

Department of Health and Human Services
Office of Inspector General



Office of Audit Services

November 2025 | A-06-23-01003

Texas' Ambulance Services Supplemental Payment Program Did Not Comply With Federal and State Reimbursement Requirements

REPORT HIGHLIGHTS



November 2025 | A-06-23-01003

Texas' Ambulance Services Supplemental Payment Program Did Not Comply With Federal and State Reimbursement Requirements

Why OIG Did This Audit

- As part of the Texas Healthcare Transformation and Quality Improvement Program 1115 demonstration waiver, Texas established the Ambulance Services Supplemental Payment Program (ASSPP), which provides Medicaid payments to governmental ambulance providers. These payments are made from an uncompensated care pool to help defray the costs of charity care.
- From Federal fiscal years (FYs) 2012 through 2021, the number of ambulance providers receiving ASSPP payments increased from 7 to 80.
- For FY 2021, four ambulance providers received \$24 million, or 42 percent, of all ASSPP Federal funds paid to ambulance providers in Texas.
- This audit determined whether the State agency's claim for Federal reimbursement for ASSPP payments for selected ambulance providers complied with Federal and State requirements.

What OIG Found

- We found that Texas' claims for Federal reimbursement for ASSPP payments for three of the four selected ambulance providers did not comply with Federal and State requirements. Specifically, in the cost reports of the selected ambulance providers, we identified an adjustment error in one ambulance provider's ASSPP cost report. Additionally, we identified unallowable and potentially unallowable costs in three ambulance providers' ASSPP cost reports.

What OIG Recommends

We recommended that Texas (1) require training for all individuals that certify ASSPP cost reports on how to review for accuracy and (2) revise its policies and procedures to require ambulance providers to submit sufficient documentation that allows the State agency to determine whether costs claimed on ASSPP cost reports are related to the provision of contracted patient care.

Texas agreed with both of our recommendations and detailed steps it plans to take to address them.

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INTRODUCTION

WHY WE DID THIS AUDIT

In 2011, the Centers for Medicare & Medicaid Services (CMS) approved the Texas Healthcare Transformation and Quality Improvement Program 1115 demonstration waiver (1115 Waiver). As a part of the 1115 Waiver, the Texas Health and Human Services Commission (State agency) established the Ambulance Services Supplemental Payment Program (ASSPP), which provides Medicaid payments to governmental ambulance providers (ambulance providers).¹ The payments are made from an uncompensated care (UC) pool to help defray the costs of charity care (i.e., health care services provided without expectation of reimbursement to uninsured patients who meet an ambulance provider's charity care policy).^{2, 3}

From Federal fiscal years (FYs) 2012 through 2021, the number of ambulance providers receiving ASSPP payments increased from 7 to 80. For FY 2021, four ambulance providers received \$24 million, or 42 percent, of all ASSPP Federal funds paid to ambulance providers in Texas. This audit focused on the four ambulance providers.

OBJECTIVE

Our objective was to determine whether the State agency's claim for Federal reimbursement for ASSPP payments for selected ambulance providers complied with Federal and State requirements.

BACKGROUND

Texas Healthcare Transformation and Quality Improvement Program

The State agency operates the Texas Healthcare Transformation and Quality Improvement Program, which was approved by CMS under section 1115 of the Social Security Act (the Act). The 1115 Waiver includes two funding pools, one of which is the UC pool to help defray the

¹ Governmental ambulance provider is defined as "an ambulance provider that uses paid government employees to provide ambulance services." The ambulance services must be directly funded by a governmental entity, which is a State agency or a political subdivision of the State, including a hospital authority, hospital district, city, county, or State entity (1 Texas Administrative Code (TAC) § 355.8210(b)).

² The UC pool provides funds to help defray uncompensated care costs incurred by ambulance providers for serving uninsured individuals in the State.

³ The charity care policy should adhere to the principles of the Healthcare Financial Management Association's Principles and Practices Board Statement 15 (December 2012). Charity care includes full or partial discounts given to uninsured patients who meet the provider's financial assistance policy. Charity care does not include bad debt, courtesy allowances, or discounts given to patients who do not meet the provider's charity care or financial assistance policies (1 TAC § 355.8210(b)(3)).

costs of charity care. Payments from this pool are considered Medicaid payments to providers and must be treated as Medicaid revenue for reporting purposes.

