



Local Government Health Insurance Board

AGREED-UPON PROCEDURES

December 31, 2022



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Local Government Health Insurance Board
Montgomery, Alabama

We have performed the procedures, as described in the supplement to this report, which were agreed to by the Local Government Health Insurance Board's (LGHIB) management. LGHIB's management is responsible for the criteria against which the Blue Cross Blue Shield (BCBS) performance guarantee reports can be evaluated.

Management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in understanding the performance criteria required of BCBS. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

Our procedures and findings are described in the supplement to this report.

We were engaged by the LGHIB to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the maintenance and support of dependents within the enrollment system of the Board. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the LGHIB and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Local Government Health Insurance Board and its management and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

Montgomery, Alabama
May 11, 2023



SUPPLEMENTAL INFORMATION



**Local Government Health Insurance Board
Supplement to Report on Applying Agreed-Upon Procedures**

Procedures	Results / Findings LGHIP
I. Medical and Dental Performance Guarantees	
A. Claims Processing Timeliness We reviewed the monthly LGHIB specific claims timeliness reports generated by the BCBS Plan Performance Auditors (BCBS internal audit function) for the second and fourth quarters and recalculated the quarter-to-date amounts reported on the second and fourth quarters 2022 performance reports for LGHIP without further verification of the underlying data.	No exceptions noted.
B. Claims Processing Accuracy We reviewed the weekly LGHIB specific claims sample testing results generated by the BCBS Plan Performance Auditors for the third quarter and recalculated the quarter-to-date amounts reported on the second and fourth quarters 2022 performance reports for the Local Government Health Insurance Plan (LGHIP) without further verification of the underlying data.	No exceptions noted.
C. Financial Accuracy We reviewed the weekly LGHIB specific claims sample testing results generated by the BCBS Plan Performance Auditors for the third quarter and recalculated the quarter-to-date amounts reported on the second and fourth quarters 2022 performance reports for LGHIP without further verification of the underlying data.	No exceptions noted.

See independent accountants' report on applying agreed-upon procedures.

**Local Government Health Insurance Board
Supplement to Report on Applying Agreed-Upon Procedures**

Procedures	Results / Findings LGHIP
D. Member Satisfaction We requested a copy of the most recent annual Medical and Dental Member Satisfaction Survey for 2022 to verify it was performed.	No exceptions noted.
E. Account Management Satisfaction We inquired of LGHIB management to verify that the annual Medical and Dental Account Management Satisfaction Survey was performed for 2022.	No exceptions noted.
F. Customer Service - Average Speed to Answer We reviewed the monthly testing results substantiated by reports from the BCBS phone system for the second and fourth quarters for the average speed to answer phone calls and recalculated the quarter-to-date amounts reported on the the second and fourth quarters 2022 performance reports for LGHIP without further verification of the underlying data.	No exceptions noted.
G. Customer Service - Abandonment Rate We reviewed the monthly testing results substantiated by reports from the BCBS phone system for the second and fourth quarters for the percentage of abandoned calls and recalculated the quarter-to-date amounts reported on the second and fourth quarters 2022 performance reports for LGHIP without further verification of the underlying data.	No exceptions noted.
H. Report Production We inquired of LGHIB management to verify that the monthly reporting packages were received within 45 days.	No exceptions noted.

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