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April 14, 2015

## Statewide Medicaid Managed Care (SMMC) Policy Transmittal

### Policy Transmittal: 15-08

#### Applicable to:

- Comprehensive Long-term Care (LTC) Plan
- Managed Medical Assistance Health Maintenance Organization
- Managed Medical Assistance Provider Service Network
- Managed Medical Assistance Specialty Plan
- Children's Medical Services Network Plan

#### Re: Annual Achieved Savings Rebate Financial Report: Calendar Year 2014

In accordance with s. 409.967(3), F.S. and as specified in Section XIV, Reporting Requirements, of the contract and the Managed Care Plan Report Guide, the Managed Care Plans are required to submit annual audited plan financial statements including the Achieved Savings Rebate exhibits. (Attachment II, Section IX.B.5.) The purpose of this policy transmittal is to notify managed care plans of a new ad hoc report requirement regarding the Annual Achieved Savings Rebate (ASR) Financial Report.

All Comprehensive Long-term Care (LTC) plans must report plan financial data for both the LTC and Managed Medical Assistance programs for calendar year 2014 (January 1, 2014 through December 31, 2014) using the revised ASR Financial Report template (ASR Financial Report, Revised 031715), which is included with this policy transmittal. To meet this requirement, all Comprehensive LTC plan must submit an examination report performed by an independent certified public accountant in accordance with attestation standards established by the American Institute of Certified Public Accountants. The examination engagement must be a limited-scope engagement in which an opinion is issued on the following schedules within the ASR Financial Report:

- MMA Revenue & Expense Summary Schedule
- MMA Related-Party Summary Schedule
- LTC Revenue & Expense Summary Schedule
- LTC Related-Party Summary Schedule

To clarify, the examination report and opinion are limited to the above schedules; however all Comprehensive LTC plans must prepare and submit the complete annual ASR Financial Report. The data reported on the ASR Financial Report must be prepared in accordance with applicable instructions for each schedule, including quarters reported and paid-through dates. The following must be submitted as part of the Annual ASR Financial Report:



- One copy of the independent certified public accountant's letter of opinion (naming convention: ASRO\*\*\*YYYY.pdf),
- The completed ASR Financial Report template, including examined schedules (naming convention: ASR\*\*\*YYYY.xlsm),
- Actuarial certification of incurred claims (naming convention: ASR\*\*\*YYYY-act.pdf),
- Claim Lag template (included with this policy transmittal, naming convention: ASR\*\*\*YYYY-claims.xlsx),
- Certification by the CEO or CFO, as discussed in Chapter 2, General Reporting Requirements, of the SMMC Managed Care Plan Report Guide (naming convention: AASR\*\*\*YYYY-cert.pdf).

Comprehensive LTC plans must report expenses by population using the 2013-2014 and 2014-2015 flag sets previously provided by the Agency.

This report must be submitted to the 2014 Annual ASR ad-hoc report folder on the SMMC SFTP site by July 1, 2015, using the naming conventions noted above, where \*\*\* is the managed care plan's three-character plan identifier and the YYYY is the calendar year of information reported.

This policy transmittal supersedes and replaces the annual audited ASR Report requirement located in Chapter 3 of the July 1, 2015 SMMC Report Guide.

If you have any questions, please contact Brian Meyer at (850) 412-4017.

Sincerely,



Beth Kidder  
Assistant Deputy Secretary for  
Medicaid Policy and Quality

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Attachments: ASR Financial Report, Revised 031715, and Claim Lag Template