



2021 Home Care Cost Report August outreach session



August 23, 2022



Outreach session protocols

Protocols

- Please note that participants will be on mute for the duration of the session.
- If you have questions during the presentation, please enter them via the Q&A feature in WebEx during the designated question periods throughout the presentation. Department of Health (DOH) and KPMG (LLP) will either answer the questions during this session or add the question and response to the list of FAQs, if applicable.
- Note that questions should be limited to Home Care Cost Report matters only.

Agenda

| Topic | Speaker | Time |
|--|----------|------------|
| Timeline | DOH | 5 minutes |
| Items to note | DOH | 3 minutes |
| Technical items: <ul style="list-style-type: none"> — MMIS IDs and Operating Certificates — Reporting service types on Schedules 3, 5, and 7 — Schedules 3 and 4 program administration costs — Schedule 3 costs | KPMG | 10 minutes |
| Web-based tool items | KPMG | 7 minutes |
| Secure Transfer Protocol Site (SFTP) and supporting documentation | KPMG | 20 minutes |
| Next steps | KPMG | 5 minutes |
| Q&A period | DOH/KPMG | 10 minutes |
| Total Time: 1 hour | | |



Timeline

| Activity | Responsible party | Dates |
|--|--------------------|----------------------|
| Agencies receive link to the 2021 Home Care Cost Report | Providers | June 22, 2022 |
| 2021 Home Care Cost Report initial kickoff webinar | DOH/KPMG/Providers | June 28, 2022 |
| July Outreach session | DOH/KPMG/Providers | July 21, 2022 |
| August Outreach session | DOH/KPMG/Providers | August 23, 2022 |
| September Outreach session | DOH/KPMG/Providers | September 14, 2022 |
| Home Care Cost Report submissions are due* | Providers | September 20, 2022 |
| Supporting documentation uploads to the SFTP site are due** | Providers | September 27, 2022 |
| DOH and KPMG to conduct an audit kickoff webinar prior to the beginning of the audit process* | DOH/KPMG/Providers | October 4, 2022 |
| KPMG to conduct audits of the 2021 Home Care Cost Report submissions | KPMG/Providers | October–January 2023 |
| Lessons learned webinar to discuss successes, opportunities for improvement, and future-year suggestions | DOH/KPMG/Providers | TBD |

*The cost report submission and audit period has been moved up to better align with the rate-setting timeline and will continue to move up in future cost report years.

**Supporting documentation is required to be submitted within seven days of your cost report submissions, or no later than September 27, 2022.



Items to note

Items to note



- As the submission deadline approaches, we encourage providers to review reporting guidance, tutorials, and previous outreach session presentations/video playbacks to assist with their remaining reporting.
- DOH would like to reiterate that it is acceptable to hire vendors to support the Home Care Cost Report submission and audit; however, the provider is ultimately responsible for accurate and timely submissions.
- The web-based tool will not shut down at the end of the day on September 20, but DOH expects all providers to meet the deadline.
 - Note: The web-based tool tracks submission dates, so we will be able to identify which cost reports were submitted after the due date.
- The Home Care Cost Report collects 2021 data that will be used to set 2023 Medicaid reimbursement rates.
- **Important Workers' Recruitment and Retention (WR&R) revenue update:** Per PHL – S.3614 (9) and SSL 367-q, home care agencies receive an annual WR&R rate add-on to spend on recruitment, training, and retention costs. However, a WR&R rate add-on is not provided for (CHHA) episodic services. As such, CHHAs that provide episodic services *only* are not required to offset WR&R revenue from their WR&R costs on Schedules 3 and 4 of the cost report.
 - All other agencies are required to offset WR&R revenue from their WR&R costs on Schedules 3 and 4 of the cost report. Please review pages 7–9 of the Home Care Cost Report instructions or the July Outreach session materials and recording for detail on how to calculate WR&R costs and estimate WR&R revenue, if necessary.

Agenda

Timeline

Items to note

Technical items

Web-based
tool items

SFTP site and
supporting
documentation

Next steps

Q&A period

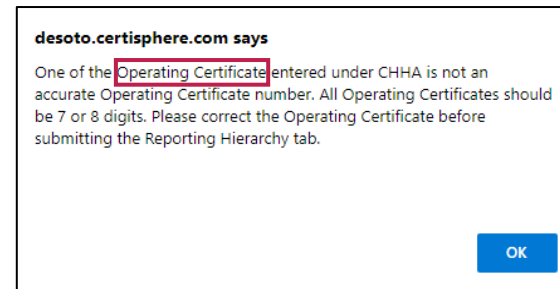
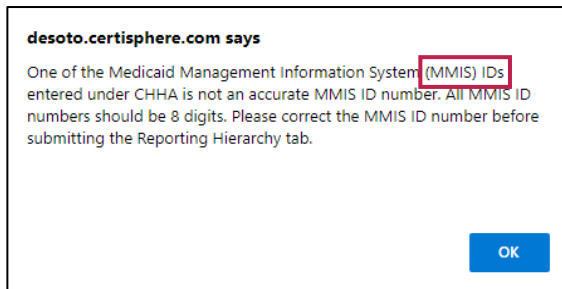


Technical items

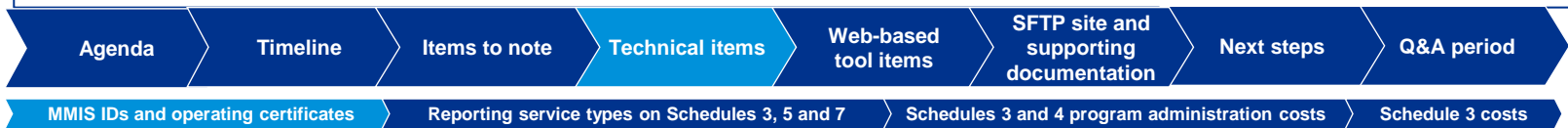
Correctly reporting MMIS IDs and Operating Certificates

MMIS IDs and Operating Certificates

- Based on a review of the 2019 and 2020 cost report data, many agencies did not correctly report their Medicaid Management Information System (MMIS) ID number and/or Operating Certificate within the Reporting Hierarchy. **MMIS IDs and Operating Certificates are critical for rate-setting purposes, as they act as the entity identifiers.**
 - Every entity (CHHA, LHCSA, FI) should have an MMIS ID number and every CHHA entity should have an Operating Certificate.
- All MMIS IDs should be numerical and have eight digits (e.g., MMIS ID: 12345678). All Operating Certificates should be seven or eight digits (e.g., Operating Certificate: 1234567 or 12345678).
- If any errors in these formats are detected when they are entered in the “Reporting Hierarchy” tab, then an error message will appear, as shown below:



- Note that these error messages *will* prevent submission of the Reporting Hierarchy and you will not be able to move on to the cost report schedules tab until it is corrected. **These are the only error messages that will prevent cost report submission.**
- Once you have corrected this error and re-click the “Submit” button in the Reporting Hierarchy, this message will no longer appear.



Correctly reporting service types on Schedules 3, 5, and 7



Reporting service types on Schedules 3, 5, and 7

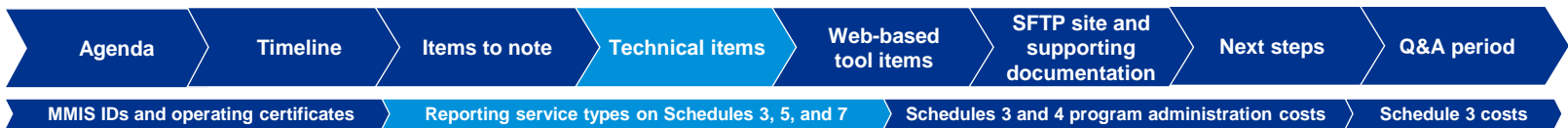
- Based on a review of the 2019 and 2020 cost report data, many agencies reported costs for service types on Schedule 3 *without* reporting corresponding service statistics on Schedule 5 and current charges on Schedule 7, and vice-versa. All services types for which costs are reported on Schedule 3 must also have service statistics reported within Schedule 5 and current charges reported within Schedule 7 for the corresponding service types, and vice-versa.
- If there is a discrepancy between the service type rows for which data is reported on Schedules 3 and 5 or Schedules 5 and 7, then an error message will now appear as shown below:

Schedule Validation

Some schedules are incomplete or contain inconsistent data. These may be resolved as you complete additional schedules.

| Related Schedule(s) | Message |
|---------------------------------------|--|
| Schedules 5a.1, 5a.2 and Schedules 7a | The service type rows in which public charges are reported do not match the service type rows in which statistics were reported on Schedule 5. If patients were served for a particular service type, a public charge should be reported for that service type on Schedule 7. Please correct this error so that the service type rows that have public charge reported on Schedule 7 match the service type rows with statistics reported on Schedule 5. |

- Important note:** This error message will not prevent you from submitting the cost report. If you believe you are receiving this message in error, please send an inquiry to us-advrisknyshc@Kpmg.Com.



