

Chronic Disease Fund, Inc. dba Good Days

Report on Agreed-Upon Procedures

December 31, 2024



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Independent Accountant's Report
on Applying Agreed-Upon Procedures

Board of Directors
Chronic Disease Fund, Inc. dba Good Days

We have performed the procedures enumerated on pages 2-3 to assist Chronic Disease Fund, Inc. dba Good Days (the "Organization") in evaluating compliance with the requirements of the Master Donation Agreement during the year ended December 31, 2024. The Organization's management is responsible for compliance with those requirements.

The Organization has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the Organization in understanding the Organization's compliance with the requirements of the Master Donation Agreement. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report, and as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are described in Attachment 1.

We were engaged by the Organization to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the requirements of the Master Donation Agreement during the year ended December 31, 2024. 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 the Organization and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Organization's management, and is not intended to be, and should not be, used by anyone other than the specified party.

Armanino LLP

Dallas, Texas
June 13, 2025

Attachment 1 - Procedures and Findings

Procedure #1: Obtain the 2023 information tax return (Form 990) filed with the Internal Revenue Service (IRS) and compare the filing status to a copy of the determination letter received from the IRS confirming Good Days' tax-exempt status.

Findings: No exceptions noted.

Procedure #2: Obtain a list of Good Days' Board of Directors and their employers as well as a complete list of Program Donors to Good Days for the fiscal year ended December 31, 2024. Compare the two lists and identify any donations made by Board members or their employers. For each Board member or their employer that donated \$25,000 in total, review terms of agreement on all donations and report any unallowable provisions based on criteria set forth in the Master Donation Agreement.

Findings: No Board member or employer of Board member was noted to have donated \$25,000 or more in total. Further procedures were not performed.

Procedure #3: Obtain list of patients who were denied assistance during the fiscal year ended December 31, 2024. Select the lesser of 10% of population or 30 patients and notate the cause of their denial. Obtain the Organization's Denial Policy and agree causes of denial to provisions of the policy. Report any causes of denials that are not in the provisions of the policy

Findings: No exceptions were found as a result of applying the procedure.

Procedure #4: Obtain Good Days' Eligibility Policy from Director of Client Services or Director of Quality Assurance, including the formula and criteria used to determine financial eligibility. Obtain a list of all patients served during the fiscal year ended December 31, 2024 and select 30 patient files. Compare patient files to criteria and formulas used in the Eligibility Policy, and for any patients who were re-enrolled, document whether the patient was re-evaluated in accordance with the policy.

Findings: No exceptions were found as a result of applying the procedure.

Procedure #5: Using the same 30 patient files selected in step four above, obtain the patient signed declaration form stating, "You understand that you are free at any time to switch providers, practitioners, suppliers or treatments within the Good Days formulary for your diagnosis without affecting your continued eligibility for assistance." Report any instances where the patient did not sign the declaration form.

Findings: No exceptions were found as a result of applying the procedure.

Procedure #6: Obtain a listing of incoming phone calls with a disposition of enrollment during the period 1/1/2024 to 12/31/2024. Select ten of the calls and obtain audio recordings of the calls to review. Report on the following: instances in which the care navigators refer patients to, or recommend, a specific provider, supplier, or product, and instances in which the care navigators inform patients of the identities of Program Donors.

Findings: No exceptions were found as a result of applying the procedure.

Procedure #7: Obtain Good Days' Master Donation Agreement. Obtain a disbursement ledger for the fiscal year ended December 31, 2024. Select a sample of 30 disbursements to patient and non-patient entities (15 disbursements each), based on expenses by classification. Obtain documentation supporting what the assistance was for, such as invoices, and compare to the requirements defined in the Master Donation Agreement.

Findings: No exceptions were found as a result of applying the procedure.

Procedure #8: Using the same disbursements listing in step seven above, select a sample of 30 administrative disbursements, based on expenses by classification. Obtain documentation supporting the purpose of the disbursements, such as invoices. Report administrative disbursements not for the purpose of supporting the operation of Good Days , as defined by criteria set forth in the Master Donation Agreement.

Findings: No exceptions were found as a result of applying the procedure.

Procedure #9: Select the lesser of 20% or 30 monthly reports to Program Donors and read the report. Per the Master Donation Agreement, reports will not include any information specific to a particular product, provider or supplier, or any individually identifiable health information. Report if any of the aforementioned information is included in the monthly report.

Findings: No exceptions were found as a result of applying the procedure.