



# **Fiscal Soundness Module Plan User Guide**

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# Table of Contents

Table of Contents.....	i
Table of Figures.....	ii
1 Overview .....	1
1.1 Accessing HPMS .....	1
1.2 Accessing the Fiscal Soundness Module.....	1
1.3 Who’s Required to Submit? .....	2
1.4 Submission Types .....	3
1.5 Extensions .....	3
1.6 Contract Grouping.....	4
1.7 Understanding the Review Status.....	5
1.8 Email Notifications .....	5
2 Submission of Financial Information.....	6
2.1 Submit New.....	6
2.2 Update .....	12
2.3 Resubmit .....	16
3 View Financial Data .....	21
4 Submission of Extension Requests .....	24
4.1 New Extension Requests.....	24
4.2 Update / Withdraw Extension Requests.....	28
5 Reports.....	30
5.1 Review Status Report.....	30
6 Documents and Forms .....	32
7 Contacts .....	33
8 PRA Disclosure Statement.....	34

# Table of Figures

Figure 1: Fiscal Soundness Start Page.....	2
Figure 2: Submission of Financial Information Page .....	6
Figure 3: Select Reporting Period Page (Non-PACE).....	7
Figure 4: Select Reporting Period Page (PACE).....	7
Figure 5: New Financial Submission Page (Non-PACE).....	9
Figure 6: New Financial Submission Page (PACE).....	10
Figure 7: Verify Financial Information Page (Non-PACE).....	11
Figure 8: Verify Financial Information Page (PACE).....	11
Figure 9: New Submission Attestation Popup (Audited Annual).....	12
Figure 10: Confirmation Page.....	12
Figure 11: Submission of Financial Information Page – Update.....	13
Figure 12: Select Reporting Period – Update (Non-PACE).....	13
Figure 13: Select Reporting Period – Update (PACE).....	14
Figure 14: Update Financial Submission Page (Non-PACE).....	15
Figure 15: Update Financial Submission Page (PACE).....	16
Figure 16: Submission of Financial Information Page – Resubmit.....	17
Figure 17: Select Reporting Period – Resubmit (Non-PACE).....	17
Figure 18: Select Reporting Period – Resubmit (PACE).....	18
Figure 19: Resubmit Financial Submission Page (Non-PACE).....	19
Figure 20: Resubmit Financial Submission Page (PACE).....	20
Figure 21: Resubmit pop-up.....	21
Figure 22: View Financial Data Search Page.....	21
Figure 23: Search Results Page.....	22
Figure 24: Financial Data Page.....	23
Figure 25: Extension Requests Page.....	24
Figure 26: Submit Extension Request Page.....	26
Figure 27: Submit Extension Request Verification Page.....	27
Figure 28: Extension Request Confirmation Page.....	27
Figure 29: Select Extension Request Page.....	28
Figure 30: Update/Withdraw Extension Request Page.....	29
Figure 31: Reports Page.....	30
Figure 32: Review Status Report Search Criteria Page.....	31
Figure 33: Review Status Report Page.....	31

# 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, 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 screen prints represents the latest Contract Year. Screen prints and test contract numbers contained in this User Guide are not intended to display complete functionality or actual contracts, and are for demonstration purposes only.*

## 1.1 Accessing HPMS

To access the HPMS, Plan users must have a CMS EUA User ID, and must have 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](mailto: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](mailto:FinancialReview@cms.hhs.gov) or your Financial Management Specialist.

