



OHIO AUDITOR OF STATE
KEITH FABER



**EKANEM O. ITA, LPN
FRANKLIN COUNTY**

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Medicaid Contract Audit
88 East Broad Street
Columbus, Ohio 43215
(614) 466-3340
ContactMCA@ohioauditor.gov

**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: Ekanem O. Ita, LPN
Ohio Medicaid Number: 3107391 NPI: 1043514714

We examined Ekanem Ita'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 her compliance with electronic visit verification (EVV) and her use of the billing code modifier to indicate overtime.

Ms. Ita entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (the 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 payment made by Ohio Medicaid. Ms. Ita is responsible for her compliance with the specified requirements. The accompanying Compliance Section identifies the specific requirements examined. Our responsibility is to express an opinion on her 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 Ms. Ita complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether she 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 Ms. Ita's compliance with the specified requirements.

Internal Control over Compliance

Ms. Ita 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 her internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that in a material number of instances the units billed exceeded the documented duration. In addition, we found that Ms. Ita did not properly use the billing code modifier to indicate overtime.

Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Ms. Ita has complied, in all material respects, with the aforementioned requirements of private duty nursing services 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. Ita's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$1,695.28. This finding plus interest in the amount of \$56.00 (calculated as of July 29, 2021) totaling \$1,751.28 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. Ita, 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

July 29, 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

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)

Ms. Ita a licensed practical nurse (LPN) and under the provider number examined, she received payment of \$280,756 during the examination period for 1,086 private duty nursing services rendered to two recipients.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Ms. Ita'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 (procedure code T1000) as specified below for which Ms. Ita billed with dates of service from July 1, 2018 June 30, 2020 and received payment.

We obtained Ms. Ita's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program and removed all services paid at zero. During planning, we noted instances in which other providers were reimbursed by Ohio Medicaid for the same two recipients on the same date.

In order to test a selection of these services, we searched the claims history for any Medicare certified home health agency or non-agency nursing services for the two recipients during our examination period. We removed all services paid at zero, third-party payments and co-pays. We combined these services with Ms. Ita's total paid services population and extracted all recipient dates of service (RDOS)¹ in which a recipient received greater than 96 units of service to test in their entirety (RDOS with Greater than 96 Units exception test). For this exception test we examined only Ms. Ita's service documentation.

We then extracted all dates of service (DOS) from Ms. Ita's remaining population of services in which greater than 85 units to test in their entirety (DOS with Greater than 85 Units exception test).

From the remaining population of private duty nursing services, we summarized the services by DOS and selected a simple random sample. 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).

In addition, we calculated a running total of units for each week in our examination period. We selected one week from each quarter in which fewer than 40 hours were billed but the overtime modifier was included on some of the claims. We obtained service documentation of these six weeks and compared the use of the overtime modifier with the Department's December 10, 2015 guidance on independent provider overtime rates.

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

¹ Recipient date of service (RDOS) is defined as all services for a given recipient on a specific date of service.

Purpose, Scope, and Methodology (Continued)

Table 1: Exception Tests and Sample Size			
Universe	Population Size	Sample Size	Services Selected
Exception Tests			
RDOS with Greater than 96 Units	11 RDOS		12
DOS with Greater than 85 Units	7 DOS		15
Sample			
Private Duty Nursing Services	668 DOS	74 DOS	114
Total			141

We also obtained Ms. Ita's electronic visit verification (EVV) 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 Ms. Ita setting forth the purpose and scope of the examination. During the entrance conference, she described her documentation practices and billing process. During fieldwork, we reviewed service documentation. We sent preliminary results to Ms. Ita and she subsequently submitted additional documentation and testing was updated accordingly.

Results

The summary results are shown in **Table 2**. The non-compliance and basis for findings is discussed below in further detail.

Table 2: Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Tests				
RDOS with Greater than 96 Units	12	5	5	\$260.19
DOS with Greater than 85 Units	15	3	3	\$660.40
Sample				
Private Duty Nursing Services	114	7	7	\$774.69
Total	141	15	15	\$1,695.28

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

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.

We verified via the Ohio e-License Center website that Ms. Ita was licensed by the Ohio Nursing Board as a practical nurse 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.

For errors where units billed exceeded the documented duration, the improper payment was based on unsupported units.

RDOS with Greater than 96 Units Exception Test

The 12 services examined contained five instances in which the units billed exceeded the documented duration. These five errors resulted in an improper payment amount of \$260.19.

DOS with Greater than 85 Units Exception Test

The 15 services examined contained two instances in which the units billed exceeded the documented duration and one instance in which there was no service documentation to support the payment. These three errors resulted in an improper payment amount of \$660.40.

Private Duty Nursing Services Sample

The 114 services examined contained seven instances in which the units billed exceeded the documented duration. These seven errors resulted in an improper payment amount of \$774.69.

Recommendation:

Ms. Ita should implement a quality review process to ensure that documentation is present prior to submitting claims for payment and that units billed are supported by the documented duration. She 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.

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

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 compared the six selected weeks with the Department's December 10, 2015 guidance. The six weeks selected contained 57 services.

The 57 services reflected 21 instances in which the overtime modifier was not correctly used. The errors included both the incorrect application and omission of the modifier. In addition, we noted two instances in which one shift was billed as two shifts resulting in incorrect payment.

Recommendation:

Ms. Ita should ensure her billing practice fully complies with requirements contained in Ohio Medicaid rules and the Department's December 10, 2015 guidance on independent provider overtime rates. Ms. Ita should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

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.

We reviewed the EVV data and found that Ms. Ita materially utilized EVV as required.

Official Response

Ms. Ita indicated that some of the errors in units billed were for variances in her billing practice related to visits that crossed midnight. She explained that she billed these visits differently depending on the number of hours on each date and stated she is working to make corrections in response to the results of the examination.

AOS Conclusion

We reviewed documentation and paid claims for services on dates prior to the dates selected in both exception tests and the sample to determine if errors were related to the inconsistencies in the billing practice reported by Ms. Ita. We updated the results noted above for instances in which we were able to verify units billed based this additional review.

OHIO AUDITOR OF STATE KEITH FABER



EKANEM O. ITA, LPN

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 10/12/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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