



OHIO AUDITOR OF STATE
KEITH FABER



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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: Loree D. Elahee-Lee, C.N.P. NPI: 1508094517
Program Year 2018: 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 Loree D. Elahee-Lee's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Promoting Interoperability Program (MPIP) for the year ended December 31, 2018. 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, observed and removed duplicate encounters, and verified that the encounters included a private payer source. We calculated the Medicaid patient volume using the unduplicated encounters and confirmed the Provider met the 30 percent requirement.
2. We compared the system generated dashboards to the applicable criteria and to the summaries for Meaningful Use Objectives 3 through 9 and the Clinical Quality Measures. We confirmed that Objective 8, Measure 1: Patient Electronic Access and Objective 9: Secure Messaging did not meet the applicable criteria. We observed variances greater than 10 percentage points between these reports for Objective 6: Patient Education, Objective 8, Measure 1: Patient Electronic Access, Objective 8: Measure 2 View, Download and Transmit Information and Objective 9: Secure Messaging.

We also noted variances greater than 10 percentage points for the following Clinical Quality Measures: CMS 002 - Screening for Depression & Followup Plan; CMS 022 - Screening for High Blood Pressure and Followup Documented; CMS 068 - Documentation of Current Medications in the Medical Record; CMS 069 - BMI Screening & Followup; CMS 122 - Diabetes Hemoglobin A1c Poor Control; CMS 137 - Initiation and Engagement of Alcohol & Other Drug Dependence Treatment; CMS 138 - Tobacco Use Screening and Cessation Intervention; CMS 160 - Depression Utilization of the PHQ-9 Tool; and CMS 165 Controlling High Blood Pressure. As a result we performed additional procedures.

3. We obtained documentation showing that the Provider's location was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. We confirmed that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.
4. We obtained the Provider's equipped practice location during the meaningful use period and compared this to the locations included in the meaningful use report. We found no exceptions.

5. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We found that Objective 1: Security Analysis, Objective 8, Measure 1-Patient Electronic Access and Objective 9: Secure Messaging did not meet the applicable criteria. We did not perform a scan for duplicates in the detailed data for those measures that require only unique patients be counted as the Provider did not submit any patient data.
6. We compared the system generated dashboard for the Clinical Quality Measures to the applicable criteria and verified that the minimum requirements were met.

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



Keith Faber
Auditor of State
Columbus, Ohio

March 5, 2021

OHIO AUDITOR OF STATE KEITH FABER



LOREE D. ELAHEE-LEE, C.N.P.

HAMILTON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 3/23/2021

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