



Dave Yost • Auditor of State



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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: Brian S. Cohen, M.D. NPI: 1801811096
Program Year 2: Meaningful Use Stage 1 Year 1

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Brian S. Cohen's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2014. 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 searched the Medicaid Information Technology System and determined that the Provider had an active Ohio Medicaid Agreement during the patient volume and meaningful use attestation periods.
2. Using the Ohio e-license center, we verified the Provider type was the same as reported in MPIP and determined the Provider was licensed to practice in Ohio during the patient volume and meaningful use attestation periods.
3. We reviewed the MPIP system and determined that the Provider underwent ODM's pre-payment approval process, was approved for incentive payment and received an incentive payment.

We compared the date of pre-payment approval with the date of the incentive payment and determined that pre-payment approval occurred prior to payment. In addition, we compared the payment amount with the MPIP payment schedule and determined that ODM issued the correct payment amount.

4. We obtained the list of all encounters during the patient volume attestation period from the Provider. We scanned the list and found duplicate encounters. We removed duplicates and recalculated encounters.

We also verified that all payer sources were included in the encounter list. We found no unrecorded encounters.

5. We compared the Medicaid encounters in the MPIP system with those from the Quality Decision Support System and the final Provider's Medicaid encounters identified in procedure 3 to determine if the MPIP data exceeded these two reports by 20 percent. We found no variance exceeding 20 percent and the MPIP data had met the 30 percent patient volume requirement.

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6. We found that the location where the Provider worked was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. The updated version of the software was able to produce reports showing the Provider's use in 2014. We verified that the updated version of the EHR software was approved by the Office of the National Coordinator of Health IT.
7. We determined the Provider did not report multiple locations.
8. We obtained supporting documentation for the core measures and compared it to the applicable criteria. We found no exceptions. For those measures that require only unique patients be counted, we scanned the detailed data and found no duplicate patients.
9. We obtained supporting documentation for the menu measures and compared it to the applicable criteria and we determined if the minimum number of measures was met, including at least one public health menu measure. We found no exceptions. For those measures that require only unique patients be counted, we scanned the detailed data and found no duplicate patients.
10. We obtained supporting documentation for the clinical quality measures and compared it to the applicable criteria and we determined if the minimum number of measures was met with at least one measure from three different domains. We found no exceptions.

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 MPIP requirements. 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 Provider and ODM, and is not intended to be, and should not be used by anyone other than the specified parties.



Dave Yost
Auditor of State

November 8, 2017



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BRIAN COHEN

ROSS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
DECEMBER 26, 2017**