

The background of the slide is a blurred medical scene, possibly a patient in a hospital bed, overlaid with a semi-transparent green layer. Various medical icons are scattered across the green layer, including a syringe, a pill, a stethoscope, a group of people, and a large white cross. A network of thin white lines connects some of these icons, suggesting a data flow or system integration. The right side of the slide is a solid dark grey triangle.

# Louisiana Department of Health

## Comparison of Health Plan Encounter Data to Cash Disbursements for Humana Healthy Horizons in Louisiana January 1, 2023 – August 31, 2024

November 7, 2024



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## Study Purpose

Louisiana Department of Health (LDH) engaged Myers and Stauffer LC to analyze Healthy Louisiana encounter data that has been submitted by the managed care organizations (MCO) to Louisiana's fiscal agent contractor (FAC), Gainwell, and complete a comparison of the encounters to cash disbursement journals provided by each MCO. For purposes of this analysis, "encounter data" are claims that have been paid by Humana Healthy Horizons in Louisiana (Humana) or delegated vendors (e.g., vision and pharmacy) to health care providers that have provided health care services to members enrolled with the MCO. Encounter data is submitted to LDH via the FAC for LDH's use in rate setting, federal reporting, program management and oversight, tracking, accounting, ad hoc analyses, and other activities.

LDH requested that, for this study, we estimate the percentage of each MCO delegated vendor paid encounters that appear to be included in the FAC's database. This analysis includes these percentages for the entire plan, as well as separate vision, non-emergency medical transportation (NEMT), dental value-added service (VAS), and pharmacy delegated vendor encounters paid during the reporting period. We have also included the percentages for total non-vendor MCO paid encounters.

Our work was performed in accordance with American Institute of Certified Public Accountants (AICPA) professional standards for consulting engagements. We were not engaged to, nor did we perform, an audit, examination, or review services; accordingly, we express no opinion or conclusion related to the procedures performed or the information and documentation we reviewed. In addition, our engagement was not specifically designed for, and should not be relied on, to disclose errors, fraud, or other illegal acts that may exist.

The results of our engagement and this report are intended only for the internal use of the LDH and should not be used for any other purpose.



## Summary

### Entire Plan

LDH requested that, for this study, we review the plan's paid encounters to determine if the paid encounters meet the state contract completeness range of **99 percent to 100 percent** when compared to the cash disbursement journal (CDJ) files that are submitted by the MCO. The new pharmacy vendor, Magellan Rx, effective October 28, 2023, has a state contract completeness range of 97 percent to 100 percent. The encounters and CDJ file utilized in this study met the following criteria:

- Encounter and CDJ transactions were paid within the reporting period of **January 1, 2023 through August 31, 2024**.
- Encounters were received and accepted by the FAC and transmitted to Myers and Stauffer LC through **September 24, 2024**.

**Table A – Humana Entire Plan Summary Table**

Table A — Humana Cumulative Completion Totals and Percentages						
Description	Delegated Vendor					
	Entire Plan	Non-Vendor	Superior Vision	DentaQuest	MediTrans (NEMT)	Magellan Rx (Pharmacy)
<b>Encounter Total (FAC reported)</b>	\$665,667,326	\$554,289,063	\$1,583,097	\$2,915,055	\$15,853,239	\$91,026,871
Total Encounter Adjustments (\$)	(\$142,858,247)	(\$135,450,420)	(\$189,904)	(\$474,676)	(\$4,053,124)	(\$2,690,124)
Total Encounter Adjustments (%)	-21.46%	-24.43%	-11.99%	-16.28%	-25.56%	-2.95%
<b>Net Encounter Total</b>	<b>\$522,809,078</b>	<b>\$418,838,643</b>	<b>\$1,393,193</b>	<b>\$2,440,380</b>	<b>\$11,800,115</b>	<b>\$88,336,748</b>
<b>CDJ Total</b>	<b>\$574,082,190</b>	<b>\$473,637,194</b>	<b>\$2,646,006</b>	<b>\$2,700,288</b>	<b>\$5,778,632</b>	<b>\$89,320,070</b>
Variance	(\$51,273,112)	(\$54,798,551)	(\$1,252,813)	(\$259,909)	\$6,021,483	(\$983,323)
<b>Completion (%)</b>	<b>91.06%</b>	<b>88.43%</b>	<b>52.65%</b>	<b>90.37%</b>	<b>204.20%</b>	<b>98.89%</b>
<b>100% Limited Completion* (%)</b>	<b>90.01%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>100.00%</b>	<b>N/A</b>
<b>Minimum Completeness (%)</b>	<b>^</b>	<b>99.00%</b>				<b>97.00%</b>
<b>Non-Compliant (%)</b>	<b>^</b>	<b>-10.57%</b>	<b>-46.35%</b>	<b>-8.63%</b>	<b>104.20%</b>	<b>-0.11%</b>

\* To avoid overstating the Entire Plan results in situations where an individual vendor's cumulative completion percentage exceeds 100 percent, we have decreased the Entire Plan encounter totals by the total variance in comparison to the CDJ. Please see Appendix B for more information on the limited completion percentage.

^ The Entire Plan Minimum Completeness and Non-Compliant percentages cannot be stated since the new single PBM, Magellan Rx, has a minimum threshold of 97 percent which differs from the other delegated vendors that all have a 99 percent minimum threshold.



## Encounter Data Analysis

For this study, Myers and Stauffer analyzes the encounter data that is submitted by the MCO to the FAC and loaded into the FAC Medicaid Management Information System (MMIS). Encounters submitted by the MCO that were rejected by the FAC for errors in submission or other reasons are not transmitted to Myers and Stauffer.

Furthermore, Myers and Stauffer analyzes the encounter data from the FAC MMIS and makes the following adjustments. Table B below outlines the impact of applying these encounter analysis adjustments to the encounter paid amounts, when compared to the raw data received.

1. The payment amounts associated with denied encounters are identified as zero dollars in the encounter reconciliation analysis since they bear no impact on cash disbursements.
2. We identified potential duplicate encounters using our encounter review logic. Based on a comparison to the CDJ files, we noted some of these potential duplicates appear to be partial payments, some are actual duplicate submissions, and some are replacement encounters without a matching void. At the direction of LDH, we have attempted to adjust our totals to reflect the actual payment made and have removed duplicate payment amounts from our analysis.

