Consolidated Fiscal Reporting

The Consolidated Fiscal Report (CFR) is required to be completed by service providers receiving funding from or operating certified programs for any or all of the NYS State Agencies (OASAS, OMH, OPWDD, & SED). A single CFR is required from a service provider for each reporting period for which they are required to file. This **single** CFR includes **all** expenses and **all** revenues of the service provider.

Every year, NYS issued a Transmittal Letter detailing the changes in the CFR guidance, codes, definitions, and its software. The 2016 CFR cycle reporting has 2 pages of significant changes that providers should be aware of including a new schedule to complete. See NYS Transmittal Letter link

CFR Software: Not currently available yet, expected by end of February

30-Day CFR Extensions: For OMH and SED only. They are no longer needed for OASAS and OPWDD providers as they have set the CFR due date June 1st.

NYS late submission sanctions & penalties: NYS Disabilities are pressing providers for full compliance to their due dates. NYS OPWDD penalties now include a permanent 2% reduction and a 50% withhold. *See penalty details below*

Auditors: With pressure to meet the NYS due dates, it is important to schedule your auditors now to assure timely reporting.

Date Reminders:

1. Call and schedule your auditors!! NYS disabilities are getting stricter on missed deadlines and can impose sanctions and penalties against state aid and/or Medicaid payments

2. Counties –

    a. Share with providers their most current program funding allocations

    b. Set a County due date earlier than the NYS Agency prescribed due dates to allow time to review, sign, and submit to NYS.

3. May 1st: Either Final CFR or 30-Day CFR Extension due for NYS OMH & SED providers

4. June 1st: Final CFR's due for all (OASAS & OPWDD, OMH & SED with 30-day extensions)

Note: Estimated Claims deliverable has been eliminated

NYS Sanctions and Penalties details:

SED: Working capital interest will be denied. Note, rates are set first for timely submissions.

OASAS: Consolidated fiscal reporting requirements will be imposed in accordance with the policies and procedures described in OASAS Local Services Bulletin 2014-21: Sanction Policy for Non-Compliance with OASAS Consolidated Fiscal Reporting Requirements.

OMH: Providers who receive payments from Medicaid for OMH certified program services can have their payments temporarily withheld. Pursuant to Part 552.5 (e) of Title 14 NYCRR, their Medicaid payments will be reduced by twenty percent (20%) for the first month under sanction. Such reduction will be increased in each subsequent month by ten percent (10%) until we have received a satisfactory CFR from your agency. Providers who receive payments under contract with either the Office of Mental Health or an LGU can have their entire quarterly payments withheld until a satisfactory submission has been received. All funds are returned once the provider is in compliance.

OPWDD: Providers who fail to file a satisfactory CFR on time, including all certifications, financial statements and attachments, are subject to penalties. The reduction in reimbursement shall equal two percent (2%) of the total billed price(s), rate(s), and/or fee(s) in the payment systems beginning on the due date of the cost report and continue until the next regularly scheduled payment cycle following the last day of the month in which the cost report is received. Providers who receive Medicaid payments for OPWDD program services can have their payments reduced pursuant to Subpart 635-4 "Financial Reporting and Audit Requirements of Title 14 NYCRR.

If the CFR, the financial statements and the certification pages are not received by August 1st, 2017, the 50% penalty for waiver programs will be effective on February 1st,2018. The penalty will continue until the next regularly scheduled payment cycle following the due date of the provider's cost report for the subsequent reporting period. OPWDD may request that the provider voluntarily surrender it's operating certificate.