NEW YORK STATE | Office of the Medicaid Inspector General

FRANK T. WALSH, JR.
Acting Medicaid Inspector General

Audit of Claims for Transportation Services Taxi

Final Audit Report
Audit #: 18-10592

Aero Car & Limo Service

Provider ID #: 03233910

NEW YORK STATE | Office of the Medicaid Inspector General

KATHY HOCHUL
Governor

FRANK T. WALSH, JR.
Acting Medicaid Inspector General

April 21, 2022

[redacted]
Aero Car & Limo Service
2744 Niagara Falls Blvd.
Niagara Falls, New York 14304

Re: Final Audit Report
County Demonstration Project
Niagara County
Audit #: 18-10592
Provider ID #: 03233910

Dear [redacted]

This is the Office of the Medicaid Inspector General's (OMIG) Final Audit Report for Aero Car & Limo Service (Provider).

In accordance with Sections 30, 31 and 32 of the New York State Public Health Law, and Title 18 of the Official Compilation of the Codes, Rules and Regulations of the State of New York (NYCRR) Parts 504 and 517, OMIG performed an audit of taxi transportation claims paid to the Provider for Niagara County recipients from January 1, 2015, through December 31, 2017. The audit universe consisted of 11,858 claims totaling $388,934.22. The audit consisted of a random sample of 100 claims with Medicaid payments totaling $3,057.45 (Attachment A).

OMIG has attached the sample detail for the paid claims determined to be in error. Since you did not respond to our Revised Draft Audit Report dated February 10, 2022, the findings in the Final Audit Report are identical to those in the Revised Draft Audit Report. The point estimate overpaid is $84,354. The lower confidence limit of the amount overpaid is $45,730. We are 95% certain that the actual amount of the overpayment is greater than the lower confidence limit. This audit may be settled through repayment of the lower confidence limit of $45,730.

If you have any questions or comments concerning this report, please contact [redacted] or through email at [redacted] Please refer to audit number 18-10592 in all correspondence.

[redacted]
Division of Medicaid Audit
Office of the Medicaid Inspector General

Attachments
Certified Mail Number: 7021 2720 0000 1236 5442
Return Receipt Requested

[redacted]

Table of Contents

Background, Objective, and Audit Scope

Background

The New York State Department of Health (DOH) is the single state agency responsible for the administration of the Medicaid program. As part of its responsibility as an independent entity within DOH, the Office of the Medicaid Inspector General (OMIG) conducts audits and reviews of various providers of Medicaid reimbursable services, equipment and supplies. These audits and reviews are directed at assessing provider compliance with applicable laws, regulations, rules and policies of the Medicaid program as set forth in New York Public Health Law, New York Social Services Law, the regulations of DOH (Titles 10 and 18 of the New York Codes Rules and Regulations), the regulations of the Office of Mental Hygiene (Title 14 of the New York Codes Rules and Regulations), the regulations of the Education Department (Title 8 of the New York Codes Rules and Regulations), DOH's Medicaid Provider Manuals and *Medicaid Update* publications.

Medicaid reimbursement in New York State is available to lawfully authorized ambulance, ambulette and taxi\livery providers for transportation services furnished to Medicaid eligible persons going to or from the site of Medicaid covered medical services. Other carriers are specifically approved to transport Medicaid recipients to and from prescribed day treatment services. Transportation providers and their drivers must comply with all applicable state, county and municipal requirements for legal operation, including those for licensing, inspection, training, staffing and equipment. Applicable regulations of the State Departments of Transportation, Health and Motor Vehicles are referenced in the Department's governing regulation, Title 18 NYCRR Section 505.10.

A common requirement for all Medicaid transportation providers is the need to obtain prior authorization for all non-emergency services that are provided. Once authorized, a service must be rendered to receive reimbursement. Each billing claim for service submitted for Medicaid payment must conform to the billing requirements contained in the MMIS Provider Manual for Transportation and rate schedules issued by county social service districts as part of their local transportation plans.

Objective

The objective of this audit was to assess Aero Car & Limo Service's (Provider) adherence to applicable laws, regulations, rules and policies governing the New York State Medicaid program and to verify that:

- drivers and/or vehicles were properly licensed, certified and/or registered;
- prior authorizations were obtained;
- all billing and rate requirements were met;
- Medicaid reimbursable services were rendered for the dates billed;
- appropriate procedure codes were billed for services rendered;
- vendor related records contained the documentation required by the regulations; and,
- claims for payment were submitted in accordance with Department regulations and the appropriate Provider Manuals.

