



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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# Ohio Medicaid Program

## *Review of Medicaid Provider Reimbursements made to Wheelchair Limousine*

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*A Compliance Review by the*

**Fraud, Waste and Abuse  
Prevention Division**





**STATE OF OHIO**  
**OFFICE OF THE AUDITOR**  
JIM PETRO, AUDITOR OF STATE

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Ms. Bonnie Coulter, President  
Wheelchair Limousine.  
Provider #00138578  
3130 N. High Street  
Columbus, Ohio 43202

Dear Ms. Coulter:

We have completed our review of selected medical services rendered to Medicaid recipients during the period January 1, 1996 through September 30, 1999. We identified findings for recovery in the amount of \$297,014.19. The findings represent Medicaid overpayments received which must be repaid to the Ohio Department of Human Services. Therefore, we request that a check be made payable to the Treasurer of State of Ohio and mailed to:

Ohio Department of Human Services  
Post Office Box 182367  
Columbus, Ohio 43218-2367

It is important to include the provider number on the check so that payment can be properly credited. In addition, please tear-out the "remittance" sheet located in the back of this report when remitting payment.

Please be advised that in accordance with Ohio Revised Code Section 131.02, if payment is not made to the Ohio Department of Human Services within 45 days of release of the final report, this matter will be referred to the Ohio Attorney General's office for collection.

A copy of this report is being sent to the Ohio Department of Human Services, the Ohio State Medical Board, and the Ohio Attorney General. If you have any questions, please contact Robert I. Lidman, Deputy Chief, Fraud, Waste and Abuse Prevention Division, at (614) 728-7216.

Yours truly,

JIM PETRO  
Auditor of State

MAY 25, 2000



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### ABBREVIATIONS

ALS	Advanced Life Support
BLS	Basic Life Support
CPT	Physician's Current Procedural Terminology
DBA	Doing Business As
EMT	Emergency Medical Technician
FWAP	Fraud, Waste and Abuse Prevention (Division of)
HCFA	Health Care Financing Administration
HCPCS	HCFA Common Procedure Coding System
MMIS	Medicaid Management Information System
ODHS	Ohio Department of Human Services
OAC	Ohio Administrative Code
ORC	Ohio Revised Code
TCN	Transaction Control Number

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## ***SUMMARY OF RESULTS***

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The Auditor of State performed a review of Wheelchair Limousine, doing business at 3130 North High Street, Columbus, Ohio 43202.

Pursuant to Section 117.28 of the Ohio Revised

Code, we identified recoverable overpayments amounting to \$297,014.19. The cited funds are recoverable as they resulted from Medicaid claims submitted by Wheelchair Limousine for services not meeting reimbursement rules under the Ohio Medicaid Transportation Manual and the Ohio Administrative Code (OAC).

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## ***BACKGROUND***

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The Auditor of State, working in cooperation with the Ohio Department of Human Services (ODHS), performs reviews designed to assess Medicaid providers' compliance with federal and state claims reimbursement rules. A Provider renders medical, dental, laboratory, or other services to Medicaid recipients.

Medicaid was established in 1965 under the authority of Title XIX of the Social Security Act and is a federal/state financed program which provides assistance to low income persons, families with dependent children, the aged, the blind, and the disabled. ODHS administers the Medicaid program. The rules and regulations that providers must follow are issued by ODHS in the form of an Ohio Medicaid Provider Handbook.

ODHS' Medicaid Provider Handbook, General Information, Section II, Subsection (B), Chapter 3334, states in part, "Medical necessity" is the fundamental concept underlying the Medicaid program. A physician must render or authorize medical services within the scope of their licensure and based on their professional judgement of those services needed by an individual. "Medically necessary services" are services which are necessary for the diagnosis or treatment of disease, illness, or injury and meet accepted standards of medical practice."

Medical transportation services are among the services reimbursed by the Medicaid program when delivered by eligible providers to eligible recipients. The range of medical transportation services includes emergency and non-emergency ambulance transport to a Medicaid covered service, non-emergency ambulette/wheelchair vehicle transport to a Medicaid-covered service, as well as emergency and non-emergency air ambulance transport. Covered medical transportation services (ambulance and ambulette/wheelchair vehicle services) are those transports that are determined to be medically necessary and appropriate to the recipient's health. Requirements for providers of medical transportation services are covered in ODHS' Transportation Services Manual, which is a part of the Ohio Medicaid Provider Handbook.

Pursuant to the Ohio Medicaid Provider Handbook, Chapter 3334, Section IV, Subsection (B), and the Ohio Administrative Code, Section 5101:3-1-172, providers are required to "Maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions. The provider will maintain such records for a period of six years form the date

of receipt of payment or until any initiated audit is completed, whichever is longer.”

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## **PURPOSE, SCOPE AND METHODOLOGY**

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The purpose of this review was to determine whether the Provider’s claims to Medicaid for reimbursement of transportation services were in compliance with regulations and to calculate the amount of any overpayment resulting from non-compliance.

We informed the Provider by letter they had been selected for a compliance review. An Entrance Conference was held on February 1, 2000 with Bonnie Coulter, President.

