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**INTEGRITY AMBULANCE SERVICE, LLC
DARKE COUNTY**

TABLE OF CONTENTS

Title	Page
Independent Auditor's Report	1
Compliance Examination Report	3
Recommendation: Certificate of Medical Necessity	7
Recommendation: Trip Documentation	8
Recommendation: Driver Qualifications	9
Recommendation: Vehicle Licensure	9
Recommendation: Billing Codes.....	10
Provider Response.....	10
Auditor of State Conclusion.....	10
Appendix I: Summary of Sample Record Analysis - Statistical Sample 1	11
Appendix II: Summary of Sample Record Analysis - Statistical Sample 2	12
Appendix III: Summary of Sample Record Analysis - Statistical Sample 3	13

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO NON-EMERGENCY TRANSPORTATION SERVICES

Bradley C. Feldner, Chief Executive Officer
Integrity Ambulance Service, LLC
100 Integrity Place
Greenville, Ohio 45331

RE: *Medicaid Provider Number 2599111*

Dear Mr. Feldner:

We examined your (the Provider's) compliance with specified Medicaid requirements for driver qualifications, service documentation and service authorization related to the provision of non-emergency medical transportation services during the period of July 1, 2011 through June 30, 2014. We reviewed the Provider's records to determine if it had support for services billed to and paid by Ohio Medicaid and compared the elements contained in the documentation to the Medicaid rules. In addition, we determined if each service was authorized in a certificate of medical necessity (CMN) and reviewed personnel records to verify driver qualifications were met. The accompanying Compliance Examination Report identifies the specific requirements examined.

Provider's Responsibility

The Provider entered into an agreement with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients (the Provider Agreement). The Provider Agreement outlines the responsibility to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, and the regulations and policies set forth in the Medicaid Handbook including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Therefore, the Provider is responsible for complying with the requirements and laws outlined by the Medicaid program.

Auditor's Responsibility

Our responsibility is to express an opinion and report on the Provider's compliance with the specified Medicaid requirements based on our examination. Our examination was performed under our authority in Section 117.10 of the Ohio Revised Code and conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and, accordingly, included examining, on a test basis, evidence supporting the Provider's compliance with those Medicaid requirements and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion. However, our examination does not provide a legal determination on the Provider's compliance with the specified Medicaid requirements.

Internal Control Over Compliance

The Provider 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 the Provider's internal control over compliance.

Basis for Disclaimer of Opinion

The Provider declined to submit a signed representation letter acknowledging responsibility for maintaining records and complying with applicable laws and regulations regarding Ohio Medicaid reimbursement; establishing and maintaining effective internal control over compliance; making available all documentation related to compliance; and responding fully to our inquiries during the examination.

Disclaimer of Opinion

Because of the matters described in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the compliance with the specified Medicaid requirements for the period of July 1, 2011 to June 30, 2014.

Our testing was limited to the specified Medicaid requirements detailed in the Compliance Examination Report. We did not test other requirements and, accordingly, we do not express an opinion on the Provider's compliance with other requirements.

We found the Provider was overpaid by Ohio Medicaid for services rendered between July 1, 2011 and June 30, 2014 in the amount of \$448,428. This finding plus interest in the amount of \$29,666.89 totaling \$478,094.89 is due and payable to the ODM upon its adoption and adjudication of this examination report. When the Auditor of State identifies fraud, waste or abuse by a provider in an examination,¹ any payment amount in excess of that legitimately due to the provider will be recouped by ODM, the state auditor, or the office of the attorney general. Ohio Admin. Code § 5160-1-29(B)

This report is intended solely for the information and use of the ODM, the Ohio Attorney General's Office, the U.S. Department of Health and Human Services/Office of Inspector General and other regulatory and oversight bodies, and is not intended to be, and should not be used by anyone other than these specified parties. In addition, copies are available to the public on the Auditor of State website at www.ohioauditor.gov.



