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**WHEELCHAIR EXPRESS, LLC
FRANKLIN COUNTY**

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

Ms. Elaine Jagers, Owner
Wheelchair Express, LLC
1461 Shady Lane Road
Columbus, Ohio 43227-2111

RE: *Medicaid Provider Number 2900703*

Dear Ms. Jagers:

We examined your (the Provider) 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 January 1, 2010 through December 31, 2012. 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 by certificates of medical necessity and reviewed personnel records to verify that 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 Adverse Opinion

Our examination found material non-compliance with service documentation, service authorization requirements and driver qualifications. In addition, the Provider billed for attendant services which were not provided. 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.

Adverse Opinion on Compliance

In our opinion, the Provider has not complied, in all material respects, with the aforementioned requirements pertaining to service documentation for the period of January 1, 2010 through December 31, 2012.

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 January 1, 2010 and December 31, 2012 in the amount of \$150,192 (see Results section for period to recover overpayments). This finding plus interest in the amount of \$12,945.32 totaling \$163,137.32 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.

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Dave Yost
Auditor of State

December 18, 2015

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) 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 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(E)

During the examination period, the Provider received reimbursement of \$172,463.41 for 11,749 ambulette services, including 5,594 non-emergency wheelchair van transport services (procedure code A0130), 5,551 mileage services (procedure code S0209), and 604 attendant services (procedure code T2001). The Provider was enrolled as a Medicaid provider on July 9, 2008.

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 non-emergency medical transportation services, specifically ambulette and attendant services, that the Provider rendered to Medicaid recipients and received payment during the period of January 1, 2010 to December 31, 2012.

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 removed any services that were marked as void and not paid. We then extracted eight transports with mileage greater than 50 to review as an exception test.

From the remaining population, we selected two random samples by date of service (DOS) to facilitate a timely and efficient examination of the Provider's services as permitted by Ohio Admin. Code § 5160-1-27(B)(1). A cluster approach was used because the Provider stored records by DOS. Stratification was employed because of the moderate variability in the number of recipients served on each DOS.

Purpose, Scope, and Methodology (Continued)

The first stratified cluster random sample was selected from all paid attendant services (procedure code T2001) remaining after the services in the exception test were removed. The population of attendant DOS was stratified by the number of recipients per DOS. Table 1 shows the stratified cluster sample used in the Attendant Sample.

Table 1: Attendant Sample

Universe/Strata	Population Size	Sample Size
Strata 1: 1 Recipient	134 DOS	97 DOS
Strata 2: 2 - 4 Recipients	75 DOS	55 DOS
Total	209 DOS 600 Services	152 DOS 443 Services

We then obtained the detailed services for the selected DOS. A total of 443 attendant services were pulled for the 152 sampled DOS.

The second stratified cluster random sample was selected from all paid transports (procedure codes A03130 and S0209) remaining after the services in the exception test were removed. The remaining population for the ambulette sample was stratified by the number of recipients per DOS. Table 2 shows the stratified cluster sample used in the Ambulette Sample.

Table 2: Ambulette Sample

Universe/Strata	Population Size	Sample Size
Pilot Sample		
Strata 1: 1 – 2 Recipients	232 DOS	35 DOS
Strata 2: 3 – 5 Recipients	512 DOS	78 DOS
Strata 3: 6 – 9 Recipients	69 DOS	11 DOS
Total	812 DOS 11,129 Services	124 DOS 1,675 Services
Full Sample		
Strata 1: 1 – 2 Recipients	232 DOS	97 DOS
Strata 2: 3 – 5 Recipients	512 DOS	213 DOS
Strata 3: 6 – 9 Recipients	69 DOS	29 DOS
Total	812 DOS 11,129 Services	339 DOS 4,632 Services

Purpose, Scope, and Methodology (Continued)

We then obtained the detailed services for all of the selected DOS. A total of 4,632 services were pulled for the 339 sampled DOS with the first 124 dates of service (1,675 services) identified as a pilot sample. Based on our finding that there were no qualified drivers in the pilot sample, we reviewed no further trip documentation. We reviewed the remaining services in the full sample for certificates of medical necessity.

An engagement letter was sent to the Provider on October 23, 2014 setting forth the purpose and scope of the examination. An entrance conference was held on November 10, 2014. During the entrance conference the Provider described its documentation practices and process for submitting billing to the Ohio Medicaid program. After conducting our review of the records initially submitted by the Provider, we sent a compiled list of missing records to the Provider. The Provider submitted additional documentation which we reviewed for compliance.

Results

We reviewed personnel files and found that the Provider had no drivers that met the driver qualifications during the examination period. In addition, we found that the provider billed for and was reimbursed for attendant services that were never provided. ODM may recover an overpayment during the five-year period immediately following the end of the state fiscal year in which the overpayment was made according to Ohio Rev. Code § 5164.57. Based on the non-compliance found in our testing, we identified \$150,192, the amount reimbursed for all services paid on or after July 1, 2010, as an overpayment.

