



Dave Yost • Auditor of State

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**CITYWIDE MEDICAL TRANSPORTATION, LLC
LUCAS COUNTY**

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

Ahmed Abdixamiid Haaji, Owner
Citywide Medical Transportation, LLC
3144 West Sylvania Avenue, Suite R-2
Toledo, Ohio 43613

RE: *Medicaid Provider Number 0079414*

Dear Mr. Haaji:

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 February 11, 2013 through December 31, 2014. 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 (CMNs). We also reviewed personnel records to verify that driver qualifications were met and verified vehicle licensure with the Ohio Department of Public Safety, Division of Emergency Medical Services (EMS Board) (Formerly Medical Transportation Board). 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 attestation standards established by the American Institute of Certified Public Accountants 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, driver qualifications and vehicle licensure. In addition, we found 100 percent non-compliance with attendant services.

Adverse Opinion on Compliance

In our opinion, the Provider has not complied, in all material respects, with the aforementioned requirements pertaining to service documentation, service authorization, driver qualifications, vehicle licensure and attendant services for the period of February 11, 2013 through December 31, 2014.

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 February 11, 2013 through December 31, 2014 in the amount of \$182,381.25. This finding plus interest in the amount of \$4,173.53 totaling \$186,554.78 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.



Dave Yost
Auditor of State

June 27, 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(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)(E).

Some Ohio Medicaid patients confined to a wheelchair may be eligible to receive non-emergency medical transportation services. Qualifying wheelchair van services must be certified as medically necessary indicating that the individual must be accompanied by a mobility-related assistive device and that transportation by standard passenger vehicle or common carrier is precluded or contraindicated. The necessity of a transportation service rendered on a fee-for-service basis must be certified by a practitioner holding a current license or certification to practice in a professional capacity. See Ohio Admin. Code §§ 5160-15-21, 5160-15-22, and 5160-15-27

During the examination period, the Provider received reimbursement of \$215,907.65 for 15,279 wheelchair van services, including:

- \$162,811.80 for 6,903 non-emergency wheelchair van transports;
- \$39,978.60 for 6,918 mileage codes; and
- \$13,117.25 for 1,458 attendant services.

These services were rendered on 3,335 recipient dates of service (RDOS). An RDOS is defined as all services for a given recipient on a specific date of service.

In 2014, the owner legally changed his name from Mohamed Adan Ibrahim to Ahmed Abdixamiid Haaji. Documentation tested in this examination reflected his former name.

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 wheelchair van (ambulette) and attendant services, that the Provider rendered to Medicaid recipients and received payment during the period of February 11, 2013 through December 31, 2014.

We received the Provider's claims history from the Medicaid Information Technology System (MITS) database of services billed to and paid by Ohio's Medicaid program. We removed any voids and services paid at zero. 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).

Purpose, Scope, and Methodology (Continued)

Specifically, from this population we extracted all attendant services (procedure code T2100) and selected a simple random sample using RDOS as the sampling unit. We then obtained the detailed services for the 167 RDOS selected. This resulted in a sample size of 368 attendant services.

From the remaining population of non-emergency wheelchair van transports (procedure code A0130) and mileage codes (procedure code S0209), we selected a stratified random sample due to the moderate variation in the amount of paid and the number of services per RDOS. The final calculated sample size is shown in Table 1.

Table 1: Sample of Wheelchair Van Services

Universe/Strata	Population Size	Sample Size
RDOS with less than five services	3,185	157
RDOS with five or more services	150	30
Total:	3,335	187

We then obtained the detailed services for the 187 sampled RDOS. This resulted in a sample size of 856 services.

An engagement letter was sent to the Provider setting forth the purpose and scope of the examination. During the entrance conference the Provider described its documentation practices, personnel procedures and process for submitting billing to the Ohio Medicaid program. During fieldwork we reviewed personnel records and service documentation. We sent a missing records list to the Provider and we reviewed all documents received for compliance. We also sent a final request for information to the Provider and received no additional records.

Results

Statistical Sample of Attendant Services

We examined 368 attendant services and determined that the Provider had no documentation to support the reimbursements for any of these services. Based on this 100 percent non-compliance, we identified the total amount of \$13,117.25 that the Provider received for attendant services as an overpayment.

Statistical Sample of Wheelchair Van Services

We examined 856 wheelchair van services (428 transports and 428 mileage codes) and identified 1,138 errors. The overpayments identified for 166 of 187 RDOS (743 of 856 services) from a stratified random sample were projected across the Provider's total population of paid RDOS resulting in a projected overpayment of \$169,264 with a 95 percent degree of certainty that the true population overpayment amount fell within the range, after adjustment of \$157,303.10 to \$181,408.30 (+/- 7.07 to 7.17 percent.) An adjustment was made to the original range of \$158,751 to \$179,777 (+/- 6.21 percent) to adjust for negative skewness in the results of one stratum. A detailed summary of our statistical sample and projection results is presented in **Appendix I**.