Table B — Myers and Stauffer LC's Adjustments to Humana Encounters

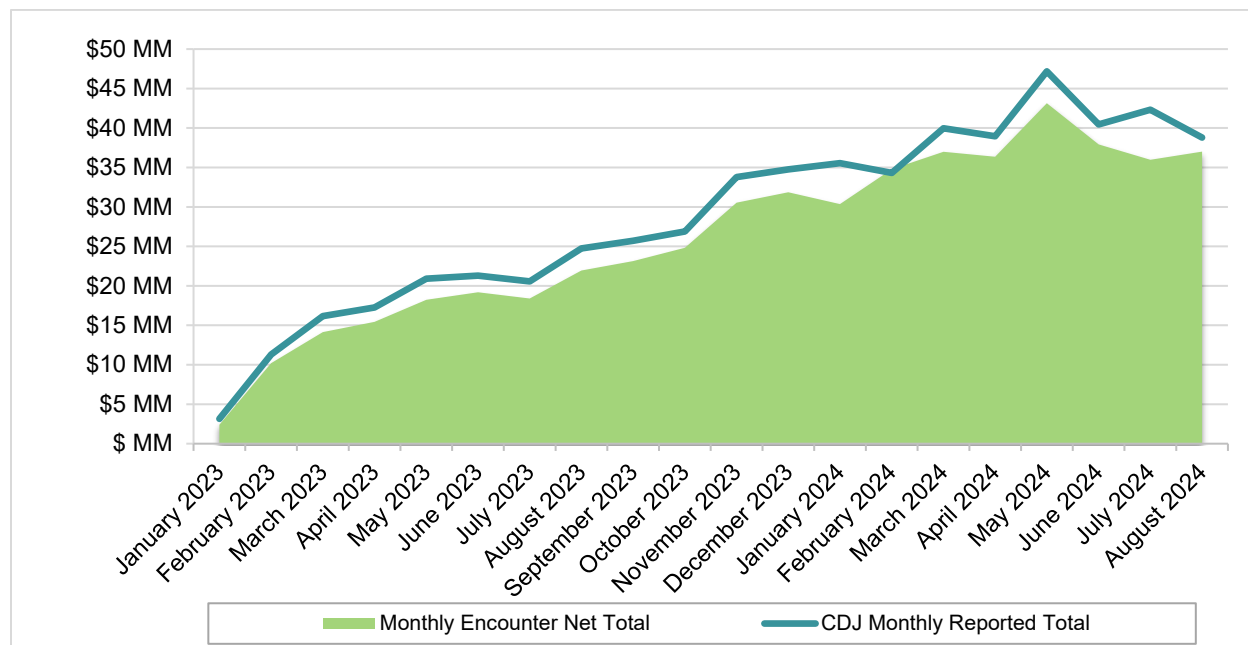
Description	Encounter Count	Paid Amount	Paid Amount (% of Total*)
<b>Total Encounter Amount (FAC Reported)</b>	<b>11,968,340</b>	<b>\$665,667,326</b>	<b>100.00%</b>
Adjustment Type			
State System Denied	(888,474)	(\$121,491,781)	-18.25%
Health Plan Denied	(4,713,582)	(\$20,714,177)	-3.11%
Calculated Void	0	\$0	0.00%
Duplicate	(7,531)	(\$652,290)	-0.09%
Total Adjustments Made	(5,609,587)	(\$142,858,247)	-21.46%
<b>Net Encounter Amounts</b>	<b>6,358,753</b>	<b>\$522,809,078</b>	<b>78.54%</b>

\* Due to rounding, the sum of the displayed percentages in this report may not add up to the total.

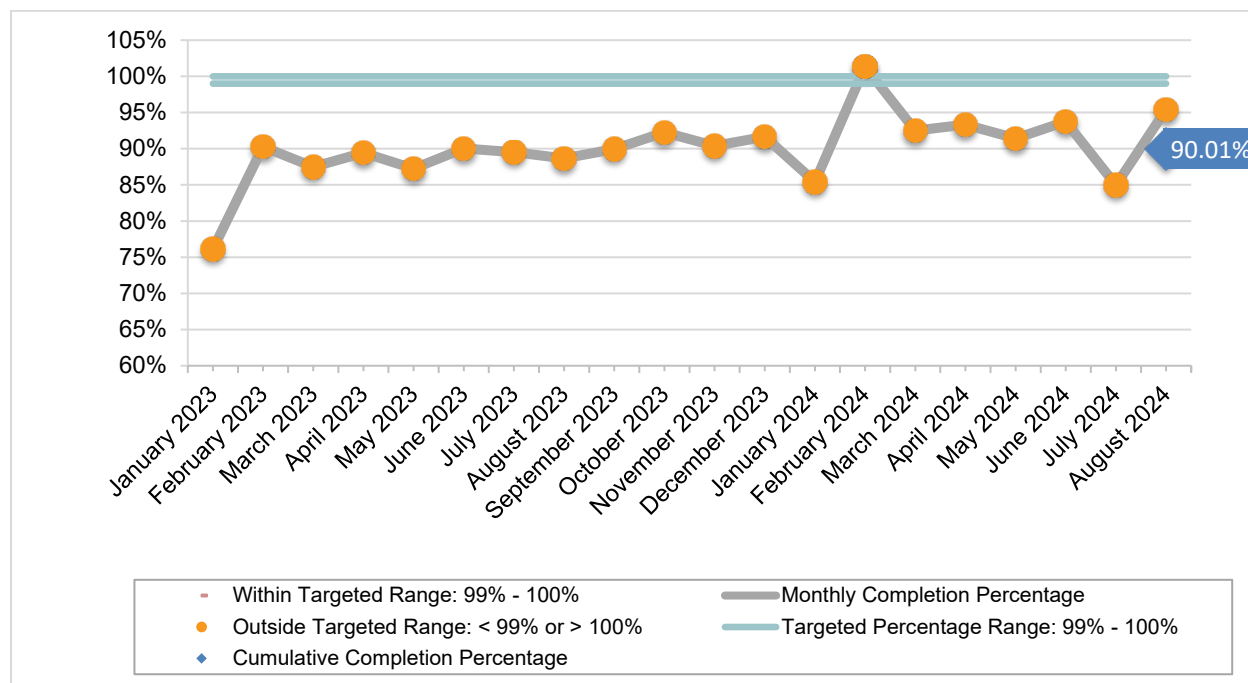


## Summary Charts

**Chart 1.** Entire Plan CDJ and Encounter Totals by Paid Month



**Chart 2.** Entire Plan Completion Percentage by Paid Month





## Data Issues and Recommendations

During this analysis, Myers and Stauffer identified potential data issues that may impact the completion percentages for Humana. Section A details issues related to non-compliant cumulative completion percentages, while Section B notes outstanding data issues that Humana may need to work to identify and resolve.

Please reference Tables 1 through 6 for Humana reconciliation period tables. These tables contain detailed reconciliation totals, completion percentages, and encounter analysis adjustments.

### Section A: Data issues potentially impacting compliance:

1. **Superior Vision** (Table 2): The overall cumulative completion percentage is out of compliance at 52.65 percent. There are fifteen months where the monthly completion percentages are below the 99 percent threshold. Additionally, there are five months where the monthly completion percentages are above the 100 percent threshold.

- The low completion percentages for January 2023 through October 2023 appear to be due to missing encounters.
- The low completion percentages for December 2023 and August 2024 appear to be due to encounter transactions appearing in earlier months than the corresponding CDJ transactions and state system denied encounters.
- The low completion percentage for February 2024 appears to be due to encounter transactions appearing in earlier months than the corresponding CDJ transactions.
- The low completion percentages for March 2024 and April 2024 appear to be due to missing encounters and encounter transactions appearing in earlier months than the corresponding CDJ transactions.
- The high completion percentages for November 2023, January 2024, and July 2024 appear to be due to CDJ transactions appearing in later months than the corresponding encounter transactions.
- The high completion percentage for May 2024 appears to be due to missing CDJ transactions.
- The high completion percentage for June 2024 appears to be due to missing CDJ transactions and encounter transactions appearing in earlier months than the corresponding CDJ transactions.

**We recommend** Humana work with Superior Vision, LDH, and Gainwell to identify and correct any CDJ file and/or encounter data submission issues.

2. **DentaQuest** (Table 3): The overall cumulative completion percentage is out of compliance at 90.37 percent. There are eighteen months where the monthly completion percentages are below the 99 percent threshold. Additionally, there are two months where the monthly completion percentages are above the 100 percent threshold.

- The low completion percentage for January 2023 appears to be due to missing encounters.



- The low completion percentage for February 2023 appears to be due to encounter transaction amounts not matching with the corresponding CDJ transaction amounts.
- The low completion percentages for March 2023 through May 2023, July 2023, August 2023, and October 2023 through August 2024 appear to be due to state system denied encounters.
- The high completion percentages for June 2023 and September 2023 appear to be due to missing CDJ transactions.

**We recommend** Humana work with DentaQuest, LDH, and Gainwell to identify and correct any CDJ file and/or encounter data submission issues.

- 3. MediTrans** (Table 4): The overall cumulative completion percentage is out of compliance at 204.20 percent. There are eight months where the monthly completion percentages are below the 99 percent threshold. There are twelve months where the monthly completion percentages are above the 100 percent threshold.

