Fiscal Soundness Module
Plan User Guide

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CMS/OA/CM/MDBG/DPD
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1 Overview

The Health Plan Management System (HPMS) Fiscal Soundness module supports the Centers for Medicare and Medicaid Services' (CMS) ability to collect, store, and review audited annual financial information submitted by Medicare Advantage Organizations (MAOs), Prescription Drug Plans (PDPs), 1876 Cost Plans, Medicare-Medicaid Plans (MMPs), and Programs of All-Inclusive Care for the Elderly (PACE). The Fiscal Soundness module supports tracking and monitoring of CMS fiscal soundness review activities. In addition, the module serves as a data repository for all historical and current MA, 1876 Cost Plans, PACE, and Part D financial information and review history.

Note: *Contract Year "20XX" in example figures throughout this user guide represent the latest Contract Year. Data depicted in the various example figures of this user guide are fictitious and displayed for demonstration purposes only.*

1.1 Accessing HPMS

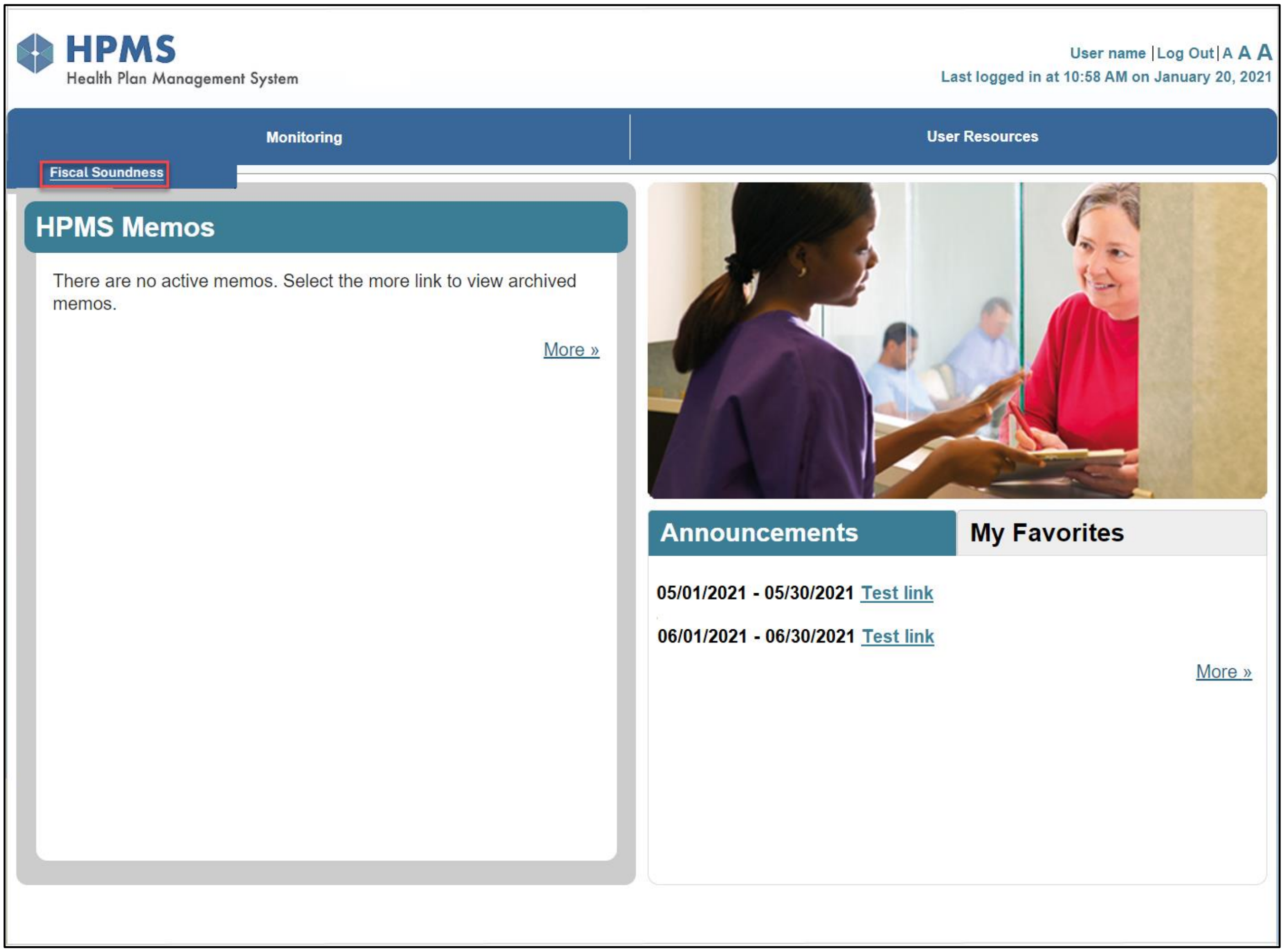
To access the HPMS, Plan users must have a CMS EUA User ID and Internet access. If you have any questions about your connectivity or do not have access to the appropriate contracts, please send your questions to HPMS_Access@cms.hhs.gov.

If you have any questions about the Fiscal Soundness Reporting Requirements contained within, please send your questions to FinancialReview@cms.hhs.gov or your Financial Management Specialist.

1.2 Accessing the Fiscal Soundness Module

1. Log on to HPMS and select **Fiscal Soundness** from the **Monitoring** section of the HPMS main menu toolbar (Figure 1).

Figure 1: Accessing the Fiscal Soundness Module



2. The **Fiscal Soundness Dashboard** page displays (see Section 1.3 below). From this page, you can select navigation links from the Fiscal Soundness module navigation menu on the left side of the screen.

   Note: *The following pages can be saved as favorites within HPMS:*

   - *Submission of Financial Information*
   - *Submission of Extension Requests*
   - *Reports*

1.3 Fiscal Soundness Dashboard

The Fiscal Soundness Dashboard (Figure 2) displays metrics related to Fiscal Soundness module contract submissions. The Dashboard serves as the start page for the Fiscal Soundness module and can be accessed from the left module navigation menu.

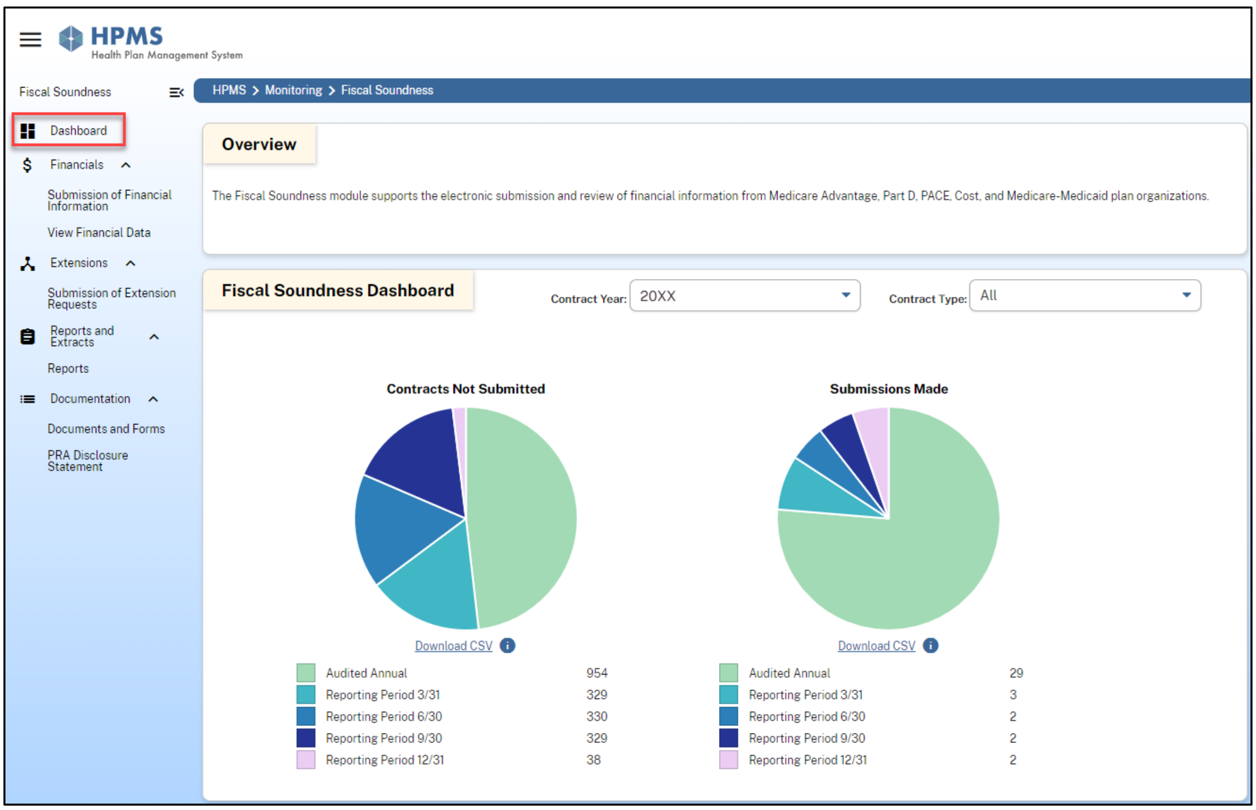
How to view the Dashboard:

1. On the Fiscal Soundness Dashboard, select a **Contract Year** (optional) or **Contract Type** (optional) to populate metrics for that year.

Note:

- *The **Contracts Not Submitted** graph displays the number of contracts associated with your organization which have not yet been submitted. Counts are displayed by Submission Type.*
    - ***Download CSV** generates a downloadable Excel file which displays information for each contract that has not been submitted.*
- *The **Submissions Made** graph displays the number of financial submissions made for contracts associated with your organization. Counts are displayed by Submission Type.*
    - ***Download CSV** generates a downloadable Excel file which displays information for each contract included in a submission. Since some submissions include multiple contracts, the number of contracts in the CSV may be higher than the pie graph count.*

Figure 2: Fiscal Soundness Dashboard



1.4 Who's Required to Submit?

The contract types listed below are required to submit their financial information. These include active contracts that have not been terminated and have a NAIC number assigned to the profile (contracts must indicate if no NAIC number is assigned) that belong to the following Plan types:

- HMO
- HMOPOS
- Local PPO
- Fallback
- PSO (State License)
- MSA
- RFB PFFS
- PFFS
- 1876 Cost
- National PACE
- Medicare Prescription Drug Plan
- Employer/Union Only Direct Contract PDP
- Regional PPO
- Employer/Union Only Direct Contract PFFS
- Employer/Union Only Direct Contract LPPO
- RFB HMO
- RFB HMOPOS
- RFB Local

1.5 Submission Types

CMS requires organizations to submit financial information at certain intervals (e.g. Submission Types) throughout each year:

- **Audited Annual** – The Audited Annual (AA) financial statement covers the closure of the previous fiscal year.
- **Reporting Period Ending 3/31** – For quarters ending between 1/1 - 3/31.

- **Reporting Period Ending 6/30** – For quarters ending between 4/1 - 6/30.

- **Reporting Period Ending 9/30** – For quarters ending between 7/1 - 9/30.

- **Reporting Period Ending 12/31** – For quarters ending between 10/1 - 12/31. (PACE contracts only.)

Note: *Each Submission Type has a Period End Date (PED) and a Period Due Date (PDD). For more information on Submission Types, PEDs, and PDDs, please see Section 6.* ***Organizations may refer to the CY 2022 Fiscal Soundness Reporting Requirements (FSRR) located in the Documents and Forms section of the Fiscal Soundness module for Fiscal Soundness submission deadlines.***

1.6 Extensions

When Non-PACE organizations need more time to submit their Audited Annual or Quarterly financial statements, Plan users may submit extension requests. Once extension requests are submitted, CMS will review the request and approve/deny it. Please refer to Section 4 for details.

Note:

- *Extension Requests can be submitted for one or multiple groups of contracts.*

- *Upon approval, the extension date overrides the original PDD for the Contract Year/Submission Period/Contract(s).*

- *Regular and Perennial Extensions exist. Perennial extensions are permanent extension requests that carry forward to future Contract Years.*

- *If a new contract is linked to the same NAIC number of an existing contract that already has an approved perennial extension, the organizations need not submit a new extension request. The system will automatically apply the approved perennial extension to the new contract.*

The Extension Status indicates the current disposition of the financial submission. A complete status listing is provided below:

- **Not Started** – This status is assigned by the system when an organization submits an extension request for review. This status is assigned by the system only.

- **In Review** – CMS began review of the request, but did not assign a final status.

- **Approved** – Approved based on CMS guidelines.

- **Denied** – Denied by CMS.

- **Withdrawn** – Plan or CMS user no longer requires the extension request.

1.7 Contract Grouping

Most licensed insurance companies have been issued a National Association of Insurance Commissioners (NAIC) number. CMS requires that **ALL** organizations enter the NAIC number in HPMS for each contract number as well as each Parent Organization. For those organizations that do not have a NAIC number for the contract and/or Parent Organization, you must indicate such in the Contract Management module. Organizations that have not completed the NAIC data entry in a timely fashion will **not** be able to complete their Fiscal Soundness submissions.

Organizations can access the NAIC data entry fields by navigating the following path in HPMS:

HPMS Start Page > **Contract Management** > **Basic Contract Management**

> **Select Contract Number** > **NAIC Data**.

Note:

- *Groups are determined based on NAIC numbers.*
  - *If a contract does not have a NAIC number and needs to be grouped with another contract, an alternate NAIC is assigned to the contract.*
- *When contracts are not under the same parent organization but have a relationship, they are assigned a Joint Venture NAIC number. For Joint Venture entities, the system validates the grouping based on the Joint Venture NAIC number.*
- *Groups can change over time. When this occurs after a submission (financial or extension request), the page will alert you that the group has changed.*

1.8 Understanding the Review Status

The Review Status indicates the current disposition of the financial submission. A complete status listing is provided below:

- **Not Reviewed** – This status is assigned by the system when an organization submits a fiscal soundness submission for review. This status is assigned by the system only.
- **Pending** – Reviewed, but missing information (e.g. Audited Annual Financial Statement) or unable to review due to receiving out of sequence (e.g. Quarterly submission prior to AA review).
- **Resubmit** – Resubmission has been requested due to incomplete/incorrect data.
- **Meets** – Meets CMS's fiscal soundness requirements.
- **Meets Based on Parent** – Meets CMS's fiscal soundness requirements based on the Parent Organization's financials statements.