While certain services had more than one error, only one finding was made per service. The non-compliance found and the basis for our findings is described below in more detail.

A. Certificate of Medical Necessity

All transportation providers are required by Ohio Admin. Code § 5101:3-15-02(E)(2)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 and CMN forms are not transferable from one transportation provider to another. See Ohio Admin. Code § 5101:3-15-02(E)(4)

Statistical Sample of Wheelchair Van Services

Our review of the CMNs identified 30 transports in which there was no CMN to cover the transport and 292 transports in which the CMN did not certify the recipient met any criteria for medical necessity, did not include a medical condition and/or was not signed by an authorized practitioner. These 322 errors were used in the overall projection of \$169,264.

One of the aforementioned CMNs did not include a medical condition but did include the hand written notation "just an aide or companion to handicapped father" and another CMN appears to be completed by the recipient and includes the hand written notation "I don't have any medical condition that requires me to use an ambulette. Transportation is a problem getting to doctor appointments. I don't feel like waiting for a bus." The Provider used both of these CMNs as authorization to bill Ohio Medicaid.

In addition, we noted CMNs for 90 transports that included a medical condition and were signed by an authorized practitioner but were not complete. While these CMNs indicated that at least one criterion was met, they did not consistently indicate that the recipient met all of the criteria. 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. We did not identify an overpayment for these 90 errors.

Recommendation:

The Provider should establish a system to obtain the required CMNs for any services rendered on a fee-for-service basis, ensure they are 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 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)

² Per Section 323.10.70 of Am. Sub. H. B. 59 of the 130th General Assembly, the Legislative Services Commission renumbered the rules of the Office of Medical Assistance within the Department of Job and Family services to reflect its transfer to ODM. The renumbering became effective on October 1, 2013.

B. Trip Documentation (Continued)

Statistical Sample of Wheelchair Van Services

Our review of trip documentation identified the following errors:

- 73 transports in which there was no trip documentation;
- 40 transports in which it could not be determined if one point of transport was to a Medicaid covered service;
- 12 transports in which neither point of transport was to a Medicaid covered service; and
- 25 transports in which the miles billed exceeded the miles documented.

These 150 errors are included in the overall projection of \$169,264. In those instances in which mileage billed exceeded miles documented, the overpayment is based only on the unsupported miles.

We also identified 337 transports in which the trip documentation was missing pick-up or drop-off times and/or the recipient's address. We did not identify an overpayment for these 337 errors.

Recommendation:

The Provider should develop and implement procedures to ensure that all service documentation fully complies with requirements contained in Ohio Admin. Code § 5160-15-27. 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) or proof of insurance from insurance carrier, and complete passenger assistance training. In addition, each driver must provide copy of BMV driving record on annual basis. See Ohio Admin. Code § 5101:3-15-02(C)(3) Each driver must also maintain a valid drivers' license.

Statistical Sample of Wheelchair Van Services

We identified six different drivers from the tested trip documentation. We determined that four of the six drivers were employees of another transportation provider and, consequently, the Provider had no personnel records for them. As we were unable to verify the qualifications of these four individuals, we identified the 11 transports by these drivers as errors.

We compared the documentation in the personnel files for the two employed drivers to the requirements noted above. We found material non-compliance with one of these drivers. This driver had no criminal background check, signed physician statement, alcohol test, first aid certification or annual driving record in 2014. We identified the 59 transports by this driver as errors.

C. Driver Qualifications (Continued)

The remaining individual was materially compliant with the driver qualifications. We did note that this driver had no annual driving record in 2014; however, the driving records were present for 2013 and 2015 and both records indicated no points on this individual's driving record.

In addition to the errors noted above, we found 57 transports in which the driver's name is illegible and 15 transports in which the driver is not identified. We identified these 72 instances as errors.

These 142 errors are included in the overall projection of \$169,264.

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 Licensure

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 Revised Code.

We obtained licensing records from the EMS Board through the Provider's annual renewal date of February 14, 2015. We compared the vehicles identified in the transports with the vehicles licensed by the EMS Board.

Statistical Sample of Wheelchair Van Services

Our review of trip documentation identified 12 transports in a vehicle prior to licensure and 85 transports in which the vehicle was not identified on the trip documentation. These 97 errors are included in the overall projection of \$169,264.