Texas Ambulance Services Supplemental Payment Program

The ASSPP is authorized by Texas Administrative Code (TAC) section 355.8210. ASSPP ambulance services are nonemergency and emergency patient transports approved by the ambulance provider's charity care policy. These services include out-of-hospital acute medical care, transport to definitive care, and other medical transports to patients with illnesses and injuries that prevent the patients from transporting themselves. Patient transports include ground, air, and water transports.

As shown in Figure 1 (following page), an ambulance provider must submit an application for ASSPP eligibility to the State agency.⁴ If deemed eligible, the ambulance provider may begin to claim UC costs related to services provided.⁵ Eligible ambulance providers must submit an annual cost report to the State agency on ground, air, and water ambulance services delivered to patients who meet the provider's charity-care policy.⁶ The completed cost report documents the ambulance provider's actual allowable charity care costs for delivering ambulance services in accordance with applicable State and Federal regulations. Additionally, individuals who complete the annual cost reports on behalf of the ambulance provider (preparers) must complete cost report training provided by the State agency.⁷

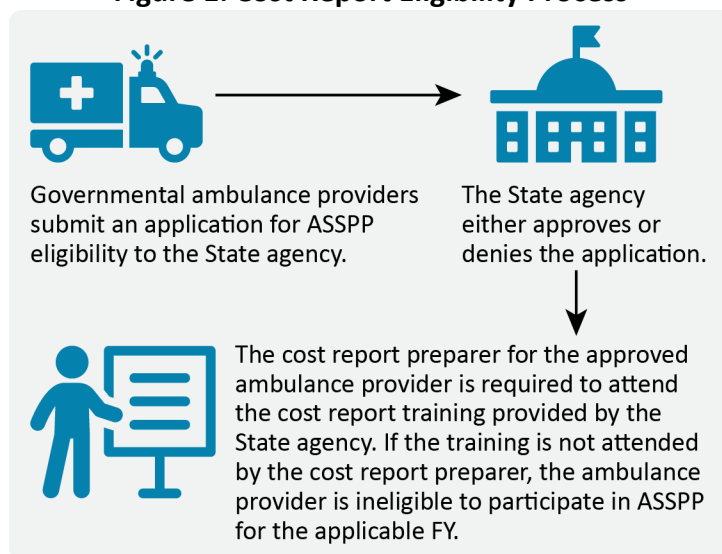
⁴ 1 TAC § 355.8210(c)(1).

⁵ 1 TAC § 355.8210(c)(2).

⁶ 1 TAC § 355.8210(g)(1).

⁷ 1 TAC § 355.8210(g)(1)(C)(iv).

