Opinion Letter Regarding HIPAA Compliance

June 1, 2019

Board of Supervisors
Mahaska County
Mahaska County Courthouse
1st Floor, East Side
106 South 1st Street
Oskaloosa, Iowa 52577

Dear Mahaska County Board of Supervisors,

On behalf of Mahaska County, Carosh Compliance Solutions has conducted a risk assessment of your organization as required by 45 CFR 164.308(a)(1)(ii)(A) of the HIPAA and HITECH Acts, as amended. This opinion relates solely to the location(s) assessed. The Carosh Compliance Solutions assessment utilized a questionnaire and methodology aligned with the compliance requirements of the healthcare industry. Areas covered in the assessment include those areas described in the attached "Appendix A. Carosh relied on representation from the management of Mahaska County as to the accuracy and completeness of information provided in the Assessment Questionnaire. No testing was performed by Carosh to validate the information provided to us by Mahaska County.

Carosh Assessments allow Mahaska County to realize the benefits of aligning with best practices and leveraging the NIST 800-30 *Risk Management Guide*, COBIT, HITECH and HIPAA regulations. Compliance is designed to occur along an incremental path towards compliance and an ongoing Risk Management process. Mahaska County is actively moving along the HIPAA and HITECH compliance path in a measured way, realizing the benefits of a common means to assess security controls and communicate compliance.

Relying on information published by the Department of Human and Health Services ("HHS"), Mahaska County meets the requirements under 45 CFR 164.308(a)(1), including the requirement to "Implement security measures sufficient to reduce risks and vulnerabilities to a reasonable and appropriate level to comply with 45 CFR §164.306(a)."

Further relying on statements published by HHS, Mahaska County's risk management process may be used to drive the timeline for the implementation of security updates and correction of security deficiencies. To realize HIPAA compliance, Mahaska County need not attest that a specific security update has been implemented or a specific security deficiency has been corrected by the date of this letter, as the timing of security updates and deficiency corrections is driven by the Mahaska County's risk management process.

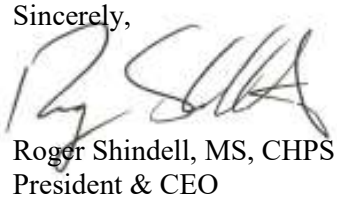
Carosh Compliance Solutions, LLC
10769 Broadway, Suite 106, Crown Point IN 46307
Phone: 219-310-2027 Fax: 866-792-3665 -- email: info@Carosh.com

Additionally, understanding that Mahaska County is in the process of making material changes to portions of its IT infrastructure, to comply with CFR § 164.306(e) and CFR § 164.308(a)(8), we will be scheduling an update to the risk assessment along with updated penetration and vulnerability testing. Given the timeline presented for the implementation of these infrastructure changes, these updates are being scheduled for early October. The results of these updates, when completed, will be attached as an addendum to this letter.

Thank you for this opportunity to assist Mahaska County in pursuing HIPAA and HITECH compliance and its overall Risk Management effort. Please do not hesitate to contact Carosh Compliance Solutions, LLC, directly at Compliance@Carosh.com, or (319) 471-4235, should you have any questions or comments.

Congratulations on engaging in this process, giving your clientele confidence in the security and privacy of their protected health information.

Sincerely,



Roger Shindell, MS, CHPS
President & CEO

Carosh Compliance Solutions, LLC
10769 Broadway, Suite 106, Crown Point IN 46307
Phone: 219-310-2027 Fax: 866-792-3665 -- email: info@Carosh.com

Appendix A

Security

§164.306 - General Rules
§164.308 - Administrative Safeguards
§164.310 - Physical Safeguards
§164.312 - Technical Safeguards §164.314 - Organizational Requirements
§164.316 - Policies and Procedures and Documentation Requirement
§164.400 - HITECH Specifications

Privacy
§164.502 - Uses and Disclosures of Protected Health Information, General Rules
§164.504 - Uses and Disclosures of Protected Health Information - Organizational Requirements
§164.508 - Uses and Disclosures for an Authorization is Required
§164.512 - Uses and Disclosures for which consent, an authorization, or opportunity to agree or object is not required
§164.514 - Other Requirements Related to Uses and Disclosures of Protected Health Information
§164.522 - Rights to Request Privacy Protection for Protected Health Information
§164.524 - Access of Individuals to Protected Health Information
§164.526 - Amendment of Protected Health Information
§164.528 - Accounting of Disclosures of Protected Health Information
§164.530 - Administrative Requirements

Additional Areas
Preventing Health Care Fraud and Abuse
Impact of the Use of Mobile Devices on HIPAA Compliance
Impact of Social Media on HIPAA Security
Business Associate and Sub-Contractor Relationships

Carosh Compliance Solutions, LLC
10769 Broadway, Suite 106, Crown Point IN 46307
Phone: 219-310-2027 Fax: 866-792-3665 -- email: info@Carosh.com