**May 12, 2015**

# Ambulance Claims Review

**El Paso Fire Department**
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## CONSULTANT REPORT

# *Ambulance Claims Review*
# *El Paso Fire Department*

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**Attachments:**

*A – Compliance Review Worksheet*

*B – RAT-STATS Supporting Documentation*

# INTRODUCTION

Fitch & Associates was engaged by the El Paso Fire Department to conduct an ambulance claims review for the El Paso Fire Department. We conducted the review as an Independent Review Organization (IRO).

This report contains the results of the Claims Review for 40 claims and 10 spares representing dates of service from October 1, 2014 through December 31, 2014.

# CLAIMS REVIEW METHODOLOGY

## SAMPLING UNIT

For the purposes of this review, an *Item* is defined as a claim filed with Medicare or Medicaid federal healthcare programs for a single ambulance transport. Each claim has two separate line item charges — ambulance base rate and mileage.

## CLAIMS REVIEW POPULATION

The Claims Review Population consisted of all patient accounts paid by Medicare and Medicaid for the defined period. The period of claims ranged from October 1, 2014 through December 31, 2014. The review was based on a universe of 1978 claims representing ambulance transports.

## CLAIMS REVIEW OBJECTIVE

An evaluation process was established to analyze each claim submitted to Medicare and Medicaid identified in a Sample of randomly selected claims.

The review process was established using risk areas identified by the Office of the Inspector General (OIG) in their Compliance Program Guidance for Ambulance Suppliers. Those determined to be pertinent areas of risk were included in the process. Particular attention was paid to the following risk areas:

- Billing for items or services not actually documented
- Mileage
- Unbundling
- Upcoding
- Failure to properly use modifiers
- Assumption coding
- Obtaining appropriate signatures

The specific objective of the claims review engagement is to determine whether claims for reimbursement submitted to Medicare and Medicaid are accurate and supported by proper documentation.

Each claim was examined and a compliance review worksheet was completed (see Attachment A). The reviewer then examined all submitted documentation for each ambulance transport. The review was designed to answer the following questions:

1. Is the mileage properly documented?
2. Is the reason for ambulance transport documented?
3. Are there appropriate HCPCS codes used for charges and are those charges supported by documentation?
4. Does the patient transport meet medical necessity criteria?
5. Are appropriate modifiers used to identify origins and destinations?
6. When required are Physician Certification Statements (PCS) provided, accurate, and complete?
7. Are appropriate signatures documented?
8. Were appropriate ICD-9 codes used in documenting the patients' diagnoses and conditions and are they supported by documentation?

## SAMPLING FRAME

The Sampling Frame is identical to the Population and represents all claims for ambulance transports filed with Medicare and Medicaid. In this case, the Sampling Frame represents 1,978 claims.

The process to identify the Frame included a request for El Paso Fire Department to provide a list of all calls between October 1, 2014 to December 31, 2014 for claims that were billed to and paid by Medicare and Medicaid. All calls in this review were provided to patients who had Medicare or Medicaid as their primary source of insurance.

## SOURCE OF DATA

All available documentation was requested for each account identified for the Claims Review. The following documentation included:

CMS-1500 Health Insurance Claim Form
The electronic Patient Care Report completed by ambulance crew members
The Preliminary Patient Care Report
Certificates of Medical Necessity (CMN)/Physician Certification Statements (PCS), if appropriate
Explanation of Benefits (EOBs)/Remittance Advice (RAs)
Hospital face sheets
A patient invoice with payment history
Physician order sheet, patient care flow sheets, and other medical records
Multiple CMS and insurance company documents, web sites, and memorandum, including CMS rules for ambulance services
Any other correspondence provided with the account

## REVIEW PROTOCOL

A Discovery Sample of 40 claims and 10 spares was identified through the OIG's RAT-STATS statistical sampling software.

All the aforementioned documentation was requested from El Paso Fire Department for each of the 40 claims and 10 spares for ambulance transport. All requested documentation of 40 claims and 10 spares were received from El Paso Fire Department.

