



# New York State of Health

Performance Audit of Centers for Medicare and Medicaid  
Services Rule 9957 Requirements

For the period January 1, 2020–December 31, 2020

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June 1, 2021



KPMG LLP  
515 Broadway  
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June 1, 2021

Donna Frescatore  
Executive Director  
New York State of Health  
Corning Tower  
Albany, New York 12237

Dear Ms. Frescatore:

This report presents the results of our work conducted to address the performance audit objectives relative to New York State of Health's (NYSOH) compliance with the Centers for Medicare and Medicaid Services (CMS) Rule 9957 (45 CFR §155) requirements. Our work was performed during the period of February 1, 2020 through July 29, 2020, and our results are as of the 12-month audit period ended December 31, 2020.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and recommendations based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and recommendations based on our audit objectives.

In addition to GAGAS, we conducted this performance audit in accordance with Consulting Services Standards established by the American Institute of Certified Public Accountants (AICPA). This performance audit did not constitute an audit of financial statements or an attestation-level report as defined under GAGAS and the AICPA standards for attestation engagements.

The audit objective of our work was to assess NYSOH's compliance with 45 CFR §155 regulations for the 12-month audit period ended December 31, 2020.

KPMG cautions that projecting the results of our evaluation to future periods is subject to the risks that controls may become inadequate because of changes in conditions or because compliance with controls may deteriorate.

This report is intended solely for the use of NYSOH and CMS and is not intended to be, and should not be, relied upon by anyone other than these specified parties.

Very truly yours,

**KPMG LLP**

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# Background

The Affordable Care Act (ACA) was enacted by the U.S. Congress on October 23, 2010 and established the framework for the operation of health insurance exchanges. Specific regulations were further detailed in the Centers for Medicare and Medicaid Services (CMS) Final Rule 9957, published July 19, 2013 and incorporated into 45 CFR §155. In accordance with general program integrity and oversight requirements, 45 CFR §155.1200 requires entities operating as state-based marketplaces (SBMs) to engage an independent qualifying auditing entity, which follows generally accepted government auditing standards to perform an annual independent external performance audit. The SBM must ensure that the audit addresses compliance with Rule 9957 generally and specifically with program integrity and oversight requirements, processes, and procedures designed to prevent improper eligibility determinations and enrollment transactions and to identify errors that have resulted in incorrect eligibility determinations. The SBM is required to provide the results of the audit to CMS and publish a public summary of the results.

NY State of Health, the official health plan Marketplace of New York State, authorized by the Federal Patient Protection and Affordable Care Act of 2010, was established in April 2012 by Governor Cuomo's Executive Order 42, and codified in Article 2, Title VII of the NY Public Health Law in 2019.

NYSOH is responsible for facilitating enrollment in health coverage and the purchase and sale of Qualified Health Plans (QHPs) in the state's individual market and enrolling individuals in health coverage for which they are eligible in accordance with federal law. NYSOH is responsible for enabling eligible individuals to receive premium tax credits and cost-sharing reductions and to enable eligible small businesses to receive tax credits, in compliance with all applicable federal and state laws and regulations. NYSOH administers ACA programs for QHPs and Qualified Dental Plans (QDPs) for eligible individuals, performs eligibility determinations for federal and state subsidies, administers a Small Business Health Options Program (SHOP) for small businesses, and administers a Navigator program.

NYSOH personnel perform various business administration, program oversight, and support functions, such as finance, legal, communications, public policy and outreach, plan management, operations and information technology (IT), and member appeals. NYSOH contracts a significant amount of its operations to private vendors (e.g., customer service and call center operations, select financial processing activities, and some IT development and maintenance) and relies on other public agencies and their private vendors to provide other key services relating to core IT systems.

Objective,  
scope,  
methodology,  
and procedures

## Objective

KPMG LLP (KPMG) was engaged to perform a performance audit in accordance with both 45 CFR §155.1200(c) and Government Auditing Standards (GAS) to assess NYSOH’s compliance with 45 CFR §155 regulations for the 12 months ended December 31, 2020.

