



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: Daniel E. Schlie, M.D. NPI: 1043273782
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 Dr. Daniel E. Schlie'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 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 encounters for duplicate encounters and verify that all payer sources were included during the patient volume attestation period as we received no supporting documentation from the Provider.
5. We did not perform the procedure to calculate the Medicaid patient volume from the encounters identified in procedure 4 and confirm the Provider met the 30 percent patient volume requirement, see Procedure 4.
6. We found that the Provider's location was using a different electronic health record (EHR) system than reported in MPIP system. We obtained a software license and support agreement to determine the EHR system selected by the Provider. We verified the new system was approved by the Office of the National Coordinator of Health IT.

7. We obtained the Provider's location list; however, we could not compare the location to the meaningful use reports as it did not identify any locations. We did compare the Provider's location list to the MITS and MPIP systems. We found no differences.
8. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We found objective 8 did not meet the applicable criteria and objective 2 (measures 1 and 2) did not have supporting documentation. We could not perform a scan of the detailed data for those objectives that require only unique patients be counted, as the Provider could not provide unique patient data for each applicable objective.
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

We attempted to locate the Provider; however, we found the Provider is deceased. 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

April 30, 2019

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DANIEL SCHLIE

PIKE 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
MAY 21, 2019**