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**EMMANUEL VENTURES LIMITED LLC
DBA EMMANUEL MEDICAL TRANSPORTATION SERVICES
CUYAHOGA COUNTY**

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

Opeyemi Adeweso, President
Emmanuel Ventures Limited LLC
DBA Emmanuel Medical Transportation Services
5 Severance Circle, #101
Cleveland Heights, Ohio 44118

RE: *Medicaid Provider Number 3090837*

Dear Ms. Adeweso:

We examined your (the Provider's) compliance with specified Medicaid requirements for driver qualifications, service documentation, and service authorization related to the provision of non-emergency medical transportation during the period of January 1, 2011 through December 31, 2013. We reviewed the Provider's records to determine if it had support for services billed to and paid by Ohio Medicaid. In addition, we determined if the services were authorized in certificates of medical necessity (CMN). We also reviewed personnel records to verify that driver qualifications were met and verified vehicle licensure with the State Board of Emergency Medical Services. 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 found material non-compliance with service documentation, service authorization and driver qualifications. 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 for the period of January 1, 2011 through December 31, 2013.

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, 2011 and December 31, 2013 in the amount of \$407,743.70. This finding plus interest in the amount of \$24,833.27 totaling \$432,576.97 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, 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.



Dave Yost
Auditor of State

February 29, 2016

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(A) and (B) 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(D) and (E)

During the examination period, the Provider received reimbursement of \$407,743.70 for 30,880 ambulette services, including 15,440 non-emergency wheelchair van transports (procedure code A0130) and mileage for each of these transports (procedure code S0209) rendered on 943 dates of service during the examination period. The Provider also operates under the registered trade names of Severance Health Mart Pharmacy and Severance Home Healthcare Agency. We found no Ohio Medicaid numbers associated with these names.

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 services, that the Provider rendered to Medicaid recipients and received payment during the period of January 1, 2011 through December 31, 2013.

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 all voided services and services paid at zero. We selected dates of service (DOS) on or before May 27, 2011 in which 36 or more services (18 or more transports and corresponding mileage) were billed. The Provider had only one licensed wheelchair van during that time span. We then obtained the detailed services for these DOS, which totaled 340 services (170 transports and mileage), and reviewed these services separately as an exception test.

Purpose, Scope, and Methodology (Continued)

From the remaining population, we selected a simple random sample by DOS and then obtained the detailed services for the selected DOS. A total of 1,634 services (817 transports and corresponding mileage) were pulled for the 50 sampled DOS. We used a statistical sampling approach to facilitate a timely and efficient examination of the Provider's services as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

An engagement letter was sent to the Provider on April 29, 2015 setting forth the purpose and scope of the examination. An entrance conference was held at the Provider's office on May 19, 2015. 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 records on-site, we submitted a list of missing records to the Provider. An exit conference was held on February 26, 2016 at which time the Provider submitted additional documentation. We examined all documents received for compliance.

Results

We found that the Provider did not maintain any original trip documentation from the time of service delivery and that none of its drivers met the provider qualifications. In addition, we found material noncompliance related to Certificates of Medical Necessity (CMNs). As a result, we identified the total amount paid by Ohio Medicaid during our examination period, \$407,743.70, as an overpayment.

We reviewed 340 ambulette transportation services (170 transports and 170 mileage codes) with a date of service on or before May 27, 2011 and identified 318 errors. We also reviewed 1,634 services (817 transports and 817 mileage codes) and identified 1,570 errors. While certain services had more than one error, only one finding was made per service. The basis for our findings is discussed below in more detail.

On May 18, 2014, the Provider responded to an ambulette questionnaire from ODM's Surveillance and Utilization Review Section and attested that it has been aware since the business was started of the requirements that, in order for an ambulette transport to be covered by Medicaid, the transport must be in an ambulette, licensed and approved as such by the Ohio Medical Transportation Board, and that a certificate of medical necessity must be on file for the individual being transported. The Provider further attested it maintained all records and documents necessary to substantiate transportation services.