KPMG was responsible for preparing a written report communicating the results of the audit, including relevant findings and recommendations. These results should include deficiencies in internal controls that are significant within the context of the objectives of the audit, any identified instances of fraud or potential illegal acts (unless they are inconsequential within the context of the audit objectives), and significant abuse that was identified as a result of this engagement.

In accordance with GAS, KPMG was also required in certain circumstances to report fraud, illegal acts, and violations of provisions of contracts or grant agreements, or abuse that we may detect as a result of this engagement, directly to parties outside the auditee.

## Scope

KPMG was engaged to assess NYSOH’s compliance with 45 CFR §155 regulations for the 12 months ended December 31, 2020, and our procedures were limited to the following:

Audit area	Representative tasks	Sample documentation
IT Privacy and Security	<ul style="list-style-type: none"> <li>— Interview IT privacy and security process owners and review process control documentation.</li> <li>— Conduct process walk-throughs to identify and classify certain key controls for testing, including:               <ul style="list-style-type: none"> <li>• Personally identifiable information and the confidentiality, disclosure, maintenance, and use of information</li> <li>• Incident management/reporting procedures</li> <li>• Data loss and security breach incidents.</li> </ul> </li> <li>— Select samples to test design of certain key controls and document any findings and recommendations.</li> </ul>	<ul style="list-style-type: none"> <li>— Documentation such as relevant IT security policies, application business rules, and physical security provisions</li> <li>— Reports – Incident reporting, user access, etc.</li> </ul>
Eligibility (including appeals)	<ul style="list-style-type: none"> <li>— Interview process owners and review process control documentation.</li> <li>— Conduct process walk-throughs to identify and classify certain key controls for testing, including verification of basic applicant data, Modified Adjusted Gross Income (MAGI) eligibility, account update procedures, appeals, and reporting to federal and state agencies.</li> <li>— Select samples to test design and effectiveness of certain key controls and document any findings and recommendations.</li> </ul>	<ul style="list-style-type: none"> <li>— Documentation such as support for eligibility determinations, account updates and terminations, etc.</li> <li>— Management reports – Applications and eligibility determinations activity</li> <li>— Member applications – Electronic</li> </ul>

Audit area	Representative tasks	Sample documentation
Enrollment	<ul style="list-style-type: none"> <li>— Interview process owners and review process control documentation.</li> <li>— Conduct process walk-throughs to identify safeguards over enrollment actions, such as:               <ul style="list-style-type: none"> <li>• Enrolling individuals in QHP offerings</li> <li>• Generating and correctly populating Forms 834</li> <li>• Reporting.</li> </ul> </li> <li>— Select samples to test compliance and document any findings and recommendations.</li> </ul>	<ul style="list-style-type: none"> <li>— Documentation such as policies and procedures for new members, terminations, status changes, etc.</li> <li>— Enrollment activity reports</li> </ul>
General Exchange Functions	<ul style="list-style-type: none"> <li>— Interview process owners of key roles in the target general exchange functions, e.g., call center, compliance management, data/records maintenance, small business exchange.</li> <li>— Review process/control documentation for these functions.</li> <li>— Conduct process walk-throughs to identify/confirm controls for testing.</li> <li>— Select samples to test for compliance and document any findings and recommendations.</li> </ul>	<ul style="list-style-type: none"> <li>— Documentation – Policies and procedures on general exchange functions</li> <li>— Customer service representative reports</li> <li>— Navigator/Assister contract and payment information</li> <li>— Issuer QHP application documents</li> </ul>

KPMG reviewed documents, performed inquiries, observed processes, conducted walk-throughs, and held interviews with NYSOH management and key process owners who perform select program functions.

KPMG identified controls through our walk-throughs with NYSOH process owners and reviewed applicable third-party reports relating to applicable compliance requirements and identified gaps based on process objectives and associated risks. KPMG conducted compliance tests to consider whether NYSOH’s processes and associated controls were capable of effectively preventing or detecting and correcting noncompliance.<sup>1</sup> We tested processes and identified certain controls and oversight activities within the audit scope and identified three findings.