- The low completion percentages for March 2023 through September 2023 appear to be due to missing encounters.
- The high completion percentages for October 2023 through August 2024 appear to be due to missing CDJ transactions.

**We recommend** Humana work with MediTrans, LDH, and Gainwell to identify and correct any CDJ file and/or encounter data submission issues.

- 4. Non-Vendor** (Table 6): The overall cumulative completion percentage is out of compliance at 88.43 percent. There are twenty months where the monthly completion percentages are below the 99 percent threshold.

- The low completion percentage for January 2023 appears to be due to missing encounters and encounter transaction amounts not matching with the corresponding CDJ transaction amounts.
- The low completion percentage for February 2023 appears to be due to missing encounters, state system denied, and void CDJ transactions appearing in different months than the corresponding void encounters.
- The low completion percentages for March 2023 through July 2023, October 2023 through March 2024, and May 2024 through July 2024 appear to be due to missing encounters and state system denied encounters.
- The low completion percentages for August 2023, September 2023, April 2024, and August 2024 appear to be due to state system denied encounters.

**We recommend** Humana work with LDH and Gainwell to identify and correct any CDJ file and/or encounter data submission issues.





## Section B: Data issues not currently impacting compliance:

5. **Magellan Rx** (Table 5): The overall cumulative completion percentage is in compliance at 98.89 percent. There are three months where the monthly completion percentages are below the 97 percent threshold and four months where the monthly completion percentages are above the 100 percent threshold.
- The low completion percentages for November 2023, December 2023, and March 2024 appear to be due to void CDJ transactions appearing in later months than the corresponding void encounter transactions.
  - The high completion percentages for April 2024, May 2024, July 2024, and August 2024 appear to be due to void encounter transactions appearing in earlier months than the corresponding CDJ transactions.

**We recommend** Humana work with Magellan Rx, LDH, and Gainwell to identify and correct any CDJ file and/or encounter data submission issues.



### Value-Added Services (VAS)

Value-added services are included in the MCO's vision, dental, and non-vendor CDJ and encounter totals. VAS CDJ data is identified based on the activity type field of the CDJ files received from the MCO and VAS encounter data is identified based on the first two characters of the Plan ICN field.

Below is a summary of the cumulative completion percentages for all delegated vendor and non-vendor paid VAS encounters submitted to Gainwell, for the reporting period. The VAS CDJ and encounter totals in the table below are included in the entire plan, non-vendor and delegated vendor completion percentage tables as well.

Table C — Humana VAS Cumulative Completion Totals and Percentages					
Description	Entire Plan VAS	Non-Vendor VAS	Delegated Vendor		
			Superior Vision VAS	DentaQuest VAS	MediTrans VAS (NEMT)
<b>Encounter Total (FAC reported)</b>	\$3,379,651	\$458,400	\$0	\$2,915,055	\$6,195
Total Encounter Adjustments (\$)	(\$635,805)	(\$159,012)	\$0	(\$474,676)	(\$2,117)
Total Encounter Adjustments (%)	-18.81%	-34.68%	N/A	-16.28%	-34.17%
<b>Net Encounter Total</b>	<b>\$2,743,846</b>	<b>\$299,388</b>	<b>\$0</b>	<b>\$2,440,380</b>	<b>\$4,078</b>
<b>CDJ Total</b>	<b>\$4,135,723</b>	<b>\$127,131</b>	<b>\$1,235,001</b>	<b>\$2,700,288</b>	<b>\$73,303</b>
Variance	(\$1,391,877)	\$172,257	(\$1,235,001)	(\$259,909)	(\$69,225)
<b>Completion (%)</b>	<b>66.34%</b>	<b>235.49%</b>	<b>0.00%</b>	<b>90.37%</b>	<b>5.56%</b>
<b>100% Limited Completion (%)</b>	<b>62.17%</b>	<b>100.00%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Minimum Completeness (%)</b>	<b>99.00%</b>				
<b>Non-Compliant (%)</b>	<b>-32.66%</b>	<b>135.49%</b>	<b>-99.00%</b>	<b>-8.63%</b>	<b>-93.44%</b>

\* To avoid overstating the VAS Entire Plan results in situations where an individual vendor's cumulative completion percentage exceeds 100 percent, we decrease the Entire Plan encounter totals by the total variance in comparison to the CDJ. Please see Appendix B for more information on the limited completion percentage.



Potential VAS data issues:

1. **Superior Vision VAS** (Table 2V): The cumulative completion percentage for Superior Vision VAS is out of compliance at 0 percent. There are twenty months where the monthly completion percentages are below the 99 percent threshold. The low completion percentages appear to be due to missing Superior Vision VAS encounters and CDJ transactions possibly identified as VAS instead of non-VAS.
2. **MediTrans VAS** (Table 4V): The cumulative completion percentage for MediTrans VAS is out of compliance at 5.56 percent. There are eight months where the monthly completion percentages are below the 99 percent threshold. Per the health plan, MediTrans should have no VAS encounters or VAS CDJ transactions before January 2024. There are CDJ transactions occurring from October 2023 to December 2023. The low completion percentages for January 2024 to August 2024 appear to be due to missing MediTrans VAS encounters.
3. **Humana's Non-Vendor VAS** (Table 5V): The cumulative completion percentage for Humana Non-Vendor VAS is out of compliance at 235.49 percent. There are four months where the monthly completion percentages are below the 99 percent threshold. Additionally, there are sixteen months where the monthly completion percentages are above the 100 percent threshold.
  - The low completion percentages appear to be due to Non-Vendor VAS encounters possibly identified as non-VAS instead of VAS and system denied encounters.
  - The high completion percentages for March 2023 through December 2023, February 2024 through April 2024, June 2024, and July 2024 appear to be due to VAS CDJ transactions possibly identified as non-VAS instead of VAS.
  - The high completion percentage for August 2024 appears to be due to missing CDJ transactions.



## Monthly Tables

### Entire Plan

Table 1 — Humana (Entire Plan)

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage
January 2023	\$2,911,422	(\$514,141)	-17.65%	\$2,397,281	\$3,149,383	(\$752,101)	76.11%
February 2023	\$14,051,103	(\$3,843,726)	-27.35%	\$10,207,377	\$11,305,152	(\$1,097,774)	90.28%
March 2023	\$20,727,344	(\$6,593,470)	-31.81%	\$14,133,873	\$16,154,259	(\$2,020,385)	87.49%
April 2023	\$22,830,238	(\$7,392,856)	-32.38%	\$15,437,382	\$17,261,077	(\$1,823,695)	89.43%
May 2023	\$26,870,164	(\$8,630,491)	-32.11%	\$18,239,673	\$20,904,252	(\$2,664,579)	87.25%
June 2023	\$27,401,957	(\$8,224,867)	-30.01%	\$19,177,089	\$21,299,010	(\$2,121,920)	90.03%
July 2023	\$27,132,509	(\$8,728,706)	-32.17%	\$18,403,803	\$20,554,879	(\$2,151,076)	89.53%
August 2023	\$41,837,586	(\$19,897,504)	-47.55%	\$21,940,083	\$24,744,310	(\$2,804,228)	88.66%
September 2023	\$33,671,459	(\$10,535,481)	-31.28%	\$23,135,979	\$25,720,556	(\$2,584,577)	89.95%
October 2023	\$34,753,145	(\$9,933,872)	-28.58%	\$24,819,273	\$26,898,391	(\$2,079,118)	92.27%
November 2023	\$38,405,453	(\$7,866,595)	-20.48%	\$30,538,858	\$33,786,600	(\$3,247,742)	90.38%
December 2023	\$39,153,853	(\$7,293,740)	-18.62%	\$31,860,113	\$34,764,961	(\$2,904,848)	91.64%
January 2024	\$35,004,253	(\$4,639,694)	-13.25%	\$30,364,559	\$35,550,319	(\$5,185,760)	85.41%
February 2024	\$45,036,105	(\$10,266,797)	-22.79%	\$34,769,309	\$34,307,875	\$461,434	101.34%
March 2024	\$41,427,901	(\$4,444,816)	-10.72%	\$36,983,086	\$39,973,566	(\$2,990,480)	92.51%
April 2024	\$41,800,852	(\$5,439,545)	-13.01%	\$36,361,307	\$38,960,888	(\$2,599,581)	93.32%
May 2024	\$49,902,850	(\$6,762,696)	-13.55%	\$43,140,154	\$47,180,317	(\$4,040,163)	91.43%
June 2024	\$42,523,666	(\$4,596,356)	-10.80%	\$37,927,310	\$40,459,154	(\$2,531,844)	93.74%
July 2024	\$39,932,240	(\$3,968,768)	-9.93%	\$35,963,473	\$42,325,902	(\$6,362,429)	84.96%
August 2024	\$40,293,225	(\$3,284,128)	-8.15%	\$37,009,097	\$38,781,343	(\$1,772,246)	95.43%
<b>Cumulative Totals</b>	<b>\$665,667,326</b>	<b>(\$142,858,247)</b>	<b>-21.46%</b>	<b>\$522,809,078</b>	<b>\$574,082,190</b>	<b>(\$51,273,112)</b>	<b>91.06%</b>
100% Limited Cumulative Total				\$516,787,595	\$574,082,190	(\$57,294,595)	90.01%
Minimum Completeness (%)							See Table A ^
Non-Compliant							See Table A ^

