



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: Ibrahim S. Elsheikh, M.D. NPI: 1164626362
Program Year 3: Meaningful Use Stage 2 Year 2

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Ibrahim S. Elsheikh'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 removed duplicates and recalculated encounters. We also found 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 We found that the location where the Provider worked was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. We found 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 location during the meaningful use period and compared this to the location included in the meaningful use report. We found no exception.
5. We obtained supporting documentation for the 10 objectives for an alternative period (October 1, 2016 to December 31, 2016) and compared it to the applicable criteria. We found for Objective 1 we received a copy of an updated HIPAA security policies which were revised in December 2016; however, we did not receive documentation that a security risk analysis was conducted as required by the applicable criteria. We also found Objective 9 did not meet the applicable criteria due to lack of supporting documentation. We found no other exceptions.

For those measures that require only unique patients be counted, we scanned the detailed data and found no duplicates.

6. We obtained supporting documentation for the clinical quality measures for an alternative period (October 1, 2016 to December 31, 2016) and compared it to the applicable criteria and we confirmed if the minimum number of measures was met with at least one measure from three different domains. We found no exceptions.

Ibrahim S. Elsheikh, M.D.
Independent Accountants' Report on
Applying Agreed-Upon Procedures

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 that reads "Keith Faber". The signature is written in a cursive style with a large, stylized "K" and "F".

Keith Faber
Auditor of State
Columbus, Ohio

February 25, 2020

OHIO AUDITOR OF STATE KEITH FABER



IBRAHIM ELSHEIKH

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
MARCH 19, 2020**