



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-Upon Procedures

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

RE: Marguerite A. DiMarco, C.N.P. NPI: 1982782009  
Program Year 2020: Meaningful Use Stage 3 Year 4

We have performed the procedures enumerated below on compliance with the requirements of the Medicaid Promoting Interoperability Program (MPIP) for Marguerite A. DiMarco (the Provider) for the year ended December 31, 2020. The Provider is responsible for compliance with applicable laws and regulations of the Medicaid Promoting Interoperability Program.

The Ohio Department of Medicaid (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of reviewing providers awarded MPIP monies. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. As the Provider attested as a group, we obtained the consent form to identify the group members and the group encounters during the patient volume attestation period; however, the patient volume report submitted did not identify the practitioners associated with the encounters.

We obtained a second report that only reflected the Provider's encounters; however, this report only contained eight encounters and only included Medicaid encounters. As a result, we performed additional procedures.

2. We confirmed that the Provider had supporting documentation for the program year for meaningful use (MU) Objective 1.

We confirmed that the system generated dashboard did not reflect MU Objective 3.

We compared the dashboard to the applicable criteria and to the summaries for MU Objectives 2 and 4 through 7. We noted that the system generated dashboard reflected "Exclusion" for MU objectives 2, 4, 5, 6 and 7 for having, as applicable to the measure, no orders, no patients, no referrals and no encounters. This was consistent with "Exclusion" being reported as under result on the MU summary for these same objectives.

The dashboard for the Continuous Quality Measures (CQMs) showed zeros in the numerators and denominators for every measure on the dashboard. We noted variances greater than 10 percentage points between the dashboard and the MU summary for CMS 022: Preventative Care and Screening: Screening for High Blood Pressure; CMS 068: Documentation of Current Medications in the Medical Record; CMS 138: Preventative Care and Screening: Tobacco Use: Screening and Cessation Intervention; and CMS 155: Weight Assessment and Counseling for Nutrition and Physical Activity for Children and Adolescents. In addition, one measure, CMS 147: Preventative Care and Screening: Influenza Immunization was not present on the dashboard.

As a result, we performed additional procedures.

3. We obtained the Provider's group encounters during the original patient volume attestation period, performed a check for duplicates, removed the identified duplicates and confirmed that the encounters included multiple payer sources. We calculated the unduplicated Medicaid patient volume and confirmed the group met the 30 percent requirement.
4. We obtained a screen shot showing the current electronic health record (EHR) system and compared it to the EHR system reported in the MPIP system. The systems did not match as the Provider was using a different EHR system. We obtained a contract for the current system and confirmed that the new EHR system 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 reflected on the MU system generated dashboard. We found no exception.
6. We compared the system generated dashboard and supporting documentation to the applicable criteria for MU Objectives 1 through 7 and found no exceptions. We did not scan the detailed reports for those objectives that require only unique patients be counted as the dashboard reflected zero patients and encounters during the reporting period.
7. We confirmed that the system generated dashboard contained the minimum number of required CQMs. As previously noted, all measures reflected zero in both the numerator and denominator.

We were engaged by the Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Provider's compliance with applicable laws and regulations 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 to you.

We are required to be independent of the Provider and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 12, 2022

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**MARGUERITE A. DIMARCO, C.N.P.**

**MEDINA 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 5/5/2022**

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