

STATE OF MINNESOTA
Work Order Engagement Request
For Audit Services
Master Contract T-1449A

Authority and Title

Under Master Contract T-1449A, the Minnesota Office of the Legislative Auditor (“State”) is seeking to award a work order contract for a *Financial Audit of the Administrative Expenses and Investment Income of UCare Minnesota*.

Engagement Description

The State is in need of professional services to audit and analyze financial statements, records, and other data reported by **UCare Minnesota** (UCare) to determine (1) the accuracy, completeness, and reliability of UCare’s reported administrative expenses and investment income, (2) whether the administrative expenses and investment income are reasonable, appropriate, and related to services provided under the State of Minnesota contracts for Medical Assistance programs, and (3) whether the reported administrative expenses and investment income are in compliance with state and federal law.

This audit work is part of a broader initiative by policy makers to understand and assess the costs and value of Minnesota’s public health care programs.¹ The tasks and deliverables below will be developed and integrated with other audit work to construct a more comprehensive financial picture of spending for managed care services, both within and across managed care organizations. The results of the audit work also will be used to help assess the capitation payment rate-setting methods of the Minnesota Department of Human Services (DHS), as well as compliance with the federal Medicaid rate-certification process.

Major Tasks and Deliverables

The Contractor will be expected to provide the services described below; explicit tasks and deadlines will be developed and outlined within the work order contract workplan:

1. Assist the State in developing a final audit workplan that includes (1) proposed timelines, methods, and activities for collecting and testing UCare’s accounting records and transactions regarding administrative expenses and investment income; (2) procedures for reviewing UCare’s methods of allocating and recording administrative expenses and investment income, and for verifying compliance with pertinent accounting principles and state and federal law; and (3) standards and methods for assessing whether administrative expenses and investment income are reasonable, appropriate, and related to services under UCare’s contract(s) with DHS. The scope of this work includes all items reported in the Statutory Annual Statement, Underwriting and Investment Exhibit, Part 3 – Analysis of Expenses—including “contributions”—and all underlying and related data reported elsewhere.
2. Audit and compare administrative expense and investment income reported in UCare’s Statutory Annual Statement for 2012 with related data reported in Supplemental Reports 1 and 1A, income statements, and other financial and audit reports; document the results. For this work, the Contractor should:
 - a. Verify that information reported as administrative expense and investment income in UCare’s Statutory Annual Statement for 2012 is complete, accurate, and reported in accordance with NAIC accounting standards and Minnesota’s prescribed and permitted practices;
 - b. Verify that the Minnesota Supplemental Reports 1 and 1A filed for 2012 were completed according to Minnesota statutes and Minnesota Department of Health rules and instructions;

¹ *Minnesota Statutes* 2013, 256B.69, subs. 9c and 9d, outline the full scope of audit work.

- c. Use random and purposive sampling methods to test expense records, by category, and determine whether expenses were reported in accordance with pertinent accounting standards and agreed-to expense allocation guidelines and methods; document any differences;
 - d. Determine whether the expense allocation between legal entities is consistent with Statements of Statutory Accounting Principles No. 25 (fair and reasonable);
 - e. Identify and verify expense allocation between public and private programs; and
 - f. Compare and analyze the 2011 and 2012 Minnesota Supplemental 1 reports, including underlying administrative expense data from the Statutory Annual Statement; research any significant differences.
3. Identify and use appropriate state and federal standards to determine whether UCare's 2012 administrative expenses are reasonable, appropriate, and likely related to services provided through Minnesota's Medical Assistance program; determine the extent to which UCare's administrative expenses are allowable for capitation rate-setting purposes. For example, see The Centers for Medicare and Medicaid Services' (CMS) *Appendix A: PAHP, PIHP, and MCO Contracts, Financial Review Documentation for At-risk Capitated Contracts Ratesetting, Edit Date: 7/22/03, AA.3.2.*
 4. Compare UCare's 2012 reported administrative expense and investment income data with similar data reported to CMS and the Minnesota departments of Human Services, Health, and Commerce; research and document any significant differences.
 5. Request and acquire data, reports, and any other information or communication needed to execute the aforementioned tasks and deliverables; conduct on-site field work as needed.
 6. Prepare a draft and final reports of audit findings and conclusions. The final reports must include a brief executive summary highlighting the key findings, a full report that lays out the audit results and supporting analysis, and a fully sourced draft.

