

Date: September 9th, 2020

To: Coordinated Care Organizations

From: Dave Baden

Subject: CY19 Q2 NAIC Reporting Guidance

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This communication is a guidance document regarding the National Association of Insurance Commissioners (NAIC) and the Oregon Health Authority's statutory reporting requirements for Coordinated Care Organizations (CCOs) to report under the NAIC reporting system.

Each CCO is responsible for submitting these documents as per the Oregon Administrative Rules (OARs) and CCO contracts unless indicated otherwise. Please refer to the NAIC filing checklist, included below for details regarding the required reports, number of copies, NAIC and OHA due dates, form source and other notes.

How do we report the comparative 2019 numbers in 2020's NAIC financials, given that 2020 is the first year of filing a statutory statement?

Please leave the 2019 column blank as your 2019 financials were prepared under generally accepted accounting principles (GAAP), which will not be comparable to the 2020's financial under the statutory accounting principles (SAP).

How do we report the 2020's beginning capital & surplus (C&S)?

Please report 2020's beginning C&S on the GAAP basis to allow us to tie it back to the 2019's ending C&S. For the remainder of the year, please make the statutory adjustment needed to end C&S on the SAP basis.

How do we report the restricted reserve under SAP?

The restricted reserve will be allowed to be reported as an admitted asset and will be counted towards C&S for the risk-based capital (RBC) calculation.

Do CCOs need to file with both the NAIC and OHA?

For reports that are required to be filed with the NAIC, please file with both NAIC and OHA. For the remaining reports, CCOs will only need to file with OHA. For more details, please refer to the "NAIC Filing Checklist" which is included in this guidance as a supplement.

Do receivables from OHA, with aging dates older than 90 days be accounted as an admitted asset?

Any receivables from OHA will be considered as a government receivable and does not need to follow the 90-day rule under the SAP, thus, allowed an admitted asset.

How are pass-through items being handled? E.g. QDP?

Please **DO NOT** report these payments on the Statement of Revenue and Expenses page. Any reimbursement of expenses or funds received by the CCO to be processed with a pass-through nature should be reflected as a reduction of general expenses and excluded from the net premium revenue. However, we may require a detailed breakdown or disclosure of such items in your Exhibit L reports.

If you have any further questions regarding the NAIC reporting or any general questions, please contact the Actuarial Services at Actuarial.Services@dhsola.state.or.us.

