



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Independent Accountants' Report on Applying Agreed-Upon Procedures

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

RE: Manmohan K. Katapadi, M.D. NPI: 1528192820
Program Year 4: Meaningful Use Stage 2 Year 1

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Manmohan K. Katapadi'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 found 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 confirmed the Provider type was the same as reported in MPIP and found 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 the ODM's pre-payment approval process, was approved for an 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 patient volume attestation period from the Provider. We scanned the list and found duplicate encounters. We removed duplicates and recalculated encounters. We also verified that multiple payer sources 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 Medicaid encounters identified in procedure 4 to confirm if the MPIP data exceeded these two reports by 20 percent. We found no variances exceeding 20 percent and the MPIP data met the 30 percent patient volume requirement.
6. We found that the Provider's main office location was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. The new version of the software was only able to produce limited 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.

Manmohan K. Katapadi, M.D.
Independent Accountants' Report on
Applying Agreed-Upon Procedures

7. We could not confirm if 50 percent of the encounters occurred at a location with the EHR system as the Provider could not provide documentation supporting the location of the meaningful use encounters. We found only one service location reported in MITS.
8. We obtained supporting documentation for the core measures and compared it to the applicable criteria. We found that the Provider met eight core measures but was unable to provide supporting documentation for five of the core measures.

We could not perform a scan of the detailed data for those measures that require unique patients be counted as the Provider could not provide unique patient data for any core measure.
9. The Provider was unable to provide supporting documentation for the menu measures; therefore, we could not compare it to the applicable criteria or confirm if the minimum number of measures was met, including at least one public health menu measure.
10. We obtained supporting documentation for the clinical quality measures and compared it to the applicable criteria and confirmed that two out of the three core measures and two additional clinical quality measures were met. The Provider was unable to provide supporting documentation for one core and one additional clinical quality measure.

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.



Dave Yost
Auditor of State

August 16, 2018



Dave Yost • Auditor of State

MANMOHAN KATAPADI

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
NOVEMBER 8, 2018**