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**YAMA TRANSPORTATION  
LUCAS COUNTY**

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## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO MEDICAL TRANSPORTATION SERVICES**

Yussif M. Abdallah, Owner and Director  
Yama Transportation  
2275 Country Squire Lane  
Toledo, Ohio 43615

RE: *Medicaid Provider Number 2903111*

Dear Mr. Abdallah:

We examined your (the Provider's) compliance with specified Medicaid requirements for driver and attendant qualifications, service documentation, and service authorization related to the provision of ambulette services during the period of October 1, 2009 through December 31, 2011. 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 the services were authorized in certificates of medical necessity. We also reviewed personnel records to verify that driver and attendant 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 Adverse Opinion on Medicaid Services***

Our examination disclosed that in a material number of instances the Provider's service documentation did not contain all required elements and certificates of medical necessity were not consistently present in the records. In addition, the Provider billed for attendant services which were not provided. The Provider also did not submit accurate information on claims; using an incorrect modifier for all transports to and from a dialysis center.

***Adverse Opinion on Compliance***

In our opinion, the Provider has not complied, in all material respects, with the aforementioned requirements pertaining with driver and attendant qualifications, service documentation, and service authorization for the period of October 1, 2009 through December 31, 2011.

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 October 1, 2009 and December 31, 2011 in the amount of \$50,234.75. This finding plus interest in the amount of \$3,623.10 totaling \$53,857.85 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,<sup>1</sup> any payment amount in excess of that legitimately due to the provider will be recouped by ODM through its Fiscal Operations, the state auditor, or the office of the attorney general. Ohio Admin. Code § 5160-1-29(B) Therefore, a copy of this report will be forwarded to ODM because it is responsible for making a final determination regarding recovery of our findings and any accrued interest.

This report is intended solely for the information and use of the Ohio Department of Medicaid, 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 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](http://www.ohioauditor.gov).



**Dave Yost**  
Auditor of State

April 21, 2014

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<sup>1</sup> "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 FOR YAMA TRANSPORTATION

### 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 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 § 5160-1-01(A) According to Ohio Admin. Code § 5160-1-17.2(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. Providers must furnish such records for audit and review purposes. Ohio Admin. Code § 5160-1-17.2(E)

During the examination period, the Provider furnished ambulette services and received reimbursement of \$57,054.39 for 4,381 ambulette service lines rendered on 713 recipient dates of service (RDOS). A recipient date of service is defined as all services for a given recipient on a specific date of service. We found a business filing with the Ohio Secretary of State under Yama Transportation, LLC, effective May 20, 2013, that lists the same incorporator as the owner and director in the Provider Agreement.

Some Ohio Medicaid recipients confined to a wheelchair may be eligible to receive transportation services provided by an ambulette provider. See Ohio Admin. Code § 5160-15-03(B)(2) An ambulette is a vehicle designed to transport wheelchair bound individuals. Qualifying ambulette services must be certified as medically necessary by an attending practitioner for individuals who are non-ambulatory, able to be safely transported in a wheelchair, and do not require an ambulance. "Attending practitioner" is defined as the primary care practitioner or specialist who provides care and treatment to the recipient 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 § 5160-15-01(A)(6)

### 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 medical transportation services, specifically ambulette and attendant services, that the Provider rendered to Medicaid recipients and received payment during the period of October 1, 2009 through December 31, 2011.

We received the Provider's claims history from the Medicaid Management Information System (MMIS) and the Medicaid Information Technology System (MITS) database of services billed to and paid by Ohio's Medicaid program. We selected the 1,447 paid attendant services as an exception test. The remaining subpopulation of ambulette services was then stratified based on the amount paid into three strata. The final sample size is shown in the following table:

Strata	Population Size	Sample Size	Selection Method
Strata 1 = amount paid was less than \$50	13	13	Census
Strata 2 = amount paid was greater than \$50 and less than \$75	663	77	Random Sample
Strata 3 = amount paid was greater than \$75	37	37	Census
<b>Total:</b>	<b>713</b>	<b>127</b>	

We selected all RDOS in strata one and strata three and a random sample based on RDOS from strata two to facilitate a timely and efficient examination of the Provider's ambulette services as permitted by Ohio Admin. Code § 5160-1-27(B)(1). We then obtained the detailed services for all of the selected RDOS and tested these services during fieldwork.