Technical items

Reporting service types on Schedules 3, 5, and 7 (continued)

- To correct this error, agencies should ensure that the service types for which data is reported on Schedule 3, 5, and 7 match, as shown below.

Schedule 3

| Schedule Totals (sum of all like columns from each table) | Total Entity Costs (002 + 003) | Non-Allowable Costs (Adjustment to Expense) | Allowable Costs (Sum of 004 through 010) | Program Administration | Program Aide (Direct Care) | Program RN Supervision/ Assessment (Direct Care) | Program Staff Training |
|--|-----------------------------------|--|---|------------------------|-------------------------------|--|------------------------|
| | 193,230 | 12,120 | 181,110 | 50,000 | 111,110 | | 20,000 |
| CHHA Name CHHA Operating Certificate | | | | | | | |
| | Total Entity Costs (002 + 003) | Non-Allowable Costs (Adjustment to Expense) | Allowable Costs (Sum of 004 through 010) | Program Administration | Program Aide (Direct Care) | Program RN Supervision/ Assessment (Direct Care) | Program Staff Training |
| | 001 | 002 | 003 | 004 | 005 | 006 | 007 |
| Direct Care | | | | | | | |
| Home Health Aide | 001 | 81,120 | 120 | 81,000 | 50,000 | 11,000 | 20,000 |
| Home Health Physical Therapy | 002 | 112,000 | 12,000 | 100,000 | | 100,000 | |
| Home Health Occupational Therapy | 003 | 0 | 0 | | | | |

Schedule 5

| Schedule Totals (sum of all like columns from each table) | Patients | Units of Service: Visits/Days | Units of Service: Hours | Patients | Units of Service: Visits/Days | Units of Service: Hours | Patients | Units of Service: Visits/Days | Units of Service: Hours |
|--|----------|----------------------------------|----------------------------|----------|----------------------------------|----------------------------|---------------------------|----------------------------------|----------------------------|
| | 130 | 150 | 10,000 | 55 | 200 | | 185 | 350 | 10,000 |
| CHHA Name CHHA Operating Certificate | | | | | | | | | |
| | FFS | | | MC | | | Total Medicaid (FFS + MC) | | |
| | Patients | Units of Service: Visits/Days | Units of Service: Hours | Patients | Units of Service: Visits/Days | Units of Service: Hours | Patients | Units of Service: Visits/Days | Units of Service: Hours |
| | 001 | 002 | 003 | 004 | 005 | 006 | 007 | 008 | 009 |
| Direct Care | | | | | | | | | |
| Home Health Aide | 001 | 100.00 | 10,000 | 0.00 | | | 100.00 | 0 | 10,000 |
| Home Health Physical Therapy | 002 | 20.00 | 50 | 55.00 | 200 | | 75.00 | 250 | 0 |
| Home Health Occupational Therapy | 003 | 0.00 | | | | | 0.00 | 0 | 0 |
| Home Health Registered Nurse | 004 | 0.00 | | | | | 0.00 | 0 | 0 |

Agenda

Timeline

Items to note

Technical items

Web-based tool items

SFTP site and supporting documentation

Next steps

Q&A period

MMIS IDs and operating certificates

Reporting service types on Schedules 3, 5, and 7

Schedules 3 and 4 program administration costs

Schedule 3 costs

Technical items (continued)

Reporting service types on Schedules 3, 5, and 7 (continued)

Schedule 7

Schedule(s) _____ [Print Schedule](#)

| CHHA Name | CHHA 1 | | |
|------------------------------|-----------------|--------------------------------------|--------|
| CHHA Operating Certificate | 1234567 | | |
| | Unit of Service | Current Charge to the General Public | |
| | | ? | |
| | | 001 | |
| Direct Care | | | |
| Home Health Aide | 001 | Full hour/visit | 100.00 |
| Home Health Physical Therapy | 002 | Visits | 10.00 |



Correctly reporting on Schedules 3 and 4



Schedule 3 and Schedule 4 program administration costs

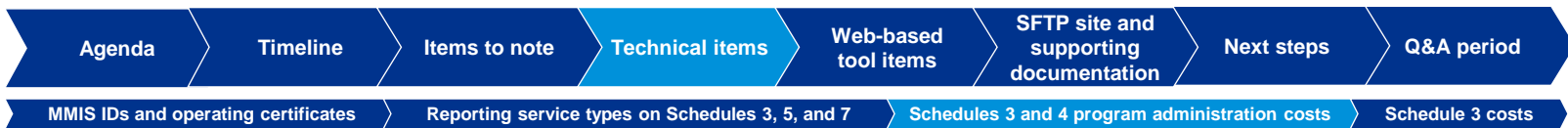
- Based on a review of the 2019 and 2020 cost report data, many agencies' total program administration costs on Schedules 3 and 4 *did not match*. The Program Administration (Column 004) total should be equal on Schedules 3 and 4, which is automatically checked in the tool. These costs are the same, but should be allocated in different ways on Schedule 3 (by service type) and Schedule 4 (by general service cost center).
- If this is incorrect on the 2021 cost report, then an error message will now appear when Schedule 4 is marked as complete as shown below:

Schedule Validation

Some schedules are incomplete or contain inconsistent data. These may be resolved as you complete additional schedules.

| Related Schedule(s) | Message |
|---------------------|---|
| Schedule 4a | Program Administration (Column 004) totals do not match on Schedule 3a and Schedule 4a. Please correct this error so that the program administration totals are equal at both the agency and entity level on Schedule 3a and Schedule 4a. For additional instructions on how to correct this error, click here. |

- Important note:** This error message will not prevent you from submitting the cost report. If you believe you are receiving this message in error, please send an inquiry to us-advrisknyshc@Kpmg.Com.



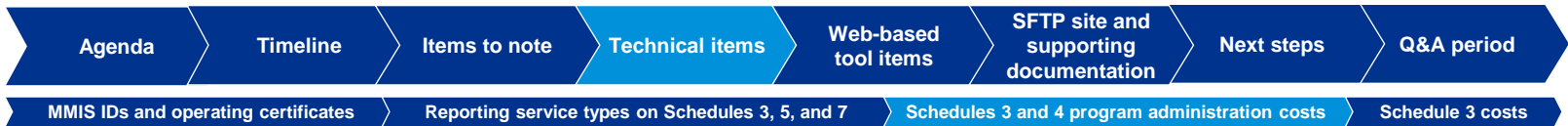
Technical items

Schedule 3 and Schedule 4 program administration costs

- To correct this error, agencies should ensure that the total program administration costs on Schedule 3 and Schedule 4 match, as shown below. Once this has been corrected and Schedule 4 has been marked as complete, the error message will no longer appear.

| LHCSA Name | LHCSA B | |
|---|------------|------------------------|
| LHCSA County | Albany | |
| Schedule 3b: LHCSA Costs & Expenses by Service Type | | Program Administration |
| | | 004 |
| Direct Care | | |
| PC: Level I | 001 | \$ 2,000.00 |
| PC: Level II | 002 | \$ 1,500.00 |
| PC: Level II - Hard to Serve | 003 | |
| Live-In | 004 | |
| Nursing Supervision | 005 | \$ 500.00 |
| Nursing Assessment | 006 | |
| Shared Aide: Level I | 007 | |
| Shared Aide: Level II | 008 | |
| Other non-allowable services | 009 | |
| GRAND TOTAL | 010 | \$ 4,000.00 |

| LHCSA Name | LHCSA B | |
|---|------------|------------------------|
| LHCSA County | Albany | |
| Schedule 4b: LHCSA General Service Cost Centers | | Program Administration |
| | | 004 |
| GENERAL SERVICE COST CENTERS | | |
| Criminal Background Check & Fingerprinting | 001 | \$ 300.00 |
| Capital Related - Building & Fixtures | 002 | |
| Capital Related - Movable Equipment | 003 | |
| Plant Operations & Maintenance | 004 | \$ 300.00 |
| Rent-Building | 005 | \$ 300.00 |
| Rent-Furnishings | 006 | |
| Rent-Vehicles | 007 | |
| Interest-Property | 008 | |
| Depreciation-Plant | 009 | |
| Depreciation-Equipment & Furnishings | 010 | |
| Depreciation-Vehicles | 011 | |
| Transportation | 012 | |
| Utilities | 013 | \$ 300.00 |
| Office Supplies & Materials | 014 | |
| Insurance | 015 | \$ 500.00 |
| Administration & General | 016 | \$ 1,000.00 |
| Employee physicals/uniforms/immunizations | 017 | \$ 500.00 |
| Medical Supplies | 018 | |
| Other | 019 | \$ 800.00 |
| Grand Total | 020 | \$ 4,000.00 |



