



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
65 East State Street
Columbus, Ohio 43215
(614) 466-3340
ContactMCA@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT AMBULANCE AND AMBULETTE SERVICES

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

RE: Omni Transport, LLC
Ohio Medicaid Number: 3135851 National Provider Identifier: 1225357163

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to basic life support (BLS) non-emergency ambulance services and provider qualifications and service documentation related to non-emergency wheelchair van (wheelchair van) services during the period of July 1, 2020 through June 30, 2022 for Omni Transport, LLC (Omni).

In addition, we examined the following select payments:

- Transports billed during a potential inpatient stay; and
- RDOS¹ in which a recipient received both ambulance and wheelchair van services.

Omni entered into an agreement with the Ohio Department of Medicaid (the Department) to provide services to Medicaid recipients and to adhere to the terms of the provider agreement, Ohio Revised Code, Ohio Administrative Code, and federal statutes and rules, including the duty to maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions. Management of Omni is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Omni's compliance with the specified Medicaid requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Omni complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Omni and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination.

An examination involves performing procedures to obtain evidence about whether Omni complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on Omni's compliance with the specified requirements.

¹ RDOS (recipient date of service) is defined as all services for a given recipient on a specific date of service.

Internal Control over Compliance

Omni 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 Omni's internal control over compliance.

Basis for Adverse Opinion

Our examination disclosed that, in a material number of instances, Omni lacked certificates of medical necessity to authorize BLS non-emergency ambulance services, documentation was not present to support the service rendered, documentation, when present, did not support the miles reimbursed, and wheelchair van drivers did not obtain passenger assistance training.

Adverse Opinion on Compliance

In our opinion, Omni has not complied, in all material respects, for the applied requirements of the provision of BLS non-emergency ambulance services and wheelchair van services for the period of July 1, 2020 through June 30, 2022. Our testing was limited to the specified Medicaid requirements detailed in the Compliance Section. We did not test other requirements and, accordingly, we do not express an opinion on Omni's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$13,936.00. This finding plus interest in the amount of \$2,021.87 (calculated as of September 5, 2024) totaling \$15,957.87 is due and payable to the Department upon its adoption and adjudication of this report. Services billed to and reimbursed by the Department, which are not validated in the records, are subject to recoupment through the audit process. See Ohio Admin. Code 5160-1-27. If waste and abuse² are suspected or apparent, the Department and/or the Office of the Attorney General will take action to gain compliance and recoup inappropriate or excess payments. Ohio Admin. Code 5160-1-29(B).

This report is intended solely for the information and use of Omni, the Department, and other regulatory and oversight bodies, and is not intended to be, and should not be used by anyone other than these specified parties.



Keith Faber
Auditor of State
Columbus, Ohio

October 1, 2024

² "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 SECTION

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 for the program are specified in the Ohio Administrative Code and the Ohio Revised Code. 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. See Ohio Admin. Code 5160-1-17.2(D) and (E).

Omni is licensed by the Ohio Emergency Medical Services as a medical transportation organization (MTO) and received approximately \$630,000 for 15,354 ambulance and ambulette services³. Omni has one location in Cincinnati, Ohio.

Table 1 contains the ground ambulance procedure codes selected for this compliance examination.

Table 1: Ground Ambulance Services	
Procedure Code	Description
A0428	BLS non-emergency
A0425	Mileage, ground ambulance
A0130	Wheelchair van
S0209	Mileage, wheelchair van

Source: Appendix to Ohio Admin. Code 5160-15-28

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Omni's claims for payment 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 select payments for ambulance services with the corresponding mileage as specified below for which Omni billed with dates of service from July 1, 2020 through June 30, 2022 and received payment.

We obtained Omni's fee-for-service payments claims from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed services paid at zero and third-party payments. We also obtained paid claims data from two Medicaid managed care organizations (MCOs) and verified that the MCO's claims data were paid to Omni's tax identification number. We removed services paid at zero. We combined the final fee-for-service and MCO payments to create a total paid services population.

From this total paid services population, we selected the following payments in the order listed:

- Three recipients with trips billed during a potential inpatient hospital stay (procedure codes A0428, A0425, S0130 and S0209) (Trips Billed During Potential Inpatient Hospital Stay Exception Test):

³ Payment data is from the Medicaid Information Technology System.

Purpose, Scope, and Methodology (Continued)

- Instances in which a recipient received a BLS ambulance service and a wheelchair van service on the same RDOS (procedure codes A0428, A0425, A0130 and S0130) (BLS Non-Emergency Ambulance and Wheelchair Van Services on the Same RDOS Exception Test)
- A sample of 60 wheelchair van services and all other services on same RDOS (includes procedure codes A0130 and S0209) (Wheelchair Van Services Sample); and
- A sample BLS non-emergency ambulance services by RDOS (procedure codes A0428 and A0425) (BLS Non-Emergency Ambulance Services Sample).

The exception tests and sample sizes are shown in **Table 2**.

