



Dave Yost • Auditor of State

OHIO AUDITOR OF STATE **KEITH FABER**



March 21, 2019

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 14, 2019. Reports completed prior to that date contain the signature of my predecessor.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

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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: Crystal Vance, C.N.P. NPI: 1073918330
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 Crystal M. Vance's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2015. 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 compared the Provider's Ohio Medicaid Agreement dates from the Medicaid Information Technology System to the patient volume attestation period. We found the Provider had an active agreement in effect during the original and alternate attestation periods (see procedure 4).
2. Using the Ohio e-license center, we compared the licensure type and effective dates to the original and alternate patient volume attestation periods. We found no exceptions.
3. Using the MPIP system, we confirmed the Provider underwent the ODM's payment approval process, was approved for an incentive payment and received an incentive payment.

We compared the date of the payment approval with the date of the incentive payment and confirmed the payment approval occurred prior to the payment. In addition, we compared the payment amount with the MPIP payment schedule and found no variance..

4. We did not receive an encounter list from the Provider for the original attestation period (January 1, 2015 to March 31, 2015). We did obtain the Provider's encounters during an alternate patient volume attestation period (July 1, 2015 to September 30, 2015). We scanned this list and found no duplicate encounters. We also scanned the list and found it included multiple payer sources.
5. We recalculated the Medicaid patient volume from the Provider's encounter list and confirmed the Provider met the 30 percent patient volume requirement during the alternate patient volume attestation period. Moreover, we found the patient volume report for the alternate period only included encounters from July 1, 2015 to August 14, 2015 which 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.
6. We found that the Provider's electronic health record (EHR) system was different than reported in the MPIP system. We obtained an end-user 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.

Crystal Vance 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 "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State

November 28, 2018

OHIO AUDITOR OF STATE
KEITH FABER



CRYSTAL VANCE

GALLIA 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
MARCH 21, 2019**