



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: Sharon L. George, D.O. NPI: 1942292461
Program Year 3: Meaningful Use Stage 1 Year 2

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Sharon L. George'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 (MITS) and confirmed that the Provider had an active Ohio Medicaid Agreement during the patient volume and meaningful use attestation periods.
2. Using the Ohio e-license center, we verified the Provider type was the same as reported in MPIP and confirmed that the Provider was licensed to practice in Ohio during the patient volume and meaningful use attestation periods.
3. We reviewed the MPIP system and confirmed 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 confirmed that pre-payment approval occurred prior to payment. In addition, we compared the payment amount with the MPIP payment schedule and confirmed that ODM issued the correct payment amount.

4. We obtained the list of all encounters during the original patient volume attestation period (March 1, 2014 to May 31, 2014) from the Provider. We scanned the list and found no duplicate encounters. We also verified that all payer sources were included in the encounter list and found no unrecorded encounters.

We found the Provider did not meet the 30 percent patient volume requirement (see procedure 5). The Provider selected an alternative patient volume attestation period (July 1, 2014 to September 30, 2014). We performed the same duplicate scan and found no duplicate encounters. We verified that all payers were included in the encounter list and found no unrecorded encounters.

5. We compared the Medicaid encounters in the MPIP system with those from the Quality Decision Support System (QDSS) and the final Provider's encounters identified in procedure 4 to confirm if the MPIP data exceeded these two reports by 20 percent. We found variances exceeding 20 percent and recalculated the Medicaid patient volume using the Provider's Medicaid encounter list. The Provider did not meet the 30 percent patient volume requirement.

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We then compared the encounters from the alternative patient volume attestation period to a new QDSS report for the same period. We found variances exceeding 20 percent and we recalculated the Medicaid patient volume using the Provider's Medicaid encounter list. 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 electronic health record (EHR) software reported in the MPIP system. The newer version of the software was able to produce reports showing the Provider's use in 2014. We verified that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.
7. We could not perform the procedure to confirm if over 50 percent of total encounters were included on the meaningful use report and occurred at locations with the CEHRT installed because the Provider's meaningful use summary report did not identify a period of time. The one location the Provider attested to in the MPIP system was listed in MITS.
8. We obtained documentation from the Provider for the core measures and compared it to the applicable criteria. We found four core measures that did not meet the applicable criteria as the Provider did not provide any supporting documentation. We found the other nine core measures did not meet the applicable criteria as the meaningful use summary report provided did not identify the period of time.

We could not perform a scan of the detailed data for those measures that require only unique patients be counted, and remove any duplicates, as the Provider could not provide unique patient data for each applicable core measure.

9. We obtained documentation from the Provider for the menu measures and compared it to the applicable criteria and we confirmed if the minimum number of measures was met, including at least one public health menu measure. We found three menu measures that did not meet the applicable criteria as the Provider did not submit documentation. We found two menu measures did not meet the applicable criteria as the documentation provided did not identify the period of time.

We could not perform a scan of the detailed data for those measures that require only unique patients be counted, and remove any duplicates, as the Provider could not provide unique patient data for the applicable menu measures.

10. We obtained documentation from the Provider for the clinical quality measures and compared it to the applicable criteria and we confirmed if the minimum number of measures was met with at least one measure from three different domains. We found nine of the clinical quality measures did not meet the applicable criteria as the documentation provided did not identify the period of time.

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.

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This report is intended solely for the information and use of the Provider and 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

April 23, 2018

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SHARON GEORGE

TRUMBULL 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
JUNE 12, 2018