



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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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: Cosmas O. Onuora, M.D. NPI: 1104856541  
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 Dr. Cosmas O. Onuora'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 compared the encounters from the Quality Decision Support System (QDSS) to the Medicaid encounters reported on the Provider's Enrollment summary for the 2017 patient volume period. The QDSS encounters exceeded the Medicaid encounters reported on the enrollment summary.
2. We compared total encounters in the Provider's Enrollment Summary for the 2017 patient volume period to the 2018 enrollment data. We found the variance exceeded 20 percent. We did not perform further procedures as the Provider did not submit any supporting patient volume documentation.
3. We did not perform the procedure to compare the system generated dashboard to the applicable criteria and to the summaries for Meaningful Use Objectives and the Clinical Quality Measures as the Provider did not submit any dashboard or other supporting documentation.

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.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

January 21, 2021

# OHIO AUDITOR OF STATE KEITH FABER



**COSMAS O. ONUORA, M.D.**

**STARK 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 2/4/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)