



OHIO AUDITOR OF STATE
KEITH FABER



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88 East Broad Street
Columbus, Ohio 43215
ContactMCA@ohioauditor.gov
(800) 282-0370

Independent Accountants' Report on Applying Agreed-Upon Procedures

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

RE: Kristin E. Cooper, C.N.P. NPI: 1609327378
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 Kristin E. Cooper's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2016. 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 encounters during the patient volume attestation period. We scanned the list and found no duplicate encounters. We also found it included multiple payer sources.
2. We calculated the Provider's Medicaid patient volume using data from procedure 1 above. The Provider met the 30 percent patient volume requirement; however, the attestation period only had encounters for two months and 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.
3. We found that the Provider's electronic health record (EHR) system was different than reported in the MPIP system. We obtained a license 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.

Responsible Party's Written Representation

We attempted to locate the Provider; however, we could not find any current contact information. As such, we were unable to obtain 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 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.

Kristin E. Cooper, C.N.P.
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Applying Agreed-Upon Procedures

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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent initial "K".

Keith Faber
Auditor of State
Columbus, Ohio

November 12, 2019

OHIO AUDITOR OF STATE KEITH FABER



KRISTIN COOPER

RICHLAND 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
DECEMBER 5, 2019**