





Medicaid Contract Audit 88 East Broad Street Columbus, Ohio 43215 (614) 466-3340 ContactMCA@ohioauditor.gov

Independent Accountants' Report on Applying Agreed-Upon Procedures

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

RE: NPI: 1477843480 Claudia J. Kim, M.D.

Program Year 2017: Meaningful Use Stage 2 Year 2

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Claudia J. Kim's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Promoting Interoperability Program (MPIP) for the year ended December 31, 2017. 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 encounters from the Quality Decision Support System to the reported Medicaid encounters on the Provider's Enrollment summary for the 2017 patient volume period. The variance was less than 20 percent.
- 2. We obtained the Provider's encounters during the patient volume attestation period. We scanned the list, found no duplicate encounters and noted multiple payer sources. We calculated the Medicaid patient volume and confirmed the Provider met the 30 percent requirement.
- 3. We compared the system generated dashboards to the applicable criteria and to the summaries for Meaningful Use Objectives 3 through 9 and the Clinical Quality Measures. We found all reported objectives met the applicable criteria. We noted no variances greater than 10 percent between these reports.

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 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. This report is intended solely for the information and use of the ODM, and is not intended to be, and should not be used by anyone other than the specified party.

Keith Faber Auditor of State Columbus, Ohio

September 18, 2020





CLAUDIA KIM

MUSKINGUM 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 10/1/2020

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