

**FAQs from the 2025 Home Care Cost Report Audit Kickoff Webinar held on
September 14, 2026**

Topic: General

Q.1. How is the Audit Notification Package delivered, by mail or email?

A.1. The Audit Notification Package is sent via email.

Q.2. If we have not received the Audit Notification Package, does that indicate our agency was not selected for audit this year?

A.2. Once all auditees have been notified, the agencies that were not selected for audit will receive a notification from us-advrisknyshc@kpmg.com letting them know that they have not been selected. For the audit of the 2025 Home Care Cost Report, agencies may anticipate this communication by mid-October.

Q.3. Where can I access the 2025 Home Care Cost Report Audit Kickoff presentation?

A.3. The presentation will be available within the "Instructions & Helpful Resources" tab in the "Useful Links" section of the web-based Tool. The presentation will also be available on the Department of Health's [Home Care Cost Report](#) website under "Home Care Cost Report Outreach Sessions."

Q.4. How will agencies be notified that they were selected for field audit procedures?

A.4. A separate audit notification email will be sent to all agencies notifying them they were selected for field audits. This is anticipated to be sent on or about September 16, 2026.

Q.5. For agencies with an approved DOH-extension to submit the 2025 Home Care Cost Report, will the timeline be affected?

A.5. No, the audit process remains the same for all agencies subject to the 2025 Home Care Cost Report audit. However, audit teams may start later for agencies with an approved extension. Your audit team will contact you this week (the week of September 14th) to introduce themselves and offer support if needed before your extension deadline. Please submit your Cost Report as soon as possible, as approved extensions result in a shorter timeframe to complete all audit procedures.

Q.6. During the presentation, KPMG and DOH indicated that agencies should complete the following four steps before beginning audit procedures:

1. Review Documentation Request tab and confirm all supporting documentation files have been provided
2. Submit the "Agency Representation" tab of the Tool
3. Complete the "Financial Reconciliation" tab of the Tool

4. Enter contact information in the "Contact Information" tab

If an agency has not been selected for audit, do they still have to complete these items?

A.6. The first three steps should have been completed when your 2025 Cost Report was submitted (Document Request subtab, Agency Representation subtab, and Financial Reconciliation subtab). However, if these actions were not yet completed, we request that they still be completed regardless of whether the agency has been selected for audit.

Topic: Audit Process

Q.7. How many CHHAs and LHCSAs were selected for audits?

A.7. While we cannot provide an exact number, all audit selections are made by DOH for each audit cycle. DOH considers various criteria when selecting agencies for audit. The Department's goal is to audit every Home Care agency, but this will take time given the number of providers.

Q.8 Will the Financial Reconciliation subtab show variances if the agency has a different fiscal year end from the calendar year?

A.8. The Home Care Cost Report should be completed using the accounting methodology used for your agency's financial statements (e.g., accrual or cash basis). In addition, the Financial Statement Schedules of the Home Care Cost Report (Schedule 17, Schedule 18, and Schedule 19) should be completed using the reporting period of your agency. For example, if your agency's fiscal year is July 1 through June 30, then Schedules 17, 18, and 19 can be completed in line with this reporting period. It is important to note that regardless of the fiscal reporting period of your agency, all other schedules of the Home Care Cost Report (Schedule 1 through Schedule 16) should be reported on a calendar-year basis (Jan. 1, 2025 - Dec. 31, 2025). As a result, yes, a variance will appear in the Financial Reconciliation subtab as a result of the timing difference; however, this may be explained through the addition of a reconciling item in the subtab.

Q.9. Will we be notified via email when an audit request is posted to the "Audit/Questions" tab in the Tool, or are we expected to check the Tool daily?

A.9. An automatic email notification will be sent to the contacts listed in the 'Contact Information' tab of the Tool whenever a question is posted by KPMG. The email will come from postmaster@mail.certisphere.com. As such, it is not necessary for your agency to check each subtab within the "Audit/Questions" tab daily.

Q.10. I am experiencing technical difficulties with the SFTP platform and haven't been able to upload my agency's supporting documentation. Can KPMG or the Department offer any guidance?

A.10. If you are experiencing technical issues or are waiting for a password reset, please

reach out to us-advrisknyshe@kpmg.com for any requests or questions. Requests from agencies subject to audit will be prioritized. For additional guidance on using the SFTP site, please refer to the Secure File Transfer Protocol Guide, located in the web-based Tool under the "Instructions & Helpful Resources" tab, within the "Useful Links" section.

Q.11. Will FI providers who were operational in 2025, and therefore submitted a 2025 Cost Report, be subject to audit?

A.11. Any provider that was in operation and received Medicaid dollars during the reporting period is required to complete and submit the Cost Report for the time in which services were provided. For example, if the organization provided services from January – July 2025 that were reimbursable by Medicaid, then the organization should have reported costs and statistics for the applicable entities for that same timeframe. All Home Care Cost Reports are subject to audit.

Q.12. Do you encourage conference calls with the audit team during the audit? What are the best ways for an agency to communicate with their assigned auditors?

A.12. Throughout the audit process, we recommend scheduling a conference call, email communications, and utilizing the "Audit/Questions" tab within the Tool as forms of communication between the agency and their audit team.