- **Does Not Meet** – Does not meet CMS's fiscal soundness requirements.

- **Reviewed** – Reviewed, but no financial statements are available for the legal entity (e.g. new organization without operations for the Reporting Period End Date).

- **Did Not Resubmit** – Plan did not resubmit as requested within the 10 day window. This status is assigned by the system only.

1.9 Email Notifications

Automatic email notifications within the Fiscal Soundness module are sent for the following events:

- Required/No Longer Required to Submit Quarterly Financial Statements
- Resubmission Required
- Extension Approved
- Extension Denied
- Extension Request Submitted

In addition, automatic email notifications are triggered on a nightly basis for all contracts where the current date is:

- 14 days in advance of any due date
- 3 days after due date
- 14 days after due date
- 21 days after due date
- 100 days after due date

2 Submission of Financial Information

The purpose of the **Submission of Financial Information** function is to submit financials for review. Users have three submission choices:

- **Submit New** – First time submitting for a given contract year/submission type/contract.

- **Update** – Updating an existing submission after submission but before the deadline (PDD).

- **Resubmit** – Updating an existing submission after CMS has requested resubmission.

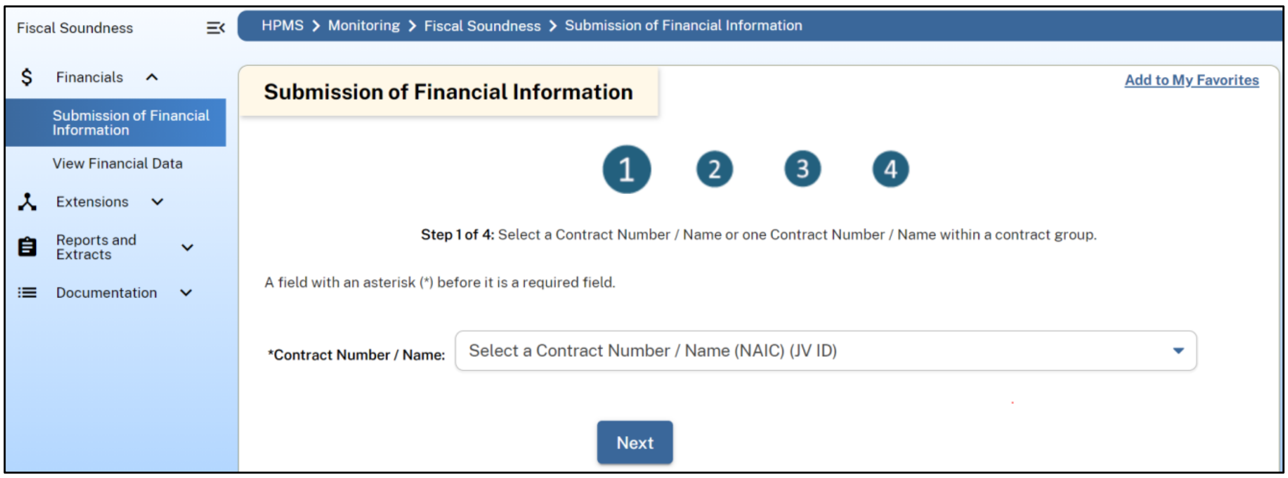
2.1 Submit New

<u>How to submit new financial information:</u>

1. Select **Submission of Financial Information** from the navigation menu.

2. On the **Submission of Financial Information** page (Figure 3), select desired **Contract Number/Name** or one from the contract group.

Figure 3: Submission of Financial Information Page



3. Select **Next.**

4. On the **Select Reporting Period page** (Figure 4) or (Figure 5), select **Submit New** under the desired reporting period.

Figure 4: Select Reporting Period Page (Non-PACE)

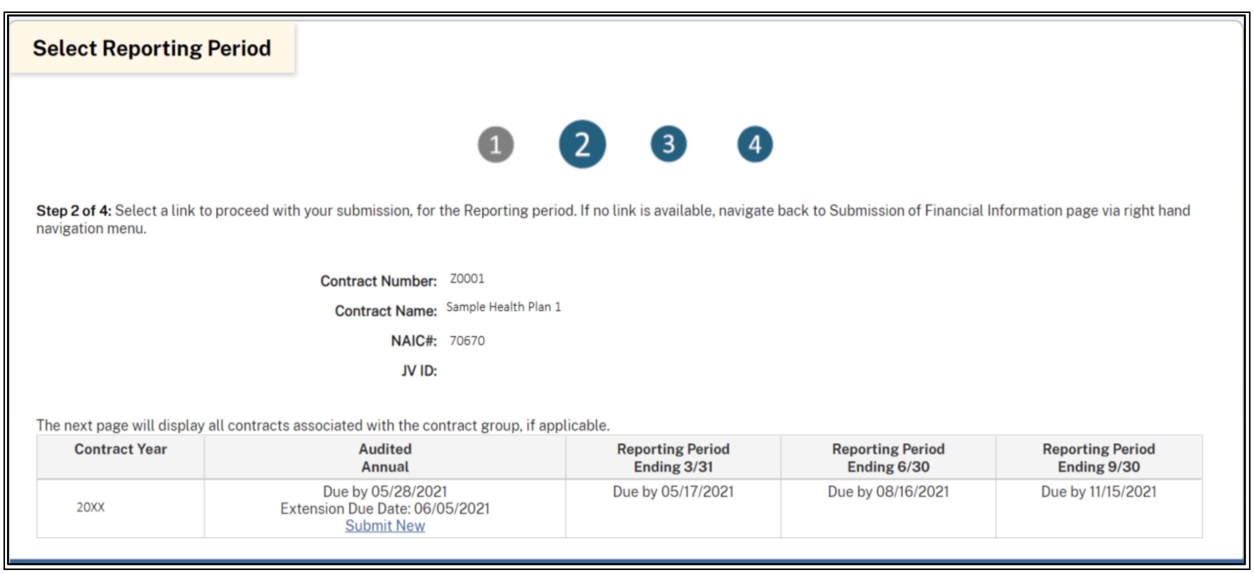
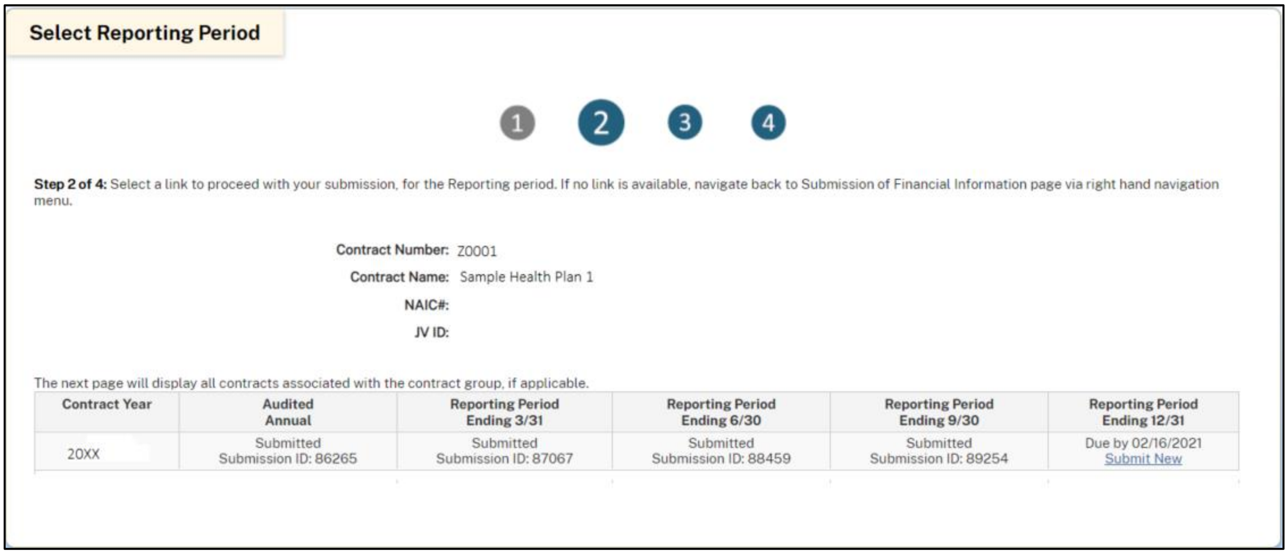


Figure 5: Select Reporting Period Page (PACE)



5. Fill out the **New Submission** form displayed in Figure 6 or Figure 7**.**

   Note: *If there are multiple contracts under the selected contract's NAIC number, the system will auto-populate the contracts from the NAIC group.*

   a. **Total Assets** – This total amount is found on the Balance Sheet.

   b. **Total Liabilities** – This total amount is found on the Balance Sheet. For PACE or 1876 Cost Plan contracts, this amount includes Subordinated/Guaranteed Debt.

   c. **Subordinated Debt/Guaranteed Debt (Included in Total Liabilities)** – PACE or 1876 Cost Plan contracts only.

   Subordinated debt is defined as an unsecured debt whose repayment to its Parent Organization ranks after all other debts have been paid when the subsidiary files for bankruptcy. An example of subordinated debt is when the Parent Organization loans money to the PACE organization or Cost Plan to pay its debts. The PACE organization or Cost Plan only needs to repay the Parent Organization after all of its other liabilities have been satisfied.

   Guaranteed debt is defined as secured debt in which another entity promises to pay a loan or other debt if the organization that borrowed the money fails to pay. An example of guaranteed debt is when the PACE organization or Cost Plan obtains a loan from a bank and another entity signs on to guarantee payment of all (or a portion of) the loan. In the event of bankruptcy or default, the other entity will make payments on the loan on behalf of the PACE organization or Cost Plan to ensure the debt is satisfied.

Note:

- *When a value of zero is entered, the system will alert the user.*

- *When entering a numeric value other than zero, users are expected to include a signed Subordinated/Guaranteed Debt Attestation Form zipped with their file upload. The form can be accessed by selecting **Subordinated/Guaranteed Debt Attestation Form** at the bottom of the page or in the module navigation menu.*

d. **Net Income (Loss)** – This is the portion of revenue remaining after all the expenses and taxes have been deducted. This amount is found as a line item on the Revenue and Expense Statement. This amount can also be a negative number; in that case, it's called a ***Net Loss***.

e. **Cash Flow from Operations** – This amount is found on the Cash Flow Statement. It is the first sub-totaled amount before accounting for cash flow from investing and financing activities.

f. **File** – Upload the applicable financial statement(s). Click '**Choose file to upload or drag the file here'** to upload a file **OR** drag and drop the file into the location.

Note:

- *Accepted file types are .DOC, .DOCX, .PDF, and .ZIP. Filename cannot contain any of the following characters: pound (#), percent (%), semi-colon (;), plus (+), ampersand (&), and double periods (..).*

- *Maximum file size allowed is 20MB.*

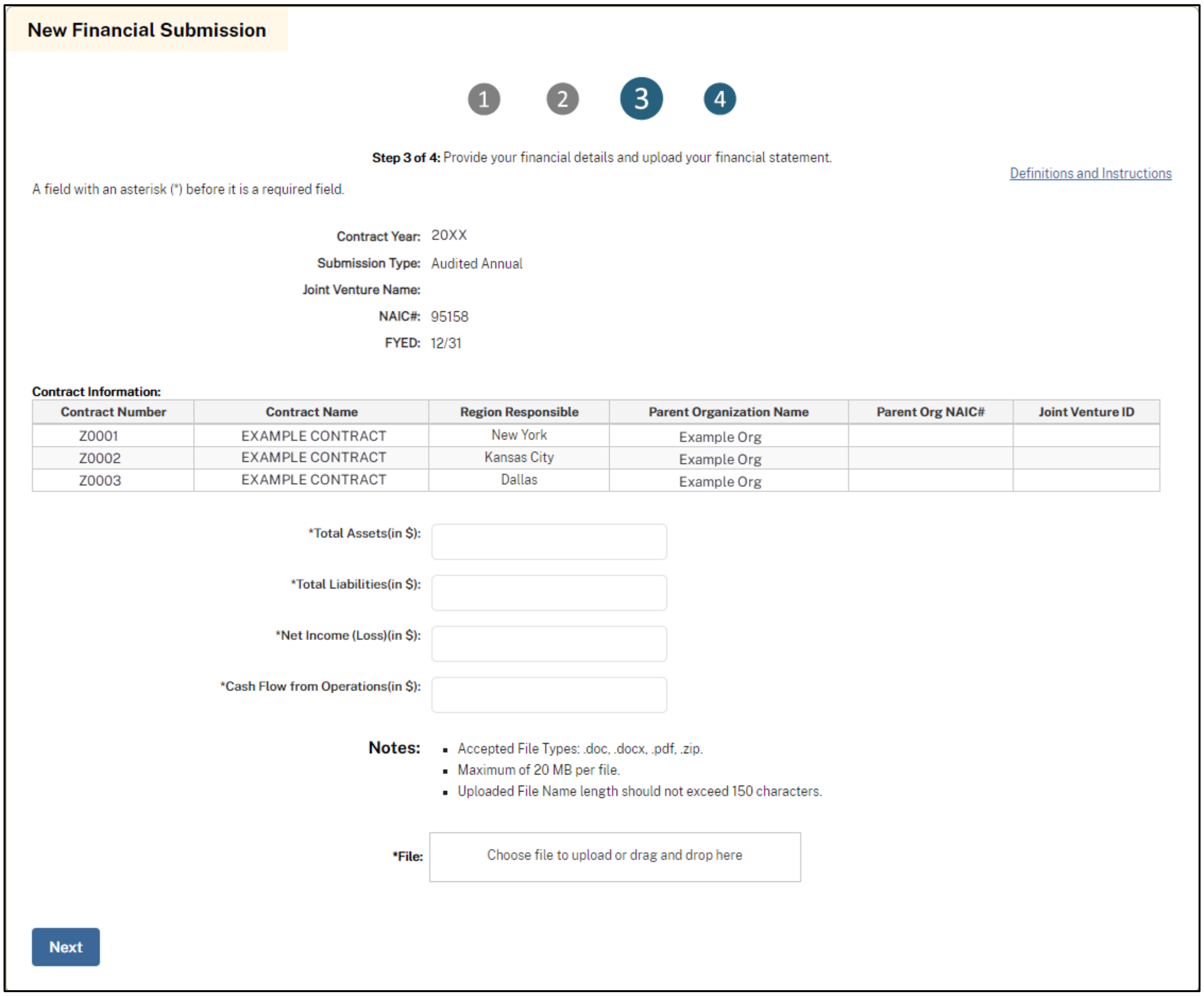
- *Uploaded file name length should not exceed 150 characters.*

g. **Subordinated/Guaranteed Debt Attestation** – PACE contracts only. When entering a numeric value other than zero, users are required to indicate that the Subordinated/Guaranteed Debt Attestation form has been included in their submission by selecting the **Subordinated/Guaranteed Debt Attestation** checkbox.

