



Care Management Organization Name:

Complete and return this with your CPA audit report by June 1.

For Year Ending December 31, ____

Select One

1. Name of Certified Public Accountant (CPA) firm engaged to perform the CMO's audit:

- | | | | |
|--|-----|----|--|
| | | | |
| a. Did company have a change in CPAs this year? If NO, go to question 2. If YES, complete 1 b. - e. | YES | NO | |
| b. Have you notified the Commissioner of Insurance (OCI) within 5 business days of the dismissal or resignation of the former CPA? | YES | NO | |
| c. Have you submitted a letter to the OCI, within 15 business days, stating whether in the 24 months preceding the change there were any disagreements with the former CPA as to accounting matters? | YES | NO | |
| d. Have you submitted a letter from the former CPA to the OCI stating whether they agree with the company's statement in the letter described in item 1 c.? | YES | NO | |
| e. Have you submitted a letter to the OCI from the new CPA stating an understanding of the provisions of the insurance code and of the rules of the Commissioner relating to accounting and financial matters? | YES | NO | |

2. Name of accounting firm partner or other person responsible for rendering the audit report:

Number of consecutive years (including the year most recently audited) the firm partner or other person responsible for rendering the audit has acted in this capacity for this CMO: _____

3. Does the audit report include the following:

- | | | |
|---|-----|----|
| a. The report of the independent certified public accountant? | YES | NO |
| b. A comparative balance sheet reporting assets, liabilities, and equity? | YES | NO |
| c. A comparative statement of profit and loss? | YES | NO |
| d. A comparative statement of cash flows? | YES | NO |
| e. Notes to the financial statements? | YES | NO |

- | | | |
|--|-----|----|
| 4. a. Were audit adjustments made subsequent to the filing of the preliminary December Financial Statements? | YES | NO |
| b. If YES, has a reconciliation to explain any differences between the preliminary Financial Statement and the annual report been submitted? | YES | NO |

If differences are material, or if adjustments result in the CMO not meeting its working capital or risk reserve requirements as certified in the annual business plan by the Department of Health Services (DHS) that resulted in OCI issuing a permit to the CMO, your CPA is required to notify the board of directors or the audit committee of the CMO, in writing, within 5 business days. The CMO is required to forward a copy of the report to the Commissioner within 5 business days of receipt of the report.

Care Management Organization Name:

Select One

5. Have you submitted a consolidated CPA audit report?

YES NO

If YES, have you attached a worksheet reconciling the consolidated balance sheet to the financial statements of the CMO with a column for each company and explanations of consolidating and eliminating entries?

YES NO

6. Reconciliation between the preliminary Financial Statements and audit report:

	Preliminary Financial Statement	Audit Report	Difference
a. Assets			
b. Equity			
c. Net Income			

If differences, these have been reconciled in (check one):

Consolidated worksheets prepared for question No. 5 Other (attach explanations)

Have you resubmitted corrected statements to reflect the adjustments made by your auditors? If no, resubmit revised financial statements in the format provided by DHS.

YES NO

7. The due date is **June 1** for all CMOs except if the CMO is part of a county financial audit. Have you filed for an extension?

YES NO

Requests for extension must be made in writing 10 days prior to the due date of the audit report and must show why the CMO and the CPA consider the extension necessary, including sufficient detail to permit an informed decision on the request.

8. a. AN INTERNAL CONTROL LETTER FROM THE AUDITOR IS REQUIRED TO BE FILED WITH THE AUDIT REPORT. HAS THE COMPANY FILED AN INTERNAL CONTROL LETTER WITH THE AUDIT REPORT?

YES NO

b. ANY MATERIAL WEAKNESSES NOTED IN THE INTERNAL CONTROL LETTER MUST BE ACCOMPANIED BY A SUMMARY OF ANY REMEDIAL ACTION TAKEN OR PROPOSED. HAS THE COMPANY FILED AN EXPLANATION OF THE REMEDIAL ACTION TAKEN TO CORRECT THE MATERIAL WEAKNESS IDENTIFIED BY THE AUDITORS?

YES NO

9. Have you enclosed an accountant's letter of qualifications pursuant to s. Ins 57.37, Wis. Adm. Code, noting the accountant's understanding that the Commissioner of Insurance will be relying on the information and agreeing to make work papers available for review? In addition, the auditors should be aware that DHS will be relying on the financial statements in accordance with the CMO's contract.

YES NO

Title of Financial Officer/Finance Director	Name of Financial Officer/Finance Director (Type or Print)
Date	Signature of Financial Officer/Finance Director