



# BerryDunn Presentation to the Audit Committee



April 17, 2025



# Agenda

-  **1** FY2024 Programmatic Audit
-  **2** FY2025 Planning



# ▲ 1 – FY2024 Programmatic Audit



washington  
**healthbenefitexchange**  
powering washington healthplanfinder

# Programmatic Audit Overview



## Audit Requirement

- State Based Marketplaces (SBMs) are required to engage an independent external or independent state-government auditing entity to conduct an external financial and programmatic audit.



## Audit Standards

- The annual financial and programmatic independent external audit should follow generally accepted governmental auditing standards (GAGAS).



## Deadlines

- By June 1, 2025, SBMs are required to submit documents or attest to the submission of documents for the following components of the State-Based Marketplace Annual Reporting Tool (SMART) :
  - Eligibility and Enrollment
  - Financial and Programmatic Audit
  - Program Integrity
  - Attestation of Completion

# Suggested Audit Procedures by CMS

The independent external auditor can generally define its own methodology, as long as guidelines set forth in *Government Auditing Standards* are followed.



## Document Review

- Training materials
- Policies and procedures
- Contracts
- Notices to consumers
- Website contents



## Interviews

Randomly select and interview Marketplace staff members to determine understanding of Marketplace requirements



## Testing

- Select a sample of verification files to validate proper processing
- Select a sample of eligibility and enrollment files to validate proper processing
- Select a sample of Qualified Health Plan certifications to validate compliant plan review

# Eligibility, Enrollment, and Verification Testing Highlights

A listing of 2,887,317 eligibility determination transactions completed between July 1, 2023, and June 30, 2024. This population included Medicaid determinations due to the Exchange maintaining an integrated eligibility system.

## Verification Testing

- We selected 60 cases to test for compliance with verification rules which included QHP applicants only.

## Eligibility and Enrollment Testing

- We selected 60 cases to test compliance with eligibility rules, which included including Medicaid.
- We selected 60 cases to test compliance with enrollment rules, which included QHP applicants only.

## Outcome

- We did not identify any findings.
- Our Independent Accountant's Report reflects an "unmodified" opinion.

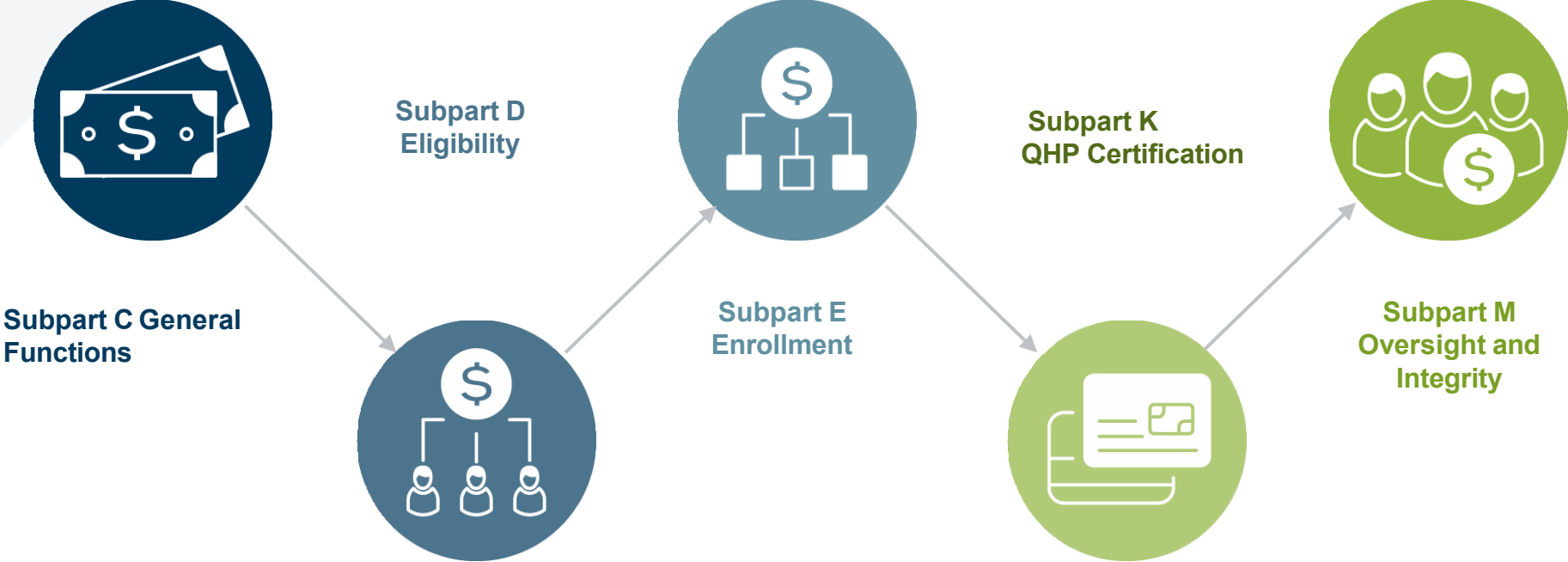


## ▲ 2 – FY2025 Planning



washington  
**healthbenefitexchange**  
powering washington healthplanfinder

# Planned Programmatic Audit Areas



# FY25 Programmatic Audit Timing



## Kick off and Planning

- Submit document request list and identify members to interview
- August 2025



## Testing and Document Review

- Conduct interviews
- Review documents
- Conduct Eligibility and Enrollment Testing
- September 2025 through February 2026



## Draft Reports

- Draft Programmatic Audit Reports
- No later than March 11, 2026



## Final Report

- Final Programmatic Audit Reports
- No later than March 25, 2026

# Contact Information

## **Bill Brown, CPA, CFE, MAFF**

Partner | BDMP Assurance, LLP  
Principal | Berry, Dunn, McNeil & Parkers, LLC

207.541.2208  
bbrown@berrydunn.com

## **Vanessa Maybury, PMP, CFE**

Senior Manager | Berry, Dunn, McNeil & Parker, LLC

207.541.8024  
vmaybury@berrydunn.com

## **Elliott Simpson, CIA**

Manager | Berry, Dunn, McNeil & Parker, LLC

207.842.8117  
esimpson@berrydunn.com



BerryDunn is the brand name under which Berry, Dunn, McNeil & Parker, LLC and BDMP Assurance, LLP, independently owned entities, provide services. Berry, Dunn, McNeil & Parker, LLC provides tax, advisory, and consulting services. BDMP Assurance, LLP, a licensed CPA firm, provides attest services.

[berrydunn.com](http://berrydunn.com)