Note:

- *1876 Cost Plans should contact CMS regarding Subordinated/Guaranteed Debt Attestation.*

Figure 6: New Financial Submission Page (Non-PACE)



New Financial Submission

1 2 3 4

Step 3 of 4: Provide your financial details and upload your financial statement.

Definitions and Instructions

A field with an asterisk (*) before it is a required field.

Contract Year: 20XX
Submission Type: Audited Annual
Joint Venture Name:
NAIC#: 95158
FYED: 12/31

Contract Information:

Contract Number	Contract Name	Region Responsible	Parent Organization Name	Parent Org NAIC#	Joint Venture ID
Z0001	EXAMPLE CONTRACT	New York	Example Org		
Z0002	EXAMPLE CONTRACT	Kansas City	Example Org		
Z0003	EXAMPLE CONTRACT	Dallas	Example Org		

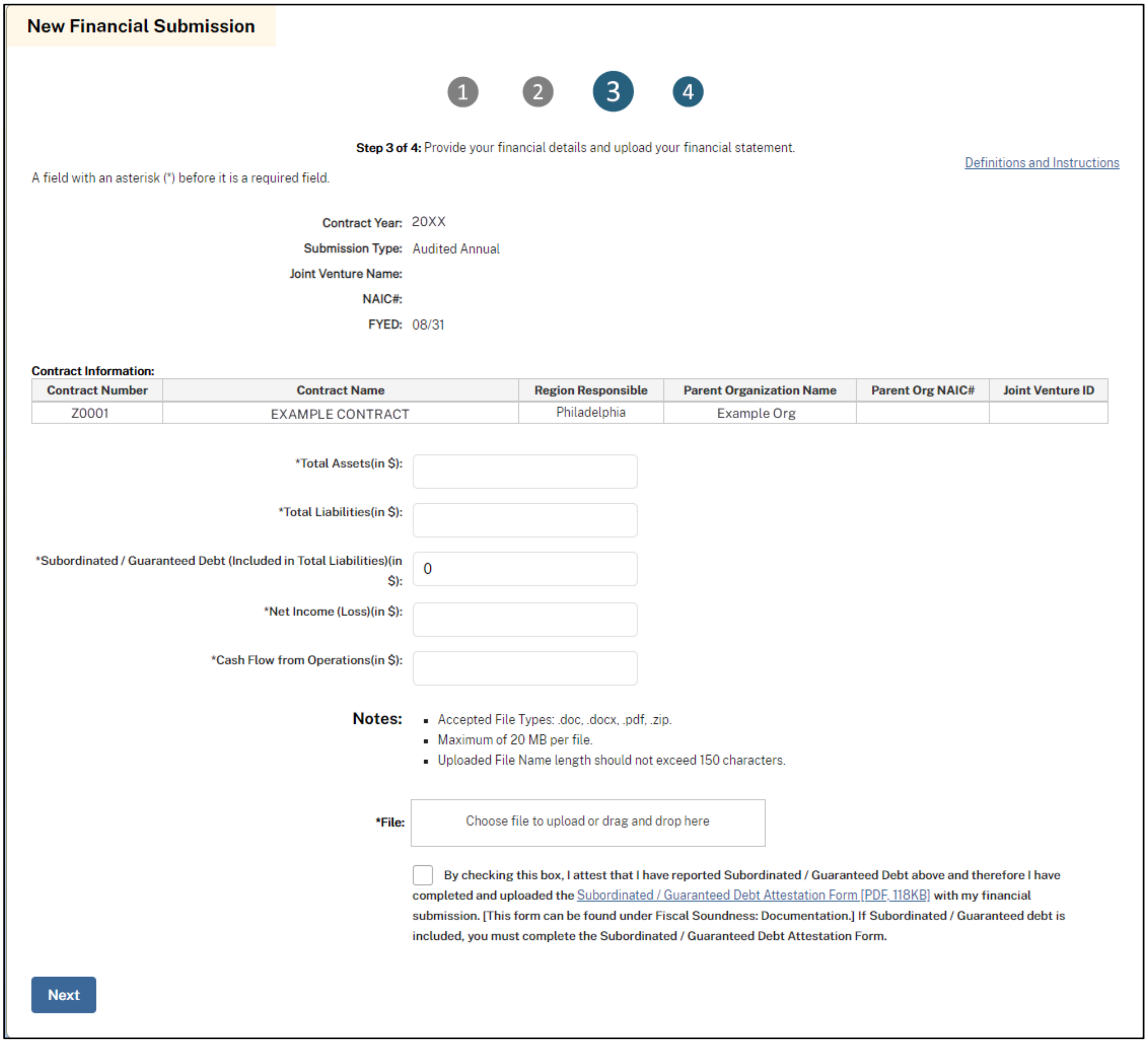
***Total Assets(in $):**
***Total Liabilities(in $):**
***Net Income (Loss)(in $):**
***Cash Flow from Operations(in $):**

Notes:
- Accepted File Types: .doc, .docx, .pdf, .zip.
- Maximum of 20 MB per file.
- Uploaded File Name length should not exceed 150 characters.

***File:** Choose file to upload or drag and drop here

Next

Figure 7: New Financial Submission Page (PACE)



6. After completing all information, select **Next**.

7. Review the information provided on the **New Financial Submission Verification** page (Figure 8) or (Figure 9).

    a. If further changes need to be made, select **Back**.

    b. If the information is correct, select **Submit**.

Figure 8: Verify Financial Information Page (Non-PACE)

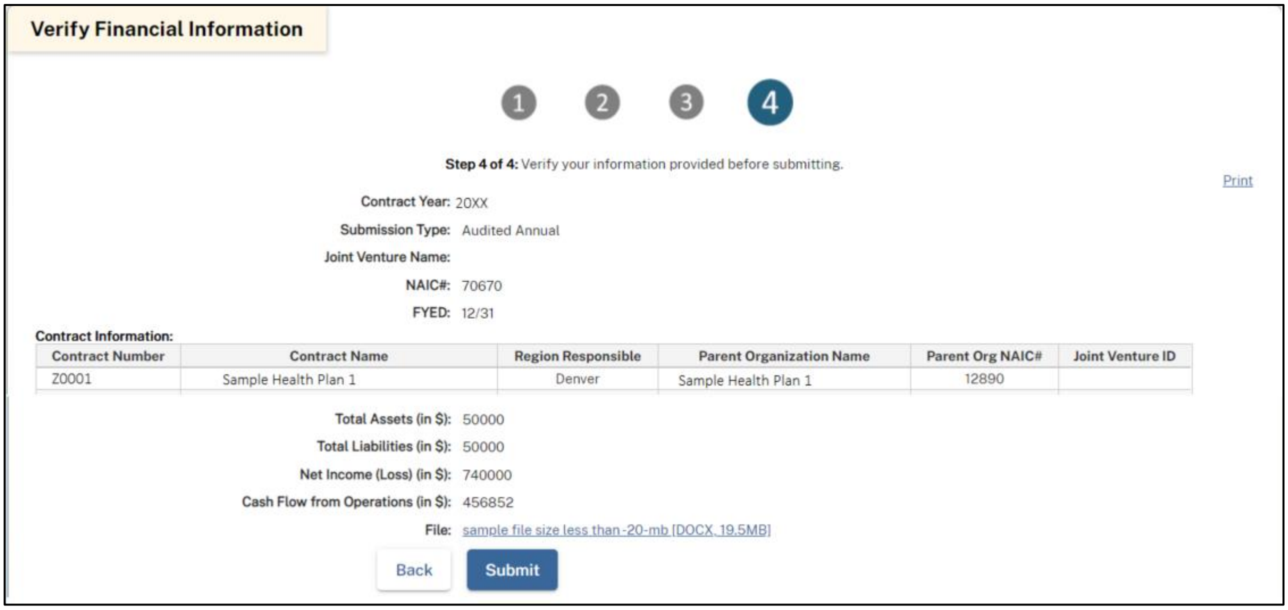
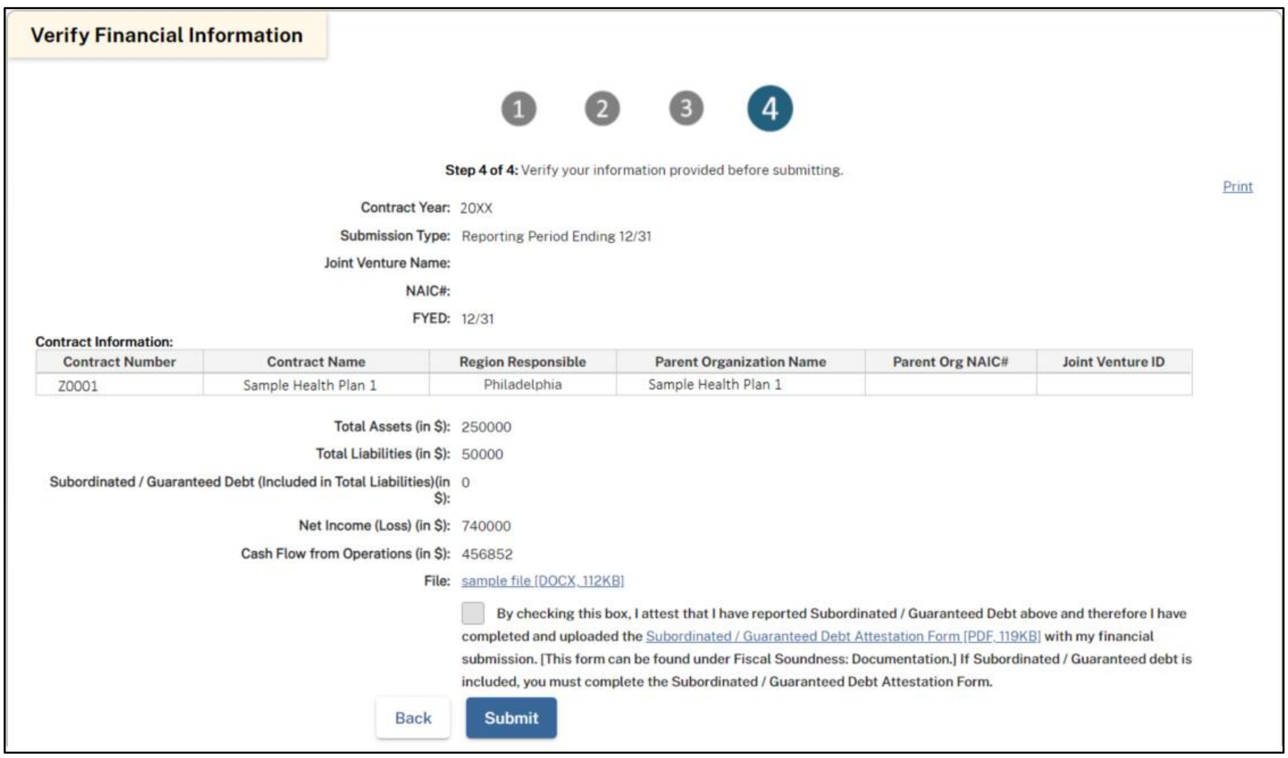
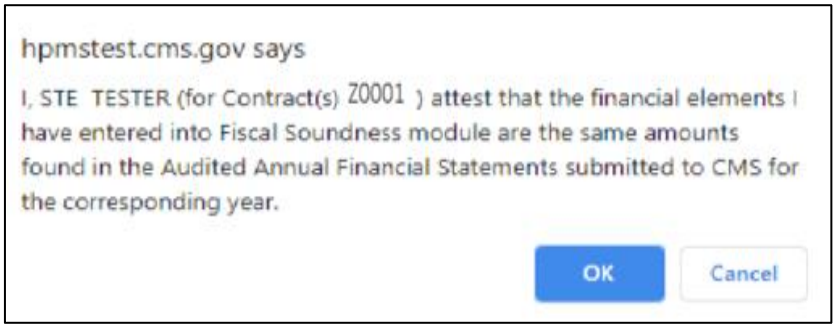


Figure 9: Verify Financial Information Page (PACE)



8. An attestation of the submission is required (Figure 10). Select the **OK**.

Figure 10: New Submission Attestation Popup (Audited Annual)



9. Upon submission, the **Confirmation** page is displayed (Figure 11).

Figure 11: Confirmation Page

10. Select **Exit to Home Page** to return to the Fiscal Soundness start page.

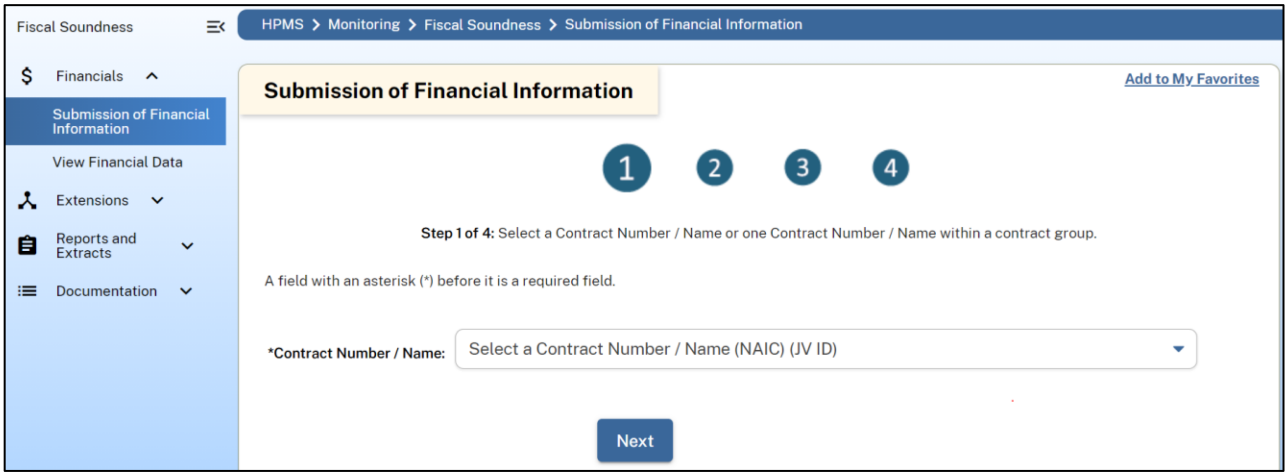
2.2 Update

To update financial information:

1. Select **Submission of Financial Information** from the navigation menu.

2. On the **Submission of Financial Information** page (Figure 12), select desired **Contract Number / Name** or one from the contract group.

