



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: Bushra H. Qureishi, M.D. NPI: 1396969416
Program Year 2019: Meaningful Use Stage 3 Year 1

We have performed the procedures enumerated below on compliance with the requirements of the Medicaid Promoting Interoperability Program (MPIP) for Bushra H. Qureishi (the Provider) for the year ended December 31, 2019. The Provider is responsible for compliance with applicable laws and regulations of the Medicaid Promoting Interoperability Program.

The Ohio Department of Medicaid (Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of reviewing providers awarded MPIP monies. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

1. We obtained the Provider's encounters during the patient volume attestation period, performed a duplicate check, removed the identified duplicates and confirmed that the encounters included multiple payer sources. We calculated the unduplicated Medicaid patient volume and the Provider met the 30 percent requirement.
2. We requested supporting documentation for the program year for meaningful use (MU) Objective 1 and we confirmed that the Provider had documentation for this objective;

We confirmed that the system generated dashboard did not reflect MU Objective 3; and

We compared the dashboard to the applicable criteria and to the summaries for MU Objectives 2 and 4 through 7 and found that that Objective 5, measure 2: Electronic Access to Patient Education and Objective 6 measures 1 and 3: Coordination of Care Through Patient Engagement had variances greater than 10 percentage points between these reports.

We compared the system generated dashboard to the clinical quality measures (CQMs) and found that CMS 128: Anti-depressant Medication Management; CMS 136: Follow-Up Care for Children Prescribed ADHD Medication; and CMS 160: Depression Utilization of the PHQ-9 Tool had variances greater than 10 percentage points between these reports.

As a result, additional procedures were performed.

3. We obtained a screen shot showing the current electronic health record (EHR) system and compared it to the EHR system reported in the MPIP system. We found the systems matched.
4. We obtained the Provider's equipped practice locations; however, the MU summary report did not reflect locations. We selected 10 names from an alternative patient volume period of June 1, 2019 to August 31, 2019 and traced the names to a detailed meaningful use report for the same period. We found no exceptions.
5. We obtained supporting documentation for Objectives 1 through 7 for an alternate meaningful use period of June 1, 2019 through August 31, 2019. For those objectives that require only unique patients be counted, we obtained detailed patient data and performed a duplicate check. We found and removed duplicates and recalculated the measures. We confirmed that the seven objectives met the applicable criteria.
6. We obtained the system generated dashboard for the clinical quality measures and confirmed that the minimum number of requirements were met.

We were engaged by the Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Provider's compliance with applicable laws and regulations 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 to you.

We are required to be independent of the Provider and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

February 23, 2022

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BUSHRA H. QUREISHI, M.D.

LUCAS 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 3/17/2022

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