



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
88 East Broad 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 PAYMENTS FOR PORTABLE X-RAY SUPPLIER SERVICES

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

RE: Cavalier Mobile X-Ray Co.
Ohio Medicaid Numbers: 0053676 and 0783728
National Provider Identifiers: 1417002692 and 1669424743

We examined compliance with specified Medicaid requirements for the select portable x-ray supplier service payments listed below during the period of January 1, 2019 through December 31, 2021 for Cavalier Mobile X-Ray Co. (Cavalier).

We tested the following select payments:

- All instances in which a recipient received 10 or more services on a date of service;
- All services for the recipient with the greatest number of services during the examination period;
- All instances in which a recipient had more than one transportation service reimbursed on a date of service; and
- A sample of services for recipients with the address that had the greatest number of services reimbursed.

Cavalier 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 Cavalier is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Cavalier's compliance with the specified Medicaid requirements based on our examination.

The purpose of this examination was to determine whether Cavalier claims for payments complied with Ohio Medicaid regulations. 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. We obtained service documentation from Cavalier to confirm that the documentation supported the payment.

Ohio Admin. Code § 5160-1-17.2(H) specifies that a provider cannot be currently subject to sanction under Medicare, Medicaid, or Title XX or otherwise prohibited from providing services to Medicaid beneficiaries or otherwise prohibited from providing services. We identified 21 radiographers/sonographers, 16 physicians and five administrators and compared them to the Office of Inspector General's exclusion database and the Department's exclusion/suspension list and found no matches.

We verified via the Ohio Department of Health Radiologic Licensure System for each radiology technician and the e-License Ohio Professional Licensure System website for each physician to ensure that they were licensed on the first date of service found in our selected payments and were active during the remainder of the services they rendered during the examination period and found no exceptions.

We compared the service documentation to the requirements of Ohio Admin. Code § 5160-1-27(A) which requires providers to keep records to meet requirements that include, but are not limited to, disclosing the type and extent of services provided to Medicaid recipients. We applied these requirements to all services examined. We found that all services examined were supported by documentation which contained the type and extent of services.

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 Cavalier complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Cavalier 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 Cavalier 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 opinion. Our examination does not provide a legal determination on Cavalier's compliance with the specified requirements.

Internal Control over Compliance

Cavalier 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 Cavalier's internal control over compliance.

Opinion on Compliance

In our opinion, Cavalier has complied, in all material respects, with the specified requirements for the selected portable x-ray supplier service payments for the period of January 1, 2019 through December 31, 2021. Our testing was limited to the specified Medicaid requirements identified above. We did not test other requirements and, accordingly, we do not express an opinion on Cavalier's compliance with other requirements.

This report is intended solely for the information and use of Cavalier, 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 2, 2023

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CAVALIER MOBILE X-RAY CO.

MAHONING 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 11/21/2023

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

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