



OHIO AUDITOR OF STATE
KEITH FABER



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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: Mohinder P. Singh, M.D. NPI: 1215945258
Program Year 2018: Meaningful Use Stage 2 Year 5

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Mohinder P. Singh's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Promoting Interoperability Program (MPIP) for the year ended December 31, 2018. 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 encounters during the patient volume attestation period, identified and removed duplicate encounters, and verified that the encounters included multiple payer sources. We calculated the Medicaid patient volume from the unduplicated encounters and confirmed that the Provider met the 30 percent requirement.
2. We compared the system generated dashboard to the applicable criteria and to the summaries for Meaningful Use Objectives 3 through 9 and the Clinical Quality Measures and found no variances in the percentages reported between these reports. We confirmed that the Meaningful use objectives met the applicable criteria; however, the Clinical Quality measures did not meet the applicable criteria as they reflected a 90 day period instead of the required one year. As a result we performed additional procedures.
3. We found that the Provider's location was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. We confirmed that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.
4. We obtained the Provider's equipped practice locations; however, the meaningful use summary report did not contain locations. We selected 10 names from the patient volume report during the meaningful use period and traced the names to one of the detailed meaningful use reports. We found no variances.
5. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We found no exceptions. For those objectives that require only unique patients be counted, we scanned the detailed data and confirmed there were no duplicates.
6. We compared the system generated dashboard for the Clinical Quality Measures for calendar year 2018 to the applicable criteria and verified that the minimum requirements were met.

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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 Promoting Interoperability 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 ODM, and is not intended to be, and should not be used by anyone other than the specified party.



Keith Faber
Auditor of State
Columbus, Ohio

March 10, 2021

OHIO AUDITOR OF STATE KEITH FABER



MOHINDER P. SINGH, M.D.

COLUMBIANA 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 3/25/2021

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This report is a matter of public record and is available online at
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