Figure 1: Cost Report Eligibility Process



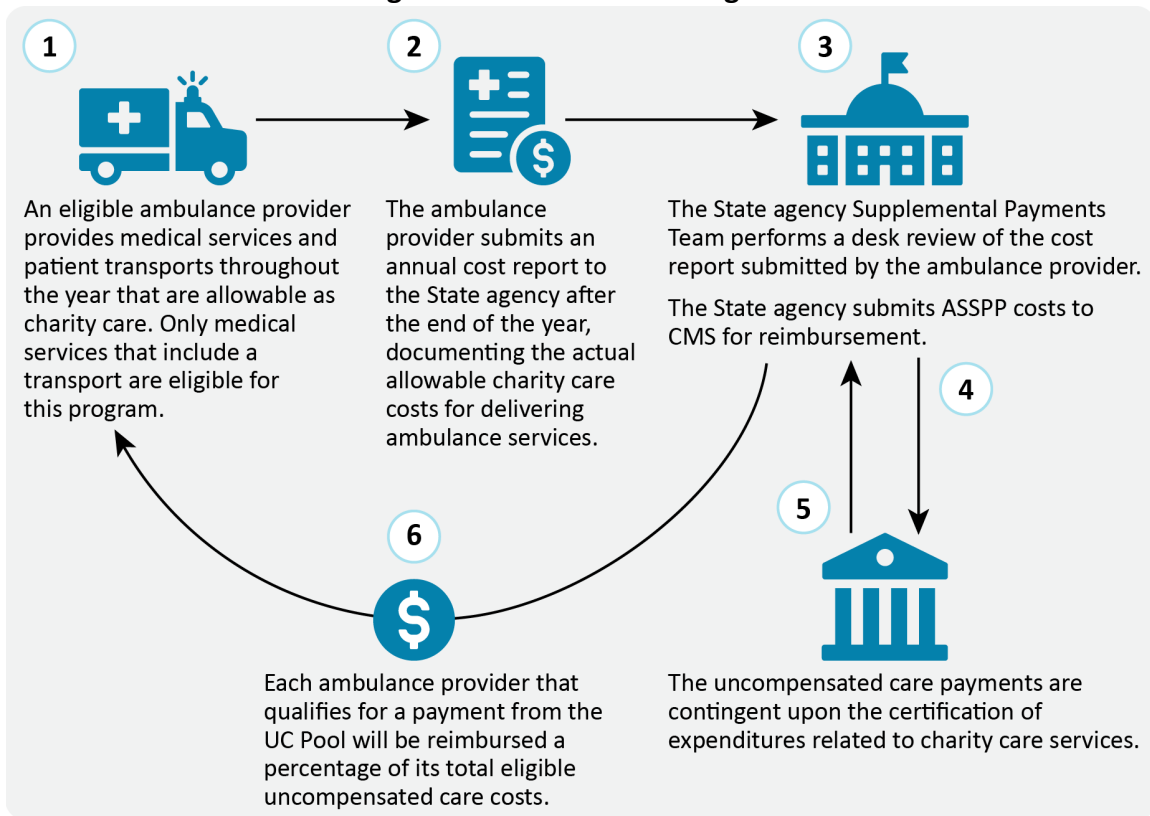
Two essential parts of the cost report are the calculation of an ambulance provider's Cost-to-Charge Ratio and Uninsured Charity Care Costs. To determine the Cost-to-Charge Ratio, the ambulance provider reports costs incurred for providing services as certified public expenditures.⁸ The total allowable costs for the service period are then divided by total billed charges for the service period. The result – the Cost-to-Charge Ratio – is then applied to billed charges associated with uninsured charity care to calculate Uninsured Charity Care Costs used to determine the ambulance provider's ASSPP allowable amount. This calculation is illustrated in Appendix B.

ASSPP payments made to ambulance providers are limited by the amount of funds allocated to the UC pool. The State agency uses a calculation (illustrated in Appendix C) to determine the ASSPP payment for each ambulance provider.

The State agency conducts desk reviews of provider cost reports to ensure that all financial and statistical information reported in the cost report conform to applicable rules and instructions. The basic objective of the desk review is to verify that each provider reports expenses in conformity with the State requirements for allowable and unallowable costs. A quality assurance process is conducted after the desk review to ensure the accuracy of any adjustments made during the desk review. The process of submitting the cost report and receiving Federal reimbursement for FY 2021 is described in Figure 2 (following page).

⁸ A certified public expenditure is an expenditure certified by a governmental entity to represent its contribution of public funds in providing services that are eligible for Federal matching Medicaid funds (1 TAC § 355.8210(b)(2)).

Figure 2: The ASSPP Funding Process



After the State agency completes its quality assurance process, it returns the cost report to the ambulance provider for certification. This certification must be completed by an employee of the ambulance provider who is legally responsible for the conduct of the ambulance provider.

HOW WE CONDUCTED THIS AUDIT

We reviewed a nonstatistical sample of 4 ambulance providers from the 80 ambulance providers that received ASSPP payments in FY2021. We selected our sample from the top six providers who received the most ASSPP payments in FY 2021 (audit period).⁹ We reviewed each selected provider's policies and procedures for preparing ASSPP cost reports and their charity care policy, and reconciled sections of their FY 2021 cost report to supporting documentation. Additionally, for each selected provider, we reviewed a nonstatistical sample of charity care, payroll, depreciation, and other expenses in their FY 2021 cost report to determine whether these amounts were supported. We also reviewed the State agency's policies and procedures for reviewing ASSPP cost reports.

We conducted this performance audit in accordance with generally accepted government audit standards. Those standards require that we plan and perform the audit to obtain sufficient,

⁹ The four sampled providers received \$24 million (Federal share) in ASSPP payments, which was 42 percent of total ASSPP payments (\$58 million Federal share) paid to ambulance providers.

appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix A contains the details of our audit scope and methodology.

