



Department of Health | Office for People With Developmental Disabilities

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TO: OPWDD Service Providers

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DATE: May 13, 2021

SUBJECT: Consolidated Fiscal Report (CFR) Review Reminder

As you may be aware, the Office for People with Developmental Disabilities (OPWDD) and the Department of Health (DOH) are currently reviewing concepts for a Rate Reform methodology which is expected to be implemented within the next several months. The Rate Reform methodology will involve rate/fee changes for **Supervised and Supportive Individualized Residential Alternatives (IRA), Intermediate Care Facilities for Individuals with Intellectual Disability (ICF/IID), Agency Sponsored Family Care, Group Day Habilitation and Prevocational Services (Site-Based)**.

As a component of the methodology development, cost data from Consolidated Fiscal Reports (CFRs) for the periods ending June 30, 2019 (for fiscal year filers) and December 31, 2019 (for calendar year filers) will be reviewed. It is the responsibility of each provider to submit a complete, compliant and accurate CFR. Additionally, it is the sole responsibility of the provider to review their CFRs for reporting errors. We encourage all providers to review their CFRs for the reporting periods ending June 30, 2019 and December 31, 2019 for reporting errors and to correct such reporting errors, as appropriate. As part of this review, please ensure that, for programs reporting on a site-specific basis, the operating certificate number for each site is included.

If the CFRs for the reporting periods ending June 30, 2019 and December 31, 2019 are utilized for the calculation of reimbursement levels under the Rate Reform methodology, DOH will utilize the latest **CPA certified** June 30, 2019 or December 31, 2019 CFR document that is on file as of July 1, 2021. Therefore, for a June 30, 2019 or December 31, 2019 CFR to be utilized in the calculation of Rate Reform rates, that CFR must be CPA certified and submitted by no later than July 1, 2021 through the normal CFR upload process. Additionally, the provider must submit a CFR crosswalk to OPWDD that delineates all differences between the initial June 30, 2019 or December 31, 2019 CFR submission and the latest certified June 30, 2019 or December 31, 2019 CFR submission.

DOH will not use any revised CFRs, that are submitted for any reason, after July 1, 2021 to calculate the Rate Reform rates; there will be no exceptions to this policy. If a CPA certification is required to be submitted for a previously submitted June 30, 2019 or December 31, 2019 CFR, the applicable CFR-ii or CFR-ii A must also be submitted no later than July 1, 2021; the Document Control Number would not change in this circumstance. DoH will only utilize CFRs, that are CPA certified, for the calculation of Rate Reform reimbursement levels. This is the only notice that will be sent to agencies advising that a review of their CFR should be completed.

The OPWDD CFR Unit may perform reviews of CFR submissions for the periods indicated above prior to, or after, July 1, 2021. **The possibility that OPWDD may review a CFR submission does not remove the responsibility of the provider to perform an internal review of its own CFR and, if necessary, resubmit it by July 1, 2021.** If OPWDD's CFR Unit completes a review of your agency's latest CFR submission, any issues identified by the CFR Unit must be corrected through a revised CFR submission by the date indicated in the review letter. However, any resulting CFR submissions, including a CFR-ii or CFR-ii A certification form, must be uploaded through the normal process by no later than July 1, 2021, if the revised CFR is to be utilized in the calculation of Rate Reform rates.

Agencies should closely review CFR data, including but not limited to the following areas, to ensure that their submission is correct and accurate.

- Reported staff hours and dollars.
- Reported staff titles.
- Allocation of costs between programs.
- Reported To/From Transportation and Other Than To/From Transportation expenses (lines 68b and 68a on Schedule CFR-1).
- Reported units of service.
- For programs required to be reported on a site-specific basis, the identification of the operating certificate number for the site.

If you have questions regarding the reporting and/or submission of CFR information, please send an email to CFR@opwdd.ny.gov. For other rate-related questions, please send an email to MHRS@health.ny.gov.

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