



INTERNAL AUDIT OVERVIEW

April 11, 2016

2016 - Audit Plan

•INTERNAL AUDIT PLAN

•The table below outlines the internal audit projects proposed to be included in the plan

No.	Project Title	Started	Completed	Project Overview
1.	Financial Policy Implementation Review			Review the implementation of the financial policies and determine the compliance of the polices and underling procedures
2.	Procurement and Purchasing Audit			Test expenditures to comply with Procurement Policy, Expense Policy and related procedures
3.	Contract Management			Test contracts to determine compliance with the policies and procedures related to the Contract Process
4.	Privacy and Security Internal Audit	✓		Perform functions required by MARS-E security document
5.	2014-2015 Sub Recipient Close Out			Test sub grantee closeout procedures as required by federal grant regulations
6.	Employee Expenses			Test employee expense for compliance with the Employee Handbook
7.	Fixed Assets			Review inventory list and review the audit of the fixed assets

2016 - Audit Plan

No.	Review	Project Sponsor	Projected Starting Date	Mar	Apr	May	Jun	Jul	Aug	Sep
1	Financial Policy Implementation	Finance	4/2016		→					
2	Procurement and Purchasing	Finance/Legal	5/2016			→				
3	Contract Management	Finance/Legal	5/2016			→				
4	Privacy and Security Internal Audit	PSO	3/2016	→			→			
5	2014-2015 Sub recipient Close Out	Assistance Network	7/2016					→		
6	Employee Expense	Finance/HR	7/2016					→		
7	Fixed Assets	Finance/Office Management	8/2016						→	

External Audit Update

Active Audits

Auditor or Agency	Engagement	Due	Status	Additional Information
BKD CPA's & Advisors	External Programmatic Audit	6/1/2016	Planning stage	We have engaged BKD to perform the programmatic audit required by statute.
OIG	Limited Performance Audit		Reporting stage	Waiting for final report from the OIG.
OIG	Inquiry from OIG regarding CMS's Oversight		C4HC has provided the OIG with all requested documentation and has answered their questions to date.	The OIG is reviewing CMS's oversight of the State Based Marketplaces. The OIG requested information and documents regarding C4HC's interaction with CMS.
Committee on Energy & Commerce	Inquiry from the U.S. House of Representatives Committee on Energy Commerce Committee		C4HC has provided the Committee with all requested documentation and has answered their questions to date.	The committee is seeking additional information concerning the use of federal funds in the establishment and maintenance of the State Based Exchanges.