



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT PERSONAL CARE AIDE SERVICES

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

RE: Alberto Maldonado
Ohio Medicaid Number: 0061743 NPI: 1811383953

We examined Alberto Maldonado's compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of personal care aide services during the period of January 1, 2019 through December 31, 2019.

Mr. Maldonado entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (the Department) to provide services to Medicaid recipients and to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, including the duty to maintain records supporting claims for payments made by Ohio Medicaid. Mr. Maldonado is responsible for his compliance with the specified requirements. Our responsibility is to express an opinion on his compliance with the specified Medicaid requirements based on our examination.

We tested compliance with Ohio Admin. Code § 5160-46-04 which requires an independent provider to hold valid first aid certification and Ohio Admin. Code § 5160-1-17.2 which specifies that a provider cannot be currently subject to sanction or otherwise prohibited from providing services. We found no non-compliance with these requirements.

We examined a random sample of 234 personal care aide services (procedure code T1019) and found that the service documentation contained the tasks performed, start and ending times (duration), the dated signatures of Mr. Maldonado and recipient, and supported the Medicaid payment. We also confirmed that the services were authorized by the all services plan as required by Ohio Admin. Code § 5160-46-04.

We tested two dates in which the recipient was hospitalized and found no inconsistencies with the service documentation. We compared electronic visit verification (EVV) data to all paid services during the examination period and to Ohio Admin. Code § 5160-46-04 and found that Mr. Maldonado submitted EVV data as required. We also scanned Mr. Maldonado's paid claims data and found that he billed overtime hours in accordance with the Department's December 10, 2015 guidance.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Mr. Maldonado complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Mr. Maldonado complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on Mr. Maldonado's compliance with the specified requirements.

Internal Control over Compliance

Mr. Maldonado is responsible for establishing and maintaining effective internal control over compliance with the Medicaid requirements. We did not perform any test of the internal controls and we did not rely on the internal controls in determining our examination procedures. Accordingly, we do not express an opinion on the effectiveness of his internal control over compliance.

Opinion on Compliance

In our opinion, Mr. Maldonado complied, in all material respects, with the aforementioned requirements for personal care aide services for the period of January 1, 2019 through December 31, 2019.

Our testing was limited to the specified Medicaid requirements for provider qualifications, service documentation and service authorization. We did not test other requirements and, accordingly, we do not express an opinion on Mr. Maldonado's compliance with other requirements.

This report is intended solely for the information and use of Mr. Maldonado, the Department and other regulatory and oversight bodies, and is not intended to be, and should not be used by anyone other than these specified parties.



Keith Faber
Auditor of State
Columbus, Ohio

August 10, 2021

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ALBERTO MALDONADO

FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/23/2021

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