



OHIO AUDITOR OF STATE  
**KEITH FABER**





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Medicaid Contract Audit  
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT NURSING SERVICES

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

RE: Trena Combs, LPN  
Ohio Medicaid Number: 2280320 National Provider Identifier: 1073659660

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of private duty nursing (PDN) and waiver licensed practical nursing (LPN) services during the period of January 1, 2020 through December 31, 2022 for Trena Combs, LPN.

In addition, we examined all services billed during potential hospital inpatient stay and all dates of service in which Ms. Combs billed 88 units of service on a single day for one recipient.

Ms. Combs 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 to fully disclose the extent of services provided and significant business transactions. Ms. Combs is responsible for her compliance with the specified requirements. Our responsibility is to express an opinion on Ms. Combs' compliance with the specified Medicaid requirements based on our examination.

The purpose of this examination was to determine whether Ms. Combs' claims for payment complied with 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

#### *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 Ms. Combs' name to the Office of Inspector General exclusion database and the Department's exclusion/suspension list and found no matches.

According to Ohio Admin. Code 5160-12-03.1(B)(1), non-agency nurses are required to be a registered nurse (RN) or an LPN at the direction of an RN practicing within the scope of their license. We verified through the e-License Ohio Professional Licensure System that Ms. Combs was licensed as an LPN by the Ohio Board of Nursing and her license was current and valid during the examination period. We also confirmed that Ms. Combs had documentation of supervisory visits with an RN as specified in Ohio Admin. Code 5160-44-22.

### ***Service Documentation***

We determined if Ms. Combs' service documentation included a description of the type of service that was provided and contained the date and time span in accordance with Ohio Admin. Code 5160-12-02(B)(2) and 5160-12-03(B)(9). We also compared units billed to documented duration.

#### ***Services Billed During a Potential Hospital Stay Exception Test***

We examined three services that were billed during a potential hospital stay; however, the hospital confirmed that the recipient was not an inpatient on these dates of service. Ms. Combs had no documentation to support one the services.

The one error resulted in an improper payment of \$174.32.

#### ***88 Units of Service Billed on a Single Date of Service Exception Test***

We examined six dates of service in which Ms. Combs billed two services of 44 units for the same recipient. Ms. Combs had no documentation to support six of the 12 services.

These six errors resulted in an improper payment of \$1,872.04.

#### ***Private Duty Nursing Services Sample***

We examined 87 services and Ms. Combs had no documentation to support three of the services.

These three errors resulted in an improper payment of \$952.45.

### **Recommendation**

Ms. Combs should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. Ms. Combs should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

#### ***Service Authorization***

Ohio Admin. Code 5160-12-02(B)(2) requires PDN services be provided and documented in accordance with the recipient's plan of care. We obtained plans of care from Ms. Combs for all PDN services and confirmed they were supported by a plan of care that covered the service date, authorized the type of service and was signed by a physician as required by Ohio Admin. Code 5160-12-03 (B)(3)(b)<sup>1</sup>.

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 Ms. Combs complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Ms. Combs 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 Ms. Combs 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

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<sup>1</sup> This rule refers to the Medicare Benefit Policy Manual which requires that the plan of care be signed by the recipient's treating physician.

modified opinion. Our examination does not provide a legal determination on Ms. Combs' compliance with the specified requirements.

***Internal Control over Compliance***

Ms. Combs 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 Ms. Combs' internal control over compliance.

***Basis for Qualified Opinion***

Our examination disclosed that, in a material number of instances Ms. Combs did not have documentation to support the service billed.

***Qualified Opinion on Compliance***

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, Ms. Combs has complied, in all material respects, with the aforementioned requirements of PDN and waiver LPN services for the period of January 1, 2020 through December 31, 2022. Our testing was limited to the specified Medicaid requirements detailed above. We did not test other requirements and, accordingly, we do not express an opinion on Ms. Combs' compliance with other requirements.

We identified improper Medicaid payments in the amount of \$2,998.81. This finding plus interest in the amount of \$414.12 (calculated as August 21, 2024) totaling \$3,412.93 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. 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 Ms. Combs, 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

September 10, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**TRENA COMBS, LPN**

**LAWRENCE 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 10/1/2024**

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