RANDOM SAMPLE AUDIT

Objective

The objective of the Random Sample Audit was to determine if claims were paid in accordance with the Plan's specifications and the administrative agreement, to measure and benchmark administrative process quality versus contractual performance standards and established performance indicators, and to identify administrative process deficiencies for remediation or further review.

Audit Scope

The scope of our Random Sample Audit for the Plan included a stratified random sample of claims paid by BCBSMS during the specified audit period of January 1, 2022 through December 31, 2022. As detailed in the *Sample Construction and Weighting Methodology Report* – found in Appendix A of this document – the sample was sufficient to support results at a confidence level and precision of 95% +/- 3%. The population of claims and amount paid from which the sample was selected and the sample size with its respective paid amount is shown below:

Total Paid Amount	$599,088,483
Total Number of Claims Paid/Denied	2,994,294
Total Paid Amount in Sample	$306,297.59
Total Number of Claims Paid/Denied in Sample	180

Seven Key Performance Indicators are used by CTI as the basis for evaluating claim payment accuracy and process quality; they are defined in the following section.

The Administrative Services Contract between the Board and BCBSMS for the audit specifies performance standards, operational definitions for measuring performance, and liquidated damages if performance is below the stated thresholds. Of the seven Key Performance Indicators reported through this audit, only four are included in the contractual performance standards, the other three are reported for informational purposes only. The four contractual performance standards are bolded in the list below:

- **Financial Accuracy**
- **Payment Accuracy**
- **Processing Accuracy**
- **Claim Turnaround Time**

Also measured and reported for informational purposes only were coordination of benefits (COB) savings.

Methodology

The initial review of the Random Sample Audit was conducted at CTI's headquarters in Des Moines, Iowa. BCBSMS provided CTI, via its secure FTP site, with claim documentation relative to each sampled claim. CTI auditors reviewed the documentation and sent written observations of errors or questions to BCBSMS for its review and response.

In preparation for the Random Sample Audit, we obtained copies of the Plan document with amendments and changes for both coverage options. From these documents, we created a benefit matrix for each. The benefit matrix included the Plan's specifications on all benefit provisions and cross-referenced them to the specific page in the Plan document or amendment.

During the Random Sample Audit any error observed was discussed in writing with BCBSMS.

Findings and Recommendations

Performance, as measured by the Random Sample Audit for each Key Performance Indicator, follows.

Financial Accuracy

Operational Definition from Administrative Services Contract with administrator for the audit period: Total dollars paid correctly divided by the total dollars paid, stated as a percentage.

The claims sampled and reviewed revealed no underpayments or overpayments, for a combined variance of $0.00. The correct payment total for the documented claims in the audit sample should have been $306,297.59.

Financial Accuracy rate for the claims sampled for this audit period was 100%. This accuracy rate exceeded the guaranteed performance level for this measure of 99%.

On a weighted, adjusted basis for the audit universe Financial Accuracy Rate was 100%.

Payment Accuracy

Operational Definition from Administrative Services Contract with administrator for the audit period: The number of claims paid correctly divided by the total number of claims, stated as a percentage.

The audit sample revealed no incorrectly paid claim and 180 correctly paid claims.

Accurate Payment Frequency for the claims sampled was 100%. This accuracy rate exceeded the guaranteed performance level for this measure of 97%.

Processing Accuracy

Operational Definition from Administrative Services Contract with administrator for the audit period: The number of claims processed correctly divided by the total number of claims. Claims with payment errors will not be considered in the calculation of processing accuracy.

When a claim had errors applied in more than one category, it was counted only once as a single incorrect claim for this measure.

The audit sample revealed no incorrectly processed claim and 180 correctly processed claims.

Accurate Processing Frequency for the sample and all claims processed during the audit period is 100%. This accuracy rate exceeded the guaranteed performance level for this measure of 95%.

Claim Turnaround

Operational Definition from Administrative Services Contract with administrator for the audit period: Claim Turnaround is calculated from the date an original claim is received in the claim administrator's office to the date it is processed.

Of the 180 claims included in the sample, 170 were original claim submissions (not adjustments to previously processed claims).

98.24% of the 170 original claims included in the audit sample processed in 30 days or less from the date received by the claim administrator. This turnaround time exceeded the guaranteed performance level for this measure of 90% of original submission claims being processed in 30 calendar days.