Estimated Work Order Contract Milestones and Schedule

- Begin Date (work order contract effective date): **October 28, 2013**, or effective date of work order contract, whichever is later.
- Submission of draft report—with executive summary of key findings—to the State: **February 14, 2014.**
- Submission of final report—including sourced, indexed copy—to the State: **March 7, 2014.**

Contractor Responsibilities

Contractor will be expected to:

1. Keep the State apprised of any changes in its staffing or management processes, as well as the impact of such changes on the work order assignment and timelines.
2. Conduct the audit work in accordance with generally accepted government auditing standards.
3. Comply with *Minnesota Statutes* 2013, chapter 326A.
4. Assist the State with developing a final audit workplan for the tasks and deliverables outlined above, including refining the scope of work and establishing appropriate sampling and testing methodologies.
5. Document progress through periodic status reports and meetings with the State's project manager.
6. Comply with the State's work paper and documentation practices, including verification and sourcing of final deliverables.

Instructions and Response Requirements

Provide the following information in your response to this engagement request by **October 28, 2013**. You do not need to provide additional information; for example, project approach, methods, or sample workplans.

1. Project manager name.
2. Estimated number of staff and their names.

3. Estimated number of hours necessary to complete the tasks and deliverables outlined in this request.
4. Adequacy of your current operational and IT support structures (office space, hardware/software, etc.).
5. Needed operational or IT support structures to carry out the work assignment (at Contractor site, the State's work site, or for on-site field work at **UCare Minnesota**).
6. Anticipated training needs for Contractor staff.
7. Your **Proposed Cost Detail**.

NOTICE: This Engagement Request does not obligate the State to award a work order contract or complete the project or engagement, and the State reserves the right to cancel the proposed transaction if it is considered to be in its best interest. The State reserves the right to negotiate fee schedules with the selected Responder. All costs incurred in responding to this engagement request will be borne by the Responder.

Proposal Submission Instructions

Please submit two copies of your response, with authorized signatures, via mail to:

Valerie Bombach, Principal Program Evaluator
Office of the Legislative Auditor
658 Cedar St., Room 140
St. Paul, MN 55155

Proposal Contents

By submission of a proposal to this engagement request, Responder warrants that the information provided is true, correct and reliable for purposes of evaluation for potential award of a work order contract. The submission of inaccurate or misleading information may be grounds for disqualification from the award as well as subject the responder to suspension or debarment proceedings as well as other remedies available by law.

Disposition of Responses

All materials submitted in response to this engagement request will become property of the State and will become public record in accordance with *Minnesota Statutes*, 3.979 and 13.591. If the Responder submits information in response to this engagement request that it believes to be trade secret materials, as defined by the Minnesota Government Data Practices Act, *Minnesota Statutes*, chapter 13, the Responder must (1) clearly mark all trade secret materials in its proposal at the time the proposal is submitted, (2) include a statement with its response justifying the trade secret designation for each item, and (3) defend any action seeking release of the materials it believes to be trade secret, and indemnify and hold harmless the State, its agents and employees, from any judgments or damages awarded against the State in favor of the party requesting the materials, and any and all costs connected with that defense. This indemnification survives the State's award of a contract. In submitting a response to this engagement request, the Responder agrees that this indemnification survives as long as the trade secret materials are in possession of the State.

The State will not consider the prices submitted by the Responder to be proprietary or trade secret materials.

STATE OF MINNESOTA
Work Order Engagement Request
For Audit Services
Master Contract T-1449A

Authority and Title

Under Master Contract T-1449A, the Minnesota Office of the Legislative Auditor (“State”) is seeking to award a work order contract for a *Financial Audit of the Administrative Expenses and Investment Income of Medica Health Plans*.

Engagement Description

The State is in need of professional services to audit and analyze financial statements, records, and other data reported by **Medica Health Plans** (Medica) to determine (1) the accuracy, completeness, and reliability of Medica’s reported administrative expenses and investment income, (2) whether the administrative expenses and investment income are reasonable, appropriate, and related to services provided under the State of Minnesota contracts for Medical Assistance programs, and (3) whether the reported administrative expenses and investment income are in compliance with state and federal law.

