



OHIO AUDITOR OF STATE
KEITH FABER



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Independent Accountants' Report on Applying Agreed-Up Procedures

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

RE: Heather Ways, M.D. NPI: 1073599577
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. Ways' (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 the Provider's encounters during the patient volume attestation period. We scanned the list and found duplicate encounters. We removed duplicates and totaled the unique encounters. The list included multiple payer sources.
2. We calculated the Medicaid patient volume from the unique encounters and confirmed the Provider met the 30 percent requirement.
3. The Provider's previous practice location had implemented a newer version of the electronic health record software reported in the MPIP system and this newer version was approved by the Office of the National Coordinator of Health IT.
4. We compared the Provider's equipped practice location during the meaningful use period to the locations included in the meaningful use report. The data in the Meaningful Use Summary reflected only the primary practice location. The Provider worked at a second location on an as-needed basis.
5. We obtained supporting documentation for the 10 meaningful use objectives and compared it to the applicable criteria. We found no exceptions.

For those measures that require only unique patients to 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.

Heather Ways, M.D.
Independent Accountants' Report on
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 this specified party.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

September 17, 2020

OHIO AUDITOR OF STATE KEITH FABER



HEATHER WAYS

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 10/1/2020

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