



Dave Yost • Auditor of State

OHIO AUDITOR OF STATE KEITH FABER



January 17, 2019

The attached audit report was completed and prepared for release prior to the commencement of my term of office on January 14, 2019. Reports completed prior to that date contain the signature of my predecessor.

Ohio Auditor of State

A handwritten signature in cursive script that reads "Keith Faber".

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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: Dominic J. Mensah, D.D.S. NPI: 1073558730
Program Year 2014: 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 Dominic Mensah'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 (MITS) 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 confirmed the provider type matched the MPIP system and that the Provider was licensed to practice during the patient volume and meaningful use attestation periods.
3. We reviewed the MPIP system and confirmed that the Provider underwent the ODM's pre-payment approval requirements, was approved for and received an incentive payment.

We compared the date of pre-payment approval with the date of the incentive payment and confirmed that pre-approval occurred prior to payment. In addition, we compared the payment amount with the MPIP payment schedule and confirmed the correct payment amount.

4. We obtained the list of all encounters during the patient volume attestation period from the Provider. We scanned the list and found duplicate encounters. We removed duplicates and recalculated encounters. We also verified that multiple payer sources were included in the encounter list.
5. We compared the Medicaid encounters in the MPIP system with those from the Quality Decision Support System (QDSS) and the final Provider's Medicaid encounters identified in procedure 4. We found variances exceeding 20 percent and we recalculated patient volume using the final total encounters. The Provider met the patient volume requirement.
6. We found that the Provider's electronic health record (EHR) system was different than reported in the MPIP system. We obtained the software license to confirm the EHR system selected by the Provider. We confirmed that the new EHR system was approved by the Office of the National Coordinator of Health IT.
7. The Provider had only one practice location during the patient volume and meaningful use attestation periods.

8. We obtained supporting documentation for the core measures and compared it to the applicable criteria. We found that the Provider only met five of the required 13 measures. For those measures that require only unique patients be counted, we did not scan for duplicates as the Provider was unable to generate detailed patient lists.
9. We obtained supporting documentation for the menu measures and compared it to the applicable criteria. We found no exceptions. For those measures that require only unique patients be counted, we did not scan for duplicates as the Provider was unable to generate detailed patient lists.
10. We did not perform this procedure as the Provider did not submit any supporting documentation for the clinical quality measures.

Responsible Party's Written Representation

The Provider declined to 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 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 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 7, 2018

OHIO AUDITOR OF STATE
KEITH FABER



DOMINIC MENSAH

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
JANUARY 17, 2019**