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

Exception Test

Our review of the CMNs to support the exception test of 170 paid transports identified 30 transports in which there were no CMN to cover the transport and 28 transports in which the CMN did not certify the recipient met any criteria for medical necessity, include a medical condition and/or was not signed by an authorized practitioner.

A. Certificate of Medical Necessity (Continued)

In addition, we noted CMNs for 90 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. Per Ohio Admin. Code § 5101:3-15-03 (B)(2), ambulette services are covered only when the individual has been determined and certified by the attending practitioner to be non-ambulatory at the time of transport and does not require ambulance services; the individual does not use passenger vehicles as transport to non-Medicaid services; and the individual is physically able to be safely transported in a wheelchair.

Statistical Sample

Our review of the CMNs to support the statistical sample of 817 paid transports identified 270 transports in which there were no CMN to cover the transport and 133 transports in which the CMN did not certify the recipient met any criteria for medical necessity include a medical condition and/or was not signed by an authorized practitioner.

In addition, we noted CMNs for 350 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.

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 submitting a bill to 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)

During our field work, we noted that all of the trip documentation appeared to be maintained in date order, on clean paper and completed in the same handwriting. In contrast, the CMN documentation was disorganized, dirty and completed in different handwriting. We inquired with the Provider regarding the difference in the records. The Provider stated that the drivers would use memo pads to document trips and that those papers were dirty and, at times, incomplete. The Provider informed us that in 2014 it had started to "update" its records. We requested that the Provider submit the original memo pads used to create the trip documentation. The Provider was unable to provide the original memo pads and subsequently stated that it had thrown away the original documents after creating the new trip documentation. The Provider submitted its completed billing forms; however, these forms did not contain all of the required information.

The Provider acknowledged that the trip documentation submitted for this examination was not the original service record and that it had created these documents starting in 2014. It also acknowledged that the drivers may not have created original service records. The Provider's explanation for this was that the drivers always ran the same routes with the same people at the same times.

B. Trip Documentation (Continued)

We determined that the Provider created its billing forms based on "usual routes" and some memo pads which no longer exist. The billing forms were not based on actual service delivery and there is no supporting documentation that was developed at the time of service delivery. The Provider created the trip documentation in 2014 from its billing forms. As a result of the Provider's explanation and lack of original service documentation, we determined that the Provider had no service documentation to support any services during the examination period.

Recommendation:

The Provider should develop and implement procedures to ensure that all service documentation is maintained and 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 and attendants 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 and attendant 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 or attendant begins providing ambulette services or within 60 days thereafter.

Prior to employment, each driver and attendant must obtain first aid and Cardiopulmonary Resuscitation (CPR) certification (or have an Emergency Medical Technician certification), and complete passenger assistance training. In addition, each driver must provide copy of a BMV driving record on annual basis and maintain current first aid and CPR certification. See Ohio Admin. Code § 5101:3-15-02(C)(3)

The Provider's personnel records were disorganized and frequently lacked all of the required documentation. The records also did not contain the hire and/or termination date of each employee and the Provider was unable to furnish us with this information during our field work. The Provider subsequently submitted the month and year of hire and termination (if applicable) for each employee. We used these dates for our testing, although we found the accuracy of these dates to be questionable.

We reviewed the personnel files for all four drivers that rendered transportation services during the examination period and compared the documentation in those files to the requirements noted above. All four drivers were concluded to be ineligible during the entire examination period. The basis for our determination includes the following errors:

- The first driver had a physician statement signed approximately four months after date of hire; no alcohol test; a driving record showed 6 points (making driver ineligible); and passenger assistance training completed approximately 38 months after hire date.
- The second driver had a disqualifying offense and no indication that personal character standards had been applied; no physician statement; no alcohol test; controlled substance test completed approximately 21 months after hire date (when according to the Provider this driver was no longer an employee); and passenger assistance training completed approximately 23 months after hire date (again after Provider indicated driver was no longer an employee).

