



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
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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: Nilla S. Vibhakar, M.D. NPI: 1093801508
Program Year 2021: Meaningful Use Stage 3 Year 6

We have performed the procedures enumerated below on compliance with the requirements of the Medicaid Promoting Interoperability Program for Nilla Vibhakar (the Provider) for the year ended December 31, 2021. The Provider is responsible for compliance with applicable laws and regulations of the Medicaid Promoting Interoperability Program.

The Ohio Department of Medicaid (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of reviewing providers awarded Medicaid Promoting Interoperability Program monies. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. We obtained the Provider's encounters during the patient volume attestation period, performed a duplicate check and found none, and confirmed that the encounters included multiple payer sources. We calculated the Medicaid patient volume and the Provider met the 30 percent requirement.
2. We confirmed that the system generated dashboard did reflect Meaningful Use (MU) Objective 3.

We compared the dashboards to the applicable criteria and to the summaries for MU Objectives 2 and 4 through 7 and the clinical quality measures (CQMs) and found that the dashboards indicated that these objectives and the minimum CQMs were met.

We noted variances greater than 10 percentage points between these reports for two CQMs, CMS 002: Preventative Care and Screening: Screening for Depression and Follow-Up Plan and CMS: 153 Chlamydia Screening for Women. As a result we performed additional procedures.

3. We obtained a screen shot showing the current electronic health record (EHR) system and compared it to the EHR system reported in the Medicaid Promoting Interoperability Program system. The EHR systems did not match as the Provider was using a newer version of the EHR software. We confirmed that the newer version was approved by the Office of the National Coordinator of Health IT.

4. We obtained the Provider's equipped practice location during the MU reporting period and compared this to the location included in the patient volume report for the same period and the detailed data reports for the MU period. We found no exception.
5. We compared the system generated dashboard to the applicable criteria for MU Objectives 1 through 7 and found no exceptions. For those objectives that require only unique patients be counted, we scanned the detailed data to identify duplicate patients. We found no duplicates.
6. We confirmed that the system generated dashboard contained the minimum number of required CQMs.

We were engaged by the Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Provider's compliance with applicable laws and regulations 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 to you.

We are required to be independent of the Provider and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

April 19, 2022

OHIO AUDITOR OF STATE KEITH FABER



NILLA S. VIBHAKAR, M.D.

CUYAHOGA 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 5/5/2022

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