



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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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: Leslie V. Doepker, C.N.P. NPI: 1255697447  
Program Year 1: Adopt, Implement or Upgrade

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Leslie V. Doepker's (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 an alternate patient volume attestation period (January 1, 2016 to March 31, 2016). We scanned the list and found no duplicate encounters. We also scanned the list and found that it included multiple payer sources.
2. We obtained the Provider's encounters from the original patient volume attestation period from May 1, 2016 to July 31, 2016. We found the encounter report only had encounters for two of the three months and does not appear to be consistent with 42 CFR 495.306(c) which states that patient volume must be calculated using a representative, continuous 90 day period. We calculated the adjusted encounters identified in procedure 1 for the alternative patient volume period and confirmed the Provider met the 30 percent patient volume requirement.
3. We found that the location where the Provider worked was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. We found that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.

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.

Leslie V. Doepker, C.N.P.  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures

This report is intended solely for the information and use of the Provider and the ODM, and is not intended to be, and should not be used by anyone other than the specified parties.

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

December 12, 2019

# OHIO AUDITOR OF STATE KEITH FABER



**LESLIE DOEPKER**

**AUGLAIZE 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 31, 2019**