



Dave Yost • Auditor of State

OHIO AUDITOR OF STATE KEITH FABER



March 7, 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

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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: Mark A. Holt, M.D. NPI: 1962498089
Program Year 2: 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 Dr. Mark A. Holt'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 (MITS) 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 duplicate encounters. We removed duplicates and recalculated encounters. We also scanned the list and found it included multiple payer sources.
5. We recalculated the Medicaid patient volume from the Provider's adjusted encounters identified in procedure 4 and confirmed the Provider met the 30 percent patient volume requirement.
6. We found the Provider's location was using a newer version of the electronic health record (EHR) software reported in the MPIP system. We verified that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.
7. We found the Provider's list of locations identified two locations and the meaningful use report, MITS, and MPIP identified one location. We compared the Provider's list of locations to the patient volume report identified in procedure 4. We found no differences.

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8. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We found no differences for nine objectives. We found for Objective 2 the meaningful use summary did indicate it was met; however, it did not describe which five clinical decision support interventions were implemented during the meaningful use period. 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 that 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.



Dave Yost
Auditor of State

January 9, 2018

OHIO AUDITOR OF STATE
KEITH FABER



MARK HOLT

COSHOCTON 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 7, 2019**