Specific to 45 CFR §155.1200(c), our scope of work was designed to assess overall compliance with 45 CFR §155, NYSOH’s processes and procedures designed to prevent improper eligibility determinations and enrollment transactions and to identify errors that may have resulted in incorrect eligibility determinations.

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<sup>1</sup> For the IT privacy and security area, we performed limited tests of design to consider whether the control was implemented and operates in a manner appropriate to accomplish the control objective.



## Methodology

The audit was conducted in the following phases: Audit Planning, Information Gathering and Analysis, Audit Execution, and Validation and Reporting. Each phase is described below:

- **Audit Planning:** The first phase of this project involved embedding performance audit project management protocols to effectively conduct the audit, manage stakeholder expectations, and execute communications protocols from the outset. A formal project kickoff meeting was held to introduce key NYSOH stakeholders to the KPMG engagement team and confirm our mutual understanding of the audit scope and objectives for the CY 2020 audit. In addition, individual kickoff meetings were held to discuss the audit timeline, scope, preliminary risks, and document request lists for each work stream. During the course of the audit, regular status meetings were conducted with the NYSOH Administrative Officer serving as the principal NYSOH liaison.
- **Information Gathering and Analysis:** Following Audit Planning, this phase involved further developing our understanding of NYSOH's activities, processes, and controls for the audit period and developing our audit approach. Specifically, we performed the following tasks:
  - Reviewed existing documentation: We obtained background documentation from NYSOH process owners, including, where applicable, policies and procedures, process flows, sample management reports, and other background documentation. We reviewed this documentation to augment and refine our team's understanding of NYSOH's compliance with 45 CFR 155.1200(c).
  - Conducted interviews, walk-throughs, and high-level process reviews: We met with relevant NYSOH process owners, line management, and staff to expand our understanding of the specific and general exchange functions identified in our audit scope. We sought to develop our understanding of the interactions, respective duties, and responsibilities of key roles in targeted general function areas and corresponding key procedures.
- **Audit Execution:** This phase consisted of finalizing our audit program and executing tests of NYSOH's compliance with regulatory requirements within 45 CFR §155. This involved the following activities:
  - Reviewing and testing select procedures to assess compliance processes around high-risk IT privacy and security control areas following the Minimum Acceptable Risk Standards for Exchanges control catalog
  - Reviewing and testing procedures over member eligibility determinations and appeals
  - Reviewing and testing procedures over enrollment actions, such as enrolling individuals in QHP offerings and generating enrollment reporting forms
  - Reviewing and testing specific procedures relating to oversight and financial integrity responsibilities of general exchange functions, including call center operations and vendor management, governance activities, navigator and assister programs, QHP/QDP certification, and the SHOP.
- **Validation and Reporting:** This phase consisted of validating the draft findings with NYSOH process owners, developing findings and recommendations for improvement, and obtaining NYSOH's plans for corrective action. Our detailed findings are documented further in the Findings section.

## Procedures

We reviewed the requirements of 45 CFR §155 to identify audit objectives relevant to NYSOH's exchange functions. We performed this engagement in accordance with GAS and developed audit programs and testing procedures in accordance with GAS and KPMG audit methodologies.

- **Document review, interview, and walk-through procedures:** We reviewed CMS Final Rule 9957 and associated regulations under 45 CFR §155 to identify compliance requirements subject to this audit.

KPMG worked with NYSOH management to identify process owners for key activities and performed interviews and walk-throughs to document processes and control activities existing during the audit period. Based on this information, KPMG requested supporting documentation to help confirm our understanding of the process activities and controls identified and developed audit procedures to test the design and operating effectiveness of identified controls.

