



OHIO AUDITOR OF STATE
KEITH FABER



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88 East Broad Street
Columbus, Ohio 43215
ContactMCA@ohioauditor.gov
(800) 282-0370

Independent Accountants' Report on Applying Agreed-Up Procedures

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

RE: Tonia N. Studer, C.N.P. NPI: 1457733867
Program Year 2: 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 Tonia N. Studer's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2016. 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 obtained the Provider's encounters during the patient volume attestation period. We scanned the list and found no duplicate encounters. We also found it included multiple payer sources.
2. We recalculated the Medicaid patient volume from the encounters identified in procedure 1 and confirmed the Provider met the 30 percent patient volume requirement.
3. We found that the Provider's electronic health record (EHR) system was different than reported in the MPIP system. We obtained a license agreement to determine the EHR system selected by the Provider. We verified that the new EHR system was approved by the Office of the National Coordinator of Health IT.
4. We obtained the Provider's equipped practice locations during the meaningful use period and compared this to the locations included in the meaningful use report. We found no exception.
5. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We found Objective 4 and 9 and Objective 8, Measure 1 did not meet the applicable criteria. We found Objectives 1, 2 and 10 did not meet the applicable criteria due to lack of support documentation.

We could not perform a scan of the detailed data for those measures that require only unique patients be counted as the Provider did not provide any unique patient data.

6. We did not perform the procedure to obtain supporting documentation for the clinical quality measures and determine if it met the applicable criteria as no supporting documentation was received from the Provider.

Tonia N. Studer, C.N.P.
Independent Accountants' Report on
Applying Agreed-Upon Procedures

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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

December 30, 2019

OHIO AUDITOR OF STATE KEITH FABER



TONIA STUDER

RICHLAND 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 21, 2020**