



OHIO AUDITOR OF STATE
KEITH FABER



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Independent Accountants' Report on Applying Agreed-Up Procedures

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

RE: Elizabeth S. Ranasinghe, M.D. NPI: 1740211549
Program Year 5: Meaningful Use Stage 2 Year 4

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Elizabeth S. Ranasinghe's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2016. 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 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 duplicate encounters and verify that all payer sources were included in the encounter list as no supporting documentation was received for the Provider.
2. We did not perform the procedure to recalculate the Medicaid patient volume from the encounters identified in procedure 1 and determine if the Provider met the 30 percent patient volume requirement as no supporting documentation was received from the Provider.
3. We did not determine if the current electronic health record software was approved as the Provider did not participate in the MPIP program after program year 2017.
4. We obtained the Provider's equipped practice location during the meaningful use period and compared to the locations included in the meaningful use report. We found no exception.
5. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We found objectives 1, 2, 8 and 9 did not meet the applicable criteria due to lack of supporting documentation.

We could not perform a scan of the detailed data for those objectives that require only unique patients be counted, and remove any duplicates, as the Provider could not provide unique patient data for each applicable objective.

6. We did not perform the procedure to obtain supporting documentation for the clinical quality measures and determine if it met the applicable criteria as no supporting documentation was received from the Provider.

Elizabeth S. Ranasinghe, M.D.
Independent Accountants' Report on
Applying Agreed-Upon Procedures

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.

A handwritten signature in black ink, appearing to read "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

December 16, 2019

OHIO AUDITOR OF STATE KEITH FABER



ELIZABETH RANASINGHE

CUYAHOGA 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
DECEMBER 31, 2019**