

FOLLOW-UP REVIEW

Date:	April 11, 2022
Department:	Mesa Fire and Medical Department (MFMD)
Subject:	Emergency Medical Transportation Services and Billing
Lead Auditor:	Ron Doba, Internal Auditor

OBJECTIVE

The objective of this follow-up review was to determine whether MFMD effectively implemented the action plans based on the recommendations from the March 2021 Emergency Medical Transportation Services and Billing audit report.

SCOPE & METHODOLOGY

To accomplish our objective, we interviewed staff members and reviewed documentation provided by the MFMD Compliance Officer.

BACKGROUND

On March 9, 2021, we issued a report on our audit of the MFMD Emergency Medical Transportation Services and Billing. The objective of the audit was to determine whether effective controls were in place within the MFMD emergency medical transportation program to ensure all eligible costs were recovered, billing services provided by the vendor met contract terms, and other financial risks were mitigated. The audit concluded that MFMD had designed and implemented several effective controls; however, some controls could be strengthened. The audit report included seven recommendations to help identify billing errors, increase oversight, and communicate findings with management. The department agreed to the recommendations and developed action plans to implement the recommended changes.

CONCLUSION

All recommendations have been implemented and are summarized in the following table:

Recommendation	Implemented
1-1: Staff should review sampled claims for accuracy and completeness in compliance with departmental procedures. The results of the oversight should be communicated to management and to the vendor, as appropriate, for correction.	✓
1-2: When rate changes are implemented, staff should ensure all rates in the billing system have been entered accurately.	✓

2-1: Management should assess the write-off strategy annually to ensure that it encompasses the common causes for and takes into consideration the current volume and dollar amount of transport claims written-off.	✓
2-2: Develop and communicate a comprehensive write-off guidance document that supports the write-off strategy.	✓
2-3: Oversight should be conducted on a regular basis to verify compliance with the guidance.	✓
3-1: Ensure the reconciliation is designed to identify all MFMD transports; reporting data collection issues to the appropriate system administrator(s), as needed.	✓
3-2: Management should review the reconciliation results to be aware of any obstacles that are preventing desired objectives and to verify that the control is performed regularly, and as designed.	✓