Correctly reporting costs on schedule 3



Schedule 3 costs

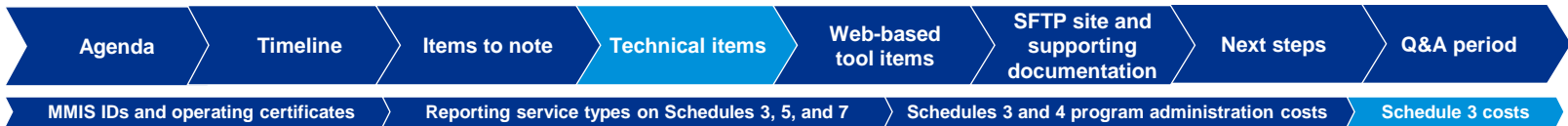
- Based on a review of the 2019 and 2020 cost report data, many agencies reported all of their allowable costs within either Program Administration (Column 004) or Direct Care (Columns 005 and 006) on Schedule 3.
- Schedule 3 reporting should include the **agency's total costs** (including direct care costs, program administration costs, and non-allowable costs) for each entity type (CHHA, LHCSA, or FI). As such, there should be costs reported in both Column 004 and Columns 005 or 006.
- If there are no costs reported in Program Administration Column 004 or Direct Care Columns 005 or 006, then an error message will now appear when Schedule 3 is marked as complete as shown below:

Schedule Validation

Some schedules are incomplete or contain inconsistent data. These may be resolved as you complete additional schedules.

| Related Schedule(s) | Message |
|---------------------|---|
| Schedules 3a | No data has been entered in Column 004 (Program Administration). On Schedule 3, all agency costs should be reported, including direct care costs, program administration costs, non-personnel costs, and non-allowable costs. Please review the costs reported on Schedule 3 to confirm that all program administration costs have been appropriately reported in Column 004. Please see pages 14-15 and 22-24 of the Home Care Cost Report Instructions for a detailed list of Program Administrative costs. For additional guidance on the types of costs that should be reported on Schedule 3, click here . |

- **Important note:** This error message will not prevent you from submitting the cost report. If you believe you are receiving this message in error, please send an inquiry to us-advrisknyshc@Kpmg.Com.





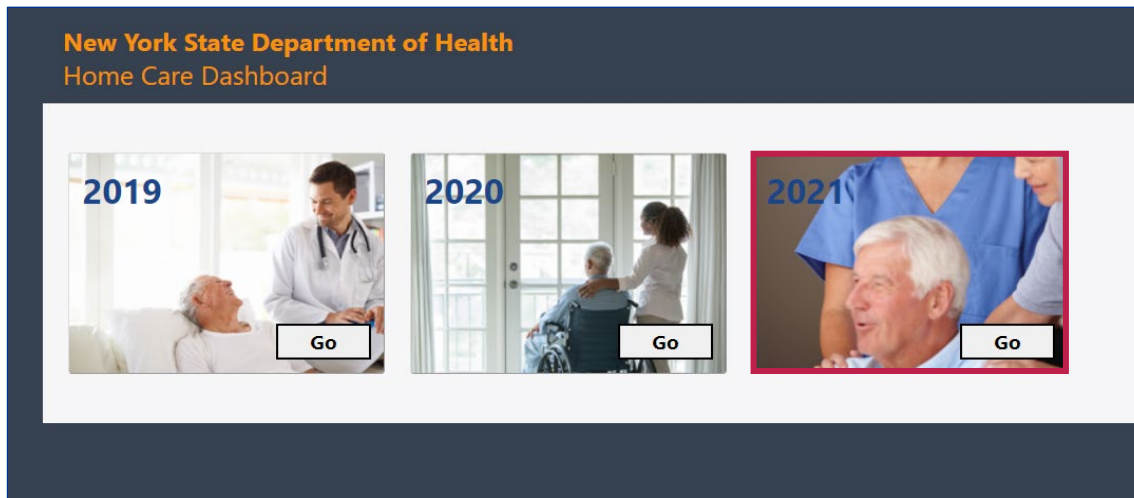
Web-based tool items

Web-based tool items

Web-based tool link

Web-based tool link

- The 2021 cost report, along with all previous cost reports submitted within the web-based tool, can be accessed at the following link: <https://desoto.certisphere.com/doh/HomeCareDashboard.html>
- Once you arrive at the Home Care Tool dashboard page (as shown below), please select the “2021” option to access the 2021 Home Care Cost Report.
- If you experience a “404 Error” when attempting to log in, we recommend closing out of the window and reopening the 2021 link.



Agenda

Timeline

Items to note

Technical items

Web-based
tool items

SFTP site and
supporting
documentation

Next steps

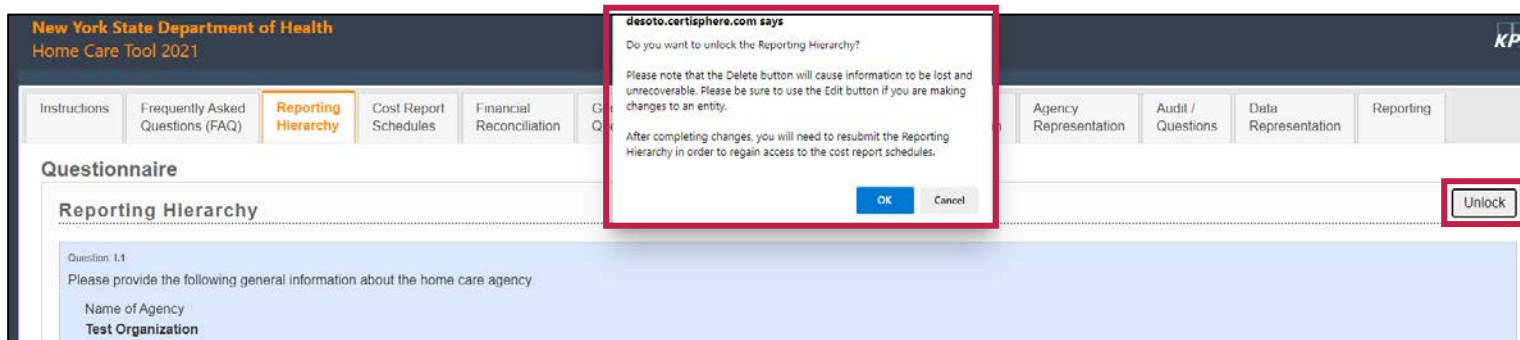
Q&A period

Web-based tool items (continued)

Reporting Hierarchy

Unlocking the Reporting Hierarchy

- If you need to make edits to the Reporting Hierarchy after it has been submitted, you have the ability to unlock this tab for editing using the “Unlock” button in the top right corner (shown in screenshot below).
- When unlocking this tab to make edits, note the following:
 - The “Delete” button will cause the cost report schedules associated with the entity selected to be deleted and unrecoverable. As such, please be sure to use the “Edit” button if you are making changes to an entity. A pop-up message will appear to warn you when attempting to unlock the Reporting Hierarchy.
 - After completing your changes, you must resubmit the Reporting Hierarchy to regain access to the cost report schedules.