C. Driver Qualifications (Continued)

- The third driver had no alcohol test; no controlled substance test; a driving record obtained approximately three months after hire date; no passenger assistance training; no first aid certification; a lapse in CPR certification of approximately one month; and no valid driver's license for approximately three months after hire date.
- The fourth driver had a physician statement signed approximately 33 months after date of hire; no alcohol test; driving records obtained approximately 31 months after date of hire; no passenger assistance training; and a lapse in first aid and CPR certification of approximately one month.

Recommendation:

The Provider should develop and implement a system to ensure that all drivers complete all requirements prior to rendering transportation services. 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. Vehicle Review

According to Ohio Admin. Code § 5101:3-15-02(A)(2), providers of ambulance 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 State Board of Emergency Medical Services and confirmed that the Provider had one licensed vehicle in 2011, two licensed vehicles beginning May 27, 2011 and a third and fourth vehicle beginning June 26, 2012. The first and second vehicles were removed from service on November 14, 2012. Due to the lack of original service documentation, we could not verify which vehicle was used for each transport or determine if vehicles were properly licensed prior to use.

Recommendation:

We recommend the Provider maintain service documentation with all required elements including identification of the vehicle used for the transport. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Provider Response:

The Provider submitted an official response to the results of this examination which is presented in **Appendix I**. The Provider disputes the findings and states that it is the medical practitioner's responsibility to fully complete the CMNs, that the letters obtained from physicians to support the provision of services should be considered, and that the documentation created by the Provider meets the Medicaid documentation requirements. We did not examine the Provider's response and, accordingly, we express no opinion on it.

Emmanuel Ventures Limited LLC DBA Emmanuel Medical Transportation Services
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

Auditor of State Response:

Regarding the noncompliance identified with CMNs, it is the responsibility of the transportation provider to obtain the completed, signed and dated CMN before billing for the transport. The CMN is required to certify that ambulette services are medically necessary and, while the rule does outline documented acceptable exceptions if the CMN is not obtained within the required time line, the Provider had no documentation of any need for an extension or of any effort made to obtain a completed CMN for the errors noted in this report. See Ohio Admin. Code § 5160-15-02

We reviewed the seven letters obtained by the Provider and found that they did not support any specific date of service. Three of the letters referred to transportation during 2013 and the remaining four did not refer to any time frame for services being delivered. We found that these letters did not meet the requirements to support or authorize services billed to Medicaid.

Ohio Admin. Code § 5160-15-02 states that providers of ambulette services must maintain records which fully describe the extent of services provided and that services are not eligible for reimbursement if the documentation specified is not obtained prior to billing the department. Creating documents years after the transport from billing sheets and/or memory does not meet this requirement.

We reviewed the Provider's response and made no changes to the results and findings identified in the report. The Provider's non-compliance with the requirements to obtain and maintain records to authorize and support services prior to billing Medicaid combined with its lack of qualified drivers raises concerns about the Provider's intent to meet the requirements of the Medicaid program.

APPENDIX I

The DuBose Law Firm, LLC

Serving Healthcare Providers and Health Services Organizations

Via email: kserlewine@auditor.state.oh.us

March 2, 2016

Kristi S. Erlewine
Senior Audit Manager
Medicaid/Contract Audit Section
Auditor of State of Ohio
88 East Broad, 9th Floor
Columbus, OH 43215

RE: Written Response to Draft Audit Report for Medicaid Provider #3090837

Ms. Erlewine,

This written response serves as follow-up to discussion during the exit conference on February 26, 2016.

