



Agreed-Upon Procedures
June 30, 2021

Idaho Health Insurance Exchange dba Your Health Idaho

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Independent Accountants Report

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

We have performed the procedures enumerated in the Description of Procedures below, on Idaho Health Insurance Exchange's compliance with Title 45 part 155 of the Code of Federal Regulations (CFR), for the year ended June 30, 2021. Idaho Health Insurance Exchange's management is responsible for internal controls over processes identified by management for the year ended June 30, 2021.

Idaho Health Insurance Exchange has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance with Title 45 part 155 of the Code of Federal Regulations (CFR), for the year ended June 30, 2021 and we will report on findings based on the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are identified in the Description of Procedures.

We were engaged by Idaho Health Insurance Exchange to perform this agreed-upon procedures engagement and conducted our engagement 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 to and acknowledged that the procedures performed are appropriate to meet the intended purpose of compliance with Title 45 part 155 of the Code of Federal Regulations (CFR) for the year ended June 30, 2021. 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.

We are required to be independent of Idaho Health Insurance Exchange and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the audit committees and managements of Idaho Health Insurance Exchange and is not intended to be and should not be used by anyone other than these specified parties.

Eide Bailly LLP
Boise, Idaho
September 17, 2021

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's Policy Manual
- YHI's Plan of Operations
- YHI's Privacy-and Security Awareness Policy
- YHI's Roles and Responsibilities Policy
- YHI's Public Retention Policy
- YHI's 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 Procurement Policy including Delegation of Authority
- 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 Director of Finance
- YHI's Executive Director
- YHI's Chief Information Officer

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, 2021, 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 Qualified Health Plans 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 virtual walkthroughs with YHI and The Idaho Department of Health & Welfare who is the contracted eligibility determination center. We performed virtual interviews of 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 twelve months ended June 30, 2021.