



OHIO AUDITOR OF STATE  
**KEITH FABER**





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Medicaid Contract Audit  
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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: Falandia L. Milligan, C.N.P. NPI: 1972882157  
Program Year 2016: 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 Falandia L. Milligan'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 the 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 the Provider's encounters during the patient volume attestation period. We scanned the list and found duplicate encounters. We removed duplicates and recalculated encounters. We also found it included multiple payer sources.
2. We recalculated the Medicaid patient volume from the encounters identified in procedure 1 and confirmed the Provider met 30 percent patient volume requirement.
3. We did not determine if the current electronic health record software was approved as the Provider's last year of MPIP participation was 2017.
4. We obtained the Provider's equipped practice locations; however, the meaningful use summary did not reflect locations. We selected 10 names from the patient volume report during the meaningful use period and traced the names to the detailed meaningful use reports. We found no variances.
5. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We noted that the Provider met nine of the 10 objectives; however, she did not meet the criteria for objective 4: generate and transmit permissible prescriptions electronically.

For those measures that require only unique patients be counted, we scanned the detailed data and 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.

**Responsible Party's Written Representation**

We attempted to locate the Provider; however, we could not find any current contact information to obtain a statement acknowledging responsibility for maintaining records and complying with applicable MPIP regulations; making available all documentation related to compliance; responding fully to our inquiries; reporting any non-compliance subsequent to the end of the engagement period; and disclosing all communications received from regulatory agencies alleging noncompliance with the Ohio MPIP rules.

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 party.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 5, 2020

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**FALANDIA MILLIGAN**

**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 9/1/2020**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)