



**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:**

Compliance Audits for the State of Wisconsin Health Savings Accounts (HSA) Contract

**Contract No./Request for Proposal No:**

ETH0040

**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 Health Savings Accounts (HSA) Contract to begin April 15, 2019, cover calendar years 2017 through 2018, and shall not exceed \$15,575 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) ETH0040 dated October 17, 2018; and,
  - (c) Contractor's proposal dated November 28, 2018.

**Contract Number & Service:** ETH0040 Compliance Audits for the HSA Contract

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

<b>Contractor</b>	
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
Signature:	<i>Zachary D. Mayer</i>
Date of Signature:	4/9/2019
Email:	zmayer@wipfli.com
Phone:	608.274.1980

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

**A. Statement of Work**

<b>2017 and 2018 Plan Years Administered by Total Administrative Services Corporation (TASC) Health Savings Accounts</b>
<p><b>Enrollment and Eligibility</b> Determine whether enrollment and eligibility are processed timely to ensure generated reports are reflected accurately.</p> <ul style="list-style-type: none"> <li>a) Enrollment</li> <li>b) Elections</li> <li>c) Coverage</li> <li>d) Eligibility</li> <li>e) Contributions</li> </ul>
<p><b>Contribution Limits</b> Determine whether there are controls to set contribution limits in accordance to IRS limits each year and are accurately recorded in the system.</p> <ul style="list-style-type: none"> <li>a) 2017 HSA Limits (Single and Family Contributions)</li> <li>b) 2018 HSA Limits (Single and Family Contributions)</li> </ul>
<p><b>Report Data Analysis</b> Determine whether reporting on numerous elements of the HSA 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"> <li>a) Administrative fees report</li> <li>b) Employer enrollment report</li> </ul>
<p><b>Claim Substantiation and Payment</b> 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"> <li>a) Proper documentation obtained for claims</li> <li>b) Compliant with related federal regulations</li> <li>c) Accuracy of paid claims</li> <li>d) Resolution of unsubstantiated claims</li> </ul>
<p><b>Accounting</b> Determine whether there are proper internal audits to maintain accounting records such as accounts receivables, accounts payable, and account balances.</p> <ul style="list-style-type: none"> <li>a) Administrative invoicing</li> </ul>
<p><b>Internal Controls</b> Determine whether internal controls are secure and stabilized within operation and across functional teams. This includes controls internally and externally outside of the HSA TPA's organization.</p> <ul style="list-style-type: none"> <li>a) Logical access</li> <li>b) Privacy policy and practices</li> <li>c) Data security</li> <li>d) System and card functionality</li> </ul>

**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
<b>Final Report due to ETF</b>	<b>September 30, 2019</b>

**C. Payment Schedule**

Amount	Wipfli Invoice Date	ETF Payment Due Date
\$7,787.50	June 1, 2019	June 30, 2019
\$7,787.50	October 1, 2019	October 31, 2019