



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 PAYMENTS FOR PHYSICAL THERAPY SERVICES

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

RE: Hands On Physical Therapy, LLC
Ohio Medicaid Number: 2960238 NPI: 1356482004

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation for selected payments related to the provision of various physical therapy services during the period of January 1, 2018 through December 31, 2020 for Hands On Physical Therapy, LLC.

Hands On Physical Therapy 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 so as to fully disclose the extent of services provided and significant business transactions. Management of Hands On Physical Therapy is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Hands On Physical Therapy's compliance with the specified Medicaid requirements for the selected payments based on our examination.

We examined six payments for physical therapy evaluation, low complex services (procedure code 97161) where two evaluations were rendered to a recipient within one calendar month and 331 services billed with dates of service of October 15, 2018, November 25, 2019 and October 19, 2020. These three dates had the highest number of services during the examination period and included the following procedure codes:

- the application of traction, ultrasound, or vasopneumatic devices to one or more areas (97012, 97016, 97035);
- manual therapy techniques (97140);
- muscle testing (95831);
- physical therapy evaluation, low complexity (97161);
- therapeutic activities, direct (one-on-one) patient contact (97530);
- gait training (97116);
- aquatic therapy (97113);
- neuromuscular reeducation (97112); and
- therapeutic exercises (97110).

For the selected payments, we examined compliance with Ohio Admin. Code § 5160-8-35(C) which requires the skills of and is performed by a person that holds a valid license as a physical therapist (PT) or physical therapist assistant (PTA) or is a physical therapy student completing an internship and Ohio Admin. Code § 5160-1-17.2 which specifies that a provider cannot be currently subject to sanction or otherwise prohibited from providing services. We found no non-compliance with these requirements.

We also examined compliance with Ohio Admin. Code § 5160-1-27(A) which requires service documentation to support services billed. We confirmed that three of the six payments for physical therapy evaluations were not supported by service documentation which resulted in an improper payment of \$189.45.

In the payments for the three selected dates, we confirmed that one instance had no documentation to support the payment. We identified an improper payment of \$65.89 for this error. We also found that one PTA reported over four hours of direct (one-on-one) patient contact in a period of less than three and a half hours. We identified \$49.32 as improper payment as a result of the over-reported direct service time.

Hands On Physical Therapy agreed with the results of the compliance examination and stated that it had made billing mistakes.

Recommendation: Hands On Physical Therapy should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in the Ohio Medicaid rules. In addition, Hands On Physical Therapy should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Hands On Physical Therapy should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

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 Hands On Physical Therapy complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Hands On Physical Therapy 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 Hands On Physical Therapy 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 Hands On Physical Therapy's compliance with the specified requirements.

Internal Control over Compliance

Hands On Physical Therapy is responsible for establishing and maintaining effective internal controls 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 Hands On Physical Therapy's internal controls over compliance.

Basis for Qualified Opinion

We found that 50 percent of the selected payments for physical therapy evaluations lacked documentation to support the payment. In addition, we found that the direct service time recorded by one physical therapy assistant was over-reported and, as result, the paid units could not be supported.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Hands On Physical Therapy complied, in all material respects, with the aforementioned requirements for the selected payments for physical therapy services during the period of January 1, 2018 through December 31, 2020.

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 Hands On Physical Therapy's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$304.66. This finding plus interest in the amount of \$24.22 (calculated as of July 15, 2022) totaling \$328.88 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 Hands On Physical Therapy, 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 15, 2022

OHIO AUDITOR OF STATE KEITH FABER



HANDS ON PHYSICAL THERAPY, LLC

MAHONING 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 8/30/2022

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