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Next steps

Q&A period

Web-based tool items (continued)

Cost Report Submission

- The submission of the completed Home Care Cost Report occurs in the Cost Report Submission tab.
- To submit the cost report, both the Cost Report Schedules tab and the General Questionnaire tab need to be completed.
 - Note: The General Questionnaire tab does not have its own submit button, but rather will get submitted along with the Cost Report Schedules tab when you submit the Cost Report Submission tab.
- The Home Care Cost Report must be certified and submitted by an executive level individual (e.g., CEO or CFO).

| | | | | | | | | | | | | |
|--------------|----------------------------------|---------------------|-----------------------|--------------------------|-----------------------|------------------------|------------------------|---------------------|-----------------------|-------------------|---------------------|-----------|
| Instructions | Frequently Asked Questions (FAQ) | Reporting Hierarchy | Cost Report Schedules | Financial Reconciliation | General Questionnaire | Cost Report Submission | Documentation Requests | Contact Information | Agency Representation | Audit / Questions | Data Representation | Reporting |
|--------------|----------------------------------|---------------------|-----------------------|--------------------------|-----------------------|------------------------|------------------------|---------------------|-----------------------|-------------------|---------------------|-----------|

| | | |
|--|--|---|
| Home Care Cost Report | Reporting Period From: 1/1/2021 To: 12/31/2021 | Date: Time: |
| Agency Certification | | |
| Agency Name: | Test Organization 2 | |
| Tax ID Number: | 12-123456 | |
| Number of CHHA Entities: | 2 | |
| Number of LHCSA Entities: | 1 | |
| Number of FI Entities: | 0 | |
| CERTIFICATION BY OFFICER OR ADMINISTRATOR OF AGENCY(S) | | |
| <p>I HEREBY CERTIFY THAT I HAVE EXAMINED THE INFORMATION CONTAINED IN THE HOME CARE COST REPORT FOR THE PERIOD BEGINNING 1/1/2021 AND ENDING 12/31/2021, AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT, AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE AGENCY IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED.</p> <p>Please provide the name and title of the official taking responsibility for the confirmation. This should be the person with overall responsibility for the review on behalf of Test Organization 2 and is not necessarily the staff person completing the survey tool.</p> <p>Please ensure that the individual signing for the completion and accuracy of the Tool responses is the Agency CFO or CFO.</p> | | |
| Name | <input style="border: 2px solid red;" type="text"/> | Title <input style="border: 2px solid red;" type="text"/> |



Web-based tool items (continued)

Cost Report Submission

- You will not receive an automated email when you submit the Home Care Cost Report.
- You will be able to tell if the submission went through if you see the words “Cost Report Submitted” in the top right corner of the Cost Report Schedules tab.
- If you are still unsure if your cost report was submitted, you can send an email to us-advrisknyshc@kpmg.com to inquire about your submission status.

Cost Report Submission

Instructions | Frequently Asked Questions (FAQ) | Reporting Hierarchy | **Cost Report Schedules** | Financial Reconciliation | General Questionnaire | Cost Report Submission | Documentation Requests | Contact Information | Agency Representation | Audit / Questions | Data Representation | Reporting

Cost Report submitted

Schedule 1 ✓ **Schedule 1: General Information - Agency**

Schedule 2 ✓

Schedule 3a ✓ Check here when the schedule is complete for all entities

Schedule 3b ✓ [Ask a question related to this schedule](#)

Schedule 4a ✓ [View validation warnings for all submitted schedules](#)

Schedule 4b ✓ [Print Schedule](#)

Schedule 5a.1 ✓

Schedule 5a.2 ✓

Schedule 5b ✓

Schedule 7a ✓

Schedule 7b ✓

Schedule 8a ✓

Schedule 8b ✓

Schedule 9a ✓

| Agency Information | | | |
|---|--|-----|-------------------|
| Name of Agency | | 001 | Test Organization |
| Federal Tax ID | | 002 | 12-123456 |
| Agency Type (Proprietary, Voluntary, or Public) | | 003 | Proprietary |
| Address Line 1 | | 004 | test |
| Address Line 2 | | 005 | |
| City | | 006 | City |
| State | | 007 | NY |
| Zip | | 008 | 12345 |
| Contact Person: | | | |
| Name | | 009 | Liaison Person |
| Title | | 010 | Liaison |

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Financial reconciliation tab



Financial reconciliation tab

- Per the Home Care Cost Report instructions, Schedule 3 of the Home Care Cost Report should include an agency's total costs, including direct care personnel costs, administrative personnel costs, non-personnel costs, and non-allowable costs.
 - As such, the "Total Entity Costs" per Schedule 3 of the cost report schedules tab should reconcile to the total expenses per the agency's financial statements for the calendar year being reported.
- KPMG and DOH created a new tab within the 2021 web-based tool, called "Financial Reconciliation" (shown on following slide). This tab will not be accessible until after the "Cost Report Schedules" tab is completed.
- The purpose of this tab is to reconcile the total entity costs reported on Schedules 3a, 3b, and/or 3c to the agency's financial statement documentation, to help ensure that all appropriate costs were included on Schedule 3.
 - In this tab, agencies will enter the total expenses per their financial statements along with any reconciling items that may cause a variance between Schedule 3 and the agency's financial statements.
 - The tool will then automatically calculate any remaining variance between Schedule 3, "Total Entity Costs" and the agency's financial statements.
 - If there is a significant variance, then the agency should review their Schedule 3 costs to confirm that all costs were properly reported prior to submitting the cost report.
- **The completion of this tab is optional for all agencies. However, any agencies selected by DOH for audit procedures will be required to complete this tab. For that reason, we encourage all agencies to complete this tab.**



Financial reconciliation tab (continued)

Financial reconciliation tab

Instructions
Frequently Asked Questions (FAQ)
Reporting Hierarchy
Cost Report Schedules
Financial Reconciliation
General Questionnaire
Cost Report Submission
Documentation Requests
Contact Information
Agency Representation
Audit / Questions
Data Representation
Reporting

documentation, to help ensure that an appropriate costs were included on Schedule 3. Please note that the completion of this tool is optional for all agencies; however, any agencies selected by DDM for audit procedures will be required to complete this tool. For that reason, we encourage all agencies to complete this tab.

Please complete the reconciliation table below by:

- Entering the dollar amount in the "Total expenses per CY 2021 Financial Documentation" row which should tie to the total expenses per your Financial Statements.
- Selecting a "reconciling item" from the drop down menu below. If the item does not fall into one of the pre-populated categories, select the "Other" option.
- Entering a description of the reconciling item.
- Entering the name of the supporting documentation where the reconciling item can be located in the supporting documentation provided, including a tab, column, or page number.
- Entering the dollar amount of the reconciling item in 2021.

If there are multiple reconciling items, please use the "add reconciling item" button to add another row. Once all reconciling items have been entered, the sum of the "Reconciling items included in Financial Documentation, but not in the data reported on Schedule 3" and "Reconciling items included in the data reported on Schedule 3, but not in the Financial Documentation" amounts will be subtracted from "Total expenses per CY 2021 Financial Documentation" to calculate the value in the "Total expenses adjusted for reconciling items" row. This calculation shows an adjusted total expense amount which reflects the reconciled expenses.

Please note that the value populated within the "Schedule 3 Total Entity Costs" row is auto-populated from the "Total Entity Cost" amount on Schedules 3a, 3b, and/or 3c in the "Cost Report Schedules" tab. After calculating the "Total expenses adjusted for reconciling items" and "Total entity costs per Schedule 3 of Cost Report Schedules tab", the tool will calculate the variance (in dollars and percent) of the Unreconciled amounts.

For any additional comments or explanations, please enter them in the cell for "Additional Comments."

| Financial Statement Reconciliation | | | | | | |
|---|------------------|---------------------------------|--|-------------------|---------------------|--|
| Total expenses per CY 2021 Financial Documentation: | | | | | Dollar Value | Supporting Documentation File Location |
| | | | | | 100000 | |
| Reconciling items included in Financial Documentation, but not in the data reported on Schedule 3: Add reconciling item... | | | | | | |
| Item Number | Reconciling Item | Description of Reconciling Item | Supporting Documentation File Location | 2021 Dollar Value | Additional Comments | |
| 1 | Bad Debt Expense | test | test | 10000 | test | ✖ |
| Reconciling items included in the data reported on Schedule 3, but not in the Financial Documentation: Add reconciling item... | | | | | | |
| Item Number | Reconciling Item | Description of Reconciling Item | Supporting Documentation File Location | 2021 Dollar Value | Additional Comments | |
| Sum of reconciling items included in Financial Documentation, but not in the data reported on Schedule 3 | | | | \$10,000 | | |
| Sum of reconciling items included in the data reported on Schedule 3, but not in the Financial Documentation | | | | \$0 | | |
| Total expenses adjusted for reconciling items | | | | \$90,000 | | |
| Total entity costs per Schedule 3 of Cost Report Schedules tab | | | | \$90,000 | | |
| Unreconciled dollar value | | | | \$0 | | |
| Unreconciled percentage | | | | 0.00 % | | |





SFTP site and supporting documentation

SFTP site

Secure file transfer protocol

SFTP Site Access

- All supporting documentation must be uploaded via the SFTP site. Please note that this site is different from the web-based tool where the cost report submission is completed.
- The SFTP site is linked within the “Documentation Requests” tab of the web-based tool. The site is also linked below for reference:
 - <https://mft.us.kpmg.com>.
- Please note that the login credentials for the SFTP site are different than the web-based tool login credentials.
- New login credentials for the SFTP site were sent on Tuesday, August 16, to agencies who have displayed activity in the 2021 cost report, or submitted the 2019 and 2020 cost reports.
 - If a provider did not receive SFTP login credentials or requires a password reset, please send a request to the KPMG Home Care Cost Report Mailbox (us-advrisknyshc@kpmg.com).
- All supporting documentation is due within seven calendar days after the 2021 Home Care Cost Report is submitted, or no later than **September 27, 2022**.

