
FEHB Program Carrier Letter

All Community-Rated Carriers

U.S. Office of Personnel Management
Office of Insurance Programs

Letter No. 2000-05-C

Date: February 9, 2000

Fee-for-service []

Experience-rated HMO []

Community-rated HMO [05]

SUBJECT: 1999 Financial Reporting

Enclosed are the Office of Personnel Management's (OPM) requirements for the preparation of the 1999 financial reporting. As you are aware, this reporting is a requirement of your plan's participation in the Federal Employees Health Benefits Program (FEHBP).

Enclosure A pertains to the financial information that we require from you. Please compare the financial data with your records. Unless there is a difference, the amount shown in "total" is the amount you should show in your accounting reports as the accrual basis subscription income for contract year 1999.

Enclosure B is the FEHBP Reporting Package for **COMMUNITY-RATED HEALTH BENEFITS CARRIERS**, containing the 1999 financial reporting requirements. Thank you in advance for your timely and accurate financial submission.

Sincerely,

(signed)
Frank D. Titus
Assistant Director
for Insurance Programs

2 Enclosures

1999 FEHBP FINANCIAL REPORTING REQUIREMENTS

You must send to us within ninety days after the end of your fiscal year, two copies of your most recent Certified Public Accountant's Report concerning your plan's financial operations. All schedules and footnotes must be included. If your report has not been prepared after the ninety day period, please contact Samuel Arsers of the Benefits Accounting Branch as to when it will be available.

If the plan had a qualified opinion, include this opinion and associated management letters.

Send one copy of the report to:

**U.S. Office of Personnel Management
Financial Management Division
1900 E Street, NW, Room 3H25
Attention: Samuel Arsers
Washington DC 20415-0001**

Send a second copy to:

**U.S. Office of Personnel Management
Office of Insurance Programs
Attn: (OIP contract representative for your plan)
Insurance Contracts Division
P.O. Box 707
Washington DC 20044**

OTHER FINANCIAL REPORTING

The annual CPA report is the only financial reporting routinely required of your plan. From time to time, however, we may require additional revenue/expense data, usually in summary form. We will inform you in separate correspondence if we require this additional data.

If you have any questions concerning your financial reporting requirements, please contact Samuel Arsers on (202) 606-4189.