FINDINGS

We found that the State agency's claims for Federal reimbursement for ASSPP payments for three of the four selected ambulance providers did not comply with Federal and State requirements. Specifically, in the cost reports of the selected ambulance providers, we identified an adjustment error in one ambulance provider's ASSPP cost report. Additionally, we identified unallowable and potentially unallowable costs in three ambulance providers' ASSPP cost reports. Table 1 details the errors we identified at the ambulance providers.

Table 1: Type of Errors Identified by Provider

Selected Providers	Adjustment Error	Unallowable Depreciation	Potentially Unallowable Depreciation	Unallowable Payroll
Provider 2		\$11,473	\$1,533	\$128,275
Provider 3	\$37,000,000	3,022	121,429	100,811
Provider 4		416,337		38,529
Total	\$37,000,000	\$430,832	\$122,962	\$267,615

These errors occurred because the State agency (1) failed to identify an adjustment error made during a desk review and (2) did not require ambulance providers to include documentation to support certain costs claimed on ASSPP cost reports.

While the noncompliance impacted the allocation of UC pool funds to all 80 ambulance providers that participated in the ASSPP, there was no impact on the amount of Federal reimbursement to the State agency for ASSPP. Therefore, we are not making a recommendation to the State agency to refund the unallowable costs to the Federal government or set aside the potentially unallowable costs for further review by CMS. However, we make procedural recommendations for program improvement.

SELECTED AMBULANCE PROVIDER'S COST REPORT ADJUSTMENT ERROR

Ambulance providers participating in the ASSPP must attest and certify through their cost report the total actual, incurred charity care costs, including the Federal and non-Federal share applicable to the cost report period.¹⁰ Also, Texas regulations require ambulance provider cost

¹⁰ 1115 Waiver, Attachment H, Part 4.

report preparers to complete the State agency's cost report training.¹¹ Additionally, the State agency's *Ambulance Services Supplemental Payment Program Cost Report Instructions* states that (1) the cost report preparer is required to certify the accuracy and completeness of the cost report and (2) the individual legally responsible for the conduct of the ambulance provider affirms by signature verification that the cost report has been reviewed after preparation.

For one ambulance provider reviewed, charges for other third-party claims on its FY 2021 cost report were understated by \$37 million. Specifically, during its desk review of the cost report, the State agency identified \$1,920 in additional charges for other third-party claims. To include these additional charges on the cost report, the State agency made an adjustment by adding \$1,920 to the ambulance provider's charges for other third-party claims. However, instead of adjusting this figure to \$41,137,592, the State agency made a clerical error and adjusted the amount to \$4,137,592, which resulted in an understatement of charges for other third-party claims by \$37 million. The State agency did not identify the error during its quality assurance process conducted after the desk review. Also, the individual legally responsible for the conduct of the ambulance provider that subsequently certified the cost report final settlement did not identify the clerical error made by the State agency. We noted that the individual who certified the cost report final settlement amount was not the cost report preparer and therefore was not required to take the State agency's cost report training.

The cost report adjustment error caused the calculation of the provider's charity care costs to be overstated, which resulted in an overstatement of the provider's total ambulance costs for the ASSPP. As a result, the provider received \$1,178,366 more in ASSPP funds than it would have otherwise received. Further, other eligible ambulance providers were underpaid by \$1,178,366 because these ASSPP funds were no longer in the UC pool.

SELECTED AMBULANCE PROVIDERS' COST REPORTS INCLUDED UNALLOWABLE AND POTENTIALLY UNALLOWABLE DEPRECIATION EXPENSES

For costs to be allowable under Federal awards, the costs must be necessary and reasonable for the performance of the Federal award.¹² State regulations define allowable costs as expenses that are (1) reasonable, which refers to the amount expended, and (2) necessary, which refers to the relationship of the costs incurred by a provider to the provision of contracted client care.¹³ Additionally, for programs that provide client transportation as a covered program service, depreciation is part of the direct costs incurred by the provider.¹⁴ However, depreciation expenses for transportation equipment not generally suited or commonly used to transport clients, staff, or provider supplies are unallowable costs. This category includes

¹¹ 1 TAC § 355.8210(g)(1)(C)(iv).