The screenshot shows a navigation menu with the following tabs: Instructions, Frequently Asked Questions (FAQ), Reporting Hierarchy, Cost Report Schedules, Financial Reconciliation, General Questionnaire, Cost Report Submission, **Documentation Requests** (highlighted), Adjusted Cost Report Schedules, Contact Information, Agency Representation, Audit / Questions, and Data Representation. Below the menu, there are sections for 'Engagement Status' and 'Reporting'. The main content area is titled 'Document Requests' and contains the following text:

This tab consists of the list of supporting documentation files that you should upload to the Secure File Transfer Protocol (SFTP) Site. This list consists of the document names that you identified within each schedule that were used to populate the cost report. Note that the document names below appear as you typed them within each schedule.

Please upload the documents requested below to the SFTP Site using the login credentials that were sent to you.

[Log in to the SFTP site](#)

After you upload your documentation to the SFTP Site, please mark the checkbox in the “Provided” column next to each document name to indicate that the file has been uploaded. This will help during the audit process to understand which documents have been uploaded to the SFTP Site.

Please note that multiple documents can be uploaded to the SFTP Site using a zip file. Agency contacts will have access to the agency’s specific folder on the SFTP Site.

The KPMG team will indicate when they have received the document by marking the checkbox in the “Received” column and will follow-up as necessary for any additional questions.

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SFTP site (continued)

Secure file transfer protocol (continued)

SFTP Site Access

- Upon entering the SFTP Site, you will have access to all the agency folders for which you also have access to the Web-based Tool.
 - Similar to the Web-based Tool, the same login credentials are used to access the SFTP Site for all agencies for which you have access.
- After navigating to the correct agency folder name, please upload ALL documentation that was used complete the schedules of the Home Care Cost Report.
 - Please ensure that all documents are uploaded to the site in one WinZip file or one folder to minimize the number of individual document uploads.

The screenshot shows the SFTP Site Access login page. The header includes the KPMG logo and the text "Secure File Transfer". The main content area is light gray and contains a white login form. The form has fields for "Username" and "Password", each with a "Show/Hide" button. Below the password field is a "WARNING" section with a scrollable text area containing the text: "You have accessed a private computer system. This system may contain or be able to access Controlled Unclassified Information. Use of this system is restricted." At the bottom of the form is an orange "Sign On" button.

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Supporting documentation

Documentation requests tab

- There are a series of questions within each cost report schedule that must be answered (Schedule-Specific Questionnaire). Two of these questions are related to supporting documentation:
 - The first question asks you to indicate which type of supporting documentation (e.g., Trial Balance, Payroll Register, and General Ledger) you used to complete that particular schedule (check all that apply).
 - The second question asks you to add the names of these supporting documents as well as the name of the crosswalk file that demonstrates the allocation methodology used.
- The supporting documentation names you enter will flow through to the Documentation Requests tab.
 - This tab was created to serve as the central location to see all documents used during the completion of the cost report and track which documents have been provided through the SFTP site.
 - After you upload your documentation to the SFTP site, **please mark the checkbox in the "Provided" column next to each document name to indicate that the file has been uploaded.**
- **Note that this tab needs to be completed within seven calendar days of your cost report submissions** (same timeframe as the requirement to upload all supporting documentation).

Document Requests
 This is a list of the documents that you should provide. This list consists of

- Documents required from all providers
- Documents you identified in the Questionnaire and Data Input section
- Specific documents requested of you

Please upload the documents requested below to the KPMG SFTP site.
[\(Log in to the SFTP site\)](#)

As you upload each document, please type in the file name, and mark it as "Provided" by making the checkbox in the "Provided" column next to the document.
 Please note, multiple documents can be uploaded to the SFTP site using a zip file. Each agency contact will have access to the agency's specific folder on the SFTP site.
 If you have multiple documents to upload for a single document request, enter each of the filenames in the space provided, separated by a "."

The team will indicate when they have received the document and will give feedback as necessary in the respective comment column.

Document Requests from the Questionnaire

| Request | File Name | Requested | Provided | Received |
|---------------|-----------|-----------|--------------------------|------------|
| Question 3.2a | test | 9/17/2020 | <input type="checkbox"/> | 10/28/2020 |
| Question 3.2a | Test2.xls | 9/17/2020 | <input type="checkbox"/> | 10/28/2020 |
| Question F.2 | Test | 9/17/2020 | <input type="checkbox"/> | 10/28/2020 |

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Supporting documentation (continued)

Leading practices

- Some helpful tips when putting together your supporting documentation include:
 - Use the supporting documentation templates (shown on the following slides) under the Useful Links section of Instructions Tab.
 - Use formulas to link tabs within Excel files.
 - Demonstrate underlying calculations for the data, including any reconciliations or crosswalks for information on the cost report that does not tie directly to the supporting documentation.
 - Provide credible, third-party supporting documentation to validate the cost report and Excel files (e.g., system-generated statistical reports, audited financial statements, etc.).
 - Avoid submitting hand-written or hard-coded documentation, which is challenging to reconcile to the cost report and may lead to numerous follow-up questions and audit findings.
- Provide a clear allocation crosswalk or explanation for each schedule that details the steps taken to allocate the agency information across the various entities operated within that agency. Allocation crosswalks should come in the form of an Excel file and should include the following:
 - Allocation methodology used for the schedule.
 - A step-by-step explanation of how the agency level information translates to the figures entered for each entity; the file must show how you went from Step A (Agency) to Step B (Entity).
 - The amounts included in the crosswalk file **MUST** tie to the supporting documentation (e.g., the third-party support).
 - Specific formulas that were used to arrive at the percentages in the supporting documentation as well as an explanation as to why that allocation basis was used (e.g., service statistics).

Important

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Supporting documentation (continued)

Leading practices (continued)

- Apply a consistent file-naming convention that will allow the auditors to easily identify the information that can be found in a particular file. The Excel file name should reference relevant cost report schedules.
 - If the file includes information for one cost report schedule, then you should use the following naming convention:
 - “Schedule #” (e.g., “Schedule 3a”)
 - If the file includes information for various schedules, then you should use the following naming convention:
 - “Schedule #_Schedule #_Schedule #” (e.g., “Schedule 3a_Schedule 4a_Schedule 5a”)
 - The name of the documents uploaded to the SFTP site should match the name of the documents that you entered within the questions for each schedule of the cost report.



Supporting documentation (continued)

Supporting documentation templates - Overview

- To provide an example of supporting documentation that follows the leading practices described on previous slides, KPMG and DOH created a supporting documentation template for each entity type (LHCSA, FI, and CHHA).
 - The templates include a Summary tab with key takeaways for providers, as shown on the following slide.
 - Each template also contains example information for Schedules 3, 4, and 5, as well as a mock trial balance and an allocation crosswalk as shown on the following slides.
- These templates are available to providers within the Instructions tab of the web-based tool under the “Useful Links” section and on the DOH website at the following link:
https://health.ny.gov/facilities/long_term_care/reimbursement/hccr/
- Providers are encouraged to review these templates and use them as guidance when assembling their supporting documentation for the 2021 cost report.

Useful Links

2021 Links

- 2021 Home Care Cost Report Instructions
- 2021 Home Care Cost Report Outreach Program

Supporting Documentation Templates

- Cost Report Policy and Procedure Template
- LHCSA Supporting Documentation Template
- CHHA Supporting Documentation Template
- FI Supporting Documentation Template

6/28 Initial Statewide Outreach Session

- Outreach Session PDF
- Outreach Session Video
- Initial Outreach Session FAQ

7/1 July Outreach Session

- Outreach Session PDF
- Outreach Session Video

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Supporting documentation (continued)

Supporting documentation templates – Summary tab

Introduction

As a part of the Home Care Cost Report submission process, providers are required to submit supporting documentation to KPMG and DOH that substantiates the data entered on the cost report. All supporting documentation must be uploaded to the Secure File Transfer Protocol (SFTP) site within 7 calendar days after the cost report is submitted. A link to this SFTP site is located directly within the Documentation Requests subtab of the Web-based Tool.

