



Dave Yost • Auditor of State



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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: Oforbuike C. Ewelukwa, M.D. NPI: 1891094561
Program Year 1: Adopt, Implement or Upgrade

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Oforbuike C. Ewelukwa's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2014. 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 searched the Medicaid Information Technology System and found that the Provider has an active Ohio Medicaid Agreement for 74 days of the patient volume attestation period; however, the Provider's patient encounters (see procedure 4) were after the effective date of the Medicaid agreement.
2. Using the Ohio e-license center, we confirmed the Provider type was the same as reported in MPIP and confirmed that the Provider was licensed to practice in Ohio during 74 days of the patient volume attestation period; however, the Provider's list of patient encounters (see procedure 4) were all after the effective date of the Providers license.
3. We reviewed the MPIP system and confirmed that the Provider underwent the ODM's pre-payment approval process, was approved for an incentive payment and received an incentive payment.

We compared the date of pre-payment approval with the date of the incentive payment and determined that pre-payment approval occurred prior to payment. In addition, we compared the payment amount with the MPIP payment schedule and confirmed that ODM issued the correct payment amount.

4. We obtained the list of all encounters during the patient volume attestation period (January 1, 2014 to March 31, 2014) from the Provider. We scanned the list and found duplicate encounters. We removed duplicates and recalculated encounters. We also verified that all payer sources were included in the encounter list and found no unrecorded encounters.

We found the Provider had encounters for only March during the 90 day attestation period and the Provider rendered no services in January or February of 2014.

5. We compared the Medicaid encounters in the MPIP system with those from the Quality Decision Support System and the final Provider's Medicaid encounters identified in procedure 4 to confirm if the MPIP data exceeded these two reports by 20 percent. We found variances exceeding 20 percent and recalculated the Medicaid patient volume using the Provider's Medicaid encounter list. The Provider met the 30 percent patient volume requirement; however, the attestation period does not appear to be consistent with 42 CFR 495.306(c) which states that patient volume must be calculated using a representative, continuous 90 day period.

6. 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. The new version of the software was able to produce reports showing the Provider's use in 2014. We found that the newer version of the EHR software was not a certified system approved by the Office of the National Coordinator of Health IT.

Responsible Party's Written Representation

The Provider declined to submit a signed representation letter acknowledging responsibility for maintaining records and complying with applicable MPIP regulations; making available all documentation related to compliance; responding fully to our inquiries; reporting any non-compliance subsequent to the end of the engagement period; and disclosing all communications received from regulatory agencies alleging noncompliance with the Ohio MPIP rules.

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 MPIP requirements. 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

September 11, 2018



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OFORBUIKE EWELUKWA

FRANKLIN 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
OCTOBER 9, 2018**