



Dave Yost • Auditor of State



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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: Emad Alshami, M.D. NPI: 1336168848
Program Year 2: Meaningful Use Stage 1 Year 1

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Emad Alshami M.D.'s (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2013. 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 reviewed the MPIP system and determined that the provider had met the ODM's pre-payment approval requirements, was approved for incentive payment by ODM and received an incentive payment.

We compared the date of pre-payment approval with the date of incentive payment to determine if pre-approval occurred prior to payment. In addition, we compared the payment amount with the MPIP payment schedule and determined that ODM issued the correct payment amount.

2. We reviewed information contained in the Ohio e-license center and verified the Provider's type and license to practice in Ohio during both the patient volume and meaningful use attestation periods.

We searched Provider's information as contained in the Medicaid Information Technology System (MITS) and determined that the Provider had an active Ohio Medicaid Agreement during the attestation periods for patient volume and for meaningful use.

3. ODM asked us to obtain a list of all encounters during the patient volume attestation period and scan for any duplicate or unrecorded encounters.

We were unable to perform this procedure as the Provider did not retain any encounter reports from the electronic health record (EHR) system used in 2013. Additionally, the Provider indicated its vendor did not retain this information.

4. ODM asked us to obtain the Medicaid encounters from the Quality Decision Support System (QDSS) for the patient volume attestation period and compare this to both the Medicaid encounters reported by the Provider in the MPIP system and the Medicaid encounters provided in procedure 3 above.

We compared the QDSS report of Medicaid encounters to the encounters reported in the MPIP system. The variance exceeded 20 percent; however, the Provider could not explain the variance.

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We could not compare the Medicaid encounters from QDSS to the Medicaid encounters from the Provider, see procedure 3 above; therefore, we could not determine the number of Medicaid encounters which should be used in calculation of the Provider's Medicaid patient volume (see procedure 5).

5. ODM asked us to determine if the Provider's Medicaid patient volume during the patient volume attestation period met the 30 percent patient volume requirement.

We were unable to perform this procedure, see procedure 3 above.

6. We found that the Provider's current electronic health record (EHR) system was different than the system reported in MPIP. We obtained letter from the software vendor to determine the EHR system selected by the Provider. The current EHR system did not include data migrated from the original EHR system; however, we verified the new system was approved by the Office of the National Coordinator of Health IT.

7. ODM asked us to obtain a report listing of all of the Provider's patients in the EHR system during the meaningful use attestation period and compare this number to the number of all patients seen during the same attestation period to verify that 80 percent of all unique patients were in the EHR system.

We were unable to perform this procedure as the Provider could not provide supporting documentation.

8. ODM requested that we determine if Provider had multiple locations and, if so, to perform additional procedures.

We did not perform this procedure as the Provider did not report multiple locations.

9. ODM asked us to compare supporting documentation obtained from the Provider for the meaningful use attestation period with the requirements of the 13 core measures, the five meaningful use measures (including verifying that at least one of the public health objective was selected), and the three core clinical and additional quality measures attested to by the Provider.

We were unable to perform this procedure, see Meaningful use Results below.

Meaningful Use Results

We were unable to determine if the Provider met any of the Meaningful Use Core Measures, Meaningful Use Menu Measures or Clinical Quality Measures as the Provider did not provide any supporting documentation.

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.

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This report is intended solely for the information and use of the Provider and the Ohio Department of Medicaid, and is not intended to be, and should not be used by anyone other than the specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

April 24, 2017

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EMAD ALSHAMI

BUTLER 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
MAY 16, 2017**