- **Sample testing approach:** In addition to testing select controls related to compliance requirements, our audit effort included reviews of representative transactions and other operational activities. We reviewed system-generated transactional outputs and summary reports from key supporting applications to substantiate oversight activity on the part of NYSOH stakeholders.
- **Consideration of fraud, illegal acts, misconduct, and abuse:** In planning the audit, we had a responsibility to gather and review information to identify and assess the risk of fraud occurring that is significant within the context of audit objectives. When fraud risk factors were identified that the engagement team believed were significant within the context of the audit objectives, we had the responsibility to design procedures to provide reasonable assurance of detecting if such fraud occurred or is likely to have occurred. Assessing the risk of fraud is an ongoing process throughout the audit and relates not only to planning the audit but also to evaluating evidence obtained during the audit. We considered the risks of potential fraud, misconduct, and abuse within each testing area and adjusted testing procedures and sample sizes accordingly based on potential risks. Examples of approach modifications we applied for higher-risk testing areas included increasing sample size, adjusting timing of testing procedures to focus on higher-risk periods, applying judgmental selection of samples, applying analytic procedures, and applying more precise tests. We also conducted specific discussions with the Executive Director regarding potential exposures for fraud risk.

# Findings

## Introduction

In accordance with GAS, KPMG prepared this report communicating the results of the completed audit, including relevant findings and recommendations. The findings presented as part of this engagement are restricted to the use stipulated in our contract. We disclaim any intention or obligation to update or revise the findings whether as a result of new information, future events, or otherwise. Should additional documentation or other information become available that impacts the findings reached in our deliverable, we reserve the right to amend our findings and summary documents accordingly.

Our detailed findings are noted below. Please note that each finding is split into five areas:

- **Condition:** Explains the issue found as part of the audit
- **Criteria:** Explains the requirements related to the issue and a determination of how criteria and processes should be executed
- **Cause:** Assessment of the source of the risk area
- **Effect:** Potential result if the condition continues
- **Recommendation:** A short discussion on what should be done to improve the identified condition.

As a result of our audit procedures, we identified findings relating to specific controls and processes that were subject to review. These findings are detailed further below and on the following page.

CMS Rule 9957 generally requires state exchanges to perform oversight and financial integrity activities over exchange operations, keep an accurate accounting of receipts and expenditures, and perform monitoring and reporting activities on exchange-related activities. GAS further defines internal controls to include the processes and procedures for planning, organizing, directing, and controlling program operations and management's system for measuring, reporting, and monitoring program performance. KPMG identified controls through our walk-throughs with NYSOH process owners and identified gaps based on process objectives and associated risks. We identified processes and certain key oversight activities within the audit scope and noted findings indicating deficiencies in compliance. These deficiencies could increase NYSOH's risks of ineffective oversight and program integrity practices.

### Finding #2020-01 – CMS reporting (repeat)

**Condition:** NYSOH did not maintain documentation supporting the accuracy and completeness of supporting data used to compile weekly, monthly, and ad hoc reports submitted to CMS. (repeat)

**Criteria:** CMS reporting requirements as defined in 45 CFR 155.1200(b) require that a state exchange must collect and report to U.S. Health and Human Services performance monitoring data, and, per 45 CFR § 155.1210, the exchange must maintain documents, records, and other evidence, which is sufficient to accommodate periodic auditing of the exchange.

**Cause:** Limitations with the current technology supporting the reporting function prevent the ability to test the completeness and accuracy of audit data when compiling CMS reports.

**Effect:** Inability to provide evidence and supporting data sufficient for audit puts NYSOH at risk of noncompliance with federal health benefit exchange regulations.

**Recommendation:** Consider revising the existing technology platform to allow capability to reperform data aggregation and report compilation.

## Finding #2020-02 – Appeals processing

**Condition:** One appeal request was not resolved within the 90-day deadline. (148 days)

**Criteria:** Under §155.520(b), the exchange must issue written notice of appeals decisions to appellants within 90 days of the date of an appeal request, as administratively feasible.

**Cause:** In the one case noted, it is likely that a breakdown in relevant internal controls occurred related to oversight and monitoring of the appeals process.

**Effect:** An appellant may not be aware of the appeal decision and may not have an opportunity to timely challenge the eligibility determination, potentially impacting the ability to obtain health insurance coverage.

**Recommendation:** Examine the current appeals policies and procedures to identify the gap that caused the timeliness issue.

## Finding #2020-03 – Employee financial disclosure

**Condition:** An NYSOH employee did not file the financial disclosure statement with the Joint Commission on Public Ethics (JCOPE) by the modified August 17, 2020 due date.

