



Dave Yost • Auditor of State

Ohio Medicaid Program

*Audit of Medicaid Reimbursements Made to
American Care Medical Transportation, Inc.*

A Compliance Audit by the:

Medicaid/Contract Audit Section



Dave Yost • Auditor of State

January 26, 2012

Rachid Makdad, President
American Care Medical Transportation, Inc.
3615 Superior Avenue East
#3101
Cleveland, Ohio 44114

Dear Mr. Makdad:

We enclose our report on Medicaid reimbursements made to American Care Medical Transportation, Inc., Medicaid provider number 2613809, for the period January 1, 2008 to December 31, 2010. Our audit was performed according to our authority in Ohio Rev. Code § 117.10 and our letter of arrangement with the Ohio Department of Job and Family Services (ODJFS). We identified \$532,270.55 in findings for improper charges to Ohio Medicaid plus \$44,214.91 in interest totaling \$576,485.46 that is due and payable to ODJFS. The findings in the report are a result of non-compliance with Medicaid reimbursement rules published in the Ohio Administrative Code. After January 26, 2012, additional interest will accrue at \$116.66 per day until repayment occurs. Interest is calculated pursuant to Ohio Admin. Code § 5101:3-1-25.

We are forwarding this report to ODJFS because it is 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 on the Auditor of State website at www.auditor.state.oh.us.

American Care Medical Transportation, Inc.
January 24, 2012
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Questions regarding this report should be directed to Charles Brown, III, Chief,
Medicaid/Contract Audit Section, at (614) 466-7894 or toll free at (800) 282-0370.

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

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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ACRONYMS

AOS	Auditor of State
CLIA	Clinical Laboratory Improvement Amendments
CMN	Certification of Medical Necessity
CMS	Centers for Medicare and Medicaid Services
CPT	Current Procedural Terminology
HCPCS	Healthcare Common Procedural Coding System
MMIS	Medicaid Management Information System
ODJFS	Ohio Department of Job and Family Services
RDOS	Recipient Date of Service

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SUMMARY OF RESULTS

The Auditor of State performed an audit of American Care Transportation, provider number 2613809, doing business at 3615 Superior Avenue East, Suite 3101, Cleveland, Ohio 44114 (the "Provider"). Within the Medicaid program, the Provider furnishes ambulette services to Medicaid recipients. An ambulette is designed to transport individuals sitting in wheelchairs.

We performed our audit of Medicaid reimbursements to the Provider for ambulette services between January 1, 2008 and December 31, 2010, according to Ohio Rev. Code § 117.10 and our letter of arrangement with the Ohio Department of Job and Family Services (ODJFS). As a result of this audit, we identified \$532,270.55 in findings for improper charges, based on reimbursements that did not meet the rules of the Ohio Administrative Code in effect at the time the services were provided. Additionally, we assessed accrued interest of \$44,214.91 according to Ohio Admin. Code § 5101:3-1-25, for a total finding of \$576,485.46, which is due and payable to ODJFS as of the release of this audit report. Additional interest of \$116.66 per day will accrue after January 26, 2012, until repayment.

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 who have disabilities. 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 called "providers") render medical, dental, laboratory, and other 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 performs audits to assess compliance with reimbursement rules to 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 an audit,¹ "any amount in excess of that legitimately due to the provider will be recouped by ODJFS

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)

through its office of fiscal and monitoring services, the state auditor, or the office of the attorney general.” See 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. See Ohio Admin. Code § 5101:3-15-03 (B). Qualifying ambulette services must be medically necessary as certified by an attending physician, for individuals whom are:

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

Transportation services may be prescribed via a Certificate of Medical Necessity (CMN) for those individuals whom, either temporarily or permanently, meet these qualifications. See Ohio Admin. Code § 5101:3-15-02 (E)(4).

PURPOSE, SCOPE, AND METHODOLOGY

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

An entrance conference was held with the Provider on October 10, 2011, to discuss the purpose and scope of the audit. The scope of the audit was limited to claims for which the Provider rendered services to Medicaid patients and received payment during the period of January 1, 2008 to December 31, 2010. The Provider was reimbursed \$752,424.21 for 55,130 services during the audit period.

We reviewed the Provider’s paid claims history from 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. Services are billed using Healthcare Common Procedural Coding System (HCPCS) codes issued by the federal government through the Centers for Medicare & Medicaid Services (CMS).

Our fieldwork was performed during October 2011.

