



## Audit Subcommittee Meeting Draft MEETING MINUTES

Location: Legislative Office Building, Room 1B  
Date: Tuesday, June 11, 2019  
Time: 10:00 a.m.

### **Members Present:**

Grant Ritter; Anne Foley on behalf of Secretary Melissa McCaw, Office of Policy and Management (OPM); Yvonne Addo on behalf of Commissioner Miriam Delphin-Rittmon, Department of Mental and Health Addiction Services (DHMAS)

### **Other Participants:**

Access Health CT (AHCT) Staff: James Michel, Susan Rich-Bye, Pamela Roe, Darrell Hill  
Blum Shapiro: Nikoleta McTigue

### **Members Absent:**

Cecelia Woods

#### **A. Call to Order and Introductions**

The Regular Meeting of the Audit Subcommittee was called to order at 10:14 a.m.

Motion was requested to appoint Anne Foley as the Presiding Officer at the June 11, 2019 Meeting in the absence of a Chair. Motion was made by Grant Ritter and seconded by Yvonne Addo. **Motion passed unanimously.**

#### **B. Review and Approval of Minutes**

Presiding Officer Anne Foley requested a motion to approve the November 13, 2018 Special Meeting Minutes. Motion was made by Grant Ritter and seconded by Yvonne Addo. **Motion passed unanimously.**

#### **C. State-Based Marketplace Annual Reporting Tool – Update**

Susan Rich-Bye, Director of Legal and Governmental Affairs, provided an update on the State-Based Marketplace Annual Reporting Tool (SMART). Ms. Rich-Bye indicated that the Affordable Care Act (ACA) requires exchanges to keep accurate accounting of all activities and expenditures. The ACA also requires exchanges to monitor and report to the Department of Health and Human

Services (HHS) on Exchange-related activities, complete an annual report, and engage an independent auditor to perform annual independent financial and programmatic audits to ensure compliance with regulations and standards. Ms. Rich-Bye noted that the Centers for Medicare and Medicaid Services (CMS) developed an online annual reporting tool for Exchanges with all the State-Based Marketplaces (SBM) requirements. SMART was created in 2015, and it includes four specific sections: eligibility and enrollment, financial and programmatic audits, program integrity, and attestation of completion. Ms. Rich-Bye provided a timeline for all of those activities. Ms. Rich-Bye noted that AHCT is on a very good schedule with Blum Shapiro for the independent audits. The audits will be completed in November. AHCT will file its audits with the State and the Federal Governments after the approval by the Board of Directors.

#### **D. FY2019 – Financial and Programmatic Audits – Blum Shapiro**

Nikoleta McTigue, Auditor from Blum Shapiro, provided the FY2019 Financial and Programmatic Audits. Ms. McTigue indicated that AHCT's auditors are required to submit an audit plan and after it is completed, the results of it need to be provided to the Audit Subcommittee. Ms. McTigue noted that Blum Shapiro will be giving its opinion on the financial statements under auditing standards generally accepted in the United States of America, and standards applicable to financial audits contained in Government Auditing Standards issued by the comptroller general of the United States. Ms. McTigue stated that the Programmatic Audit is the audit of the Exchange's compliance with 45 CFR Part 155, as prescribed by the Department of Health and Human Services, Centers for Medicare and Medicaid Services. Ms. McTigue noted that the scope of the audit was the same as last year. The responsibilities of the management as well as the auditors were reviewed. Ms. McTigue emphasized that the auditors work independently of the Exchange. Ms. McTigue reviewed the step-by-step audit conclusion communications. Engagement timing was reviewed and agreed with the management. Ms. McTigue added that the issuance of Draft Financial Statements is to be completed by October 14, and their final version is expected to be issued by October 29. Contact information for the Blum Shapiro Engagement Team was provided.

#### **E. Adjournment**

Presiding Officer Anne Foley requested a motion to adjourn. Motion was made by Grant Ritter and seconded by Yvonne Addo. **Motion passed unanimously.** Meeting adjourned at 10:33 a.m.