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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: Gary E. Hsich, M.D. NPI: 1376579870
Program Year 4: Meaningful Use Stage 2 Year 3

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Gary E. Hsich's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2014. 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 searched the Medicaid Information Technology System (MITS) and confirmed that the Provider had an active Ohio Medicaid Agreement during the patient volume and meaningful use attestation periods.
2. Using the Ohio e-license center, we verified the Provider's type and license during the patient volume and meaningful use attestation periods.
3. We reviewed the MPIP system and confirmed that the Provider met the ODM's pre-payment approval requirements, was approved for incentive payment and received an incentive payment. We compared the date of pre-payment approval with the date of the incentive payment and confirmed that pre-approval occurred prior to payment. In addition, we compared the payment amount with the MPIP payment schedule and confirmed that ODM issued the correct payment amount.
4. We obtained the list of all encounters during the patient volume attestation period from the Provider. We scanned the list for any duplicate encounters. We also verified that all payer sources were included in the encounter list to identify any unrecorded encounters. We found no duplicates or unrecorded encounters.
5. We compared the Medicaid encounters in the MPIP system with Quality Decision Support System (QDSS) data and the Provider's encounter report obtained in procedure 3 above to determine if the MPIP encounters were within 20 percent of these two reports. We found no variances exceeding 20 percent and the MPIP data met the 30 percent patient volume requirement.
6. We found that the location where the Provider worked was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. The newer version of the software was able to produce reports showing the Provider's use in 2014. We verified that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.

Gary E. Hsich, M.D.
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7. We did not perform this procedure as the Provider did not report multiple locations.
8. We obtained supporting documentation for the core measures and compared it to the applicable criteria. We found no exceptions. For those measures that require only unique patients be counted, we scanned detailed data and found no duplicate patients.
9. We obtained supporting documentation for the menu measures and compared it to the applicable criteria and we confirmed the minimum number of measures was met, including at least one public health measure. For those measures that require only unique patients be counted, we scanned detailed data and found no duplicate patients.
10. We obtained supporting documentation for the clinical quality measures and compared it to the applicable criteria and we confirmed the minimum number of measures was met with at least one measure from three different domains. We found no exceptions.

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 ODM, and is not intended to be, and should not be used by anyone other than the specified parties.

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December 15, 2017