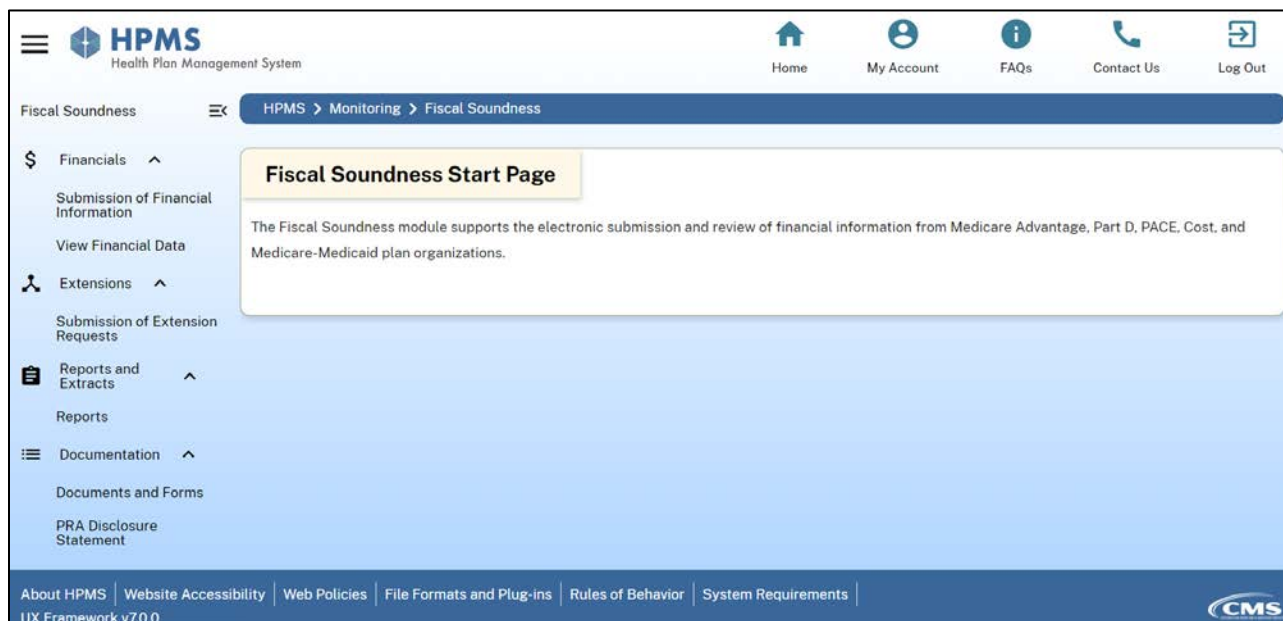
## 1.2 Accessing the Fiscal Soundness Module

1. Logon to HPMS and select "Fiscal Soundness" from the "Monitoring" section of the main menu toolbar.
2. The Fiscal Soundness Start page (**Figure 1**) displays. From this page, you have the option to select navigation links from the Fiscal Soundness navigation Menu.

*Note: The following pages have the ability to be saved as a Favorite within the HPMS site.*

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

Figure 1: Fiscal Soundness Start Page



### 1.3 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

- RFB PSO (State License)
- Financial Alignment HMO
- Financial Alignment HMOPOS
- Financial Alignment PPO

## 1.4 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 2021 Fiscal Soundness Reporting Requirements (FSRR) located in the Documents and Forms section of the Fiscal Soundness Module for fiscal soundness submission deadlines.*

## 1.5 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.

## 1.6 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 happens, and the change occurred after a submission (financial or extension request), the page will alert you that the group has changed.*

## 1.7 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.

## 1.8 Email Notifications

The following notification events occur within this module:

- Required to Submit Quarterly Financial Statements
- Resubmit
- Extension Approval
- Extension Denial
- Extension Request Submitted

In addition, the following notification events are triggered on a nightly basis:

- 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

How to Submit New Financial Information:

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

**Figure 2: Submission of Financial Information Page**

The screenshot shows the 'Submission of Financial Information' page. The left sidebar contains a navigation menu with 'Submission of Financial Information' selected. The main content area features a title bar, a progress indicator with four steps (1, 2, 3, 4), and a step instruction: 'Step 1 of 4: Select a Contract Number / Name or one Contract Number / Name within a contract group.' Below the instruction is a note: 'A field with an asterisk (\*) before it is a required field.' The form includes a required field labeled '\*Contract Number / Name:' with a dropdown menu showing 'Select a Contract Number / Name (NAIC) (JV ID)'. A 'Next' button is located at the bottom of the form.

3. Then select **Next**.
4. On the **Select Reporting Period page (Figure 3) or (Figure 4)**, select **Submit New** under the desired reporting period.

**Figure 3: Select Reporting Period Page (Non-PACE)**

**Select Reporting Period**

1
2
3
4

**Step 2 of 4:** Select a link to proceed with your submission, for the Reporting period. If no link is available, navigate back to Submission of Financial Information page via right hand navigation menu.

**Contract Number:** Z0001  
**Contract Name:** Sample Health Plan 1  
**NAIC#:** 70670  
**JV ID:**

The next page will display all contracts associated with the contract group, if applicable.

Contract Year	Audited Annual	Reporting Period Ending 3/31	Reporting Period Ending 6/30	Reporting Period Ending 9/30
20XX	Due by 05/28/2021 Extension Due Date: 06/05/2021 <a href="#">Submit New</a>	Due by 05/17/2021	Due by 08/16/2021	Due by 11/15/2021

**Figure 4: Select Reporting Period Page (PACE)**

**Select Reporting Period**

1
2
3
4

**Step 2 of 4:** Select a link to proceed with your submission, for the Reporting period. If no link is available, navigate back to Submission of Financial Information page via right hand navigation menu.