Audit Scope

A review of transportation claims for Niagara County recipients paid to the Provider by Medicaid for payment dates included in the period beginning January 1, 2015, and ending December 31, 2017, was completed.

The audit universe consisted of 11,858 claims totaling $388,934.22. The audit sample consisted of 100 claims totaling $3,057.45 (Attachment A).

Regulations of General Application

Each audit finding is supported by relevant regulations, policy statements and manuals. In addition, the audit findings in this audit are supported by regulations of general application to the Medicaid program. These regulations are provided below.

"By enrolling the provider agrees: (a) to prepare and to maintain contemporaneous records demonstrating its right to receive payment . . . and to keep for a period of six years from the date the care, services or supplies were furnished, all records necessary to disclose the nature and extent of services furnished and all information regarding claims for payment submitted by, or on behalf of, the provider . . . (e) to submit claims for payment only for services actually furnished and which were medically necessary or otherwise authorized under the Social Services Law when furnished and which were provided to eligible persons; (f) to submit claims on officially authorized claim forms in the manner specified by the department in conformance with the standards and procedures for claims submission; . . . (h) that the information provided in relation to any claim for payment shall be true, accurate and complete; and (i) to comply with the rules, regulations and official directives of the department." *18 NYCRR Section 504.3*

"Fee-for-service providers. (1) All providers … must prepare and maintain contemporaneous records demonstrating their right to receive payment under the medical assistance program. All records necessary to disclose the nature and extent of services furnished and the medical necessity therefor … must be kept by the provider for a period of six years from the date the care, services or supplies were furnished or billed, whichever is later. (2) All information regarding claims for payment submitted by or on behalf of the provider is subject to audit for a period of six years from the date the care, services or supplies were furnished or billed, whichever is later, and must be furnished, upon request, to the department … for audit and review." *18 NYCRR Section 517.3(b)*

"All bills for medical care, services and supplies shall contain: (1) patient name, case number and date of service; (2) itemization of the volume and specific types of care, services and supplies provided (including for a physician, his final diagnosis, and for drugs, the prescription filled); (3) the unit price and total cost of the care, services and supplies provided; . . . and (8) a dated certification by the provider that the care, services and supplies itemized have in fact been furnished; that the amounts listed are due and owing; . . . that such records as are necessary to disclose fully the extent of care, services and supplies provided to individuals under the New York State Medicaid program will be kept for a period of not less than six years from the date of payment; . . . and that the provider understands that payment and satisfaction of this claim will be from Federal, State and local public funds and that he or she may be prosecuted under applicable Federal and State laws for any false claims, statements or documents, or concealment of a material fact provided...." *18 NYCRR Section 540.7(a)(1)-(3) and (8)*

"An overpayment includes any amount not authorized to be paid under the medical assistance program, whether paid as the result of inaccurate or improper cost reporting, improper claiming, unacceptable practices, fraud, abuse or mistake." *18 NYCRR Section 518.1(c)*

"Vendor payments for medical care and other items of medical assistance shall not be made unless such care or other items of assistance have been furnished on the basis of the appropriate authorization prescribed by the rules of the board and regulations of the department."

18 NYCRR Section 540.1

"The department may require repayment from the person submitting an incorrect or improper claim, or the person causing such claim to be submitted, or the person receiving payment for the claim."
18 NYCRR Section 518.3(a)

"The department may require repayment for inappropriate, improper, unnecessary or excessive care, services or supplies from the person furnishing them, or the person under whose supervision they were furnished, or the person causing them to be furnished…." *18 NYCRR Section 518.3(b)*

"Medical care, services or supplies ordered or prescribed will be considered excessive or not medically necessary unless the medical basis and specific need for them are fully and properly documented in the client's medical record." *18 NYCRR Section 518.3(b)*

Audit Findings

OMIG issued a Revised Draft Audit Report to the Provider on February 10, 2022. Since you did not respond to our Revised Draft Audit Report, the findings in the Final Audit Report are identical to those in the Revised Draft Audit Report. A description of each finding, regulations, and the list of samples supporting each finding, appear below. Each sample may contain more than one error, and may be listed in more than one category of finding. A sample may only be disallowed once in an audit, however, each sample is subject to disallowance based on a single error.

