

# Audit Update

Finance and Operations Committee – February 22, 2021



# Audit Update

## Upcoming Audits

Auditor/Agency	Engagement	Expected Start Date	Additional Information
Plante Moran	2020 Programmatic Audit	April 2021	Audit is due to CMS 6/1/2021
Brock & Company	2020 403(b) Plan Audit	May 2021	Audit is due 10/15/2021

## Ongoing Audits

Auditor/Agency	Engagement	Expected End Date	Status	Additional Information
CMS	Exchange Improper Payment Measurement (EIPM) Program	18-24 months	Planning Stage	C4HCO is participating in a Pilot Program with CMS to audit the calculation and payment of APTC to eligible consumers.

# Audit Update (continued)

## Internal Audits

Area	Focus	Additional Information
Finance	Contracts and Disbursements	Audit a sample of current contracts and disbursements for compliance with internal policies and procedures.

## Follow-up on Previous Audits

Auditor/Agency	Audit Findings/Area of Focus	Status
OIG - A-07-14-02801	Colorado did not correctly expend establishment grant funds for establishing a health insurance marketplace	CCIIO has determined a lower amount of refund is due to CMS. No new information as of this report.
CMS Carrier Audits	2014, 2016, 2017 Carrier Premiums and APTC	Draft reports have been issued for the 2014 and C4HCO's participation has ended for the 2016 and 2017 audits.
Internal Audit 403(b) Plan	Compliance with the Plan – VCP Filing	C4HCO has been notified our request to the IRS have been approved and the we are in compliance with the Plan documents.
Internal Audit 403(b) Plan	Compliance with the 2020 Plan documents	The administration of the Plan is in compliance with the Plan documents.