The information for each claim was entered into a spreadsheet (Attachment A). The spreadsheet included the following columns of required information and additional data to facilitate the review:

Sample (Assigned) Number
Patient Name
Incident #
Federal Program Billed
Date of service
Origin
Destination
Mileage (patient loaded miles)
Mileage Supported by Documents?
Reason for transport supported by documents
Procedure Codes Submitted (HCPCS)
Appropriate HCPCS (if different)
Charges Supported by Documentation
Documents Support Medical Necessity for Medicare
Origin and Destination Modifiers
Determination of Whether Modifiers are Correct
Notation of Whether Physician's Certification Statement (PCS/CMN) is Present When Required
Total Charges on Claims
Amounts Allowed For the Charges by Medicare or Medicaid, Correct Allowed Amount (if different)
Medicare payments
Secondary Payers and Payments
Notation on Whether Patient Signature was Acquired
Submitted ICD-9 codes Used to Identify the Diagnoses Filed with the Claims
Comments

A Fitch & Associates staff member entered the information including the procedure codes submitted to Medicare and Medicaid for reimbursement.

The reviewer examined the claims sequentially, based on the order the accounts were placed in the system. A total of 40 claims were reviewed. Spares were utilized as appropriate, and are detailed in a table below.

The next step was for the reviewer to examine each of the claims to determine the correct procedure code based on documented information in the patient care reports and to determine the correct reimbursement amount based on the selected procedure codes. This was done for all 40 claims in the sample.

The purpose of the review was to determine if the claims for reimbursement were supported with the appropriate documentation and the correct codes for services and diagnosis were used.

## STATISTICAL SAMPLING DOCUMENTATION

A total of 40 claims were evaluated in the Discovery Sample. A copy of the RAT-STATS printout for randomly selecting the Sample is included in Attachment B. The sample includes 40 randomly selected claims and 10 spares from the list of 1,978 claims filed with Medicare and Medicaid.

# CLAIMS REVIEW FINDINGS

The reviewer examined the documents for the Sample of 40 claims and 10 spares that were submitted by El Paso Fire Department to Medicare and Medicaid.

## FINDINGS

The 40 randomly selected claims were given item numbers for reference. These numbers are included in the spreadsheet in Attachment A and are used in this report to identify specific claims. The following paragraphs summarize the findings regarding the key questions to be answered by the claims review.

**Table 1. Spares Utilized**

| Item # | Spares Utilized | Reason |
|---|---|---|
| 23 | Removed account # 21920792 and replaced with 22120344. | PCR was not located. |
| 27 | Removed account # 21920792 and replaced with 22168933. | PCR was not located. |

### *Mileage*

The loaded miles documented on the Patient Care Report (PCR) were compared with actual miles submitted on claims.

There are no mileage errors made by El Paso Fire Department.

*Underpayments*

There are no underpayments regarding mileage.

*Overpayments*

There are no overpayments regarding mileage.

### *Reason for Transport*

All 40 items reviewed have appropriate reason for transport stated by El Paso Fire Department EMS.

*Underpayments*

Of the 40 items reviewed, there are no underpayments regarding reason for transport.

*Overpayments*
Of the 40 items reviewed, there are no overpayments regarding reason for transport.

### *Documentation of Charges*

There were 80 charges associated with the 40 transports. 40 of the charges were for mileage and 40 representing base rates. The following table reflects the charges by HCPCS codes and quantity of each code in the sample.

**Table 2. HCPCS Codes Utilized**

| Description and HCPCS Code | Quantity |
|---|---|
| A0425-Mileage | 40 |
| A0426-ALS1 non-emergency | 0 |
| A0427-ALS1 emergency | 24 |
| A0428-BLS non-emergency | 0 |
| A0429-BLS emergency | 16 |
| A0433-ALS2 | 0 |
| A0434-SCT | 0 |
| **Total** | **80** |

The following table identifies the HCPCS coding errors.

