

All services examined were authorized by a signed plan of care.

**D. Use of Overtime Modifier**

ODM issued guidance on December 10, 2015 regarding overtime and the modifier to indicate units to be paid at an overtime rate.

**D. Use of Overtime Modifier (Continued)**

We tested one week from each quarter of 2019 and found that the Provider billed overtime hours in accordance with ODM's guidance.

**E. Electronic Visit Verification**

Ohio Admin. Code § 5160-1-40 requires providers of private duty nursing services, among others, to utilize EVV to verify the data elements related to the delivery of a Medicaid covered service. The required data elements include: the time the visit starts; the location at the start and at the end of the visit; the service provided; and the time the visit ends.

We reviewed the EVV data and found that the Provider consistently utilized EVV.

**Official Response**

In her response, Ms. Walker indicated she does not dispute the improper payment amount identified in this report and welcomes the opportunity to repay the money. In addition, she stated she was unable to use EVV due to connectivity issues and accordingly used EVV telephony beginning in the first quarter of 2018.

**AOS Conclusion**

We reviewed the Provider's EVV data again and confirmed that Ms. Walker consistently utilized EVV telephony. We updated the results of our testing and removed that area of non-compliance from this report.

# OHIO AUDITOR OF STATE KEITH FABER



**FRANKIE L. WALKER, LPN**

**LICKING 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 7/27/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)