**Criteria:** According to 45 CFR §155.110d, the exchange must have in place, and make publicly available, a set of guiding governance principles that include ethics, conflict of interest standards, accountability and transparency standards, and disclosure of financial interest. For NYSOH employees, financial disclosure statements are submitted to JCOPE.

**Cause:** The NYSOH employee did not adequately monitor the communications associated with annual financial disclosure requirements and, thus, did not file the financial disclosure statement by the modified due date of August 17, 2020 as required. In addition, NYSOH did not appropriately monitor the annual financial requirement process.

**Effect:** Failure to promptly file financial disclosure statements could result in NYSOH employees being unable to demonstrate compliance with state and federal financial interest and conflict of interest requirements. In addition, NYSOH's insufficient oversight may risk further incidents of non-compliance.

**Recommendation:** Revisit and if necessary revise the current procedures for notifying NYSOH employees of upcoming financial disclosure statement due dates, particularly if this date has been modified from the standing annual due date. Also, improve oversight and monitoring activities to identify issues with meeting filing deadlines.

## Finding #2020-04 – Quality reporting

**Condition:** NYSOH did not accurately display required QHP data on its website. In multiple instances for a variety of plans posted throughout the audit period, the NYSOH website displayed the phrase "Quality Details Coming Soon." However, corresponding CMS documentation for these same plans indicated that there was insufficient measure data for scoring or that the plans were new and thus ineligible for scoring.

**Criteria:** As defined in 45 CFR §155.1400, "the Exchange must prominently display the quality rating information assigned to each Qualified Health Plan (QHP) on its Website, in accordance with §155.205(b)(1)(v), as calculated by HHS and in a form and manner specified by HHS."

**Cause:** NYSOH personnel did not exercise adequate oversight to ensure the information displayed on the website was timely, complete, and accurate.

**Effect:** Displaying incorrect information on the NYSOH website could lead customers to make incorrect health insurance plan selections.

**Recommendation:** Strengthen internal oversight and monitoring protocols for posting quality ratings and enrollee satisfaction information from CMS to the NYSOH website.

## Finding #2020-05 – Navigator / Assistor decertification

**Condition:** NYSOH is not providing proper oversight and monitoring of navigator agency contractual obligations related to the requirement that Navigator Decertification Reports must be submitted to NYSOH within 48 business hours of a staff change.

**Criteria:** Under 45 CFR §155.210(c)(1)(iii), a Navigator agency must “meet any licensing, certification or other standards prescribed by the State or Exchange, if applicable, so long as such standards do not prevent the application of the provisions of title I of the Affordable Care Act.” According to the contractual clauses with New York State Department of Health (DOH), Navigator agencies are required to submit a Navigator Decertification Report to DOH within 48 business hours of a staff change at the agency.

**Cause:** The DOH Assistor Administrative Unit did not fully enforce Navigator/Assistor agency compliance with this contractual obligation. In the instances where non-compliance was identified, the DOH Assistor Administrative Unit only provided the agency with a written reminder that staff changes needed to be reported to DOH in a timely manner.

**Effect:** Failure to promptly decertify Navigator/Assistor personnel and accurately reflect this status in the Exchange Administrative Portal could result in these individuals inappropriately possessing access to sensitive customer information.

**Recommendation:** In addition to existing oversight and monitoring efforts, and as part of the reporting and/or invoicing process, NYSOH should consider implementing a requirement that Navigator agencies certify/attest that they have promptly notified NYSOH of all decertification requests within 48 business hours of the staff change at the agency.

Management's  
response and  
corrective  
action plan

## Finding #2020-01 – CMS reporting (repeat)

**Recommendation:** Consider revising the existing technology platform to allow capability to reperform data aggregation and report compilation.

**Description of remediation:** NYSOH continues to produce weekly, monthly, and ad hoc reports using CMS-required templates while remaining compliant with federal reporting requirements related to data aggregation and report compilation. Reporting and data maintenance is subject to thorough accuracy and completeness checks by both NYSOH Policy & Evaluation staff and NYSOH's IT vendor. Additionally, NYSOH's eligibility and enrollment data is stored in compliance with Federal Maintenance of Records requirements.