Dave Yost
Auditor of State

October 27, 2016

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 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 § 5160-1-29(A)

COMPLIANCE EXAMINATION REPORT

Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each state's Medicaid program. The rules and regulations that providers must follow are specified in the Ohio Administrative Code and the Ohio Revised Code. The fundamental concept underlying the Medicaid program is medical necessity of services: defined as services which are necessary for the prevention, diagnosis, evaluation or treatment of an adverse health condition. See Ohio Admin. Code § 5160-1-01(B) 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 from receipt of payment or until any audit initiated within the six year period is completed. Providers must furnish such records for audit and review purposes. Ohio Admin. Code § 5160-1-17.2(D)(E)

Some Ohio Medicaid patients confined to a wheelchair may be eligible to receive non-emergency medical transportation services. Qualifying wheelchair van services must be certified as medically necessary indicating that the individual must be accompanied by a mobility-related assistive device and that transportation by standard passenger vehicle or common carrier is precluded or contraindicated. The necessity of a transportation service rendered on a fee-for-service basis must be certified by a practitioner holding a current license or certification to practice in a professional capacity. See Ohio Admin. Code §§ 5160-15-21, 5160-15-22, and 5160-15-27

During the examination period, the Provider received reimbursement of \$1,142,122.39 for 62,851 medical transportation services including:

- \$704,787.66 for 29,878 non-emergency wheelchair van transports;
- \$250,399.31 for 29,861 wheelchair van mileage;
- \$109,821.18 for 1,337 ambulance services, basic life support, non-emergency;
- \$6,783.73 for 79 ambulance services, advanced life support, non-emergency;
- \$10,429.65 for 63 ambulance service, advanced life support, emergency;
- \$6,440.25 for 75 ambulance service, basic life support, emergency; and
- \$53,460.61 for 1,558 ground mileage.

The Provider has a second Medicaid provider number (2808617) under the name Integrity Ambulance Serv LLC which lists the Provider as a waived service organization. The Medicaid agreement for that provider number was effective as of March 17, 2008 and lists the Provider's former service location in Greenville, Ohio. No payments were made to this number during our examination period.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's Medicaid claims for reimbursement complied with Ohio Medicaid regulations. Please note that 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.

The scope of the engagement was limited to an examination of non-emergency medical transportation services, specifically wheelchair van services, that the Provider rendered to Medicaid recipients and received payment during the period of July 1, 2011 to June 30, 2014.

Purpose, Scope, and Methodology (Continued)

We received the Provider's claims history from ODM's Medicaid Information Technology System (MITS) database of services billed to and paid by Ohio's Medicaid program. We removed any voids, services paid at zero and services with third party payments. We then extracted all wheelchair van transports (procedure code A0130) and wheelchair van mileage codes (procedure code S0209). We used a statistical sampling approach as described below to facilitate a timely and efficient examination of the Provider's services as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

We first extracted all wheelchair van transports and their corresponding mileage codes for transports billed with mileage greater than 50 (Statistical Sample 1). This subpopulation was stratified by the dollar amount of the claims. A stratified random sampling approach was used due to the large variability in the amount paid and number of services per claim. The analysis showed that, with the exception of three claims, all were paid at under \$200. We selected all three of the highest paid claims and a sample of 149 claims paid under \$200 for testing. The sample sizes were adjusted to meet the sample size needed for Cochran's rule for approximating normality. We then obtained the detailed services for the 152 sampled claims which resulted in a sample of 304 services.

From the remaining subpopulation we extracted all wheelchair van transports and their corresponding mileage codes for transports prior to January 1, 2014 billed with an E (residential, domiciliary or custodial facility) or N (skilled nursing facility) modifier (Statistical Sample 2). We summarized the services by RDOS. An RDOS is defined as all services for a given recipient on a specific date of service. We then selected a random sample which resulted in a sample of 172 RDOS. We obtained the detailed services for the 172 sampled RDOS which resulted in a sample size of 628 services.

