



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



Independent Accountants' Report on Applying Agreed-Upon Procedures

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

RE: Shane R. Gerber, C.N.P. NPI: 1548309503
Program Year 3: 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 Shane R. Gerber'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 variances.

4. We obtained the Provider's encounters during the patient volume attestation period. We scanned the list and found duplicate encounters. We removed duplicates and recalculated encounters. We also scanned the list and found that it included multiple payer sources.
5. We recalculated the Medicaid patient volume from the encounters identified in procedure 4 and confirmed the Provider met the 30 percent patient volume requirement.
6. We found that the Provider's location was using a different electronic healthcare records system (EHR) as reported in the MPIP system. We obtained a copy of an end-user agreement to determine the EHR system was selected by the Provider. We verified that the new EHR system was approved by the Office of the National Coordinator of Health IT.
7. We could not determine if the meaningful use summary contained encounters for all locations identified on the Provider's list of locations as we received no unique patient data reports, see

procedure 8. We did compare the Provider's list of two locations to the patient volume report to determine if all locations were included. We found no differences.

8. We obtained supporting documentation for 9 objectives and compared it to the applicable criteria. We found no exceptions. We received supporting documentation from the Provider which met the criteria for objective 8 for an alternative period (January 1, 2015 to December 31, 2015). We were unable to scan the detailed data for two measures that require only unique patients be counted as we did not received detailed data from the Provider.
9. We obtained supporting documentation for the clinical quality measures and compared it to the applicable criteria. We confirmed the minimum number of measures was met with at least one measure from three different domains.

Responsible Party's Written Representation

The Provider declined to submit 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

May 30, 2019

OHIO AUDITOR OF STATE
KEITH FABER



SHANE GERBER

VAN WERT 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
JULY 9, 2019**