



Office of the  
Medicaid Inspector  
General

ANDREW M. CUOMO  
Governor

DENNIS ROSEN  
Medicaid Inspector General

January 9, 2020

Dr. Sayera Haque  
540 McDonald Avenue  
Brooklyn, New York 11218

Re: Final Audit Report  
Audit #: 19-2092  
Provider #: 02610873  
NPI #: 1023060910

Dear Dr. Haque:

This is the Office of the Medicaid Inspector General's (OMIG) Final Audit Report for Dr. Haque (Provider).

The New York State Department of Health (DOH) is the single state agency responsible for the administration of the Medicaid program. As part of its responsibility as an independent entity within DOH, the Office of the Medicaid Inspector General (OMIG) conducts audits and reviews of various providers of Medicaid reimbursable services, equipment, and supplies. These audits and reviews are directed at assessing provider compliance with applicable laws, regulations, rules, and policies of the Medicaid program as set forth in New York Public Health Law, New York Social Services Law, the regulations of DOH (Titles 10 and 18 of the New York Codes Rules and Regulations), the regulations of the Department of Mental Hygiene (Title 14 of the New York Codes Rules and Regulations), DOH's Medicaid Provider Manuals and *Medicaid Update* publications.

The objective of this audit was to ensure the Provider's compliance with applicable Federal and State laws, regulations, rules, and policies governing the New York State Medicaid EHR Incentive Program, including verification of eligibility for the EHR Incentive Program and the meaningful use (MU) of a certified EHR system during the calendar year ending December 31, 2015.

After reviewing the provider's December 10, 2019 response to OMIG's August 22, 2019 Draft Audit Report, OMIG has determined that for the period and scope reviewed, the Provider generally adhered to applicable Medicaid rules and regulations. OMIG has concluded that no further action is required pertaining to this audit.

OMIG reserves the right to conduct further reviews of your participation in the Medicaid program, take action where appropriate, and recover any associated overpayments. If you have any questions regarding the above, please contact [REDACTED]

Thank you [REDACTED]

Bureau of Managed Care Audit & Program Reviews  
Division of Medicaid Audit  
Office of the Medicaid Inspector General