We utilized ODHS’ Ohio Medicaid Provider Handbook and the Ohio Administrative Code as guidance in determining the extent of services and applicable reimbursement rates. We obtained the provider’s claims history from ODHS’ Medicaid Management Information System (MMIS), which lists services billed to and paid by Medicaid. This computerized claims data includes patient name, place of service, date of service, and type of procedure/service. These healthcare procedures and services are codified using one or more of the following five digit coding systems:

- Current Procedural Terminology (CPT)<sup>1</sup>,
- Health Care Financing Administration’s<sup>2</sup> (HCFA) Common Procedural Coding System (HCPCS), and
- ODHS’ local level codes.

The scope of our review was limited to claims for which the Provider was paid by Medicaid during the period January 1, 1996 through September 30, 1999. To facilitate an accurate and timely review of paid claims, we selected a statistical random sample of 68 transaction control numbers (TCN’s), which is the identifier for a transportation service bill for one recipient. We examined the amounts reimbursed by ODHS and conducted an on-site review of the transportation records.

The Provider billed and was reimbursed \$7,968.08 for the 68 TCN’s in our sample. The 68 TCN’s represented billings for 556 services. For the January 1, 1996 through September 30, 1999 review period, the Provider was reimbursed \$967,807.07 for 68,290 Medicaid ambulette services. Table 1 summarizes the transportation services included in our sample.

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<sup>1</sup>The CPT is published by the American Medical Association (AMA) for the purpose of providing a uniform language to describe medical services.

<sup>2</sup>HCFA has federal oversight of the Medicaid program.

**Table 1: Transportation Services Billed by and Reimbursed to  
Wheelchair Limousine for 68 TCN's Reviewed  
Audit Period January 1, 1996 to September 30, 1999**

Procedural Definition	Procedure Code	Number of Services	Amount of Reimbursement
Non-emergency ambulette/wheelchair vehicle transport	A0130	278	6,318.14
Ambulette, Loaded mileage	Z0160	278	1,649.94
<b>TOTALS</b>	-----	<b>556</b>	<b>\$7,968.08</b>

Source: Paid claims contained in ODHS' Medicaid Management Information System

The review involved comparing the transportation records with the claims payment history from MMIS. The documents requested from the Provider for review included:

- (1). A trip log which should state the date of service, time of call, name(s) of attendant(s), time of pickup, name(s) of client(s), name of driver and certification number, departure/destination, and loaded mileage. A trip log is used to validate that a transportation service took place.
- (2). The original ODHS 3452 Physician Certification form documenting the medical necessity of the transport.
- (3). Copies of each ambulette driver's certification card for basic first-aid training. This certification may be issued by the American Red Cross or an equivalent training program.

In addition to our record review, we used a computer program that matched each claimed transport service with a corresponding Medicaid covered service. This program identified recipient transports that did not have a corresponding Medicaid covered service on the date of transport. We performed a test of these transports by contacting the provider at the destination point and requesting documentation that the patient in question was seen by them on the date of transport. The results of this test revealed no overpayments in this area. We also visually inspected ambulette vehicles to determine if the required equipment was in place.

An exit conference was held with the Provider on April 07, 2000, in which we discussed each finding and reviewed additional documentation. We explained our reporting process and reviewed a new form the Provider plans to use for documenting transports.

Work performed on this audit was done in accordance with generally accepted government auditing standards. Detailed below are the results of this review.

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## ***FINDINGS***

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We identified overpayments in two areas: (1) Lack of Physician Certifications, and (2) Drivers Not Properly Certified. A discussion of each area -- including the number of instances found, the basis for the overpayment, and the amount overpaid follows.

### **Lack of Physician Certification**

Pursuant to OAC Section 5101:3-15-05, medical transportation providers must maintain records which fully describe the extent of services provided. According to this section, one of the records that must be maintained are the original physician certification form documenting the medical necessity of the transport.

Completion of form 3452 (Physician Certification) is required by OAC Section 5101:3-15-02 in order for the transportation provider to be eligible for reimbursement for Medicaid services. This certification record serves as the document to validate the medical necessity of the transportation service. The physician certification is analogous to a physician's order or a prescription. Just as a prescription is required in order for a pharmacy to dispense medications and must be maintained as a record kept by the pharmacy, the physician certification for transportation services is the document that validates the medical necessity to transport the patient and must be maintained as a record by the transportation provider.

Our review of patient records for the 68 randomly selected recipients showed that the records lacked documentation to support the criteria required for reimbursement. The two primary areas in which the records did not meet the requirements for transportation services were (1) the patient record did not contain the required Physician Certification or (2) the patient record contained an unsigned Physician Certification. We found 10 instances where the physician certification was missing and 17 instances where the physician certification was present but not signed.

Other evidence caused us to question the medical necessity of the 17 instances lacking a physician's signature. For example, Section 17 of the form (which is used to describe the medical condition of the patient and contains check blocks for such descriptors as "needs wheelchair assistance", "bed confined before and after trip", "needs to be restrained", etc.) was generally not completed, nor was Section 18, which provides information why the patient cannot be transported by common carrier.

