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**RUTH O. NOTOMA, LPN
FRANKLIN COUNTY**

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO PRIVATE DUTY NURSING AND WAIVER NURSING SERVICES

Ruth O. Notoma, LPN
849 Rothrock Drive
Galloway, Ohio 43119

RE: *Medicaid Provider Number 2456515*

Dear Ms. Notoma:

We examined your (the Provider's) compliance with specified Medicaid requirements for qualifications, service documentation and service authorization related to the provision of private duty and waiver nursing services during the period of January 1, 2009 through December 31, 2011. We confirmed the Provider's licensure status during the examination period. We tested service documentation to verify that there was support for the date of service, the procedure code, and the duration of service paid by Ohio Medicaid. In addition, we tested your service documentation to determine if it contained the required elements. We also examined plans of care and all services plans to determine if the Provider and the service paid by Ohio Medicaid were appropriately authorized. The accompanying Compliance Examination Report identifies the specific requirements examined for compliance.

Provider's Responsibility

The Provider entered into an agreement with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients (the Provider Agreement). The Provider Agreement outlines the responsibility to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, and the regulations and policies set forth in the Medicaid Handbook including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Therefore, the Provider is responsible for complying with the requirements and laws outlined by the Medicaid program.

Auditor's Responsibility

Our responsibility is to express an opinion and report on the Provider's compliance with the specified Medicaid requirements based on our examination. Our examination was performed under our authority in Section 117.10 of the Ohio Revised Code and conducted in accordance with American Institute of Certified Public Accountants' attestation standards and, accordingly, included examining, on a test basis, evidence supporting the Provider's compliance with those Medicaid requirements and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion. However, our examination does not provide a legal determination on the Provider's compliance with the specified Medicaid 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.

Opinion on Compliance

In our opinion, the Provider complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications, service documentation and service authorization for the period of January 1, 2009 to December 31, 2011.

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 the Provider's compliance with other requirements.

This report is intended solely for the information and use of the Ohio Department of Medicaid, the Medicaid Fraud Control Unit of the Ohio Attorney General's Office, the U.S. Department of Health and Human Services/Office of Inspector General, and other regulatory and oversight bodies, and is not intended to be, and should not be used by anyone other than these specified parties. In addition, copies are available to the public on the Auditor of State website at www.ohioauditor.gov.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

June 24, 2014

Compliance Examination Report for Ruth O. Notoma, LPN

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 diagnosis or treatment of disease, illness, or injury, and which, among other things, meet requirements for reimbursement of Medicaid covered services. See Ohio Admin. Code § 5160-1-01(A) According to Ohio Admin. Code § 5160-1-17.2(D), 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 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(E)

During the examination period, the Provider furnished private duty nursing and waiver nursing services to one Ohio Medicaid recipient and received reimbursement of \$283,177.15 for 1,245 private duty nursing services and \$6,099.03 for 36 waiver nursing services rendered on 1,008 dates of service. The Provider billed using the U6 modifier, which identifies that the recipient is receiving increased services, on 94 percent of these nursing services. The use of the U6 modifier indicates that all conditions of Ohio Admin. Code § 5160-12-02(G) were met, private duty nursing authorization was obtained and the recipient continued to meet medical necessity criteria.

Home care nursing services under Ohio Medicaid may include private duty nursing services, waiver nursing services, or both. See Ohio Admin. Code §§ 5160-46-04 and 5160-50-04 When a Medicaid recipient receiving waiver nursing care is on an ODM administered waiver program, an all services plan is required in addition to the plan of care. See Ohio Admin. Code §§ 5160-46-04(A)(4) and 5160-50-04(A)(4) The all services plan lists all Medicaid home health services approved for the recipient, including the type, frequency and duration of each service. The all services plan also specifies which providers can render services and subsequently bill Ohio Medicaid for them. The plan of care is a medical treatment plan that is established, approved and signed by the treating physician. The plan of care must be signed and dated by the treating physician prior to requesting reimbursement for a service. See Ohio Admin. Code § 5160-45-01(E) and (QQ)

Purpose, Scope, and Methodology

The purpose of this examination was to examine Medicaid reimbursements made to the Provider and determine whether the Provider's claims for reimbursement 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 an examination of private duty nursing and waiver nursing services which the Provider rendered to Medicaid recipients and received payment during the period of January 1, 2009 through December 31, 2011.

