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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: Narinder Saini, M.D. NPI: 1356420665
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 Narinder Saini's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2013. 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 reviewed the MPIP system and determined that the provider had met the ODM's pre-payment approval requirements, was approved for incentive payment by ODM and received an incentive payment.

We compared the date of pre-payment approval with date of incentive payment and determined that pre-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 in 2013.

2. We reviewed information contained in the Ohio e-license center and verified the Provider's type and license to practice in Ohio during the attestation period.

We searched the Medicaid Information Technology System (MITS) and determined that the Provider had an active Ohio Medicaid Agreement during the patient volume attestation period.

3. We obtained the list of all patients served during the attestation period from the Provider. We scanned the list for any duplicate names. We selected five names of non-Medicaid recipients from the Provider's 2013 report and traced the names to the electronic health record and to a 2017 report of all visits performed by the Provider to identify any unrecorded patients.

We found no duplicates and no unrecorded encounters. However, the 2017 report showed that the reported encounters did not include self-pay encounters, employment screenings, and workers compensation. We recalculated total encounters to include self-pay encounters which resulted in a revised encounters total of 1,141.

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4. We obtained the unique Medicaid recipients from the Quality Decision Support System (QDSS) for the attestation period and compared these to both the Medicaid recipients reported by the Provider in the MPIP system and the Medicaid recipients provided in procedure 3 above.

We determined that the 2017 report obtained from the Provider should be used in calculation of the Provider's Medicaid patient volume (see procedure 5).

5. We calculated the Provider's Medicaid patient volume using data from procedures 3 and 4 above.

The Provider met the 30 percent patient volume requirement.

6. We found that the Provider's electronic health record (EHR) system was more recent version of same software reported in the MPIP system. In 2015, the Provider submitted information to the MPIP system showing that it was using version 5.4. At the time of our fieldwork, the EHR system being used was identified as version 5.12. We verified that version 5.4 was approved by the Office of the National Coordinator of Health IT; however, we found that version 5.12 was not listed as approved version.

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 Ohio Department of Medicaid, and is not intended to be, and should not be used by anyone other than the specified parties.



Dave Yost
Auditor of State

March 18, 2017



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NARINDER SAINI

CLARK 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
APRIL 18, 2017**