



OHIO AUDITOR OF STATE  
**KEITH FABER**







**Independent Accountants' Report on Applying Agreed-Up Procedures**

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

RE: Sarah A. Russell, D.O. NPI: 1821255993  
Program Year 2018: Meaningful Use Stage 2 Year 5

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Sarah A. Russell'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 encounters during the patient volume attestation period, identified and removed duplicate encounters, and verified that the encounters included multiple payer sources. We calculated the unduplicated Medicaid patient volume and confirmed that the Provider met the 30 percent requirement.
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 and measures met the applicable criteria.

We noted variances greater than 10 percentage points between these reports for two Clinical Quality Measures: CMS 165: Controlling High Blood Pressure and CMS 155: Weight Assessment and Counseling for Nutritional and Physical Activity in Children and Adolescents. As a result, we performed additional procedures.

3. We did not perform the procedure to verify the certification of the current electronic health record system as the practice where the Provider worked was sold to another organization and the office location was closed.
4. We obtained the Provider's equipped practice location during the meaningful use period and compared this to the location included in the meaningful use report. We found no exception.
5. We compared the system generated dashboard and documents from the MPIP portal for the 10 objectives to the applicable criteria. We found no exceptions. We were not able to scan the detailed data reports for duplicates as the Provider did not submit any detailed data reports.
6. We compared the system generated dashboard for the clinical quality measures to the applicable criteria. We verified that the minimum criteria was 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

March 23, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**SARAH A. RUSSELL, D.O.**

**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 4/8/2021**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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