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## INDEPENDENT AUDITORS' REPORT ON MEDICAL LOSS RATIO REPORT

To the Director of

**ARIZONA DEPARTMENT OF CHILD SAFETY  
(Comprehensive Medical and Dental Program)**

### ***Report on Medical Loss Ratio Report***

We have audited the accompanying medical loss ratio report as defined in the Arizona Health Care Cost Containment System ("AHCCCS") Complete Care contract between the **Comprehensive Medical and Dental Program ("CMDP")** Fund, a proprietary fund of the State of Arizona Department of Child Safety ("DCS") and AHCCCS, for the year ended September 30, 2020.

### ***Management's Responsibility for the Medical Loss Ratio Report***

Management is responsible for the preparation and fair presentation of the medical loss ratio report in accordance with the AHCCCS contract; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the medical loss ratio report that is free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on the medical loss ratio report based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the medical loss ratio report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the medical loss ratio report. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the medical loss ratio report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the medical loss ratio report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the medical loss ratio report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the medical loss ratio report for the year ended September 30, 2020 referred to above presents fairly, in all material respects, the medical loss ratio of **CMDP** as defined in the AHCCCS contract referred to in the first paragraph.

This report is intended solely for the information and use of the Board of Directors, management of **CMDP**, others within the entity and AHCCCS, and is not intended to be and should not be used by anyone other than these specified parties.

*Mayer Hoffman McCann P.C.*

March 19, 2021