^ The Entire Plan Minimum Completeness and Non-Compliant percentages cannot be stated since the new single PBM, Magellan Rx, has a minimum threshold of 97 percent which differs from the other delegated vendors that all have a 99 percent minimum threshold.



**Superior Vision**

**Table 2 — Humana Superior Vision**

<b>Paid Month</b>	<b>Monthly Encounter Total (FAC Reported)</b>	<b>Monthly Encounter Total (Adjustments)</b>	<b>Percentage of Encounters Adjusted</b>	<b>Monthly Encounter Net Total</b>	<b>CDJ Monthly Reported Total</b>	<b>Monthly Variance</b>	<b>Monthly Completion Percentage</b>
January 2023	\$741	(\$594)	-80.12%	\$147	\$32,881	(\$32,734)	0.44%
February 2023	\$147	(\$147)	-100.00%	\$0	\$120,795	(\$120,795)	0.00%
March 2023	\$325	(\$250)	-76.81%	\$75	\$145,619	(\$145,544)	0.05%
April 2023	\$1,148	(\$1,148)	-100.00%	\$0	\$130,654	(\$130,654)	0.00%
May 2023	\$1,449	(\$172)	-11.86%	\$1,277	\$124,016	(\$122,738)	1.02%
June 2023	\$1,019	(\$996)	-97.74%	\$23	\$141,656	(\$141,633)	0.01%
July 2023	\$923	(\$405)	-43.92%	\$517	\$134,160	(\$133,643)	0.38%
August 2023	\$445	(\$177)	-39.75%	\$268	\$157,289	(\$157,021)	0.17%
September 2023	\$16,570	(\$76)	-0.46%	\$16,493	\$169,933	(\$153,440)	9.70%
October 2023	\$107,531	(\$10,211)	-9.49%	\$97,321	\$140,877	(\$43,556)	69.08%
November 2023	\$172,829	(\$19,464)	-11.26%	\$153,365	\$137,298	\$16,067	111.70%
December 2023	\$158,888	(\$36,933)	-23.24%	\$121,956	\$144,075	(\$22,119)	84.64%
January 2024	\$178,249	(\$17,278)	-9.69%	\$160,971	\$131,296	\$29,675	122.60%
February 2024	\$149,496	(\$17,575)	-11.75%	\$131,920	\$134,755	(\$2,835)	97.89%
March 2024	\$116,931	(\$14,714)	-12.58%	\$102,217	\$160,612	(\$58,395)	63.64%
April 2024	\$137,146	(\$6,788)	-4.94%	\$130,358	\$139,139	(\$8,781)	93.68%
May 2024	\$141,822	(\$9,987)	-7.04%	\$131,835	\$127,859	\$3,976	103.10%
June 2024	\$117,286	(\$8,548)	-7.28%	\$108,738	\$103,150	\$5,588	105.41%
July 2024	\$140,332	(\$21,035)	-14.98%	\$119,297	\$104,854	\$14,443	113.77%
August 2024	\$139,819	(\$23,406)	-16.74%	\$116,413	\$165,087	(\$48,674)	70.51%
<b>Cumulative Totals</b>	<b>\$1,583,097</b>	<b>(\$189,904)</b>	<b>-11.99%</b>	<b>\$1,393,193</b>	<b>\$2,646,006</b>	<b>(\$1,252,813)</b>	<b>52.65%</b>
100% Limited Cumulative Total							N/A
<b>Minimum Completeness (%)</b>							<b>99.00%</b>
<b>Non-Compliant</b>							<b>-46.35%</b>



DentaQuest

Table 3 — Humana DentaQuest Dental

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage
January 2023	\$16,094	(\$806)	-5.00%	\$15,289	\$16,222	(\$933)	94.24%
February 2023	\$40,029	(\$2,936)	-7.33%	\$37,092	\$40,758	(\$3,665)	91.00%
March 2023	\$86,130	(\$13,842)	-16.07%	\$72,288	\$84,860	(\$12,572)	85.18%
April 2023	\$86,304	(\$27,159)	-31.46%	\$59,146	\$86,176	(\$27,030)	68.63%
May 2023	\$79,543	(\$16,341)	-20.54%	\$63,202	\$79,297	(\$16,095)	79.70%
June 2023	\$162,308	(\$32,786)	-20.19%	\$129,523	\$112,016	\$17,507	115.62%
July 2023	\$101,425	(\$24,231)	-23.89%	\$77,194	\$101,749	(\$24,555)	75.86%
August 2023	\$191,752	(\$74,436)	-38.81%	\$117,316	\$146,559	(\$29,242)	80.04%
September 2023	\$239,222	(\$92,165)	-38.52%	\$147,057	\$136,798	\$10,259	107.49%
October 2023	\$133,908	(\$18,565)	-13.86%	\$115,342	\$131,536	(\$16,194)	87.68%
November 2023	\$135,236	(\$15,941)	-11.78%	\$119,296	\$134,680	(\$15,384)	88.57%
December 2023	\$131,991	(\$13,282)	-10.06%	\$118,709	\$131,500	(\$12,791)	90.27%
January 2024	\$141,568	(\$15,059)	-10.63%	\$126,509	\$142,233	(\$15,725)	88.94%
February 2024	\$195,387	(\$19,467)	-9.96%	\$175,921	\$194,174	(\$18,253)	90.59%
March 2024	\$201,276	(\$18,392)	-9.13%	\$182,885	\$202,040	(\$19,155)	90.51%
April 2024	\$193,747	(\$17,508)	-9.03%	\$176,239	\$194,048	(\$17,809)	90.82%
May 2024	\$218,645	(\$18,605)	-8.50%	\$200,040	\$219,892	(\$19,852)	90.97%
June 2024	\$184,147	(\$15,941)	-8.65%	\$168,206	\$177,860	(\$9,654)	94.57%
July 2024	\$155,286	(\$16,246)	-10.46%	\$139,040	\$152,742	(\$13,702)	91.02%
August 2024	\$221,057	(\$20,970)	-9.48%	\$200,087	\$215,149	(\$15,062)	92.99%
<b>Cumulative Totals</b>	<b>\$2,915,055</b>	<b>(\$474,676)</b>	<b>-16.28%</b>	<b>\$2,440,380</b>	<b>\$2,700,288</b>	<b>(\$259,909)</b>	<b>90.37%</b>
100% Limited Cumulative Total							N/A
Minimum Completeness (%)							99.00%
Non-Compliant							-8.63%



