

**State of Missouri: MO HealthNet Managed Care Program
Health Plan Financial Audits – Summary of Results
September 14, 2021**

Pursuant to federal requirements under Title 42 of the Code of Federal Regulations 438.602(e), the MO HealthNet Division (MHD) must periodically, but no less frequently than once every three years, conduct or contract for the conduct of, an independent audit of the accuracy, truthfulness, and completeness of the encounter and financial data submitted by, or on behalf of each health plan (HP).

Within the managed care contract, MHD requires each HP to submit an annual audited report for their managed care book of business. The audit must be conducted in accordance with generally accepted accounting principles and generally accepted auditing standards. In addition to the audit report, the HP must reconcile the audit report to the annual financial report.

Mercer Government Human Services Consulting (Mercer), as part of Mercer Health & Benefits LLC, reviewed the audit reports and reconciliations for Healthy Blue Missouri, Home State Health, and UnitedHealthcare. Mercer confirmed the HPs' submissions met the audit requirements outlined in the contract, and Mercer did not observe any material issues with the submissions.

Health Plan	Independent Auditor	Audit Report Date
Healthy Blue Missouri	Ernst & Young LLP	March 29, 2021
Home State Health	KPMG LLP	May 26, 2021
UnitedHealthcare	Deloitte & Touche LLP	May 20, 2021