Summary of Audit Findings

Error Description	Number of Errors
Excessive Mileage Claimed	35
Missing Vehicle Plate # Both Legs	13
Missing/Incorrect Time of Drop Off Both Legs	10
Missing Vehicle Plate # One Leg	7
Missing/Incorrect Time of Pick Up One Leg	6
Missing/Incorrect Time of Pick Up and Drop Off Both Legs	5
Missing/Incorrect Time of Pick Up and Drop Off One Leg	3
No Documentation of Service Both Legs	3
Missing/Incorrect Time of Drop Off One Leg	3
Missing/Incomplete Printed Full Name of Driver One Leg	2
No Documentation of Service One Leg	2
Provider Used Subcontractor to Provide Transportation Service	1
The Medical Service Could Not be Corroborated for the Transportation Service Provided	1

Audit Findings Detail

OMIG's review of Medicaid claims paid to the Provider from January 1, 2015, through December 31, 2021, identified 64 claims with at least one error, for a total sample overpayment of $711.37 (Attachment C).

1. Excessive Mileage Claimed

"Mileage within urban areas is difficult to control; therefore, the Medicaid Program has established fixed reimbursement amounts for trips occurring within the five (5) boroughs encompassing the City for all modes of transportation. When a trip occurs within any of the five (5) boroughs, i.e., Queens to Manhattan, mileage reimbursement should neither be ordered from nor billed to the Medicaid Program… Approval of transportation can be requested for trips greater than five (5) miles from the enrollee's residence when the medical care or service is unavailable within the CMMA… For long distance trips outside the five (5) boroughs, NYC does allow for mileage reimbursement in addition to the fixed payment amounts, **beginning at the City limits**.

In these situations, mileage can be ordered when the transport is greater than five (5) miles from the enrollee's residence. If the one-way trip is greater than five (5) miles, the mileage calculation begins at the NYC/contiguous county border, not the enrollee's residence."

NYS Medicaid Transportation Manual, Policy Guidelines, Version 2012-1, Section III

"Mileage within urban areas is difficult to control; therefore, the Medicaid Program has established fixed reimbursement amounts for trips occurring within the five (5) boroughs encompassing New York City for all modes of transportation. Therefore, when a trip occurs within any of the five (5) boroughs, i.e., Queens to Manhattan, mileage reimbursement should neither be ordered from nor billed to the Medicaid Program."

NYS Medicaid Transportation Manual, Policy Guidelines, Versions 2012-2 through 2013-2, Section III

"Reimbursement is made to lawfully authorized transportation providers (ambulance, ambulette, taxi and livery) for passenger-occupied services to and from Medicaid covered services for Medicaid payment. Payment will not be made for unauthorized services…

All ambulette, taxi or van providers who transport more than one Medicaid enrollee at the same time in the same vehicle and who are reimbursed for passenger-laden mileage should claim only for the actual number of miles from the first pick-up of an enrollee to the final destination and drop-off of all Medicaid passengers…

If a provider is reimbursed on a one-way pickup (i.e., flat) fee only (no mileage reimbursement)… regardless of the number of miles transported, then this policy does not apply. For Medicaid enrollees who reside outside the City of New York and travel outside the City of New York for medical care, the rule for ordering mileage reimbursement is the same as that which applies to all other Medicaid enrollees of that county."

NYS Medicaid Transportation Manual, Policy Guidelines, Version 2012-1, Section III

"Reimbursement is made to lawfully authorized transportation providers (ambulance, ambulette, taxi and livery) for passenger-occupied services to and from Medicaid covered services for Medicaid payment. Payment will not be made for unauthorized services…

All ambulette, taxi or van providers who transport more than one Medicaid enrollee at the same time in the same vehicle and who are reimbursed for passenger-laden mileage should claim only for the actual number of miles from the first pick-up of an enrollee to the final destination and drop-off of all Medicaid passengers…

If a provider is reimbursed on a one-way pickup (i.e., flat) fee only (no mileage reimbursement)… regardless of the number of miles transported, then this policy does not apply.

For Medicaid enrollees who reside outside New York City and travel outside New York City for medical care, the rule for ordering mileage reimbursement is the same as that which applies to all other Medicaid enrollees of that county."

