



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: Mark D. Malinowski, M.D. NPI: 1730101106  
Program Year 5: Meaningful Use Stage 2 Year 4

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Mark D. Malinowski'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 group encounters during an alternate patient volume attestation period (September 15, 2016 to December 15, 2016). We scanned the list and found duplicate encounters. We removed duplicates and recalculated encounters. We also scanned the list and found that it included multiple payer sources.
2. We recalculated the adjusted Medicaid patient volume from the group encounters identified in procedure 1 for the alternate patient volume period and confirmed the Provider met the 20 percent patient volume requirement.
3. We did not determine if the current electronic health record software was approved as the Provider did not participate in the MPIP program after program year 2017.
4. We could not determine if the meaningful use summary report contained encounters from both locations identified on the Provider's list of location as we received no unique patient data reports, see procedure 5.
5. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We found no exceptions.

We could not perform a scan of the detailed data for those measures that require only unique patients be counted as the Provider did not provide any unique patient data.

6. We obtained supporting documentation for the clinical quality measures and compared it to the applicable criteria. We confirmed 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.

Mark D. Malinowski, M.D.  
Independent Accountants' Report on  
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, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

March 30, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**MARK MALINOWSKI**

**CUYAHOGA 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  
APRIL 16, 2020**