**Contract Number:** Z0001  
**Contract Name:** Sample Health Plan 1  
**NAIC#:**  
**JV ID:**

The next page will display all contracts associated with the contract group, if applicable.

Contract Year	Audited Annual	Reporting Period Ending 3/31	Reporting Period Ending 6/30	Reporting Period Ending 9/30	Reporting Period Ending 12/31
20XX	Submitted Submission ID: 86265	Submitted Submission ID: 87067	Submitted Submission ID: 88459	Submitted Submission ID: 89254	Due by 02/16/2021 <a href="#">Submit New</a>

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

*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 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).

*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 5: 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#:** 12890  
**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	San Francisco	Sample Health Plan 1	12890	

\*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 No file chosen

Next

**Figure 6: New Financial Submission Page (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#:  
 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 \$):

\*Total Liabilities(in \$):

\*Subordinated / Guaranteed Debt (Included 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 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 \(PDF, 118KB\)](#) 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. After completing all information, select **Next**.
7. Review the information provided on the **New Financial Submission Verification** page (Figure 7) or (Figure 8).
  - h. If further changes need to be made, select **Back**.
  - i. If the information is correct, select **Submit**

**Figure 7: Verify Financial Information Page (Non-PACE)**

Verify Financial Information

1
2
3
4

**Step 4 of 4:** Verify your information provided before submitting. [Print](#)

Contract Year: 20XX  
 Submission Type: Audited Annual  
 Joint Venture Name:  
 NAIC#: 70670  
 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	Denver	Sample Health Plan 1	12890	

Total Assets (in \$): 50000  
 Total Liabilities (in \$): 50000  
 Net Income (Loss) (in \$): 740000  
 Cash Flow from Operations (in \$): 456852

File: [sample file size less than -20-mb \[DOCX\\_19.5MB\]](#)

Back
Submit

**Figure 8: Verify Financial Information Page (PACE)**

Verify Financial Information

1
2
3
4

**Step 4 of 4:** Verify your information provided before submitting. [Print](#)

Contract Year: 20XX  
 Submission Type: Reporting Period Ending 12/31  
 Joint Venture Name:  
 NAIC#: 70670  
 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 \$): 50000  
 Subordinated / Guaranteed Debt (Included in Total Liabilities)(in \$): 0  
 Net Income (Loss) (in \$): 740000  
 Cash Flow from Operations (in \$): 456852

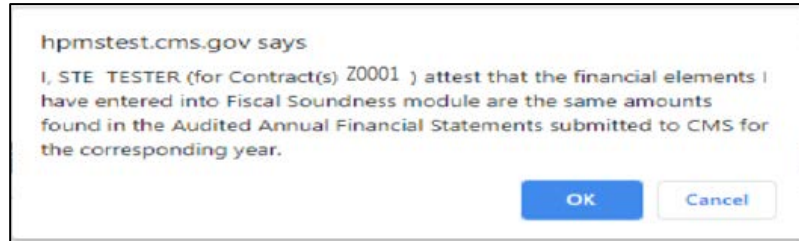
File: [sample file \[DOCX\\_112KB\]](#)

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.

Back
Submit

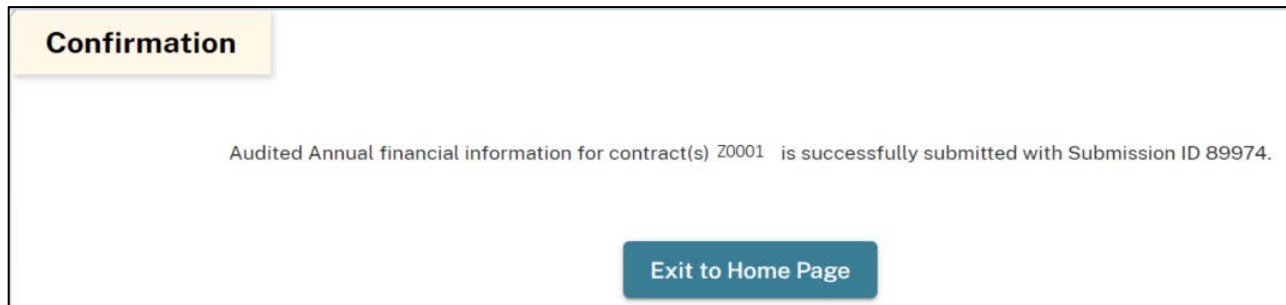
- An attestation of the submission is required (**Figure 9**). Select the **OK**.

**Figure 9: New Submission Attestation Popup (Audited Annual)**



- Upon submission, the **Confirmation** page is displayed (**Figure 10**).