We reviewed 443 attendant services in our Attendant Sample and 4,632 services (2,323 transports and 2,309 mileage codes) in our Ambulette Sample. Due to errors noted in driver qualifications, we limited our examination of trip documentation to the first 1,675 services (838 transports and 837 mileage codes) in the Ambulette Sample. We reviewed the requirements for Certificates of Medical Necessity in the full sample of 4,632 services. We also reviewed an exception test of services related to all transports with mileage greater than 50 miles (eight transports, eight mileage codes and four attendant services).

In addition to the driver qualification non-compliance and billing for attendant services that were not rendered, we identified 2,732 errors in the Ambulette Sample and 16 errors in the exception test. While certain services had more than one error, only one finding was made per service. The basis for our finding is described below in more detail.

A. Certificate of Medical Necessity (CMN)

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. The practitioner certification form must state the specific medical conditions related to the ambulatory status of the patient 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)

Ambulette Sample

Our review of the Ambulette Sample identified 1,780 services with no CMN to cover the DOS and 154 services 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 signor. These errors, for those services that were paid on, or subsequent to, July 1, 2010, are included in the finding of \$150,192.

A. Certificate of Medical Necessity (CMN) (Continued)

In addition, we found CMNs for 10 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. See Ohio Admin. Code §5101:3-15-03 (B)(2)

Exception Test- Mileage Greater Than 50

Our review of the exception test of eight transports found no CMNs authorizing any of these transports. These eight errors are included in the finding of \$150,192.

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)

Ambulette Sample

Our review of the sample of 838 transports in the pilot sample 219 errors. These errors include:

- 123 transports with no service documentation;
- 63 transports in which the mileage reimbursed was not supported by the documentation; and
- 33 transports where the recipient was not transported to a Medicaid covered service or, due to incomplete or conflicting trip documentation, it could not be determined if the transport was to a Medicaid covered service.

These 219 errors, for those services that were paid on, or subsequent to, July 1, 2010, are included in the finding of \$150,192.

We also noted 569 transports with incomplete documentation. The incomplete documents did not contain the full name or the complete address of the covered Medicaid service and/or documentation for return transports did not contain the drop-off time.

Exception Test- Mileage Greater Than 50

Our review of the exception test of eight transports found four transports with no supporting trip documentation. These errors are included in the finding of \$150,192. In addition, while the remaining four transports had supporting documentation, the documentation did not include the complete addresses of the Medicaid covered service providers.

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 § 5160-15-02. 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 a BMV driving record on annual basis. See Ohio Admin. Code § 5101:3-15-02(C)(3)

The owner was the driver for over 97 percent of the transports in the pilot sample. We compared personnel documentation for the owner to requirements above and identified the following errors:

- Physician statement was not within 60 days of employment and was not completed until over 6 months after start of the examination period;
- No alcohol test completed,
- Controlled substance test was not within 60 days of employment and was not completed until after the examination period; and
- No first aid or CPR certification during the period of April 1, 2010 to June, 10, 2011.

In addition to the owner, there were two other drivers identified. The Provider stated that during a two month period in 2010 her son was a driver; however, there was no documentation to show he met any of the provider qualifications. The Provider submitted documentation for the third individual; however, some of the information was not legible. We requested new copies to verify the contents and, in response, the Provider indicated the person was not an employee and provided no additional information. This individual was not identified as driver on any of the trip documentation we reviewed.

The results of our testing showed that no driver met all of the required qualifications. All services that were paid on, or subsequent to, July 1, 2010, were identified as an overpayment which resulted in the finding of \$150,192.

Recommendation:

The Provider should develop and implement a system to ensure that all drivers complete required documentation. 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 recipients.

The Provider disclosed that it did not employ attendants and billed for attendant services when a family member or friend rode in the ambulette with the recipient. The Provider billed for and was paid for 604 attendant services during the examination period that were not provided.

We identified all attendant services in the Attendant Sample and the four attendant services in our exception test as errors. All payments for attendant services that were paid on, or subsequent to, July 1, 2010, are included in the finding of \$150,192.

Recommendation:

The Provider should familiarize itself 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 Rev. Code.

We obtained records from the State Board of Emergency Medical Services (EMS Board) and confirmed that the Provider had one licensed vehicle in 2010 and 2011 and a second replacement vehicle in November, 2012.

For one day, July 14, 2010, the Provider's license with the EMS Board (formerly Ohio Medical Transportation Board) lapsed and was not renewed and therefore the Provider Agreement was terminated. The Provider Agreement was reinstated by ODM when the appropriate renewal information was submitted to the EMS Board. We found no reimbursements for services rendered on this date.



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WHEELCHAIR EXPRESS LLC

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
JANUARY 12, 2016**