



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
88 East Broad Street
Columbus, Ohio 43215
(614) 466-3340
ContactMCA@ohioauditor.gov

Independent Accountants' Report on Applying Agreed-Up Procedures

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

RE: Khalid Akbar, M.D. NPI: 1396749370
Program Year 2018: 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. Khalid Akbar's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Promoting Interoperability Program (MPIP) for the year ended December 31, 2018. 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 encounters during the patient volume attestation period and verified there were no duplicates and that the encounters included multiple payer sources. We calculated the Medicaid patient volume and confirmed that the Provider met the 30 percent requirement.
2. 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 all reported objectives and measures met the applicable criteria. We noted variances greater than 10 percentage points between these reports for the following three Clinical Quality Measures: CMS 117: Childhood Immunizations Status; CMS 155: Weight Assessment and Counseling for Nutrition and Physical Activity for Children and Adolescents; and CMS 069: Preventive Care and Screening. As a result, we performed additional procedures.
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 We found that the location where the Provider worked was now using a newer version of the electronic health record (EHR) software reported in the MPIP system.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 verified 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 locations during the meaningful use period and compared this to the location included in the meaningful use report. We found no exception. The Provider's inpatient encounters are not included in the meaningful use report.
5. We obtained supporting documentation for an alternative Meaningful Use period (September 30, 2018 to December 28, 2018) for the 10 objectives and compared it to the applicable criteria. We found no exceptions. For those objectives that require only unique patients be counted, we scanned the detailed data and found no duplicates.
6. We compared the system generated dashboard for the clinical quality measures to the applicable criteria. We verified that the minimum requirements were met.

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

February 22, 2021

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KHALID AKBAR, M.D.

LORAIN 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 3/9/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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