



OHIO AUDITOR OF STATE
KEITH FABER



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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: Marilyn C. Tiu, M.D. NPI: 1598733347
Program Year 2017: 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 Dr. Marilyn C. Tiu's (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 obtained encounters using the Quality Decision Support System (QDSS) and compared them to the Medicaid encounters reported on the Provider's Enrollment summary, submitted at the time of attestation, in the MPIP system for the 2017 patient volume period. We found the variance to be less than 20 percent.
2. We compared total encounters reported in the Provider's Enrollment summary for the 2017 to the enrollment data submitted for 2018 and calculated the variance. We found the 2018 encounters were 30 percent fewer. The Provider reported that her practice was closed subsequent to these periods and she is no longer able to access any information from that electronic health record system.
3. We did not compare system generated dashboards to criteria for the meaningful use and clinical quality measures as the Provider reported that she was unable to access the electronic health record system from her prior practice.

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".

Keith Faber
Auditor of State
Columbus, Ohio

August 24, 2020

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MARILYN TIU

COLUMBIANA 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 9/3/2020

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This report is a matter of public record and is available online at
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