The failure to comply with requirements to have a signed physician certification and the general lack of any corroborating evidence to support the medical necessity of the services led us to conclude that the provider was ineligible for reimbursement from the Medicaid program.

We projected the error rate found for unsigned or no physicians' certifications in the sample to the total population of patients for all services billed and reimbursed. See Appendix I for total overpayment figure.

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## **Drivers Not Properly Certified**

The Transportation Manual, Section AMB.1004. states, providers must certify that the drivers and attendants meet the following minimum qualifications. This information must be available in the provider's office and provided upon request.

*Ambulette/wheelchair Vehicles* - The Transportation Manual, AMB.1004, Section B, states, "Ambulette/wheelchair vehicle providers must certify that drivers meet the following qualifications:

- (1) the qualifications of each driver comport with local, state and federal laws and regulations.
- (2) Each driver has a current card issued as proof of successful completion of the "American Red Cross" (or equivalent) basic course in first-aid.

During the Entrance Conference we requested a listing of all employees and certifications for all driving personnel who provided transportation services.

The provider was unable to provide certifications or any documentation that seven drivers were properly certified. These missing certifications resulted in 10 transportation services in our sample being ineligible for reimbursement.

## **Findings for Recovery**

We projected the error rate for the services that lacked physician's certifications and/or were provided by uncertified drivers across the total population of services billed and reimbursed. The projection identified a recoverable overpayment of \$297,014.19. See Appendix I for an explanation of the basis for the projection.

## **Multiple Passenger Transports**

The Transportation Manual (AMB.1107.2) states

Reimbursement for transportation of second passengers by ambulance or ambulette/wheelchair will be based on 50% of the amount billed as the base rate, not to exceed 50% of the Department's Medicaid Maximum base rate payment. Reimbursement for transportation of three or more passengers by ambulance or ambulette/wheelchair vehicle will be based on one-third of the base rate, not to exceed one-third of the Department's Medicaid maximum base rate payment.

This section of the Transportation Manual also provides detailed guidance on the codes that ambulette providers should use when billing for multiple passengers.

After our record review, we requested additional documentation from the Provider when we saw that multiple transports were not being properly billed. The Provider voluntarily identified multiple transports for 26 of the service dates in our sample and stated that the transports had been erroneously billed as individual transports. Since these transports also lacked either a physician's certification or a properly certified driver, we had already identified the reimbursement for these transports as recoverable. Therefore, we are not seeking recovery for the difference between individual and multiple transports. However, we are recommending that the Provider amend billing procedures to ensure compliance with multiple transport billing requirements.

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***CONCLUSION***

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Based on the review, findings for recovery are in the amount of \$297,014.19. The Provider was afforded the opportunity to review the draft report and present additional documentation to rebut the findings. The Provider presented additional documentation at the exit held on April 7, 2000, which was used to revise the finding for the final report. The Provider is aware of the final amount and reason for the findings. In addition, the Provider is aware that if payment is not made within 45 days of receipt of this report, the Attorney General's Office will be asked to collect the finding amount.

APPENDIX I

**Table 1: Summary of Record Analysis of Wheelchair Limousine  
For the period January 1, 1996 to September 30, 1999  
Transportation Services for Medicaid Recipients**

<b>Description</b>	<b>Audit Period January 1, 1996- September 30,1999</b>
<b>Total Medicaid Transportation Services Paid</b>	<b>\$967,807.07</b>
<b>Number of Transportation Services</b>	<b>68,290</b>
<b>Number of TCNs in Population</b>	<b>8,842</b>
<b>Type of Examination</b>	<b>Statistical Random Sample of 68 TCN's</b>
<b>Number of Transportation Services Sampled</b>	<b>556</b>
<b>Amount Paid for Services Sampled</b>	<b>\$7,968.08</b>
<b>Projected Overpayment From Statistical Sample</b>	<b>\$297,014.19</b>
<b>Upper Limit at 95% Confidence Level</b>	<b>\$417,715.84</b>
<b>Lower Limit at 95% Confidence Level</b>	<b>\$176,312.55</b>

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**PROVIDER REMITTANCE FORM**

Make your check payable to the Treasurer of State of Ohio and mail check along with this completed form to:

Ohio Department of Human Services  
Post Office Box 182367  
Columbus, Ohio 43218-2367

Provider: Wheelchair Limousine  
3130 North High Street  
Columbus, Ohio 43202

Provider Number: 0138578

Review Period: January 1, 1996 through September 30, 1999

AOS Finding Amount: \$297,014.19

Date Payment Mailed: \_\_\_\_\_

Check Number: \_\_\_\_\_

**IMPORTANT:** To ensure that our office properly credits your payment, please also fax a copy of this remittance form to: Charles T. Carle at (614) 728-7398.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140  
Telephone 614-466-4514  
800-282-0370  
Facsimile 614-466-4490

**WHEELCHAIR LIMOUSINE**

**FRANKLIN 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  
MAY 25, 2000**