**Figure 10: Confirmation Page**



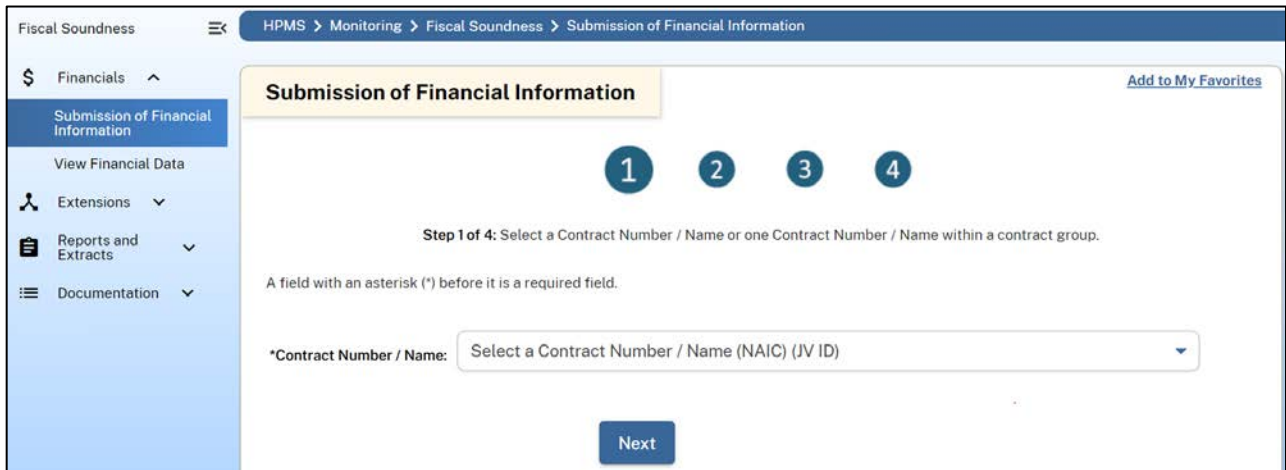
- Select **Exit to Home Page** to return to the Fiscal Soundness Start Page.

## 2.2 Update

To update financial information:

- Select **Submission of Financial Information** from the navigation menu.
- On the **Submission of Financial Information** page, select desired **Contract Number/Name or one from the contract group**.

**Figure 11: Submission of Financial Information Page – Update**



3. Then select **Next**
4. On the **Select Reporting Period** page (Figure 12) or (Figure 13), 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 12: Select Reporting Period – Update (Non-PACE)**





**Figure 13: Select Reporting Period – Update (PACE)**

**Select Reporting Period**

1
2
3
4

**Step 2 of 4:** Select a link to proceed with your submission, for the Reporting period. If no link is available, navigate back to Submission of Financial Information page via right hand navigation menu.

**Contract Number:** Z0001  
**Contract Name:** Sample Health Plan 1  
**NAIC#:**  
**JV ID:**

The next page will display all contracts associated with the contract group, if applicable.

Contract Year	Audited Annual	Reporting Period Ending 3/31	Reporting Period Ending 6/30	Reporting Period Ending 9/30	Reporting Period Ending 12/31
20XX	Submitted Submission ID: 89974 <a href="#" style="color: blue; text-decoration: underline;">Update</a>	Due by 05/17/2021	Due by 08/16/2021	Due by 11/15/2021	Due by 02/15/2022

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 14: Update Financial Submission Page (Non-PACE)

**Update 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#:** 70670  
**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	Denver	Sample Health Plan 1	12890	

**\*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.

**Replace File:**  No file chosen

**Figure 15: Update Financial Submission Page (PACE)**

**Update 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 \(PDF, 5.6MB\)](#)

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	Dallas	Sample Health Plan 1	12890	

\*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.

