



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: Abdallah Y. Al-Zubi, D.D.S. NPI: 1114232170  
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 Dr. Abdallah Y. Al-Zubi'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 variance.

4. We did not perform the procedures to scan the list of encounters during the patient volume attestation period for duplicates encounters and verify that all payer sources were included as no encounter list was received from the Provider.
5. We did not perform the procedure to calculate the Medicaid patient volume for the patient volume attestation period and determine if the Provider met the 30 percent patient volume requirement, see procedure 4.
6. We found that the location where the Provider worked was no longer in practice; therefore, no electronic health record (EHR) system was currently in use.

Abdallah Y. Al-Zubi, D.D.S.  
Independent Accountants' Report on  
Applying Agreed-Upon Procedures

7. We obtained the Provider's location list; however, we could not compare the location to the meaningful use reports as no meaningful use reports were received from the Provider. We did compare the Provider's location list to the MITS and MPIP systems. We found no differences.
8. We did not perform the procedure to compare documentation for the core measures, menu and clinical quality measures to the applicable criteria 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. 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

May 29, 2019

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**ABDALLAH AL-ZUBI**

**CLERMONT 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  
JUNE 13, 2019**