



OHIO AUDITOR OF STATE
KEITH FABER



**SUAAD KURE, RN
FRANKLIN 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: Suaad Kure, RN
Medicaid Provider Number: 3074195 NPI: 1861703167

We examined Suaad Kure'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 July 1, 2018 through June 30, 2020. In addition, we examined the Ms. Kure's compliance with electronic visit verification (EVV) and her use of the billing code modifier to indicate overtime.

Ms. Kure entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (Department) 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. Kure is responsible for her compliance with the specified requirements. The accompanying Compliance Examination Report identifies the specific requirements examined. Our responsibility is to express an opinion on the Ms. Kure'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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Ms. Kure complied, in all material respects, with the specified requirements referenced above. 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. 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 the Ms. Kure's compliance with the specified requirements.

Internal Control over Compliance

Ms. Kure 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 Ms. Kure's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that in a material number of instances, Suaad Kure, RN did not have a plan of care to authorize private duty nursing and she did not consistently utilize EVV as required.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Ms. Kure has complied, in all material respects, with the aforementioned requirements for provider qualifications, service documentation and service authorization for the period of July 1, 2018 through June 30, 2020.

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 Ms. Kure's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$3,088.63. This finding plus interest in the amount of \$69.30 (calculated as of August 12, 2021) totaling \$3,157.93 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. See Ohio Admin. Code § 5160-1-27

This report is intended solely for the information and use of Ms. Kure, 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

August 12, 2021

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 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. Ohio Admin Code § 5160-1-17.2(D) and (E)

Suaad Kure is a registered nurse (RN) and under the provider number examined received payment of \$260,243 during the examination period for 886 private duty nursing services and nursing assessments rendered to four Medicaid recipients.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Ms. Kure'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 Ms. Kure billed with dates of service from July 1, 2018 through June 30, 2020 and received payment.

We obtained Ms. Kure'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 and extracted all four dates of service in which she was reimbursed for greater than 80 units (20 hours) to test in their entirety (Dates of Service Greater than 80 Units Exception Test).

From the remaining population of services, we extracted all private duty nursing services (procedure code T1000) and summarized by recipient date of service (RDOS). An RDOS is defined as all services for a given recipient on a specific date of service. We used a statistical sampling approach to examine services in order to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1). We selected a simple random sample of private duty nursing services.

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

Table 1: Exception Test and Sample Size			
Universe	Population Size	Sample Size	Selected Services
Exception Test			
Dates of Service Greater than 80 Units	10		10
Sample			
Private Duty Nursing Services (T1000)	784 RDOS	76 RDOS	83
Total			93

Purpose, Scope, and Methodology (Continued)

In addition, we selected one week from each fiscal year during the examination period to test the Ms. Kure'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 Department's December 10, 2015 guidance on independent provider overtime rates. We also obtained the Ms. Kure's data from www.evv.sandata.com for the examination period and compared this data to the dates of her paid services.

A notification letter was sent to the Ms. Kure setting forth the purpose and scope of the examination. During the entrance conference, Ms. Kure described her documentation practices and billing process. During fieldwork, we reviewed service documentation. We sent preliminary results to Ms. Kure and she subsequently submitted additional documentation which was duplicative of documentation previously submitted.

Results

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

Table 2: Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Test				
Dates of Service Greater than 80 Units	10	4	5	\$1,389.25
Sample				
Private Duty Nursing Services	83	8	8	\$1,699.38
Total	93	12	13	\$3,088.63

A. Provider Qualifications

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 compared Suaad Kure's name to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We found no match on the database or the list.

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

We verified via the Ohio e-License Center website that the Suaad Kure was licensed by the Ohio Board of Nursing as a RN 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 the type of service that was provided.

B. Service Documentation (Continued)

Dates of Service Greater than 80 Units Exception Test

The 10 services examined were billed on four separate dates of service. We found four instances in which there was no service documentation to support the payment. These four errors are included in the improper payment amount of \$1,389.25.

Private Duty Nursing Services Sample

The 83 services examined contained two instances in which there was no service documentation to support the payment. These two errors are included in the improper payment amount of \$1,699.38.

Recommendation:

Ms. Kure should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Ms. Kure should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

C. Authorization to Provide Services

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.

Dates of Service Greater than 80 Units Exception Test

The 10 services examined contained one instance in which the plan of care did not authorize private duty nursing services. This one error is included in the improper payment amount of \$1,389.25.

Private Duty Nursing Services Sample

The 83 services examined contained six instances in which the plan of care did not authorize private duty nursing services. These six errors are included in the improper payment amount of \$1,699.38.

Recommendation:

Ms. Kure should ensure that only services provided and documented in accordance with the recipient's plan of care are billed to the Medicaid program to avoid future findings.

D. Use of Overtime Modifier

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

We haphazardly selected one week from each fiscal year in the examination period and found that the Ms. Kure billed overtime hours in accordance with the Department'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.

E. Electronic Visit Verification (Continued)

We reviewed the EVV data for the examination period and found that Ms. Kure verified 741 of the 886 paid services (84 percent). Ms. Kure indicated that she was unaware that the use of EVV was mandatory and she experienced system issues when she did attempt to use it.

Recommendation:

Ms. Kure should take steps to consistently utilize EVV as required to ensure compliance with the Medicaid rules and avoid future findings.

Official Response

Ms. Kure declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



SUADD KURE, RN

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 9/21/2021

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This report is a matter of public record and is available online at
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