



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT PODIATRY SERVICES

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

RE: Kinsman Foot & Ankle Center, Inc.
NPI: 1457553935 and 1730130329

We examined the compliance of services paid to Kinsman Foot & Ankle Center, Inc.¹ (the Provider) billed with Faried Muntaser, D.P.M. as the rendering practitioner with specified Medicaid requirements for service documentation and provider qualifications related to the provision of ankle and/or foot strapping, therapy services and foot inserts during the period of January 1, 2018 through December 31, 2018.

The Provider entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (ODM) 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 reimbursement made by Ohio Medicaid. Management of Kinsman Foot & Ankle Center, Inc. is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on the Provider's compliance with the specified Medicaid requirements based on our examination.

We tested compliance with Ohio Admin. Code § 5160-7-01 which requires podiatry services be provided by a licensed podiatrist 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 noncompliance with these provider qualifications.

We tested all 113 services billed on September 17, 2018 and found that the service documentation supported the Medicaid payment as required by Ohio Admin. Code § 5160-1-27(A).

We examined a simple random sample of 30 ankle and/or foot strapping services (procedure code 29540) and 172 therapy services (97110 and 97140) billed for the same recipient on the same day. We also examined a stratified random sample of 128 foot insert services (L3000 and L3030). We found that the service documentation contained the type and extent of services provided and supported the Medicaid payment as required by Ohio Admin. Code § 5160-1-27(A). We also ensured that foot insert services were supported by proof of delivery and included the signature of the person accepting the delivery as required by Ohio Admin. Code §§ 5160-10-05(A)(1) (prior to July 16, 2018) and 5160-10-01(D) (effective July 16, 2018).

¹ The services examined were limited to those paid by CareSource with Dr. Muntaser identified as the rendering provider and were paid to the tax identification for Kinsman Foot & Ankle Center, Inc.

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 the Provider complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Provider 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 the Provider's compliance with the specified requirements.

Internal Control over Compliance

The Provider is responsible for establishing and maintaining effective internal control over compliance with the specified Medicaid requirements referred to above. 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 the Provider's internal control over compliance.

Opinion on Compliance

In our opinion, the Provider complied, in all material respects, with the aforementioned requirements of ankle and/or foot strapping, therapy services and foot inserts for the period of January 1, 2018 through December 31, 2018.

Our testing was limited to the specified Medicaid requirements detailed above. We did not test other requirements and, accordingly, we do not express an opinion on the Provider's compliance with other requirements.

This report is intended solely for the information and use of the Provider, the ODM 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

June 8, 2021

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KINSMAN FOOT & ANKLE CENTER, INC.

CUYAHOGA 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 6/22/2021

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