NAIC Filing Checklist

Draft updated date: 07/24/2020

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*		(5) DUE DATE	(6) OHA DUE DATE	(7) FORM SOURCE**	(8) Notes
			Domestic					
			State	NAIC				
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 ½"X14")	(F)	EO	3/1	4/30	NAIC	
	1.1	Printed Investment Schedule detail (Pages E01-E29)	(F)	EO	3/1	4/30	NAIC	
	2	Quarterly Financial Statement (8 ½" x 14")	(F)	EO	5/15, 8/15, 11/15	5/31, 8/31, 11/30	NAIC	2020 Q1 quarterly FS is waived in light of COVID-19
II. NAIC SUPPLEMENTS								
	11	Accident & Health Policy Experience Exhibit	n/a	EO	1-Apr	n/a	NAIC	
	12	Actuarial Opinion	(F)	EO	3/1	4/30	Company	
	13	Life Supplemental Data due March 1	n/a	EO	1-Mar	n/a	NAIC	
	14	Life Supplemental Data due April 1	n/a	EO	1-Apr	n/a	NAIC	
	15	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3	n/a	EO	1-Mar	n/a	Company	
	16	Life Supp Statement on par/non-par policies – Exh 5 Int. 1&2	n/a	EO	1-Mar	n/a	Company	
	17	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	n/a	EO	1-Apr	n/a	NAIC	
	18	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit Adjustment Form	n/a	EO	1-Apr	n/a	NAIC	
	19	Long-Term Care Experience Reporting Forms	n/a	EO	1-Apr	n/a	NAIC	
	20	Management Discussion & Analysis	(F)	EO	1-Apr	6/1	Company	
	21	Medicare Part D Coverage Supplement	n/a	EO	3/1, 5/15, 8/15, 11/15	n/a	NAIC	
	22	Medicare Supplement Insurance Experience Exhibit	n/a	EO	1-Mar	n/a	NAIC	
	23	Risk-Based Capital Report	(F)	EO	1-Mar	4/30	NAIC	
	24	Schedule SIS	n/a	N/A	1-Mar	n/a	NAIC	
	25	Supplemental Compensation Exhibit	n/a	N/A	1-Mar	n/a	NAIC	
	26	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	n/a	EO	1-Apr	n/a	NAIC	
	27	Supplemental Health Care Exhibit's Allocation Report	n/a	EO	1-Apr	n/a	NAIC	
	28	Supplemental Investment Risk Interrogatories	(F)	EO	1-Apr	6/1	NAIC	
III. ELECTRONIC FILING REQUIREMENTS								
	61	Annual Statement Electronic Filing	(G)	EO	1-Mar	4/30	NAIC	
	62	March .PDF Filing	(G)	EO	1-Mar	4/30	NAIC	
	63	Risk-Based Capital Electronic Filing	(G)	EO	1-Mar	4/30	NAIC	
	64	Risk-Based Capital .PDF Filing	(G)	EO	1-Mar	4/30	NAIC	
	65	Supplemental Electronic Filing	(G)	EO	1-Apr	6/1	NAIC	

	66	Supplemental .PDF Filing	(G)	EO	1-Apr	6/1	NAIC	
	67	Quarterly Statement Electronic Filing	(G)	EO	5/15, 8/15, 11/15	5/31, 8/31, 11/30	NAIC	
	68	Quarterly .PDF Filing	(G)	EO	5/15, 8/15, 11/15	5/31, 8/31, 11/30	NAIC	
	69	June .PDF Filing	(G)	EO	1-Jun	6/30	NAIC	
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS						
	81	Accountants Letter of Qualifications	(F)	EO	1-Jun	6/30	Company	
	82	Audited Financial Reports	(F)	EO	1-Jun	6/30	Company	
	83	Audited Financial Reports Exemption Affidavit	Note	N/A		see note	Company	(C)
	84	Communication of Internal Control Related Matters Noted in Audit	(F)	EO	1-Aug	8/1	Company	
	85	Independent CPA (change)	Note	N/A		see note	Company	(D)
	86	Management's Report of Internal Control Over Financial Reporting	(F)	N/A	1-Aug	8/1	Company	Only CCOs with more than \$500 million in premium is required to file this report.
	87	Notification of Adverse Financial Condition	Note	N/A		see note	Company	(E)
	88	Relief from the five-year rotation requirement for lead audit partner	(F)	EO	1-Mar	refer to OAR 410-141-5025	Company	30 days before the end of the calendar year
	89	Relief from the one-year cooling off period for independent CPA	(F)	EO	1-Mar	4/30	Company	
	90	Relief from the Requirements for Audit Committees	(F)	EO	1-Mar	4/30	Company	
	91	Request for Exemption to File Management's Report of Internal Control Over Financial Reporting	Note	N/A		see note	Company	(C)
		V. STATE REQUIRED FILINGS						
	101	Annual Actuarial Certification of SEHI Compliance	n/a	0		n/a	State	
	102	Annual Report of Segregated Premiums	n/a	0	1-Mar	n/a	State	
	103	Certification report from the exchange	n/a	0	1-Mar	n/a	State	
	104	Certificate of Compliance	n/a	0		n/a		
	105	Certificate of Deposit	n/a	0		n/a	State	
	106	Combined Tax Prepayment	n/a	0	6/15, 9/15, 12/15	n/a	State	
	107	Corporate Governance Annual Disclosure***	(F)	0	1-Jun	6/1	Company	
	108	Credit Life and Health Experience Report	n/a	0		n/a	State	
	109	Expanded Practice Dental Hygienists	n/a	0	1-Aug	n/a	State	
	110	Filings Checklist (with Column 1 completed)	n/a	0		n/a	State	
	111	Form B-Holding Company Registration Statement	(F)	0	30-Apr	4/30	Company	(A)
	112	Form F-Enterprise Risk Report ****	(F)	0		4/30	Company	(A)
	113	Health Benefit Plan Report	n/a	0	1-Apr	n/a	State	
	114	Health Insurer Segregation of Premium Accounting Plan	n/a	0	1-Mar	n/a	State	
	115	Health Life Supplement – Life State Page	n/a	0	1-Mar	n/a	NAIC	
	116	Health Property/Casualty Supplement – Property & Casualty State Pages	n/a	0	1-Mar	n/a	NAIC	
	117	Insurance Tax Return	n/a	0	1-Apr	n/a	State	
	118	Life Illustration Report	n/a	0		n/a	State	

