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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: Clara M. Schermerhorn, M.D. NPI: 1497773998
Program Year 3: Meaningful Use Stage 1 Year 2

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Clara M. Schermerhorn's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2014. 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 searched the Medicaid Information Technology System and confirmed that the Provider had an active Ohio Medicaid Agreement during the patient volume and meaningful use attestation periods.
2. Using the Ohio e-license center, we verified the Provider type was the same as reported in MPIP and confirmed that the Provider was licensed to practice in Ohio during the patient volume and meaningful use attestation periods.
3. We reviewed the MPIP system and confirmed that the Provider underwent ODM's pre-payment approval process, 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 confirmed that pre-payment approval occurred prior to payment. In addition, we compared the payment amount with the MPIP payment schedule and confirmed that ODM issued the correct payment amount.

4. We did not perform the procedure to obtain a list of all encounters during the patient volume attestation period from the Provider, scan the list looking for duplicate encounters and verify that all payer sources were included in the encounter list as no supporting documentation was received for the Provider.
5. We compared the Medicaid encounters in the MPIP system with those from the Quality Decision Support System (QDSS) to determine if the MPIP data exceeded QDSS by 20 percent. We found no variance exceeding 20 percent.

We did not perform the procedure to compare the Medicaid encounters in the MPIP system with the final Provider's Medicaid encounters and were unable to determine the number of total encounters which should be used in calculation of the Provider's Medicaid patient volume as the Provider did not provide an encounter report.

6. We found that the Provider's electronic health record (EHR) system was different than reported in the MPIP system. We obtained a screen shot of the new EHR system and confirmed it was approved by the Office of the National Coordinator of Health IT.

7. We confirmed the Provider did not report multiple locations.
8. We did not perform the procedure to obtain supporting documentation for the core, menu and clinical quality measures and compare it to the applicable criteria as the Provider did not provide any supporting documentation.

Responsible Party's Written Representation

The Provider did not submit a signed representation letter acknowledging responsibility for maintaining records and complying with applicable MPIP regulations; making available all documentation related to compliance; responding fully to our inquiries; reporting any non-compliance subsequent to the end of the engagement period; and disclosing all communications received from regulatory agencies alleging noncompliance with the Ohio MPIP rules.

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 MPIP requirements. 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 ODM, and is not intended to be, and should not be used by anyone other than the specified parties.



Dave Yost
Auditor of State

December 29, 2017



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CLARA SCHERMERHORN

SANDUSKY 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 23, 2018**