



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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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: Nayyar F. Shareef, M.D. NPI: 1306851993  
Program Year 2017: 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. Nayyar F. Shareef's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Promoting Interoperability Program (MPIP) for the year ended December 31, 2017. 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 encounters from the Quality Decision Support System (QDSS) to the Medicaid encounters on the Provider's Enrollment summary for the 2017 patient volume period. We found the QDSS encounters were greater than reported encounters.
2. We scanned the Provider's encounters during the patient volume attestation period, found and removed duplicate encounters, and noted that they included multiple payer sources. We calculated the Medicaid patient volume from the unduplicated encounters and confirmed the Provider met the 30 percent requirement.
3. We compared the system generated dashboards to the applicable criteria and to the summaries for Meaningful Use Objectives 3 through 9 and the Clinical Quality Measures. We found Objectives 8-1: Timely Access to View Online, Download and Transmit Health Information; Objective 8-2: Patient Electronic Access; and Objective 9: Secure Messaging did not meet the applicable criteria.

We also noted the following had variances greater than 10 percent: Objective 6: Patient Education; CMS 022: Screening for High Blood Pressure; CMS 069: Body Mass Index; CMS 124: Cervical Cancer Screening; CMS 125: Breast Cancer Screening; and CMS 127: Pneumonia Vaccination.

As a result, we performed additional procedures.

4. The Provider's location was now using a newer version of the electronic health record (EHR) software reported in the MPIP system. We verified that the newer version of the EHR software was approved by the Office of the National Coordinator of Health IT.
5. We compared the Provider's equipped practice location during the meaningful use period to the location included in the meaningful use report. We found no exception.

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6. We compared supporting documentation for nine of the 10 objectives to the applicable criteria. The Provider did not submit documentation supporting Objective 1: Security Risk Analysis. We found Objectives 8-1: Timely Access to View Online, Download and Transmit Health Information; Objective 8-2: Patient Electronic Access; and Objective 9: Secure Messaging did not meet the applicable criteria.

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

7. We compared the system generated dashboard for the clinical quality measures to the applicable criteria and verified that the Provider met the minimum requirement.

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

December 21, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**NAYYAR F. SHAREEF, M.D.**

**FRANKLIN 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 1/7/2021**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)