



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: David L. Sipes, D.D.S. NPI: 1063414209
Program Year 2021: Meaningful Use Stage 3 Year 5

We have performed the procedures enumerated below on compliance with the requirements of the Medicaid Promoting Interoperability Program for David L. Sipes (the Provider) for the year ended December 31, 2021. The Provider is responsible for compliance with applicable laws and regulations of the Medicaid Promoting Interoperability Program.

The Ohio Department of Medicaid (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of reviewing providers awarded Medicaid Promoting Interoperability Program monies. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. We obtained the Provider's encounters during the patient volume attestation period, performed a duplicate check and found none, and confirmed that the encounters included multiple payer sources. We calculated the Medicaid patient volume and the Provider met the 30 percent requirement.
2. We confirmed that the system generated dashboard did not reflect MU Objective 3.

We compared the dashboard to the applicable criteria and to the summaries for MU Objectives 2 and 4 through 7 and the clinical quality measures (CQMs) and found that the dashboards indicated that these objectives and the minimum CQMs were met. We noted no variances greater than 10 percentage points between these reports.

We were engaged by the Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Provider's compliance with applicable laws and regulations 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 to you.

David L. Sipes, D.D.S.
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We are required to be independent of the Provider and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large initial "K".

Keith Faber
Auditor of State
Columbus, Ohio

March 15, 2022

OHIO AUDITOR OF STATE KEITH FABER



DAVID L. SIPES, D.D.S.

DELAWARE 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 3/29/2022

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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