In an effort to provide additional guidance on the supporting documentation files requested, KPMG and DOH are providing this template to serve as an example to use as a guide for LHCSA entities. This template is broken out into 6 tabs (Summary, Schedule 3b, Schedule 4b, Schedule 5b, Trial Balance, and Allocation). As you review this template, please keep the below information in mind.

1. Providers are required to submit supporting documentation for all cost report schedules. This template only provides an example of Schedules 3, 4, and 5. Please leverage this example for the remainder of the cost report schedules.
2. This is a high-level template that is meant to help agencies understand how to provide supporting documentation that reconciles to data entered on the cost report. It is not meant to be an exact representation of the supporting documentation requirements. You will need to adjust your supporting documentation files based on your agency's number of entities, reporting methods, allocation methodology, trial balance, etc. You should not attempt to consolidate your agency's information to fit this template.

Key Takeaways

To provide clear and concise documentation for KPMG and DOH's review, please follow these formatting guidelines in your supporting documentation files.

- Please indicate the specific Schedule for which documentation is being provided by labeling the spreadsheet tab as "Schedule X" in your supporting documentation files, as illustrated in this file. This will allow the audit team to easily locate the data that was entered on each schedule of the cost report and avoid follow-up questions for your agency.
- The numerical entries in each "Schedule X" tab should be formula driven, not hard-coded. Each cell should contain a formula linked to another tab that substantiates the number, such as a trial balance or general ledger. As illustrated in this example, the data entered on Schedule 3b and Schedule 4b can easily be traced back to the "Trial Balance" tab through cell references and formulas. This will allow the audit team to better understand how you arrived at the number reported on the cost report, and therefore reduce the number of inquiries and follow-up questions from the audit team.
- The audit team cannot validate data reported on the cost report for DOH if it is unclear how the allocation percentages were calculated. As such, please include a tab that clearly demonstrates the calculation of the allocation percentages being applied by your agency. As illustrated in this example, costs were allocated to each county based on the total number visits. The calculations for the allocation percentages are displayed in the "Allocation" tab and easily understood by the reader.

Conclusion

Thank you for taking the time to review this example. On behalf of DOH and KPMG, we hope you find this guide helpful as you compile your agency's supporting documentation files and reduce the number of inquiries if your agency is selected for audit. If you have questions, kindly reach out to the mailbox at us-adrvrsknyshc@kpmg.com.

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Supporting documentation (continued)

Supporting documentation templates – Schedules 3, 4, and 5 tabs

- Each entity type template contains the corresponding versions of Schedules 3, 4, and 5 within the template, as shown below in the LHCSA template. Each of these schedules contains example data to demonstrate how data **may** be entered into the cost report schedules.

| LHCSA Schedule 3b | | | | | | |
|---|--------------------------------|---|--|------------------------|----------------------------|---------------|
| LHCSA Name | Example LHCSA | | | | | |
| LHCSA County | County #1 | | | | | |
| Schedule 3b: LHCSA Costs & Expenses by Service Type | Total Entity Costs (002 + 003) | Non-Allowable Costs (Adjustment to Expense) | Allowable Costs (Sum of columns 004 through 010) | Program Administration | Program Aide (Direct Care) | |
| | 001 | 002 | 003 | 004 | 005 | |
| Direct Care | | | | | | |
| PCI Level I | 001 | \$ 113,532.13 | \$ - | \$ 113,532.13 | \$ 43,520.64 | \$ 69,280.73 |
| PCI Level II | 002 | \$ 203,841.74 | \$ - | \$ 203,841.74 | \$ 78,135.33 | \$ 124,569.95 |
| PCI Level II - Hard to Serve | 003 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Live-In | 004 | \$ 84,633.03 | \$ - | \$ 84,633.03 | \$ 32,442.66 | \$ 51,720.18 |
| Nursing Supervision | 005 | \$ 22,333.72 | \$ - | \$ 22,333.72 | \$ - | \$ - |
| Nursing Assessment | 006 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Shared Aide: Level I | 007 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Shared Aide: Level II | 008 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other non-allowable services | 009 | \$ 42,880.73 | \$ 42,880.73 | \$ - | \$ - | \$ - |
| GRAND TOTAL | 010 | \$ 467,221.33 | \$ 42,880.73 | \$ 424,340.60 | \$ 154,102.64 | \$ 345,670.87 |

| LHCSA Schedule 3b | | | | | | |
|---|--------------------------------|---|--|------------------------|----------------------------|---------------|
| LHCSA Name | Example LHCSA | | | | | |
| LHCSA County | County #2 | | | | | |
| Schedule 3b: LHCSA Costs & Expenses by Service Type | Total Entity Costs (002 + 003) | Non-Allowable Costs (Adjustment to Expense) | Allowable Costs (Sum of columns 004 through 010) | Program Administration | Program Aide (Direct Care) | |
| | 001 | 002 | 003 | 004 | 005 | |
| Direct Care | | | | | | |
| PCI Level I | 001 | \$ 51,089.45 | \$ - | \$ 51,089.45 | \$ 19,584.29 | \$ 31,221.33 |
| PCI Level II | 002 | \$ 93,922.02 | \$ - | \$ 93,922.02 | \$ 86,003.44 | \$ 57,386.79 |
| PCI Level II - Hard to Serve | 003 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Live-In | 004 | \$ 196,739.83 | \$ - | \$ 196,739.83 | \$ 71,315.40 | \$ 132,623.11 |

| LHCSA Schedule 4b | | | | |
|---|--------------------------------|---|--|--|
| LHCSA Name | Example LHCSA | | | |
| LHCSA County | County #1 | | | |
| Schedule 4b: LHCSA General Service Cost Centers | Total Entity Costs (002 + 003) | Non-Allowable Costs (Adjustment to Expense) | Allowable Costs (Sum of 004 through 010) | |
| | 001 | 002 | 003 | |
| GENERAL SERVICE COST CENTERS | | | | |
| Criminal Background Check & Fingerprinting | 001 | \$ - | \$ - | |
| Capital Related - Building & Fixtures | 002 | \$ - | \$ - | |
| Capital Related - Movable Equipment | 003 | \$ - | \$ - | |
| Plant Operations & Maintenance | 004 | \$ - | \$ - | |
| Rent-Building | 005 | \$ 44,667.43 | \$ 44,667.43 | |
| Rent-Furnishings | 006 | \$ - | \$ - | |
| Rent-Vehicles | 007 | \$ - | \$ - | |
| Interest-Property | 008 | \$ - | \$ - | |
| Depreciation-Plant | 009 | \$ 4,466.74 | \$ 4,466.74 | |
| Depreciation-Equipment & Furnishings | 010 | \$ - | \$ - | |
| Depreciation-Vehicles | 011 | \$ - | \$ - | |
| Transportation | 012 | \$ 4,466.74 | \$ 4,466.74 | |
| Utilities | 013 | \$ 11,166.86 | \$ 11,166.86 | |
| Supplies & Materials | 014 | \$ 22,333.72 | \$ 22,333.72 | |
| Insurance | 015 | \$ - | \$ - | |
| Administration & General | 016 | \$ 67,001.15 | \$ 67,001.15 | |
| Employee physicals/uniforms/immunizations | 017 | \$ - | \$ - | |
| Other | 018 | \$ 42,880.73 | \$ 42,880.73 | |
| Grand Total | 019 | \$ 196,983.37 | \$ 42,880.73 | |

| LHCSA Schedule 4b | | | | | |
|-------------------|---------------|---------------|-----------------|---------------|------------|
| LHCSA Name | Example LHCSA | | | | |
| LHCSA County | County #2 | | | | |
| | Total Entity | Non-Allowable | Allowable Costs | | |
| | | | | | |
| Summary | Schedule 3b | Schedule 4b | Schedule 5b | Trial Balance | Allocation |

| LHCSA Schedule 5b | | | | |
|---------------------------------------|---------------|-------------------------------|-------------------------|-------------|
| LHCSA Name | Example LHCSA | | | |
| LHCSA County | County #1 | | | |
| Schedule 5b: LHCSA Service Statistics | FFS | | | |
| | Patients | Units of Service: Visits/Days | Units of Service: Hours | |
| | 001 | 002 | 003 | |
| Direct Care | | | | |
| PCI: Level I | 001 | 7 | 910 | |
| PCI: Level II | 002 | 23 | 2200 | |
| PCI: Level II - Hard to Serve | 003 | | | |
| Live-In | 004 | 3 | 120 | |
| Nursing Supervision | 005 | | | |
| Nursing Assessment | 006 | | | |
| Shared Aide: Level I | 007 | | | |
| Shared Aide: Level II | 008 | | | |
| Other non-allowable services | 009 | | | |
| GRAND TOTAL | 010 | 33 | 120 | 3110 |

| LHCSA Schedule 5b | | | | | |
|-------------------|---------------|---------------|-----------------|---------------|------------|
| LHCSA Name | Example LHCSA | | | | |
| LHCSA County | County #2 | | | | |
| | Total Entity | Non-Allowable | Allowable Costs | | |
| | | | | | |
| Summary | Schedule 3b | Schedule 4b | Schedule 5b | Trial Balance | Allocation |