**Table 3. HCPCS Errors**

| Item # | HCPCS Error Reason |
|---|---|
| 13 | HCPCS code billed was A0427. No procedures documented to justify ALS 1 Emergency Transport. BLS Emergency Transport (A0429) is the correct service level. Refund Medicare primary payment $362.21 and Medicaid secondary payment $92.40. Re-file claim to Medicare with correct service level. |
| 26 | HCPCS code billed was A0427. No procedures documented to justify ALS 1 Emergency Transport. BLS Emergency Transport (A0429) is the correct service level. Refund Medicare primary payment $341.43 and Medicaid secondary payment $87.11. Re-file claim to Medicare with correct service level. |

*Underpayments*
No underpayments were identified were identified for HCPCS coding errors.

*Overpayments*
Overpayments result in Medicare refunds of $703.64 and Medicaid refunds of $179.51 for HCPCS coding errors.

Claims are still within filing deadline to re-file corrected claims to Medicare at the appropriate service level for payment.

### *Medical Necessity and Coverage*

Medical Necessity and Coverage is correct in all claims reviewed for El Paso Fire Department EMS.

*Underpayments*
No underpayments were identified for medical necessity.

*Overpayments*
No overpayments were identified for medical necessity.

### *Modifiers*

Modifiers are entered on claims to identify the origin and destination of the ambulance transport. One item was identified with an incorrect modifier. The modifier used was for a different mode of ambulance transport, which would be a helicopter or fixed wing aircraft. Please see the table below for specific details. This error did not have a bearing on payment and cause no overpayment or underpayment for the claim.

**Table 4. Modifiers**

| *Item #* | *Modifier Billed* | *Correct Modifier* | *Reason* |
|---|---|---|---|
| 4 | IH | SH | Modifier IH was used, but Big 8 Lowes does not appear to be a landing zone. "I" modifier is used for a different mode of ambulance, which is a helicopter or fixed wing plane. It appears the patient may have had a fall in Big 8 Lowes, and a fall the day before, but the narrative is unclear to the reviewer. Correct modifier would be SH (scene to hospital). |

### *Diagnosis and Condition Coding*

Primary diagnosis and condition coding is accurate on 39 of 40 claims reviewed. One (1) of the diagnosis used on the claims was determined to be inaccurate or incomplete. The Table below summarizes the diagnosis error.

**Table 5. Diagnosis and Condition Coding**

| Item # | Diagnosis Code Billed | Corrected Diagnosis Code/Reason |
|---|---|---|
| 39 | 298.8 – Brief psychotic disorder was billed as primary. | Primary diagnosis is documented 921.9 (eye injury), and secondary diagnosis is 780.97 (altered mental status). |

*2.5% of the condition codes reported was found to be not completely accurate. It is imperative for the billers/coders of ambulance transports to code the signs and symptoms displayed by the patient, as reported in the documentation, unless there is a physician rendered diagnosis as would be found in hospital to hospital transports. El Paso Fire Department should ensure their data files listing ICD-9 codes represent accurate and correct codes that are associated with the diagnosis or symptom.*

### *Certificates of Medical Necessity/Physician Certification Statements*

Ambulance services are required to have a physician (or other specified individual including registered nurses, etc.) certify that non-emergency ambulance transports are necessary when the patient is under the direct care of a physician. CMN/PCS forms are not necessary for emergency transports or when the patient is not under the direct care of a physician. The most pertinent trips are non-emergencies where the patient is being transported from a skilled nursing facility or hospital.

There were no transports which required a Physician Certification Statement.

### *Patient Signatures*

Patient or authorized representative signatures or appropriate documentation of reasons why the signatures could not be obtained and acknowledgement of receipt of the patient by the receiving facility is necessary to appropriately file Medicare claims.

All patient signatures were appropriate.

### *Crew Signatures*

There are crew signatures on all transports.