This audit work is part of a broader initiative by policy makers to understand and assess the costs and value of Minnesota’s public health care programs.¹ The tasks and deliverables below will be developed and integrated with other audit work to construct a more comprehensive financial picture of spending for managed care services, both within and across managed care organizations. The results of the audit work also will be used to help assess the capitation payment rate-setting methods of the Minnesota Department of Human Services (DHS), as well as compliance with the federal Medicaid rate-certification process.

Major Tasks and Deliverables

The Contractor will be expected to provide the services described below; explicit tasks and deadlines will be developed and outlined within the work order contract workplan:

1. Assist the State in developing a final audit workplan that includes (1) proposed timelines, methods, and activities for collecting and testing Medica’s accounting records and transactions regarding administrative expenses and investment income; (2) procedures for reviewing Medica’s methods of allocating and recording administrative expenses and investment income, and for verifying compliance with pertinent accounting principles and state and federal law; and (3) standards and methods for assessing whether administrative expenses and investment income are reasonable, appropriate, and related to services under Medica’s contract(s) with DHS. The scope of this work includes all items reported in the Statutory Annual Statement, Underwriting and Investment Exhibit, Part 3 – Analysis of Expenses—including “contributions”—and all underlying and related data reported elsewhere.
2. Audit and compare administrative expense and investment income reported in Medica’s Statutory Annual Statement for 2012 with related data reported in Supplemental Reports 1 and 1A, income statements, and other financial and audit reports; document the results. For this work, the Contractor should:
 - a. Verify that information reported as administrative expense and investment income in Medica’s Statutory Annual Statement for 2012 is complete, accurate, and reported in accordance with NAIC accounting standards and Minnesota’s prescribed and permitted practices;
 - b. Verify that the Minnesota Supplemental Reports 1 and 1A filed for 2012 were completed according to Minnesota statutes and Minnesota Department of Health rules and instructions;

¹ *Minnesota Statutes* 2013, 256B.69, subds. 9c and 9d, outline the full scope of audit work.

- c. Use random and purposive sampling methods to test expense records, by category, and determine whether expenses were reported in accordance with pertinent accounting standards and agreed-to expense allocation guidelines and methods; document any differences;
 - d. Determine whether the expense allocation between legal entities is consistent with Statements of Statutory Accounting Principles No. 25 (fair and reasonable);
 - e. Identify and verify expense allocation between public and private programs; and
 - f. Compare and analyze the 2011 and 2012 Minnesota Supplemental 1 reports, including underlying administrative expense data from the Statutory Annual Statement; research any significant differences.
3. Identify and use appropriate state and federal standards to determine whether Medica's 2012 administrative expenses are reasonable, appropriate, and likely related to services provided through Minnesota's Medical Assistance program; determine the extent to which Medica's administrative expenses are allowable for capitation rate-setting purposes. For example, see The Centers for Medicare and Medicaid Services' (CMS) *Appendix A: PAHP, PIHP, and MCO Contracts, Financial Review Documentation for At-risk Capitated Contracts Ratesetting, Edit Date: 7/22/03, AA.3.2.*
 4. Compare Medica's 2012 reported administrative expense and investment income data with similar data reported to CMS and the Minnesota departments of Human Services, Health, and Commerce; research and document any significant differences.
 5. Request and acquire data, reports, and any other information or communication needed to execute the aforementioned tasks and deliverables; conduct on-site field work as needed.
 6. Prepare a draft and final reports of audit findings and conclusions. The final reports must include a brief executive summary highlighting the key findings, a full report that lays out the audit results and supporting analysis, and a fully sourced draft.

Estimated Work Order Contract Milestones and Schedule

- Begin Date (work order contract effective date): **November 4, 2013**, or effective date of work order contract, whichever is later.
- Submission of draft report—with executive summary of key findings—to the State: **February 14, 2014.**
- Submission of final report—including sourced, indexed copy—to the State: **March 7, 2014.**

Contractor Responsibilities

Contractor will be expected to:

1. Keep the State apprised of any changes in its staffing or management processes, as well as the impact of such changes on the work order assignment and timelines.
2. Conduct the audit work in accordance with generally accepted government auditing standards.
3. Comply with *Minnesota Statutes* 2013, chapter 326A.
4. Assist the State with developing a final audit workplan for the tasks and deliverables outlined above, including refining the scope of work and establishing appropriate sampling and testing methodologies.
5. Document progress through periodic status reports and meetings with the State's project manager.
6. Comply with the State's work paper and documentation practices, including verification and sourcing of final deliverables.