Supporting documentation (continued)

Supporting documentation templates – Trial Balance tab

- The Trial Balance tab contains a mock trial balance containing expenses, such as salary expense and fringe benefits. As shown in the “category” column, expenses are categorized to indicate where on the cost report the cost will be reported. For example, expenses categorized as “Non-allowable” will be reported in column 002 on Schedules 3 and 4.
- As shown in the template, the total expenses per the trial balance are reconciled to the total expenses per the audited financial statements.
- Agencies are encouraged to use this template but should note that the “Descriptions” listed in the mock trial balance and other examples may not be the exact expense accounts your agency has in your trial balance.

| Trial Balance | | | | | |
|-----------------------------|------------------------|---------------------------------------|--|--|--|
| Description | Current Period Cost | Category | | | |
| Salary Expense | \$ 500,000.00 | A | | | |
| Fringe Benefits | \$ 250,000.00 | A | | | |
| Marketing/Advertising | \$ 50,000.00 | Non-allowable | | | |
| Meal Expense | \$ 25,000.00 | Non-allowable | | | |
| Staff Training | \$ 5,000.00 | Direct Care | | | |
| Supplies | \$ 50,000.00 | Administrative | | | |
| Income Taxes | \$ 20,000.00 | Non-allowable | | | |
| Rent | \$ 100,000.00 | Administrative | | | |
| Depreciation | \$ 10,000.00 | Administrative | | | |
| Utilities | \$ 25,000.00 | Administrative | | | |
| Cash Receipt Assessment Tax | \$ 1,000.00 | Non-allowable | | | |
| Travel Expense | \$ 10,000.00 | Administrative | | | |
| Bad Debt Expense | \$ 5,000.00 | offset to revenue - not on Schedule 3 | | | |
| Total | \$ 1,051,000.00 | | | | |
| Total Expenses per AFS | \$ 1,046,000.00 | | | | |
| Difference | \$ 5,000.00 | ** | | | |

| | |
|--|---------------|
| Total Direct Care on Schedule 3 | \$ 605,000.00 |
| Total Administrative Expenses on Schedules 3/4 | \$ 345,000.00 |
| Total Non-allowable expenses | \$ 96,000.00 |
| Total Expenses | ***** |
| Check to AFS and Schedule 3 | - |

**Difference relates to bad debt expense that is offset to revenue on FS. Will be treated as offset to revenue on cost report as we
A: Allocation obtained from YTD Master Payroll Report

| Salary Expense Breakdown | | | |
|--------------------------|----------------------|-------------|--|
| RN | \$ 100,000.00 | 20% | |
| LPN | \$ 125,000.00 | 25% | |
| Aides | \$ 175,000.00 | 35% | |
| Administrative | \$ 100,000.00 | 20% | |
| Total | \$ 500,000.00 | 100% | |

| Allocation of Fringe Benefits | | | |
|-------------------------------|----------------------|--|--|
| RN | \$ 50,000.00 | | |
| LPN | \$ 62,500.00 | | |
| Aides | \$ 87,500.00 | | |
| Administrative | \$ 50,000.00 | | |
| Total | \$ 250,000.00 | | |

Note: RN supervisor salary is broken out separately, as this is separately reported in column 006 of Schedules 3 and 4.
RN Supervisor Salary per YTD payroll report \$ 50,000.00

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Supporting documentation (continued)

Supporting documentation templates – Allocation tab

- Finally, the template includes an example allocation crosswalk that agencies may reference. This example uses percentage of total service hours as an allocation methodology. Using the total hours from a mock summary of hours report, an allocation percentage is derived for each county (entity) and each service type.
 - Example) PC Level I:** 2,200 hours/Total County #1 Hours of 7,790 = 12.6147% Allocation percentage
- Further examples of allocation crosswalks are included within the July Outreach session materials and recording, which is available within the Instructions tab of the web-based tool.

| County Allocation Percentages | | | | |
|--|-----------------|-----------------|-----------------|------------------|
| Summary of Hours (from system generated support) | | | | |
| | County #1 | County #2 | County #3 | Total |
| PC: Level I | 2200 | 990 | 910 | 4100 |
| PC: Level II | 3950 | 1820 | 1580 | 7350 |
| Live-In | 1640 | 3600 | 750 | 5990 |
| Total | 7790 | 6410 | 3240 | 17440 |
| Allocation Percentages | | | | |
| | County #1 | County #2 | County #3 | Check |
| PC: Level I | 12.6147% | 5.6766% | 5.2179% | 23.5092% |
| PC: Level II | 22.6491% | 10.4358% | 9.0596% | 42.1445% |
| Live-In | 9.4037% | 20.6422% | 4.3005% | 34.3463% |
| Total | 44.6674% | 36.7546% | 18.5780% | 100.0000% |
| Key assumptions: | | | | |
| <ul style="list-style-type: none"> The LHCSA provides PC Level I, PC Level II, and Live-in services. The LHCSA operates in three counties. The system-generated report tracks the number of hours per county. | | | | |

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Supporting documentation (continued)

Supporting documentation templates – Allocation tab

- The allocation percentages calculated in this tab are used in the “Schedule 3” and “Schedule 4” tabs of the template to calculate entity and service type costs. The allocation percentage is multiplied by the total agency expenses from the trial balance to calculate the total costs per entity and service type. As shown in the image below, each cell is linked to the ‘Allocation’ and ‘Trial Balance’ tabs so that you can easily follow how the cost was calculated.

F8

| | A | B | C | D | E | F |
|----|--|---------------------------------------|--|---|-------------------------------|---|
| 1 | LHCSA Schedule 3b | | | | | |
| 2 | | | | | | |
| 3 | LHCSA Name | Example LHCSA | | | | |
| 4 | LHCSA County | County #1 | | | | |
| | Schedule 3b: LHCSA Costs & Expenses by Service Type | Total Entity Costs (002 + 003) | Non-Allowable Costs (Adjustment to Expense) | Allowable Costs (Sum of columns 004 through 010) | Program Administration | |
| 5 | | | | | | |
| 6 | | 001 | 002 | 003 | 004 | |
| 7 | Direct Care | | | | | |
| 8 | PC: Level I | 001 \$ 113,532.11 | | \$ 113,532.11 | \$ 43,520.64 | |
| 9 | PC: Level II | 002 \$ 203,841.74 | | \$ 203,841.74 | \$ 78,139.33 | |
| 10 | PC: Level II - Hard to Serve | 003 \$ - | | \$ - | | |
| 11 | Live-In | 004 \$ 84,633.03 | | \$ 84,633.03 | \$ 32,442.66 | |
| 12 | Nursing Supervision | 005 \$ 22,333.72 | | \$ 22,333.72 | | |
| 13 | Nursing Assessment | 006 \$ - | | \$ - | | |
| 14 | Shared Aide: Level I | 007 \$ - | | \$ - | | |
| 15 | Shared Aide: Level II | 008 \$ - | | \$ - | | |
| 16 | Other non-allowable service | 009 \$ 42,880.73 | \$ 42,880.73 | \$ - | | |
| 17 | GRAND TOTAL | 010 \$ 467,221.33 | \$ 42,880.73 | \$ 424,340.60 | \$ 154,102.64 | |

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Expectations and upcoming activities

Once logged into the tool, agencies should complete the “Reporting Hierarchy” tab, which will allow them to access the “Cost Report Schedules” tab containing the cost report schedules to complete.

