



OHIO AUDITOR OF STATE
KEITH FABER



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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: Augusto Torres, M.D. NPI: 1235122664
Program Year 2: Meaningful Use Stage 2 Year 1

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Augusto Torres' (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2015. 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 compared the Provider's Ohio Medicaid Agreement dates from the Medicaid Information Technology system to the patient volume and meaningful use attestation periods. We found the Provider had an active agreement in effect during the attestation periods.
2. Using the Ohio e-license center, we compared the licensure type and effective dates to the patient volume and meaningful use attestation periods. We found no exceptions.
3. Using the MPIP system, we confirmed the Provider underwent the ODM's payment approval process, was approved for an incentive payment and received an incentive payment.

We compared the date of the payment approval with the date of the incentive payment and confirmed the payment approval occurred prior to the payment. In addition, we compared the payment amount with the MPIP payment schedule and found no variance.

4. We obtained the Provider's encounters during the patient volume attestation period. We scanned this list and found a duplicate encounter. We removed the duplicate and recalculated encounters. We also scanned the list and found that it included multiple payer sources.
5. We recalculated the Medicaid patient volume from the encounters identified in procedure 4 and confirmed the Provider met the 30 percent patient volume requirement.
6. We verified that the Provider was using the electronic health record (EHR) system as reported in the MPIP system.

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7. We obtained the Provider's list of locations and matched that to the meaningful use report. We found the meaningful use reports did not contain locations and selected 10 patient names from the patient volume report during the meaningful use period and traced the names to the meaningful use report. We found six patient names from two of the three locations on the patient volume report were not included on the meaningful use report. We found these two locations made up 179 out of 363 encounters on the patient volume report during the meaningful use period.
8. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We found Objective 8 did not meet the applicable criteria. We were unable to scan the detailed data for two of the three locations for measures that require unique patients be counted as we did not received detailed data, see Procedure 7.
9. We obtained supporting documentation for the clinical quality measures and compared it to the applicable criteria. We confirmed that 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.

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.



Keith Faber
Auditor of State
Columbus, Ohio

May 29, 2019

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AUGUSTO TORRES

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
JUNE 18, 2019**