



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: Chander Mohan, M.D. NPI: 1912943267
Program Year 2: Meaningful Use Stage 2 Year 1

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Mohan'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 noticed encounters from another provider which were improperly included. We removed the duplicates and other Provider encounters and recalculated the total encounters. We also scanned the list and confirmed that it included multiple payer sources.
2. We recalculated the Medicaid patient volume from the encounters identified in procedure 1 and confirmed the Provider met the 30 percent patient volume requirement.
3. We found the Provider's location was using the same electronic health record (EHR) system reported in the MPIP System, but now are using a more current version.
4. We obtained the Provider's equipped practice locations; however the meaningful use report did not identify a location. We selected 10 names from the patient volume report during the meaningful use period and traced one name to the detailed meaningful use report for objectives 6 and 8. We found nine patient names did not trace to the meaningful use report. We found the omitted locations made up 404 out of 985 encounters on the patient volume report during the meaningful use period and were nursing home encounters.
5. We obtained supporting documentation for the 10 objectives and compared it to the applicable criteria. We found no exceptions.

For those measures that require only unique patients be counted, we could not perform a scan of the detailed data for those measures that require only unique patients be counted, and remove any duplicates, as the Provider, could not provide unique patient data for the numerator for each applicable core measure.

Chander Mohan, M.D.
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6. We did not perform the procedure to obtain supporting documentation for the clinical quality measures and determine if it met the applicable criteria as no supporting documentation was received from the Provider.

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

January 2, 2020

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CHANDER MOHAN

SUMMIT 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**