



OHIO AUDITOR OF STATE
KEITH FABER



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Independent Accountants' Report on Applying Agreed-Upon Procedures

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

RE: Judith A. Varnau, D.O. NPI: 1245210657
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. Judith A. Varnau'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 Medicaid patient volume from the unduplicated encounters 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 an alternate period (October 3, 2018 to December 31, 2018) of Clinical Quality Measures. We found all reported objectives met the applicable criteria; however, the Provider is in year five of the program and is required to submit Clinical Quality Measures for one year period. As a result, we performed additional procedures. We also noted a variance greater than 10 percentage points between these reports for Objective 8, Measure 1: Timely Access.
3. We found that the Provider's location was now using a newer version of the electronic health record (EHR) software reported in the MPIP system.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.
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 obtained supporting documentation for the 10 meaningful use objectives and compared it 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.
6. We compared the system generated dashboard for the Clinical Quality Measures for calendar year 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

February 4, 2021

OHIO AUDITOR OF STATE KEITH FABER



JUDITH A. VARNAU, D.O.

BROWN 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 2/18/2021

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