We also reviewed the Providers records for trip documentation and certificates of medical necessity (CMNs) and examined personnel files to ensure that driver qualifications were met prior to rendering services. To verify that vehicles used in the transports were appropriately licensed ambulettes, we reviewed licensure information obtained from the State Board of Emergency Medical Services (formerly the Ohio Medical Transportation Board (OMTB)).

An engagement letter was sent to the Provider on August 15, 2013 setting forth the purpose and scope of the examination. An entrance conference was held at the Provider's location on September 9, 2013. During the entrance conference the Provider described his documentation practices and process for submitting billing to the Ohio Medicaid program. Our fieldwork was performed in September 2013. Prior to the exit conference, which was held on June 5, 2014, the Provider submitted copies of recent remittance advices that showed he had submitted adjustments for attendant services billed in error. We verified with ODM that these adjustments were for services after the examination period and, therefore, did not change our results. The Provider submitted additional documentation at the exit conference which we reviewed for compliance.

## Results

We reviewed a statistical sample of 588 ambulette transportation services (294 transports each with a corresponding mileage) and identified 371 errors. In certain instances, the non-compliance resulted in overpayments and the basis for our findings is described below in more detail. While certain services had more than one error, only one finding was made per service. The overpayments identified for 112 of 127 statistically sampled recipient dates of service (524 of 588 services) from a stratified random sample were projected to the Provider's population of paid claims resulting in a projected overpayment of \$37,176.00 with a 95 percent degree of certainty that the true population overpayment amount fell within the range of \$33,808.00 to \$40,545.00.

We also reviewed 1,447 attendant services (exception test) and determined all services resulted in non-compliance because the Provider did not provide any attendant services. As a result, the total amount of \$13,058.75 paid by Ohio Medicaid for attendant services is identified as an overpayment. The basis for our findings is discussed below in more detail.

On January 24, 2012 the Provider responded to an ambulette questionnaire from ODM's Surveillance and Utilization Review Section and stated that he maintained all records and documents necessary to substantiate transportation services. He further responded that since the beginning of his business he was aware of the requirement for a CMN to be on file in order for the



ambulette transport to be covered by Medicaid and that in order for an attendant to be covered by Medicaid the attendant must be a qualified employee of the company.

#### **A. Certificate of Medical Necessity**

All transportation providers are required by Ohio Admin. Code § 5101:3-15-02(E)(2) to obtain a CMN that has been signed by an attending practitioner that documents the medical necessity 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)(d)

Our review of the statistical sample identified 259 transports that did not have a CMN to authorize the service. The reimbursements for the 259 transports with no CMN were disallowed and are included in the finding projection of \$37,176.

We also noted 21 transports in which the CMN did not consistently indicate that all of the criteria for a qualifying ambulette transport were met.

#### **Recommendation:**

The Provider should establish a system to obtain the required CMNs, completed by an authorized attending practitioner, and to review those CMNs to ensure they are complete prior to billing Medicaid for the transport. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

#### **B. Trip Documentation**

Trip documentation 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 addresses. 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)

Our review of the statistical sample found the following non-compliance issues with the Provider's trip documentation:

- six transports with no documentation to support transport;
- three transports in which mileage reimbursed was not supported by the documentation; and
- 82 transports where the documentation did not contain the required information – missing the full name of the Medicaid covered service provider, complete Medicaid covered point of transport addresses, driver name and/or drop off times.

The reimbursements for these 91 transports were disallowed and were used in the overall finding projection of \$37,176.

We also noted that the Provider consistently used an incorrect modifier when billing for transports to and from a non-hospital based dialysis facility. According to Ohio Admin. Code § 5101:3-15-03 (D), the "J" modifier should be used for transports to a non-hospital based dialysis facility. The Provider consistently billed using a "D" modifier, which is the modifier for a diagnostic or therapeutic site other than physician's office or hospital. These errors did not affect the Provider's reimbursement.