MediTrans (NEMT)

Table 4 — Humana MediTrans (NEMT)

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage
January 2023	\$12,454	(\$3,868)	-31.05%	\$8,586	\$8,678	(\$92)	98.94%
February 2023	\$126,772	(\$72,291)	-57.02%	\$54,481	\$53,979	\$501	100.92%
March 2023	\$185,973	(\$165,564)	-89.02%	\$20,409	\$76,923	(\$56,514)	26.53%
April 2023	\$157,924	(\$140,846)	-89.18%	\$17,079	\$220,764	(\$203,685)	7.73%
May 2023	\$303,191	(\$160,228)	-52.84%	\$142,963	\$170,084	(\$27,120)	84.05%
June 2023	\$278,472	(\$112,634)	-40.44%	\$165,838	\$254,986	(\$89,148)	65.03%
July 2023	\$348,735	(\$220,476)	-63.22%	\$128,259	\$204,284	(\$76,025)	62.78%
August 2023	\$467,355	(\$293,864)	-62.87%	\$173,490	\$242,328	(\$68,838)	71.59%
September 2023	\$506,344	(\$235,610)	-46.53%	\$270,734	\$297,377	(\$26,643)	91.04%
October 2023	\$1,194,170	(\$396,952)	-33.24%	\$797,218	\$276,604	\$520,614	288.21%
November 2023	\$1,435,292	(\$442,227)	-30.81%	\$993,065	\$271,155	\$721,910	366.23%
December 2023	\$1,458,887	(\$529,834)	-36.31%	\$929,052	\$308,824	\$620,228	300.83%
January 2024	\$816,931	(\$149,969)	-18.35%	\$666,962	\$269,597	\$397,365	247.39%
February 2024	\$2,222,049	(\$403,985)	-18.18%	\$1,818,064	\$329,438	\$1,488,626	551.86%
March 2024	\$1,348,020	(\$251,054)	-18.62%	\$1,096,965	\$486,229	\$610,736	225.60%
April 2024	\$812,845	(\$94,890)	-11.67%	\$717,955	\$398,039	\$319,915	180.37%
May 2024	\$1,115,988	(\$59,576)	-5.33%	\$1,056,412	\$567,319	\$489,093	186.21%
June 2024	\$966,212	(\$112,290)	-11.62%	\$853,921	\$379,928	\$473,994	224.75%
July 2024	\$1,010,510	(\$88,631)	-8.77%	\$921,879	\$405,225	\$516,654	227.49%
August 2024	\$1,085,118	(\$118,336)	-10.90%	\$966,782	\$556,872	\$409,911	173.60%
<b>Cumulative Totals</b>	<b>\$15,853,239</b>	<b>(\$4,053,124)</b>	<b>-25.56%</b>	<b>\$11,800,115</b>	<b>\$5,778,632</b>	<b>\$6,021,483</b>	<b>204.20%</b>
100% Limited Cumulative Total				\$5,778,632	\$5,778,632	\$0	100.00%
<b>Minimum Completeness (%)</b>							<b>99.00%</b>
<b>Non-Compliant</b>							<b>104.20%</b>



Magellan Rx (Pharmacy)

Table 5 — Humana Magellan Medicaid Administration (Magellan Rx) (Pharmacy)

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage
January 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
February 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
March 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
April 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
May 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
June 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
July 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
August 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
September 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
October 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
November 2023	\$5,738,781	(\$291,227)	-5.07%	\$5,447,554	\$6,702,152	(\$1,254,598)	81.28%
December 2023	\$5,971,603	(\$377,683)	-6.32%	\$5,593,920	\$7,028,943	(\$1,435,023)	79.58%
January 2024	\$9,009,097	(\$467,719)	-5.19%	\$8,541,378	\$8,638,608	(\$97,230)	98.87%
February 2024	\$7,961,298	(\$253,205)	-3.18%	\$7,708,093	\$7,907,341	(\$199,248)	97.48%
March 2024	\$8,301,635	(\$131,564)	-1.58%	\$8,170,071	\$8,650,259	(\$480,188)	94.44%
April 2024	\$11,848,375	(\$235,269)	-1.98%	\$11,613,105	\$11,087,471	\$525,634	104.74%
May 2024	\$10,987,617	(\$174,233)	-1.58%	\$10,813,384	\$8,895,787	\$1,917,597	121.55%
June 2024	\$9,849,258	(\$246,043)	-2.49%	\$9,603,214	\$9,753,302	(\$150,088)	98.46%
July 2024	\$11,804,825	(\$278,169)	-2.35%	\$11,526,655	\$11,433,611	\$93,045	100.81%
August 2024	\$9,554,383	(\$235,010)	-2.45%	\$9,319,373	\$9,222,597	\$96,777	101.04%
<b>Cumulative Totals</b>	<b>\$91,026,871</b>	<b>(\$2,690,124)</b>	<b>-2.95%</b>	<b>\$88,336,748</b>	<b>\$89,320,070</b>	<b>(\$983,323)</b>	<b>98.89%</b>
100% Limited Cumulative Total							N/A
Minimum Completeness (%)							97.00%
Non-Compliant							N/A





**Non-Vendor**

**Table 6 — Humana Non-Vendor**

<b>Paid Month</b>	<b>Monthly Encounter Total (FAC Reported)</b>	<b>Monthly Encounter Total (Adjustments)</b>	<b>Percentage of Encounters Adjusted</b>	<b>Monthly Encounter Net Total</b>	<b>CDJ Monthly Reported Total</b>	<b>Monthly Variance</b>	<b>Monthly Completion Percentage</b>
January 2023	\$2,882,133	(\$508,874)	-17.65%	\$2,373,259	\$3,091,602	(\$718,343)	76.76%
February 2023	\$13,884,156	(\$3,768,351)	-27.14%	\$10,115,805	\$11,089,620	(\$973,815)	91.21%
March 2023	\$20,454,916	(\$6,413,815)	-31.35%	\$14,041,101	\$15,846,856	(\$1,805,755)	88.60%
April 2023	\$22,584,861	(\$7,223,704)	-31.98%	\$15,361,157	\$16,823,484	(\$1,462,326)	91.30%
May 2023	\$26,485,980	(\$8,453,750)	-31.91%	\$18,032,231	\$20,530,855	(\$2,498,625)	87.82%
June 2023	\$26,960,157	(\$8,078,452)	-29.96%	\$18,881,705	\$20,790,351	(\$1,908,646)	90.81%
July 2023	\$26,681,427	(\$8,483,594)	-31.79%	\$18,197,832	\$20,114,686	(\$1,916,853)	90.47%
August 2023	\$41,178,035	(\$19,529,027)	-47.42%	\$21,649,008	\$24,198,135	(\$2,549,126)	89.46%
September 2023	\$32,909,323	(\$10,207,629)	-31.01%	\$22,701,694	\$25,116,448	(\$2,414,754)	90.38%
October 2023	\$33,317,537	(\$9,508,145)	-28.53%	\$23,809,392	\$26,349,373	(\$2,539,981)	90.36%
November 2023	\$30,923,315	(\$7,097,737)	-22.95%	\$23,825,578	\$26,541,315	(\$2,715,737)	89.76%
December 2023	\$31,432,485	(\$6,336,008)	-20.15%	\$25,096,477	\$27,151,619	(\$2,055,143)	92.43%
January 2024	\$24,858,408	(\$3,989,669)	-16.04%	\$20,868,739	\$26,368,585	(\$5,499,845)	79.14%
February 2024	\$34,507,875	(\$9,572,564)	-27.74%	\$24,935,311	\$25,742,167	(\$806,857)	96.86%
March 2024	\$31,460,039	(\$4,029,092)	-12.80%	\$27,430,948	\$30,474,425	(\$3,043,478)	90.01%
April 2024	\$28,808,739	(\$5,085,089)	-17.65%	\$23,723,649	\$27,142,190	(\$3,418,541)	87.40%
May 2024	\$37,438,778	(\$6,500,295)	-17.36%	\$30,938,483	\$37,369,459	(\$6,430,976)	82.79%
June 2024	\$31,406,764	(\$4,213,533)	-13.41%	\$27,193,230	\$30,044,915	(\$2,851,684)	90.50%
July 2024	\$26,821,288	(\$3,564,686)	-13.29%	\$23,256,602	\$30,229,471	(\$6,972,869)	76.93%
August 2024	\$29,292,847	(\$2,886,406)	-9.85%	\$26,406,442	\$28,621,638	(\$2,215,197)	92.26%
<b>Cumulative Totals</b>	<b>\$554,289,063</b>	<b>(\$135,450,420)</b>	<b>-24.43%</b>	<b>\$418,838,643</b>	<b>\$473,637,194</b>	<b>(\$54,798,551)</b>	<b>88.43%</b>
100% Limited Cumulative Total							N/A
<b>Minimum Completeness (%)</b>							<b>99.00%</b>
<b>Non-Compliant</b>							<b>-10.57%</b>



