



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: Mohammad F. Sharbek, M.D. NPI: 1043227556
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. Mohammad F. Sharbek'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 and meaningful use attestation periods. We found the Provider had an active agreement in effect during the attestation periods.
2. Using the Ohio e-license center, we compared the licensure type and effective dates to the patient volume and meaningful use attestation periods. 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 Provider's list of encounters for duplicates encounters and verify that all payer sources were included during the patient volume attestation period as the Provider, nor the vendor, could provide a list of encounters.
5. We did not perform the procedure to calculate the Medicaid patient volume from the Provider's encounter list, see procedure 4.
6. We found that the Provider does not currently have an EHR systems as the Provider was retired.
7. We did not perform the procedures to obtain a list of practice locations and compare to meaningful use reports as the Provider, nor the vendor, could provide meaningful use reports.

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8. We did not perform the procedures to compare supporting documentation for the 10 objectives and clinical quality measures to the applicable criteria, see procedure 7.

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 14, 2019

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MOHAMMAD SHARBEK

LORAIN 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
MAY 30, 2019**