JUDITH ANNA BABKA FURLONG, M.D.
LUCAS COUNTY
AGREED UPON PROCEDURES

FOR THE YEAR ENDED DECEMBER 31, 2013

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: Judith Anne Babka Furlong, M.D. NPI: 1902802804
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 Dr. Judith Anne Babka Furlong's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2013. 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 reviewed the MPIP system and determined that the Provider met the ODM's pre-payment approval requirements, was approved for an incentive payment and received an incentive payment.

   We compared the date of pre-payment approval with the date of the incentive payment to determine if pre-approval occurred prior to payment. In addition, we compared the payment amount with the MPIP payment schedule and determined if ODM issued the correct payment amount.

2. We reviewed information contained in the Ohio e-license center and verified the Provider's type and license to practice in Ohio during the patient volume attestation period.

   We also searched the Provider's information as contained in the Medicaid Information Technology System and determined that the Provider had an active Ohio Medicaid Agreement during the patient volume attestation period,

3. We obtained the list of all encounters during the patient volume attestation period from the Provider. We also verified that all payers were included in the encounter list to identify any unrecorded encounters. ODM asked that we scan the list for any duplicate encounters.

   We found no unrecorded encounters. We could not perform the scan for duplicates as the encounter list was totaled by payer sources for each month of the patient volume period and did not identify each encounter by day and unique patient identifier and no other detailed encounter list was retained by the Provider or their software vendor.

4. We obtained the Medicaid encounters from the Quality Decision Support System (QDSS) for the patient volume attestation period and compared this to both the Medicaid encounters reported by the Provider in the MPIP system and the Medicaid encounters provided in procedure 3 above.

   We found the variance exceeded 20 percent; however, we could not determine the completeness of the Provider's encounter list as it did not identify each encounter by day and unique patient identifier, see Procedure 3 above.

We asked the Provider for an explanation of the variance between QDSS and the Provider report and they stated that some encounters could have been related to resident physicians working under the supervision of the Provider; however, we only identified an additional three resident encounters with the resident modifiers in QDSS. We determined QDSS was more complete and should be used in calculation of the Provider's Medicaid patient volume (see procedure 5).

5. We calculated the Provider's Medicaid patient volume using data from procedures 3 and 4 above.

   The Provider did not meet the 30 percent patient volume requirement.

6. We found that the location where the Provider worked was now using a different electronic health record (EHR) system different than reported in MPIP. We obtained the license and support 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.

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 Ohio Department of Medicaid, and is not intended to be, and should not be used by anyone other than the specified parties.

Dave Yost
Auditor of State

July 20, 2017

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JUDITH FURLONG

LUCAS 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
AUGUST 31, 2017

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