



OHIO AUDITOR OF STATE
KEITH FABER





Medicaid Contract Audit
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Independent Accountants' Report on Applying Agreed-Up Procedures

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

RE: Frederick G. Ho-A-Lim M.D. NPI: 1821053992
Program Year 2: Meaningful Use Stage 2 Year 1

We have performed the procedures enumerated below, which were agreed to by the Ohio Department of Medicaid (ODM), on Dr. Ho-A-Lim's (hereafter referred to as the Provider) compliance with the requirements of the Medicaid Provider Incentive Program (MPIP) for the year ended December 31, 2016. 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 did not scan the list of all encounters during the patient volume attestation period as no patient volume report was received from the Provider.
2. We did not recalculate the Medicaid patient volume to determine if the Provider met the 30 percent patient volume requirement, see Procedure 1.
3. We did not determine if the current electronic health record (EHR) software was approved as the Provider did not provide any supporting documentation of the current EHR system.
4. We did not determine if the meaningful use reports included encounters from all locations with the CEHRT installed because no meaningful use reports were received.
5. We did not compare supporting documentation for the 10 objectives and clinical quality measures to the applicable criteria, see Procedure 4.

Responsible Party's Written Representation

The Provider did not 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.

Fred Ho-A-Lim, M.D.
Independent Accountants' Report on
Applying Agreed-Upon Procedures

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 Provider Incentive 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 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 "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

March 17, 2020

OHIO AUDITOR OF STATE KEITH FABER



FRED HO-A-LIM

LUCAS 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
APRIL 16, 2020