Lastly, we summarized the remaining subpopulation of wheelchair van transports and their corresponding mileage codes by RDOS and selected a random sample (Statistical Sample 3) which resulted in a sample of 205 RDOS. We then obtained the detailed services for the 205 sampled RDOS which resulted in a sample size of 792 services.

Table 1 summarizes the three samples selected for examination.

Table 1: Statistical Samples

Statistical Sample 1 – Transports with greater than 50 miles			
Universe/Strata	Population Size	Sample Size	Selection Method
Claims Paid Less Than \$200	522 Claims	149 Claims	Stratified Random
Claims Paid \$200 or More	3 Claims	3 Claims	Census
Statistical Sample 2 – Transports Prior to January 1, 2014 Billed with E or N Modifier			
Transports with "E" or "N" modifiers	710 RDOS	172 RDOS	Simple Random
Statistical Sample 3 – Remaining Transports			
Remaining Transports	14,359 RDOS	205 RDOS	Simple Random

Purpose, Scope, and Methodology (Continued)

An engagement letter was sent to the Provider setting forth the purpose and scope of the examination. During the entrance conference the Provider described its documentation practices and process for submitting billing to the Ohio Medicaid program. During fieldwork we reviewed personnel records and service documentation. We sent a missing records list and a final request for information to the Provider and we reviewed all documents received for compliance.

Results

Statistical Sample 1 - Transports with Greater Than 50 Miles

We reviewed 304 wheelchair van services (152 transports and 152 mileage codes) and found 127 errors. The overpayments identified for 98 of 152 claims (194 of 304 services) from our stratified statistical random sample were projected across the amount paid to the Provider for this total population (\$41,125.70). This resulted in a projected overpayment amount of \$25,481 with a precision of plus or minus \$2,756 at the 95 percent confidence level. Since the precision percentage achieved was greater than our procedures require for use of a point estimate, the results were re-stated as a single tailed lower limit estimate (equivalent to methods used in Medicare audits), and a finding was made for \$23,168. This allows us to say that we are 95 percent certain that the population overpayment amount is at least \$23,168.

Statistical Sample 2 - Transports Prior to January 1, 2014 Billed with an E or N Modifier

We reviewed 628 wheelchair van services (314 transports and 314 mileage codes) and found 178 errors. The overpayments identified for 91 of 172 RDOS (332 of 628 services) from our statistical random sample were projected across the amount paid to the Provider for this total population (\$46,015.69). This resulted in a projected overpayment amount of \$24,204 with a precision of plus or minus \$3,321 at the 95 percent confidence level. Since the precision percentage achieved was greater than our procedures require for use of a point estimate, the results were re-stated as a single tailed lower limit estimate, and a finding was made for \$21,422. This allows us to say that we are 95 percent certain that the population overpayment amount is at least \$21,422.

Statistical Sample 3 – Remaining Transports

We reviewed 792 wheelchair van services (396 transports and 396 mileage codes) and found 277 errors. The overpayments identified for 108 of 205 RDOS (420 of 792 services) from our statistical random sample were projected across the amount paid to the Provider for this total population (\$868,045.58). This resulted in a projected overpayment amount of \$457,422 with a precision of plus or minus \$63,939 at the 95 percent confidence level. Since the precision percentage achieved was greater than our procedures require for use of a point estimate, the results were re-stated as a single tailed lower limit estimate, and a finding was made for \$403,838. This allows us to say that we are 95 percent certain that the population overpayment amount is at least \$403,838.

While certain services had more than one error, only one finding was made per service. The basis for our findings is described below in more detail.

