Memorandum

To: File Craig Ratner, Esq. From: 1/17/2018 Date: Re: Investigation At the request of , Compliance conducted an investigation into the alleged falsification of required physician signatures on orders, including Certifications and Plans of Care, Face-to-Face Encounter Forms, and Verbal Orders. , I was contacted by HR Rep about possible falsification of signatures on orders by an employee in the Department at . Upon Arriving at , I met with HR Rep and Department, including Employee #5, Employee #3, and senior leaders in the Employee #9. Employee #5 proceeded to show me evidence that an employee, Bad Actor, had been falsifying signatures for multiple physicians on orders by (1) copying the faxed pages of documents with a given physician's signature, (2) using a cutting tool to cut out the physician's signature, and (3) repeatedly using the cutout as a means to replicate the physician's signature on unsigned orders. Employee #5 showed me several examples of these falsified signatures, including one example of a cutout signature still attached to an unsigned order. After viewing the evidence of falsified orders, HR Rep, Employee #5, Employee #3, and I met with Bad Actor to discuss her alleged role in falsifying the signatures on these documents. Bad Actor explained that she was responsible for obtaining outstanding physician signatures on Medicare orders for patients with last names starting with letters N–Z. We told Bad Actor that we found evidence of falsified signatures on physician

I met with Bad Actor to discuss her alleged role in falsifying the signatures on these documents. Bad Actor explained that she was responsible for obtaining outstanding physician signatures on Medicare orders for patients with last names starting with letters N–Z. We told Bad Actor that we found evidence of falsified signatures on physician orders and then showed her evidence of these documents. Bad Actor admitted to falsifying signatures, but only for a few physicians for whom she was having difficulty obtaining their respective signatures. Even when presented with clear evidence of falsified signatures for six (6) physicians, Bad Actor denied that she had falsified as many signatures as we showed her. Moreover, during our first interview with Bad Actor, she initially said that she had been falsifying a few physician signatures since

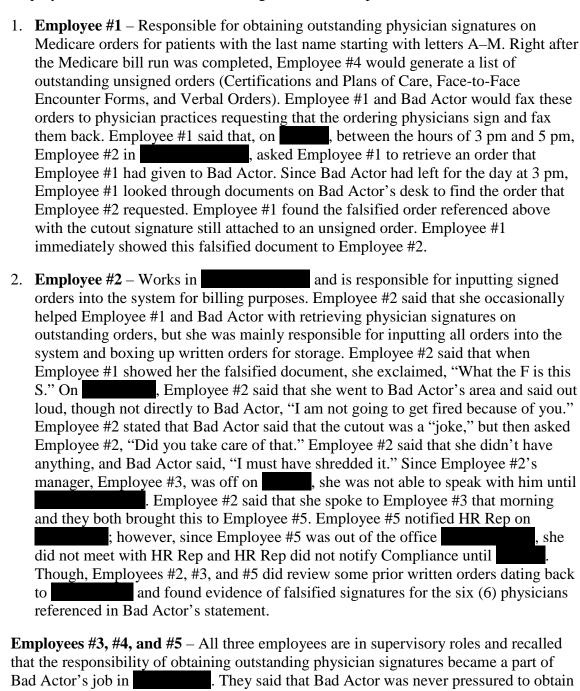
Though, by the end of the interview, Bad Actor admitted to having falsified physician signatures – especially Verbal Orders for a particular physician – since

Bad Actor did not implicate any other employees in engaging in a similar practice of falsifying physician signatures on orders and said that she was "dumb" for

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doing it. Bad Actor subsequently emailed me her statement in which she admitted to falsifying signatures of orders for six (6) physicians. However, in her statement, Bad Actor failed to admit to falsifying the one order we showed her with the cutout signature still attached to an unsigned order.

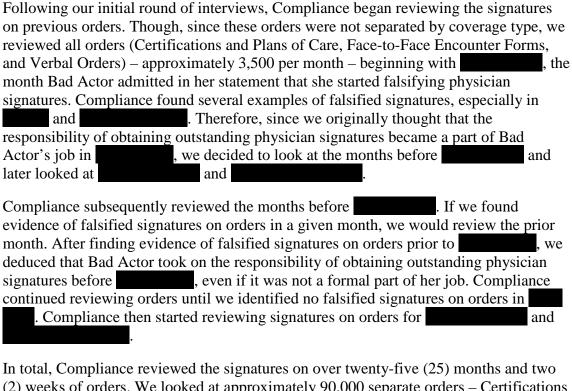
During the two days following our meeting with Bad Actor, I interviewed the following employees connected to the outstanding order retrieval process:



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outstanding physician signatures on orders. Moreover, Employee #4 said that they would never even contemplate falsifying signatures on orders.

HR Rep and I also spoke to Bad Actor again by phone and later in person. Though, she did not provide us with any additional information about when she began this practice of falsifying signatures or the volume of falsified signatures. She continued to say that she only did it for a small number of physicians. However, in our second meeting with Bad Actor, she indicated she felt pressured to get outstanding physician signatures on orders.



(2) weeks of orders. We looked at approximately 90,000 separate orders – Certifications and Plans of Care, Face-to-Face Encounter Forms, or Verbal Orders. For the period Compliance found 532 orders with falsified signatures for 261 Medicare patients. Compliance is currently working with Employee #3 and Employee #4 to attach a value to the orders associated with these 261 patients.

Following our review of previous orders, I joined HR Rep in interviewing Bad Actor's former supervisor, Employee #6, and re-interviewing Employees #1 through #5. During these follow-up interviews, we focused on one key issue: whether any employees engaged in the outstanding order retrieval process were directly pressured to obtain physician signatures on orders. Neither Employee #1 nor Employee #2 could recall a single instance where they or Bad Actor were pressured to get physician signatures. Likewise, neither Employees #3, #4, #5, nor #6 could recall a single instance where they pressured or otherwise directed Employees #1, Employee #2, or Bad Actor to obtain signatures "at any cost."