

# Audit Update

Executive & Finance Committee – November 20, 2025



# Audit Update

## Upcoming Audits

Auditor/Agency	Engagement	Expected Start Date	Additional Information
None			

## Ongoing Audits and Reviews

Auditor/Agency	Engagement	Est End Date	Status	Additional Information
Plante Moran	2025 Financial Statement and Single Audit	November 2025	Issuing Phase	The financial statements and audit reports were reported to the Board of Directors and accepted by the board. The anticipated issue date is early the week of
Centers for Medicare & Medicaid Services (CMS)	Desk Audit for Plan Year 2021	Summer 2026	Discrepancy Phase	This audit focuses on data supporting premium amounts and the APTC amounts sent by the exchange to CMS and then paid to the Issuer. C4HCO participates in the discrepancy phase to help with resolution between C4HCO and the Issuer.
Centers for Medicare & Medicaid Services (CMS)	Concurrent Enrollment Initiative	Fall 2025	Data Analyzing Phase	CMS is partnering with states to improve program integrity in Federal healthcare programs by reducing concurrent enrollment in Medicaid/CHIP and subsidized Exchange coverage. Nothing new to report.

# Audit Update

## Follow-up on Previous Outstanding and Completed Audits

Auditor/Agency	Audit Findings or Area of Focus	Status
Colorado Office of the State Auditor (OSA)	Oversight Committee Review	The audit is complete, and the results of the audit were reported to the Board of Directors November 2025. Updates will be provided as we clear the audit findings.
Center for Medicare and Medicaid Services	Desk Audit for Plan Year 2019	The audit is complete, and we have no follow-up items to report