Data used to generate the reports is contained in a relational database that is updated frequently to maintain the most current, accurate information for reporting, and NYSOH uses Cognos to retrieve these reports. The auditors sought to independently recreate past reports and were not able to because there is currently no platform for them to access and manipulate the data. Ongoing IT enhancements planned in the coming years will permit auditors to create past reports.

**Milestone, target to complete, actual completion date:** NYSOH will continue to explore functionality in 2021 that will enable manual recreation of the CMS metrics submission.

**Plans to monitor and validate:** NYSOH Policy & Evaluation staff will continue to work closely with NY State systems staff to monitor the development of functionality that will allow retrospective creation of CMS metrics submissions.

**Responsible person/entity:** NYSOH Director of Policy & Evaluation

## Finding #2020-02 – Appeals processing

**Recommendation:** Examine the current appeals policies and procedures to identify the gap that caused the timeliness issue.

**Description of remediation:** The NY State of Health Appeals Unit will continue to monitor the age and status of pending appeals and to reinforce the need for individual hearing officers to manage and prioritize the issuance of Notices of Decision in accordance with regulatory timeframes.

**Milestone, target to complete, actual completion date:** The actions to monitor the age and status of pending appeals assigned to individual hearing officers, to prioritize and issue timely Notices of Decision, will be undertaken immediately.

**Plans to monitor and validate:** Internal controls are in place to identify cases approaching 90 days. NY State of Health Appeals Unit will continue to direct hearing officers and supervisors to prioritize appeals approaching 90 days and to work with individual Hearing Officers to issue Notices of Decision in accordance with regulatory timeframes.

**Responsible person/entity:** Principal Hearing Officer/Supervising Hearing Officers

## Finding #2020-03 – Employee financial disclosure

**Recommendation:** Revisit and if necessary revise the current procedures for notifying NYSOH employees of upcoming financial disclosure statement due dates, particularly if this date has been modified from the standing annual due date. Also, improve oversight and monitoring activities to identify issues with meeting filing deadlines.

**Description of remediation:** Under New York State law, certain state officers and employees are required to file annual Financial Disclosure Statements (FDS). The FDS system is administered by the Joint Commission on Public Ethics (JCOPE). In this capacity, JCOPE notified any staff that were required to file a FDS for the



year 2019 that, due to the COVID-19 public health emergency, the due date was extended to August 17, 2020. JCOPE is responsible for sending reminders to staff of filing due dates, not NYSOH HR. NYSOH HR does not have access to any tracking system to check whether staff filed their annual FDS. In 2020, there was one NY State of Health staff member identified that filed their FDS after the August 17, 2020 due date. The priority of this staff member was work on COVID-19-related projects within their unit and failed to complete the filing timely.

**Milestone, target to complete, actual completion date:** NYSOH HR will coordinate with JCOPE to the best degree to ensure that all staff complete their FDS in a timely manner.

**Plans to monitor and validate:** Prior to the annual FDS due date, NYSOH HR will verify with JCOPE which NYSOH staff received reminders and follow-up with the appropriate staff to remind them of due dates.

**Responsible person/entity:** NYSOH HR

## Finding #2020-04 – Quality reporting

**Recommendation:** Strengthen internal oversight and monitoring protocols for posting quality ratings and enrollee satisfaction information from CMS to the NYSOH website.

**Description of remediation action:** The NYS DOH Office of Quality and Patient Safety (OQPS) will ensure that the correct “State Final Qualified Health Plan Quality Rating Score” listing (QRS List) for New York is used to correctly indicate which plans are ineligible for quality scoring due to insufficient measure data or because the plan is new. The website will display the following messages, as appropriate: “New Plan; Quality Data Not Yet Available” or “Minimum Enrollment Threshold Not Met; Quality Data Not Yet Available.”