Figure 12: Submission of Financial Information Page – Update



3. Select **Next**.

4. On the **Select Reporting Period** page (Figure 13) or (Figure 14), select **Update** under the desired reporting period and select **Continue**.

Note: *The submission will not be available to update if it has been reviewed by CMS, regardless of PDD.*

Figure 13: Select Reporting Period – Update (Non-PACE)

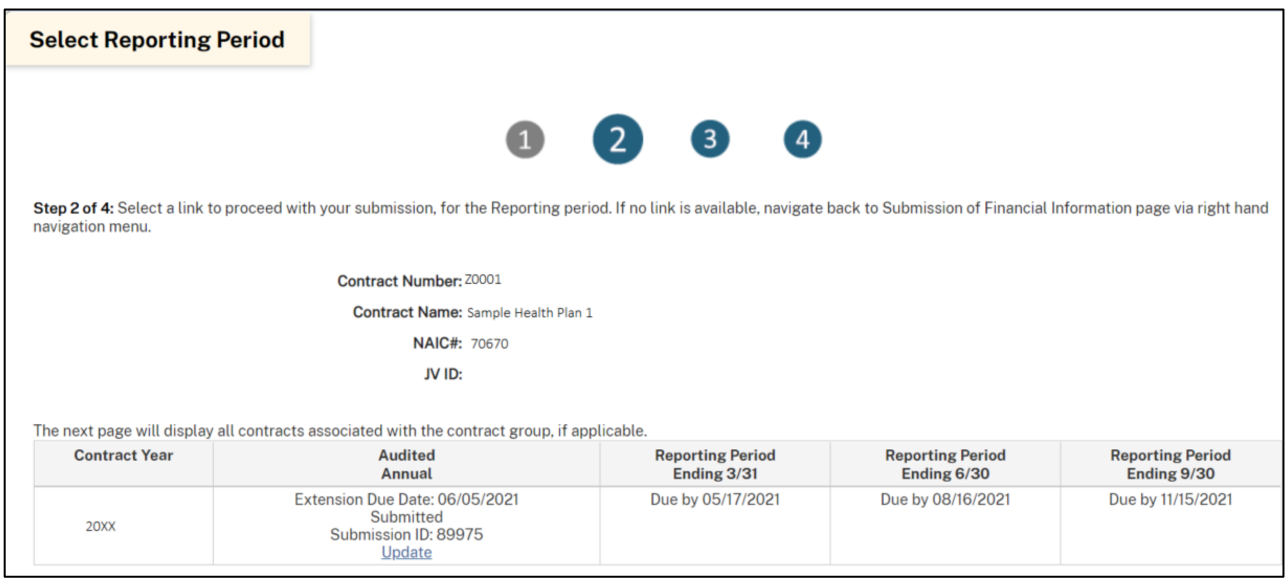
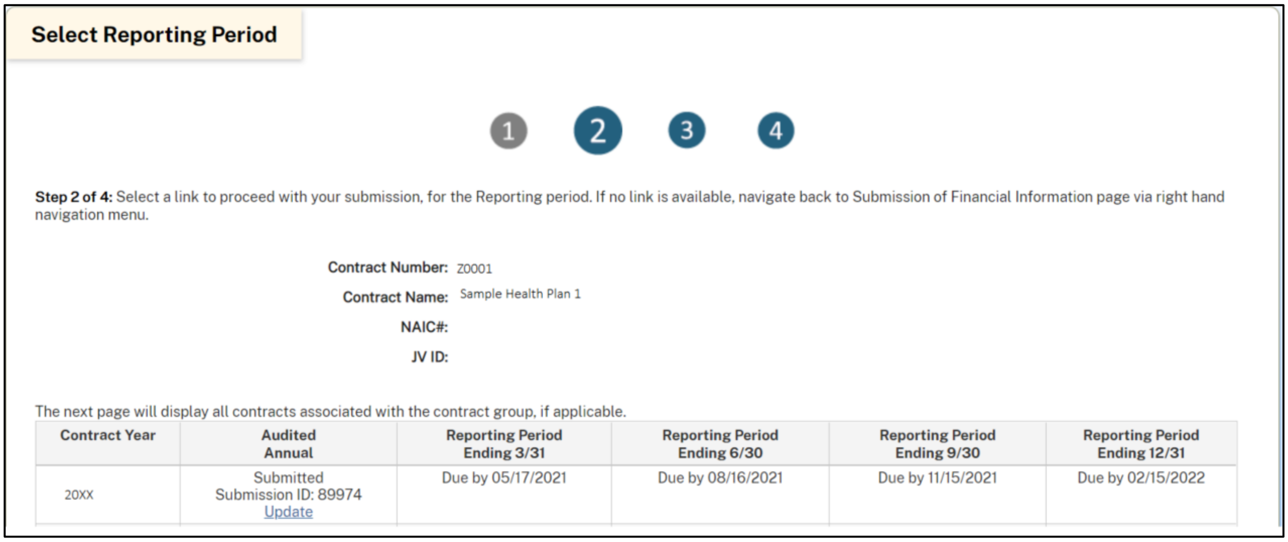


Figure 14: Select Reporting Period – Update (PACE)



5. On the **Update Financial Submission page**, you may update values and/or upload file from previous submissions.

   Note: *If a previously uploaded file needs to be replaced/deleted, please upload a new zip file, including all the necessary documents. The newly uploaded file will replace the previous file.*

Figure 15: Update Financial Submission Page (Non-PACE)

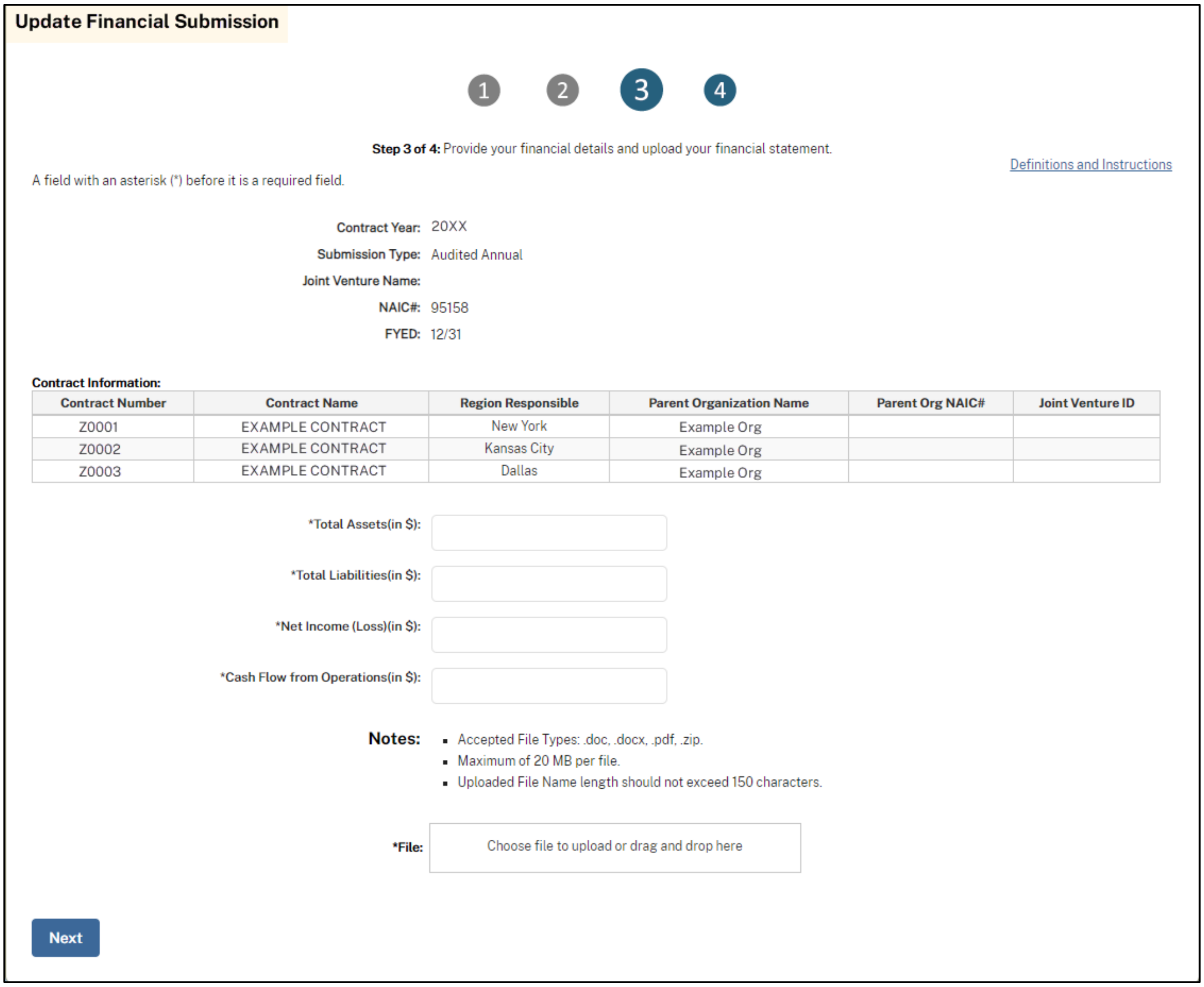
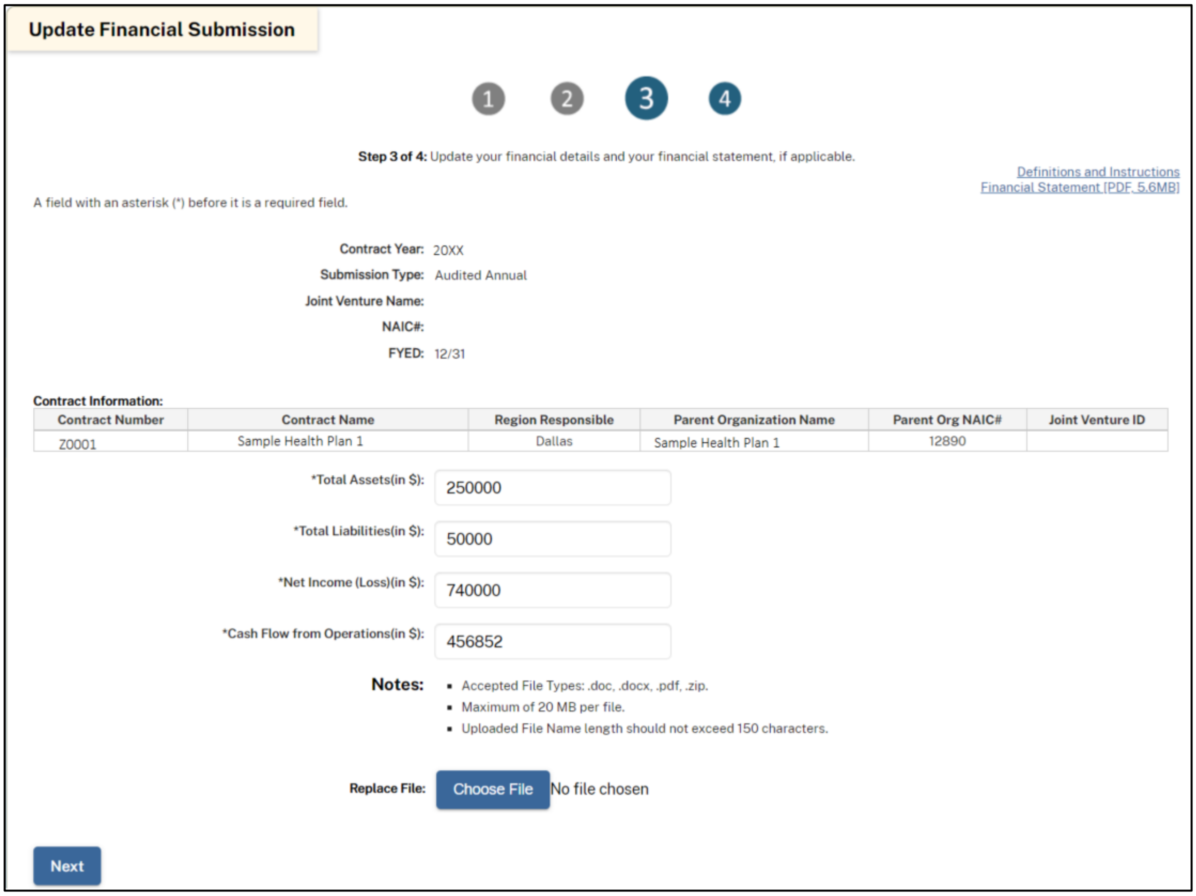


Figure 16: Update Financial Submission Page (PACE)



6. Select **Next** and continue through the verification, attestation, and confirmation (See Section 2.1 beginning with **Step 7**).

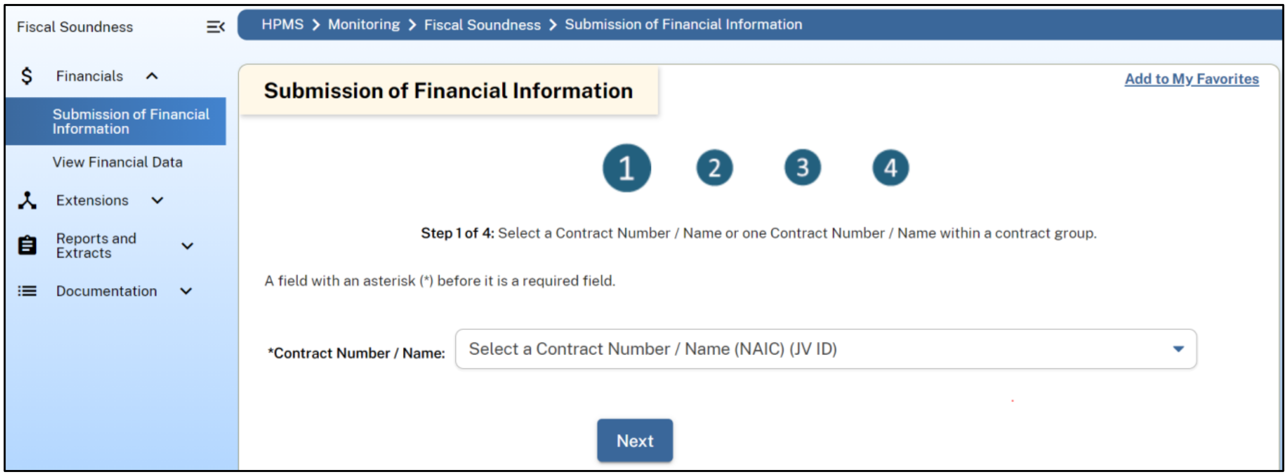
2.3 Resubmit

To resubmit financial information:

1. Select **Submission of Financial Information** from the navigation menu.

2. On the **Submission of Financial Information** page (Figure 17), select desired **Contract Number / Name** or one from contract group.

Figure 17: Submission of Financial Information Page – Resubmit



3. Select **Next.**

4. On the **Select Reporting Period** page (Figure 18 or Figure 19), select **Resubmit** under the desired reporting period and select **Continue**.

Figure 18: Select Reporting Period – Resubmit (Non-PACE)

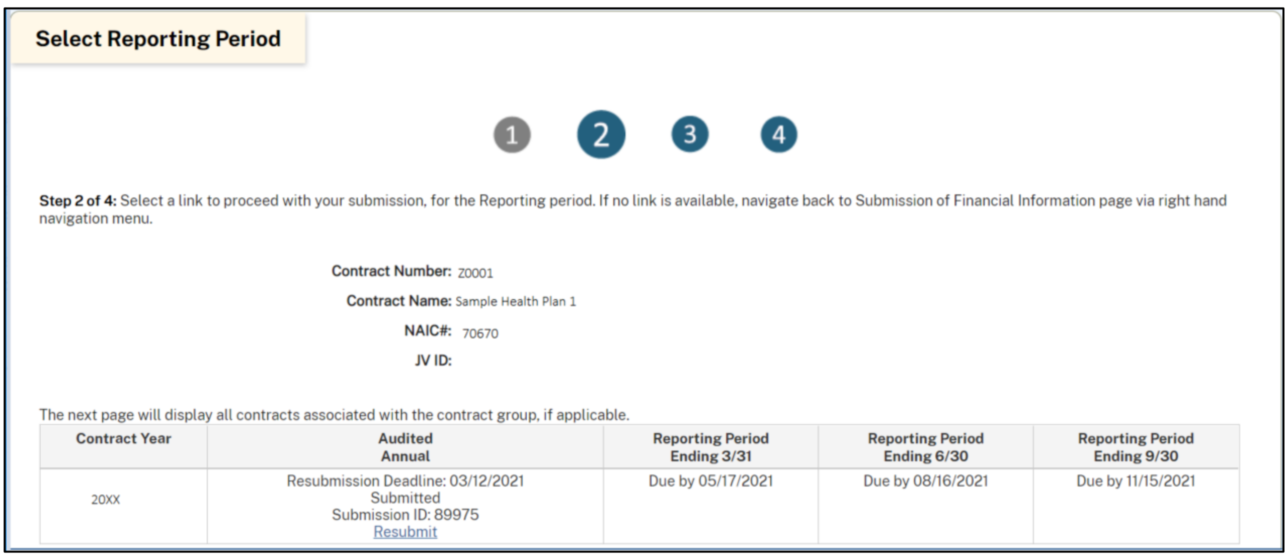
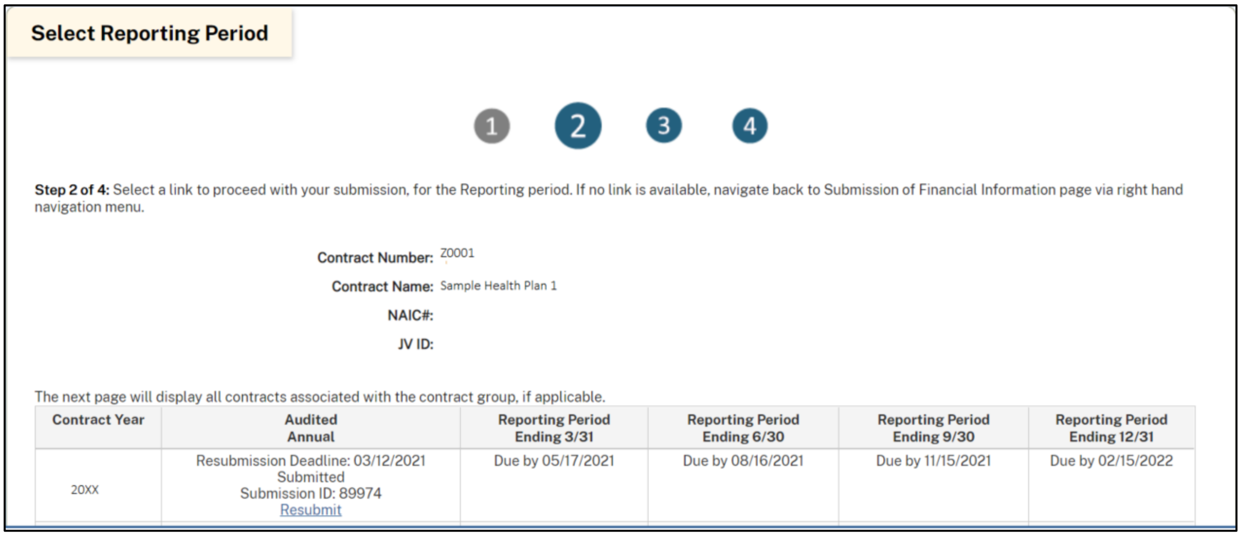


Figure 19: Select Reporting Period – Resubmit (PACE)



5. On the **Resubmit Financial Submission** page (Figure 20 or Figure 21), you may resubmit values and/or upload a file from previous submissions.

Figure 20: Resubmit Financial Submission Page (Non-PACE)

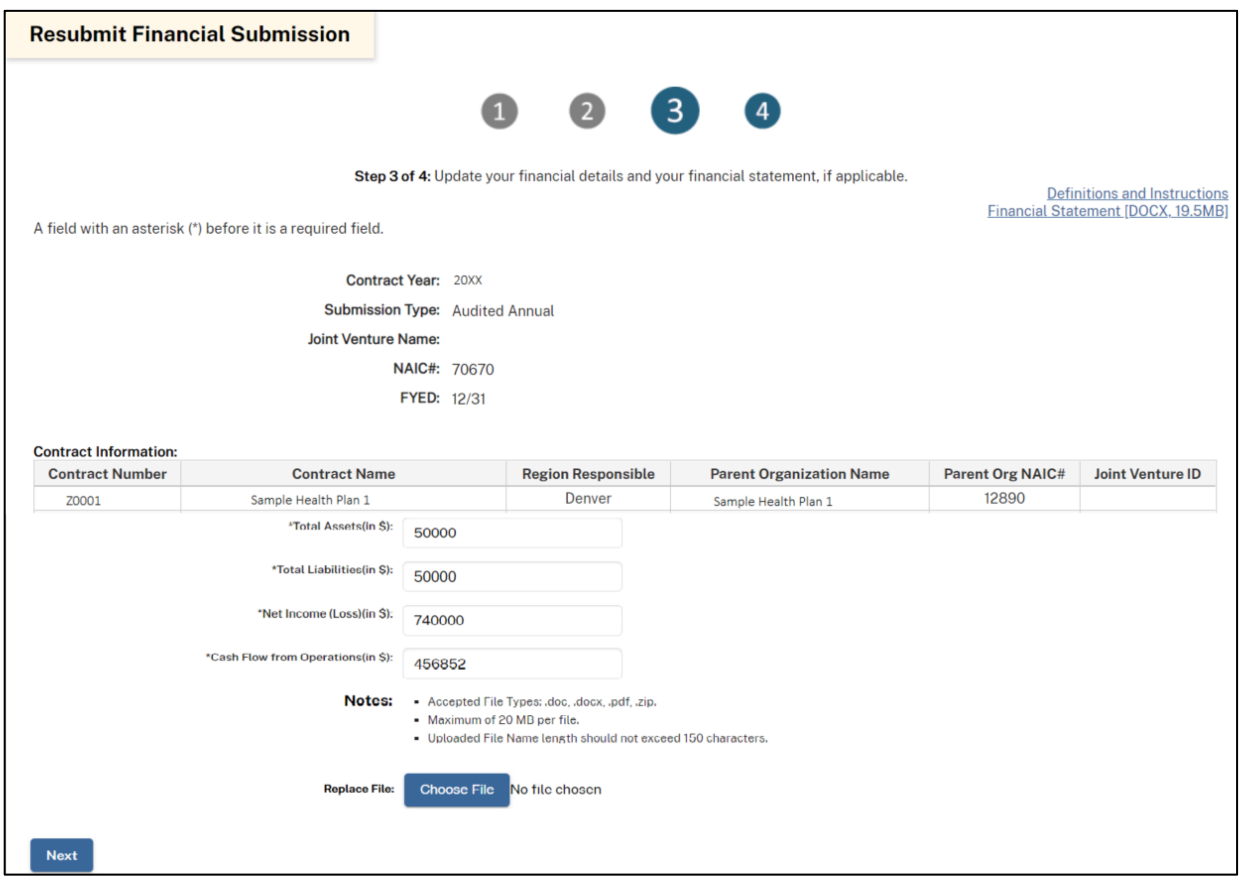
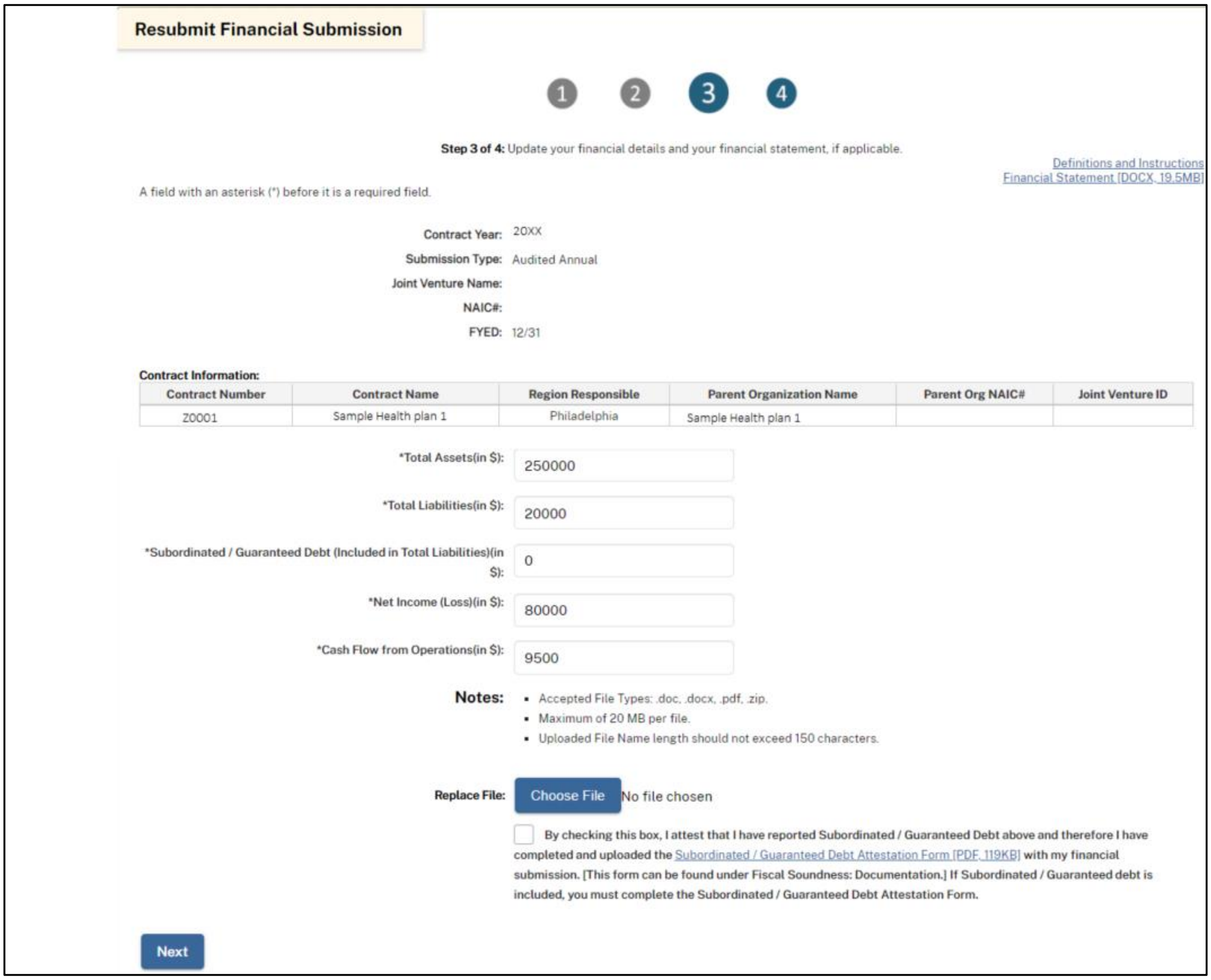


Figure 21: Resubmit Financial Submission Page (PACE)


Resubmit Financial Submission

1 2 3 4

Step 3 of 4: Update your financial details and your financial statement, if applicable.

Definitions and Instructions
Financial Statement [DOCX, 19.5MB]

A field with an asterisk (*) before it is a required field.

Contract Year: 20XX
Submission Type: Audited Annual
Joint Venture Name:
NAIC#:
FYED: 12/31

Contract Information:

Contract Number	Contract Name	Region Responsible	Parent Organization Name	Parent Org NAIC#	Joint Venture ID
Z0001	Sample Health plan 1	Philadelphia	Sample Health plan 1		

*Total Assets(in $): 250000
*Total Liabilities(in $): 20000
*Subordinated / Guaranteed Debt (Included in Total Liabilities)(in $): 0
*Net Income (Loss)(in $): 80000
*Cash Flow from Operations(in $): 9500

Notes:
- Accepted File Types: .doc, .docx, .pdf, .zip.
- Maximum of 20 MB per file.
- Uploaded File Name length should not exceed 150 characters.

Replace File: Choose File No file chosen

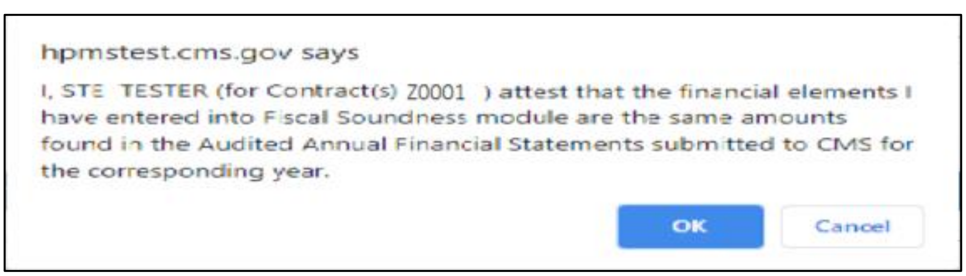
By checking this box, I attest that I have reported Subordinated / Guaranteed Debt above and therefore I have completed and uploaded the Subordinated / Guaranteed Debt Attestation Form [PDF, 119KB] with my financial submission. [This form can be found under Fiscal Soundness: Documentation.] If Subordinated / Guaranteed debt is included, you must complete the Subordinated / Guaranteed Debt Attestation Form.

Next

6. Select **Next** and continue through the verification, attestation, and confirmation steps. (See Section [2.1] beginning with **Step 7**).

Note: *If a previously uploaded file needs to be replaced/deleted, please upload a new zip file, including all the necessary documents. The newly uploaded file will replace the previous file.*

Figure 22: Resubmit Pop-up


hpmstest.cms.gov says

I, STE TESTER (for Contract(s) Z0001) attest that the financial elements I have entered into Fiscal Soundness module are the same amounts found in the Audited Annual Financial Statements submitted to CMS for the corresponding year.

OK Cancel

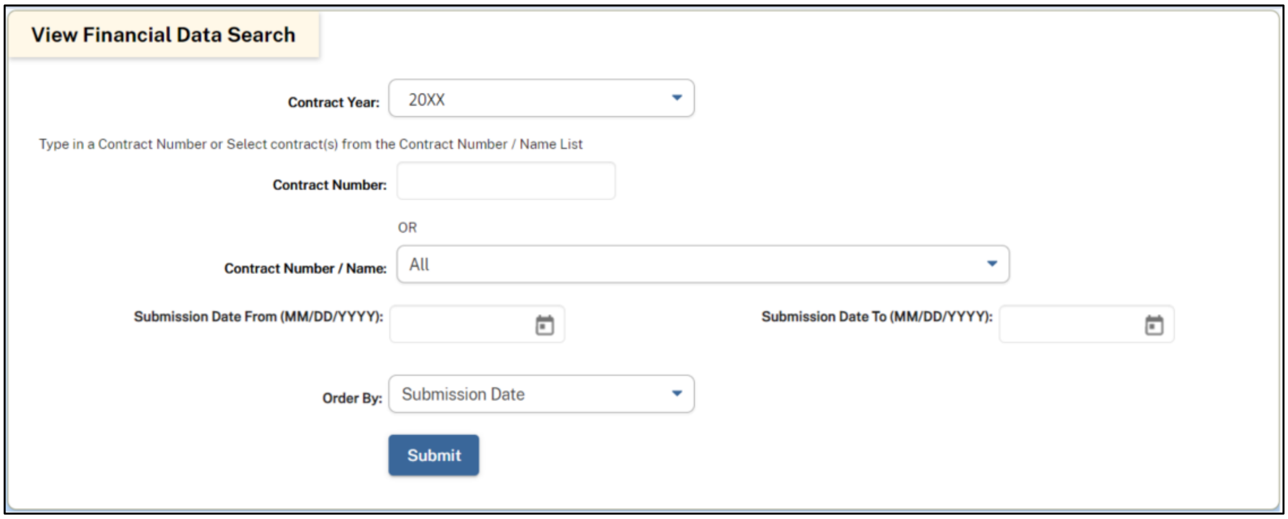
3 View Financial Data

The purpose of the **View Financial Data** function is to view the financials for existing submissions.

<u>To view a submission:</u>

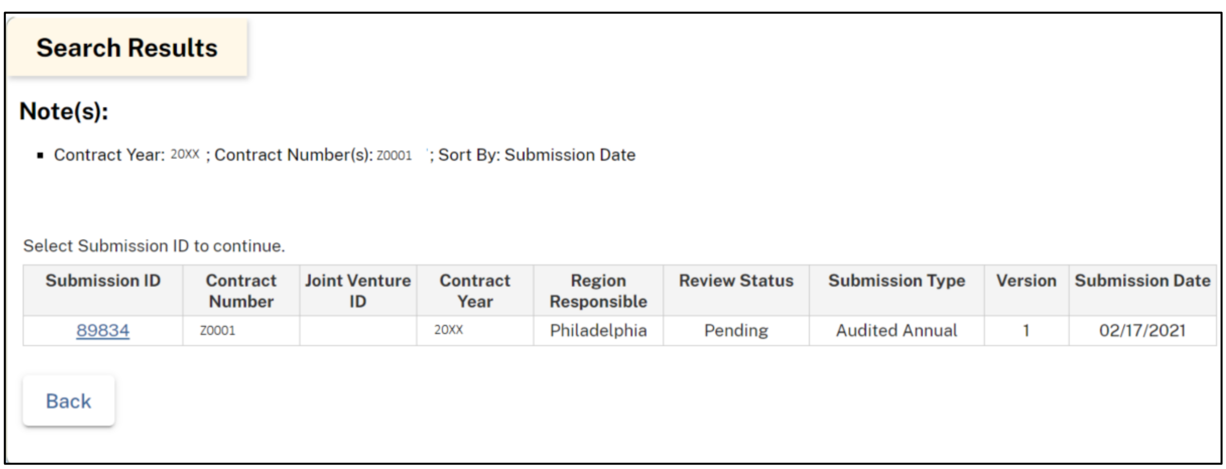
1. Select **View Financial Data** from the navigation menu.
2. (Optional) On the **View Financial Data Search** page (Figure 23), populate search criteria.

Figure 23: View Financial Data Search Page



3. Select **Submit**.
4. On the **Search Results** (Figure 24) page, select the appropriate **Submission ID**.

Figure 24: Search Results Page

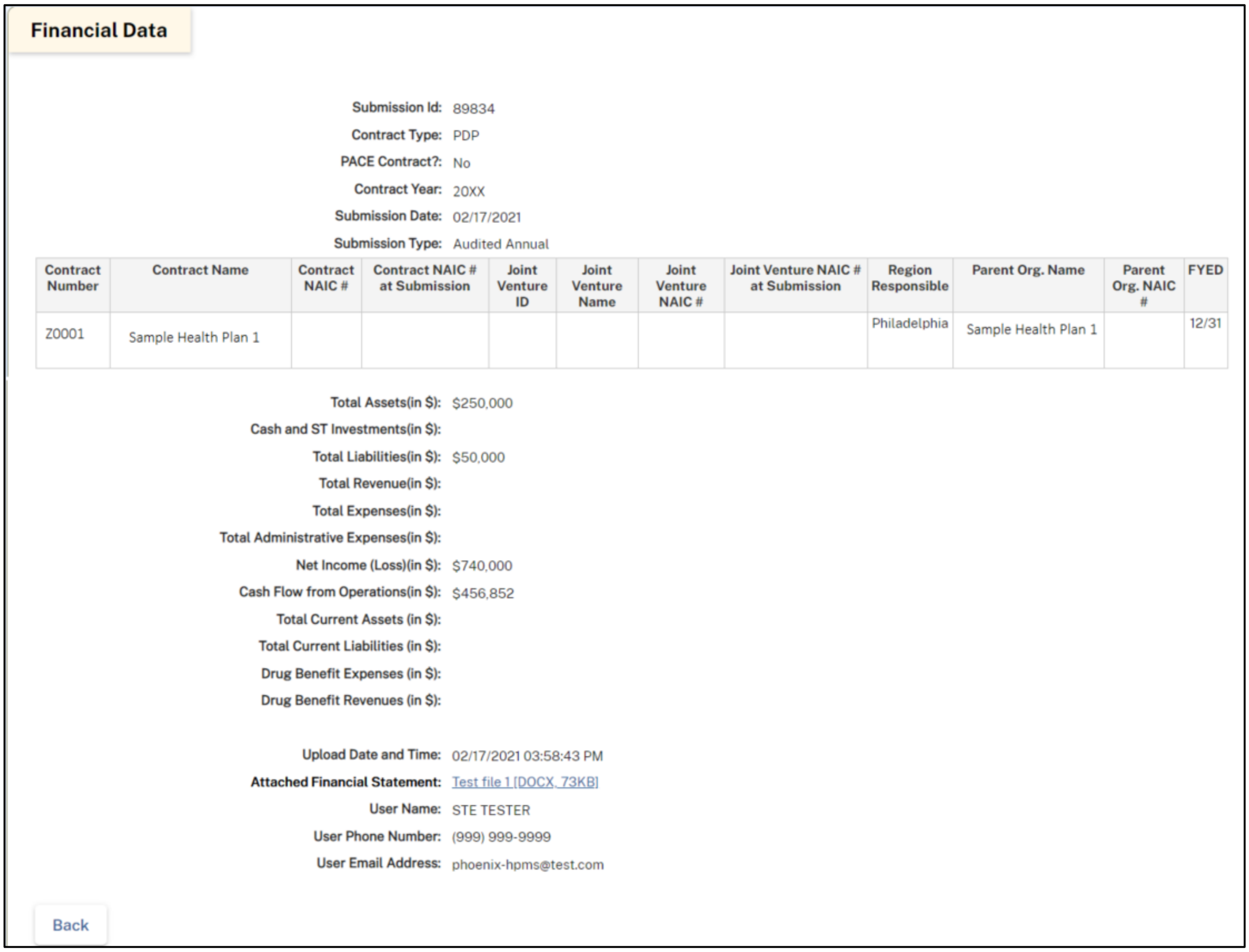


5. **The Financial Data Page** (Figure 25) displays submission information for the selected Submission ID.

   Note: *The following fields were available for submissions prior to 2010. These fields will display if financial data had been entered at that time:*

   a. *Cash and ST Investments*
   b. *LT Liquid Investments (Non-PDP only)*
   c. *Total Claims (Non-PDP only)*
   d. *Total Revenue*
   e. *Total Expenses*
   f. *Total Medical and Hospital (Non-PDP only)*
   g. *Total Administrative Expenses*
   h. *Total Member Months (Non-PDP only)*
   i. *Total Current Assets (PDP only)*
   j. *Total Current Liabilities (PDP only)*
   k. *Drug Benefit Expenses (PDP only)*
   l. *Drug Benefit Revenues (PDP only)*

Figure 25: Financial Data Page



4 Submission of Extension Requests

The purpose of the **Submission of Extension Requests** function is to submit extension requests for review. Users have two extension request choices:

- **Request New Extension**– First time submitting an extension request for a given contract, contract year, and submission type.

- **Update / Withdraw Extension** – Update or withdraw an existing extension request prior to CMS Review.

Note: *Once approved, extension dates are visible in the following locations: Review Status Report (see Section 5.1).*

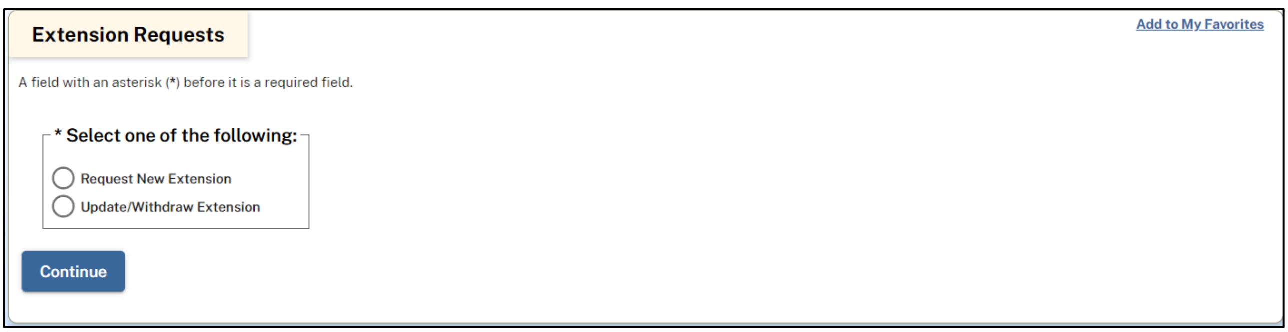
4.1 New Extension Requests

To submit a new extension request:

1. Select **Submission of Extension Requests** from the navigation menu.

2. On the **Extension Requests** page (Figure 26), select **Request New Extension** and select **Continue**.

Figure 26: Extension Requests Page



3. On the **Submit Extension Request** page (Figure 27)**,** fill out the New Extension form.

   a. **PACE Contracts** – Select **Yes** or **No**.

   Note:

   - *All newly effective contracts will not be displayed on the page until the Fiscal Soundness Module release in late March.*

   - *If a new contract is linked to the same NAIC number of an existing contract that has approved perennial extension, the organization does not need to submit a new extension request. The system will automatically apply the approved perennial extension to the new contract.*

- *If contract(s) have an approved non-perennial extension in the previous contract year **AND** an approved perennial extension existed prior, the organization does not need to submit a new perennial extension request. Each March release, the system will automatically apply the approved perennial extension date to the contract(s) for the new contract year.*

b. **Submission Type** – The submission type for which the extension is being made. For more information, see Section 1.6.

c. **Contract Name / Number** – Contracts that are assigned to the user currently logged in.

__Note:__ If applicable, contracts must be submitted in NAIC groups. For more information, see Section 1.7.

d. **Requested Extension Date** – Extension Date requested.

__Note:__ Must be greater than or equal to the current date.

e. **Select the Extension as Perennial** – Select this box if this is a perennial extension request. A perennial request is considered a permanent one. Please refer to the instructions in Section 1.6.

f. **Reason for Extension** – Provide the reason for extension request.

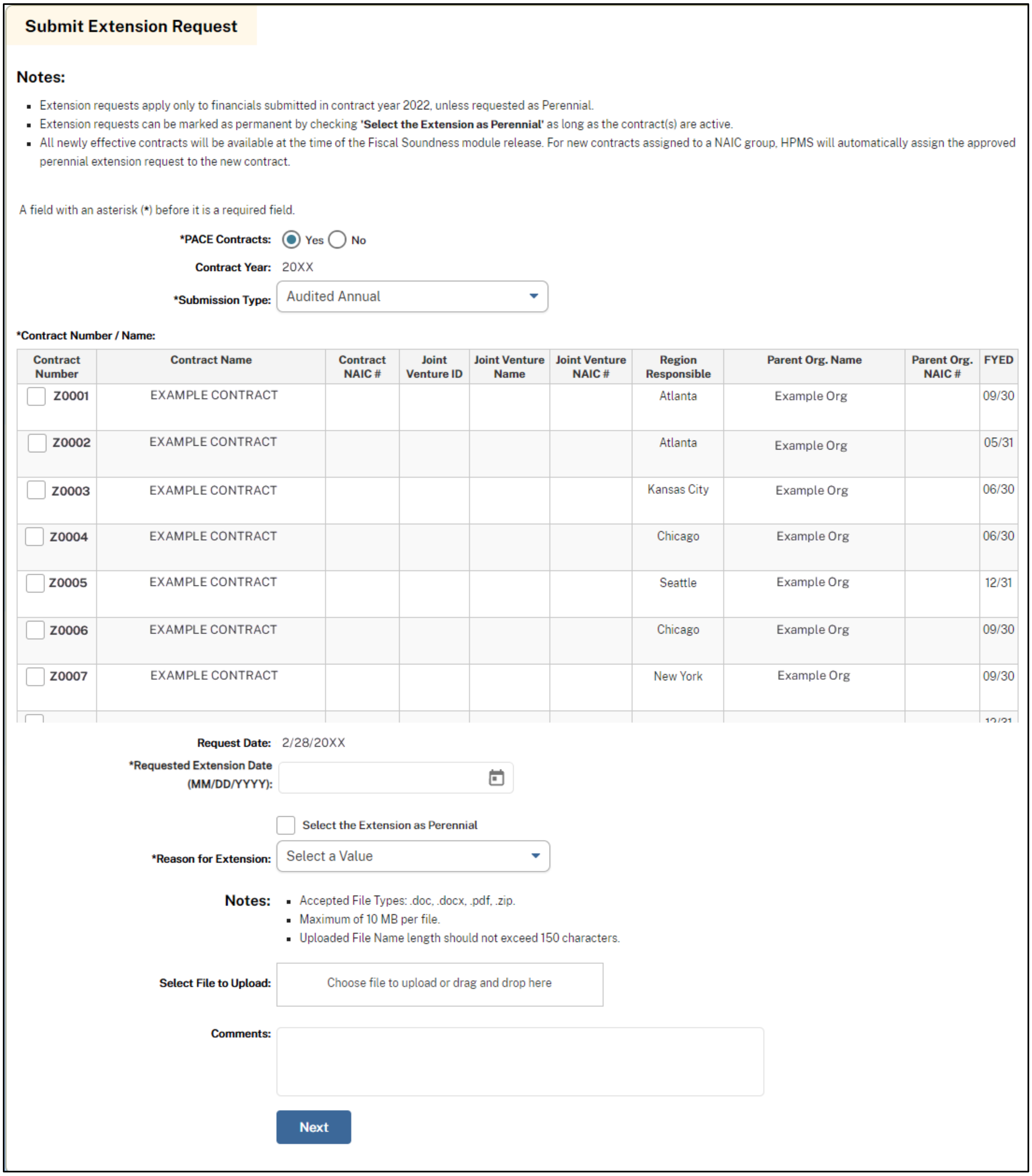
g. **File –** Upload the applicable financial statement(s) and supporting documentation (e.g. NAIC or State Filing Checklist Form). Click '**Choose file to upload or drag the file here'** to upload a file **OR** drag and drop the file into the location.

Notes:

- *Accepted file types are .DOC, .DOCX, .PDF, and .ZIP.*
- *Filename cannot contain any of the following characters: pound (#), percent (%), semi-colon (;), plus (+), ampersand (&), and double periods (..).*
- *Maximum file size allowed is 10MB.*
- *Uploaded file name length should not exceed 150 characters.*

h. **Comments** – When the **Reason for Extension** is **Other**, comments are required.

Figure 27: Submit Extension Request Page



Submit Extension Request

Notes:

- Extension requests apply only to financials submitted in contract year 2022, unless requested as Perennial.
- Extension requests can be marked as permanent by checking **'Select the Extension as Perennial'** as long as the contract(s) are active.
- All newly effective contracts will be available at the time of the Fiscal Soundness module release. For new contracts assigned to a NAIC group, HPMS will automatically assign the approved perennial extension request to the new contract.

A field with an asterisk (*) before it is a required field.

***PACE Contracts:** Yes No

Contract Year: 20XX

***Submission Type:** Audited Annual

***Contract Number / Name:**

Contract Number	Contract Name	Contract NAIC #	Joint Venture ID	Joint Venture Name	Joint Venture NAIC #	Region Responsible	Parent Org. Name	Parent Org. NAIC #	FYED
Z0001	EXAMPLE CONTRACT					Atlanta	Example Org		09/30
Z0002	EXAMPLE CONTRACT					Atlanta	Example Org		05/31
Z0003	EXAMPLE CONTRACT					Kansas City	Example Org		06/30
Z0004	EXAMPLE CONTRACT					Chicago	Example Org		06/30
Z0005	EXAMPLE CONTRACT					Seattle	Example Org		12/31
Z0006	EXAMPLE CONTRACT					Chicago	Example Org		09/30
Z0007	EXAMPLE CONTRACT					New York	Example Org		09/30

Request Date: 2/28/20XX

***Requested Extension Date (MM/DD/YYYY):**

Select the Extension as Perennial

***Reason for Extension:** Select a Value

Notes:

- Accepted File Types: .doc, .docx, .pdf, .zip.
- Maximum of 10 MB per file.
- Uploaded File Name length should not exceed 150 characters.

Select File to Upload: Choose file to upload or drag and drop here

Comments:

Next

4. Select **Next**.

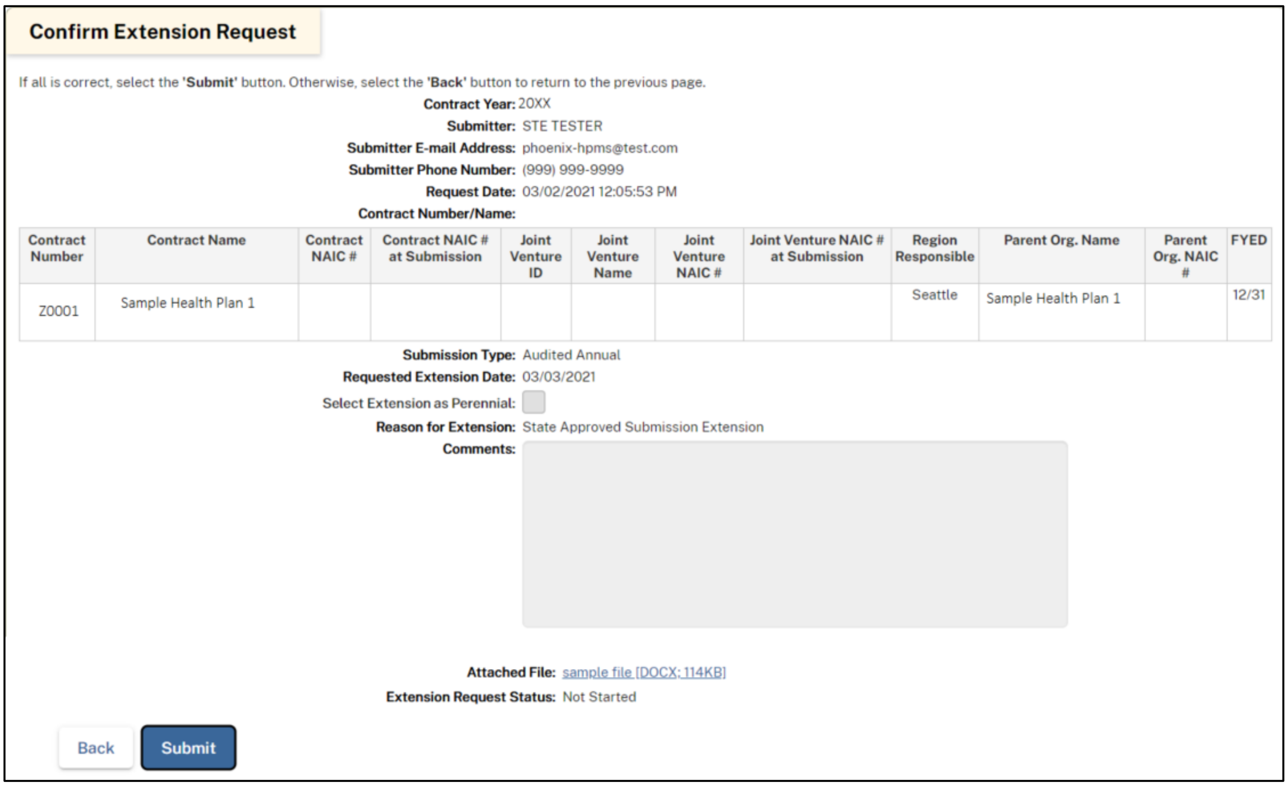
__Note:__ During January to March, a warning pop-up message alerts users to wait for the March release if the extension request is for the new contract year.

5. Review the information provided on the **Confirm Extension Request** page (Figure 28).

    a. If further changes need to be made, select **Back**.

    b. If the information is correct, select **Submit**

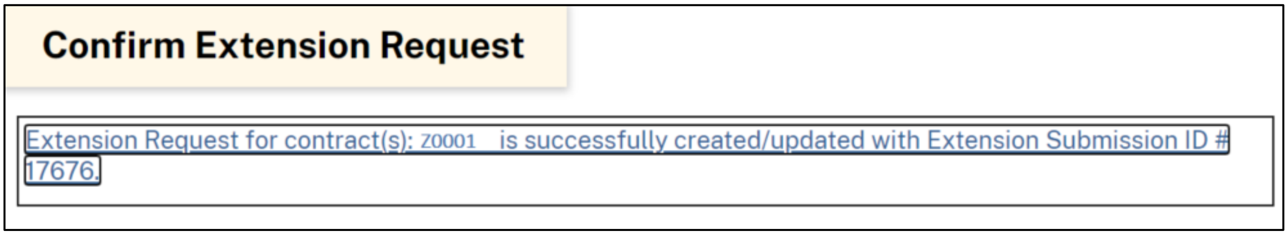
Figure 28: Submit Extension Request Verification Page



6. Upon submission, the confirmation page is displayed (Figure 29).

__Note:__ Once an extension request is submitted for a contract/submission type, you may not submit additional extension requests for the same contract/submission type until the prior extension request has been approved, denied, or withdrawn.

Figure 29: Extension Request Confirmation Page



4.2 Update / Withdraw Extension Requests

To update / withdraw an extension request:

1. Select **Submission of Extension Requests** from the navigation menu.
2. On the **Extension Requests** page (Figure 26), select **Update / Withdraw Extension** and select **Continue**.
3. On the **Select Extension Request Search Results** page (Figure 30), locate the appropriate extension and select the **Extension Submission ID**.

   Note: *The submission will not be available to update if it has been reviewed by CMS.*

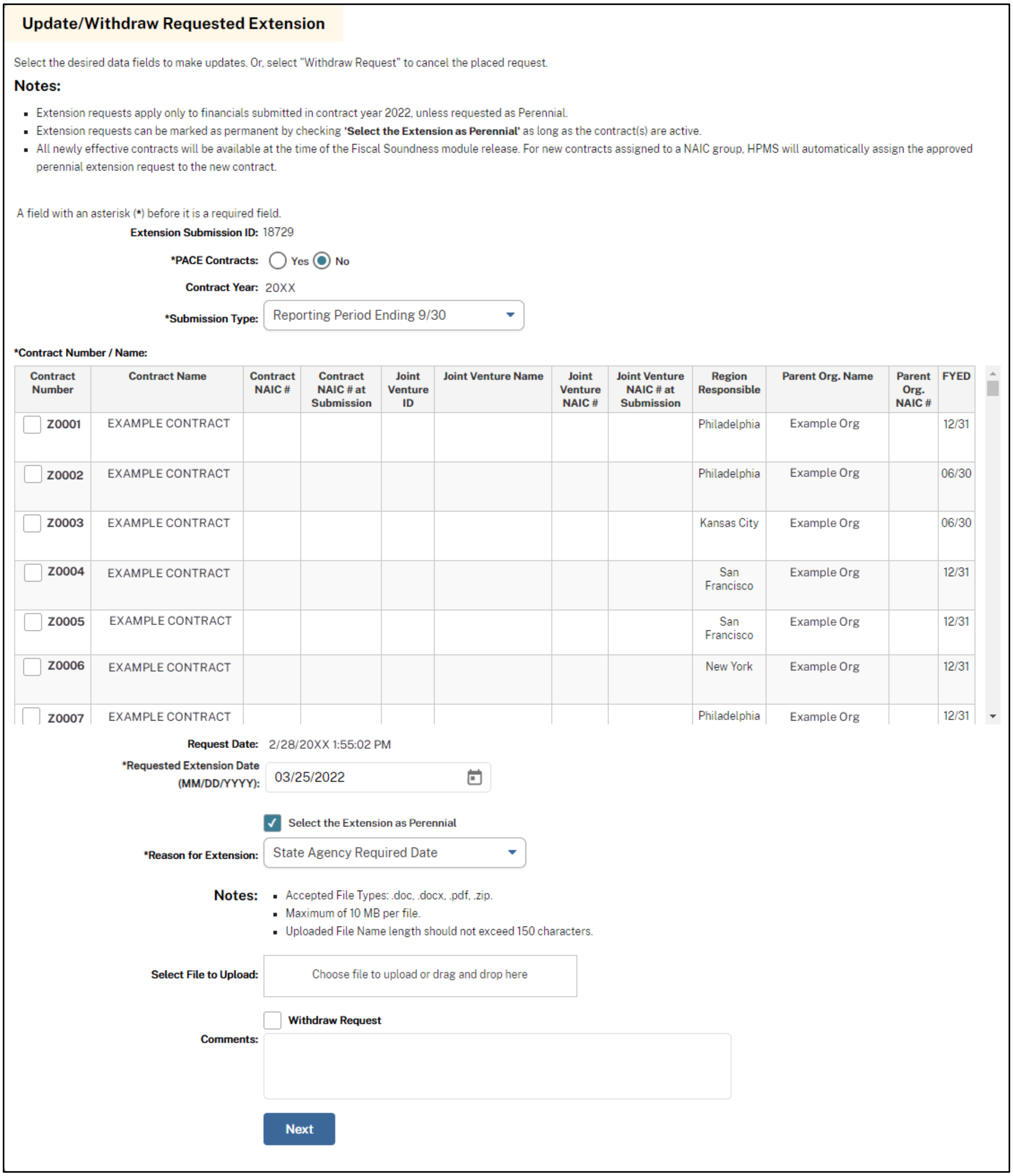
Figure 30: Select Extension Request Page

Extension Submission ID	Contract(s)	Contract Year	Submission Type	Requested Extension Date	CMS Review Status	CMS Extension Date
17676	Z0001	20XX	Audited Annual	03/03/2021	Not Started	

4. On the **Update/Withdraw Extension** page (Figure 31) you may update values and/or upload file from the previous extension request. To withdraw the request, select **Withdraw Request.**

   Note: *If a previously uploaded file needs to be replaced/deleted, please upload a new zip file, including all of the necessary documents. The newly uploaded file will replace the previous file.*

Figure 31: Update/Withdraw Extension Request Page



Update/Withdraw Requested Extension

Select the desired data fields to make updates. Or, select "Withdraw Request" to cancel the placed request.

Notes:

- Extension requests apply only to financials submitted in contract year 2022, unless requested as Perennial.
- Extension requests can be marked as permanent by checking **'Select the Extension as Perennial'** as long as the contract(s) are active.
- All newly effective contracts will be available at the time of the Fiscal Soundness module release. For new contracts assigned to a NAIC group, HPMS will automatically assign the approved perennial extension request to the new contract.

A field with an asterisk (*) before it is a required field.

Extension Submission ID: 18729

***PACE Contracts:** Yes No

Contract Year: 20XX

***Submission Type:** Reporting Period Ending 9/30

***Contract Number / Name:**

Contract Number	Contract Name	Contract NAIC #	Contract NAIC # at Submission	Joint Venture ID	Joint Venture Name	Joint Venture NAIC #	Joint Venture NAIC # at Submission	Region Responsible	Parent Org. Name	Parent Org. NAIC #	FYED
Z0001	EXAMPLE CONTRACT							Philadelphia	Example Org		12/31
Z0002	EXAMPLE CONTRACT							Philadelphia	Example Org		06/30
Z0003	EXAMPLE CONTRACT							Kansas City	Example Org		06/30
Z0004	EXAMPLE CONTRACT							San Francisco	Example Org		12/31
Z0005	EXAMPLE CONTRACT							San Francisco	Example Org		12/31
Z0006	EXAMPLE CONTRACT							New York	Example Org		12/31
Z0007	EXAMPLE CONTRACT							Philadelphia	Example Org		12/31

Request Date: 2/28/20XX 1:55:02 PM

***Requested Extension Date (MM/DD/YYYY):** 03/25/2022

Select the Extension as Perennial

***Reason for Extension:** State Agency Required Date

Notes:

- Accepted File Types: .doc, .docx, .pdf, .zip.
- Maximum of 10 MB per file.
- Uploaded File Name length should not exceed 150 characters.

Select File to Upload: Choose file to upload or drag and drop here

Withdraw Request

Comments:

Next

5. After completing all information, select **Next**.

Note: *When withdrawing a request, the system prompts you with an additional pop-up message during submission, asking you to confirming the withdrawal. Once a request is withdrawn, it is no longer editable by you or by CMS.*

6. Review the information provided on **Submit Extension Request Verification** page (Figure 28).

    a. If further changes need to be made, select **Back**.

    b. If the information is correct, select **Submit**.

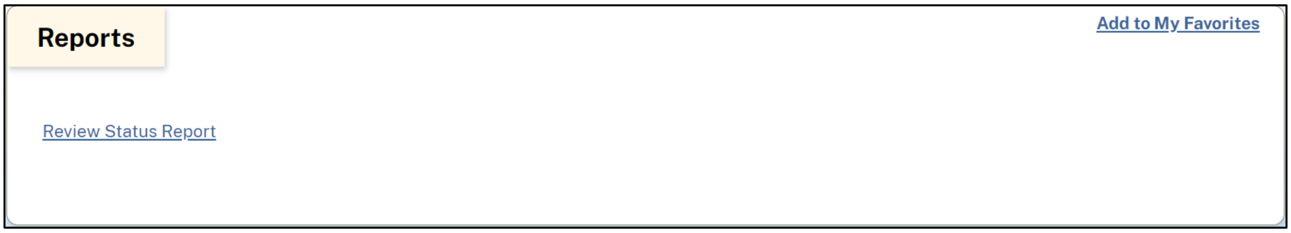
7. Upon submission, the Confirmation page is displayed (Figure 29).

5 Reports

Reports are accessible from the Reports page (Figure 32). To view the Reports page, select **Reports** from the navigation menu.

Note: *For all reports, any column that is blank means no data has been submitted for the given contract (and if applicable, to the Joint Venture entities). All reports are exportable to MS Excel.*

Figure 32: Reports Page



5.1 Review Status Report

The Review Status Report displays all expected submissions for contracts and the status of the submissions.

To obtain the Review Status Report:

1. Select **Review Status Report**.
2. (Optional) On the **Review Status Report** page, populate one or more search criteria (Figure 33).
3. Select **Submit** to view the report (Figure 34).

Figure 33: Review Status Report Search Criteria Page

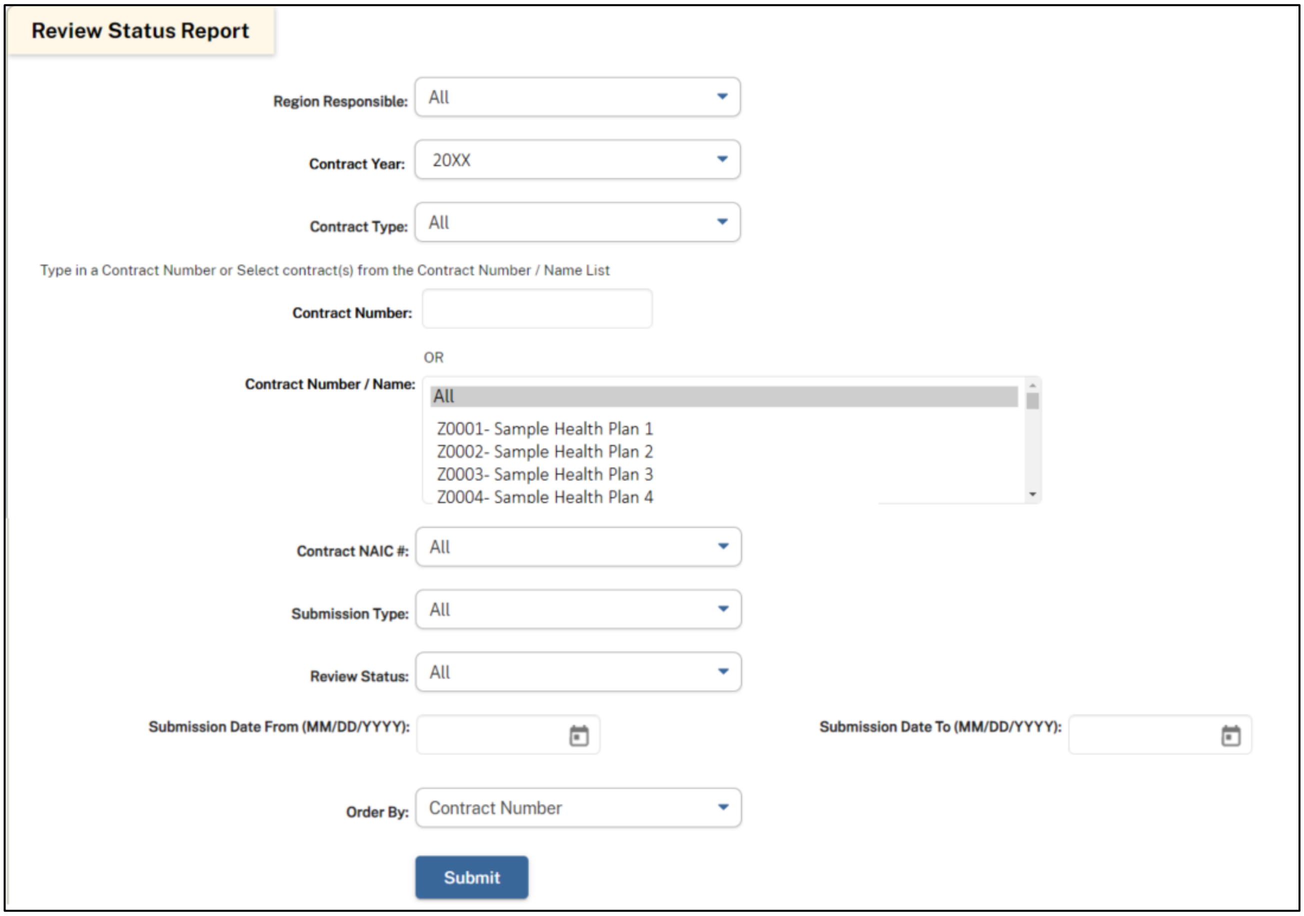
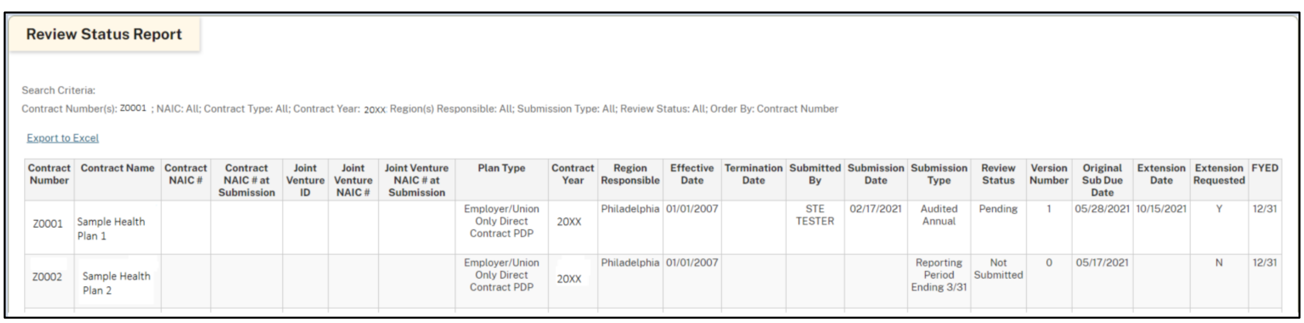


Figure 34: Review Status Report Page



Review Status Report

Search Criteria:
Contract Number(s): Z0001 ; NAIC: All; Contract Type: All; Contract Year: 20XX Region(s) Responsible: All; Submission Type: All; Review Status: All; Order By: Contract Number

Export to Excel

Contract Number	Contract Name	Contract NAIC #	Contract NAIC # at Submission	Joint Venture ID	Joint Venture NAIC #	Joint Venture NAIC # at Submission	Plan Type	Contract Year	Region Responsible	Effective Date	Termination Date	Submitted By	Submission Date	Submission Type	Review Status	Version Number	Original Sub Due Date	Extension Date	Extension Requested	FYED
Z0001	Sample Health Plan 1						Employer/Union Only Direct Contract PDP	20XX	Philadelphia	01/01/2007		STE TESTER	02/17/2021	Audited Annual	Pending	1	05/28/2021	10/15/2021	Y	12/31
Z0002	Sample Health Plan 2						Employer/Union Only Direct Contract PDP	20XX	Philadelphia	01/01/2007				Reporting Period Ending 3/31	Not Submitted	0	05/17/2021		N	12/31

6 Documents and Forms

The **Documents and Forms** section, accessible from the Fiscal Soundness module navigation menu, contains the following items:

- **CY 2022 Fiscal Soundness Reporting Requirements (FSRR)** – This document provides filing instructions/guidance to upload financial statements for the Plan Organizations.
- **Fiscal Soundness Requirements and Monitoring** – This document summarizes the potential actions that CMS may take to address organizations not meeting fiscal soundness requirements.
- **Clarification of Fiscal Soundness Requirements** – This document provides clarification on the fiscal soundness requirements.
- **Annual Verification of Parent Organization and Legal Entity Name** – This document includes instructions for reviewing parent organization and legal entity name and reporting corrections, if applicable.
- **Plan User Guide** – The Fiscal Soundness Module User Guide is an all-inclusive document incorporating the various steps for submitting new financial statements and data elements.
- **Subordinated/Guaranteed Debt Attestation Form** – If a PACE organization or 1876 Cost Plan has a subordinated/guaranteed debt arrangement, CMS requires the Subordinated/Guaranteed Debt Attestation Form to be submitted.

7 Contacts

Table 1: Fiscal Soundness Contacts – By Type or CMS Region ("Region Responsible" under "Plan Management Data")

Contacts	By Type or CMS Region ("Region Responsible" under "Plan Management Data")
Joe Millstone Joseph.Millstone@cms.hhs.gov 410-786-2976	All Prescription Drug Plans (PDPs) and MA Organizations covered under a Financial Report that includes a PDP
Andrew Chu Andrew.Chu@cms.hhs.gov 410-786-0488	Technical HPMS Contact

Table 2: Fiscal Soundness Contacts – Medicare Advantage Organizations Not Covered in Table above (by "Region Responsible" under "Plan Management Data")

Contacts	Medicare Advantage Organizations Not Covered in Table Above (by "Region Responsible" under "Plan Management Data")
Emily Davis Emily.Davis@cms.hhs.gov 410-786-1454	PACE Plans – Atlanta, Boston, New York Region 02 – New York
Mark Keller Mark.Keller@cms.hhs.gov 410-786-0107	Region 01 – Boston Region 06 – Dallas Region 09 – San Francisco Region 10 – Seattle
Joe Millstone Joseph.Millstone@cms.hhs.gov 410-786-2976 David Stysley David.Stysley@cms.hhs.gov 410-786-8948	Region 03 – Philadelphia Region 04 – Atlanta
Venita Scott Venita.Scott@cms.hhs.gov 410-786-3139	PACE Plans – Dallas, Denver, Kansas City, San Francisco, Seattle Region 05 – Chicago Region 08 – Denver
Christa Zalewski Christa.Zalewski@cms.hhs.gov 410-786-1971	PACE Plans – Chicago, Philadelphia Region 07 – Kansas City

8 PRA Disclosure Statement

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0469 (Expires: August 31, 2022). The time required to complete this information collection is estimated to average 20 minutes per response, including the time to review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Reports Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.