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Report of Independent Accountants on Applying Agreed-Upon Procedures

Management of Wellpoint Tennessee, Inc.:

We have performed the procedures enumerated in Exhibit I related to the claims encounter data for Wellpoint Tennessee, Inc, for the year ended December 31, 2025, as it relates to the contractual requirements specified in section A.2.21.11 (“Subject Matter”). Wellpoint Tennessee, Inc.’s management is responsible for the Subject Matter.

Wellpoint Tennessee, Inc. (the “Engaging Party”) and Tennessee State Medicaid agency (“TennCare”) (“together, Specified Parties”) has/have agreed to and acknowledged that the procedures performed are appropriate for the intended purpose of validating the completeness and accuracy of the claims encounter data for Wellpoint Tennessee, Inc. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. We did not perform any other procedures other than those reported herein. The procedures performed may not address all of the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. We make no representation regarding the appropriateness of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are included in Exhibits I and II, respectively.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (“AICPA”). An agreed-upon procedures engagement involves the practitioner performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the purpose of the engagement and reporting on findings based on the procedures performed. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the completeness and accuracy of the claims encounter data for Wellpoint Tennessee, Inc. for the year ended December 31, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of Wellpoint Tennessee, Inc. and to meet our other ethical responsibilities, as applicable for agreed-upon procedures engagements set forth in the Preface: Applicable to All Members and Part 1 – Members in Public Practice of the Code of Professional Conduct established by the AICPA.

Furthermore, we undertake no responsibility to update this report for events and circumstances occurring after the date of the contractual requirements specified above.

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This report is intended solely for the information and use of the management of Wellpoint Tennessee, Inc., and TennCare, and is not intended to be and should not be used by anyone other than these specified parties.

Ernst & Young LLP

Indianapolis, IN

March 26, 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 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 Encounter Data transmission reports (837 reports) and 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).*			
Specific Worksteps 1. We agreed and traced totals in the incurred and paid claims triangle summary report to the Company's General Ledger.		**See Exhibit II**	
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 incurred and paid claim triangle summary report b. Agreed claim number per the 837 report to policy administration system c. Agreed claim incurred date per the 837 report to policy administration system d. Agreed claim paid date per the 837 report to policy administration system e. Agreed claim expense amount per the 837 report to policy administration system f. Agreed membership data per the 837 report to policy administration system	**X**		

Exhibit II – Summary of Findings Identified		
Step Category	**Step No. & Descriptions**	**Reason for Finding**
Financial and Encounter Data	1. We agreed and traced totals in the incurred and paid claims triangle summary report to the Company's General Ledger.	During our agreement of the inception to date paid and incurred claims triangle summary report to the Company's General Ledger, our team noted variances between the summary report and the General Ledger related to claims paid in 2025, summarized in the table below.

Finding 1 Summary Table:

Month	**Total Claims Per Incurred and Paid Claims Triangle Summary Report**	**Variance to GL ($)**	**Variance to GL (%)**
January 2025	189,656,274	687,531	0.36%
February 2025	184,045,827	(658,647)	-0.36%
March 2025	161,873,201	(232,484)	-0.14%
April 2025	181,566,798	117,078	0.06%
May 2025	149,480,112	(175,159)	-0.12%
June 2025	154,430,841	(718,511)	-0.47%
July 2025	175,198,068	(689,854)	-0.39%
August 2025	165,457,182	(417,868)	-0.25%
September 2025	167,705,692	(127,348)	-0.08%
October 2025	187,919,240	(671,314)	-0.36%
November 2025	138,373,429	(65,135)	-0.05%
December 2025	153,704,638	(1,855,702)	-1.21%
Total	**2,009,411,301**	**(4,807,412)**	**-0.24%**