¹² 45 CFR §75.403(a).

¹³ 1 TAC § 355.102(f)(1)-(2).

¹⁴ 1 TAC § 355.102(f)(3).

transportation equipment used for other activities unrelated to the provision of contracted client care, unless program-specific reimbursement methodology rules provide otherwise.¹⁵

Unallowable Depreciation Expenses Included in Cost Reports

For three of the four ambulance providers reviewed, we identified \$430,832 in unallowable depreciation expenses related to 13 assets reported on the providers' ASSPP cost reports. The assets included buildings not associated with ambulance services, rescue extrication tools commonly used by fire departments, and vehicles not commonly used for the direct or indirect provision of patient care (e.g., SUVs identified as part of an arson investigation team). Also, one ambulance provider included a depreciation expense on its cost report related to a radio system purchased for use by police and fire/ambulance departments. Specifically, the provider reported a depreciation expense for the complete radio system at \$600,000 in the cost report. However, we determined that only \$186,935 of the depreciation expense was attributable to ambulance services and an allowable expense on the cost report.¹⁶

Potentially Unallowable Depreciation Expenses Included in Cost Reports

For two of the four ambulance providers reviewed, we identified \$122,962 in potentially unallowable depreciation expenses related to 31 assets reported on the providers' ASSPP cost reports. Including depreciation expenses for these assets are generally allowable under Federal regulations. However, we were unable to determine whether these assets were used and needed in the provision of contracted patient care and allowable under the ASSPP. Examples of these assets included fencing, sodding, parking lots, and sidewalks.

Cause for Unallowable and Potentially Unallowable Depreciation Expenses

The unallowable and potentially unallowable depreciation expenses we identified were included in ambulance providers' cost reports because the State agency did not require any ambulance provider to submit detailed supporting documentation for depreciation expenses. The supporting documentation requested and provided to the desk review teams lists the assets in general categories such as buildings, equipment, and vehicles. However, the desk review team is unable to identify how the assets are being used and if they are attributable to ambulance services because the providers are not required to submit documentation that would allow them to make this determination.

Due to the inclusion of unallowable assets, total ambulance costs for the ASSPP were overstated. As a result, the ambulance providers that reported unallowable depreciation expenses received \$16,699 more in ASSPP funds than they were allowed. Further, other eligible

¹⁵ 1 TAC § 355.103(b)(10)(C).

¹⁶ The ambulance provider (operated by a city government) determined the cost of the radio system that was allocable to the city government's police and fire/ambulance departments. We calculated the allowable amount of depreciation based on the cost of the radio system that was allocable to the ambulance department.

ambulance providers were underpaid by \$16,699 because these ASSPP funds were no longer in the UC pool. Additionally, we did not determine the effect that potentially unallowable assets had on total ambulance costs for the ASSPP.

SELECTED AMBULANCE PROVIDERS' COST REPORTS INCLUDED UNALLOWABLE PAYROLL EXPENSES

Federal regulations state that direct costs can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such related activities easily with a high degree of accuracy.¹⁷ Additionally, the typical costs charged directly to a Federal award are the compensation of employees who work on the Federal award, their related fringe benefit costs, the costs of materials, and other items of expense incurred for the Federal award.¹⁸

Texas regulations state that allowable employee compensation is paid to employees in an arm's-length transaction as nonowners and nonrelated parties and is subject to the reasonable and necessary costs that must be incurred by providers in the provision of contracted client services.¹⁹ Additionally, the *ASSPP Cost Report Instructions* for FY 2021 state that [employee] salaries and compensation must be reported on a direct-charge basis.

For three of the four ambulance providers reviewed, we identified \$267,615 in unallowable payroll expenses for employee job titles and payroll cost centers that are not directly assigned to the provision of contracted patient care. Some examples of the unallowable payroll cost we found were:

- For two ambulance providers, we found unallowable payroll expense for ambulance provider employees identified as being part of the providers' Hazmat cost centers. The services provided by the members of Hazmat cost centers are not directly assigned to the provision of patient care. The unallowable payroll expenses for the employees at these two providers totaled \$166,804.
- For one ambulance provider, we found unallowable payroll expenses for ambulance provider employees identified as part of the provider's fire inspector and fire investigator teams. The services provided by members of the fire inspector and investigator teams are not directly assigned to the provision of patient care. The unallowable payroll expenses for these employees totaled \$100,811.