Following is a summary of the Claim Turnaround Time recorded on the original claims included in the audit sample. Number of days between received and processed dates:

Day	Claims Processed
1 Day	4
2 Days	91
3 Days	8
4 Days	19
5 Days	7
6 Days	8
7 Days	7
8 Days	5
9 Days	1
10 Days	1
11 Days	3
12 Days	1
13 Days	1
14 Days	1
15 Days	1
16 Days	1
17 Days	2
18 Days	1
19 Days	0
20 Days	1
21 Days	1
22 Days	0
23 Days	1
24 Days	0

Day	Claims Processed
25 Days	0
26 Days	2
27 Days	0
28 Days	0
29 Days	0
30 Days	0
31 Days	0
32 Days	0
33 Days	2
34 Days	0
35 Days	0
36 Days	0
37 Days	1
38 Days	0
39 Days	0
40 Days	0
41 Days	0
42 Days	0
43 Days	0
44 Days	0
45 Days	0
+45 Days	0
Total	170

Additional Random Sample Audit Statistics

Below are additional statistics generated by the Random Sample Audit.

COB Savings – 40.85%

Note: The above stated COB Savings was calculated based on the audit sample using the claim dollars saved by the Plan through coordination with other group plans and Medicare as a percentage of the correct total claim dollars paid.

BCBSMS provided a system-produced report showing COB Savings for claims paid in December 2022 to be:

- .029% – Non-Medicare
- 30.99% – Medicare

Recorded COB Savings	2022	2021	2020	2019	2018	2017	2016	2015	2014
Non-Medicare	.029%	.056%	.040%	.030%	.059%	.048%	.020%	.025%	.048%
Medicare	30.99%	30.90%	28.99%	28.01%	28.09%	26.69%	22.40%	23.62%	23.88%

As shown in the following table, BCBSMS is exceeding in all four performance measure levels required under the contractual performance standards in place with the Board.

Random Sample Audit Performance Summary

Performance Measure	Administrative Performance	
	Administrator Performance	Contracted Performance Standard
Financial Accuracy (weighted)	100%	No less than 99%
Payment Accuracy	100%	No less than 97%
Processing Accuracy	100%	No less than 95%
Claim Turnaround – within 30 days	98.24%	No less than 90%
Informational Only		Non-Contracted Performance Standard
Documentation Accuracy – Financial	100%	NA
Documentation Accuracy – Frequency	100%	NA
Adjudication Proficiency	100%	NA

100% ELECTRONIC SCREENING WITH TARGETED SAMPLES (ESAS®)

Objective

The objective of the 100% Electronic Screening with Targeted Samples (ESAS®) is to identify system problems that may be the cause of payment errors and to quantify the potential financial impact those improvements in the claim processes could have.

Scope

The scope of this service is the electronic screening of 100% of all medical services processed by BCBSMS using our ESAS software. Targeted sampling of the ESAS findings is performed to validate the results for this report.

The population of claims to be electronically screened is all medical claims paid, or denied, including adjustments, voids, and reversals during the prescribed audit period regardless of the incurred date of the claim. The period for this audit was January 1, 2022 through December 31, 2022. Following is a list of sample screening categories used to identify candidate cases for operational testing including:

- Duplicate Payments to Providers and/or Employees
- Plan Limitations and Exclusions
- Fraud, Waste, and Abuse
- Subrogation/Right of Recovery from Third Party Investigation
- Workers' Compensation Investigation
- Coordination of Benefits Payment Calculations
- Large Claim Review
- Multiple Surgical Procedures
- Out-of-Network Payment Calculation

Methodology

CTI used its proprietary software, ESAS, to electronically analyze BCBSMS claims data at the level of the individual medical service as billed on a submitted claim from a medical provider (e.g., hospital, doctor, free-standing laboratory, or radiology center). Parameters were set in ESAS to replicate the Plan's provisions for covered, excluded, and limited services. ESAS was used to screen each medical service line processed. Any service line edited by ESAS was considered red-flagged – meaning it had the potential for being over or underpaid.

To confirm if there was an error and what caused it, CTI selected and tested a sample of 30 cases from the red-flagged service lines within all screening categories with a high frequency of payments or material dollar amounts paid.

