KATE CHRISTIENNE KESSLER, D.O.
CUYAHOGA 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: Kate Christienne Kessler, D.O. NPI: 1710152442
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. Kate Christienne Kessler'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 incentive payment and received an incentive payment.

   We compared the date of pre-payment approval with the date of the incentive payment and determined that pre-approval occurred prior to payment. In addition, we compared the payment amount with the MPIP payment schedule and determined that 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 for part of the patient volume attestation period; however, the Provider's list of patient encounters (see procedure 3) were all after the effective date of the Medicaid agreement.

3. We obtained the list of all encounters during the patient volume attestation period (May 1, 2012 to July 31, 2012) from the Provider. We scanned the list for any duplicate encounters. We also verified that all payers were included in the encounter list to identify any unrecorded encounters.

   We found the Provider had encounters for only eight days in July during the 90 day attestation period. The Provider rendered no services in May or June of 2012. We removed duplicate encounters and recalculated encounters. We found no unrecorded encounters.

4. We obtained the Medicaid encounters from the Quality Decision Support System 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 was less than 20 percent and we determined that the Provider Medicaid list 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 met the 20 percent patient volume requirement; however, the attestation period 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 location where the Provider worked was now using a newer version of the same electronic health record (EHR) software reported in the MPIP system. The new version of the EHR software was able to produce reports showing the Provider's use in 2013. We verified that the newer version of the EHR software 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

August 14, 2017

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KATE KESSLER

CUYAHOGA 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 29, 2017

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