



Dave Yost • Auditor of State



# OHIO AUDITOR OF STATE **KEITH FABER**



March 7, 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.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

**This page intentionally left blank.**



# 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: Kim S. Worona, C.N.P. NPI: 1588696116  
Program Year 3: Meaningful Use Stage 2 Year 2

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Kim S. Worona's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2015. 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 compared the Provider's Ohio Medicaid Agreement dates from the Medicaid Information Technology System (MITS) to the patient volume and meaningful use attestation periods. We found the Provider had an active agreement in effect during the attestation periods.
2. Using the Ohio e-license center, we compared the licensure type and effective dates to the the patient volume and meaningful use attestation periods. We found no exceptions.
3. Using the MPIP system, we confirmed the Provider underwent the ODM's payment approval process, was approved for an incentive payment and received an incentive payment.

We compared the date of the payment approval with the date of the incentive payment and confirmed the payment approval occurred prior to the payment. In addition, we compared the payment amount with the MPIP payment schedule and found no variance.

4. We obtained Provider's encounters during the patient volume attestation period. We scanned this list and found no duplicate encounters. We also scanned the list and found that it included multiple payer sources.
5. We calculated the Medicaid patient volume from the Provider's encounter list and confirmed the Provider met the 30 percent patient volume requirement.
6. We found that the Provider's location was using a newer version of the electronic health record (EHR) software reported in the MPIP system. We verified that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.
7. We obtained the Provider's location list; however, we could not compare the location to the meaningful use reports as it did not identify any locations. We did compare the Provider's location list to the MITS and MPIP systems. We found no differences.

Kim S. Worona, C.N.P.  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures

8. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria and confirmed if the minimum number of measures was met, including at least one public health menu measure. We found the meaningful use summary report stated the Provider met the security risk analysis requirement for Objective 1 and implemented a clinical decision support intervention for Objective 2. We received no additional documentation to confirm a security risk analysis was performed or identify which clinical decision support intervention was implemented. We found no other exceptions.

We also scanned the detailed data for one measure that required only unique patients be counted, and found no duplicate patients. The Provider did not provide unique patient data for one 2015 measure. The Provider confirmed the vendor had no additional meaningful use documentation available.

9. We obtained supporting documentation for the clinical quality measures and compared it to the applicable criteria. We confirmed that the minimum number of measures was met with at least one measure from three different domains.

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

November 9, 2018

OHIO AUDITOR OF STATE  
**KEITH FABER**



**KIM WORONA**

**TRUMBULL 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  
MARCH 7, 2019**