Findings and Recommendations

The findings from our ESAS process demonstrate the following areas of claim processing should be analyzed further to determine if BCBSMS can improve its systems or procedures.

CTI screened medical service payments that should have been limited due to provisions specific to the Plan and identified the following limitations were inconsistently administered by BCBSMS or the BlueCard Host Plan.

Subcategory	Process Improvement Opportunity
Duplicate Payments	**ESAS IDs 11, 14, 15, 16, and 19** – CTI identified five duplicate payments. BCBSMS disagreed to three errors in the amounts of $605.49, $110.43, and $94.58. It agreed with two errors including one error for $31.00, and one for $60.00.
Specialty Pharmacy Medication	**ESAS ID 9** – CTI identified one specialty pharmacy medication processed under medical benefits and is unable to confirm the claim was adjudicated correctly. The National Drug Code (NDC) for the name and strength of the drug that was prior authorized differs from the drug name and strength billed. While the NDC submitted on the claim form indicates 100 mg, only 4 mg was the strength prior authorized, and 625 units were billed. It is unclear what the 625 units represents and how pricing should be applied.
Preventive Services	**ESAS ID 1** – HRSA - supported Women's Preventive Services Guidelines were originally established in 2011 based on recommendations from a DHS study. The Women's Preventive Services Initiative (WPSI) developed recommendations and continues to review existing guidelines. WPSI recommends comprehensive lactation support services (including consultation; counseling; education by clinicians and peer support services; and breastfeeding equipment and supplies) during the antenatal, perinatal, and postpartum periods to optimize the successful initiation and maintenance of breastfeeding. The State and BCBSMS should determine if the "peer support services" referenced in the recommendation allows for code S9443 to be denied on the basis that a non-physician provider facilitated the lactation classes/counseling services.
Timely Filing	**ESAS ID 4** – BCBSMS paid this claim 34 months after the incurred date due to billing issues with Memorial Hospital Gulfport.

Deductible/Coinsurance Accumulations

The objective of this screening is to verify the accuracy of BCBSMS's systems in applying plan deductible and/or coinsurance for members with Base Coverage. Base Coverage is the high deductible coverage option offered by the Plan with deductibles and out-of-pocket maximums accumulated between the prescription drug benefit and the medical benefits.

Initial Screening and Analysis

Through electronic screening, CTI identified individuals with Base Coverage who potentially had too much deductible and/or coinsurance applied.

Focused Testing

The State Health Plan (SHP) Claims Operations at BCBSMS receives a system generated report daily that identifies cases in which a deductible or out-of-pocket over-accumulation has occurred. Claims identified by the SHP team are adjusted to decrease the member's responsibility. CTI provided a spreadsheet of its findings to BCBSMS, who reviewed the findings. Upon review, BCBSMS confirmed it had previously adjusted accumulators based on its reporting and procedures in place. CTI confirms that there were no deductible or out-of-pocket over-accumulations, and all procedures were followed.

APPENDIX A – RANDOM SAMPLE CONSTRUCTION AND WEIGHTING METHODOLOGY

Client: MSMED23
Audit Period: January 01, 2022 - December 31, 2022

Claim Universe (as converted)

Stratum		Claim Count	Total Charge Amount	Total Paid Amount
<=500	1	2,250,086	$418,079,447	$116,977,957
<=10,000	2	673,618	$1,088,448,813	$180,725,763
>10,000	3	70,545	$2,125,223,926	$301,384,763
Totals		2,994,249	$3,631,752,187	$599,088,483

Audit Stratification

Stratum		Audit Universe (# Claims)	Proportion (Weight by Count)	Sample
<=500	1	2,250,086	75.15%	60
<=10,000	2	673,618	22.50%	60
>10,000	3	70,545	2.36%	60
Totals		2,994,249	100.00%	180

Audit Sample Overview

Category	Count	Paid Amount
Claims requested for audit	180	$306,297.59
Claims for which records not received	0	$0.00
Claims outside scope of audit	0	$0.00
Claims as entered included in audit sample	180	$306,297.59
Audit sample if all claims paid correctly	180	$306,297.59
Claims with inadequate documentation	0	$0.00
Total claim payments remaining in audit sample	180	$306,297.59

APPENDIX B – ADMINISTRATOR RESPONSE

BlueCross BlueShield of Mississippi

It's good to be Blue.

