



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: Stanley E. Scheidler, D.O. NPI: 1548243900
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 Dr. Stanley E. Scheidler's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2014. 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 searched the Medicaid Information Technology System and determined that the Provider had an active Ohio Medicaid Agreement during the patient volume attestation period.
2. Using the Ohio e-license center, we verified the Provider type was the same as reported in MPIP and determined the Provider was licensed to practice in Ohio during the patient volume attestation period.
3. We reviewed the MPIP system and determined that the Provider underwent ODM's pre-payment approval process, was approved for incentive payment and received an incentive payment.

We compared the date of pre-payment approval with the date of the incentive payment and determined that pre-payment 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.

4. We obtained the Provider's list of all encounters for an alternate patient volume attestation period (January 1, 2015 to March 31, 2015) as the Provider was unable to provide a list of all encounters for the original patient volume attestation period (October 1, 2014 to December 31, 2014). We scanned the list and found duplicate encounters. We removed duplicates and recalculated encounters.

We also verified that all payer sources were included in the encounter list and found no unrecorded encounters.

5. We compared the Medicaid encounters from the Quality Decision Support System (QDSS) for the alternative patient volume attestation period to the final Provider's Medicaid encounters identified in procedure 3 to determine if the Provider's encounters exceeded 20 percent of QDSS. The variance exceeded 20 percent and we recalculated the Medicaid patient volume using the Provider's Medicaid encounter list and determined the Provider then met the 30 percent patient volume requirement.

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6. We verified that Provider was using the electronic health record (EHR) system as reported in the MPIP system.

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 MPIP requirements. 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 ODM, and is not intended to be, and should not be used by anyone other than the specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

November 28, 2017



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STANLEY SCHEIDLER

BUTLER 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
DECEMBER 28, 2017**