119	Long Term Care Reports	n/a	0	3/1, 5/1, 6/30	n/a	State	
120	Market Conduct Annual Statement (MCAS)	n/a	EO	30-Apr	n/a	NAIC	
121	Medical Loss Ratio	(F)	0		see note	State	(B)
122	Medicare Select and Supplement Reports	n/a	0	3/1, 3/3, 5/31	n/a	State	
123	Network Adequacy	n/a	N/A	31-Mar	n/a	State	
124	Oregon Exhibit of Premiums (State Page)	n/a	0	1-Mar	n/a	NAIC	
125	ORSA *****	n/a	N/A	1-Aug	n/a	Company	
126	Patient Protection Reports	n/a	0	30-Jun	n/a	State	
127	Prompt Pay Reports	n/a	0	1-Mar	n/a	State	
128	Protection of Health Information Report	n/a	0	1-Mar	n/a	State	
129	Premium Tax	n/a	0		n/a	State	
130	Quarterly Health Enrollment Report	n/a	0	2/1, 5/1 8/1, 11/1	n/a	State	
131	Quarterly Health Premium Assessment	n/a	0	2/15, 5/15, 8/15, 11/15	n/a	State	
132	Rescission Reporting	n/a	0	30-Jun	n/a	State	
133	Signed Jurat	(F)	0		Follow the specific report	NAIC	In light of the social distancing guidelines , OHA is waiving this requirement amid COVID-19.
134	State Filing Fees		0		n/a	State	
135	Statement of Compliance for Advertising	n/a	0	1-Mar	n/a	State	

General note: Column (5) represents original filing deadlines per NAIC requirement; Column (6) represents the filing deadlines allowed by OHA.

Note (A) The first Form B and Form F filing once Company becomes subject to registration is within 15 days, however OHA extended the 2020 filing to 6/30/2020 to allow CCOs sufficient time for the reporting transition.

Note (B) Please follow the reporting deadlines stated in the MLR form template provided by ASU.

Note (C) CCOs must provide a written request pursuant to NAIC Annual Statement Instructions at least 10 days prior to the filing due date to receive Oregon's approval on any exemption or extension. Generally, extension requests made on or after the filing due date will not be granted.

Note (D) If the CPA is not the CPA who prepared the immediately preceding filed audited financial report for the CCO, the CCO shall notify the Authority no later than the 30th day after the effective date of the engagement.

Note (E) A CCO that has received a report of adverse financial condition shall forward a copy of the report to the Authority no later than the 5th business day after receiving the report and shall provide the CPA with evidence that the report was furnished to the Authority.

Note (F) Per the contract, OHA only requires electronic filings (via SFTP and/or email), no printed copies is needed.

Note (G) OHA doesn't require a separate filing to the state, if the data is electronically filed with the NAIC already.

EO Electronical filing only.