A. Certificate of Medical Necessity

All transportation providers are required by Ohio Admin. Code § 5101:3-15-02(E)(2)² to obtain a CMN that has been signed by an attending practitioner that documents the medical necessity of the transport. The practitioner certification form must state the specific medical conditions related to the ambulatory status of the recipient which contraindicate transportation by any other means on the date of the transport. Ambulette providers must obtain the completed, signed and dated CMN prior to billing the transport. See Ohio Admin. Code § 5101:3-15-02(E)(4)

The Provider submitted CMNs which it believed covered services included the three samples; however, upon review of the time frames specified in the CMNs, most did not cover the date of service in question. In addition, the Provider submitted ambulance CMNs to cover wheelchair van transports; however, the Ohio Admin. Code does not indicate that the ambulance and ambulette CMNs are interchangeable and one criterion for Medicaid to cover an ambulette transport is that the attending practitioner has certified that the individual does not require ambulance services. See Ohio Admin. Code § 5101:3-15-03(B)(2)

Statistical Sample 1 - Transports with Greater Than 50 Miles

Our review identified 58 transports with no CMN to cover the date of service and 38 transports in which the CMN did not include a medical condition and/or was not signed by an authorized practitioner or we could not determine the credentials of the signer. These 96 errors are included in the projected finding amount of \$23,168.

Statistical Sample 2 - Transports Prior to January 1, 2014 Billed with an E or N Modifier

Our review identified 54 transports with no CMN to cover the date of service and 110 transports in which the CMN did not include a medical condition and/or was not signed by an authorized practitioner or we could not determine the credentials of the signer. These 164 errors are included in the projected finding amount of \$21,422.

Statistical Sample 3 – Remaining Transports

Our review identified 115 transports with no CMN to cover the date of service and 93 transports in which the CMN did not include a medical condition and/or was not signed by an authorized practitioner or we could not determine the credentials of the signer. These 208 errors are included in the projected finding amount of \$403,838.

In addition, we noted CMNs for transports that included a medical condition and were signed by an authorized practitioner but were not complete. These CMNs did not consistently indicate that the recipient met all of the criteria for an ambulette transport, but at least one of the criteria was met. Per Ohio Admin. Code § 5101:3-15-03(B)(2), ambulette services are covered only when the individual has been determined and certified by the attending practitioner to be non-ambulatory at the time of transport and does not require ambulance services; the individual does not use passenger vehicles as transport to non-Medicaid services; and the individual is physically able to be safely transported in a wheelchair. We noted 54 such instances in the three samples. We identified no overpayment for these 54 errors.

² Per Section 323.10.70 of Am. Sub. H. B. 59 of the 130th General Assembly, the Legislative Services Commission renumbered the rules of the Office of Medical Assistance within the Department of Job and Family services to reflect its transfer to ODM. The renumbering became effective on October 1, 2013. This renumbering effects all rules noted in the Results section of this report.

A. Certificate of Medical Necessity (Continued)

Recommendation:

The Provider should establish a system to obtain the required CMNs for any services rendered on a fee-for-service basis, ensure they are completed by an authorized attending practitioner, and to review those CMNs to ensure they are complete prior to submitting a bill to Medicaid for the transport. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

B. Trip Documentation

Service records must describe the transport from the time of pick up to drop off, and include the mileage, full name of attendant, full name of driver, vehicle identification, full name of the Medicaid covered service provider, and complete Medicaid covered point of transport address. This requirement is necessary to calculate the correct payment prior to billing Ohio Medicaid. See Ohio Admin. Code § 5101:3-15-02(E)(2)(a) In addition, a transport to a Medicaid covered service that was cancelled may be reimbursed if the provider obtained written documentation from the Medicaid covered service provider documenting the cancellation. See Ohio Admin. Code § 5101:3-15-03(L)

Statistical Sample 1 - Transports with Greater Than 50 Miles

Our review identified the following non-compliance:

- 3 transports with no service documentation;
- 2 transports in which the recipient was not transported to a Medicaid covered service or, due to incomplete trip documentation, it could not be determined if the transport was to a Medicaid covered service; and
- 7 transports in which the mileage billed exceeded the mileage documented.

These 12 errors are included in the projected finding of amount of \$23,168.

Statistical Sample 2 - Transports Prior to January 1, 2014 Billed with an E or N Modifier

Our review identified three transports with no service documentation and two transports in which the recipient was not transported to a Medicaid covered service or, due to incomplete trip documentation, it could not be determined if the transport was to a Medicaid covered service. These five errors are included in the projected finding amount of \$21,422.