Replace File:  No file chosen

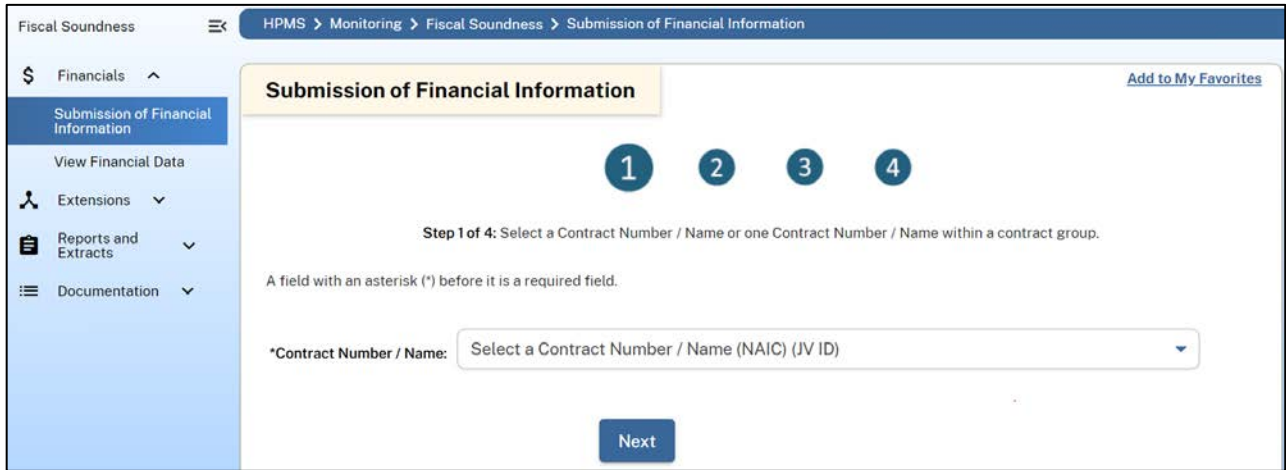
6. Select **Next** and continue through the verification, attestation, and confirmation (See Section 2.1 starting with step 7).

## 2.3 Resubmit

To Resubmit Financial Information:

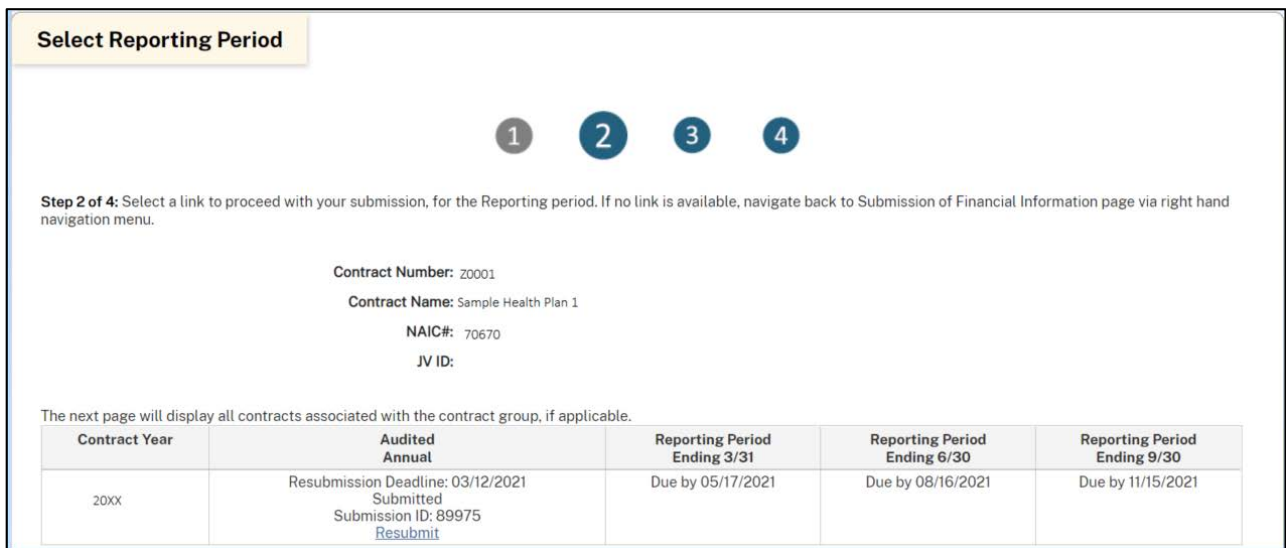
1. Select **Submission of Financial Information** from the navigation menu.
2. On the **Submission of Financial Information page**, select desired **Contract Number/Name or one from contract group**.

**Figure 16: Submission of Financial Information Page – Resubmit**



3. Then select **Next**.
4. On the **Select Reporting Period** page, select **Resubmit** under the desired reporting period and select **Continue**.

**Figure 17: Select Reporting Period – Resubmit (Non-PACE)**



**Figure 18: Select Reporting Period – Resubmit (PACE)**

**Select Reporting Period**

**Step 2 of 4:** Select a link to proceed with your submission, for the Reporting period. If no link is available, navigate back to Submission of Financial Information page via right hand navigation menu.

**Contract Number:** Z0001  
**Contract Name:** Sample Health Plan 1  
**NAIC#:**  
**JV ID:**

The next page will display all contracts associated with the contract group, if applicable.

