**Bayou Health Reporting**

**Report Information**

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Subject Matter: Finance

Document Type: Free Form Template

Free Form

Template

**Information to be completed by the Dental Plan**

Dental Plan ID: [Dental Plan ID]

Dental Plan Name: [Dental Plan Name]

Dental Plan Contact:

Dental Plan Contact Email:

Report Period Start Date:

Report Period End Date:

Date Completed:

*(This plan can be submitted in any format. However, this document must be completed and submitted with the required plan)*

**Definitions and Instructions:**

Independent Audit:

The Dental Plan shall be required to contract with an independent firm, subject to the written approval of DHH, which has experience in conducting EDP and compliance audits in accordance with applicable federal and state auditing standards for applications comparable with the scope of the Contract’s Systems application. The independent firm shall:

* Perform limited scope EDP audits on an ongoing and annual basis using DHH’s audit program specifications for contract compliance at the conclusion of the first twelve (12) month operation period and each twelve (12) month period thereafter, while the Contract is in force with DHH and at the conclusion of the Contract; and
* Perform a comprehensive audit on an annual basis, for controls placed in operation and operation effectiveness, to determine the Dental Plan’s compliance with the obligations specified in the Contract and the Systems Guide.

The auditing firm shall deliver to the Dental Plan and to DHH a report of findings and recommendations within thirty (30) calendar days of the close of each audit. The report shall be prepared in accordance with generally accepted auditing standards for EDP application reviews.

DHH shall use the findings and recommendations of each report as part of its monitoring process.

The Dental Plan shall deliver to DHH a corrective action plan to address deficiencies identified during the audit within ten (10) business days of receipt of the audit report. At the conclusion of the audit, an exit interview is conducted and a yearly written report of all findings and recommendations is provided by the independent auditing firm. These findings are reviewed by DHH and shall become a part of the Dental Plan’s EDP manual.

Audits shall include a scope necessary to fully comply with AICPA Professional Standards for Reporting on the Processing of Transactions by Service Organizations (SAS-70 Report).

**RFP Reference: Independent Audit**