



Health Plan Trustee Board Agenda

Monday, September 8, 2025, 1:30 PM

3rd Floor
203 Main Avenue East, Twin Falls, Idaho

Members: Travis Rothweiler; Mitch Humble; Gretchen Scott; Kristen Kohntopp; Breanna Howard

- 1) Call Meeting to Order/Confirmation of Quorum
- 2) Consent Calendar
 - a) **ACTION ITEM:** Approval of minutes from August 26 minutes.
By: Gretchen Scott, Deputy City Manager
- 3) Items of Consideration
 - a) **ACTION ITEM:** Request to authorize Finance to establish ACH payment capabilities for Select Health invoices.
By: Breanna Howard, CFO
- 4) General Public Input
- 5) Adjournment

Any person(s) needing special accommodations to participate in the above-noticed meeting could contact Rachael Long (208) 735-7287 at least two working days before the meeting. Si Desae Esta information in Español, Por favor llama a Rachael Long al telephone (208) 735-7287.



**City of Twin Falls Health Plan Trust
Minutes**

Tuesday, August 26, 2025, 2:00 PM
Conference Room 303
203 Main Ave East, Twin Falls, Idaho

Members: Travis Rothweiler, Breanna Howard, Mitch Humble, Gretchen Scott

Guests – Lauren Nickolisen, Parker Scherer, Mathew Farnes, Jason Lindstrom from Eide Bailly

1. Call to Order

A. The meeting was called to order at 2:00 PM.

2. Consent Calendar

A. Motion to approve the minutes included in the consent calendar was made by Mitch Humble, seconded by Lauren Nickolisen, 4-0 voted in favor.

3. Items of Consideration

A. General Audit Guidance:

1. **Annual Audit Requirement** - Breanna raised the question about the necessity of a current-year audit due to recent activity in the trust fund. Jason advised checking with the regulatory body to ascertain the need for a waiver given minimal current-year activity.
2. **General Audit Guidance and Challenges** - Jason provided an overview of common issues faced during first-year audits, emphasizing the importance of preparation and early engagement with auditors. He highlighted procedures for efficient document management using the Sharelink portal.
3. **Charter of Accounts Design** - Discussion on starting a new chart of accounts using QuickBooks Online. Jason promised to provide a template to assist with setting up an efficient accounting structure.
4. **Financial Statement Preparation** - The board discussed options for preparing financial statements. It was agreed that the audit firm would assist in this task, with no additional fees charged beyond the pre-established agreement.
5. **Internal Controls and Reporting** - Jason emphasized the importance of segregation of duties and the development of internal control documentation to manage financial transactions effectively.
6. **Fiduciary Financial Oversight for Board Members** - It was agreed that monthly to quarterly financial meetings are needed for regular oversight. Board members will be involved in examining financial statements and making governance decisions.
7. **Tax Filing Requirements** - The team awaits clarification on tax filing requirements, particularly the necessity of filing forms or any trust-specific tax forms.

B. Comments and Concerns from Auditor Conversation:

1. **City Finance Team Involvement and Processes** - The finance team continues to refine the reconciliation process and claims tracking, ensuring separation of duties in their small team setup.

C. Request to authorize Finance to establish ACH payment capabilities for all vendor obligations of the City of Twin Falls Health Plan Trust when the option is available.

1. **Claims Processing and Payments** - Select Health will process claims, requiring the board to discuss the frequency and method of payments. The team considered negotiating billing cycles with Select Health for efficiency.

2. **Recurring Payments Authorization** - The board voted to authorize automatic payments for recurring expenses like HUB International, Windsor, and QuickBooks, with audit checks at regular intervals. A motion was made by Mitch Humble, seconded by Lauren Nickolisen to approve. 4-0 voted to approve.

Meeting adjourned at 2:46 PM



Date: Monday, September 8, 2025
To: Honorable Mayor and City Council
From: Breanna Howard, CFO

ACTION ITEM

Request:

Request to authorize Finance to establish ACH payment capabilities for Select Health invoices.

Time Estimate:

10 Minutes

Background:

The Finance team is requesting approval from the Board to implement Automated Clearing House (ACH) payments for recurring vendor obligations associated with the City of Twin Falls Health Plan Trust. ACH payments will reduce administrative workload, streamline processing, and ensure that vendor invoices are paid in a timely manner. This efficiency is particularly important given the frequency and nature of the billings under the self-funded health insurance structure.

Currently, the Trust has a limited number of vendors, Select Health being the primary vendor and has a predictable billing pattern. Select Health is the third-party administrator for medical and pharmacy claims, billing twice-weekly for medical claims, twice monthly for prescription claims, and monthly for administrative fees.

Processing these payments via paper checks is both time-intensive and subject to delays, especially for high-frequency billings such as medical and pharmacy claims from Select Health. ACH payments would provide greater flexibility to meet payment deadlines, avoid late fees, and accommodate vendors who require electronic payment methods. Implementing ACH will also improve cash flow management, enhance accuracy, and support the Trust's goal of operational efficiency.

Approval Process:

Approval of this request requires a simple majority (50%+1) of the members in attendance at this meeting.

Budget Impact:

There is no direct increase in expenditures from implementing ACH payments.

Regulatory Impact:

There is no regulatory impact.

History:

n/a

Analysis:

n/a

Conclusion:

Staff recommends that the Board authorize the Finance team to establish ACH payment capabilities for Select Health obligations of the Health Plan Trust. This will allow for faster processing, reduce administrative burden, and ensure that high-frequency billings are paid promptly in accordance with vendor requirements.

Attachments:

1. Select Health Payments