



Dave Yost • Auditor of State





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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: Simona L. Moore, A.P.R.N. NPI: 1679502181  
Program Year 1: Adopt, Implement and Upgrade

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Simona L. Moore's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2013. 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 reviewed the MPIP system and determined that the provider had met the ODM's pre-payment approval requirements, was approved for incentive payment by ODM and received an incentive payment.

We compared the date of pre-payment approval with date of incentive payment and determined that the pre-approval occurred prior to payment. In addition, we compared the payment amount with the MPIP payment schedule and determined that ODM issued the correct payment amount in 2013.

2. We reviewed information contained in the Ohio e-license center and verified the Provider's type and license to practice in Ohio during the attestation period.

We searched the Provider's information as contained in the Medicaid Information Technology System (MITS) and determined that the Provider had an active Ohio Medicaid Agreement during the patient volume reporting period.

3. We obtained the list of all encounters during the attestation period from the Provider. We scanned the list for any duplicate encounters (same patient on same date). We selected five encounters for non-Medicaid recipients from the Provider's billing system and traced the encounters to the list to identify any unrecorded encounters.

We found no duplicates and no unrecorded encounters.

4. We obtained the Medicaid encounters (recipient dates of service) from the Quality Decision Support System (QDSS) for the patient volume reporting period and compared this to both the Medicaid encounters reported in the MPIP system and the Medicaid encounters provided in procedure 3 above.

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The variance between the report obtained in procedure 3 and the encounters reported in MPIP was greater than 20 percent. The variance in comparison to QDSS data was less than 20 percent. We inquired of the Provider who explained that the more recent report was more complete than the data reported in the MPIP system.

We determined that the list obtained from the Provider should be used in calculation of the Provider's Medicaid patient volume (see procedure 5).

5. We calculated the Provider's Medicaid patient volume using data from procedures 3 and 4 above.

The Provider met the 30 percent patient volume requirement.

6. We found that the practice where the Provider had worked was now using a newer version of the same electronic health record (EHR) software reported in the MPIP system.

We verified that this newer version of the software was approved by the Office of the National Coordinator of Health IT.

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.

This report is intended solely for the information and use of the Provider and the Ohio Department of Medicaid, and is not intended to be, and should not be used by anyone other than the specified parties.



**Dave Yost**  
Auditor of State

April 17, 2017



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**SIMONA MOORE**

**KNOX 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  
MAY 18, 2017**