



Dave Yost • Auditor of State





# 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: Joseph A. Bethuy, M.D. NPI: 1205803616  
Program Year 3: Meaningful Use Stage 1 Year 2

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Joseph A. Bethuy's (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 (MITS) 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 confirmed 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-payment 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 did not perform the procedure to obtain a list of all encounters during the patient volume attestation period from the Provider, scan the list looking for duplicates encounters and confirm that all payer sources were included in the encounter list as no supporting documentation was received from the Provider.
5. We compared the Medicaid encounters in the MPIP system with those from the Quality Decision Support System (QDSS) to confirm if the MPIP data exceeded QDSS by 20 percent. We found no variance exceeding 20 percent.

We did not perform the procedure to compare the Medicaid encounters in the MPIP system with the final Provider's Medicaid encounters and were unable to confirm the number of total encounters which should be used in calculation of the Provider's Medicaid patient volume as the Provider did not provide an encounter report.

Joseph A. Bethuy, M.D.  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures

6. We found that the location where the Provider worked was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. The newer version of the software was able to produce reports showing the Provider's use in 2014. We confirmed that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.
7. We could not perform the procedure to confirm if over 50 percent of total encounters were included on the meaningful use report and occurred at locations with the CEHRT installed because the Provider could not provide any supporting documentation listing the location of the encounters. The one location the Provider attested to in the MPIP system was listed in MITS.
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 ODM, and is not intended to be, and should not be used by anyone other than the specified parties.



**Dave Yost**  
Auditor of State

June 27, 2018



# Dave Yost • Auditor of State

**JOSEPH BETHUY**

**MAHONING 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 10, 2018**