RESULTS

We identified findings of \$457,788 from our statistical sample of the Provider’s Certificates of Medical Necessity, and \$74,482.55 from our 100% exception test of attendant codes. The bases for our findings are discussed below.

Results of Statistical Sample

We selected a statistically random sample of ambulette recipient dates of service (RDOS). RDOS are all services rendered to a recipient on a particular date of service. Our sample was chosen from the remaining population of services after removing all claims associated with our exception testing.

1. Unauthorized Ambulette Services

Our simple random sample of 217 ambulette RDOS (involving 929 services) identified 147 RDOS with errors resulting in a projected overpayment of \$457,788.

During our review of the documentation submitted by the Provider, we found errors with the practitioner certification form (*i.e.*, CMN) which certifies the medical necessity and the type of transport required. Based on our review, we took findings with 147 RDOS due to the following variety of errors with the CMN:

- CMNs signed by persons with credentials other than those defined as attending practitioners. The CMN must be signed by the attending practitioner which may include a doctor of medicine, a doctor of osteopathy, a doctor of podiatric medicine, an advanced practice nurse, a hospital discharge planner, or a registered nurse acting under the orders of the attending practitioner. *See* Ohio Admin. Code §§ 5101:3-15-01 (A)(6) and 5101:3-15-02 (E)(4).
- CMNs were blank other than a patient name. Providers must always obtain the completed, signed and dated practitioner certification form before billing the transport. *See* Ohio Admin. Code § 5101:3-15-02 (E)(4)(d)(i).
- Altered CMNs were copies of another CMN with the physician signature dates whited-out and changed. An original CMN completed by the attending practitioner must be maintained, and the date of signature entered on the certification form must be the date it was actually signed. *See* Ohio Admin. Code § 5101:3-15-02 (E)(4)(d).
- Patients were not certified as non-ambulatory and wheelchair bound. The patient's attending physician must certify the patient is non-ambulatory, which by definition means wheelchair bound. *See* Ohio Admin. Code §§ 5101:3-15-02 (E)(4) and 5101:3-15-01 (A)(20).
- No reason was specified for the patient's non-ambulatory status. The attending physician must state the specific medical conditions related to the patient's ambulatory status which contraindicate transportation by any other means, *See* Ohio Admin. Code § 5101:3-15-02 (E)(4)(c).
- The length of the patient's non-ambulatory status was not documented. The CMN is only valid as long as the patient's non-ambulatory status does not change. For patients permanently non-ambulatory, the certification form is valid for a year. However, for patients that are temporarily non-ambulatory, the attending practitioner must certify the estimated length of time transport by ambulette is required. *See* Ohio Admin. Code § 5101:3-15-02 (E)(4)(e), (f), and (g). In all of the instances here, neither permanent nor temporary non-ambulatory status was documented on the certification form.
- Illegible signatures or signatures not accompanied by credentials or identifying information (*e.g.*, provider number). A large number of CMNs submitted by the Provider contained illegible signatures and we could not determine who signed the form. The

form requires the name of the attending practitioner to be printed, the attending practitioner's provider number, and must be signed and dated. However, in some cases, we were unable to determine who signed the form, whether they held any credentials, or verify this information via a provider number. The Provider must submit a completed CMN before the provider can bill for the transports. *See* Ohio Admin. Code § 5101:3-15-02 (E)(4)(d)(i).

- CMNs signed by the recipient not an attending physician. A significant number of forms were blank other than the recipient's name and signature where the attending physician should sign. This does not satisfy the requirement that the patient's attending physician certify the necessity for transport by ambulette. *See* Ohio Admin. Code § 5101:3-15 (E)(4)(d)(i).

We identified and projected the overpayments for 147 of the 217 statistically sampled RDOS to the Provider's population of paid claims resulting in a projected overpayment of \$457,788 with a 95 percent degree of certainty that the true population overpayment amount fell within the range of \$411,381 to \$504,195 (+/- 46,407 \approx 10 percent.) A detailed summary of our statistical sample and projection results is presented in Appendix I.

The Provider must take steps to ensure CMNs are fully completed prior to billing for services. We informed the Provider that a CMN is the patient's "prescription" for transportation services and the form must be signed by the attending practitioner who is most qualified to attest to the patient's condition. In the future, failure to determine whether an individual is eligible to receive Medicaid transportation services could constitute fraud.

Results of Exception Testing

In addition to our statistical random sampling of CMNs, we reviewed 100% of the Provider's records for attendant services billed but not rendered. Our Exception Test resulted in findings for services paid to the Provider that are excluded by laws.