Statistical Sample 3 – Remaining Transports

Our review identified the following non-compliance:

- 4 transports with no service documentation;
- 2 transports that lacked the required documentation to bill for a cancelled transport; and
- 2 transports where recipient was not transported to a Medicaid covered service or, due to incomplete trip documentation, it could not be determined if the transport was to a Medicaid covered service.

These eight errors are included in the projected finding amount of \$403,838.

B. Trip Documentation (Continued)

Recommendation:

The Provider should develop and implement procedures to ensure that all service documentation fully complies with requirements contained in Ohio Admin. Code § 5160-15-27. In addition, the Provider should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

C. Driver Qualifications

All ambulance drivers must pass a criminal background check and have a signed medical statement from a licensed physician declaring the individual does not have a medical, physical or mental condition or impairment which could jeopardize the health or welfare of patients being transported. Also, each driver must undergo testing for alcohol and controlled substances by a certified laboratory and be determined to be drug free. Background checks, medical statements, and drug test results must be completed and documented before the driver begins providing ambulance services or within 60 days thereafter. Prior to employment, each driver must obtain first aid and Cardiopulmonary Resuscitation (CPR) certification (or have an Emergency Medical Technician certification), provide a copy of his/her driving record from the Bureau of Motor Vehicles (BMV) or proof of insurance from insurance carrier, and complete passenger assistance training. In addition, each driver must provide copy of BMV driving record on annual basis. See Ohio Admin. Code § 5101:3-15-02(C)(3). Each driver must also maintain a valid drivers' license.

We judgmentally selected a sample of 20 drivers who rendered services in our statistical samples. We reviewed the Provider's personnel files to obtain each driver's hire and termination dates to determine which drivers were hired during our examination period. We tested the hiring requirements for the 17 of 20 drivers who were hired during our examination period. We tested the on-going requirements of first aid, CPR and driver's license for the 20 employees.

We determined that one driver did not complete passenger assistance training prior to rendering services. We identified the transports by this driver prior to completing passenger assistance training as an error and identified corresponding overpayments.

Statistical Sample 1 - Transports with Greater Than 50 Miles

Our review identified two transports in which the name of the driver was illegible. These two errors are included in the projected finding amount of \$23,168.

Statistical Sample 2 - Transports Prior to January 1, 2014 Billed with an E or N Modifier

We noted no errors.

Statistical Sample 3 – Remaining Transports

Our review identified two transports by a non-compliant driver and one transport in which the name of the driver was illegible. These three errors are included in the projected finding amount of \$403,838.

In addition, we found three of the 17 drivers hired during the examination period completed the testing for controlled substances but lacked documentation of the alcohol component. We noted 19 transports by these three drivers as errors but we did not identify overpayment for these errors.

C. Driver Qualifications (Continued)

Recommendation:

The Provider should develop and implement a system to ensure that all drivers complete all requirements prior to rendering transportation services. In addition, the Provider should ensure that the driver of each transport is clearly identified. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

D. Vehicle Licensure

According to Ohio Admin. Code § 5101:3-15-02(A)(2), providers of ambulance services must operate in accordance with applicable requirements developed by the Ohio Medical Transportation Board in accordance with Chapter 4766 of the Ohio Rev. Code.

We obtained records from the State Board of Emergency Medical Services (EMS Board) and compared them to vehicles used in our samples to verify all vehicles were licensed prior to use in transporting recipients.

Statistical Sample 1 - Transports with Greater Than 50 Miles

Our review identified one transport in a wheelchair van prior to the vehicle being licensed by the EMS Board. This one error is included in the projected finding amount of \$23,168.

Statistical Sample 2 - Transports Prior to January 1, 2014 Billed with an E or N Modifier

We identified no errors.

Statistical Sample 3 – Remaining Transports

Our review identified two transports in a wheelchair van prior to the vehicle being licensed by the EMS Board. These two errors are included in the projected finding amount of \$403,838.

