



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: David A. Merino, D.D.S. NPI: 1821181645
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. David A. Merino'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 the Provider had an active agreement in effect during the attestation period.
2. Using the Ohio e-license center, we compared the licensure type and effective dates to the patient volume attestation period. We found no exceptions.
3. Using the MPIP system, we confirmed the Provider underwent the 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 found no variances.

4. We obtained the list of all encounters during the patient volume attestation period. We scanned the list and found duplicate encounters. We removed duplicates and recalculated encounters. We also scanned the list for multiple payer sources and found unrecorded encounters. We obtained the unrecorded encounters and recalculated the encounter total.
5. We recalculated the Medicaid patient volume from the encounters identified in procedure 4 and confirmed the Provider met the 30 percent patient volume requirement.
6. We found that the electronic health record (EHR) system reported in the MPIP system is retired. We did not receive any supporting documentation of the electronic health record (EHR) system currently in use and were unable to determine if it was approved by the Office of the National Coordinator of Health IT.

Responsible Party's Written Representation

We attempted to locate the Provider; however, we could not find any current contact information as the Provider is not currently licensed in Ohio and the Medicaid contract agreement ended on June 23, 2018. As such, we were unable to obtain 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.

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.



Keith Faber
Auditor of State
Columbus, Ohio

July 1, 2019

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DAVID MERINO

FRANKLIN 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
JULY 30, 2019**