Contract Year	Audited Annual	Reporting Period Ending 3/31	Reporting Period Ending 6/30	Reporting Period Ending 9/30	Reporting Period Ending 12/31
20XX	Resubmission Deadline: 03/12/2021 Submitted Submission ID: 89974 <a href="#">Resubmit</a>	Due by 05/17/2021	Due by 08/16/2021	Due by 11/15/2021	Due by 02/15/2022

5. On the Resubmit Financial Submission page, you may resubmit values and/or upload file from previous submissions.

**Figure 19: Resubmit Financial Submission Page (Non-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#:** 70670  
**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	Denver	Sample Health Plan 1	12890	

**\*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.

**Replace File:**  No file chosen

**Figure 20: 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 \$):

\*Total Liabilities(in \$):

\*Subordinated / Guaranteed Debt (Included 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.

**Replace File:** Choose File No file chosen

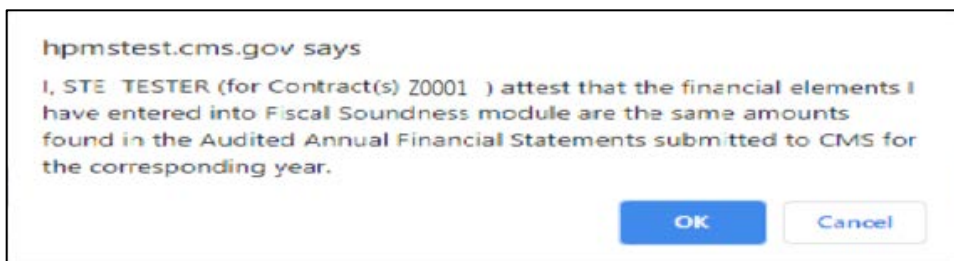
By checking this box, I attest that I have reported Subordinated / Guaranteed Debt above and therefore I have completed and uploaded the [Subordinated / Guaranteed Debt Attestation Form \(PDF, 119KB\)](#) with my financial submission. [This form can be found under Fiscal Soundness: Documentation.] If 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 (See Section 2.1 starting 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 21: Resubmit pop-up



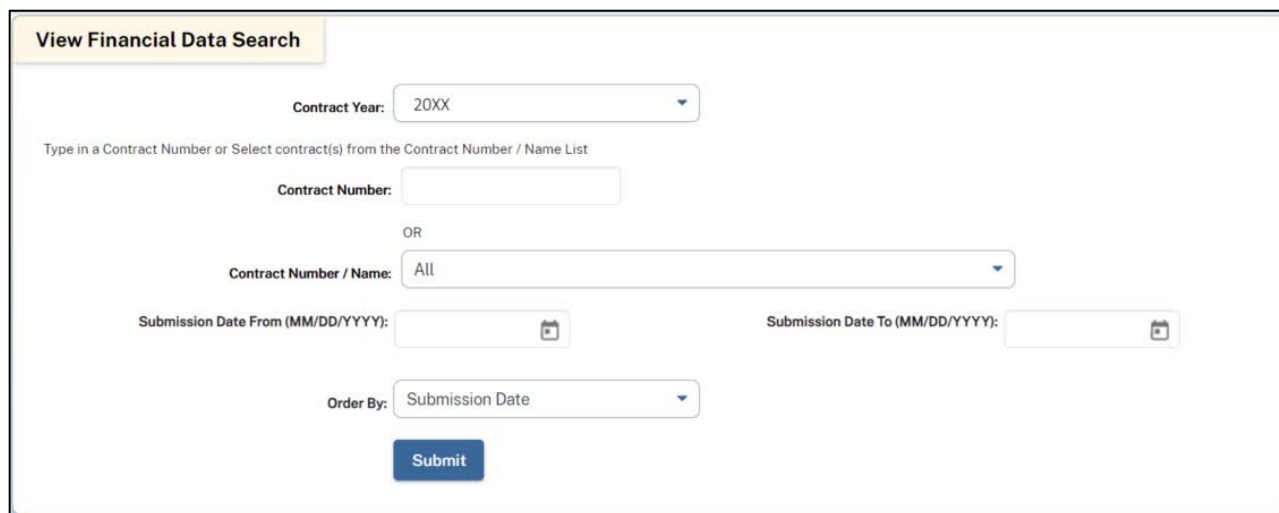
### 3 View Financial Data

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

To view a submission:

1. Select **View Financial Data** from the navigation menu.
2. On the **View Financial Data Search** page (**Figure 22**), populate search criteria (Optional).

