



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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 PHYSICAL THERAPY SERVICES

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

RE: PT Link, LLC dba PT Link Physical Therapy  
Ohio Medicaid Number: 0083232 National Provider Identifier: 1902149990

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the following select payments:

- Services billed with a location other than office (16 services);
- Services billed on one selected date of service with one practitioner listed on the claims as the rendering provider (99 services);
- Three recipient dates of service (RDOS)<sup>1</sup> for the five recipients who were billed with the greatest number of services after the 30<sup>th</sup> date of service (125 services); and
- Provider qualifications and service documentation for recipients who received more than one evaluation with less than 60 days between the evaluations (38 services).

This examination covered the period of January 1, 2019 through December 31, 2021. PT Link, LLC which does business as PT Link Physical Therapy (hereafter referred to as PT Link) 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 PT Link is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion PT Link's compliance with the specified Medicaid requirements for the selected payments based on our examination.

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<sup>1</sup> A RDOS is defined as all services for a given recipient on a specific date of service.

## Results

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 the identified practitioners on the service documentation for the selected payments and the owners of PT Link to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We found no matches.

In addition, we tested:

- Compliance with Ohio Admin. Code § 5160-8-35 which requires the practitioner of physical therapy services to be a physical therapist or physical therapist assistant that holds a valid license. All identified practitioners met this requirement.
- Compliance with Ohio Admin. Code § 5160-8-35 (D) which states payment for additional skilled therapy visits can be requested through the prior authorization process. We found no noncompliance.
- Compliance with Ohio Admin. Code § 5160-8-35 (D) which states services must be rendered on the basis of a clinical evaluation. We found no non-compliance.

We also tested service documentation to determine if it contained a description of the service provided and duration of service to support the Medicaid payment in accordance with Ohio Admin. Code § 5160-1-27 (A). We found the following errors:

- six instances in which the duration of the service was not documented;
- two instances in which there was no documentation to support the payment; and
- four instances in which a re-evaluation was billed as an initial evaluation.

These 12 errors resulted in an improper payment of \$610.54. We also noted that the documentation for the services billed with a location other than office indicated that the services were provided in an office and as such were billed with an incorrect location.

For the instances in which an initial evaluation was repeated within 60 days, we noted seven instances in which there was no clear indication of a new injury or condition. Many of these noted different referral sources – the first from a physician and the second from a nurse practitioner or a physician assistant. The documentation indicated that the condition in the second evaluation was present at the time of the first evaluation. We did not identify an improper payment for these seven instances.

## Recommendations

PT Link should develop and implement procedures to ensure that all service documentation is accurate and fully complies with requirements contained in Ohio Medicaid rules. PT Link should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

The Department should work with the Medicaid managed care organizations to review instances in which initial evaluations are repeated within a short time span to ensure that the service is appropriate and does not constitute over utilization of services.

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 PT Link complied, in all material respects, with the specified requirements detailed above. We are required to be independent of PT Link 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 to determine if PT Link 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 PT Link's compliance with the specified requirements.

***Internal Control over Compliance***

PT Link 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 PT Link's internal controls over compliance.

***Opinion on Compliance***

In our opinion, PT Link complied, in all material respects, with the aforementioned requirements of physical therapy 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 PT Link's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$610.54. This finding plus interest in the amount of \$73.73 (calculated as of August 28, 2023) totaling \$684.27 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 PT Link, 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

August 28, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**PT LINK, LLC DBA PT LINK PHYSICAL THERAPY**

**LUCAS 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 10/10/2023**

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

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[www.ohioauditor.gov](http://www.ohioauditor.gov)