



Dave Yost • Auditor of State

**TUBA RESCUE TRANSPORTATION
HAMILTON COUNTY**

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ACRONYMS

AOS	Auditor of State
CMN	Certification of Medical Necessity
ODJFS	Ohio Department of Job and Family Services
RDOS	Recipient Date of Service
SURS	Surveillance Utilization Review Services

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Dave Yost • Auditor of State

Independent Accountant's Report

Bala Niang, Owner
Tuba Rescue Transportation
8697 Sarah Bend Drive
Cincinnati, Ohio 45251

RE: *Medicaid Provider Number 2988594*

Dear Mr. Niang:

The Auditor of State performed an audit of Medicaid reimbursements made to Tuba Rescue Transportation, Ohio Provider Medicaid No. 2988594 (the "Provider"), during the period September 1, 2008 to June 30, 2011. The Provider furnished ambulance services to Ohio Medicaid patients. Our audit was performed according to our authority in Section 117.10 of the Ohio Revised Code and our Letter of Arrangement with the Ohio Department of Job and Family Services (ODJFS).

We identified \$306,408.82 in findings for improper charges to Ohio Medicaid based on reimbursements that did not meet the Medicaid rules in effect at the time the services were provided. We also assessed interest in the amount of \$24,982.81 according to Ohio Admin. Code § 5101:3-1-25, for a total of \$331,391.63. The total amount of the findings and interest is repayable to ODJFS as of the release of this audit report. Additional interest of \$67.16 per day will accrue after August 23, 2012, until repaid.

Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each state's Medicaid program. Medicaid provides health coverage to families with low incomes, children, pregnant women, and people who are aged, blind, or disabled. In Ohio, the Medicaid program is administered by ODJFS.

Hospitals, long-term care facilities, managed care organizations, individual practitioners, laboratories, medical equipment suppliers, and others (collectively referred to as "providers") render services to Medicaid recipients. Providers must follow the rules and regulations specified by ODJFS in the Ohio Administrative Code and the Ohio Medicaid Provider Handbook. A 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 § 5101:3-1-01(A).

The Auditor of State (AOS) performs audits of Medicaid providers to assess compliance with Medicaid reimbursement rules and ensure that services billed to Ohio Medicaid are properly documented and consistent with professional standards of care, medical necessity, and sound fiscal, business or medical practices. According to Ohio Admin. Code § 5101:3-1-17.2(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. When the AOS identifies fraud, waste or abuse by a

provider in its audits,¹ "any amount in excess of that legitimately due to the provider will be recouped by ODJFS through its Office of Fiscal and Monitoring Services, the Auditor of State, or the Office of the Attorney General." Ohio Admin. Code § 5101:3-1-29(B).

Some Ohio Medicaid patients confined to a wheelchair may be eligible to receive transportation services provided by an ambulette provider. Ohio Admin. Code § 5101:3-15-03(B). An ambulette is a vehicle designed to transport wheelchair bound individuals to or from a Medicaid covered service. The attending practitioner² must certify by Certificate of Medical Necessity (CMN), that the ambulette services were medically necessary for individuals who are:

- Non-ambulatory,
- Wheelchair bound, and
- Do not require an ambulance.

See Ohio Admin. Code § 5101:3-15-02(E)(4) Ambulette providers must maintain records describing the transportation services including:

- The time of scheduled pick up and drop off, attendant name, patient name and Medicaid number, driver name, vehicle identification, name and address of the Medicaid covered service provider at the Medicaid covered point of transport, pick-up and drop-off times, the type of transport provided, and mileage;
- the original CMN; and
- Current certification or licensure for the driver and attendants.

See Ohio Admin. Code § 5101:3-15-02(E).

Purpose, Scope, and Methodology

The purpose of this audit was to determine whether the Provider's claims for reimbursement for ambulette transportation services during the audit period complied with Ohio Medicaid regulations and to identify, if appropriate, any findings resulting from non-compliance.

We held an entrance conference with the Provider on May 1, 2012, to discuss the purpose and scope of the audit. The scope of our audit was limited to claims for ambulette services the Provider rendered and received reimbursement for during the period September 1, 2008 through June 30, 2011. The Provider was reimbursed \$306,408.82 for 22,015 ambulette services during the audit period.