NYS Medicaid Transportation Manual, Policy Guidelines, Versions 2012-2 through 2013-2, Section III

"Reimbursement is made to lawfully authorized transportation providers (ambulance, ambulette, taxi and livery) for passenger-occupied services to and from Medicaid covered services for Medicaid payment. Payment will not be made for unauthorized services…

All ambulette, taxi or van providers who transport more than one Medicaid enrollee at the same time in the same vehicle and who are reimbursed for passenger-laden mileage should claim only for the actual number of miles from the first pick-up of an enrollee to the final destination and drop-off of the last Medicaid passenger…

If a provider is reimbursed on a one-way pickup (i.e., flat) fee only (no mileage reimbursement)… regardless of the number of miles transported, then this policy does not apply.

For Medicaid enrollees who reside outside their county of eligibility, the rule for ordering mileage reimbursement is the same as that which applies to all other Medicaid enrollees of the residential county."

NYS Medicaid Transportation Manual, Policy Guidelines, Versions 2014-1 through 2019-1, Section III

In 35 instances pertaining to 32 recipients, the claim contained incorrect mileage charges. The amount paid in excess of the amount of the correct mileage will be disallowed. This finding applies to Sample #s 1, 2, 4, 5, 7, 17, 18, 19, 26, 27, 29, 32, 33, 35, 37, 42, 46, 48, 49, 50, 52, 58, 59, 60, 61, 62, 65, 66, 70, 73, 76, 80, 82, 86, and 98.

2. Missing/Incomplete Documentation

"Payment to a provider of ambulette services will only be made for services documented in contemporaneous records in accordance with section 504.3 of this Title. Documentation must include:

(i) the recipient's name and MA identification number;
(ii) the origination of the trip;
(iii) the destination of the trip;
(iv) the date and time of service; and
(v) the name of the driver transporting the recipient."

18 NYCRR Section 505.10(e)(8)

"**Ambulette, Taxi, Livery, and Group Ride Providers**
For each leg of the trip, verification should be completed at the time of the trip and must include, at a minimum:

- The Medicaid enrollee's name and Medicaid identification number;
- The date of the transport;
- Both the origination of the trip and time of pickup;
- Both the destination of the trip and time of drop off;
- The vehicle license plate number; and
- The full printed name of the driver providing the transportation.

Although the driver's signature is not required at this time, it is advised that providers include an attestation in the trip documentation that states, *"I provided the indicated transportation services,"* and request the driver's signature. Additionally, the weekly eMedNY-generated prior authorization roster listing all authorized trips should be reserved.

The documentation above is required for **every leg** of a trip. If any of the information above is lacking, illegible, or false, a claim will be denied.

Note: The following items presented as the only evidence of a trip are not considered acceptable documentation. However, these documents may be considered ***supplemental*** to additional required documentation:

- A driver/vehicle manifest or dispatch sheet;
- Issuance of a prior authorization by an approved official with subsequent checkmarks;
- A prior authorization roster; or
- An attendance log from a day program."

NYS Medicaid Program Transportation Manual, Policy Guidelines, Versions 2012-1 through 2013-2, Section II

"**Ambulette, Taxi, and Livery Providers**
For each leg of the trip, verification should be completed at the time of the trip and must include, at a minimum:

- The Medicaid enrollee's name and Medicaid identification number;
- The date of the transport;
- Both the origination of the trip and time of pickup;
- Both the destination of the trip and time of drop off;
- The vehicle license plate number; and
- The full printed name of the driver providing the transportation.

Although the driver's signature is not required at this time, it is advised that providers include an attestation in the trip documentation that states, *"I provided the indicated transportation services,"* and request the driver's signature. Additionally, the weekly eMedNY-generated prior authorization roster listing all authorized trips should be reserved.

The documentation above is required for **every leg** of a trip. If any of the information above is lacking, illegible, or false, reimbursement will be denied.

Note: The following items presented as the only evidence of a trip are not considered acceptable documentation. However, these documents may be considered ***supplemental*** to additional required documentation:

- A driver/vehicle manifest or dispatch sheet;
- Issuance of a prior authorization by an approved official with subsequent checkmarks;
- A prior authorization roster; or
- An attendance log from a day program."

NYS Medicaid Program Transportation Manual, Policy Guidelines, Version 2014-1, Section II

"The documentation below is required for **every leg** of a trip, and must be maintained for a period of six years following the date of payment. If any of the required information is incomplete, or deemed unacceptable or false, any relevant paid reimbursement will be recouped and the provider may be subject to other statutory or regulatory liability, financial damages and sanctions.

