



OHIO AUDITOR OF STATE
KEITH FABER



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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: Nancy J. Hudson, C.N.P. NPI: 1932411006
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 Nancy J. Hudson'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 recalculated the Medicaid patient volume from the encounters identified in procedure 1 and confirmed the Provider met the 30 percent patient volume requirement.
3. We found that the electronic health record (EHR) system reported in the MPIP system is no longer in use. We did not obtain any supporting documentation of the electronic health record (EHR) system currently in use as the practice closed.
4. We did not determine if the meaningful use reports included encounters from all locations with the CEHRT installed because we received no meaningful use reports for the meaningful use period.
5. We did not perform the procedures to obtain supporting documentation for the 10 objectives and compare it to the applicable criteria, see procedure 4.
6. We obtained supporting documentation for the clinical quality measures and compared it to the applicable criteria. We confirmed six of the nine measures were 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.

Nancy J. Hudson, 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 "K" and "F".

Keith Faber
Auditor of State
Columbus, Ohio

March 18, 2020

OHIO AUDITOR OF STATE KEITH FABER



NANCY HUDSON

OUT OF STATE

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
APRIL 7, 2020**