Recommendation:

We recommend the Provider use only licensed vehicles to render services. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

E. Covered Services

According to Ohio Admin. Code § 5101:3-15-02.8, medical transportation services were not directly reimbursed for recipients residing in a nursing facility. After December 31, 2013 this restriction was no longer in effect.

Statistical Sample 2 - Transports Prior to January 1, 2014 Billed with an E or N Modifier

For all services modified with "E" indicating one point of transport was a residential, domiciliary or custodial facility or with "N" indicating one point of transport was a nursing facility, we compared the date of service to additional paid services in the MITS system. If there was payment to a nursing facility on the same date as the transport, we concluded the recipient was a resident of the nursing facility. Our review of the statistical sample identified four transports for recipients residing in a nursing facility. These four errors are included in the projected finding amount of \$21,422.

F. Billing Codes

According to Ohio Admin. Code § 5101:3-15-05(B)(1)(c), in order to receive reimbursement for ambulette services provided in an ambulance, a provider must bill the "basic life support, non-emergency (BLS non-emergency)" code and the code for the loaded land ambulance mileage. In addition, both codes must be modified with U3 to indicate an ambulette service by an ambulance.

Statistical Sample 3 – Remaining Transports

Our review identified four wheelchair van transports provided in an ambulance that were billed with the ambulette codes and no U3 modifier.

We determined that these four errors did not result in an overpayment by the Medicaid program.

Recommendation

The Provider should review its billing procedures and ensure the correct code and modifiers are billed. The Provider should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

Provider Response:

Integrity Ambulance Service, LLC was provided an opportunity to respond to this report. The response can be obtained by contacting the Provider at the address listed on the first page of this report. We did not examine the Provider's response and, accordingly, we express no opinion on it.

Auditor of State Conclusion:

We evaluated the Provider's response and no changes were made to this report. The purpose of this examination was to determine whether the Provider's claims for reimbursement complied with Ohio Medicaid regulations. In accordance with Ohio Admin. Code § 5160-1-17.2, the Ohio Medicaid provider agreement requires each provider to comply with the terms of the provider agreement, Revised Code, Administrative Code, and federal statutes and rules. Per Ohio Admin. Code § 5160-1-29, "Providers shall take the necessary time to thoroughly acquaint themselves and their employees with all rules relative to their participation in the Medicaid program. Ignorance of Medicaid program rules will not be an acceptable justification for violation of department rules".

Our examination was performed under our authority in Section 117.10 of the Ohio Rev. Code and conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. Our methodology includes use of statistical sampling as permitted by Ohio Admin. Code § 5160-1-27(B)(1). This examination had three separate samples (two simple random samples and one stratified random sample) that each looked at a portion of the total population and a projection was made for each. There was no overlap in the dollars related to the populations. ODM may recover a Medicaid payment or portion of a payment for the five-year period immediately following the end of the state fiscal year in which the overpayment was made. See Ohio Rev. Code § 5164.57

APPENDIX I

Statistical Sample 1 - Transports with Greater Than 50 Miles

POPULATION

The population is all paid Medicaid wheelchair van transports (procedure codes A0130 and S0209) net of any adjustments where the service was performed and payment was made by ODM during the examination period and the transport was billed with mileage greater than 50.

SAMPLING FRAME

The sampling frame was paid and processed claims from the MITS. This system contains all Medicaid payments and all adjustments made to Medicaid payments by the State of Ohio.

SAMPLE UNIT

The sampling unit was a paid claim. All services for a single claim (MITS Claim ID) were included in the analysis.

SAMPLE DESIGN

We used a stratified random sample.

