



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

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

RE: Richard A. Mahfood, D.D.S.                      NPI: 1982612941  
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 Richard A. Mahfood'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 the patient volume attestation period. We scanned the list and found duplicate encounters. We removed duplicates and recalculated total encounters. We also found it included multiple payer sources.
2. We recalculated the Medicaid patient volume from the encounters identified in procedure 1 and confirmed the Provider did not meet the 30 percent patient volume requirement.
3. We did not determine if the current electronic health record software was approved as the Provider did not participate in the MPIP program after program year 2016.

### **Responsible Party's Written Representation**

The Provider did not submit a signed representation letter acknowledging responsibility for maintaining records and complying with applicable MPIP regulations; making available all documentation related to compliance; responding fully to our inquiries; reporting any non-compliance subsequent to the end of the engagement period; and disclosing all communications received from regulatory agencies alleging noncompliance with the Ohio MPIP rules.

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.

Richard A. Mahfood, D.D.S.  
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

January 2, 2020

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**RICHARD MAHFOOD**

**JEFFERSON 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  
JANUARY 21, 2020**