3545 Lakeland Drive
Flowood, Mississippi 39232
www.bcbsms.com
Telephone: 601-664-4673
E-mail: blagg@bcbsms.com

Bryan A. Lagg
Senior Vice President
Consumer Markets and Sales

April 4, 2023

Ms. Cindy Bradshaw
Department of Finance and Administration
Office of Insurance
P.O. Box 24208
Jackson, MS 39225-4208

Via Email: Cindy.Bradshaw@dfa.ms.gov
cc: Christina.Young@dfa.ms.gov

Re: Response to 2022 Claims and Performance Review Report by CTI

Dear Cindy:

Blue Cross & Blue Shield of Mississippi (BCBSMS) thanks you for the opportunity to respond to the 2022 Claims and Performance Review Report prepared by Claims Technologies, Incorporated (CTI). As always, we welcome the opportunity to work with CTI. Our commitment to continued excellence is demonstrated in the results of the CTI report with scoring of 100% for financial, payment and processing accuracy.

The specific items below address the Process Improvement Opportunities cited within the Electronic Screening with Targeted Samples (ESAS) section of the report.

Specific Findings of ESAS

Duplicate Payments

Company Response CTI identified five duplicate payments for which BCBSMS agreed to two duplicate errors in the amounts of $31.00 and $60.00, and the related claim adjustments have been completed. BCBSMS disagreed with three of the cited duplicate payments in the amounts of $605.49, $110.43 and $94.58 as the processing was appropriate based on the claim filing; however, BCBSMS understands the importance of continually refining and enhancing the post-payment duplicate review logic. The cited duplicate payment scenarios are being reviewed by BCBSMS to ensure, where appropriate, claim adjustments are being performed to eliminate duplicate payments and BCBSMS will consider the findings in refining post-payment duplicate review logic.

Specialty Pharmacy Medication

Company Response CTI identified one specialty pharmacy medication processed under medical benefits for which they could not confirm accurate adjudication. BCBSMS disagreed with the cited finding as the claim was processed according to the approval on file from the Utilization Management vendor.

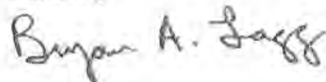
Blue Cross & Blue Shield of Mississippi, A Mutual Insurance Company,
is an independent licensee of the Blue Cross and Blue Shield Association.

Preventive Services
Company Response CTI identified an area for consideration of coverage for code S9443 linked to lactation classes/counseling services. The Women's Preventive Services Initiative recommends comprehensive lactation support services (including counseling, education, and breastfeeding equipment and supplies) during the antenatal, perinatal, and postpartum periods to ensure the successful initiation and maintenance of breastfeeding. Routine lactation counseling is considered part of the global obstetrics package for postpartum services and is, therefore, not reported separately. The State Health Plan Document covers lactation counseling in support of the Women's Preventive Services; however, services are covered in conjunction with each childbirth and not as a separate service. BCBSMS will initiate discussions with DFA on next steps linked to this code and ensure future processing of this code aligns with the intent of the Plan Document.

Timely Filing
Company Response CTI identified a claim paid 34 months after the incurred date due to billing issues with Memorial Hospital Gulfport. BCBSMS disagreed with this finding as the original claim submitted by Memorial Hospital Gulfport was filed within timely filing guidelines. BCBSMS worked with Memorial Hospital Gulfport to distinguish between surgery center and hospital claims requiring claims to be resubmitted, and due to this and the original claim being filed timely, timely filing was not applied to the resubmitted claims.

Thank you again for the opportunity to respond to this report. We consider it a privilege and an honor to serve as the Claims Administrator for the Mississippi State and School Employees' Health Insurance Plan. We will continue to focus in 2023 on the service excellence and quality that was displayed through the findings of this report.

