



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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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: Michael D. Hottois, M.D. NPI: 1710027933  
Program Year 2017: Meaningful Use Stage 2 Year 1

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Michael D. Hottois (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Promoting Interoperability Program (MPIP) for the year ended December 31, 2017. 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 scanned the Provider's encounters during the patient volume attestation period, found and removed duplicate encounters, and noted that they included multiple payer sources. We calculated the Medicaid patient volume from the unduplicated encounters and confirmed the Provider met the 30 percent requirement.
2. We compared the system generated dashboards to the applicable criteria and to the Meaningful Use Objectives and the Clinical Quality Measures Summaries. The clinical quality measures dashboard was for alternative period (June 1 to August 29, 2017). We found the reported objectives and measures met the applicable criteria; however, the meaningful use dashboard did not reflect Objectives 1, 2, and 10. We noted that Objective 6: Patient Specific Education had a variance greater than 10 percent between these reports. As a result we performed additional procedures.
3. We found that the location where the Provider worked was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. We found that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.
4. We compared the Provider's equipped practice location during the meaningful use period to the location included in the meaningful use report. There were no variance.
5. We compared supporting documentation for an alternative meaningful use period (April 1 through June 29, 2017) for the 10 objectives to the applicable criteria. We found no exceptions. For those objectives that require only unique patients be counted, we scanned the detailed data for each query and found no duplicates.
6. We compared supporting documentation for an alternative period (April 1 through June 29, 2017) for the clinical quality measures to the applicable criteria and found the Provider met the requirements.

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Michael D. Hottois, M.D.  
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Applying Agreed-Upon Procedures

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 Promoting Interoperability 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 ODM, and is not intended to be, and should not be used by anyone other than the specified party.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

November 17, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**MICHAEL D. HOTTOIS, M.D.**

**LORAIN COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 12/3/2020**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)