Figure 22: View Financial Data Search Page

A screenshot of the "View Financial Data Search" page. The page has a title bar "View Financial Data Search" in a yellow box. Below the title, there is a "Contract Year:" dropdown menu with "20XX" selected. A prompt says "Type in a Contract Number or Select contract(s) from the Contract Number / Name List". There is a "Contract Number:" text input field. Below that is "OR" and a "Contract Number / Name:" dropdown menu with "All" selected. There are two date input fields: "Submission Date From (MM/DD/YYYY):" and "Submission Date To (MM/DD/YYYY):", each with a calendar icon. At the bottom, there is an "Order By:" dropdown menu with "Submission Date" selected, and a blue "Submit" button.

3. Select **Submit**.
4. On the **Search Results** (**Figure 23**) page select the appropriate **Submission ID**.



**Figure 23: Search Results Page**

**Search Results**

**Note(s):**

- Contract Year: 20XX ; Contract Number(s): Z0001 ; Sort By: Submission Date

Select Submission ID to continue.

Submission ID	Contract Number	Joint Venture ID	Contract Year	Region Responsible	Review Status	Submission Type	Version	Submission Date
<a href="#">89834</a>	Z0001		20XX	Philadelphia	Pending	Audited Annual	1	02/17/2021

5. **The Financial Data Page (Figure 24)** 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 24: Financial Data Page

**Financial Data**

Submission Id: 89834  
Contract Type: PDP  
PACE Contract?: No  
Contract Year: 20XX  
Submission Date: 02/17/2021  
Submission Type: Audited Annual

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	Sample Health Plan 1							Philadelphia	Sample Health Plan 1		12/31

Total Assets(in \$): \$250,000  
Cash and ST Investments(in \$):  
Total Liabilities(in \$): \$50,000  
Total Revenue(in \$):  
Total Expenses(in \$):  
Total Administrative Expenses(in \$):  
Net Income (Loss)(in \$): \$740,000  
Cash Flow from Operations(in \$): \$456,852  
Total Current Assets (in \$):  
Total Current Liabilities (in \$):  
Drug Benefit Expenses (in \$):  
Drug Benefit Revenues (in \$):

Upload Date and Time: 02/17/2021 03:58:43 PM  
Attached Financial Statement: [Test file 1 \[DOCX, 73KB\]](#)  
User Name: STE TESTER  
User Phone Number: (999) 999-9999  
User Email Address: phoenix-hpms@test.com

[Back](#)

# 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 year/submission type/contract.
- **Update / Withdraw Extension** – Updating an existing extension request prior to CMS Review.

*Note: Once approved, Extension dates are visible in the following locations: Review Status Report (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 25**), select **Request New Extension** and select **Continue**.

**Figure 25: Extension Requests Page**

The screenshot shows a web interface titled "Extension Requests" with a "Add to My Favorites" link in the top right. Below the title is a note: "A field with an asterisk (\*) before it is a required field." The main content area contains a selection box with the heading "\* Select one of the following:". Inside this box are two radio button options: "Request New Extension" and "Update/Withdraw Extension". Below the selection box is a blue "Continue" button.

3. On the **Submit Extension Requests (Figure 26)** page 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 organizations need not submit a new extension request. The system will automatically apply the approved perennial extension to the new contract.

- b. **Submission Type** – The submission type for which the extension is being made.  
For more information, see Section 1.5.
- 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 1.6.*
- 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 1.5.
- f. **Reason for Extension** – Provide reason for extension request.
- g. **File** – Upload the applicable financial statement(s) and supporting documentation (e.g. NAIC or State Filing Checklist Form).  
*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 10MB.*
  - *Uploaded file name length should not exceed 150 characters.*
- h. **Comments** – When the Reason for Extension is Other, comments are required.

Figure 26: Submit Extension Request Page

**Submit Extension Request**

**Notes:**

- Extension requests apply only to financials submitted in contract year 2021, 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:

\*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
<input type="checkbox"/> Z0001	Sample Health Plan 1					Atlanta	Sample Health Plan 1		09/30

Request Date: 03/02/2021

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

Select the Extension as Perennial

\*Reason for Extension:

**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:  No file chosen

Comments:

4. Select **Next**.
5. Review the information provided on the **Submit Extension Request Verification page (Figure 26)**
  - i. If further changes need to be made, select **Back**.
  - j. If the information is correct, select **Submit**.

**Figure 27: Submit Extension Request Verification Page**

**Confirm Extension Request**

If all is correct, select the 'Submit' button. Otherwise, select the 'Back' button to return to the previous page.