We reviewed the Provider's paid claims history from the ODJFS Medicaid Management Information System (MMIS) database of services billed to and paid by Ohio's Medicaid program. This claims data included: patient name, patient identification number, date of service, and service rendered.

¹ "Fraud" is an intentional deception, false statement, or misrepresentation made with the knowledge that the deception, false statement, or misrepresentation could result in some unauthorized benefit to oneself or another person. "Waste and abuse" are defined as practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitute an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5101:3-1-29 (A)

² "Attending practitioner" is defined as the practitioner (*i.e.*, primary care practitioner or specialist) who provides care and treatment to the patient on an ongoing basis and who can certify the medical necessity for the transport. An attending practitioner can be a doctor of medicine, a doctor of osteopathy, a doctor of podiatric medicine, or an advanced practice nurse. Ohio Admin. Code § 5101:3-15-01(A)(6).

Prior to beginning our fieldwork, we performed a series of computerized exception tests on the Provider's Medicaid payment data to determine if reimbursements were made for potentially inappropriate services. Our exception tests analyzed:

- Claims for transport services billed while the recipient was a hospital inpatient;
- Potential duplicate claims - payments made for the same recipient on the same date of service, for the same procedure codes and procedure code modifiers, and for the same dollar amount but on a different claim;
- Claims for dual eligible individuals that should have been billed to Medicare;
- Payments made for services to deceased recipients for dates of service after the date of death; and
- Trips billed on Sunday – a day the Provider did not show as a normal operating day.

These exception tests were all found to be negative.

We also selected a stratified pilot statistical sample of 101 recipient dates of service (RDOS) to facilitate a timely and efficient audit of the Provider's ambulette services. A recipient date of service consists of all services received by a given recipient on a specific date. All supporting documentation for the services on the selected RDOS was requested from the Provider.

Our preliminary review of the Provider's records and discussions with the Provider revealed that the Provider had not obtained CMNs to establish the medical necessity for any of the ambulette services during the audit period. Additional serious service documentation issues were also identified. Those issues are outlined in detail below.

Our fieldwork was performed between April 2012 and June 2012.

Results

We identified findings of \$306,408.82. Our review found that the Provider had not obtained any CMNs to support the medical necessity for any ambulette transports during the audit period. In addition to the lack of CMNs, drivers lacked proper certifications, and trip documentation failed to show that a service was properly billed and covered by Medicaid. The lack of driver certifications and inadequate trip documentation by themselves would have resulted in the denial of the reimbursement for certain services, had they not already been denied for lack of a qualified CMN. Although a 100 percent finding was made for lack of CMNs, we also note these other deficiencies in detail below.

Transportation Trips without a CMN

All transportation providers are required by Ohio Admin. Code § 5101:3-15-02(E)(1) to obtain a CMN that has been signed by a practitioner. The practitioner is required to certify that ambulance and ambulette services are medically necessary. Ambulette providers such as the Provider here must always obtain the completed, signed and dated CMN before billing the transport. Ohio Admin. § Code 5101:3-15-02(E)(4)(d)

The Provider responded to an official survey from ODJFS' Surveillance and Utilization Review Section (SURS) in February 2012 that they were aware of the requirement to have CMNs in order for ambulette services to be covered by Medicaid and stated they had been aware of this requirement since the start of the business.

However we found no CMNs to support any of the services in our statistical sample. We questioned the Provider about the lack of CMNs and obtained verbal and written statements that no CMNs had been obtained during the audit period to support any of the ambulette services billed by the Provider. We consequently disallowed the reimbursement for all ambulette services paid during the audit period and identified a finding of \$306,408.82.

Driver(s) Not Properly Certified

Ambulette providers must certify that:

- The driver qualifications comply with local, state and federal laws and regulations; and
- Each driver and each attendant must have a current card issued and signed by a certified trainer as proof of successful completion of the "American Red Cross" (or equivalent certifying organization) basic course in first aid and a CPR certificate

Ohio Admin. Code § 5101:3-15-02 (C)(3)(a).

