



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: Frances A. Ladopoulos, D.D.S. NPI: 1134347099
Program Year 2: Meaningful Use Stage 1 Year 1

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Frances A. Ladopoulos' (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2014. 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 searched the Medicaid Information Technology System and confirmed that the Provider had an active Ohio Medicaid Agreement during the patient volume and meaningful use attestation periods.
2. Using the Ohio e-license center, we verified the Provider type was the same as reported in MPIP and confirmed that the Provider was licensed to practice in Ohio during the patient volume and meaningful use attestation periods.
3. We reviewed the MPIP system and confirmed that the Provider underwent ODM's pre-payment approval process, was approved for incentive payment and received an incentive payment.

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

4. We obtained the list of all encounters during the patient volume attestation period (October 1, 2014 to December 31, 2014) from the Provider. We scanned the list and found duplicate encounters. We removed duplicates and recalculated encounters. We also verified that all payer sources were included in the encounter list and found no unrecorded encounters.

We also found the Provider only had encounters for 45 days during the 90 day attestation period for October through November 14, 2014.

5. We compared the Medicaid encounters in the MPIP system with those from the Provider's Medicaid encounters identified in procedure 4 above to confirm if the MPIP data exceeded the Provider's encounters by 20 percent. We found the variance exceeded 20 percent and recalculated the Medicaid patient volume using the Provider's Medicaid encounter list. The Provider met the 30 percent patient volume requirement; however, the attestation period does not appear to be consistent with 42 CFR 495.306 (c) which states that patient volume must be calculated using a representative, continuous 90 day period.

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We did not compare the Medicaid encounters in the MPIP system to the Quality Decision Support System data as it did not identify the Provider as the practitioner rendering the service. We were not able to select two Medicaid patient encounters from the Provider's encounter list to verify that the Provider rendered the services as the Provider stated they had no supporting documentation.

6. We found the practice where the Provider had worked was closed and we were unable to confirm the electronic health record (EHR) system currently in use. We obtained a contract for the original EHR system and confirmed that it was the same as reported in the MPIP system.
7. We confirmed the Provider did not report multiple locations.
8. We did not perform the procedure to obtain supporting documentation for the core, menu and clinical quality measures and compare it to the applicable criteria as the Provider did not provide any supporting documentation.

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 MPIP requirements. 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.



Dave Yost
Auditor of State

February 12, 2018



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FRANCES LADOPOULOS

OUT OF STATE

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 1, 2018**