



Dave Yost • Auditor of State

OHIO AUDITOR OF STATE **KEITH FABER**



January 24, 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



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: Daniel P. Heatherly, D.O. NPI: 1194050716
Program Year 3: Meaningful Use Stage 2 Year 2

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Daniel P. Heatherly'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 obtained the Provider's Ohio Medicaid Agreement dates from the Medicaid Information Technology System (MITS) and compared the dates to the patient volume and meaningful use attestation periods. We found the Provider had an active Ohio Medicaid Agreement in effect during these periods.
2. Using the Ohio e-license center, we compared the Provider type and licensure dates to the MPIP system and the patient volume and meaningful use attestation periods. We found the Provider type was the same as reported in MPIP and the Provider was licensed to practice in Ohio during the attestation periods.
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 confirmed that ODM issued the correct payment amount.

4. We obtained the list of all encounters during the patient volume attestation period from the Provider. We scanned the list and found duplicate encounters. We removed duplicates and recalculated encounters. We also scanned the list and found it included multiple payer sources.
5. We calculated the Medicaid patient volume from the Provider's adjusted encounters in procedure 4 and confirmed the Provider met the patient volume requirement.

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6. We confirmed that the Provider was using the electronic health record (EHR) system as reported in the MPIP system. 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. We verified that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.
7. We obtained the Provider's list of locations and matched that to the meaningful use reports. We found no differences.
8. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We confirmed nine of the 10 objectives were met. We found the provider did not meet the applicable criteria for Objective 8.
9. We obtained supporting documentation for the clinical quality measures and compared it to the applicable criteria. We confirmed the minimum number of measures was met with at least one measure from three different domains.

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

January 9, 2019

OHIO AUDITOR OF STATE
KEITH FABER



DANIEL HEATHERLY

STARK 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 24, 2019**