Ambulette, Taxi/Livery Providers
Effective March 1, 2016, in addition to historically required acceptable trip verification, the Department will now require the full printed name and signature of the driver providing the transport attesting that the referenced trip was completed. The full list of required trip verification information now includes, at a minimum:

- The Medicaid enrollee's name and Medicaid identification number;
- The date of the transport;
- Both the origination of the trip and time of pickup;
- Both the destination of the trip and time of drop off;
- The vehicle license plate number;
- The driver's license number;
- The full printed name and signature of the driver providing the transport; and
- An attestation from the driver that the trip was completed."

Electronic Records
The use of electronic record-keeping methodology is becoming more prevalent. Transportation vendors using electronic methods to prepare and maintain contemporaneous documentation to support Medicaid claims must produce documentation with an accurate system-generated, unmodifiable date and time stamp for each leg of a billable trip including the pickup and drop-off, as well as driver attestation as required.

Supplemental Documentation
The following items presented as the only evidence of a trip are not considered acceptable documentation. However, these documents may be considered supplemental to additional required documentation and can be presented to supplement required documentation:

- A driver/vehicle manifest or dispatch sheet;
- Issuance of a prior authorization by an approved official with subsequent checkmarks;
- A prior authorization roster; or
- An attendance log from a day program."

NYS Medicaid Program Transportation Manual, Policy Guidelines, Versions 2016-1 through 2019-1, Section II

"Transportation providers will only be reimbursed when acceptable records verifying a trip's occurrence are complete and available to auditors upon request…

Ambulette, Taxi, Livery, and Group Ride Providers: For each leg of the trip, verification should be completed at the time of the trip and must include, at a minimum:

- The Medicaid beneficiary's name and Medicaid identification number;
- The date of the transport;
- Both the origination of the trip and time of pickup;
- Both the destination of the trip and time of drop off;
- The vehicle license plate number; and
- The full printed name of the driver providing the transportation.

The new documentation requirements include the *time of drop off* and the *vehicle license plate number*. Providers are expected to comply with these two new requirements for dates of service on or after September 1, 2010. This documentation is required for every leg of a trip. A round trip is considered two separate services, with correlating documentation. Although the driver's signature is not required at this time, it is advised that providers include an attestation in the trip documentation that states, "*I provided the indicated transportation services,*" and request the driver's signature.

Providers are urged to maintain a record with all information listed above in case of a Medicaid audit. If any of the information above is lacking, illegible, or false, a claim will be denied…"

NYS DOH Medicaid Update, August 2010, Vol. 26, No. 10

"**Effective January 1, 2016,** in addition to historically required acceptable trip documentation, the Department will now require…

- The full printed name and signature of the driver providing the transport; and
- An attestation from the driver that the trip was completed."

NYS DOH Medicaid Update, December 2015, Vol. 31, No. 13

"In the December 2015 Medicaid Update, the Department published its updated record keeping requirements for ambulette and taxi/livery providers. Specifically, the article indicated that effective January 1, 2016, the driver's attestation and signature are required components to the trip record used to substantiate a claim.

To allow sufficient time for providers using electronic trip records to comply with the new requirement, the State will begin enforcement of this updated requirement for claims submitted with service dates on or after March 1, 2016. Accordingly, compliance is expected on March 1, 2016 without exception."

NYS DOH Medicaid Update, January 2016, Vol. 32, No. 1

2a. In 13 instances pertaining to 12 recipients, contemporaneous documentation supporting the vehicle plate number was missing for both legs. This finding applies to Sample #s 3, 11, 21, 22, 37, 39, 49, 53, 55, 88, 90, 92, and 94.

2b. In 10 instances pertaining to 8 recipients, contemporaneous documentation supporting the time of drop off was missing for both legs. This finding applies to Sample #s 10, 12, 13, 24, 29, 80, 81, 83, 87, and 100.

2c. In 7 instances pertaining to 6 recipients, contemporaneous documentation supporting the vehicle plate number was missing for one leg. This finding applies to Sample #s 7, 32, 41, 51, 69, 80, and 81.

2d. In 6 instances pertaining to 5 recipients, contemporaneous documentation supporting the time of pickup was missing for one leg. This finding applies to Sample #s 13, 24, 47, 80, 81, and 100.

2e. In 5 instances pertaining to 5 recipients, contemporaneous documentation supporting the time of pickup and drop off was missing for both legs. This finding applies to Sample #s 3, 35, 37, 49, and 82.

2f. In 3 instances pertaining to 3 recipients, contemporaneous documentation supporting the time of pickup and drop off was missing for one leg. This finding applies to Sample #s 7, 41, and 88.