During the Entrance Conference we requested the identity and the certifications for all of the driving personnel who provided transportation services during the audit period. The Provider was only able to provide first aid and CPR training certification for two of four drivers furnishing ambulette services. The uncertified drivers accounted for 282 transportation services which were ineligible for reimbursement. However, because these services had already been denied for lack of CMNs, we did not take additional findings in our audit. We caution the Provider that this is a serious failure which, if not corrected, would likely result in findings in the future.

Recording Trip Documentation

Ambulette providers must maintain records describing the transportation services provided to Medicaid recipients and containing such information as the date of service, pick up and drop of times and locations, patient name and Medicaid number, driver name, vehicle identification, type of transport and mileage. All of this information must be obtained before billing Ohio Medicaid for reimbursement. Ohio Admin. Code § 5101:3-15-02(E)(1)

The Provider responded to the SURS survey in February 2012, as it did regarding CMNs, that it was aware of the documentation requirements for ambulette transportation covered by Medicaid. However, the Provider failed to consistently document the transportation services billed to Ohio Medicaid. We found 200 instances of missing or incomplete documentation out of the 100 RDOS reviewed in our pilot sample as follows:

- 37 instances where mileage was not recorded;
- 30 instances where the trip date was missing;
- 30 instances when the driver's name was not provided;
- 27 instances where there were no pick-up or drop-off times;
- 26 instances where the patient's name was not recorded;
- 26 instances where the pick-up or drop-off locations were not indicated; and
- 24 instances where there was no documentation to show that services were provided.

Some of the RDOS had more than one documentation error. We did not, however, take findings for improper documentation since the reimbursement for these services had already been disallowed because of a lack of CMNs. We again caution the Provider that this is a serious failure which, if not corrected, would likely result in findings in the future.

Matters for Attention

Inadequate Provider Training

During our review of the Provider's transportation services, we observed that the Provider did not obtain certificates of medical necessity (CMN) before transporting patients and billing Ohio Medicaid. In addition the Provider frequently did not document services as required by Ohio Medicaid in Ohio Admin. Code § 5101:3-15-02. We recommend that the Provider attend additional training on documenting service delivery to avoid problems in the future.

We also recommend that ODJFS follow up with this Provider in the near future to ensure the Provider is complying with these requirements.

Conclusion

We found the Provider was overpaid by Ohio Medicaid for ambulette transportation services between January 1, 2008 and December 31, 2010 in the amount of \$306,408.82 these finding plus interest in the amount of \$24,982.81 totaling \$331,391.63, is immediately due and payable to ODJFS as of the date this audit report is released. After August 23, 2012, additional interest will accrue at the rate of \$67.16 per day until the finding and interest is paid in full.

Provider Response

A draft report along with a detailed list of services for which we took findings was mailed to the Provider on August 23, 2012, and the Provider was afforded an opportunity to respond to this audit report. A written response was received from the Provider on September 14, 2012.

Transportation Trips without a CMN: The Provider agrees that it failed to secure CMNs for some ambulette transports rendered during the audit period. The Provider will engage in additional training and provide training to its staff.

Driver(s) Not Properly Certified: The Provider will develop a checklists detailing the appropriate procedures and documents necessary for completion and maintenance of driver certifications.

Recording Trip Documentation: The Provider will take all necessary steps to ensure the proper documentation is provided for all services rendered. The steps include retraining of drivers and random self-audits.

We are forwarding this report to ODJFS as the state agency charged with administering Ohio's Medicaid program. ODJFS is responsible for making a final determination regarding recovery of our findings and any accrued interest. If you agree with the findings contained herein, you may expedite repayment by contacting ODJFS' Office of Legal Services at (614) 466-4605.

Copies of this report are also being sent to 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 the Ohio Medical Transportation Board. In addition, copies are available to the public on the Auditor of State website at www.ohioauditor.gov

Sincerely,

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

Dave Yost
Auditor of State

August 23, 2012

cc: Ohio Attorney General, Medicaid Fraud Control Unit
Ohio Department of Job and Family Services, Surveillance and Utilization Review Section
U.S. Department of Health and Human Services, Office of Inspector General
Ohio Medical Transportation Board



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TUBA RESCUE TRANSPORTATION

HAMILTON 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
OCTOBER 4, 2012