



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
88 East Broad Street
Columbus, Ohio 43215
(614) 466-3340
ContactMCA@ohioauditor.gov

Independent Accountants' Report on Applying Agreed-Up Procedures

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

RE: Michelle R. Smith, C.N.P. NPI: 1184999179
Program Year 2017: Meaningful Use Stage 2 Year 1

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Michelle R. Smith's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Promoting Interoperability Program (MPIP) for the year ended December 31, 2017. 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 encounters from the Quality Decision Support System to the Medicaid encounters on the Enrollment Summary for the 2017 patient volume period. The variance was less than 20 percent.
2. We scanned the encounters during the patient volume attestation period, found no duplicate encounters and noted multiple payer sources. We calculated the Medicaid patient volume and confirmed that the Provider met the 30 percent patient volume requirement.
3. We compared the system generated dashboard to the applicable criteria and to the Meaningful Use Objectives and Clinical Quality Measure Summaries. All reported objectives and measures met the applicable criteria. We noted variances greater than 10 percent between the dashboard and the summary in the reported percentages for Objective 8, Measure 2: View, Download and Transmit Information and for measures CMS 125: Breast Cancer Screening; CMS 165: Controlling High Blood Pressure; CMS 022: Screening for High Blood Pressure and Follow-up Documented; and CMS 147: Preventative Care and Screening: Influenza Immunization. As a result, we performed additional procedures.
4. The Provider's location was now using a newer version of the electronic health record (EHR) software reported in the MPIP system and we verified that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.
5. We compared the Provider's location list to the meaningful use reports. We found a variance and selected 10 patient names from the patient volume report during the attestation period and traced the names to the meaningful use report. We found no differences.
6. We compared supporting documentation for the 10 objectives to the applicable criteria. We found no exceptions. For those objectives that require only unique patients be counted, we scanned the detailed data and found no duplicates.

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7. We compared the system generated dashboard for the clinical quality measures to the applicable criteria and confirmed the minimum number of measures was met.

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



Keith Faber
Auditor of State
Columbus, Ohio

December 3, 2020

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MICHELLE R. SMITH, C.N.P.

STARK 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 12/17/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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