Table 2: Exception Tests and Samples			
Universe	Population Size	Sample/Test Size	Selected Payments
Exception Tests			
Trips Billed During Potential Inpatient Hospital Stay			6
BLS Non-Emergency and Wheelchair Van Services on the Same RDOS			92
Samples			
Wheelchair Van Services (with mileage)	1,979 RDOS	60 RDOS	230
BLS – Non-Emergency Ambulance Services (with mileage)	1,915 RDOS	98 RDOS	384
Total			712

A notification letter was sent to Omni setting forth the purpose and scope of the examination. During the entrance conference, Omni described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic record system used, reviewed service documentation, and verified professional certification. We sent preliminary results to Omni, and it subsequently submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

Results

The summary results are shown in **Table 3**. While certain services had more than one error, only one finding was made per service. The non-compliance and basis for findings is discussed below in further detail.

Table 3: Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Tests				
Trips Billed During Potential Inpatient Hospital Stay	6	0	0	\$0.00
BLS Non-Emergency and Wheelchair Van Services on the Same RDOS	92	21	15	\$1,145.75
Samples				
Wheelchair Van Services	230	107	55	\$1,702.45
BLS – Non-Emergency Ambulance Services	384	173	111	\$11,087.80
Total	712	301	181	\$13,936.00

A. Provider Qualifications

Exclusion or Suspension List

Per Ohio Admin. Code 5160-1-17.2(H), in signing the Medicaid provider agreement, a provider agrees that the individual practitioner or employee of the company is not currently subject to sanction under Medicare, Medicaid, or Title XX or is otherwise prohibited from providing services to Medicaid beneficiaries.

We identified 74 individuals, including drivers, crew members, owners and administrators, and compared their names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list and found no matches.

BLS Non-Emergency Ambulance and Wheelchair Van Services

Per Ohio Admin. Code 5160-15-21(B), the entity, each crew member, and each attendant must comply with all applicable local, state, and federal laws, regulations, and rules, including all applicable provisions developed in accordance with Chapter 4765 or Chapter 4766 of the Revised Code.

Per Ohio Admin. Code 4766-2-13(A), staffing compliance for a medical transportation organization specifies that certified emergency medical technicians, advanced emergency medical technicians, or paramedics, or combination thereof, are dispatched and respond to the call.

For the 54 emergency technicians in the documentation, we obtained their certifications via the Ohio Emergency Medical Services EMS and Fire Providers Certification Verification website and compared the effective dates to the first date found in our selected services and for the remainder of the examination period.

In addition, per Ohio Admin. Code 4766-3-13(A)(5), at least once every three years, ambulette (wheelchair van) drivers must satisfactorily complete a passenger assistance training course.

For the 16 drivers in the transport documentation, we obtained their passenger assistance training course completion record from Omni and compared the effective date to the dates of transport. Eight of the practitioners rendered services prior to the date of the passenger assistance training course.

Wheelchair Van Services Sample

The 230 payments tested included 47 instances in which the driver had not completed passenger assistance training prior to the date of service.

These 47 errors are included in the improper payment amount of \$1,702.45.

B. Service Documentation

Medicaid reimbursement is contingent upon providers maintaining complete and accurate documentation as specified in chapter 5160-01-27 of the Ohio Administrative Code. In addition, Ohio Admin. Code 5160-15-27(D) specifies that transportation documentation includes the completed practitioner certification forms, when applicable, the relevant trip information specified in agency 4766 of the Administrative Code and, for non-emergency trips, the signature of each Medicaid-eligible individual transported.

Per Ohio Admin. Code 4766-2-05, documentation requirements include the recipient's name, address, location of pick up, chief complaint, medical condition, vital signs, final destination, treatment rendered, names and certification level for all EMS and other medical personnel, and the names of any non-EMS personnel if applicable.

B. Service Documentation (Continued)

Trips Billed During Potential Hospital Stay Exception Test

The six payments examined contained all elements tested.

BLS Non-Emergency and Wheelchair Van Services on the Same RDOS Exception Test

The 92 payments examined included the following:

- Nine instances in which there was no documentation to support the payment;
- four instances in which the mileage paid was greater than the miles documented; and
- two instances in which the incorrect code was billed.

These 15 errors are included in the improper payment amount of \$1,145.75.

Wheelchair Van Services Sample

The 230 payments examined included six instances in which there was no documentation to support the payment and two instances in which the mileage paid was greater than the miles documented.

These 8 errors are included in the improper payment amount of \$1,702.45.

BLS Non-Emergency Ambulance Services Sample

The 384 payments examined included the following:

- 19 instances in which there was no documentation to support the payment;
- 13 instances in which the mileage was not included on the service documentation;
- two instances in which the incorrect code was billed; and
- one instances in which the mileage paid was greater than the miles documented.

These 35 errors are included in the improper payment amount of \$11,087.80.

Recommendation

Omni should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. Omni should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

C. Authorization to Provide Services

Per Ohio Admin. Code 5160-15-27, certification is required to confirm the necessity of most non-emergency ambulance services. We obtained certificates of medical necessity (CMN) from Omni to confirm that the CMN authorized the service examined, was dated and was signed by an eligible practitioner.

BLS Non-Emergency Services Sample

The 384 payments examined included 76 instances in which there was no CMN to support the payment. These 76 errors are included in the improper payment amount of \$11,087.80.

We limited testing of authorization to the above payments.

C. Authorization to Provide Services (Continued)

Recommendation

Omni should implement a quality review process to ensure that CMNs are complete and accurate prior to submitting claims for reimbursement for rendering non-emergency transports. Omni should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Official Response

Omni declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



OMNI TRANSPORT, LLC

HAMILTON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 10/22/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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