

An ambulance is shown at night with its emergency lights on, parked in a dark area. The word "AMBULANCE" is visible on the side of the vehicle. The background is blurred, suggesting a city street or hospital entrance at night.

Medicaid Emergency Medical Transportation Program Services

Medicaid emergency medical transportation program supplemental financing has grown significantly in recent years. As states increase ambulance provider taxes and supplemental payments financed with intergovernmental transfers (IGTs) and certified public expenditures (CPEs), there is a need for increased audit work and assistance with program development and design, Medicaid financing strategies, and compliance. Many of the Medicaid emergency medical transportation programs are initiated by the industry and consultants that represent the industry's interests. We believe it is important for states to make sure these programs are in compliance with Centers for Medicare & Medicaid Services (CMS) requirements to avoid future recoupments and to maximize current payments. Myers and Stauffer only represents state and federal government clients and has experts in all areas of Medicaid emergency medical transportation.

Myers and Stauffer assists various state Medicaid emergency medical transportation programs with all of the following services:

- Emergency medical transportation program development.
- Audits of the emergency medical transportation program cost reports as required by CMS annually.
- Audits of the data used for ambulance taxes.
- Medicaid financing strategies and reporting including IGTs, CPEs, and provider taxes.
- Collect average commercial rate (ACR) data and calculate supplemental payments.
- Supplemental payment program set-up including writing state plans, administrative rules, and cost report development.
- Consulting on compliance for both fee-for-service and managed care Medicaid emergency medical transportation programs, including directed payment arrangements.

Emergency Medical Transportation Program Development

Many emergency medical transportation supplemental payment programs begin with public providers, whose supplemental payments are financed through IGT or CPE mechanisms. Once these programs have been successfully implemented, private providers may wish to participate in similar programs, often leading to state legislation authorizing ambulance provider taxes. Myers and Stauffer assists states with the development of new supplemental payment programs for emergency medical transportation services for public and private providers. We are familiar with data requirements, auditing processes, and oversight protocols for developing cost-based and ACR-based payment methodologies. Our services include:

- Calculating cost or ACR upper payment limits based on cost reports or ACR data.
- Calculating supplemental payment amounts for impacted providers and assisting the state with supplemental payment timing and payment mechanics in FFS and managed care.
- Developing managed care-directed payment programs, including assistance obtaining approval from the CMS of the required 438.6(c) preprint.

- Assisting with the collection and tracking of IGTs for public provider supplemental payments.
- Preparing calculation models to evaluate options for provider tax program design, including the taxable unit (e.g., revenue, transports), tax rates, tax tiers, and included and exempted providers.
- Developing statistical models needed to demonstrate a tax program meets the criteria for a waiver of the federal broad-based and uniformity requirements and compliance with the hold harmless safe harbor threshold.
- Assisting with provider tax implementation, including communications with providers, developing operational procedures for levying and collecting the tax, tracking payment compliance, and supporting the state in responding to provider appeals.
- Monitoring provider changes to ensure new providers are assessed and other provider changes are treated appropriately (e.g., closures, changes in ownership).
- Participating in meetings and work group discussions with Medicaid agency staff and stakeholders, such as providers and provider representatives.

Audits of Emergency Medical Transportation Programs

Myers and Stauffer has been performing cost report attest work for clients since the firm's inception. Our cost report audit team has developed cost report databases, status logs, and rate setting systems to support our clients. We also recognize that our clients want to appropriately focus their oversight dollars in areas that have the potential for the greatest impact, therefore we focus our efforts through a thorough risk assessment process. Our services include:

- Cost report and ACR data collection.
- Web-based submission and communication system design (web-based portal) for cost report and documentation.
- Cost report database management and analytics.
- Audit and attest work on cost report data.
- Allowable cost verification in accordance with state and federal definitions.
- Risk assessments to target audit work.
- Training client or provider on cost report or audit issues.
- Developing cost report tools to assist clients in gathering necessary information.

WE'RE HERE TO HELP

We can assist your agency with audit work and program development to ensure compliance with CMS. Our aim is to become an extension of your team to provide the reliable project management, coordination, skills, and knowledge that you are looking for. Reach out to Tim Guerrant, CPA, or Bob Hicks, CPA, to learn more.



Tim Guerrant, CPA
Member
317.815.2935
tguerrant@mslc.com



Bob Hicks, CPA
Member
816.945.5321
bhicks@mslc.com



**MYERS AND
STAUFFER**_{L.C.}
CERTIFIED PUBLIC ACCOUNTANTS