



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: Joseph Y. Labastille, M.D. NPI: 1477638773
Program Year 2016: Meaningful Use Stage 2 Year 4

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Joseph Y. Labastille's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2016. 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 obtained encounters using the Quality Decision Support System and compared them to the Medicaid encounters reported on the MPIP Enrollment Summary, submitted at the time of attestation, for the 2016 patient volume period. We found the variance to be less than 20 percent.
2. We compared total encounters reported in the MPIP Enrollment Summary for the 2016 patient volume period to the enrollment data submitted for 2017 and calculated the variance. We found the variance to be less than 20 percent.
3. We found that the location where the Provider worked was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. We found that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.
4. 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.
5. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We found no exceptions.

For those objectives that require unique patients be counted, we scanned the detailed data to identify any duplicate patients. We found no duplicates.

6. We obtained supporting documentation for the clinical quality measures and compared it to the applicable criteria. We confirmed the minimum number of measures was met with at least one measure from three different domains.

Joseph Y. Labastille, M.D.
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Applying Agreed-Upon Procedures

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 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

July 23, 2020

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JOSEPH LABASTILLE

CUYAHOGA 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 8/11/2020

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This report is a matter of public record and is available online at
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