



Dave Yost • Auditor of State





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## Independent Accountants' Report on Applying Agreed-Upon Procedures

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

RE: Brian Stroh, M.D. NPI: 1174655898  
Program Year 1: Adopt, Implement or Update

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Brian Stroh'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 pre-payment approval requirements, was approved for incentive payment and received an incentive payment.

We compared the date of pre-payment approval with date of 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 (MITS) and determined that the Provider had an active Ohio Medicaid Agreement during the attestation period for patient volume.

3. We obtained the list of all encounters during the patient volume attestation period from the Provider. We scanned the list for any duplicate patient encounters. We selected five names of non-Medicaid recipients from the Provider's Admission and Discharge report and traced the encounter to the list to identify any unrecorded encounters.

We found no variances.

4. ODM asked that we obtain the Medicaid encounters from the Quality Decision Support System (QDSS) for the patient volume attestation period and compare this to both the Medicaid encounters reported by the Provider in the MPIP system and the Medicaid encounters provided in procedure 3 above.

We could not perform the comparison to QDSS data as the Provider was employed in a community behavioral health agency and there were no paid claims listing the Provider as the rendering provider; therefore, we used the list obtained from the Provider in the calculation of the Provider's Medicaid patient volume (see procedure 5).

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

The Provider met the 30 percent patient volume requirement.

6. We found that the location where the Provider worked was now using a newer version of the same software reported in the MPIP system. The new version of the electronic health record (EHR) software was able to produce reports showing the Provider's use of EHR in 2013. We verified that this newer version of this 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

April 12, 2017



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**BRIAN STROH**

**FRANKLIN 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  
MAY 16, 2017**