## QUANTITATIVE RESULTS

Mileage errors: 0%
Documentation of Charges in error: 5%
Medically Necessary and Coverage errors: 0%
Modifier errors: 2.5%
Diagnosis and Condition coding errors: 2.5%
Patient Signature: 0%
PCS Error Rate: No transports requiring PCS's

# CONCLUSION

Mileage was documented accurately on 40 of the 40 claims reviewed. Fractional mileage is required for Medicare claims and El Paso Fire Department demonstrates clear understanding in this area.

HCPCS codes are billed in error on 2 claims reviewed. This represents 5% of cases for El Paso Fire Department. In both cases, A0427 (ALS 1 Emergency Transport) was billed, when, on both claims, A0429 (BLS Emergency Transport) is correct. All payments to primary and secondary payers need to be refunded for these two claims and as the dates of service are still within the filing deadline, claims should be re-filed to Medicare at the correct service level. It is extremely pertinent that HCPCS codes are documented and billed correctly according to federal guidelines. Additional education may be necessary to ensure proper coding and documentation excellence.

Medical necessity and coverage was found accurately documented on all 40 claims. Medical necessity is the driving force behind many governmental audits and El Paso Fire Department demonstrated understanding in this area.

ICD-9 codes are identified as billed inappropriately or inaccurately used on 1 of the 40 claims reviewed. The primary ICD-9 code should be the signs and symptoms for the transport, unless otherwise stated on the PCS for transport to another facility or residence.

PCS errors are 0, as no transports required Physician Certificate Statements.

Medicare regulations require that all services provided to a Medicare beneficiary be documented in the provider's medical records, and that all medical records be "authenticated" by the author. The requirement is met by having the ambulance crewmembers sign the trip report. It is also recommended that crewmembers list their licensure (e.g., EMT-B, EMT-P, etc.) on the trip report. **Note**: the Medicare requirement is in addition to any requirements imposed by your state regarding the authentication of trip reports (AAA Medicare Reference Manual 2014 P. 29). El Paso Fire Department was significantly compliant in obtaining all required signatures in the charts reviewed.

# ATTACHMENT A

## *Compliance Review Worksheet*

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& ASSOCIATES

| Assigned # | Incident # | Program Billed | D.O.S. | Filed HCPCS Codes | IRO HCPCS If Differs | Total Charges | Reimbursed Proc Code if Different | Allowed Amount | Correct Allowed Amount | Overpayment / (Underpayment) | Primary Payments | Primary Payer | Secondary Payments | Secondary Payer | Account Balance | ICD-9 Code |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 21334375 | CARE | 10/1/2014 | A0425 | | $60.00 | | $28.64 | | | $22.45 | CARE | $5.73 | CAID | $0.00 | 959.01 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | $79.66 | | | |
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| 2 | 21341260 | CARE | 10/2/2014 | A0425 | | $90.00 | | $42.96 | | | $33.68 | CARE | $0.00 | NA | $75.67 | 796.2 |
| | | | | A0429 | | $785.00 | | $335.39 | | | $262.94 | | | | | |
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| 3 | 21355554 | CARE | 10/3/2014 | A0425 | | $30.00 | | $10.02 | | | $7.86 | CARE | $2.00 | CAID | $0.00 | 785.0 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | $79.66 | | | |
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| 4 | 21362781 | CARE | 10/3/2014 | A0425 | | $90.00 | | $37.95 | | | $29.75 | CARE | $7.59 | CAID | $0.00 | 839.8 |
| | | | | A0429 | | $785.00 | | $335.39 | | | $262.94 | | $67.08 | | | |
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| 5 | 21362881 | CARE | 10/3/2014 | A0425 | | $45.00 | | $20.76 | | | $16.28 | | $0.00 | NA | $83.81 | 250.32 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | | | | |
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| 6 | 21371726 | CARE | 10/5/2014 | A0425 | | $75.00 | | $29.36 | | | $23.02 | | $5.87 | CAID | $0.00 | 787.01 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $197.00 | | $197.26 | | | |
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| 7 | 21382550 | CARE | 10/6/2014 | A0425 | | $90.00 | | $39.38 | | | $30.87 | | $7.88 | CAID | $0.00 | 787.01 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | $79.66 | | | |
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| 8 | 21392370 | CAID | 10/7/2014 | A0425 | | $15.00 | | $5.06 | | | $4.71 | | NA | NA | $0.00 | 780.39 |
| | | | | A0427 | | $785.00 | | $306.75 | | | $285.28 | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 9 | 21407199 | CARE | 10/8/2014 | A0425 | | $60.00 | | $25.06 | | | $19.65 | | NA | NA | $72.09 | 305.00 |

