



State of Wisconsin
Department of Employee Trust Funds
 4822 Madison Yards Way
 Madison, WI 53705-9100
 P. O. Box 7931
 Madison, WI 53707-7931

Contract by Authorized Board

Commodity or Service:

Contract No./Request for Proposal No:

Compliance Audits for the State of Wisconsin Employee Reimbursement Accounts (ERA) Contract

ETH0039

Authorized Board: State of Wisconsin Employee Trust Funds Board

Contract Period: April 15, 2019 and will extend unless and until either party gives the other one hundred eighty (180) days' notice of their intent to cancel this Contract.

1. This Contract is entered into by the State of Wisconsin Department of Employee Trust Funds (Department or ETF) on behalf of the State of Wisconsin Employee Trust Funds Board (Board), and Wipfli, LLP (Contractor), whose address and principal officer appear below. The Department is the sole point of contact for this Contract.
2. Whereby the Department agrees to direct the purchase and Contractor agrees to supply the Contract requirements in accordance with the Department Terms and Conditions, and the documents specified in the order of precedence below, hereby made a part of this Contract by reference.
3. Contractor's audit of the State of Wisconsin Employee Reimbursement Accounts (ERA) Contract to begin April 15, 2019, cover calendar years 2017 through 2018, and shall not exceed \$23,825 upon Department's satisfactory receipt of deliverables.
4. For purposes of administering this Contract, the order of precedence is:
 - (a) This Contract;
 - (b) Request for Proposal (RFP) ETH0039 dated October 17, 2018; and,
 - (c) Contractor's proposal dated November 28, 2018.

Contract Number & Service: ETH0039 Compliance Audits for the ERA Contract

State of Wisconsin Department of Employee Trust Funds
Authorized Board: State of Wisconsin Employee Trust Funds Board
By (Name): Robert J. Conlin, Secretary Department of Employee Trust Funds
Signature: 
Date of Signature: <small>249598FF085F431...</small> 4/10/2019

Contractor
Legal Company Name: WIPFLI, LLP
Trade Name: WIPFLI, LLP
Taxpayer Identification Number: 39-0758449
Contractor Address (Street Address, City, State, Zip): 2501 West Beltline Hwy, Suite 401 Madison, WI 53713
Name & Title (print name and title of person authorized to legally sign for and bind Contractor): Zachary D. Mayer, CPA, Partner
DocuSigned by: Signature: 
Date of Signature: <small>D6A1C828935C45B...</small> 4/9/2019
Email: zmayer@wipfli.com Phone: 608.274.1980

**CONTRACT COMPLIANCE AUDIT OF THE STATE ERA PROGRAM CONTRACT
COVERING CALENDAR YEAR 2017 and 2018**

A. Statement of Work

<p>2017 and 2018 Plan Years Administered by Total Administrative Services Corporation (TASC) Employee Reimbursement Accounts (Health Care Flexible Spending Account, Limited Purpose Flexible Spending Account, Dependent Care Flexible Spending Account)</p>
<p>Record-keeping Determine whether there are proper internal controls for record-keeping and documentations of record enrollments, elections, level of coverage, eligibility, and contributions.</p> <ul style="list-style-type: none"> a) Client setup b) Enrollment and eligibility c) Carryover d) Forfeitures e) Claims f) Substantiation
<p>Billing for Claims Determine whether billing for claims appears accurate and is consistent with activity recorded in the system.</p> <ul style="list-style-type: none"> a) Billing to ETF includes required attributes and detail b) Amounts included in billing are accurate
<p>Report Data Analysis Determine whether reporting on numerous elements of the ERA Program is provided accurately. Reporting elements include many factors such as number of participants, total claims paid, administrative fees, and various performance standards.</p> <ul style="list-style-type: none"> a) Administrative fees report b) POC Invoice funding report c) Employer enrollment report
<p>Claim Substantiation and Payment Determine whether the controls established provide reasonable assurance that claim information is recorded and processed completely and accurately.</p> <ul style="list-style-type: none"> a) Proper documentation obtained for claims b) Compliant with related federal regulations c) Accuracy of paid claims d) Resolution of unsubstantiated claims
<p>Unsubstantiated Claims Withholding Determine whether unsubstantiated claims for withholding is handled accurately and timely, and that refund checks are processed to participants accurately once plan correction process has been completed.</p> <ul style="list-style-type: none"> a) Plan correction payroll withholding b) Refunding checks
<p>2017 Plan Finalization Report Determine whether the report is accurate based on actual participant activity and program requirements.</p> <ul style="list-style-type: none"> a) Carryover to 2018 (negative, over \$500) b) Forfeitures

B. Audit Schedule

Event	Date
Entrance Conference	April 2019
Planning and evaluation of internal controls	May 2019
Data gathering, finalization of testing plan, sampling	June-July 2019
Detail testing and fieldwork	August 2019
Resolve expectations, file reviews, exit conference and report finalization	September 2019
Final Report due to ETF	September 30, 2019

C. Payment Schedule

Amount	Wipfli Invoice Date	ETF Payment Due Date
\$11,912.50	June 1, 2019	June 30, 2019
\$11,912.50	October 1, 2019	October 31, 2019