**Milestone, target to complete, actual completion date:** To ensure the accuracy of the data displayed on the NY State of Health website, OQPS will crosscheck the health plan products in the final QRS List with the appropriate messages to describe why quality data are not yet available. In addition, OQPS will crosscheck this information in an information technology system test environment before it is posted to the live website. The target completion data for this is September 2021; however, this is dependent upon CMS issuing the QRS List timely.

**Plans to monitor and validate:** Monitoring will be completed by including documentation of the completed crosscheck described above in the documentation for sign off on the QRS checklist.

**Responsible person/entity:** Director of the QARR Unit and Director of the Bureau of Quality Measurement and Evaluation, Office of Quality and Patient Safety.

## Finding #2020-05 – Navigator / Assistor decertification

**Recommendation:** In addition to existing oversight and monitoring efforts, and as part of the reporting and/or invoicing process, NYSOH should consider implementing a requirement that Navigator agencies certify/attest that they have promptly notified NYSOH of all decertification requests within 48 business hours of the staff change at the agency.

**Description of remediation:** The Bureau of Child Health Plus and Marketplace Consumer Assistance agrees to implement the recommendation that assistor agencies certify that they have promptly notified NYSDOH of all decertification requests within 48 business hours of a staff change at the agency. In addition to adding the certification/attestation requirement, the Bureau plans to provide additional training for assistor supervisors which, among other things, reinforces the 48 hour notification requirement. Routine communication and correspondence with assistor agencies will also be updated to include information regarding the 48 business hour notification requirement.

**Milestone, target to complete, actual completion date:** Implementation will begin during the second calendar quarter and will be completed by the end of the third quarter of the calendar year.

Plans to monitor and validate: Navigator Contract Managers and the Assistor Admin Unit within the Bureau will monitor assistor agency compliance of certified assistor decertification reporting within 48 business hours of staff changes.

Responsible person/entity: Director, Bureau of Child Health Plus and Marketplace Consumer Assistance

Appendix A –  
List of  
interviewed  
personnel

Title
Administrative Officer
Assistant Director, Bureau of Exchange Application Support
Assistant Director, Policy and Planning
Associate Counsel
Bureau Director, CHPlus Policy and Exchange Customer Assistance
Chief Information Security Officer
Deputy Director, NYSOH
Director, Bureau of Quality Management and Change Control
Director, Bureau of Exchange Application Support
Director, Bureau of External Audit
Director, Division of Quality Measurement
Director of Communications, Marketing and Outreach
Director, Marketplace Counsel
Director of Policy & Evaluation
Director of Plan Management
Director, Requirements and Quality Assurance Group
Executive Director, NYSOH
Health Program Administrator II
Medical Assistance Specialist 2
Network Engineer Advisor
Operations Team Lead
Principal Hearing Officer
Program Administrator
Regional Director for Small Business Marketplace
Security Privacy Compliance, GDIT
Senior Systems Analyst Technical Architect, GDIT
Special Assistant, Customer Service Operations

# Appendix B – Glossary of terms

<b>(PP)ACA</b>	Patient Protection and Affordable Care Act
<b>AI/AN</b>	American Indian or Alaskan Native
<b>AICPA</b>	American Institute of Certified Public Accountants
<b>CFR</b>	Code of Federal Regulations
<b>CHPlus</b>	Child Health Plus
<b>CMS</b>	Centers for Medicare and Medicaid Services
<b>GAGAS</b>	Generally Accepted Government Accounting Standards
<b>GAS</b>	Government Auditing Standards
<b>GDIT</b>	General Dynamics Information Technology
<b>HHS</b>	Health and Human Services
<b>HIOS</b>	Health Insurance Oversight System
<b>IT</b>	Information Technology
<b>JCOPE</b>	Joint Commission on Public Ethics
<b>MAGI</b>	Modified Adjusted Gross Income
<b>NYSOH</b>	New York State of Health
<b>QDP</b>	Qualified Dental Plan
<b>QHP</b>	Qualified Health Plan
<b>QRS</b>	Quality Reporting Standards
<b>SBM</b>	State-Based Marketplace
<b>SHOP</b>	Small Business Health Options Program

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