



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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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: Jennifer A. Mittlestead, M.D. NPI: 1295024131  
Program Year 2017: 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. Jennifer A. Mittlestead's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Promoting Interoperability Program (MPIP) for the year ended December 31, 2017. 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 scanned the encounters during the patient volume attestation period, found no duplicate encounters, and noted that they included multiple payer sources. We calculated the Medicaid patient volume, confirmed that the Provider did not meet the 30 percent and performed additional procedures.
2. We compared the system generated dashboards to the applicable criteria and to the summaries for Meaningful Use Objectives 3 through 9 and the Clinical Quality Measures. We found all reported objectives met the applicable criteria. We noted no variances greater than 10 percent between these reports.
3. We scanned the Provider's encounters during an alternate patient volume attestation period (May 1, 2017 to July 31, 2017), found no duplicate encounters and noted they included multiple payer sources. We calculated the encounters for the alternative period and confirmed the Provider met the 30 percent requirement.
4. The Provider's location was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. We found that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.
5. We compared the Provider's equipped practice locations during the meaningful use period to the locations in the meaningful use report. The report reflects the office location and does not include hospital-based encounters. We were unable to trace 10 names as the Provider did not submit detailed patient data for the meaningful use period.
6. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We found no exceptions. For those objectives that require only unique patients, we were unable to scan for duplicates as the Provider did not provide detailed patient data.

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7. We compared the system generated dashboard for the clinical quality measures to the applicable criteria and found that the Provider met the minimum requirements.

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 Promoting Interoperability 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 ODM, and is not intended to be, and should not be used by anyone other than the specified party.



Keith Faber  
Auditor of State  
Columbus, Ohio

December 9, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**JENNIFER A. MITTLESTEAD, M.D.**

**MONTGOMERY COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 12/22/2020**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)