## Appendix A: VAS Monthly Tables

### Entire Plan VAS

Table 1V — Humana VAS (Entire Plan)

Paid Month	VAS Monthly Encounter Total (FAC Reported)	VAS Monthly Encounter Total (Adjustments)	VAS Percentage of Encounters Adjusted	VAS Monthly Encounter Net Total	VAS CDJ Monthly Reported Total	VAS Monthly Variance	VAS Monthly Completion Percentage
January 2023	\$16,094	(\$806)	-5.00%	\$15,289	\$29,243	(\$13,954)	52.28%
February 2023	\$44,457	(\$5,025)	-11.30%	\$39,432	\$96,521	(\$57,089)	40.85%
March 2023	\$94,639	(\$15,080)	-15.93%	\$79,559	\$151,982	(\$72,423)	52.34%
April 2023	\$96,912	(\$27,640)	-28.52%	\$69,272	\$149,995	(\$80,722)	46.18%
May 2023	\$94,884	(\$20,220)	-21.31%	\$74,664	\$145,488	(\$70,824)	51.31%
June 2023	\$179,991	(\$35,389)	-19.66%	\$144,602	\$179,989	(\$35,387)	80.33%
July 2023	\$115,692	(\$26,506)	-22.91%	\$89,186	\$165,118	(\$75,931)	54.01%
August 2023	\$233,893	(\$92,268)	-39.44%	\$141,625	\$210,495	(\$68,870)	67.28%
September 2023	\$268,424	(\$99,520)	-37.07%	\$168,904	\$220,090	(\$51,186)	76.74%
October 2023	\$165,974	(\$22,726)	-13.69%	\$143,249	\$199,807	(\$56,558)	71.69%
November 2023	\$160,762	(\$24,754)	-15.39%	\$136,007	\$204,298	(\$68,291)	66.57%
December 2023	\$163,592	(\$23,596)	-14.42%	\$139,996	\$208,596	(\$68,600)	67.11%
January 2024	\$149,460	(\$21,499)	-14.38%	\$127,961	\$215,964	(\$88,003)	59.25%
February 2024	\$233,133	(\$40,364)	-17.31%	\$192,769	\$276,606	(\$83,837)	69.69%
March 2024	\$221,903	(\$21,299)	-9.59%	\$200,604	\$305,980	(\$105,376)	65.56%
April 2024	\$210,473	(\$21,228)	-10.08%	\$189,245	\$278,778	(\$89,533)	67.88%
May 2024	\$292,093	(\$75,405)	-25.81%	\$216,688	\$322,572	(\$105,884)	67.17%
June 2024	\$212,827	(\$17,936)	-8.42%	\$194,890	\$249,155	(\$54,265)	78.22%
July 2024	\$177,787	(\$19,841)	-11.16%	\$157,946	\$217,164	(\$59,218)	72.73%
August 2024	\$246,659	(\$24,701)	-10.01%	\$221,958	\$307,883	(\$85,925)	72.09%
<b>Cumulative Totals</b>	<b>\$3,379,651</b>	<b>(\$635,805)</b>	<b>-18.81%</b>	<b>\$2,743,846</b>	<b>\$4,135,723</b>	<b>(\$1,391,877)</b>	<b>66.34%</b>
100% Limited Cumulative Total				\$2,571,589	\$4,135,723	(\$1,564,134)	62.17%
Minimum Completeness (%)							99.00%
Non-Compliant							-32.66%



Superior Vision VAS

Table 2V — Humana Superior Vision VAS

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage
January 2023	\$0	\$0	N/A	\$0	\$12,208	(\$12,208)	0.00%
February 2023	\$0	\$0	N/A	\$0	\$52,575	(\$52,575)	0.00%
March 2023	\$0	\$0	N/A	\$0	\$66,074	(\$66,074)	0.00%
April 2023	\$0	\$0	N/A	\$0	\$62,065	(\$62,065)	0.00%
May 2023	\$0	\$0	N/A	\$0	\$62,558	(\$62,558)	0.00%
June 2023	\$0	\$0	N/A	\$0	\$63,236	(\$63,236)	0.00%
July 2023	\$0	\$0	N/A	\$0	\$60,834	(\$60,834)	0.00%
August 2023	\$0	\$0	N/A	\$0	\$57,425	(\$57,425)	0.00%
September 2023	\$0	\$0	N/A	\$0	\$77,866	(\$77,866)	0.00%
October 2023	\$0	\$0	N/A	\$0	\$62,321	(\$62,321)	0.00%
November 2023	\$0	\$0	N/A	\$0	\$65,843	(\$65,843)	0.00%
December 2023	\$0	\$0	N/A	\$0	\$72,902	(\$72,902)	0.00%
January 2024	\$0	\$0	N/A	\$0	\$65,764	(\$65,764)	0.00%
February 2024	\$0	\$0	N/A	\$0	\$69,281	(\$69,281)	0.00%
March 2024	\$0	\$0	N/A	\$0	\$82,523	(\$82,523)	0.00%
April 2024	\$0	\$0	N/A	\$0	\$66,602	(\$66,602)	0.00%
May 2024	\$0	\$0	N/A	\$0	\$69,264	(\$69,264)	0.00%
June 2024	\$0	\$0	N/A	\$0	\$53,026	(\$53,026)	0.00%
July 2024	\$0	\$0	N/A	\$0	\$48,195	(\$48,195)	0.00%
August 2024	\$0	\$0	N/A	\$0	\$64,440	(\$64,440)	0.00%
<b>Cumulative Totals</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$1,235,001</b>	<b>(\$1,235,001)</b>	<b>0.00%</b>
100% Limited Cumulative Total							N/A
Minimum Completeness (%)							99.00%
Non-Compliant							-99.00%