1. Attendant Services Billed but Not Rendered

The Provider had an unusually high number of charges to Ohio Medicaid for attendant services during the audit period. An attendant assists the driver of the ambulette to transfer patients. Attendants are billed using HCPCS code T2001. *See* Ohio Admin. Code § 5101:3-15-01 (A)(5).

The Provider billed for 8,154 attendant services during the audit period. However, the Provider did not employ any attendants. Rather, the Provider billed for the ambulette driver transferring patients from/to their home or medical appointment to the ambulette. Therefore, a finding is made for 100% of the attendant codes billed during the audit period, totaling \$74,482.55.

Other Observations

We noted other areas of non-compliance from our review of the CMNs which were not tested for findings during this audit. The Provider should address the following issues to ensure compliance with Medicaid rules and avoid future findings.

1. Required Documentation Lacking for Drivers

All ambulette drivers must be first aid and CPR certified (or have an EMT certification), and pass a criminal background check. In addition, drivers must 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. Each driver must undergo testing for alcohol and controlled substances by a CLIA certified laboratory and be determined to be drug free. Copies of certifications, 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. *See* Ohio Admin. Code § 5101:3-15-02 (C)(3).

We reviewed the personnel files for 13 drivers but the Provider only provided hire and termination dates for six of the drivers. One driver only had laboratory results of a drug test and nothing else; however, there was no indication whether the driver passed the test or was okay to hire based on the results. For the remaining 12 drivers, we found the following:

- Drivers Licenses were present for all drivers but we cannot determine whether the licenses covered the span of employment for seven drivers.
- First aid certifications were present for all drivers but we cannot determine whether the certifications covered the span of employment for seven drivers.
- 9 drivers where a drug test was either inclusive or not documented.
 - 6 drivers had incomplete drug test laboratory results with no indication as to whether the person was qualified to drive.
 - 3 drivers had no drug test results at all.
- 8 drivers did not have CPR certifications.
- 6 drivers did not have complete criminal background checks:
 - Two did not have any background check.
 - Two had an MRDD computerized criminal history report based on fingerprints submitted to BCI. Both had criminal charges and other arrests noted but no indication of final disposition of the matter (either dismissal or conviction). The convictions listed would not have excluded employment.
 - One had a local police arrest record, but no indication of the nature of the charge or final disposition of the matter (either dismissal or conviction).
 - One had a local sheriff's department arrest record, but no indication of the nature of the charge or final disposition of the matter (either dismissal or conviction).
- 5 drivers did not have the results from a medical examination stating they were okay to hire.

In addition to these 13 drivers identified by the Provider, we noted one other driver who signed transportation logs, but we received no documentation to verify eligibility as a driver. We are unable to determine whether this individual received a background check, medical evaluation, drug test, or is properly certified.

The Provider must ensure that all drivers have completed the required employment checks and provide proof of the required certifications prior to employment or within 60 days thereafter. All drivers hired on a provisional basis must cease driving after 60 days if any of the pre-employment screenings are not completed and/or passed. Failure to do so may result in future audit findings for employing unqualified drivers.

2. Transports to Non-Covered Service Destinations

Covered ambulette transports must be to or from a Medicaid covered service. *See* Ohio Admin. Code § 5101:3-15-03(B)(2)(c). Medicaid covered services are defined in Ohio Admin. Code §§ 5101:3-1 to 5101:3-56. Excluded transportation services are specified in Ohio Admin. Code § 5101:3-15-03(E).

While reviewing the Provider's documentation, we noted transports to Alcoholics Anonymous meetings and for a handicapped parent to schedule a child's future appointments. It also appeared some of the patients were capable of walking with the assistance of a walker, and others who were noted to be able to walk short distances.

Transports may only be billed to Medicaid for services that would be covered by the program – non-ambulatory patients to/from a Medicaid covered service. The Provider is on notice that charges for non-covered service destinations may result in findings.

3. Incomplete Transport Documentation

Providers of ambulette services must maintain records that fully describe the extent of services provided. Services will not be reimbursed if the required documentation is not obtained prior to billing. The Provider must document the following for every transport: the time of pick up and drop off, driver and attendant's full names, patient's full name and Medicaid patient number, vehicle identification, name and address of the Medicaid covered service provider to which the patient was transported, the type of transport provided, and mileage. *See* Ohio Admin. Code § 5101:3-15-02(E).

