



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 NURSING SERVICES

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

RE: Ediye J. Enoobong, LPN
Ohio Medicaid Number: 0100202 National Provider Identifier: 1891092607

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of private duty nursing (PDN) (procedure code T1000) and waiver licensed practical nursing (LPN) services (procedure code T1003) during the period of January 1, 2019 through December 31, 2021 for Ediye J. Enoobong, LPN.

In addition, we examined all dates of service in which Ms. Enoobong billed PDN services for both recipients on the same day and all dates of service in which Ms. Enoobong received payment for PDN services on the same day that she received medical services. Further, we also selected all PDN and LPN services for the day before and the day after for each of the separate tests to examine. We also obtained documentation of supervisory visits to determine if the provider met the requirements of working at the direction of a registered nurse.

Ms. Enoobong 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. Enoobong is responsible for her compliance with the specified requirements. Our responsibility is to express an opinion on Ms. Enoobong's compliance with the specified Medicaid requirements based on our examination.

The purpose of this examination was to determine whether Ms. Enoobong's 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. Enoobong's 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. Enoobong 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. Enoobong had documentation of supervisory visits with an RN; however, we identified instances in which the visits did not occur within the maximum time limit of every 60 days as specified in Ohio Admin. Code § 5160-44-22.

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. Enoobong 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)¹.

Service Documentation

We determined if Ms. Enoobong's 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), 5160-12-03(B)(9), 5160-40-01, 5123:2-9-39(F) and 5123-9-39(F). We also compared units billed to documented duration and compared services to identify overlapping services. For errors where the units billed exceeded documented duration, the improper payment was based on the difference in the payment and the units supported by the documentation.

The 201 services examined contained two instances in which the units billed exceeded documented duration. These two errors resulted in an improper payment amount of \$47.04.

Recommendation

Ms. Enoobong should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. In addition, Ms. Enoobong should implement a quality review process to ensure that documentation is complete, accurate and fully describes the type of service provided prior to submitting claims for reimbursement. Ms. Enoobong 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 Ms. Enoobong complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Ms. Enoobong 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. Enoobong 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 Ms. Enoobong's compliance with the specified requirements.

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

Internal Control over Compliance

Ms. Enoobong 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. Enoobong's internal control over compliance.

Opinion on Compliance

In our opinion, Ms. Enoobong has complied, in all material respects, with the aforementioned requirements of PDN and waiver LPN services for the period of January 1, 2019 through December 31, 2021.

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. Enoobong's compliance with other requirements.

This report is intended solely for the information and use of Ms. Enoobong, 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

October 24, 2023

OHIO AUDITOR OF STATE KEITH FABER



EDIYE J. ENOOBONG, 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 12/14/2023

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