



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: Samir I. Merchant, D.D.S. NPI: 1588009450  
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 Dr. Samir I. Merchant'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 attestation period.
2. Using the Ohio e-license center, we verified the Provider type was the same as reported in MPIP and determined that the Provider was licensed to practice in Ohio during the patient volume attestation period.
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 no duplicate encounters.

We also verified that all payer sources were included in the encounter list and 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 4 to determine if the MPIP data exceeded these two reports by 20 percent. We found no variances exceeding 20 percent and the MPIP data met the 30 percent patient volume requirement.
6. We found that the Provider's electronic health record (EHR) system was different than reported in the MPIP system. We obtained an invoice to determine the EHR system selected by the Provider. We verified that the new EHR system is not approved by the Office of the National Coordinator of Health IT.

Samir I. Merchant, D.D.S.  
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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 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 "Dave Yost". The signature is written in a cursive, flowing style with a large loop at the end of the last name.

**Dave Yost**  
Auditor of State

December 7, 2017



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**SAMIR MERCHANT**

**LICKING 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 28, 2017**