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| | | | | A0429 | | $785.00 | | $335.39 | | | $262.94 | | | | | |
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| 10 | 21427470 | CARE | 10/10/2014 | A0425 | | $105.00 | | $50.01 | | | $39.30 | | $10.02 | CAID | $0.00 | 799.02 |
| | | | | A0429 | | $785.00 | | $335.39 | | | $262.94 | | $67.08 | | | |
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| 11 | 21440911 | CARE | 10/11/2014 | A0425 | | $210.00 | | $96.66 | | | $75.78 | | $19.33 | BCBS | $0.00 | 458.9 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | $79.66 | | | |
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| 12 | 21441768 | CARE | 10/12/2014 | A0425 | | $180.00 | | $85.92 | | | $67.37 | CARE | NA | NA | $84.26 | 459.0 |
| | | | | A0429 | | $785.00 | | $335.39 | | | $262.94 | | | | | |
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| | | | | | | | | | | | | | | | | |
| 13 | 21464618 | CARE | 10/14/2014 | A0425 | | $135.00 | | $63.72 | | | $49.96 | CARE | $12.74 | CAID | $0.00 | 959.7 |
| | | | | A0427 | A0429 | $785.00 | | $398.28 | 335.39 | | $312.25 | | $79.66 | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 14 | 21487325 | CARE | 10/15/2014 | A0425 | | $225.00 | | $105.97 | | | $83.08 | | $21.19 | BCBS | $0.00 | 724.5 |

