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Report of Independent Auditors on Supplementary Information

The Board of Directors
Volunteer State Health Plan, Inc.

We have audited the statutory-basis financial statements of Volunteer State Health Plan, Inc. (the "Company") as of December 31, 2025 and 2024 and for the years then ended, and have issued our report thereon dated March 19, 2026, which contained an adverse opinion with respect to conformity with U.S generally accepted accounting principles and an unmodified opinion with respect to conformity with accounting principles prescribed or permitted by the Tennessee Department of Commerce and Insurance on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying information for the year ended December 31, 2025, is not intended to present the financial position, results of operations, and cash flows of the specific business subject to the Medicaid contract, as would complete financial statements including necessary disclosures, and should be read in conjunction with the financial statements and our report thereon. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The scope of our auditing procedures was not designed to provide a basis for expressing opinions on the presentations of the accounts of the individual Medicaid program on a stand-alone basis and, accordingly, we do not express such opinions. However, the information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the statutory-basis financial statements as a whole.

This report is intended solely for the information and use of the Company and the Tennessee Department of Commerce and is not intended to be and should not be used by anyone other than these specified parties.

Ernst & Young LLP

March 19, 2026

Exhibit I – Summary of Procedures			
Procedures	**Findings**		
Financial and Encounter Data	**No Exception**	**Exception**	**N/A**
Financial and Encounter Data Completeness and Accuracy *Agree and trace totals in the VSHP incurred and paid claims triangles summary reports to the Company's General Ledger (step 1 below).* *Randomly selected samples of paid claims from 10 weekly VSHP Encounter Data transmission reports (837 reports) and VSHP incurred and paid claim triangle summary reports to validate the financial and encounter data submitted within the weekly 837 reports are consistent with financial and encounter data within administrative system (steps 2 and 3 below).*	**X**		
Specific Worksteps			
1. We agreed and traced totals in the VSHP incurred and paid claims triangle summary report to the Company's General Ledger.	**X**		
2. We randomly selected a sample of 25 paid claims from the incurred and paid claim triangle summary reports and agreed: claim number, claim incurred date, claim paid date, and claim expense amount into 10 weekly 837 transmission reports.	**X**		
3. We randomly selected an additional sample of 25 paid claims from the 10 weekly 837 transmission reports and performed the following procedures:			
a. Agreed claim number, claim incurred date, claim paid date, claim expense amount to the VSHP incurred and paid claim triangle summary report	**X**		
b. Agreed claim number per the 837 report to VSHP administration system	**X**		
c. Agreed claim incurred date per the 837 report to VSHP administration system	**X**		
d. Agreed claim paid date per the 837 report to VSHP administration system	**X**		
e. Agreed claim expense amount per the 837 report to VSHP administration system	**X**		
f. Agreed membership data per the 837 report to VSHP administration system	**X**		

Exhibit II – Summary of Findings Identified			
Step Category	**Step No. & Descriptions**	**Reason for Finding**	**Management Response**