2g. In 3 instances pertaining to 3 recipients, contemporaneous documentation of a transportation service was missing for both legs. This finding applies to Sample #s 15, 78, and 93.

2h. In 3 instances pertaining to 3 recipients, contemporaneous documentation supporting the time of drop off was missing for one leg. This finding applies to Sample #s 47, 62, and 71.

2i. In 2 instances pertaining to 1 recipient, contemporaneous documentation supporting the printed full name of the driver was missing for one leg. This finding applies to Sample #s 80 and 81.

2j. In 2 instances pertaining to 2 recipients, contemporaneous documentation of a transportation service was missing for one leg. This finding applies to Samples #s 84 and 96.

3. <u>Provider Used Subcontractor to Provide Transportation Service</u>

"Medicaid program transportation service providers are personally and directly responsible for transporting Medicaid enrollees. These responsibilities may not be assigned, delegated or subcontracted out…

Due to mechanical breakdowns and other acute circumstances, transportation providers may face times when the number of available vehicles registered to the provider does not meet the need for services. Formerly, the Medicaid program allowed on a short-term basis Medicaid-enrolled Provider A to subcontract with or lease vehicles from Medicaid-enrolled

Provider B or other entity in order to ensure the provision of services to the enrollee. **The Medicaid program no longer allows these arrangements.**"

NYS Medicaid Program Transportation Manual, Policy Guidelines, Versions 2016-1 through 2019-1, Section II

"Medicaid program transportation service providers are personally and directly responsible for transporting Medicaid enrollees. These responsibilities may not be assigned, delegated or subcontracted out…

Due to mechanical breakdowns and other acute circumstances, transportation providers may face times when the number of available vehicles registered to the provider does not meet the need for services. Formerly, the Medicaid program allowed on a short term basis Medicaid-enrolled Provider A to subcontract with or lease vehicles from Medicaid-enrolled Provider B or other entity in order to ensure the provision of services to the enrollee. **Effective immediately, the Medicaid program no longer allows these arrangements.**"

NYS DOH Medicaid Update, December 2015, Vol. 31, No. 13

In 1 instance, the provider billed for a service that was subcontracted to another transportation provider. This finding applies to Sample # 55.

4. The Medical Service Could Not Be Corroborated for the Transportation Service Provided

"…payment will be made only upon prior authorization for transportation services provided to an eligible MA recipient. Prior authorization will be granted by the prior authorization official only when payment for transportation expenses is essential in order for an eligible MA recipient to obtain necessary medical care and services which may be paid for under the MA program."

18 NYCRR Section 505.10(a)

"Medicaid reimbursement is available to lawfully authorized transportation providers for transportation furnished to eligible Medicaid enrollees when necessary to obtain medical care covered by the Medicaid Program. Transportation services are limited to the provision of passenger-occupied transportation to or from Medicaid covered services."

NYS Medicaid Program Transportation Manual, Policy Guidelines, Versions 2012-1 through 2019-1, Section II

"Reimbursement is made to lawfully authorized transportation providers (ambulance, ambulette, taxi and livery) for passenger-occupied services to and from Medicaid covered services for Medicaid payment. Payment will not be made for unauthorized services."

NYS Medicaid Program Transportation Manual, Policy Guidelines, Versions 2012-1 through 2019-1, Section III

In 1 instance, a medical service could not be corroborated for the transportation service provided. This finding applies to Sample # 96.

Repayment Options

In accordance with 18 NYCRR Part 518, which regulates the collection of overpayments, your repayment options are described below.

Option #1: Make a full payment by check, money order, or OMIG's Online Payment Portal within 20 days of the date of the Final Audit Report.

- The check should be made payable to the New York State Department of Health, should include the audit number on the memo line, and be mailed with the attached remittance advice to:

New York State Office of the Medicaid Inspector General
Bureau of Collections Management
800 North Pearl Street
Albany, New York 12204
[redacted]

- If you elect to pay electronically through OMIG's Online Payment Portal, please visit [redacted] or contact OMIG's Bureau of Collections Management by telephone or email, at the above number or address.

Option #2: Enter into a repayment agreement with OMIG. If your repayment terms exceed 90 days from the date of the Final Audit Report, recoveries of amounts due are subject to interest charges at the prime rate plus 2%. OMIG's acceptance of a repayment agreement is based on your repaying the Medicaid overpayment as agreed. OMIG will adjust the rate of recovery, or require payment in full, if your unpaid balance is not being repaid as agreed. If you wish to enter into a repayment agreement, please contact the Bureau of Collections Management within 20 days, by telephone or email, as provided above.

