



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: Jimisha Patel, M.D. NPI: 1235450883
Program Year 2018: 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. Jimisha Patel's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Promoting Interoperability Program (MPIP) for the year ended December 31, 2018. 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 obtained the Provider's encounters during the patient volume attestation period and verified that there were no duplicates and that the encounters included multiple payer sources. The encounters only included seven days within the first month of the three month attestation period and is not consistent with 42 CFR 495.306(c) which states that patient volume must be calculated using a representative, continuous 90 day period. As a result, we performed additional procedures.
2. We compared the system generated dashboard to the applicable criteria and to the summary for Meaningful Use Objectives 3 through 9. All reported objectives met the applicable criteria and there were no percentage variances greater than 10 between these reports. The original Clinical Quality Measures did not meet the applicable criteria as the Provider submitted 2017 data for the attestation. We subsequently obtained a system generated dashboard for the Clinical Quality Measures for an alternative period (January 1, 2018 to December 31, 2018). We verified that the Provider met the minimum requirements.
3. We scanned the Provider's encounters during an alternate patient volume attestation period (January 1, 2017 to March 31, 2017) and verified that there were no duplicates and that the encounters included multiple payer sources. We calculated the Medicaid patient volume and confirmed that the Provider met the 30 percent requirement.
4. The Provider's 2018 location was now using a newer version of the electronic health record (EHR) software reported in the MPIP system.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.
5. We obtained the Provider's equipped practice locations; however the meaningful use reports did not reflect locations. We selected 10 names from the patient volume report during the meaningful use period and traced these names to the detailed meaningful use report. Two patient names did not trace and we confirmed that these were related to x-ray and lab services and were not encounters.

6. We compared supporting documentation for the 10 meaningful use objectives to the applicable criteria. We found no exceptions. For those objectives that require only unique patients be counted, we scanned the detailed data and found no duplicates.
7. We compared the system generated dashboard for the alternate Clinical Quality Measures period (January 1, 2018 to December 31, 2018) to the applicable criteria and verified that the minimum requirements were met.

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

January 26, 2021

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JIMISHA PATEL, M.D.

FRANKLIN 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 2/9/2021

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