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| | | | | A0429 | | $785.00 | | $335.39 | | | $262.94 | | $67.08 | | | |
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| 15 | 21496724 | CARE | 10/16/2014 | A0425 | | $30.00 | | $13.60 | | | $10.66 | CARE | $2.72 | CIGNA | $0.00 | 839.8 |
| | | | | A0429 | | $785.00 | | $335.39 | | | $262.94 | | $67.08 | | | |
| | | | | | | | | | | | | | | | | |
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| 16 | 21497769 | CARE | 10/16/2014 | A0425 | | $75.00 | | $32.22 | | | $25.26 | CARE | $6.44 | CAID | $0.00 | 785.0 |
| | | | | A0429 | | $785.00 | | $335.39 | | | $262.94 | | $67.08 | | | |
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| 17 | 21521104 | CARE | 10/19/2014 | A0425 | | $45.00 | | $15.04 | | | $11.79 | CARE | $3.01 | CAID | $0.00 | 959.7 |
| | | | | A0429 | | $785.00 | | $335.39 | | | $262.94 | | $67.08 | | | |
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| 18 | 21536358 | CARE | 10/21/2014 | A0425 | | $45.00 | | $45.00 | | | $16.28 | | $4.15 | CAID | $0.00 | 786.09 |
| | | | | A0427 | | $785.00 | | $785.00 | | | $312.25 | | $79.66 | | | |
| | | | | | | | | | | | | | | | | |
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| 19 | 21586983 | CAID | 10/26/2014 | A0425 | | $75.00 | | $23.55 | | | $23.55 | | $0.00 | NA | $0.00 | 786.05 |
| | | | | A0429 | | $785.00 | | $240.23 | | | $240.23 | | | | | |
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| 20 | 21703292 | CARE | 11/6/2014 | A0425 | | $75.00 | | $35.08 | | | $27.50 | | | | | |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | $86.68 | TriCare For Life | $0.00 | 959.6 |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 21 | 21617020 | CAID | 10/28/2014 | A0425 | | $75.00 | | $0.00 | | | $0.00 | CAID | $0.00 | NA | $0.00 | 786.09 |
| | | | | A0429 | | $785.00 | | $240.23 | | | $240.23 | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 22 | 21906976 | CARE | 11/16/2014 | A0425 | | $90.00 | | $36.52 | | | $28.64 | CARE | $7.30 | BCBS | $0.00 | 789.63 |
| | | | | A0429 | | $785.00 | | $335.39 | | | $262.94 | | $67.08 | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 23 | 22120344 | CARE | 12/7/2014 | A0425 | | $135.00 | | $61.58 | | | $48.27 | | $12.32 | AARP | $0.00 | 786.09 |
| | | | | A0429 | | $785.00 | | $335.39 | | | $262.94 | | $67.08 | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 24 | 21703545 | CARE | 11/6/2014 | A0425 | | $165.00 | | $73.03 | | | $57.25 | CARE | $0.00 | NA | $94.27 | 786.5 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | | | | |
| | | | | | | | | | | | | | | | | |
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| 25 | 21893327 | CARE | 11/15/2014 | A0425 | | $120.00 | | $57.28 | | | $44.90 | CARE | $0.00 | NA | $91.12 | 780.09 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | | | | |
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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 26 | 21900855 | CARE | 11/16/2014 | A0425 | | $90.00 | | $37.23 | | | $29.18 | CARE | $7.45 | CAID | $0.00 | 959.01 |
| | | | | A0427 | A0429 | $785.00 | | $398.28 | 335.39 | | $312.25 | | $79.66 | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 27 | 22168933 | CARE | 12/11/2014 | A0425 | | $180.00 | | $84.49 | | | $66.24 | CARE | $16.90 | AARP | $0.00 | 799.02 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | $79.66 | | | |
| | | | | | | | | | | | | | | | | |
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| 28 | 21947132 | CARE | 11/20/2014 | A0425 | | $15.00 | | $2.86 | | | $2.24 | CARE | $0.00 | NA | $80.23 | 458.9 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 29 | 21947269 | CARE | 11/20/2014 | A0425 | | $90.00 | | $38.66 | | | $30.21 | CARE | $7.73 | BCBS | $0.00 | 839.8 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | $79.66 | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 30 | 21996703 | CARE | 11/24/2014 | A0425 | | $195.00 | | $58.17 | | | $0.00 | CAID` | $0.00 | NA | $0.00 | 839.8 |
| | | | | A0429 | | $785.00 | | $228.22 | | | $228.22 | | | | | |

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| 31 | 21997455 | CAID | 11/25/2014 | A0425 | | $30.00 | | $0.00 | | | $0.00 | | | | | 780.39 |
| | | | | A0427 | | $785.00 | | $271.02 | | | $271.02 | CAID | $0.00 | NA | $0.00 | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 32 | | CARE | 11/18/2014 | A0425 | | $45.00 | | $15.04 | | | $11.79 | CARE | $3.01 | CAID | $0.00 | 458.9 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | $79.66 | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 33 | 22008514 | CARE | 11/25/2014 | A0425 | | $75.00 | | $35.80 | | | $28.07 | CARE | $0.00 | NA | $86.82 | 789.09 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 34 | 22022959 | CARE | 11/27/2014 | A0425 | | $90.00 | | $41.53 | | | $32.56 | CARE | $8.31 | AARP | $0.00 | 786.09 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | $79.66 | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 35 | 22035635 | CARE | 11/28/2014 | A0425 | | $75.00 | | $35.80 | | | $28.07 | | $7.16 | Conseco | $0.00 | 959.01 |
| | | | | A0429 | | $785.00 | | $335.39 | | | $262.94 | | $67.08 | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 36 | 22045082 | CARE | 11/30/2014 | A0425 | | $90.00 | | $36.52 | | | $28.64 | | $7.30 | Tricare for Life | $0.00 | 789.67 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | $79.66 | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 37 | 22050598 | CARE | 11/30/2014 | A0425 | | $45.00 | | $15.04 | | | $11.79 | | $3.01 | BCBS | $0.00 | 785.0 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | $79.66 | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 38 | 22091267 | CARE | 11/26/2014 | A0425 | | $150.00 | | $71.60 | | | $56.13 | | $0.00 | Tricare | $93.98 | 427.81 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 39 | 22119295 | CARE | 12/7/2014 | A0425 | | $120.00 | | $52.27 | | | $40.98 | | $10.45 | AARP | $0.00 | 298.8 |
| | | | | A0429 | | $785.00 | | $335.39 | | | $262.94 | | $67.08 | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| 40 | 22120221 | CARE | 12/6/2014 | A0425 | | $60.00 | | $26.49 | | | $20.77 | | $5.30 | | $0.00 | 959.01 |
| | | | | A0427 | | $785.00 | | $398.28 | | | $312.25 | | $79.66 | | | |

