



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 PRIVATE DUTY NURSING SERVICES

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

RE: Epilogue Incorporated also known as Always Home, Inc.
Ohio Medicaid Number: 0904267 NPI: 1396773909

We examined Epilogue Incorporated's (Epilogue'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 tested 10 dates in which a recipient received private duty nursing and a home health nursing service and eight dates that were paid for more than 96 units (24 hours) of service. We also confirmed that recipients who were billed with the Healthchek modifier (U5) were authorized to receive Healthchek services.

Epilogue 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 Epilogue is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Epilogue compliance with the specified Medicaid requirements based on our examination.

We tested compliance with Ohio Admin. Code § 5160-12-01(G) which requires the skills of and performance by either a registered nurse (RN) or a licensed practical nurse 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 noncompliance with these provider qualifications.

We examined a random sample of 126 private duty nursing services (procedure code T1000) and found that the service documentation contained the date, time span, type of service provided and supported the Medicaid payment in accordance with Ohio Admin. Code § 5160-12-03(B)(9). We also confirmed that services were authorized by a signed plan of care established by a physician as required by Ohio Admin. Code § 5160-12-03(B).

We completed an exception test of 10 private duty nursing services billed on dates of service in which another home health nursing service was also billed (G0300, T1002 or T1003) and determined there was documentation to support both services and a signed plan of care when applicable (T1000 and G0300 services).

We also performed an exception test of eight dates of service in which a recipient was billed for more than 96 units on a single day. These eight dates included 28 services and we found eight instances with no documentation to support the payment and one service billed with an incorrect code that resulted in an overpayment. These nine errors resulted in an improper payment amount of \$2,135.51.

Epilogue indicated it was reimbursed incorrectly for the eight services, subsequently rebilled for them and believed the original claims would be voided or reversed. We recommend that Epilogue continue to review its remittance advices and ensure that all claim adjustments are correctly processed.

According to Ohio Admin. Code § 5160-12-01(H), recipients who are under the age of 21 may qualify for increased home health services if enrolled on a home and community based services (HCBS) waiver or have an institutional level of care and the use of the U5 modifier indicates that all conditions of the Healthchek requirements were met. We identified 14 recipients who had services billed with a U5 modifier and determined they were all under the age of 21 and on a HCBS waiver on the date of service.

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 Epilogue complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Epilogue 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 Epilogue compliance with the specified requirements.

Internal Control over Compliance

Epilogue 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 Epilogue's internal control over compliance.

Opinion on Compliance

In our opinion, Epilogue has complied, in all material respects, with the aforementioned requirements 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 above. We did not test other requirements and, accordingly, we do not express an opinion on Epilogue's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$2,135.51. This finding plus interest in the amount of \$143.37 (calculated as of December 14, 2021) totaling \$2,278.88 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 Epilogue, 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

December 14, 2021

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EPILOGUE INCORPORATED ALSO KNOWN AS ALWAYS HOME, INC.

CUYAHOGA 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 1/25/2022

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