



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
88 East Broad Street  
Columbus, Ohio 43215  
(614) 466-3340  
ContactMCA@ohioauditor.gov

## Independent Accountants' Report on Applying Agreed-Upon Procedures

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

RE: Donna M. Mahaffey, O.D. NPI: 1134166465  
Program Year 2020: Meaningful Use Stage 3 Year 3

We have performed the procedures enumerated below on compliance with the requirements of the Medicaid Promoting Interoperability Program for Dr. Donna M. Mahaffey (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 (MPIP).

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. We obtained the Provider's encounters during the patient volume attestation period, performed a duplicate check and found none, and confirmed that the encounters included multiple payer sources. We calculated the Medicaid patient volume and the Provider met the 30 percent requirement.
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 dashboards to the applicable criteria and to the summaries for MU Objectives 2 and 4 through 7 and the clinical quality measures (CQMs). We found that MU Objective 7: Health Information Exchange - Measure 3 did not meet the applicable criteria.

We noted variances greater than 10 percentage points between these reports for MU Objective 6: Coordination of Care - Measures 1 and 3 and the following three CQMs: CMS 122: Diabetes: Hemoglobin A1c, CMS 068: Documentation of Current Medications in the Medical Record, and CMS 050: Closing the Referral Loop.

As a result we performed additional procedures.

3. 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 EHR systems matched.
4. We confirmed through inquiry that the Provider had one location and noted no exceptions.
5. We obtained the system generated dashboard for MU objectives 1 through 7. For those objectives that require only unique patients be counted, we scanned the detailed data to identify duplicate patients. We found no duplicates. As previously noted, the dashboard showed that Objective 7: Health Information Exchange - Measure 3 did not meet the applicable criteria. We confirmed that the remaining objectives met the applicable criteria.

We inquired about an alternative 90 day period; however, the Provider indicated there was no alternative period in which MU Objective 7 was fully met.

6. We confirmed that the system generated dashboard contained the minimum number of required CQMs.

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

March 25, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**DONNA M. MAHAFFEY, O.D.**

**LUCAS 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 4/14/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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