Description	Results
Number of Population Claims Provided	525
Number of Population Claims Sampled	152
Number of Claims Sampled with Errors	98
Number of Population Services	1,050
Number of Population Services Sampled	304
Number of Services Sampled with Errors	194
Total Medicaid Amount Paid for Population	\$41,125.70
Amount Paid for Population Services Sampled	\$12,184.97
Overpayment in Population Services Sampled	\$7,956.76
Estimated Overpayment (Point Estimate)	\$25,481
Precision of Overpayment Estimate at 95 % Confidence Level	\$2,756 (10.81%)
Precision of Overpayment Estimate at 90 % Confidence Level	\$2,313 (9.08%)
Single-tailed Lower Limit Overpayment Estimate at 95% Confidence Level (calculated by subtracting the 90 percent overpayment precision from the point estimate(equivalent to the estimate used for Medicare audits)	\$23,168

Source: AOS analysis of MITS information and the Provider's medical records

APPENDIX II

Statistical Sample 2 - Transports Prior to January 1, 2014 Billed with an E or N Modifier

POPULATION

The population is all paid Medicaid wheelchair van transports (procedure codes A0130 and S0209) net of any adjustments where the service was performed and payment was made by ODM during the examination period and the transport was prior to January 1, 2014 and was billed with an E (residential, domiciliary or custodial facility) or N (skilled nursing facility) modifier.

SAMPLING FRAME

The sampling frame was paid and processed claims from the MITS. This system contains all Medicaid payments and all adjustments made to Medicaid payments by the State of Ohio.

SAMPLE UNIT

The primary sampling unit was an RDOS.

SAMPLE DESIGN

We used a simple random sample.

Description	Results
Number of Population RDOS Provided	710
Number of Population RDOS Sampled	172
Number of RDOS Sampled with Errors	91
Number of Population Services	2,565
Number of Population Services Sampled	628
Number of Services Sampled with Errors	368
Total Medicaid Amount Paid for Population	\$46,015.69
Amount Paid for Population Services Sampled	\$11,127.62
Overpayment in Population Services Sampled	\$5,863.62
Estimated Overpayment (Point Estimate)	\$24,204
Precision of Overpayment Estimate at 95 % Confidence Level	\$3,321 (13.72%)
Precision of Overpayment Estimate at 90 % Confidence Level	\$2,782 (11.49%)
Single-tailed Lower Limit Overpayment Estimate at 95% Confidence Level (calculated by subtracting the 90 percent overpayment precision from the point estimate) (equivalent to the estimate used for Medicare audits)	\$21,422

Source: AOS analysis of MITS information and the Provider's medical records

APPENDIX III

Statistical Sample 3 – Remaining Transports

POPULATION

The population is the remaining subpopulation of all paid Medicaid wheelchair van transports (procedure codes A0130 and S0209) net of any adjustments where the service was performed and payment was made by ODM during the examination period. (Services excluded from this sample population included services in the population for Statistical Sample 1 and services in the population for Statistical Sample 2.)

SAMPLING FRAME

The sampling frame was paid and processed claims from the MITS. This system contains all Medicaid payments and all adjustments made to Medicaid payments by the State of Ohio.

SAMPLE UNIT

The primary sampling unit was an RDOS.

SAMPLE DESIGN

We used a simple random sample.

Description	Results
Number of Population RDOS Provided	14,359
Number of Population RDOS Sampled	205
Number of RDOS Sampled with Errors	108
Number of Population Services	56,124
Number of Population Services Sampled	792
Number of Services Sampled with Errors	420
Total Medicaid Amount Paid for Population	\$868,045.58
Amount Paid for Population Services Sampled	\$11,994.85
Overpayment in Population Services Sampled	\$6,530.51
Estimated Overpayment (Point Estimate)	\$457,422
Precision of Overpayment Estimate at 95 % Confidence Level	\$63,939 (13.98%)
Precision of Overpayment Estimate at 90 % Confidence Level	\$53,584 (11.71%)
Single-tailed Lower Limit Overpayment Estimate at 95% Confidence Level (calculated by subtracting the 90 percent overpayment precision from the point estimate(equivalent to the estimate used for Medicare audits)	\$403,838

Source: AOS analysis of MITS information and the Provider's medical records

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Dave Yost • Auditor of State

INTEGRITY AMBULANCE

DARKE 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
NOVEMBER 22, 2016**