Reviewing the Provider's transportation logs we noted that some information was not completed, and odometer readings were altered. The aforementioned information must be documented. Failure to do so in the future could result in findings.

4. Questionable Ambulatory Status

As noted above, the CMN certifies that patients are non-ambulatory and wheelchair bound. *See* Ohio Admin. Code §§ 5101:3-15-02(E)(4) and 5101:3-15-01(A)(20). However, we noted records indicating some patients used walkers. Merely transporting patients in wheelchairs who are otherwise ambulatory does not satisfy the Medicaid transport requirements. Patients must be non-ambulatory as certified by their attending physicians.

The CMN is only valid as long as the patient's ambulatory status does not change. If the Provider suspects a patient has changed their ambulatory status, a new CMN must be obtained from the patient's attending physician. *See* Ohio Admin. Code § 5101:3-15-02(E)(4)(e). Transporting ambulatory patients could be considered fraud and result in findings in future audits.

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 \$532,270.55. This finding is the sum of \$457,788 from our statistical sample, and \$74,482.55 from our exception test for improperly billed attendant codes. This finding plus interest in the amount of \$44,214.91 through January 26, 2012 totaling \$576,485.46, is

immediately due and payable to ODJFS as of the date of release of this audit report. After January 26, 2012, additional interest will accrue at the rate of \$116.66 per day until the finding and interest is paid in full.

PROVIDER'S RESPONSE

A draft report along with a detailed list of services for which we took findings was mailed to the provider on November 23, 2011. The Provider was afforded an opportunity to respond to this report. A written response was received from the Provider on January 6, 2012, and a copy is attached in Appendix II.

***AUDITOR OF STATE'S
CONCLUSION***

The Provider claims that many of the CMNs submitted for the audit were not intended to serve as a CMN but instead, they were used as a transportation log. We note that the Provider did maintain trip documentation, so the explanation that CMNs were used as trip records does not make sense. Even if we were to accept that explanation as true, the underlying problem here is that the Provider failed to produce a valid CMN covering the transportation that satisfied the necessary elements. In all of the cases where we took findings, the Provider failed to produce a CMN that stated the patient was non-ambulatory, provided a reason for the patient's non-ambulatory status or how long he/she would be non-ambulatory, reflected ambulette transportation was necessary, and was signed by a treating physician. Without this information, the transportation is not reimbursable by Ohio Medicaid.

The Provider also states that since the CMNs were used as trip sheets, a random sample is not going to be accurate. We did not project our findings based on the number of CMNs reviewed. Instead, we projected based on the number of RDOS missing a CMN to cover the service. Consequently, the volume of CMNs does not impact the statistical projection no matter how many CMNs may were prepared.

The Provider agrees with the finding for Attendant Services Billed but Not Rendered.

APPENDIX I

**Summary of Statistical Sample Analysis of American Care Transportation.
Audit Period: January 1, 2008 – December 31, 2010**

Description	Audit Period January 1, 2008 – December 31, 2010
Type of Examination	Simple Random Sample
Number of Population Recipient Dates of Service (RDOS)	10,877
Number of Population RDOS Sampled	217
Number of Population Services Charged to Medicaid	46,480
Number of Population Services Sampled	929
Total Medicaid Amount Paid for Population	\$677,941.66
Amount Paid for Population Services Sampled	\$13,661.18
Projected Population Overpayment Amount	\$457,788
Upper Limit Overpayment Estimate at 95% Confidence Level	\$504,195
Lower Limit Overpayment Estimate at 95% Confidence Level	\$411,381
Precision of population overpayment projection at the 95% Confidence Level	\$46,407 (+/- 10%)

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

APPENDIX II

Gallup & Burns

Attorneys and Counselors at Law
The Leader Building, Suite 810
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January 5, 2011

Norman A. Hofmann, Assistant Chief Auditor
Medicaid/Contract Audit Section
88 East Broad Street, Fifth Floor
Columbus, OH 4215-3506
(614) 466-4490

Re: American Care Medical Transportation, Inc.
Medicaid Provider No. 2613809

Dear Mr. Hofmann,

Our firm represents American Care Medical Transportation, Inc. with respect to the audit that was conducted on their Medicaid files for the period of January 1, 2008 through December 31, 2010. Our client provided transportation services for non-ambulatory, wheelchair-bound patients who did not require an ambulance for transport to medical destinations and were reimbursed by Ohio Department of Job and Family Services (ODJFS). Our clients admittedly had several record keeping mistakes which led to poor audit results. We hope this letter will serve to explain our client's mistakes, and inform the State of the remedial measures that they have taken and are willing to take, if permitted, in order to avoid a repayment order for "Unauthorized Ambulette Services."