# ATTACHMENT B

## *RAT-STATS Supporting Documentation*

FITCH
& ASSOCIATES

**Windows RAT-STATS**
**Statistical Software**
**Random Number Generator**

**Date:** 2/11/2015 **Time:** 8:14

**Audit:** City of El Paso Oct-Dec 2014

| Order | Value | El Paso/Intermedix Acct Number | Seed Number | Frame Size |
|---|---|---|---|---|
| 7 | 12 | 22377219 | 29645.72 | 1,978 |
| 8 | 33 | 21996703 | | |
| 5 | 112 | 21586983 | | |
| 29 | 114 | 21617020 | | |
| 38 | 147 | 21997455 | | |
| 42 | 153 | 22231902 | | |
| 31 | 217 | 21407199 | | |
| 3 | 251 | 21392370 | | |
| 32 | 290 | 21341260 | | |
| 9 | 341 | 21631411 | | |
| 12 | 370 | 21947132 | | |
| 14 | 465 | 21362881 | | |
| 41 | 478 | 21441768 | | |
| 1 | 510 | 22334198 | | |
| 40 | 591 | 22008514 | | |
| 22 | 600 | 22045082 | | |
| 47 | 648 | 21496724 | | |
| 49 | 673 | 21521104 | | |
| 2 | 779 | 22344119 | | |
| 21 | 794 | 21893327 | | |
| 44 | 851 | 21497769 | | |
| 13 | 855 | 22218666 | | |
| 46 | 886 | 22035635 | | |
| 43 | 896 | 21906976 | | |
| 34 | 907 | 21362781 | | |
| 50 | 919 | 22091267 | | |
| 48 | 935 | 21703545 | | |
| 23 | 942 | 22240521 | | |
| 17 | 979 | 21427470 | | |
| 15 | 986 | 22357150 | | |
| 6 | 995 | 22119295 | | |
| 18 | 1032 | 22120344 | | |
| 24 | 1139 | 21355554 | | |
| 26 | 1232 | 22050598 | | |
| 25 | 1235 | 21921969 | | |
| 33 | 1237 | 21920792 | | |
| 39 | 1300 | 21536358 | | |
| 37 | 1350 | 22177653 | | |
| 28 | 1396 | 22120221 | | |
| 36 | 1424 | 21334375 | | |
| 16 | 1503 | 21371726 | | |
| 10 | 1533 | 21703292 | | |
| 19 | 1602 | 21900855 | | |
| 4 | 1611 | 21947269 | | |
| 45 | 1614 | 21382550 | | |
| 30 | 1635 | 22022959 | | |
| 11 | 1659 | 21487325 | | |
| 27 | 1813 | 21464618 | | |
| 35 | 1898 | 22168933 | | |
| 20 | 1920 | 21440911 | | |


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