We received the Provider's claims history from the Medicaid Management Information System (MMIS) and the Medicaid Information Technology System (MITS) database of services billed to and paid by Ohio's Medicaid program. We extracted all services with a paid amount greater than \$0.00. From this population we selected eight dates of service where 80 units of service per day were reimbursed to review as an exception test. We selected a simple random sample of the remaining sub-population by date of service to facilitate a timely and efficient examination of the Provider's services as permitted by Ohio Admin. Code § 5160-1-27(B)(1). We then obtained the detailed services for all of the selected dates of service.

An engagement letter was sent to the Provider on April 28, 2014, setting forth the purpose and scope of the examination. An entrance conference was held with the Provider on June 4, 2014. During the entrance conference, the Provider described her documentation practices, procedures for obtaining plans of care and all services plans, and process for submitting billing to the Ohio Medicaid program. Our field work was performed following the entrance conference.

Results

We reviewed 126 services, provided on 100 unique dates of service, that consisted of private duty nursing services and waiver nursing services in our statistical sample and identified 12 instances of non-compliance. All instances of non-compliance are described below. We found no errors in our exception test.

A. Provider Qualifications

According to Ohio Admin. Code § 5101:3-12-02(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. In addition, according to Ohio Admin. Code § 5101:3-12-03.1(A)(1), a non-agency nurse is required to be an RN, or LPN at the direction of an RN, practicing within the scope of his or her nursing license.

We verified through the Ohio e-License Center that both the Provider and her supervising RN are licensed through the Ohio Board of Nursing and that their licenses were in active status during our examination period.

B. Service Documentation

Per Ohio Admin. Code § 5101:3-12-03.1(C), providers of private duty nursing services who are also providers of waiver services to a waiver recipient must comply with all applicable requirements including those set forth by the waiver rules. Ohio Admin. Code § 5101:3-46-04(A)(6) states all waiver nursing service providers must maintain a clinical record for each consumer served. Additionally Ohio Admin. Code § 5101:3-46-04(A)(6) states that providers must maintain a clinical record that includes clinical notes, documentation of tasks performed or not performed, arrival and departure times, and dated signature of the nurse after each visit. Effective October 25, 2010 the rule also required the signature of the recipient or representative upon completion of service delivery.

In our statistical sample we identified 12 instances where the service documentation supported multiple service occurrences on the same day but the documentation was only signed once by the recipient or representative.

In our exception test we found that the Provider rendered two services on each of the eight days tested with the second service ending the following day. The Provider consistently billed all units on the day the service began. We found no errors in the exception test.

Recommendation:

The Provider should maintain clinical records that include a recipient or representative's signature upon completion of service delivery. The Provider should address the identified issue to ensure compliance with Medicaid rules and avoid future potential findings.

C. Authorization to Provide Services

Plan of Care

According to Ohio Admin. Code § 5101:3-12-02(B)(2), private duty nursing services must be provided and documented in accordance with the recipient's plan of care. In addition, Ohio Admin. Code § 5101:3-46-04(A)(4) states that in order to be a provider and submit a claim for reimbursement of waiver nursing services, the nurse must be identified as the provider on, and be performing nursing services pursuant to, the recipient's plan of care and the plan of care must be signed and dated by the recipient's treating physician.

We reviewed the plans of care in effect during the examination period. Each plan of care authorized nursing services, listed the scope, frequency and duration, was signed and dated by the treating physician, and listed the Provider as the rendering provider. We found no dates of service not covered by an approved plan of care in the statistical sample or in the exception test.

All Services Plan

According to Ohio Admin. Code § 5101:3-46-04(A)(4), the Provider must be identified on the recipient's all services plan and have specified the number of hours for which the provider is authorized to furnish waiver nursing services to the recipient.

We reviewed the all services plans in effect during the examination period to ensure the Provider was authorized to render services. We noted no errors.

Provider Response

A draft report along with a detailed list of services with non-compliance was mailed to the Provider on July 28, 2014 and the Provider was afforded an opportunity to respond to this examination report.

The Provider agreed to begin the practice of obtaining the recipient's signature upon completion of each service. The Provider noted that she strives to provide the best care and that she considers documentation to be extremely important.

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Dave Yost • Auditor of State

RUTH O. NOTOMA, LPN

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 26, 2014**