**DentaQuest VAS**

**Table 3V — Humana DentaQuest Dental VAS**

<b>Paid Month</b>	<b>Monthly Encounter Total (FAC Reported)</b>	<b>Monthly Encounter Total (Adjustments)</b>	<b>Percentage of Encounters Adjusted</b>	<b>Monthly Encounter Net Total</b>	<b>CDJ Monthly Reported Total</b>	<b>Monthly Variance</b>	<b>Monthly Completion Percentage</b>
January 2023	\$16,094	(\$806)	-5.00%	\$15,289	\$16,222	(\$933)	94.24%
February 2023	\$40,029	(\$2,936)	-7.33%	\$37,092	\$40,758	(\$3,665)	91.00%
March 2023	\$86,130	(\$13,842)	-16.07%	\$72,288	\$84,860	(\$12,572)	85.18%
April 2023	\$86,304	(\$27,159)	-31.46%	\$59,146	\$86,176	(\$27,030)	68.63%
May 2023	\$79,543	(\$16,341)	-20.54%	\$63,202	\$79,297	(\$16,095)	79.70%
June 2023	\$162,308	(\$32,786)	-20.19%	\$129,523	\$112,016	\$17,507	115.62%
July 2023	\$101,425	(\$24,231)	-23.89%	\$77,194	\$101,749	(\$24,555)	75.86%
August 2023	\$191,752	(\$74,436)	-38.81%	\$117,316	\$146,559	(\$29,242)	80.04%
September 2023	\$239,222	(\$92,165)	-38.52%	\$147,057	\$136,798	\$10,259	107.49%
October 2023	\$133,908	(\$18,565)	-13.86%	\$115,342	\$131,536	(\$16,194)	87.68%
November 2023	\$135,236	(\$15,941)	-11.78%	\$119,296	\$134,680	(\$15,384)	88.57%
December 2023	\$131,991	(\$13,282)	-10.06%	\$118,709	\$131,500	(\$12,791)	90.27%
January 2024	\$141,568	(\$15,059)	-10.63%	\$126,509	\$142,233	(\$15,725)	88.94%
February 2024	\$195,387	(\$19,467)	-9.96%	\$175,921	\$194,174	(\$18,253)	90.59%
March 2024	\$201,276	(\$18,392)	-9.13%	\$182,885	\$202,040	(\$19,155)	90.51%
April 2024	\$193,747	(\$17,508)	-9.03%	\$176,239	\$194,048	(\$17,809)	90.82%
May 2024	\$218,645	(\$18,605)	-8.50%	\$200,040	\$219,892	(\$19,852)	90.97%
June 2024	\$184,147	(\$15,941)	-8.65%	\$168,206	\$177,860	(\$9,654)	94.57%
July 2024	\$155,286	(\$16,246)	-10.46%	\$139,040	\$152,742	(\$13,702)	91.02%
August 2024	\$221,057	(\$20,970)	-9.48%	\$200,087	\$215,149	(\$15,062)	92.99%
<b>Cumulative Totals</b>	<b>\$2,915,055</b>	<b>(\$474,676)</b>	<b>-16.28%</b>	<b>\$2,440,380</b>	<b>\$2,700,288</b>	<b>(\$259,909)</b>	<b>90.37%</b>
100% Limited Cumulative Total							<b>N/A</b>
<b>Minimum Completeness (%)</b>							<b>99.00%</b>
<b>Non-Compliant</b>							<b>-8.63%</b>



**MediTrans (NEMT) VAS**

**Table 4V — Humana MediTrans VAS (NEMT)**

<b>Paid Month</b>	<b>Monthly Encounter Total (FAC Reported)</b>	<b>Monthly Encounter Total (Adjustments)</b>	<b>Percentage of Encounters Adjusted</b>	<b>Monthly Encounter Net Total</b>	<b>CDJ Monthly Reported Total</b>	<b>Monthly Variance</b>	<b>Monthly Completion Percentage</b>
January 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
February 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
March 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
April 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
May 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
June 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
July 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
August 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
September 2023	\$0	\$0	N/A	\$0	\$0	\$0	N/A
October 2023	\$138	\$0	0.00%	\$138	\$0	\$138	N/A
November 2023	\$413	\$0	0.00%	\$413	\$0	\$413	N/A
December 2023	\$965	\$0	0.00%	\$965	\$0	\$965	N/A
January 2024	\$455	(\$138)	-30.29%	\$317	\$2,149	(\$1,831)	14.76%
February 2024	\$844	(\$568)	-67.32%	\$276	\$7,030	(\$6,754)	3.92%
March 2024	\$867	\$0	0.00%	\$867	\$11,681	(\$10,814)	7.42%
April 2024	\$551	(\$276)	-50.00%	\$276	\$7,025	(\$6,750)	3.92%
May 2024	\$138	\$0	0.00%	\$138	\$10,693	(\$10,555)	1.28%
June 2024	\$138	\$0	0.00%	\$138	\$10,341	(\$10,203)	1.33%
July 2024	\$706	(\$568)	-80.47%	\$138	\$9,650	(\$9,512)	1.42%
August 2024	\$981	(\$568)	-57.86%	\$413	\$14,735	(\$14,322)	2.80%
<b>Cumulative Totals</b>	<b>\$6,195</b>	<b>(\$2,117)</b>	<b>-34.17%</b>	<b>\$4,078</b>	<b>\$73,303</b>	<b>(\$69,225)</b>	<b>5.56%</b>
100% Limited Cumulative Total							N/A
<b>Minimum Completeness (%)</b>							<b>99.00%</b>
<b>Non-Compliant</b>							<b>-93.44%</b>



Non-Vendor VAS

Table 5V — Humana Non-Vendor VAS

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage
January 2023	\$0	\$0	N/A	\$0	\$813	(\$813)	0.00%
February 2023	\$4,428	(\$2,089)	-47.16%	\$2,340	\$3,188	(\$848)	73.38%
March 2023	\$8,509	(\$1,238)	-14.55%	\$7,271	\$1,047	\$6,224	694.39%
April 2023	\$10,608	(\$481)	-4.53%	\$10,126	\$1,754	\$8,373	577.48%
May 2023	\$15,341	(\$3,879)	-25.28%	\$11,462	\$3,633	\$7,829	315.48%
June 2023	\$17,683	(\$2,604)	-14.72%	\$15,079	\$4,737	\$10,342	318.31%
July 2023	\$14,268	(\$2,275)	-15.94%	\$11,992	\$2,535	\$9,457	473.04%
August 2023	\$42,141	(\$17,833)	-42.31%	\$24,309	\$6,511	\$17,797	373.32%
September 2023	\$29,202	(\$7,355)	-25.18%	\$21,846	\$5,425	\$16,421	402.66%
October 2023	\$31,929	(\$4,160)	-13.02%	\$27,769	\$5,950	\$21,819	466.68%
November 2023	\$25,112	(\$8,814)	-35.09%	\$16,298	\$3,776	\$12,522	431.67%
December 2023	\$30,636	(\$10,314)	-33.66%	\$20,323	\$4,194	\$16,128	484.51%
January 2024	\$7,437	(\$6,302)	-84.73%	\$1,135	\$5,818	(\$4,683)	19.50%
February 2024	\$36,902	(\$20,329)	-55.09%	\$16,572	\$6,121	\$10,451	270.74%
March 2024	\$19,760	(\$2,907)	-14.71%	\$16,853	\$9,736	\$7,116	173.08%
April 2024	\$16,175	(\$3,444)	-21.29%	\$12,731	\$11,102	\$1,628	114.66%
May 2024	\$73,311	(\$56,801)	-77.47%	\$16,510	\$22,724	(\$6,214)	72.65%
June 2024	\$28,542	(\$1,995)	-6.99%	\$26,547	\$7,929	\$18,618	334.82%
July 2024	\$21,796	(\$3,028)	-13.89%	\$18,768	\$6,578	\$12,190	285.31%
August 2024	\$24,620	(\$3,163)	-12.84%	\$21,457	\$13,558	\$7,899	158.26%
<b>Cumulative Totals</b>	<b>\$458,400</b>	<b>(\$159,012)</b>	<b>-34.68%</b>	<b>\$299,388</b>	<b>\$127,131</b>	<b>\$172,257</b>	<b>235.49%</b>
100% Limited Cumulative Total				\$127,131	\$127,131	\$0	100.00%
Minimum Completeness (%)							99.00%
Non-Compliant							135.49%

## Appendix B: Definitions and Acronyms

The following terms are used throughout this document:

**Cash Disbursement Journal (CDJ)** – A record of payments from an MCO or delegated vendor to service providers for a given month as reported by the MCO to the Louisiana Department of Health (LDH).

