



Dave Yost • Auditor of State





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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: Hiral M. Patel, C.N.P. NPI: 1083048870  
Program Year 1: Adopt, Implement or Upgrade

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Hiral M. Patel, C.N.P.'s (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2013. 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 reviewed the MPIP system and determined that the provider had met the ODM's pre-payment approval requirements, was approved for incentive payment by ODM and received an incentive payment.

We compared the date of pre-payment approval with date of incentive payment and determined that the pre-approval occurred prior to payment. In addition, we compared the payment amount with the MPIP payment schedule and determined that ODM issued the correct payment amount.

2. We reviewed information contained in the Ohio e-license center and verified the Provider's type and license to practice in Ohio during the patient volume attestation period.

We also searched the Provider's information as contained in the Medicaid Information Technology System (MITS) and determined that the Provider had an active Ohio Medicaid Agreement during the attestation period for patient volume.

3. We obtained the list of all encounters during the patient volume attestation period from the Provider. We scanned the list for any duplicate patient encounters.

We identified and removed a duplicate encounter which resulted in a revised encounter total.

ODM also asked us to verify that all payers were included in the encounter list to identify any unrecorded encounters.

The software vendor provided instruction to the Provider on how to generate a report of all encounters during the patient volume reporting period. The Provider confirmed with its vendor that the system could not generate that type of report showing payer sources. We also obtained a separate report that identified only Medicaid encounters; however, this report only identified the physician and not the Provider (see procedure 4). We selected 10 encounters from the Medicaid encounter report and traced them to the Provider's new total encounter report.

We found no unrecorded encounters.

4. We obtained the Medicaid encounters from the Quality Decision Support System (QDSS) for the patient volume attestation period and compared this with the Medicaid encounters reported in the MPIP system and the Medicaid encounters obtained in procedure 3 above.

The variance between these reported numbers was greater than 20 percent. QDSS data contained only one Medicaid encounter that identified the Provider as the rendering practitioner. The Provider indicated that all services were billed with the Physician's identifier as the rendering provider. As a result, there is no reliable QDSS data to use for this procedure. The Provider stated that the variance between the MPIP system data and the current encounter report was due to difference in reporting formats between older software and the updated version.

We determined the Provider's report generated by the updated software version was more complete and should be used in the calculation of the Medicaid patient volume (see procedure 5).

5. We calculated the Provider's Medicaid patient volume using data from procedures 3 and 4 above.

The Provider met the 30 percent patient volume requirement.

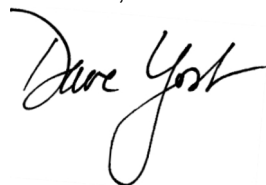
6. We found that the location where the Provider worked was now using a newer version of the same electronic health record (EHR) software reported in the MPIP system. The new version of the EHR software was able to produce reports showing the Provider's use of EHR in 2013. We verified that this newer version of the software was approved by the Office of the National Coordinator of Health IT.

#### **Responsible Party's Written Representation**

The Provider declined to submit a signed representation letter acknowledging responsibility for maintaining records and complying with applicable MPIP regulations; making available all documentation related to compliance; responding fully to our inquiries; reporting any non-compliance subsequent to the end of the engagement period; and disclosing all communications received from regulatory agencies alleging noncompliance with the Ohio MPIP rules.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountant's 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 Provider Incentive 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 Provider and the Ohio Department of Medicaid, and is not intended to be, and should not be used by anyone other than the specified parties.



**Dave Yost**  
Auditor of State

May 3, 2017



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**HIRAL PATEL**

**FRANKLIN COUNTY**

## **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 18, 2017**