



Dave Yost • Auditor of State



# OHIO AUDITOR OF STATE KEITH FABER



March 21, 2019

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 14, 2019. Reports completed prior to that date contain the signature of my predecessor.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

**This page intentionally left blank.**



# Dave Yost • Auditor of State

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

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

RE: Audrey L. Phillips, C.N.P. NPI: 1679959126  
Program Year 2015: Adopt, Implement or Upgrade

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Audrey L. Phillips's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2015. 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 compared the Provider's Ohio Medicaid Agreement dates from the Medicaid Information Technology System to the patient volume attestation period. We found the Provider had an active agreement in effect during the attestation period.
2. Using the Ohio e-license center, we compared the licensure type and effective dates to the patient volume attestation period. We found no exceptions.
3. Using the MPIP system, we confirmed the Provider underwent the ODM's payment approval process, was approved for an incentive payment and received an incentive payment.

We compared the date of the payment approval with the date of the incentive payment and confirmed the payment approval occurred prior to the payment. In addition, we compared the payment amount with the MPIP payment schedule and found no variance.

4. We obtained the Provider's encounters during the patient volume attestation period. We scanned this list and found no duplicate encounters. We also scanned the list and found that it included multiple payer sources.
5. We recalculated the Medicaid patient volume from the Provider's encounter list and confirmed the Provider met the 30 percent patient volume requirement.
6. We found that the Provider's electronic health record (EHR) system was different than reported in the MPIP system. We obtained an end-user agreement to determine the EHR system selected by the Provider. We verified that the new EHR system was approved by the Office of the National Coordinator of Health IT.

Audrey L. Phillips C.N.P.  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures

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 ODM, and is not intended to be, and should not be used by anyone other than the specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

January 6, 2019

# OHIO AUDITOR OF STATE KEITH FABER



**AUDREY PHILLIPS**

**GALLIA 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  
MARCH 21, 2019**