

Appendix A

Financial disclosure statement

The DBP Contractor must provide the following information in conjunction with the draft and annual audited financial statement due dates as specified in the supplemental financial reporting guide for prepaid coordinated care network organizations participating in the Louisiana Medicaid program. This financial disclosure statement shall be prepared as of the contractor’s fiscal year end or as specified below.

- Ownership:** List the name and address of each person with an ownership or controlling interest in the entity submitting this offer:

Name	Address	Percent of ownership or control

- Subcontractor ownership:** List the name and address of each person with an ownership or control interest in any subcontractor in which the disclosing entity has direct or indirect ownership of 5% or more:

Name	Address	Percent of ownership or control

Names of above persons who are related to one another as spouse, parent, child or sibling:

3. **Ownership in other entities:** List the name of any other entity in which a person with an ownership or control interest in the Contractor entity also has an ownership or control interest:

4. **Long-term business transactions:** List any significant business transactions between the Contractor and any wholly-owned supplier or between the Contractor and any subcontractor during the five-year period ending on the Contractor's most recent fiscal year end:

Describe ownership of subcontractors	Type of business transaction with provider	Dollar amount of transaction

5. **Criminal offenses:** List the name of any person who has ownership or controlling interest in the Contractor, or is an agent or managing employee of the Contractor and has been convicted of a criminal offense related to that person's involvement in any program under Medicare, Medicaid or the Title XIX (Medicaid) or Title XXI (SCHIP) services program since the inception of those programs:

Name	Address	Title

6. **Creditors:** List the name and address of each creditor whose loans or mortgages exceed 5% of total Contractor equity and are secured by assets of the Contractor's company:

Name of creditor	Address	Description of debt or security	Amount

Related party transactions

1. **Board of directors:** List the names and addresses of the Board of Directors of the Contractor:

Name/title	Address

2. **Highest-compensated management:** List the names and titles of the 10 highest compensated management personnel, including but not limited to: the Chief Executive Officer, the Chief Financial Officer, Board Chairman, Board Secretary and Board Treasurer:

Name	Title

- d. List the name and address of any individual who owns or controls more than 10% of stock or that has a controlling interest (e.g., formulates, determines or vetoes business policy decisions):

Owner or controller	Has controlling interest? Yes/No	Name	Address

Supplemental information requests

1. Provide budgeted quarterly income statements and balance sheets for the next two calendar years following the current audit period. The presentations should be in the same formats as Schedules A and B of the financial reporting guide. Narrative budget assumptions must be provided for forecast periods.
2. Based on the budget assumptions provided in item1) above, provide a statement on how the DBP will comply with contractual financial solvency requirements in the shared savings provider agreement.
3. Provide administrative cost allocation plans for the calendar reporting period. Include detailed assumptions and cost drivers in the plan. Also include the basis (direct/indirect) of each cost allocation and activity used to measure the expenditures. If parent or subsidiary administrative cost allocations are present in the financial statements, the contract agreement and cost allocation schedules for these entities must be provided separately.
4. Provide the current contracts with risk-sharing entities and detailed analysis supporting the risk-sharing agreement and payable or receivable position.
5. Submit the auditor letter on the evaluation of management’s internal controls and any related correspondence addressing internal control weaknesses or corrections implemented.
6. Submit a detailed listing of any providers or vendors that are in a credit (accounts receivable) status with amounts bucketed in 30-day increments from date of credit position discovery.
7. Provide a schedule of payments made to providers for non-contract out-of-network services paid at 90% of the Medicaid FFS rate for the audited calendar year. The schedule should include the following columns: Line #, Provider pay-to name, Number of claims processed and Amount of payments.