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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: Larry M. Shepherd, M.D. NPI: 1336170653
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 Larry Shepherd'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 attestation period.
2. Using the Ohio e-license center, we confirmed the provider type was the same as reported in MPIP and that the Provider was licensed to practice during the patient volume attestation period.
3. We reviewed the MPIP system and determined that the Provider underwent the ODM's pre-payment approval requirements, 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-approval occurred prior to payment. In addition, we compared the payment amount with the MPIP payment schedule and found no variances.

4. We obtained the list of all encounters during the patient volume attestation period from the Provider. We scanned the list and found no duplicate encounters. We also verified that multiple payer sources were included in the encounter list.
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. We found variances exceeding 20 percent and recalculated the Medicaid patient volume using the Provider's Medicaid encounter list. The Provider then met the 20 percent patient volume requirement.

The Provider met the 20 percent patient volume requirement; however, the attestation period does not appear to be consistent with 42 CFR 495.306(c) which states that patient volume must be calculated using a representative, continuous 90 day period. The Provider reported encounters for latter half of the attestation period as he did not work at this location the full period.

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 new 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.

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



Dave Yost
Auditor of State

December 28, 2018



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LARRY SHEPHERD

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
JANUARY 10, 2019**