



Dave Yost • Auditor of State





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## Independent Accountants' Report on Applying Agreed-Upon Procedures

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

RE: Timothy Jay Pirnat, M.D. NPI: 1356342976  
Program Year 1: Adopt, Implement or Upgrade

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Timothy Jay Pirnat's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2013. The Provider is responsible for compliance with the MPIP requirements. The sufficiency of these procedures is solely the responsibility of ODM. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

1. We reviewed the MPIP system and determined that the Provider met ODM's the pre-payment approval requirements, was approved for an incentive payment and received an incentive payment.

We compared the date of pre-payment approval with the date of the incentive payment to determine if pre-approval occurred prior to payment. In addition, we compared the payment amount with the MPIP payment schedule and determined that ODM issued the correct payment amount.

2. We reviewed information contained in the Ohio e-license center and verified the Provider's type and license to practice in Ohio during the patient volume attestation period.

We also searched the Provider's information as contained in the Medicaid Information Technology System and determined that the Provider had an active Ohio Medicaid Agreement during the patient volume attestation period.

3. We obtained the list of all encounters during the original patient volume attestation period (October 1, 2012 to December 31, 2012) from the Provider. We scanned the list for any duplicate encounters. We also verified that all payers were included in the encounter list to identify any unrecorded encounters.

We found no unrecorded encounters. We recalculated total encounters to exclude duplicates found. We noted that the Provider did not meet the 30 percent patient volume requirement (see procedure 5).

The Provider selected an alternative patient volume attestation period (January 1, 2013 to March 31, 2013) and we performed the same duplicate encounter scan and verified that all payers were included in the encounter list.

We found no duplicates and no unrecorded encounters on the encounter list for the alternative period.

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4. We obtained the Medicaid encounters from the Quality Decision Support System (QDSS) for the original patient volume attestation period and compared this to both the Medicaid encounters reported by the Provider in the MPIP system and the Medicaid encounters provided in procedure 3 above.

We found variance was less than 20 percent for the original patient volume attestation period.

We then compared the encounters from the alternative patient volume attestation period to a new QDSS report for the same period. We found variances exceeding 20 percent and determined that the Medicaid encounters in QDSS were more complete and should be used in the calculation of the Provider's Medicaid patient volume (see procedure 5).

5. We calculated the Provider's Medicaid patient volume using data from procedures 3 and 4 above.

The Provider did not meet the 30 percent patient volume requirement for the original patient volume attestation period of October 1, 2012 to December 31, 2012.

The Provider met the 30 percent patient volume requirement for the alternative patient volume attestation period of January 1, 2013 to March 31, 2013.

6. We found that the location where the Provider worked was now using a different electronic health record (EHR) system reported in MPIP. We obtained the user agreement for the new EHR system. We determined that this new system was approved by the Office of the National Coordinator of Health IT.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Provider's compliance with the requirements of the Medicaid Provider Incentive Program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported.

This report is intended solely for the information and use of the Provider and the Ohio Department of Medicaid, and is not intended to be, and should not be used by anyone other than the specified parties.



**Dave Yost**  
Auditor of State

July 30, 2017



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**TIMOTHY PIRNAT**

**GREENE COUNTY**

## **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 17, 2017**