



Agreed-Upon Procedures  
June 30, 2019

Idaho Health Insurance Exchange dba  
Your Health Idaho

# Idaho Health Insurance Exchange dba Your Health Idaho

Table of Contents

June 30, 2019

---

|   |   |
|---|---|
| Independent Accountant’s Report on Applying Agreed-Upon Procedures..... | 1 |
| Description of Procedures .....   | 2 |
| Summary of Findings, Observations and Recommendations .....             | 4 |



## Independent Accountant's Report on Applying Agreed-Upon Procedures

Board of Directors  
Idaho Health Insurance Exchange dba Your Health Idaho  
Boise, Idaho

We have performed the procedures enumerated in the Description of Procedures and the Summary of Findings, Observations and Recommendations, which were agreed to by management and the Board of Directors of Idaho Health Insurance Exchange dba Your Health Idaho (YHI), solely to test YHI's compliance with Title 45 part 155 of the Code of Federal Regulations (CFR), for the twelve months ended June 30, 2019. YHI's management and the Board of Directors are responsible for the policies and procedures. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representations regarding the sufficiency of the procedures described in the attached schedules either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records and internal controls of YHI. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and Board of Directors of YHI and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Boise, Idaho  
September 20, 2019

This section of the report describes the procedures that were performed for Idaho Health Insurance Exchange dba Your Health Idaho (YHI). Our findings with respect to the procedures performed are described in the section, *Summary of Findings, Observations and Recommendations*, which follows.

### **Summary of Programmatic Procedures**

Our testing consisted of specific procedures and objectives to evaluate instances of noncompliance and to perform procedures to test YHI's compliance and program effectiveness of the subparts of 45 CFR Part 155:

- General Functions (Subpart C)
- Eligibility Determinations (Subpart D)
- Enrollment Functions (Subpart E)
- Certification of Qualified Health Plans (Subpart K)
- Oversight and Program Integrity Standards (Subpart M)
- State Flexibility (Subpart N)
- Quality Reporting Standards (Subpart O)

We reviewed documentation obtained from YHI and the Idaho Department of Health & Welfare:

- House Bill No. 248, the Idaho Health Insurance Exchange Act
- YHI Policy Manual
- YHI Plan of Operations
- YHI Privacy-and Security Awareness Policy
- YHI Roles and Responsibilities Policy
- YHI Public Retention Policy
- YHI Public Records Policy
- YHI's Training Modules and Exams
- YHI's Conflicts of Interest Policy
- YHI's Certification and Accreditation, and Security Assessment Policy
- YHI's Sample Notices to Consumers
- YHI's Navigator and In-person Assister Training and Certification Program
- YHI's Accounting Policy and Procedure Manual
- YHI's Employee Manual
- YHI's By-Laws
- YHI's IT Policies
- YHI's Policy for Procurement: Contracting for Personal Service
- The State Department of Health & Welfare Training/Policies Modules
- The State Department of Insurance QHP Standards for YHI
- YHI's Appeals Policy
- YHI's Risk Assessment Policy
- YHI's Governance and Policy Documents
- YHI's Delegation of Authority Policy
- YHI's Procurement Policy

We interviewed the following YHI staff, performed walkthroughs of data systems and operations to understand management and staff responsibilities and processes as they relate to compliance with 45 CFR Part 155:

- YHI's Controller
- YHI's Executive Director
- YHI's Chief Information Officer, Privacy and Security Officer
- YHI's Supervisor, Customer Support Center
- YHI's Customer Experience and Policy Manager
- YHI's Trainer / QA
- YHI's Consumer Support Center Manager

We interviewed the following non-YHI staff, performed walkthroughs of data systems and operations to understand management and staff responsibilities and processes as they relate to compliance with 45 CFR Part 155:

- State Department of Health and Welfare Administrator
- State Department of Health and Welfare Program Manager
- Product Review Bureau Chief Actuary for the Idaho Department of Insurance

We analyzed samples from YHI's eligibility, enrollment and qualified healthcare providers and performed on-site walkthroughs of operations and data examination to evaluate compliance with 45 CFR Part 155:

A listing of enrolled participants at June 30, 2019, was provided to us from YHI operations. A random sample of 60 enrolled participants was selected to test the compliance of 45 CFR 155 Subpart D, Eligibility Functions, and 45 CFR 155 Subpart E, Enrollment Functions.

A listing of 6 Quality Healthcare Providers used by YHI was provided to us from YHI Management. A sample of 1 provider was selected to test compliance with 45 CFR 155 Subpart K, Certification of Qualified Health Plans.

We performed site-visits and walkthroughs at YHI's facilities and The Idaho Department of Health & Welfare who is the contracted eligibility determination center. We interviewed staff at those locations to understand operational functions and the application process as it applies to 45 CFR Part 155.

### **Summary of Findings**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the section, *Description of Procedures*.

There were no findings for the year ended June 30, 2019.