**Recommendation:**

The Provider should develop and implement procedures to ensure that all service documentation fully complies with requirements contained in Ohio Admin. Code § 5101:3-15-02. 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 ambulette 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 ambulette 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), 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)

The owner was the only driver during the examination period. We found no indication of an annual driving record, alcohol and controlled substance test or signed physician statement in his personnel file. However, the Ohio Medical Transportation Board's Headquarters Facility Inspection form dated August 3, 2009 indicates that these items were present. We also noted that while the Provider was CPR certified before and after the examination period, his certification was lapsed during the entire examination period.

**Recommendation:**

The Provider should develop and implement a system to ensure that all drivers complete required documentation prior to employment. In addition, the Provider should ensure that those requirements which involve renewal of certifications are also met and that supporting documentation is maintained. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

**D. Attendants**

According to Ohio Admin, Code § 5101:3-15-01(A)(5), an attendant is an individual employed by the transportation provider separate from the basic crew of the ambulette and is present to aid in the transfer of Medicaid covered recipient.

Our examination of 1,447 attendant services disclosed that the Provider had no other employees and did not provide attendant services. Reimbursement for 1,447 attendant services which totaled \$13,058.75 is disallowed and is included in the total overpayment of \$50,234.75.

**Recommendation:**

The Provider should familiarize himself with the Ohio Medicaid rules and develop internal control procedures to ensure that all services billed meet the applicable rules in order to avoid future findings.

**E. Vehicle Review**

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

We obtained records from the Ohio Medical Transportation Board and confirmed that the Provider's one vehicle was licensed during the examination period.

**Provider Response**

A draft report along with a detailed list of services for which we took findings was mailed to the Provider on May 9, 2014, and the Provider was afforded an opportunity to respond to this examination report.

The Provider responded that, during our compliance examination, he became aware that he incorrectly billed for attendant services and he contacted ODM and initiated adjustments to repay reimbursements he received in error. The Provider indicated that he has submitted adjustments since October 2013 which total over \$14,700. The Provider agreed to become familiar with the Medicaid rules and to develop internal control procedures to prevent future mistakes. The Provider also acknowledged he was ignorant of the fact that he was required to obtain CMNs and believed his confirmation of Medicaid eligibility was sufficient. The Provider stated that he confirmed the medical necessity of every transport with the medical provider. The Provider agreed to establish a system to obtain CMNs. The Provider further acknowledged that he failed to consistently provide full, proper documentation as required and agrees to correct his documentation and develop and implement procedures to ensure compliance with documentation requirements. In addition, the Provider noted that he will maintain documentation regarding driver qualifications to ensure compliance with Medicaid rules. In conclusion the Provider agreed with the overpayment for attendant services but disagreed with the overpayment for the non-compliance identified for CMNs and trip documentation.

AOS response: We reviewed the additional information provided at the exit conference and found no evidence that changes the results of our compliance examination. The Provider acknowledged that he failed to obtain CMNs or complete the required service documentation. As there is no change to the results, we did not change the finding amount.

**APPENDIX I**

**Summary of Statistical Sample Analysis of Yama Transportation  
 For the period October 1, 2009 through December 31, 2011  
 Ambulette Services**

<b>Description</b>	<b>Analysis</b>
Type of Examination	Stratified Random Sample
Description of Population	All paid non-exception services in examination period, net of adjustments
Number of Population Recipient Dates of Service (RDOS)	713
Number of Population RDOS Sampled	127
Number of Population RDOS Sampled with Errors	112
Number of Population Services Provided	2,934
Number of Population Services Sampled	588
Number of Services Sampled with Errors	524
Total Medicaid Amount Paid for Population	\$43,995.64
Amount Paid for Population Services Sampled	\$8,682.27
Projected Population Overpayment Amount	\$37,176
Upper Limit Overpayment Estimate at 95% Confidence Level	\$40,545
Lower Limit Overpayment Estimate at 95% Confidence Level	\$33,808
Precision of population overpayment projection at the 95% Confidence Level	\$3,368

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



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**YAMA TRANSPORTATION**

**LUCAS 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  
JUNE 19, 2014**