Our client used the Certificates of Medical Necessity (CMNs) in place of driver trip sheets. Every time it transported a patient it had the doctor's office complete a CMN. It is our belief that since the doctor's office itself was being asked to regularly complete these sheets that they either did not complete them correctly or photocopied a previous sheet because it was faster, and entered the new date of service. Care was not taken to ensure that each section was completed since the drivers were using this form as a record of the transportation provided. Therefore, an extrapolation from a random sample of CMNs from various patient files are not going to be accurate, because it was likely that these were not actually intended as CMNs but as driver trip sheets. Our client used CMNs as trip sheets because no form of trip sheet is prescribed by ODJFS, as the CMN is.

APPENDIX II (Continued)

Norman A. Hofmann, Assistant Chief Auditor
January 5, 2011
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With respect to the report section entitled "Attendant Services Billed but Not Rendered," the audit is accurate. No attendants were employed during the audit period. Our client incorrectly believed that an able-bodied driver could perform both services. It used the driver as an attendant in an effort to maximize efficiency. They have discontinued this practice in accordance with the Administrative Code, as informed by your audit.

Our client owners are both immigrants who speak English as a second language. They are very hard working and committed to providing excellent services to their clients. They understand the requirements for reimbursement through ODJFS. However, they have trouble connecting that understanding to the written forms. This is not an excuse, as perhaps they should have hired someone to assist them with the paperwork. It is merely the explanation of why this occurred. The bottom line is that they actually performed the services that they were reimbursed for. There was no intent to defraud the State of Ohio. All of the services that were billed and paid for by ODJFS were completed. To issue a repayment order would be a great injustice, as they performed the services and paid drivers, gas, maintenance, insurance and other expenses in order to provide these services. A fairer approach and one that would better serve the State would be to permit them to repair the records so as to have a corrected, appropriate record base for the payments received. This would be fair and appropriate because none of the record deficiencies were intentional or fraudulent, and all of the services that they were reimbursed for were provided.

We have been working with our client to ensure that it has proper record keeping procedures in places. The steps that we have taken are to make sure that they have (1) driver's trip sheets that are in compliance with the Ohio Administrative Code; (2) CMNs which have the patient information embedded in the form so that the doctor's office only needs to complete the sections relating to the medical conditions; (3) a calendar alert system to notify them when a patient needs to have a new CMN completed by his or her doctor; and (4) a computer system that completes the forms by means of digital data entry rather than data entry by hand. We have also instructed them to hire a secretary to perform the record keeping end of the business, which they have done. In fact we have met with her to inform her and train her in the proper record keeping procedure for reimbursement by ODJFS.

Lastly, we have completed a compliance manual for our client which contains: (1) copies of the Ohio Revised Code (ORC) 4766, Medical Transportation Services; (2) ORC 5101:3-15 Ohio Medical Transportation Services; (3) Sample Certificate of Medical Necessity (CMN); (4) Sample Driver's Trip Sheet for Non-Emergency Transportation; (5) Sample Headquarters' Facility Inspection; (6) Sample Headquarters' Change of Address Form; (7) Sample Ambulette Additional/Replacement Vehicle Acquisition Report; (8)

APPENDIX II

Norman A. Hofmann, Assistant Chief Auditor
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Sample Temporary Vehicle Notification (Ambulette); (9) Sample Deletion of Registered Vehicle; (10) Sample Application for New Satellite Facility & Compliance Form; and (11) Sample Complaint Form.

While we realize that these remedial steps cannot change the fact that the proper, *contemporaneous* paperwork was not completed during the audit period, we ask that the repayment order for the "Unauthorized Ambulette Services" be waived as the services were actually performed for Medicaid patients who were non-ambulatory, wheelchair bound, and did not require an ambulance to get to their medical appointments. Alternatively, we request that the repayment order be delayed to permit our client to repair and correct the records.

Finally, we request that a copy of this letter be established and appended to the final audit report you publish.

Sincerely yours,



Rebecca Yingst Price

RYP/ktk

price@galluplaw.com

cc: American Care Medical Transportation
David Gallup, Esq.
file

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Dave Yost • Auditor of State

AMERICAN CARE MEDICAL TRANSPORTATION INC

CUYAHOGA 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
JANUARY 26, 2012**