The unallowable payroll expenses were included in the cost report for three of the four ambulance providers reviewed because the State agency did not require ambulance providers

¹⁷ 45 CFR §75.413(a).

¹⁸ 45 CFR §75.413(b).

¹⁹ 1 TAC § 355.103(b)(1)(A).

to submit detailed supporting documentation for payroll expenses. The supporting documentation provided to the desk review teams should allow them to identify the payroll cost centers, payroll codes, and employee job titles that are in payroll expenses. State agency officials said that the desk review teams did not review the general ledger payroll cost centers to assess whether the payroll expenses were allowable because the providers are not required to submit documentation that would allow them to make this determination. State agency officials said they based desk reviews on the ambulance provider payroll categories in the cost report support submitted to the State agency.

Due to the unallowable payroll expense, the total ambulance costs for the ASSPP were overstated. This overstatement was included in the State agency's calculation of the providers prorated Federal share amount, which caused the providers to receive \$5,594 more in Federal funds than they were allowed. Further, other eligible ambulance providers were underpaid by \$5,594 because these ASSPP funds were no longer in the UC pool.

RECOMMENDATIONS

We recommend that the Texas Department of Health and Human Services:

- require training for all individuals that certify ASSPP cost reports on how to review cost reports for accuracy and
- revise its policies and procedures to require ambulance providers to submit sufficient documentation that allows the State agency to determine whether costs claimed on ASSPP cost reports are related to the provision of contracted patient care.

STATE AGENCY COMMENTS

In written comments on our draft report, the State agency agreed with both of our recommendations and detailed steps it plans to take to address them.

Regarding our first recommendation, the State agency stated that it plans to switch to a new reporting system for the ASSPP in early 2026, and all individuals who certify ASSPP cost reports and cost report adjustments will be required to complete training on an annual basis.

Regarding our second recommendation, the State agency stated that it will strengthen its policies and procedures, including requiring ambulance providers to submit sufficient documentation for newly reported assets. The State agency will also require providers to submit data on staff, including whether they performed direct patient care for ambulance services.

The State agency's comments are included in their entirety in Appendix D.

APPENDIX A: AUDIT SCOPE AND METHODOLOGY

SCOPE

For FY 2021, Texas paid \$84 million (\$58 million Federal share) in ASSPP payments to 80 ambulance providers. Our audit covered a nonstatistical sample of four of the six ambulance providers that received the most ASSPP payments in FY 2021. The four ambulance providers received \$24 million (Federal share) in ASSPP payments distributed, which was 42 percent of the total \$58 million in ASSPP Federal payments paid to ambulance providers in Texas.

We did not review the overall internal control structure of the State agency. We limited our internal control review to obtaining an understanding of and assessing the State agency's general capability to ensure that ASSPP payments for select ambulance providers complied with Federal and State requirements. In particular, we assessed the control activities and monitoring related to the State agency's administration of the ASSPP.

We conducted our audit from August 2023 through September 2025.

METHODOLOGY

To accomplish our objective, we:

- reviewed applicable Federal and State requirements;
- met with State agency officials and ambulance providers to gain an understanding of the ASSPP and payment process;
- obtained and reviewed the State agency's policies and procedures related to the ASSPP;
- obtained and reviewed each ambulance provider's policies and procedures for preparing ASSPP cost reports and their charity care policy;
- selected a nonstatistical sample of four ambulance providers of the top six recipients of ASSPP payments in FY 2021;
- reconciled the ASSPP amounts calculated by the State agency to the funds received by each of the four selected ambulance providers;
- reconciled cost report sections and cost elements to supporting documentation provided by the four selected ambulance providers;
- for each of the four selected ambulance providers, selected a nonstatistical sample of charity care charges, total compensation, depreciation expenses, and other expenses to

