



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

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

RE: Lorina E. Zenz, C.N.P. NPI: 144767139  
Program Year 2: Meaningful Use Stage 2 Year 1

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Lorina E. Zenz' (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2015. 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 Provider's Ohio Medicaid Agreement dates from the Medicaid Information Technology system to the patient volume and meaningful use attestation periods. We found the Provider had an active agreement in effect during the attestation periods.
2. Using the Ohio e-license center, we compared the licensure type and effective dates to the patient volume and meaningful use attestation periods. We found no exceptions.
3. Using the MPIP system, we confirmed the Provider underwent the ODM's payment approval process, was approved for an incentive payment and received an incentive payment.

We compared the date of the payment approval with the date of the incentive payment and confirmed the payment approval occurred prior to the payment. In addition, we compared the payment amount with the MPIP payment schedule and found no variance.

4. We obtained the Provider's encounters during an alternative patient volume attestation period (September 16, 2015 to December 14, 2015). We scanned the list and found no duplicate encounters. We also scanned the list and found it included multiple payer sources.
5. We found the Provider did not meet the 30 percent patient volume requirement for the original patient volume attestation period from October 1, 2015 to December 31, 2015. We calculated the patient volume for the encounters identified in procedure 4 for the alternative patient volume period and confirmed the Provider met the 30 percent patient volume requirement.
6. We found that the Provider's location was using the same software that was reported in the MPIP system. We verified that this version of the EHR system was approved by the Office of the National Coordinator of Health IT.

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7. We obtained the Provider's location list identifying three locations; however, we could not compare the location to the meaningful use report as it did not identify any locations. We selected 10 patient names from the patient volume report during the meaningful use period and traced the names to the meaningful use report. We found no differences.
8. We obtained supporting documentation for the 10 objectives 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 duplicates.
9. We obtained supporting documentation for the clinical quality measures and compared it to the applicable criteria. We confirmed that the minimum number of measures was met with at least one measure from three different domains.

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.

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.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 22, 2019

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LORINA ZENZ

ALLEN 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  
MAY 9, 2019