With regard to the findings that certain CMNs contain illegible signatures, are not signed by a qualified practitioner, and do not list a medical condition or have all three (3) boxes checked, Emmanuel Ventures respectfully requests that such findings not be taken as it is the responsibility of the practitioner and/or its designee to fully and accurately complete those portions of the forms—not Emmanuel Ventures. Emmanuel Ventures presented the forms to the practitioners for completion and the practitioners failed to fill in every blank—not Emmanuel Ventures. In fact, if Emmanuel Ventures was to complete those portions of the form, they could be cited for falsification or tampering of documents. If an ambulette provider is not permitted to bill because a practitioner fails to completely fill out the form, which is not within the control of the ambulette provider, the ambulette provider would be unable to provide services to Medicaid consumers in need of ambulette services or as in this instance, would end up providing such services pro bono. Thus, Emmanuel Ventures should not be penalized for relying on a practitioner to correctly complete the form and for actually providing services pursuant to having the form signed by the practitioner or the practitioner's designee.

Additionally, Emmanuel Ventures respectfully requests that the letters from various physicians and/or attending practitioners be given due consideration as they are attestations that services were indeed provided by Emmanuel Ventures during the timeframes in question. Again, the completion of the CMN is not solely the responsibility of the

transportation provider and if a provider does not cooperate in completely and accurately completing the forms, that leaves Emmanuel Ventures at a disadvantage.

Although there are documentary issues, Emmanuel Ventures attests that all services were indeed provided. With specific regard to trip documentation, it is important to note that O.A.C. 5101:3-15-02(E)(2) specifically states:

(2) Records which must be maintained include, but are not limited to, the records listed in paragraph (E)(2)(a) to (E)(2)(d) of this rule. All records and documentation required by this rule must be retained in accordance with rules 5101:3-1-17.2 and 5101:3-1-27 of the Administrative Code.

(a) ***A record or set of records*** for all transports on that date of service which documents time of scheduled pick up and drop off, full name(s) of attendant(s), full name(s) of patient(s), medicaid patient number, full name of driver, vehicle identification, full name of the medicaid covered service provider which is one of the medicaid covered point(s) of transport, pick-up and drop-off times, complete medicaid covered point(s) of transport addresses, the type of transport provided, and mileage;

(b) The ***original*** "practitioner certification form", completed by the attending practitioner, documenting the medical necessity of the transport, in accordance with this rule; and

(c) ***Copies*** of prior authorization forms, when applicable; and

(d) ***Copies*** of the pilot's/driver's/attendant's certification or licensure, which must be current at the time of the transport, in accordance with paragraph (D)(2) of this rule for air ambulance, paragraph (B)(2) of this rule for ambulance and paragraph (C)(3) of this rule for ambulette.

Emphasis added.

It is important to note that nothing in subpart 2(a) with regards to trip documentation requires an "original service record" as cited in the audit report. Accordingly, nothing prohibited Emmanuel Ventures from creating a record or set of records for transports as long as it is accurate and includes all of the required information. It is clear that original trip documentation is not required under this rule because where originals and copies are required, the rule specifically states such (see emphasis in other subparts of the rule). Accordingly, an entire takeback based upon a lack of "original service documentation" is inappropriate and Emmanuel Ventures respectfully requests that the recoupment amount based upon a lack of "original service records" be reevaluated based upon the trip documentation provided.

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Emmanuel Ventures Limited, LLC
March 2, 2016

Since the audit, Emmanuel Ventures has implemented a corrective action plan with regard to CMNs, trip documentation, driver qualifications, and vehicle operations. Specifically, a new trip log, with fill-in spaces for all rule required criteria and vehicle information, has been created and is now being used for each trip with each completed trip log being scanned electronically; and all employees, including drivers, complete employment applications and are required to complete all required testing as required by rule. With regard to CMNs, Emmanuel Ventures is working diligently to impress upon the providers that the forms must be accurately and fully completed before billing Medicaid. These too are scanned electronically for record keeping.

Based on the foregoing explanations and the supporting documentation attached hereto, Emmanuel Ventures Limited, LLC respectfully requests reconsideration and a reduction of the findings.

Finally, Emmanuel Ventures requests that this written statement be included as an attachment to the published audit report.

Sincerely,

/s/ Shakeba DuBose
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EMMANUEL VENTURES LIMITED LLC

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
MARCH 17, 2016**