**Managed Care Reporting**

**Report Information**

Report Number: 189

Report Name: Independent-Subcontractor EDP Audit (SSAE16)

Revision Date: November 1, 2022

Report Frequency: Annually

File Type: Word Document

Report Due Date: Independent- 90 days after year end

Subcontractor- 180 days after year end

Free Form

Template

Subject Matter: Claims/Systems

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

MCE ID:

MCE Name:

MCE Contact:

Contact Email:

Report Period Start Date:

Report Period End Date:

Submission Date of Report:

*(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 Health Plan shall be required to contract with an independent firm, subject to the written approval of LDH, 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 LDH’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 LDH 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 Health Plan’s compliance with the obligations specified in the Contract and the Systems Guide.

The auditing firm shall deliver to the Health Plan and to LDH 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.

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

The Health Plan shall deliver to LDH 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 LDH and shall become a part of the Health 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).