Sincerely,



Bryan Lagg
State Health Plan Executive

CLAIM TECHNOLOGIES
INCORPORATED

100 Court Avenue – Suite 306 • Des Moines, IA 50309
Telephone: (515) 244-7322 • Fax: (515) 244-8650 • Website: claimtechnologies.com

Agenda Item 3

Potential Benefit Changes for Calendar Year 2024
Mr. Chris Shaman

Description

Each year the Board authorizes the staff to evaluate potential benefit changes to the State and School Employees' Health Insurance Plan. The attached list of proposed changes includes suggestions from staff, Plan participants, providers, State and School Employees' Health Insurance Advisory Council members, and the Board's consultant, actuary, and related vendors. Members of the Board may request that additional items be included on the list, and/or request that any of the proposed items be deleted from the list. Once the Board determines those potential benefit changes to be considered, the staff will begin working with the consultant, actuary, and respective vendors to conduct the formal evaluation process, including need determination, best practice application, and cost/savings analysis on each item. The results of the analyses and the staff recommendations for each item will be presented later this year to the Advisory Council for their consideration and recommendations. At the August 2023 Board meeting, the staff will present the results of the analyses, along with the Advisory Council's recommendations and the staff's recommendations, in order for the Board to make a final determination on Plan benefit changes to be effective January 1, 2024.

Action Requested

Approval of the list of potential benefit changes for staff to evaluate for calendar year 2024

State and School Employees' Health Insurance Plan

Benefit Changes for Calendar Year 2024

Proposed Considerations for Evaluation/Analysis

1. Consider changes to prescription drug benefits
    a. Coverage tiers, copayments, deductibles
    b. Mail order drugs
    c. Brand drugs with coupons
    d. Formulary and/or drug class restrictions
    e. Specialty medications
    f. Coverage for obesity treatment

2. Consider changes to medical benefits
    a. Deductibles, coinsurance, copayments
    b. Out-of-pocket maximums

3. Consider changes to wellness/preventive benefits
    a. ACA requirements
    b. USPSTF recommendations
    c. Other

4. Consider eliminating the precertification penalty for participants

Agenda Item 4

Financial Statements
Mr. Chris Shaman

Description

The financial statements for March 2023 for the State and School Employees' Life and Health Insurance Plan are included in this section.

Action Requested

None

STATE AND SCHOOL EMPLOYEES' LIFE AND HEALTH INSURANCE PLAN
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND BALANCE
March 31, 2023

