



Dave Yost • Auditor of State



Dave Yost • Auditor of State

Independent Accountants' Report on Applying Agreed-Upon Procedures

Ohio Department of Medicaid
50 West Town Street, Suite 400
Columbus, Ohio 43215

RE: Alan Klinkhachorn, M.D. NPI: 1902124456
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. Alan Klinkhachorn'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 determined that the Provider had an active Ohio Medicaid Agreement for 83 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 verified the Provider type was the same as reported in MPIP and determined that the Provider was licensed to practice in Ohio for 83 days of the patient volume attestation period; however, the license was valid for the Provider's patient encounters (see procedure 4).
3. We reviewed the MPIP system and determined that the Provider underwent ODM's pre-payment approval process, was approved for 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 determined that ODM issued the correct payment amount.

4. We obtained the list of all encounters during the patient volume attestation period (July 1, 2014 to September 30, 2014) from the Provider. We scanned the list and found no duplicate 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 one day in September during the attestation period. The Provider rendered no services in July or August of 2014.

5. We compared the Medicaid encounters in the MPIP system with Quality Decision Support System (QDSS) data and the Provider's encounter report obtained in procedure 3 above to determine if the MPIP encounters were within 20 percent of these two reports. We found no variances exceeding 20 percent and the MPIP data 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.

Alan Klinkhachorn, M.D.
Independent Accountants' Report on
Applying Agreed-Upon Procedures

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 updated version of the software was able to produce reports showing the Provider's use in 2014. We verified that the updated version of the EHR software was approved by the Office of the National Coordinator of Health IT.

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 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

December 1, 2017



Dave Yost • Auditor of State

ALAN KLINKHACHORN

CUYAHOGA 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
JANUARY 11, 2018