**Contract Year:** 20XX  
**Submitter:** STE TESTER  
**Submitter E-mail Address:** phoenix-hpms@test.com  
**Submitter Phone Number:** (999) 999-9999  
**Request Date:** 03/02/2021 12:05:53 PM

**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	Sample Health Plan 1							Seattle	Sample Health Plan 1		12/31

**Submission Type:** Audited Annual  
**Requested Extension Date:** 03/03/2021  
 Select Extension as Perennial:

**Reason for Extension:** State Approved Submission Extension  
**Comments:**

**Attached File:** [sample file \[DOCX:114KB\]](#)  
**Extension Request Status:** Not Started

Back
Submit

6. Upon submission, the Confirmation page is displayed (**Figure 28**).

*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 have been approved, denied, or withdrawn.*

**Figure 28: Extension Request Confirmation Page**

**Confirm Extension Request**

Extension Request for contract(s): Z0001 is successfully created/updated with Extension Submission ID # 17676.

## 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 25), select **Update / Withdraw Extension** and select **Continue**.
3. On the **Select Extension Request Search Results** page (Figure 29), 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 29: Select Extension Request Page**

Select Extension Request						
Select Submission ID to continue.						
Extension Submission ID	Contract(s)	Contract Year	Submission Type	Requested Extension Date	CMS Review Status	CMS Extension Date
<a href="#">17676</a>	Z0001	20XX	Audited Annual	03/03/2021	Not Started	

4. On the **Update/Withdraw Extension** page (Figure 30) you may update values and/or upload file from the previous extension request or withdraw the request by selecting **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 30: 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 2021, 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: 17676

\*PACE Contracts:  Yes  No

Contract Year: 20XX

\*Submission Type: Audited Annual

\*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
<input type="checkbox"/> Z0001	Sample Health Plan 1							Atlanta	Sample Health Plan 1		09/30

Request Date: 3/2/2021 1:28:44 PM

\*Requested Extension Date (MM/DD/YYYY): 03/03/2021

Select the Extension as Perennial

\*Reason for Extension: State Agency Required Date

Attached File: [sample file \[DOCX, 112KB\]](#)

**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:  No file chosen

Withdraw Request

Comments:

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 confirm 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 27**).
  - 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 28**).

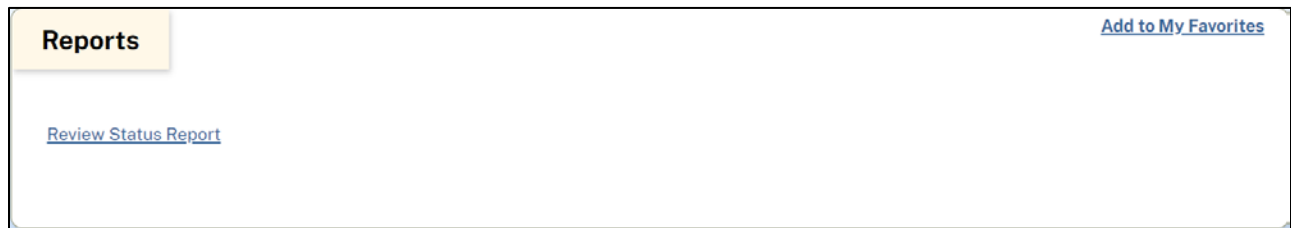


# 5 Reports

Reports are accessible from the Reports page (**Figure 31**). 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 31: 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. On the **Review Status Report** page, populate search criteria (Optional) (**Figure 32**).
3. Select **Submit**.

**Figure 32: Review Status Report Search Criteria Page**

**Review Status Report**

Region Responsible:

Contract Year:

Contract Type:

Type in a Contract Number or Select contract(s) from the Contract Number / Name List

Contract Number:

OR

Contract Number / Name: 

Z0001- Sample Health Plan 1  
 Z0002- Sample Health Plan 2  
 Z0003- Sample Health Plan 3  
 Z0004- Samole Health Plan 4

Contract NAIC #:

Submission Type:

Review Status:

Submission Date From (MM/DD/YYYY):

Submission Date To (MM/DD/YYYY):

Order By:

**Figure 33: 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 navigation menu, contains the following items:

- **FSRR Final Memo for 2021 FSM Release** – This includes any information that CMS would like to share with Plan Organizations regarding the new submission year.
- **CY 2021 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”)**

<b>Contacts</b>	<b>By Type or CMS Region (“Region Responsible” under “Plan Management Data”)</b>
Joe Millstone <a href="mailto:Joseph.Millstone@cms.hhs.gov">Joseph.Millstone@cms.hhs.gov</a> 410-786-2976	All Prescription Drug Plans (PDPs) and MA Organizations covered under a Financial Report that includes a PDP
Andrew Chu <a href="mailto:Andrew.Chu@cms.hhs.gov">Andrew.Chu@cms.hhs.gov</a> 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”)**

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