Instructions and Response Requirements

Provide the following information in your response to this engagement request by **November 4, 2013**. You do not need to provide additional information; for example, project approach, methods, or sample workplans.

1. Project manager name.
2. Estimated number of staff and their names.

3. Estimated number of hours necessary to complete the tasks and deliverables outlined in this request.
4. Adequacy of your current operational and IT support structures (office space, hardware/software, etc.).
5. Needed operational or IT support structures to carry out the work assignment (at Contractor site, the State's work site, or for on-site field work at **Medica Health Plans**).
6. Anticipated training needs for Contractor staff.
7. Your **Proposed Cost Detail**.

NOTICE: This Engagement Request does not obligate the State to award a work order contract or complete the project or engagement, and the State reserves the right to cancel the proposed transaction if it is considered to be in its best interest. The State reserves the right to negotiate fee schedules with the selected Responder. All costs incurred in responding to this engagement request will be borne by the Responder.

Proposal Submission Instructions

Please submit two copies of your response, with authorized signatures, via mail to:

Valerie Bombach, Principal Program Evaluator
Office of the Legislative Auditor
658 Cedar St., Room 140
St. Paul, MN 55155

Proposal Contents

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Disposition of Responses

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STATE OF MINNESOTA
Work Order Engagement Request
For Audit Services
Master Contract T-1449A

Authority and Title

Under Master Contract T-1449A, the Minnesota Office of the Legislative Auditor (“State”) is seeking to award a work order contract for a *Financial Audit of the Administrative Expenses and Investment Income of Blue Plus*.

Engagement Description

The State is in need of professional services to audit and analyze financial statements, records, and other data reported by **Blue Plus** to determine (1) the accuracy, completeness, and reliability of Blue Plus’s reported administrative expenses and investment income, (2) whether the administrative expenses and investment income are reasonable, appropriate, and related to services provided under the State of Minnesota contracts for Medical Assistance programs, and (3) whether the reported administrative expenses and investment income are in compliance with state and federal law.

This audit work is part of a broader initiative by policy makers to understand and assess the costs and value of Minnesota’s public health care programs.¹ The tasks and deliverables below will be developed and integrated with other audit work to construct a more comprehensive financial picture of spending for managed care services, both within and across managed care organizations. The results of the audit work also will be used to help assess the capitation payment rate-setting methods of the Minnesota Department of Human Services (DHS), as well as compliance with the federal Medicaid rate-certification process.

Major Tasks and Deliverables

The Contractor will be expected to provide the services described below; explicit tasks and deadlines will be developed and outlined within the work order contract workplan:

1. Assist the State in developing a final audit workplan that includes (1) proposed timelines, methods, and activities for collecting and testing Blue Plus’s accounting records and transactions regarding administrative expenses and investment income; (2) procedures for reviewing Blue Plus’s methods of allocating and recording administrative expenses and investment income, and for verifying compliance with pertinent accounting principles and state and federal law; and (3) standards and methods for assessing whether administrative expenses and investment income are reasonable, appropriate, and related to services under Blue Plus’s contract(s) with DHS. The scope of this work includes all items reported in the Statutory Annual Statement, Underwriting and Investment Exhibit, Part 3 – Analysis of Expenses—including “contributions”—and all underlying and related data reported elsewhere.
2. Audit and compare administrative expense and investment income reported in Blue Plus’s Statutory Annual Statement for 2012 with related data reported in Supplemental Reports 1 and 1A, income statements, and other financial and audit reports; document the results. For this work, the Contractor should:
 - a. Verify that information reported as administrative expense and investment income in Blue Plus’s Statutory Annual Statement for 2012 is complete, accurate, and reported in accordance with NAIC accounting standards and Minnesota’s prescribed and permitted practices;
 - b. Verify that the Minnesota Supplemental Reports 1 and 1A filed for 2012 were completed according to Minnesota statutes and Minnesota Department of Health rules and instructions;

¹ *Minnesota Statutes* 2013, 256B.69, subs. 9c and 9d, outline the full scope of audit work.

