

STATE-BASED MARKETPLACE ANNUAL REPORTING TOOL (SMART) FREQUENTLY ASKED QUESTIONS (FAQS)

These FAQs will help State-based Exchanges (SBEs), including State-based Exchanges using the Federal platform (SBE-FPs), understand the SMART requirements, facilitate SMART reporting, and improve communications with the Centers for Medicare & Medicaid Services (CMS).

SMART GOVERNING AUTHORITY

Q1: What is the purpose of the SMART?

A1: The SMART captures CMS reporting requirements for all SBEs and SBE-FPs. This integrated reporting document makes it easier for SBEs and SBE-FPs to demonstrate their compliance to CMS' regulations and standards.

Q2: What authority does CMS have to require SBEs and SBE-FPs to complete the SMART?

A2: Section 1313(a)(1) of the Affordable Care Act (ACA) requires SBEs and SBE-FPs to keep an accurate accounting of all activities, receipts, and expenditures and annually submit to the U.S. Department of Health and Human Services (HHS) secretary a report concerning such accounting. Section 155.1200 of Title 45 of the Code of Federal Regulations, finalized in the Program Integrity Final Rule, 84 FR 71674 (February 25, 2020), requires SBEs and SBE-FPs to monitor and report to HHS on Exchange-related activities, complete an annual report, and engage an independent qualified auditing entity to perform an annual independent external financial and programmatic audit to ensure SBEs and SBE-FPs are in compliance with CMS regulations and standards. CMS developed the SMART as an electronic system for SBEs and SBE-FPs to submit responses to attestations and upload all supporting documents via a central portal.

Q3: Where is the SMART located?

A3: SBEs and SBE-FPs must submit the SMART through SERVIS via the Enterprise Identity Management (EIDM) website at <https://portal.cms.gov/>. A downloadable version of the SMART can be found on SERVIS by entering *2019 SMART PDF* in the SERVIS Search Bar, or by navigating to the *Oversight, Monitoring, and Reporting Activity Area*.

SMART REQUIREMENTS

Q4: What requirements must be addressed in the SMART?

A4: SBEs and SBE-FPs are required to submit documents or attest to the submission of documents for the three components described in the table below.

SMART Component	Description
<i>Eligibility and Enrollment (SBEs, only)</i>	SBEs are required to provide CMS with annual eligibility and enrollment reports. SBEs will attest to their compliance with eligibility and enrollment policy and operational regulations and guidance (including verifications, inconsistencies, and reporting

SMART Component	Description
	requirements), and submit the required information where noted.
<i>Financial and Programmatic Audit</i>	• SBEs and SBE-FPs are required to engage an independent qualified auditing entity to conduct a financial and a programmatic audit. SBEs and SBE-FPs will attest to having completed the applicable activities and submit the required information where noted.
<i>Program Integrity</i>	• SBEs and SBE-FPs are required to report to CMS on program integrity standards, including oversight and monitoring, consumer assistance, and fraud, waste, and abuse. SBEs and SBE-FPs will attest to their compliance with program integrity requirements, and submit the required information where noted.

Q5: Why do some questions require SBEs and SBE-FPs to upload a document or report while other questions only require an attestation?

A5: For those questions where a response or supporting artifact has already been captured in another document or system, an attestation is required. For example, SBEs and SBE-FPs are required to submit an annual financial audit and statement on April 1; however, they must also attest to submitting them in their SMART submissions on June 1. In instances where a document does not exist or has not previously been submitted to CMS, it must be uploaded in SERVIS, a central repository that enables CMS to confirm that the SBE and SBE-FP has met the requirement.

Q6: How should SBEs and SBE-FPs attach the results of the independent external audit?

A6: The audit findings report and statements from the external auditor should be uploaded via the State Documents section on SERVIS.

SMART SUBMISSION AND TIMING

Q7: When must SBEs and SBE-FPs submit the SMART to CMS?

A7: The 2019 SMART must be submitted to CMS by **June 1, 2020**. However, the state's external financial audit results and generally accepted accounting principles (GAAP)-compliant financial statement are due annually to CMS by **April 1**.

Q8: How do SBEs and SBE-FPs submit the SMART to CMS?

A8: The SMART must be completed and submitted to CMS via SERVIS at <https://portal.cms.gov/>.

Q9: Can SBEs and SBE-FPs submit the offline, PDF version of the SMART and required documents in lieu of submitting responses on SERVIS?

A9: No. The offline, PDF version of the SMART is a planning tool to help SBEs and SBE-FPs prepare for submission of their SMART through SERVIS. The online SMART module in SERVIS is the only mechanism through which responses will be accepted as it will serve as a centralized location to track SMART requirements.

Q10: Who is required to sign and attest to the complete and accurate submission of the SMART?

A10: The SMART must be electronically signed by the Exchange's executive director or chief executive officer. SMART submissions signed by contractors will not be accepted.

AVAILABLE SMART RESOURCES

Q11: What guidance and resources are available to assist SBEs and SBE-FPs with completing and submitting the SMART?

A11: The table below provides resources available as guidance for completing and submitting the SMART. As always, feel free to contact your State Officer for more information.

Resource	Use	Location
<i>2019 SMART PDF</i>	A downloadable PDF version of the 2019 SMART that includes reporting and submission requirements for SBEs and SBE-FPs.	Available on SERVIS by entering <i>2019 SMART PDF</i> in the SERVIS Search Bar, or by navigating to the <i>Oversight, Monitoring, and Reporting</i> Activity Area.
<i>Program Integrity Final Rule</i>	Grants CMS the authority to require SBEs and SEB-FPs to submit the SMART on an annual basis.	https://www.federalregister.gov/documents/2019/12/27/2019-27713/patient-protection-and-affordable-care-act-exchange-program-integrity