



OHIO AUDITOR OF STATE
KEITH FABER



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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: Barbara E. Coffey, C.N.P. NPI: 1356450357
Program Year 4: Meaningful Use Stage 2 Year 3

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Barbara E. Coffey'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 and meaningful use attestation periods. We found the Provider had an active Agreement in effect during the attestation periods.
2. Using the Ohio e-license center, we compared the licensure type and effective dates to the patient volume and meaningful use attestation periods. 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 did not perform the procedures to scan the Provider's list of encounters for duplicates encounters and verify that all payer sources were included during the patient volume attestation period as we received no list of encounters from the Provider.
5. We did not perform the procedure to calculate the Medicaid patient volume from the Provider's encounter list as we received no list of encounters from the Provider.
6. We did not receive any supporting documentation regarding the electronic health record (EHR) system currently in use from the location where the Provider worked; therefore, we were unable to determine if the current system was approved by the Office of the National Coordinator of Health IT.
7. We did not perform the procedures to obtain a list of practice locations and compare to meaningful use reports as we did not receive meaningful use reports from the provider.

8. We did not perform the procedures to obtain supporting documentation for the 10 objectives and compare it to the applicable criteria and confirm if the minimum number of measures was met, including at least one public health menu measure as we received no supporting documentation from the provider.

We could not perform a scan of the detailed data for those objectives that require only unique patients be counted, and remove any duplicates, as we received no supporting documentation of from the provider.

9. We did not perform the procedures to obtain supporting documentation for the clinical quality measures and compare it to the applicable criteria and confirm the minimum number of measures was met with at least one measure from three different domains as we received no supporting documentation from the provider.

Responsible Party's Written Representation

We attempted to locate the Provider; however, we were unable to find any current contact information for the Provider. As such, we were unable to obtain a signed representation letter acknowledging responsibility for maintaining records and complying with applicable MPIP regulations; making available all documentation related to compliance; responding fully to our inquiries; reporting any non-compliance subsequent to the end of the engagement period; and disclosing all communications received from regulatory agencies alleging noncompliance with the Ohio MPIP rules.

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.



Keith Faber
Auditor of State
Columbus, Ohio

August 12, 2019

OHIO AUDITOR OF STATE KEITH FABER



BARBARA COFFEY

MONTGOMERY 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 27, 2019**