



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit
88 East Broad Street
Columbus, Ohio 43215
(614) 466-3340
ContactMCA@ohioauditor.gov

Independent Accountants' Report on Applying Agreed-Upon Procedures

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

RE: Richard P. Golden, M.D. NPI: 1437159571
Program Year 2019: Meaningful Use Stage 3 Year 4

We have performed the procedures enumerated below on compliance with the requirements of the Medicaid Promoting Interoperability Program for Richard P. Golden (the Provider) for the year ended December 31, 2019. The Provider is responsible for compliance with applicable laws and regulations of the Medicaid Promoting Interoperability Program.

The Ohio Department of Medicaid (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of reviewing providers awarded Medicaid Promoting Interoperability Program monies. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. We obtained the group encounters during the patient volume attestation period, performed a duplicate check and found none, and confirmed that the encounters included multiple payer sources. We found providers that were not a member of the attesting group and removed those encounters.

We recalculated the Medicaid group patient volume and the group met the 30 percent requirement.

2. We requested supporting documentation for the program year for meaningful use (MU) Objective 1 and we confirmed that the Provider had documentation for this objective;

We confirmed that the system generated MU dashboard did not reflect MU Objective 3; and

We compared the system generated dashboard to the applicable criteria and to the summary for MU Objectives 2 and 4 through 7 and found that the dashboard showed that MU measure 6.1: Coordination of Care Through Patient Engagement was not met. We compared the system generated dashboard to the applicable criteria for the clinical quality measures (CQMs) and confirmed that the dashboard indicated that the minimum number of measures were met; however, we noted that CMS 138: Prevention Care and Screening: Tobacco Use: Screening and Cessation Intervention only reflected one of the three performance rates. The two omitted rates were zero percent per the summary. As a result of these findings, we performed additional procedures.

3. We obtained a screen shot showing the current electronic health record (EHR) system and compared it to the EHR system reported in the MPIP system. The systems did not match as the Provider was using a newer version of the EHR software. We confirmed that the newer version was approved by the Office of the National Coordinator of Health IT.
4. We obtained the Provider's three equipped practice locations; however, the system generated dashboard reflected only one location. We did not perform the procedure to trace names as the Provider was unable to generate a unique patient detailed MU report.
5. We did not obtain a system generated dashboard for an alternative MU period as the Provider stated that its EHR system could not generate the numerator and performance rate for MU measure 6.1. We obtained supporting documentation for the first seven objectives from the original reporting period and determined that the remaining measures were met. The Provider was unable to provide unique patient data for those objectives that require only unique patients be counted; therefore, we were unable to scan for duplicate patients.
6. We obtained the system generated dashboard and confirmed that the minimum number of requirements were met.

We were engaged by the Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Provider's compliance with applicable laws and regulations 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 to you.

We are required to be independent of the Provider and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

February 22, 2022

OHIO AUDITOR OF STATE KEITH FABER



RICHARD P. GOLDEN, M.D.

FRANKLIN 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 3/15/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov