

Appendix A: COHBE Financial Requirements Reporting Matrix

Governance	Report Type	Recipient				Frequency	Current Practice
		State Legislature	COHBE Board/ Committee	HHS/PMS	Public Access (R: Upon Request, A-Made Available)		
State Level - SB 11-200 Section 10-22-105 (4)(b)	The Board shall report all money's received for the Exchange to the Legislative Audit Committee	x	x		R	Daily activity is reported monthly, quarterly, and annually	COHBE will provide interim and audited financial statements to the Legislative Audit Committee as required under Section 10-22-106 (below). Monthly financial statements are prepared and provided to the finance committee for review and presentation quarterly to the COHBE Board of Directors
State Level - SB 11-200 Section 10-22-106 (1)(e)	Annual audited financial statements Year to date financial statements Other programmatic progress reports	x	x		A	Annually: January 15th	COHBE will provide a Board approved report to the Committees, Governor, and General Assembly that includes: COHBE's annual audited financial statements, COHBE's most current year to date financial statements, and other programmatic reports as required to demonstrate the organization's progress in meeting milestones. The written report is provided on or before the 15th of January each calendar year.
Federal Level - Affordable Care Act Section 1313 – (a)(1)	The Exchange shall keep an accurate accounting of all activities, receipts, and expenditures, and shall annually submit to the Health and Human Services (HHS) Secretary a report concerning such accountings.			x	R	Annually	All financial activities are entered into the Exchange's accounting system, monitored and controlled by the Chief Financial Officer, according to Board approved financial policies and procedures.
Federal Level - Quarterly FFR Cash Transaction	Grant Expenditures Report			x	R	Quarterly: April 30th July 30th October 30th January 30th	The Exchange will provide a report of expenditures and any program income generated, which is due 30 calendar days after the closing date of each quarter while the grant award is in place.

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Federal Level - Final FFR Report	Grant Expenditures Report			x	R	No later than January 13, 2013	The Exchange will provide a final report of expenditures and any program income generated, which is due 90 calendar days after the project/budget period end date.
Federal Level - FFATA Compensation Reporting	Transparency Act Subaward Report			x	A	Monthly following sub-contract awards	COHBE is subject and will comply with the reporting requirements of the Federal Funding Accountability and Transparency Act of 2006 (Pub. L. 109-282), as amended by section 6202 of Public Law 110-252 and implemented by 2 CFR Part 170. Grant and cooperative agreement recipients must report information for each first-tier subaward of \$25,000 or more in Federal funds and executive total compensation for the recipient's and subrecipients' five most highly compensated executives as outlined in Appendix A to 2 CFR Part 170.
Best Practices - Standard Financial Package	Statement of Financial Position Statement of Income & Expense Statement of Cash Flows Budget Variance Report Grant Expenditures Report (not public)	x	x	x	R	Daily activity is reported monthly, quarterly, and annually	The standard financial package is provided to the Finance Committee for review and presentation to the Board of Directors, and is included in the State report.
Best Practices - COHBE Annual Report	Standard Financial Package plus additional reports and narratives.	x	x	x	A	Completed annually, within 90 days of the fiscal year end date	This outward facing report includes information about COHBE's financial condition, services, governance, and other relevant organizational data. This report will be posted on the COHBE website in PDF format.