	CURRENT YEAR			LAST YEAR		
	MONTH ENDING March 31, 2023	FY2023 YEAR TO DATE	CY 2023 YEAR TO DATE	MONTH ENDING March 31, 2022	FY2022 YEAR TO DATE	CY 2022 YEAR TO DATE
RECEIPTS:						
PREMIUMS RECEIVED:						
HEALTH INSURANCE	$71,502,460.65	$618,766,349.51	$212,230,464.51	$67,937,928.17	$592,408,566.70	$196,613,519.48
LIFE INSURANCE	1,753,842.04	14,921,196.72	5,218,691.13	1,567,156.08	14,110,661.51	4,578,644.67
REFUNDS OF CLAIM OVERPAYMENTS	10,563.47	72,775.01	18,369.90	9,569.34	151,530.17	62,522.17
SUBROGATION RECEIPTS	20,054.05	701,673.85	271,322.24	142,752.21	1,045,079.76	679,921.77
LATE FEES RECEIVED	338.46	6,692.46	338.46	4,868.66	23,406.47	12,616.95
INTEREST RECEIVED	251,169.82	1,354,913.85	757,482.84	56,580.38	513,522.82	155,291.08
PHARMACY REBATE	34,390,508.21	106,059,593.53	36,076,841.93	30,579,724.90	88,717,888.88	30,579,724.90
ARPA PAYMENT	0.00	60,000,000.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	$107,928,936.70	$801,883,194.93	$254,573,511.01	$100,298,579.74	$696,970,656.31	$232,682,241.02
DISBURSEMENTS:						
NON-ADMINISTRATIVE:						
CLAIMS PAID-MEDICAL	50,476,837.94	454,881,041.87	145,983,184.06	48,766,464.08	466,586,757.16	150,067,020.49
CLAIMS PAID - PHARMACY	36,933,848.52	240,636,000.75	86,631,326.36	26,886,554.51	233,170,697.72	82,284,521.98
CLAIMS PAID - LIFE	1,651,910.00	12,038,651.28	4,774,016.55	1,419,736.00	12,152,218.98	4,237,157.00
PREMIUM REFUNDS	87,569.00	516,946.90	172,295.30	132,482.59	435,463.20	172,539.89
SUBTOTAL NON-ADMINISTRATIVE	$89,150,165.46	$708,072,640.80	$237,560,822.27	$77,205,237.18	$712,345,137.06	$236,761,239.36
ADMINISTRATIVE AND COST CONTAINMENT FEES:						
ADMINISTRATIVE EXPENSE - STATE	77,510.54	893,264.81	300,165.50	95,870.59	982,502.57	352,927.68
FORVIS - AUDITOR	0.00	74,000.00	0.00	0.00	74,000.00	6,000.00
CTI - MEDICAL CLAIMS/PERFORMANCE AUDIT	14,505.75	14,505.75	14,505.75	11,410.75	12,151.00	12,151.00
PILLAR- PHARMACY CLAIMS/PERFORMANCE AUDIT	16,439.85	25,325.79	16,439.85	0.00	0.00	0.00
CAVANAUGH MACDONALD - ACTUARY	0.00	30,000.00	7,500.00	15,000.00	30,000.00	15,000.00
LYNN TOWNSEND - ACTUARY	29,193.00	156,949.50	62,199.50	28,608.00	148,789.25	60,736.00
SEGAL - CONSULTANT	0.00	9,360.00	0.00	11,790.00	50,396.25	29,007.50
BLUE CROSS BLUE SHIELD OF MISSISSIPPI - TPA	1,611,636.00	12,316,328.60	4,771,146.00	1,553,420.00	12,516,155.00	4,670,943.50
CVS CAREMARK-PHARMACY NETWORK	0.00	1,931,757.72	306,030.31	262,897.50	2,187,689.59	829,604.60
MINNESOTA LIFE - LIFE INSUROR	80,175.96	660,549.04	245,161.05	81,306.74	639,842.42	244,467.93
ACTIVEHEALTH - WELLNESS PROMOTION	488,235.60	1,933,550.50	976,971.85	253,375.75	2,112,342.38	1,052,914.99
KEPRO-UTILIZATION MANAGEMENT	380,365.92	1,520,000.70	759,791.67	188,084.95	1,484,231.31	566,596.17
HDMS - DECISION SUPPORT	20,153.17	161,225.36	60,459.51	20,153.17	161,225.36	60,459.51
TRUSTMARK - BANK SERVICES	1,966.55	16,744.92	6,309.23	2,130.60	16,666.52	6,278.96
PCORI FEES	0.00	1,459,069.00	1,459,069.00	0.00	0.00	0.00
SUBTOTAL ADMINISTRATIVE	$2,720,182.34	$21,202,631.69	$8,985,749.22	$2,524,048.05	$20,415,991.65	$7,907,087.84
TOTAL DISBURSEMENTS	$91,870,347.80	$729,275,272.49	$246,546,571.49	$79,729,285.23	$732,761,128.71	$244,668,327.20
NET INCREASE (DECREASE) FOR PERIOD	$16,058,588.90	$72,607,922.44	$8,026,939.52	$20,569,294.51	($35,790,472.40)	($11,986,086.18)