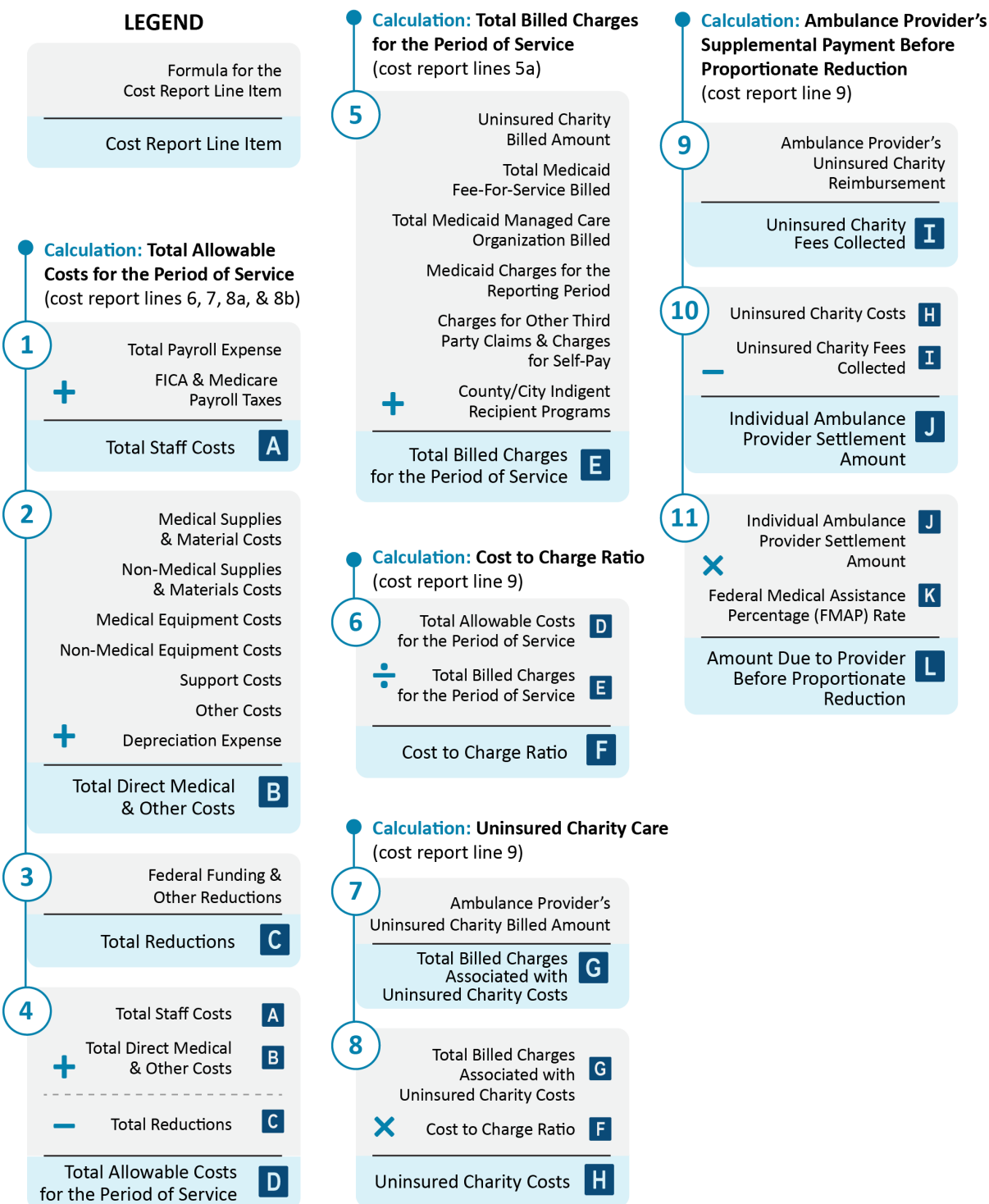
determine whether the selected providers could support the amounts claimed in the providers' cost reports; and

- discussed the results of our audit with State agency officials.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

APPENDIX B: AMBULANCE PROVIDER PAYMENT CALCULATION

Calculation Steps Performed by an Individual Ambulance Provider in its Cost Report



APPENDIX C: STATE AGENCY PROPORTIONATE REDUCTION CALCULATION

Calculation Steps Performed by the State Agency

● **Calculation:** Ambulance Provider's Supplemental Payment Amount Proportionate Reduction

