



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: Aravind L. Dipali, M.D. NPI: 1356367833  
Program Year 4: Meaningful Use Stage 2 Year 3

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Aravind L. Dipali's compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2016. Dr. Dipali 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 Dr. Dipali's encounters during the patient volume attestation period. We scanned the list, removed duplicate encounters and totaled the unduplicated encounters. We also noted that the list included multiple payer sources.
2. We calculated the Medicaid patient volume using the unduplicated encounters and confirmed Dr. Dipali met the 20 percent patient volume requirement.
3. We did not test the current electronic health record software as Dr. Dipali retired in 2017.
4. We did not perform the procedures to compare documentation for the meaningful use menu and clinical quality measures to the applicable criteria. Dr. Dipali ended his medical practice and forwarded his medical charts to a different physician. In his practice, Dr. Dipali had been part of a health network; however the network has since changed its electronic health record system. The network reported that it contracted with a vendor to maintain historical electronic data but that vendor is no longer in business. In addition, the network representatives indicated that any hard copy records were not retrievable due to damage caused by a broken sprinkler system. The network did submit documentation for Objective 1: security risk analysis. Support for Objective 10: public health reporting was submitted in the MPIP portal at the time of the attestation; however, we found no support for the other measures in the MPIP portal.

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.

Aravind L. Dipali, M.D.  
Independent Auditor's Report on  
Applying Agreed-Upon Procedures

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

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

August 13, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**ARAVIND DIPALI**

**CUYAHOGA 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 9/8/2020**

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)