- c. Use random and purposive sampling methods to test expense records, by category, and determine whether expenses were reported in accordance with pertinent accounting standards and agreed-to expense allocation guidelines and methods; document any differences;
 - d. Determine whether the expense allocation between legal entities is consistent with Statements of Statutory Accounting Principles No. 25 (fair and reasonable);
 - e. Identify and verify expense allocation between public and private programs; and
 - f. Compare and analyze the 2011 and 2012 Minnesota Supplemental 1 reports, including underlying administrative expense data from the Statutory Annual Statement; research any significant differences.
3. Identify and use appropriate state and federal standards to determine whether Blue Plus's 2012 administrative expenses are reasonable, appropriate, and likely related to services provided through Minnesota's Medical Assistance program; determine the extent to which Blue Plus's administrative expenses are allowable for capitation rate-setting purposes. For example, see *The Centers for Medicare and Medicaid Services' (CMS) Appendix A: PAHP, PIHP, and MCO Contracts, Financial Review Documentation for At-risk Capitated Contracts Ratesetting, Edit Date: 7/22/03, AA.3.2.*
 4. Compare Blue Plus's 2012 reported administrative expense and investment income data with similar data reported to CMS and the Minnesota departments of Human Services, Health, and Commerce; research and document any significant differences.
 5. Request and acquire data, reports, and any other information or communication needed to execute the aforementioned tasks and deliverables; conduct on-site field work as needed.
 6. Prepare a draft and final reports of audit findings and conclusions. The final reports must include a brief executive summary highlighting the key findings, a full report that lays out the audit results and supporting analysis, and a fully sourced draft.

Estimated Work Order Contract Milestones and Schedule

- Begin Date (work order contract effective date): **November 4, 2013**, or effective date of work order contract, whichever is later.
- Submission of draft report—with executive summary of key findings—to the State: **February 14, 2014.**
- Submission of final report—including sourced, indexed copy—to the State: **March 7, 2014.**

Contractor Responsibilities

Contractor will be expected to:

1. Keep the State apprised of any changes in its staffing or management processes, as well as the impact of such changes on the work order assignment and timelines.
2. Conduct the audit work in accordance with generally accepted government auditing standards.
3. Comply with *Minnesota Statutes* 2013, chapter 326A.
4. Assist the State with developing a final audit workplan for the tasks and deliverables outlined above, including refining the scope of work and establishing appropriate sampling and testing methodologies.
5. Document progress through periodic status reports and meetings with the State's project manager.
6. Comply with the State's work paper and documentation practices, including verification and sourcing of final deliverables.

Instructions and Response Requirements

Provide the following information in your response to this engagement request by **November 4, 2013**. You do not need to provide additional information; for example, project approach, methods, or sample workplans.

1. Project manager name.
2. Estimated number of staff and their names.

3. Estimated number of hours necessary to complete the tasks and deliverables outlined in this request.
4. Adequacy of your current operational and IT support structures (office space, hardware/software, etc.).
5. Needed operational or IT support structures to carry out the work assignment (at Contractor site, the State's work site, or for on-site field work at **Blue Plus**).
6. Anticipated training needs for Contractor staff.
7. Your **Proposed Cost Detail**.

NOTICE: This Engagement Request does not obligate the State to award a work order contract or complete the project or engagement, and the State reserves the right to cancel the proposed transaction if it is considered to be in its best interest. The State reserves the right to negotiate fee schedules with the selected Responder. All costs incurred in responding to this engagement request will be borne by the Responder.

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Disposition of Responses

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STATE OF MINNESOTA
Work Order Engagement Request
For Audit Services
Master Contract T-1449A

Authority and Title

Under Master Contract T-1449A, the Minnesota Office of the Legislative Auditor (“State”) is seeking to award a work order contract for a *Financial Audit of the Administrative Expenses and Investment Income of HealthPartners, Inc.*

Engagement Description

The State is in need of professional services to audit and analyze financial statements, records, and other data reported by **HealthPartners, Inc. (HealthPartners)** to determine (1) the accuracy, completeness, and reliability of HealthPartners’ reported administrative expenses and investment income, (2) whether the administrative expenses and investment income are reasonable, appropriate, and related to services provided under the State of Minnesota contracts for Medical Assistance programs, and (3) whether the reported administrative expenses and investment income are in compliance with state and federal law.