- Further instructions for proper web-based tool navigation can be found on the “Instructions” tab of the tool.

Complete the Home Care Cost Report submission using calendar year 2021 data.

Actively participate in the Home Care Cost Report Outreach Program activities to maximize the support available throughout the cost report submission and audit process.

Submit the 2021 Home Care Cost Report by Tuesday, September 20, 2022.

- Submit all supporting documentation to the SFTP site no later than Tuesday, September 27, 2022, using the templates provided.

For those agencies selected for audit, participate in the Audit Kickoff webinar on October 4th and engage your audit team and respond timely to questions and requests.

DOH will access the data submitted for the purposes of 2023 rate setting.

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Useful information and reference material

Resources within the web-based tool



In the web-based tool, you have access to the following resources within the Instructions tab:



- Cost report instructions (both in the Instructions tab drop-downs and as a PDF download)
- Description of the 2021 Outreach Program
- Supporting documentation templates
 - Agencies are strongly encouraged to review these templates and use them as guidance when compiling their supporting documentation for the 2021 cost report.
- Cost report preparation policy and procedure template
- Tutorial videos for the various components of the web-based tool
- An excel template of the cost report schedules (for reference, not submission)
- PDF presentations and recordings of the 2019, 2020, and 2021 cost report year outreach sessions, including the 2019 and 2020 Lessons Learned webinars
- Note: Many of these materials are also available on the DOH website at the following link: https://health.ny.gov/facilities/long_term_care/reimbursement/hccr/.

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Useful information and reference material (continued)

DOH website

The screenshot shows the Department of Health website with a navigation menu at the top. The main content area is titled "Home Care Cost Report" and includes a sidebar with various care categories. The main content is organized into sections: "Home Care Cost Report Materials" with a list of links for instructions, timelines, and templates; "Home Care Cost Report Outreach Sessions" with a list of sessions for 2022, 2021, and 2020; and "Contact Information for Home Care Cost Report Inquiries" with instructions on how to request login credentials and technical support.

Department of Health Individuals/Families Providers/Professionals Health Facilities Health Data Search

You are Here: [Home Page](#) > [Long-Term Care](#) > Home Care Cost Report

Home Care Cost Report

Expand All Collapse All

Home Care Cost Report Materials

- 2021 Home Care Cost Report Instructions - ([Web](#)) - ([PDF](#))
- 2021 Home Care Cost Report Timeline and Outreach Plan - ([Web](#)) - ([PDF](#))
- Home Care Cost Report Policy and Procedure Template - ([Docx](#)) - ([PDF](#))
- 2020 Home Care Cost Report Instructions - ([Web](#)) - ([PDF](#))
- 2020 Home Care Cost Report Timeline and Outreach Plan - ([Web](#)) - ([PDF](#))
- CHHA Supporting Documentation Template - ([XLSX](#))
- LHCSA Supporting Documentation Template - ([XLSX](#))
- FI Supporting Documentation Template - ([XLSX](#))

Home Care Cost Report Outreach Sessions

2022

- [July 21, 2022](#) - 2021 Home Care Cost Report July 2022 Outreach Session (PDF)
 - Frequently Asked Questions - ([Web](#)) - ([PDF](#))
- [June 28, 2022](#) - 2021 Home Care Cost Report Initial Outreach Session (PDF)
 - Frequently Asked Questions - ([Web](#)) - ([PDF](#))
- [May 5, 2022](#) - 2020 Home Care Cost Report Lessons Learned Webinar (PDF)
 - Frequently Asked Questions - ([Web](#)) - ([PDF](#))

2021

2020

Contact Information for Home Care Cost Report Inquiries

For any of the below inquiries, please send an email to KPMG at us-advisrknyshc@kpmg.com. For all login credential requests, please be sure to respond to your inquiry within 72 hours.

- Requesting login credentials for the Web-based Tool for additional individuals from your agency or a consultant
- Requesting login credentials for the Secure File Transfer Protocol (SFTP) site for additional individuals from your agency or a consultant
- Technical inquiries related to the Web-based Tool
- Inquiries related to the audit process

For all login credential requests, please be sure to include the full name and email address of the individual who needs access to the Web-based Tool

For any inquiries about the cost report technical components or due dates, please send an email to DOH at Homecare.reports@health.ny.gov.

Web-based tool Instructions tab

The screenshot shows the "Useful Links" section of the web-based tool instructions tab. It is organized into several categories: "2021 Links" with links to instructions and outreach programs; "Supporting Documentation Templates" with links to various templates; "6/28 Initial Statewide Outreach Session" with links to PDFs, videos, and FAQs; "7/1 July Outreach Session" with links to PDFs and videos; "Tutorial Videos" with links to various instructional videos; "Tutorial Documents" with a link to a report template; and "2020 Lessons Learned" with links to PDFs, videos, and an FAQ.

Useful Links

2021 Links

- 2021 Home Care Cost Report Instructions
- 2021 Home Care Cost Report Outreach Program

Supporting Documentation Templates

- Cost Report Policy and Procedure Template
- LHCSA Supporting Documentation Template
- CHHA Supporting Documentation Template
- FI Supporting Documentation Template

6/28 Initial Statewide Outreach Session

- Outreach Session PDF
- Outreach Session Video
- Initial Outreach Session FAQ

7/1 July Outreach Session

- Outreach Session PDF
- Outreach Session Video

Tutorial Videos

- Instructions Tab Video
- FAQ Tab Video
- Reporting Hierarchy Tab
- Cost Report Schedules Tab
- General Questionnaire Tab
- Cost Report Submission Tab
- Contact Information Tab
- Reporting Tab

Tutorial Documents

- Home Care Cost Report Template

2020 Lessons Learned

- Outreach Session PDF
- Outreach Session Video
- FAQ from 2020 Lessons Learned Webinar

2020 Links

- 2020 Outreach Program

Agenda

Timeline

Items to note

Technical items

Web-based
tool items

SFTP Site and
Supporting
documentation

Next steps

Q&A period

Next steps

Useful information and reference material (continued)

Resources within the web-based tool

July Outreach session FAQs

- DOH and KPMG reviewed the Q&A and chat questions from the July 21st Outreach session and released an FAQ document for agencies to reference.
 - This document is available to agencies within the “Useful Links” section of the web-based tool and on the DOH website at the following link: https://health.ny.gov/facilities/long_term_care/reimbursement/hccr/.

| FAQs from the 2021 Home Care Cost Report July Outreach Session held on July 21, 2022 |
|---|
| Topic: <i>Web-based Tool</i> |
| Q.1. I am receiving a “404 error” while trying to log-in to the Web-based Tool. What should I do? A.1. If you experience a “404 Error” when attempting to log in to the Tool, we recommend refreshing the login page or closing out of the window and reopening the 2021 link. Additionally, the Tool operates best in Google Chrome and Microsoft Edge, so we recommend using one of those two browsers to access the Tool. |
| Cost Reporting |
| Q.2. Where should Nursing Home Transition and Diversion (NHTD) and Traumatic Brain Injury (TBI) waiver program units of service be reported on Schedule 5? A.2. NHTD and TBI program patients and units of service should be reported in the “Other non-allowable services” row on Schedule 5, as those services are considered non-allowable on the Home Care Cost Report. |
| Q.3. If a patient’s address changes during the year, which county should the patient be reported in on Schedule 5? Should the visits/hours be reported in the county at the time of service? A.3. If a patient’s address changes, the service statistics (i.e., patients and units of service) should be reported in the county where the service was provided for each visit/hour on Schedule 5. For example, if 50 of the patient’s visits occurred in Albany County and then the patient changed addresses and had the remaining 100 visits in Orange County, the agency should report 50 visits in Albany County and 100 visits in Orange County. The patient can either be reported in the county with the most visits (report 0 patients in Albany County and 1 patient in Orange County) or allocated across the two counties (report .33 patients in Albany County and .66 patients in Orange County). Note that if a patient switches providers (i.e., home care agencies), then each provider should report the individual as 1 patient on Schedule 5. |

July Outreach session PDF and recording

- This session’s PDF and recording are available for agencies to reference within the “Instructions” tab of the web-based tool and on the DOH website shortly after this session.

September Outreach session

- This session will be held on September 14. More information regarding this session, including Webex details, will be sent out to providers in the coming weeks.

Agenda

Timeline

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Technical items

Web-based
tool items

SFTP site and
supporting
documentation

Next steps

Q&A period



Q&A



Thank you



kpmg.com/socialmedia

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