- 1 The State agency aggregates the **Individual Ambulance Provider Settlement Amount** **J** from all providers participating in FY21 ASSPP. The sum of all participating ambulance providers is the **Total Ambulance Costs** **M**.
- 2 The State agency also identifies the **Current FY21 ASSPP Pool Size** **N**.
- 3 Next, the State agency determines the individual ambulance provider **Pro Rata Reduction to the Pool Size** **P** amount.

$$\left(\frac{\text{Individual Ambulance Provider Settlement Amount } \mathbf{J}}{\text{Total Ambulance Costs } \mathbf{M}} \right) \times \text{Current FY21 ASSPP Pool Size } \mathbf{N} = \text{Pro Rata Reduction to the Pool Size } \mathbf{P}$$

- 4 Finally, the State agency determines the **Federal Amount Due to Individual Ambulance Provider** **R**.

$$\text{Pro Rata Reduction to the Pool Size } \mathbf{P} \times \text{FMAP Rate for the Period } \mathbf{Q} = \text{Federal Amount Due to Individual Ambulance Provider } \mathbf{R}$$

APPENDIX D: STATE AGENCY COMMENTS



TEXAS
Health and Human
Services

Texas Health and Human Services Commission

Cecile Erwin Young
Executive Commissioner

Texas Health and Human Services Commission (HHSC)
Management Response to the:

***Department of Health and Human Services, Office of Inspector General
Draft Report: Texas' Ambulance Services Supplemental Payment Program
(ASSPP) Did Not Comply with Federal and State Reimbursement
Requirements (A-06-23-01003)***

Management Response to Recommendation 1

Recommendation 1:

Texas Health and Human Services should require training for all individuals that certify ASSPP cost reports on how to review cost reports for accuracy.

Statement of Concurrence or Nonconcurrence and Actions Taken and/or Planned

The Texas Health and Human Services Commission (HHSC) agrees with the Office of Inspector General (OIG) recommendation and will require training for all individuals who certify the Uncompensated Care (UC) ambulance (ASSPP) cost reports on how to review cost reports for accuracy.

HHSC will switch to a new reporting system for UC ambulance (ASSPP) in early 2026. In the new system, the State of Texas Electronic Provider System (STEPS), all Primary Entity Contacts and Financial Contacts of the UC ambulance program who can certify cost reports and cost report adjustments will be required to complete training on an annual basis.

Responsible Manager

Christina Nip, Manager of the Hospital Supplemental Payments Team, Provider Finance Department

Target Implementation Date

December 31, 2026

P.O. Box 13247 • Austin, Texas 78711-3247 • 512-424-6500 • hhs.texas.gov

Management Response to Recommendation 2

Recommendation 2:

Texas Health and Human Services should revise its policies and procedures to require ambulance providers to submit sufficient documentation that allows the State agency to determine whether costs claimed on ASSPP cost reports are related to the provision of contracted patient care.

Statement of Concurrence or Nonconcurrence and Actions Taken and/or Planned

HHSC agrees with the OIG recommendation and will strengthen policies and procedures to require ambulance providers to submit sufficient documentation that allows the state agency to determine whether costs claimed on the UC ambulance (ASSPP) cost reports are related to the provision of contracted patient care.

HHSC will require the submission of support documentation for all newly reported depreciable asset costs claimed by UC ambulance providers to demonstrate that the costs are related to the provision of contracted patient care. In addition, in the new cost reporting system, STEPS, any shared depreciable asset costs will require a description of the allocation methodology and documentation uploaded to support that allocation methodology.

UC ambulance providers will also be required to submit a staff hours, wages, and benefits template. This template will include employee names, employee numbers, position title, paramedic or emergency medical technician (EMT) credential, division, staff hours, wages, benefits, associated payroll taxes and classification of whether staff performed dual roles in multiple divisions and whether staff performed direct patient care for ambulance services to support that payroll costs claimed are related to the provision of contracted patient care.

Responsible Manager

Christina Nip, Manager of the Hospital Supplemental Payments Team, Provider Finance Department

Target Implementation Date

December 31, 2026

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U.S. Department of Health and Human Services
Office of Inspector General
Public Affairs
330 Independence Ave., SW
Washington, DC 20201

Email: Public.Affairs@oig.hhs.gov