Should you fail to select a payment option above within 20 days of the date of this Report, OMIG will initiate recoupment by withholding all or a part of your payments otherwise payable, in accordance with 18 NYCRR 518.6. Additionally, OMIG reserves the right to use any remedy allowed by law to collect the amount due. Pursuant to the State Finance Law Section 18(5), a collection fee equal to twenty two percent (22%) of the amount due, including interest, may be added to the amount owed.

Hearing Rights

If you choose not to settle this audit through repayment of the lower confidence limit, you have the right to challenge these findings by requesting an administrative hearing where OMIG would seek and defend the point estimate of $84,354. As allowed by state regulations, you must make your request for a hearing, in writing, within sixty (60) days of the date of this report to:

General Counsel
Office of Counsel
New York State Office of the Medicaid Inspector General
800 North Pearl Street
Albany, NY 12204

Questions regarding the request for a hearing should be directed to Office of Counsel, at [redacted]

In accordance with 18 NYCRR Section 519.18(a), "The issues and documentation considered at the hearing are limited to issues directly relating to the final determination. An appellant may not raise issues regarding the methodology used to determine any rate of payment or fee, nor raise any new matter not considered by the department upon submission of objections to a draft audit or notice of proposed agency action."

If a hearing is held, you may have a person represent you or you may represent yourself. If you choose to be represented by someone other than an attorney, you must supply along with your hearing request a signed authorization permitting that person to represent you at the hearing; you may call witnesses and present documentary evidence on your behalf.

For a full listing of hearing rights please see 18 NYCRR Part 519.

Contact Information

Office Address:

New York State
Office of the Medicaid Inspector General
Division of Medicaid Audit
800 N. Pearl Street, 1st Floor
Albany, New York 12204

Mission

The mission of the Office of the Medicaid Inspector General is to enhance the integrity of the New York State Medicaid program by preventing and detecting fraudulent, abusive, and wasteful practices within the Medicaid program and recovering improperly expended Medicaid funds while promoting high quality patient care.

Vision

To be the national leader in promoting and protecting the integrity of the Medicaid program.

NEW YORK STATE | Office of the Medicaid Inspector General

REMITTANCE ADVICE

[redacted]
Aero Car & Limo Service
2744 Niagara Falls Blvd
Niagara Falls, New York 14304

Provider ID #: 03233910

Audit #: 18-10592

Amount Due: $45,730

Audit Type
- ☐ **Managed Care**
- ☒ **Fee-for-Service**
- ☐ **Rate**

Checklist

1. To ensure proper credit, please enclose this form with your check.
2. Make checks payable to: New York State Department of Health.
3. Record the audit number on your check.
4. Mail the check to:

New York State Office of the Medicaid Inspector General
Bureau of Collections Management
800 North Pearl Street
Albany, New York 12204
[redacted]

If you elect to pay electronically through OMIG's Online Payment Portal, please visit [redacted] or contact OMIG's Bureau of Collections Management by telephone or email, at the above number or address.

Attachment A

Sample Design

The sample design used for Audit # 18-10592 was as follows:

- Universe - Medicaid claims for taxi transportation services paid for Niagara County recipients during the period January 1, 2015, through December 31, 2017.
- Universe Size – The universe size is 11,858 claims.
- Sampling Frame - The sampling frame for this objective is the Medicaid electronic database of Provider claims for taxi transportation services paid for Niagara County recipients during the period January 1, 2015, through December 31, 2017.
- Sample Unit - The sample unit is a Medicaid claim paid for Niagara County recipients during the period January 1, 2015, through December 31, 2017.
- Sample Design – Simple sampling was used for sample selection.
- Sample Size – The sample size is 100 claims.

Attachment B

Sample Results and Estimates

Audit Statistics

Universe Size		11,858
Sample Size		100
Sample Value	$	3,057.45
Sample Overpayments	$	711.37
Confidence Level		90%

Extrapolation of Sample Findings

Sample Overpayments	$	711.37
Sample Size		100
Mean Dollars in Error for Extrapolation Purposes	$	7.1137
Universe Size		11,858
Point Estimate of Total Dollars	$	84,354
Lower Confidence Limit	$	45,730