STATE AND SCHOOL EMPLOYEES' LIFE AND HEALTH INSURANCE PLAN
STATEMENT OF ESTIMATED UNOBLIGATED CASH
March 31, 2023

	CURRENT YEAR at 3/31/2023	LAST YEAR at 3/31/2022	VARIANCE
CASH AND CASH EQUIVALENTS:			
TREASURY FUND 3153	144,793,937.64	83,577,403.72	61,216,533.92
CLAIMS BANK ACCOUNT - NET (LESS OUTSTANDING CHECKS)	53,952,091.63	55,594,931.12	(1,642,839.49)
TREASURY FUND 3154	467,180.77	3,716,835.40	(3,249,654.63)
TREASURY FUND 3144	584,412.22	544,988.97	39,423.25
RETIREE INSURANCE TRUST (OPEB) - TREASURY FUND 3645	1,059,717.26	1,047,950.34	11,766.92
TOTAL CASH AND CASH EQUIVALENTS	$200,857,339.52	$144,482,109.55	$56,375,229.97
ESTIMATED OBLIGATIONS:			
OUTSTANDING CLAIMS - HEALTH (INCURRED BUT NOT REPORTED)	(37,405,250.00)	(44,987,891.00)	7,582,641.00
OUTSTANDING CLAIMS - LIFE (INCURRED BUT NOT REPORTED)	(231,733.00)	(297,233.00)	65,500.00
OUTSTANDING CLAIMS - HEALTH (INCURRED BUT NOT PAID)	(24,705,853.83)	(20,781,670.00)	(3,924,183.83)
ACCRUED PCORI FEES	(679,842.00)	0.00	(679,842.00)
ADVANCE PREMIUMS	(10,459,580.20)	(10,108,786.00)	(350,794.20)
FORVIS - AUDITORS	0.00	0.00	0.00
CTI - MEDICAL CLAIMS/PERFORMANCE AUDIT	0.00	(13,738.00)	13,738.00
PILLAR-PHARMACY CLAIMS/PERFORMANCE AUDIT (MARCH)	(46,100.00)	(11,105.00)	(34,995.00)
CAVANAUGH MACDONALD - ACTUARY (MARCH)	0.00	0.00	0.00
WM. LYNN TOWNSEND - ACTUARY (MARCH)	(16,306.00)	(16,192.00)	(114.00)
GALLAGHER - CONSULTANT (MARCH)	0.00	0.00	0.00
SEGAL - CONSULTANT (MARCH)	0.00	(14,230.00)	14,230.00
BLUE CROSS BLUE SHIELD OF MISSISSIPPI - TPA (MARCH)	(1,609,164.00)	(1,549,683.00)	(59,481.00)
CVS -CAREMARK -ADMIN (MARCH)	(183,200.00)	(290,014.00)	106,814.00
MINNESOTA LIFE - LIFE CLAIMS/FEES (MARCH)	(1,585,500.00)	(1,516,014.00)	(69,486.00)
ACTIVE HEALTH - WELLNESS PROMOTION (MARCH)	(267,100.00)	(266,169.00)	(931.00)
KEPRO-UTILIZATION MANAGEMENT (MARCH)	(190,000.00)	(189,000.00)	(1,000.00)
HDMS - DECISION SUPPORT SYSTEM (MARCH)	(20,153.00)	(20,153.00)	0.00
TRUSTMARK - BANK SERVICES (MARCH)	(2,100.00)	(2,000.00)	(100.00)
TOTAL ESTIMATED OBLIGATIONS	($77,401,882.03)	($80,063,878.00)	$2,661,995.97
TOTAL ESTIMATED UNOBLIGATED CASH	$123,455,457.49	$64,418,231.55	$59,037,225.94

PROJECTED SURPLUS PER CY22 ACTUARIAL REPORT AS OF 03/31/2023 $123,251,136.00
PROJECTED SURPLUS PER CY22 ACTUARIAL REPORT AS OF 12/31/2023 $97,718,644.65

NOTE: OTHER THAN AMOUNTS LISTED IN THE RETIREE INSURANCE TRUST (OPEB) - TREASURY FUND 3645 SHOWN ABOVE, THE ESTIMATED UNOBLIGATED CASH AMOUNT DOES NOT INCLUDE ANY ADDITIONAL RESERVES FOR THE $493,733,000* UNFUNDED ACTUARIAL ACCRUED LIABILITY FOR CURRENT AND FUTURE RETIREE LIFE AND HEALTH INSURANCE BENEFITS.
*Source: Cavanaugh Macdonald GASB 74 Report as of 6/30/22

Agenda Item 5

General Schedule
Mr. Chris Shaman

Description

A general schedule of major activities associated with the Plan and actions to be taken by the Board in the next few months is included in this section.

Action Requested

None

State and School Employees Health Insurance Management Board
General Schedule
April 2023

May	Staff and consultants evaluate proposed benefit changes for calendar year 2024 Performance Audit of PBM
June	Staff and consultants evaluate proposed benefit changes for calendar year 2024 PBM Claims and Performance Audit Report CAA RxDC reporting due
July	2022 PCORI fees due Staff and consultants finalizing proposed benefit changes for calendar year 2024 Present fiscal year 2025 budget request for Board's review and approval New Contract Workers Coverage effective July 1, 2023

Agenda Item 6

Old Business

Description

No Old Business at this time.

Action Requested

None

Agenda Item 5

New Business
Ms. Liz Welch

Description

HB 1717: Additional appropriation to DFA Office of Insurance from the Coronavirus State Fiscal Recovery Fund

Action Requested

None