



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: Crystal L. Dunifon, C.N.P. NPI: 1730583485
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 Crystal L. Dunifon'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 scanned the encounters during the patient volume attestation period, found no duplicate encounters and noted multiple payer sources. We calculated the Medicaid patient volume and the Provider did not meet the 30 percent requirement. As result, we performed additional procedures.
2. We compared the system generated dashboards to the applicable criteria and to the summaries for Meaningful Use Objectives and the Clinical Quality Measures. The dashboard for the Clinical Quality Measures was for an alternative period (October 1, 2017 to December 29, 2017). All reported objectives and measures met the applicable criteria and there were no variances greater than 10 percent between these reports.
3. We obtained the Provider's encounters during an alternate patient volume attestation period (January 1, 2017 to March 30, 2017). We scanned the list, found no duplicate encounters and noted it included multiple payer sources. We calculated the Medicaid patient volume for the alternative period and confirmed the Provider met 30 percent requirement.
4. The location where the Provider worked was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. We found that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.
5. We obtained the Provider's equipped practice location during the meaningful use period and compared this to the location included in the meaningful use report. We found no exception.
6. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. For those objectives that require only unique patients be counted, we scanned the detailed data and found duplicates. We removed duplicates and recalculated the measure. The Provider met the criteria for all 10 objectives.

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7. We compared supporting documentation for an alternative period for the clinical quality measures (October 1, 2017 through December 29, 2017) to the applicable criteria. The Provider met the requirement.

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.



Keith Faber
Auditor of State
Columbus, Ohio

November 12, 2020

OHIO AUDITOR OF STATE KEITH FABER



CRYSTAL L. DUNIFON, C.N.P.

ALLEN 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 12/1/2020

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