Recommendation:

We recommend the Provider use only licensed vehicles to render services. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

E. Attendant Services

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. In addition, documentation supporting the need and use if the attendant must be maintained by the provider. See Ohio Admin. Code § 5101:3-15-03(B)(2)(f)

Our review of trip documentation found no support for the reimbursed attendant services. The Provider stated it did not document the need for an attendant or the name of the attendant on any trip documentation. Of the 368 attendant services tested, we noted 50 services in which the Provider had no trip documentation to support the transport or attendant services. The remaining 318 services had trip documentation but lacked both the name and the need for an attendant. We identified the full amount of reimbursement for all attendant services, \$13,117.25, as an overpayment.

E. Attendant Services (Continued)

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.

Provider Response

The Provider submitted an official response to the results of this examination which is presented in **Appendix II**. We did not examine the Provider's response and, accordingly, we express no opinion on it.

Auditor of State Conclusion:

We evaluated the Provider's response and made no changes to this report. The results noted above reflect the outcome of our testing of all evidence submitted by the Provider to support its compliance with select Medicaid requirements.

APPENDIX I

Summary of Statistical Sample Analysis

POPULATION

The population from which this subpopulation and sample was taken is all paid Medicaid services, less services examined in the statistical sample of attendant services, net of any adjustments where the service was performed and payment was made by ODM during the examination period.

SAMPLING FRAME

The sampling frame was paid and processed claims from MITS. This system contains all Medicaid payments and all adjustments made to Medicaid payments by the State of Ohio.

SAMPLING UNIT

The sampling unit was an RDOS.

SAMPLE DESIGN

We used a stratified random sampling approach.

Description	Analysis
Number of Population RDOS	3,335
Number of Population RDOS Sampled	187
Number of Population RDOS Sampled with Errors	166
Number of Population Services Provided	13,821
Number of Population Services Sampled	856
Number of Services Sampled with Errors	743
Total Medicaid Amount Paid for Population	\$202,790.40
Amount Paid for Population Services Sampled	\$12,284.72
Projected Population Payment Amount	\$169,264
Upper Limit Overpayment Estimate at 95% Confidence Level	\$181,408.30
Lower Limit Overpayment Estimate at 95% Confidence Level	\$157,303.10
Precision of Population Overpayment Projection at the 95% Confidence Level*	\$12,144.30 (7.17%) Upper \$11,960.90 (7.07%) Lower

Source: AOS analysis of MITS information and the Provider's medical records

Note: *Because of negative skewness in the results of the second stratum (only two sample records not having an overpayment); an adjustment was done to the confidence limits of this statistical projection. The correction technique used was the method described in "Sampling Methods for the Auditor: An Advanced Treatment" by Herbert Arkin. This technique used tables provided by E.S. Pearson and H.O. Hartley, Biometrika Tables for Statisticians, Volume 1 3rd Edition, Cambridge University Press, New York, table 42.

Appendix II

DOUGLAS K. JORDAN

ATTORNEY AT LAW

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November 9, 2016

Cherie Coutts
Senior Audit Manager
Auditor of State
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RE: Citywide Medical Transportation, LLC
Auditor's Report
Medicaid Provider No. 0079414

Dear Ms. Coutts:

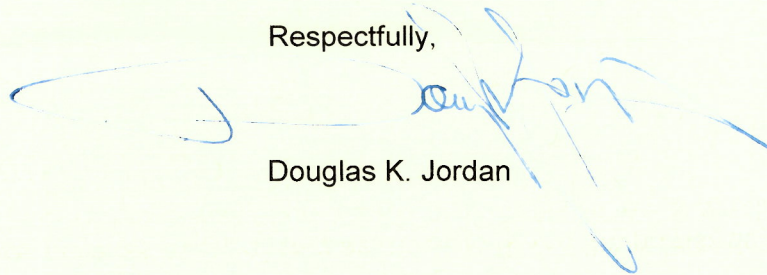
Thank you for your cooperation in arranging for our ability to reschedule our response to the recent audit summary of the above-captioned Medicaid Provider. Because the documents needed to review were not available at the time that the response was requested, we had to recover copies of the documents necessary in order to make a response.

After careful consideration, it was found that the client had followed the proper procedures in providing the trip sheets and the CMN.

Although Mr. Ahmed Haaji believes every effort was made to fill out the proper documentation, there may have been some forms that had mistakes on them that were not noted at the time, or that a signature may have been missed, but not to the extent that is noted in the audit.

If there are any questions, feel free to contact me.

Respectfully,



Douglas K. Jordan

DKJ/vls
enclosure(s)



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CITYWIDE MEDICAL TRANSPORTATION LLC

LUCAS 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
NOVEMBER 29, 2016**