



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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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: Irfan Ahmed, M.D. NPI: 1740409333  
Program Year 2020: Meaningful Use Stage 3 Year 2

We have performed the procedures enumerated below on Irfan Ahmed's (the Provider) compliance with the requirements of the Medicaid Promoting Interoperability Program for the year ended December 31, 2020. 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 Medicaid Promoting Interoperability Program 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 the clinical quality measures (CQMs). We found that the provider attested to a full calendar year of CQM's and that the dashboards indicated that these MU objectives and the minimum CQM requirements were met.

We noted no variances greater than 10 percentage points between these reports.

Irfan Ahmed, M.D.  
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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 18, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**IRFAN AHMED, 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 3/8/2022**

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

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)