**DXC Technology (DXC)** – State fiscal agent contractor prior to October 1, 2020. In 2020, DXC was sold to Veritas Capital and ultimately formed a new company, Gainwell Technologies.

**Fiscal Agent Contractor (FAC)** – A contractor selected to design, develop and maintain the Medicaid Management Information System (MMIS); Gainwell is the current FAC.

**Gainwell Technologies (Gainwell)** – Current State fiscal agent contractor. Formerly known as DXC Technology.

**Healthy Louisiana** – The name of Louisiana’s Medicaid managed care program as of May 2016.

**Louisiana Department of Health (LDH)** – The agency in charge of overseeing the health services for the citizens of the state of Louisiana.

**Managed Care Organization (MCO)** – A private organization that has entered into a risk-based contractual arrangement with LDH to obtain and finance care for enrolled Medicaid or Louisiana Children’s Health Insurance Program (LaCHIP) members. MCOs receive a capitation, or per member per month (PMPM), payment from LDH for each enrolled member. During the reporting period, six MCOs were operating in Louisiana. They are Healthy Blue – formerly Amerigroup Louisiana, Inc., AmeriHealth Caritas Louisiana (ACLA), Louisiana Healthcare Connections (LHCC), Aetna Better Health of Louisiana (Aetna), UnitedHealthcare Community Plan (UHC), and Humana Healthy Horizons in Louisiana (Humana).

**Medicaid Management Information System (MMIS)** – The claims and encounter processing system used by the FAC. MCO submitted encounters are loaded into this system and assigned a unique claim identifier.

**Value-Added Services (VAS)** – A covered service provided by the MCO to its members that is currently a non-covered service in the state’s fee-for-service plan, for which the MCO received no additional capitated payment. Also known as Expanded Services.



The following terms are used in the monthly tables throughout this document:

**100% Limited Completion** - When an individual vendor's cumulative completion percentage exceeds 100 percent, the encounter total is decreased by the variance between the encounter and cash disbursement journal payment amounts. This results in a limited cumulative completion percentage of 100%. For the entire plan, (Tables 1 and 1V), the limited cumulative completion percentage is calculated using the adjusted encounter amounts of all limited vendor and non-vendor results. This adjustment is to ensure that the entire plan completion percentage is not over-stated.

**CDJ Monthly Reported Total** – The sum of all payments from an MCO or delegated vendor to service providers for the reconciliation period reported in the Cash Disbursement Journal (CDJ).

**Monthly Completion Percentage** – The “Monthly Encounter Net Total” divided by “CDJ Monthly Reported Total.”

**Monthly Encounter Net Total** – The difference between the “Monthly Encounter Total (FAC Reported)” and “Monthly Encounter Total (Adjustments).”

**Monthly Encounter Total (Adjustments)** – Total paid amount of encounters identified as denied, calculated void or potential duplicate.

- **State System Denied Encounter** – A submitted encounter that is paid by the plan but is denied by the Fiscal Agent Contractor (FAC) due to MMIS Claims Subsystem edits.
- **Health Plan Denied Encounter** – A submitted encounter that is denied by the plan. This denied encounter is indicated by a value of ‘D’ in the second position of the MCO ICN submitted by the plan.
- **Calculated Voids** – A pair of paid encounters having the same base patient account number or plan internal control number (ICN) if applicable. One of the encounters may appear to be a replacement of the other without a corresponding void encounter transaction being present. In this case, an adjustment is made to account for the missing void transaction. The magnitude of this adjustment depends upon the plans’ response to a listing of potential calculated void encounters.
- **Duplicate Encounters** – A pair of paid encounters having identically-billed fields that appear to be duplicates of one another. One of these encounters may be excluded from the analysis depending upon the plans’ response to a listing of potential duplicate encounters.

**Monthly Encounter Total (FAC Reported)** – The sum of all paid amounts on encounters submitted to the MMIS.

**Monthly Variance** – The difference between the “Monthly Encounter Net Total” and the “CDJ Monthly Reported Total.”

**Percentage of Encounters Adjusted** – The “Monthly Encounter Total (Adjustments)” divided by “Monthly Encounter Total (FAC Reported).”



## Appendix C: Analysis

Encounters from institutional, medical and pharmacy claim types were combined on like data fields. We analyzed the line reported information of each encounter to capture the amount paid on the entire claim. Encounter totals were calculated by summarizing the data by the MCO paid date, MCO identification number (ID) and specific delegated vendor criteria. MCO submitted cash disbursements were summarized by paid date, MCO ID and specific delegated vendor criteria to create a matching table. These matching tables were combined using common fields between the tables and were used to produce the results.

Based on criteria provided by the MCO, we identified Humana encounters as follows:

Active Vendors			
Vendor Type	Vendor Name	Identified By	Notes
Non-Emergency Medical Transportation (NEMT)	MediTrans	Characters 3 and 4 of Plan ICN contain "MT"	
Dental	DentaQuest	Characters 3 and 4 of Plan ICN contain "DE"	
Vision	Superior Vision	Characters 3 and 4 of Plan ICN contain "SV"	
Non-Vendor	Humana	Characters 3 and 4 of Plan ICN contain "HM" All other plan submitted encounters	
Pharmacy Benefits	Magellan Rx	Claim type code of '12' Characters 3 and 4 of Plan ICN contain "PB" Dates of service beginning on October 28, 2023	



## Appendix D: Data Analysis Assumptions

1. This analysis is performed on encounter data that was submitted by the MCOs to the FAC and loaded into the FAC MMIS. Encounters submitted by any MCO that were rejected by the FAC for errors in submission or other reasons are not transmitted to Myers and Stauffer LC.
2. For the purposes of this study, the payment amounts associated with denied encounters are identified as zero dollars in the encounter reconciliation analysis since they bear no impact on cash disbursements.
3. A voiding encounter has the same paid date as the original/voided encounter, which may differ from when the void or adjustment occurred. Therefore, the voiding encounters were coded to match the adjustment claim's paid date to allow for the proper matching of cash disbursements that occurred due to these void transactions. However, we were unable to reallocate the void encounters in which there was not an associated adjustment claim.
4. CDJ and encounter payments are analyzed to ensure that positive and negative payments correspond to the record's transaction type. For example, a void should have a negative amount. Additionally, the payment's amount on void and back-out encounters should match the amount on the encounter being adjusted. If detected, the payment is adjusted to the appropriate sign or amount.
5. We instructed the MCOs to exclude referral fees, management fees, and other non-encounter related fees from the CDJ data that is submitted to Myers and Stauffer LC. We reviewed the CDJs for these payments and removed them from the analysis when they were identified.
6. Separately itemized interest expenses are excluded from the CDJ and encounter totals when the interest amounts are included in the MCO paid amounts on the encounters and/or CDJ transactions.
7. Due to rounding, the sum of the displayed percentages in this report may not add up to the total.
8. The short run-out period for encounter submissions may not allow sufficient time for the MCOs to resolve encounter submission issues noted in previous reconciliation reports. This may result in lower completion percentages when reconciling the encounters to CDJ totals.
9. Opportunities for improving the encounter reconciliation process have been identified during analysis of the encounter data and cash disbursement journals, as well as frequent interactions with the MCOs, their delegated vendors, LDH, and the FAC. While we have attempted to account for these situations, other potential issues within the data may exist that have not yet been identified which may require us to restate a report or modify reconciliation processes in the future.