

## **Consolidated Fiscal Report (CFR)**

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 needed 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 issues a Transmittal Letter detailing the changes in the CFR guidance, codes, definitions, and its software. The 2017 CFR cycle reporting has a page 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 early to mid-March.

**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 1<sup>st</sup>.

**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 1<sup>st</sup> - Either Final CFR or 30-Day CFR Extension due for NYS OMH & SED providers.
4. June 1<sup>st</sup> - Final CFR's due for all (OASAS & OPWDD, OMH & SED with 30-day extensions).

**CFR Training:** CCSI provides CFR training to groups, individuals, and leadership teams.

**CFR Preparation:** CCSI can prepare your agencies CFR and setup a process for future submissions.

**To get more information on Training and Preparation, contact Jim Monfort at [jmonfort@ccsi.org](mailto:jmonfort@ccsi.org)**

## **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 they 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 1<sup>st</sup>, 2018, the 50% penalty for waiver programs will be effective on February 1<sup>st</sup>, 2019. 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 its operating certificate.

## **Cost of Living Adjustments (COLAs)**

As part of the NYS 2017-2018 Enacted budget there is additional funding included for salary and salary-related fringe benefit increases related to the State mandated minimum wage and workforce COLAs. OMH, OPWDD, and OASAS have all sent out advisory letters to LGUs and Providers making them aware that each State Agency will be paying out funding related to the increase in minimum wage effective 1/1/2018, as well as each State Agency paying out for a 3.25% workforce COLA.

**OMH** is paying a 3.25% increase for job codes 100's and 200's effective 1/1/2018 and an additional 3.25% increase for job codes 100's, 200's, and 300's effective 4/1/2018. A requirement of the statute is that each provider must submit an attestation confirming that increases will be used to support salary and salary-related fringe benefit increases. Attestations are due back to OMH by April 1<sup>st</sup>, 2018. Failure to submit the attestations will result in the recovery of increases already paid, as well as the future payment of such funds.

**OPWDD** is paying a 3.25% increase for job codes 100's and 200's effective 1/1/2018 and an additional 3.25% increase for job codes 100's, 200's, and 300's effective 4/1/2018. Each provider receiving funding for these salary and salary-related fringe benefit increases has flexibility in allocating that funding to support salary increases to particular job titles within the classification of staff position titles that are designated as eligible for funding. This flexibility is provided to allow agencies to best address the needs of its eligible staff and agency recruitment and retention challenges. A requirement of the statute is that each provider must submit an attestation confirming that increases will be used to support salary and salary-related fringe benefit increases. Attestations are due back to OPWDD by June 30<sup>th</sup>, 2018.

**OASAS** is paying a 3.25% increase for job codes 100's and 200's effective 1/1/2018 and an additional 3.25% increase for job codes 100's, 200's, and 300's effective 4/1/2018. A requirement of the statute is that each provider must submit an attestation confirming that increases will be used to support salary and salary-related fringe benefit increases. Attestations are due back to OASAS by March 2<sup>nd</sup>, 2018. No funding will be added to your budget until the attestation is submitted. Please note that while you may receive OASAS State aid funding through both a direct contract with OASAS and through an LGU via the State Aid Funding Authorization, only one Attestation per provider is required. The Attestation covers both the January 2018 and the April 2018 increases. If you receive OASAS funding, you must submit an Attestation to OASAS.