



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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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: Mona H. Parikh, M.D. NPI: 1134426224  
Program Year 2016: Meaningful Use Stage 2 Year 2

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Mona H. Parikh'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 alternative patient volume attestation period (March 1, 2016 through May 31, 2016). We scanned the list, found no duplicate encounters and noted that it included multiple payer sources.
2. We calculated the Medicaid patient volume from the reported encounters and confirmed the Provider met the patient volume requirement.
3. We did not confirm the current electronic health record software as the Provider had not participated in the program since 2016.
4. We obtained the Provider's equipped practice location during the meaningful use period and compared this to the location included in the meaningful use report. We found no exception.
5. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We found Objective 8, measure 2 (patient electronic access) and Objective 9 (secure messaging) did not meet the applicable criteria.

We could not perform a scan of the detailed data as the Provider did not submit unique patient data.

6. We obtained supporting documentation for the clinical quality measures and compared it to the applicable criteria. We confirmed 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.

Mona H. Parikh, M.D.  
Independent Accountants' 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 the 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 27, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**MONA PARIKH**

**TRUMBULL 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  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)