This audit work is part of a broader initiative by policy makers to understand and assess the costs and value of Minnesota’s public health care programs.¹ The tasks and deliverables below will be developed and integrated with other audit work to construct a more comprehensive financial picture of spending for managed care services, both within and across managed care organizations. The results of the audit work also will be used to help assess the capitation payment rate-setting methods of the Minnesota Department of Human Services (DHS), as well as compliance with the federal Medicaid rate-certification process.

Major Tasks and Deliverables

The Contractor will be expected to provide the services described below; explicit tasks and deadlines will be developed and outlined within the work order contract workplan:

1. Assist the State in developing a final audit workplan that includes (1) proposed timelines, methods, and activities for collecting and testing HealthPartners’ accounting records and transactions regarding administrative expenses and investment income; (2) procedures for reviewing HealthPartners’ methods of allocating and recording administrative expenses and investment income, and for verifying compliance with pertinent accounting principles and state and federal law; and (3) standards and methods for assessing whether administrative expenses and investment income are reasonable, appropriate, and related to services under HealthPartners’ contract(s) with DHS. The scope of this work includes all items reported in the Statutory Annual Statement, Underwriting and Investment Exhibit, Part 3 – Analysis of Expenses—including “contributions”—and all underlying and related data reported elsewhere.
2. Audit and compare administrative expense and investment income reported in HealthPartners’ Statutory Annual Statement for 2012 with related data reported in Supplemental Reports 1 and 1A, income statements, and other financial and audit reports; document the results. For this work, the Contractor should:
 - a. Verify that information reported as administrative expense and investment income in HealthPartners’ Statutory Annual Statement for 2012 is complete, accurate, and reported in accordance with NAIC accounting standards and Minnesota’s prescribed and permitted practices;
 - b. Verify that the Minnesota Supplemental Reports 1 and 1A filed for 2012 were completed according to Minnesota statutes and Minnesota Department of Health rules and instructions;

¹ *Minnesota Statutes* 2013, 256B.69, subs. 9c and 9d, outline the full scope of audit work.

- c. Use random and purposive sampling methods to test expense records, by category, and determine whether expenses were reported in accordance with pertinent accounting standards and agreed-to expense allocation guidelines and methods; document any differences;
 - d. Determine whether the expense allocation between legal entities is consistent with Statements of Statutory Accounting Principles No. 25 (fair and reasonable);
 - e. Identify and verify expense allocation between public and private programs; and
 - f. Compare and analyze the 2011 and 2012 Minnesota Supplemental 1 reports, including underlying administrative expense data from the Statutory Annual Statement; research any significant differences.
3. Identify and use appropriate state and federal standards to determine whether HealthPartners' 2012 administrative expenses are reasonable, appropriate, and likely related to services provided through Minnesota's Medical Assistance program; determine the extent to which HealthPartners' administrative expenses are allowable for capitation rate-setting purposes. For example, see *The Centers for Medicare and Medicaid Services' (CMS) Appendix A: PAHP, PIHP, and MCO Contracts, Financial Review Documentation for At-risk Capitated Contracts Ratesetting, Edit Date: 7/22/03, AA.3.2.*
 4. Compare HealthPartners' 2012 reported administrative expense and investment income data with similar data reported to CMS and the Minnesota departments of Human Services, Health, and Commerce; research and document any significant differences.
 5. Request and acquire data, reports, and any other information or communication needed to execute the aforementioned tasks and deliverables; conduct on-site field work as needed.
 6. Prepare a draft and final reports of audit findings and conclusions. The final reports must include a brief executive summary highlighting the key findings, a full report that lays out the audit results and supporting analysis, and a fully sourced draft.

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Contractor Responsibilities

Contractor will be expected to:

1. Keep the State apprised of any changes in its staffing or management processes, as well as the impact of such changes on the work order assignment and timelines.
2. Conduct the audit work in accordance with generally accepted government auditing standards.
3. Comply with *Minnesota Statutes 2013, chapter 326A.*
4. Assist the State with developing a final audit workplan for the tasks and deliverables outlined above, including refining the scope of work and establishing appropriate sampling and testing methodologies.
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1. Project manager name.
2. Estimated number of staff and their names.

3. Estimated number of hours necessary to complete the tasks and deliverables outlined in this request.
4. Adequacy of your current operational and IT support structures (office space, hardware/software, etc.).
5. Needed operational or IT support structures to carry out the work assignment (at Contractor site, the State’s work site, or for on-site field work at **HealthPartners**).
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7. Your **Proposed Cost Detail**.

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