



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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

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

RE: Sarah Naghibi, D.M.D., M.D. NPI: 1598011066  
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. Sarah Naghibi's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2015. 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 compared the Provider's Ohio Medicaid Agreement dates from the Medicaid Information Technology System to the patient volume attestation period. We found that the Provider did not have an active agreement during all of the attestation period; however, the agreement was active during the participation year.
2. Using the Ohio e-license center, we compared the licensure type and effective dates to the patient volume attestation period. We found no exception.
3. Using the MPIP system, we confirmed the Provider underwent ODM's payment approval process, was approved for an incentive payment and received an incentive payment.

We compared the date of the payment approval with the date of the incentive payment and confirmed the payment approval occurred prior to the payment. In addition, we compared the payment amount with the MPIP payment schedule and confirmed found no variance.

4. We obtained the Provider's group encounters during the patient volume attestation period. We scanned the list and found no duplicate encounters. We also scanned the list and found that it included multiple payer sources.
5. We calculated the Medicaid group patient volume from the group encounters identified in procedure 4 and confirmed the Provider met the 30 percent patient volume requirement.
6. We found the Provider's location was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. We verified that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.

Sarah Naghibi, D.M.D., M.D.  
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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 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 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, reading "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber  
Auditor of State  
Columbus, Ohio

March 25, 2019

OHIO AUDITOR OF STATE  
**KEITH FABER**



**SARAH NAGHIBI**

**CUYAHOGA 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 16, 2019**