



Dave Yost • Auditor of State

**DUBLIN EXPRESS TRANSPORT SOLUTIONS, LTD.
FRANKLIN COUNTY**

TABLE OF CONTENTS

<u>TITLE</u>	<u>PAGE</u>
Independent Accountants' Report.....	1
Background	1
Purpose, Scope, and Methodology.....	2
Results	3
Conclusion	3

ACRONYMS

AOS	Auditor of State
CMN	Certification of Medical Necessity
MITS	Ohio Medicaid Information Technology System
ODJFS	Ohio Department of Job and Family Services
TPL	Third Party Liability

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INDEPENDENT ACCOUNTANT'S REPORT ON MEDICAID PROVIDER REIMBURSEMENTS

Yasir Ahmed, President
Dublin Express Transport Solutions, Ltd.
4900 Reed Road
Columbus, Ohio 43220

RE: *Medicaid Provider Number 2952274*

Dear Mr. Ahmed:

The Auditor of State performed an audit of Medicaid reimbursements made to Dublin Express Transport Solutions, Ltd. (DBA Wheels to Go), Ohio Medicaid Provider No. 2952274 (the "Provider"), during the period October 1, 2009 to July 31, 2011. The Provider furnished ambulance services to Ohio Medicaid patients during the audit period. Our audit was performed according to our authority in Section 117.10 of the Ohio Revised Code and our Letter of Arrangement with the Ohio Department of Job and Family Services (ODJFS).

We identified no improper charges to Ohio Medicaid for reimbursements that did not meet the Medicaid rules in effect at the time the services were provided.

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 disabled. 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 referred to as "providers") render services to Medicaid recipients. The rules and regulations that providers must follow are 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 (AOS) performs audits to assess compliance with the Medicaid 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 its audits,¹ "any amount in excess of that legitimately due to the provider will be recouped by ODJFS through its Office of

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)

Fiscal and Monitoring Services, the Auditor of State, or the Office of the Attorney General.” 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. Ohio Admin. Code § 5101:3-15-03(B). An ambulette is a vehicle designed to transport wheelchair bound individuals to or from a Medicaid covered service. Qualifying ambulette services must be certified as medically necessary by an attending practitioner,² for individuals who are:

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

Id. Transportation services may be prescribed for individuals who are either temporarily or permanently disabled and meet these qualifications by a Certificate of Medical Necessity (CMN). See Ohio Admin. Code § 5101:3-15-02(E)(4).

Ambulette providers must maintain records describing the transportation services including:

- The time of scheduled pick up and drop off, attendant name, patient name and Medicaid number, driver name, vehicle identification, name and address of the Medicaid covered service provider at the Medicaid covered point of transport, pick-up and drop-off times, the type of transport provided, and mileage;
- The original CMN; and
- Current certification or licensure for the driver and attendants.

Ohio Admin. Code § 5101:3-15-02(E).

Purpose, Scope, and Methodology

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

We held an entrance conference with the Provider on October 19, 2011, to discuss the purpose and scope of the audit. The scope of our audit was limited to claims for ambulette services the Provider rendered and received reimbursement for during the period October 1, 2009 through July 31, 2011. The Provider was reimbursed \$626,752.26 for 42,586 ambulette services rendered during the audit period.

We obtained the Provider's paid claims history from the ODJFS Medicaid Information Technology System (MITS) 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.

Prior to beginning our fieldwork, we performed a series of computerized exception tests on the Provider's Medicaid payment data to determine if reimbursements were made for potentially inappropriate services. Our exception tests analyzed:

- Claims for transport services billed while the recipient was a hospital inpatient;

² "Attending practitioner" is defined as the practitioner (*i.e.*, primary care practitioner or specialist) who provides care and treatment to the patient 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 § 5101:3-15-01(A)(6).

- Potential duplicate claims - payments made for the same recipient on the same date of service, for the same procedure codes and procedure code modifiers, and for the same dollar amount but on a different claim; and
- Payments made for services to deceased recipients for dates of service after the date of death.

The above exception tests were all found to be negative.

Our preliminary review of the Provider's records at the entrance conference found no issues with trip documentation, CMNs, or driver qualifications to transport at the time services were rendered. However, we discovered that the Provider did not determine third party liability (TPL) for the transportation charges before transporting Medicaid recipients. This prompted a change in our methodology from a statistical sample of the billed transportation services to a 100 percent review of the medical insurance eligibility of all the billed Medicaid recipients, to determine their third party liability status.

Our fieldwork was performed between October 2011 and November 2011.

Results

Our 100 percent review of the medical insurance eligibility of all the billed Medicaid recipients identified no overpayments by the Medicaid system. In all of the instances where the recipients had third party insurance during all or part of the audit period, we found either (1) the third party insurance did not cover ambulette transportation, or (2) the recipients did not receive Medicaid benefits or were not eligible for Medicaid benefits during the time they were eligible for third party insurance.

Conclusion

We found the Provider was not overpaid by Ohio Medicaid for ambulette transportation services we reviewed during the audit period.

We are forwarding this report to ODJFS because it is the state agency charged with administering Ohio's Medicaid program. In addition, copies are available to the public on the Auditor of State website at www.ohioauditor.gov.

Sincerely,



Dave Yost
Auditor of State

March 29, 2012

cc: Ohio Department of Job and Family Services, Ohio Health Plans
Ohio Department of Job and Family Services, Surveillance and Utilization Review Section
Ohio Medical Transportation Board



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DUBLIN EXPRESS TRANSPORT SOLUTIONS

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
APRIL 10, 2012**