FAQs from the 2021 Home Care Cost Report Audit Kickoff Webinar on October 4, 2022
Topics: ***General***
Q.1. We uploaded our supporting documentation as part of our 2021 Home Care Cost Report submission back in September 2022, but the SFTP site no longer shows these documents. Do we need to reupload the supporting documentation? **A.1.** You are no longer seeing the files because the SFTP site deletes the files from the server after seven days in line with the site's information security protocols. However, KPMG has secured the files, so you do not need to re-upload the files. KPMG will reach out with any follow-up questions on your supporting documentation in the Documentation Request Follow-up subtab under the Audit/Questions tab in the Web-based Tool.
Q.2. Can our agency use budgeted costs for our 2021 Home Care Cost Report Submission? **A.2.** No. The Home Care Cost Report should be based on actual costs incurred during the 2021 calendar year and not based on budgeted or forecasted amounts. If your agency requires a budgeted rate, please send an inquiry to DOH at the following email addresses: PersonalCare-Rates@health.ny.gov or CHHA-Rates@health.ny.gov.
Audit Process
Q.3. W**ill** we receive notification confirming that our agency is not subject to the 2021 Home Care Cost Report Audit? And if yes, when? **A.3.** Yes. Your agency will receive a notification from the Home Care Cost Report email (us-advrisknyshc@kpmg.com) once all agencies that are subject to audit have received their Audit Notification Packages. The notifications for agencies not subject to the 2021 Home Care Cost Report audits should be sent out before the end of October 2022.
Q.4. Do you need to complete the Contact Information tab in the Tool to receive the Audit Notification Package? **A.4.** No. If you are selected for audit, KPMG will send an Audit Notification Package via email to all the individuals whom have access to the agency's cost report in the Tool. Once you receive the Audit Notification Package, there will be instructions on how to complete the "Contact information" tab for future audit communications.
Q.5. During the Home Care Cost Report Audit, KPMG requests that providers respond to all audit inquiries within three business days. Can additional time be requested beyond the three business days if we need more time to sufficiently review and provide the necessary responses and/or documentation? **A.5.** Yes. You may request additional time, if needed. Three business days has historically been a reasonable amount of time to respond to audit inquiries, but we understand that there may be extraneous circumstances. If you request additional time, please provide your audit team a written detailed explanation as to why three business days is not adequate, as well as the amount of time needed to appropriately respond and/or provide support.
Q.6. If we have already completed the Financial Reconciliation tab as part of the Home Care Cost Report submission, do we need to prepare again if we are selected for audit? **A.6.** No. If your agency completed the Financial Reconciliation tab when submitting the 2021 Home Care Cost Report, the data is saved in the Tool, so you do not need to complete it again. If your agency is selected for audit, the audit team may request additional explanation or support in the Financial Statement Follow-up sub-tab under the Audit/Questions tab in the Tool.

	Q.7. If my agency is selected for audit, how will the audit team communicate with my agency? **A.7.** The audit teams will reach out using a combination of emails and follow-up requests posted within the Tool, primarily utilizing the Tool. Your agency should include the appropriate audit contacts in the "Contact Information" tab in the Tool so that the audit teams can reach out to those individuals if necessary. Audit teams will post communications in the Tool under all the sub-tabs under the Audit/Questions tab, if they have specific inquiries related to those sub-tabs. When a comment is published in the Tool, email notifications will be sent to those contacts listed in the Contact Information tab. Emails will come from us-advisknyschc@kpmg.com. Your agency can post your responses in the Tool.
	Q.8. Is there an indicator in the Web-based Tool which identifies sub-tabs that need to be reviewed or completed or does the agency need to check each tab to ensure they are complete? **A.8.** Your agency does not need to manually check or enter data in the sub-tabs of the "Audit/Questions" tab. In these sub-tabs, the audit team will be entering and reviewing information based on what the agency entered in the "Cost report schedules" tab. If anything is required from the agency, the audit team will publish a comment/inquiry to the agency, and the agency contacts will receive an email notification that there is an inquiry for them to address in the Tool. The task of the agency during the Audit is to respond to any of these inquiries and provide the information and/or supporting documentation requested within the requested timeframe.
	Q.9. The "Documentation Requests" tab indicates the dates the documents were provided; however, there is no indication that the documents were received. How does our agency know if the audit teams have received our documentation? **A.9.** If your agency is selected for audit, your assigned audit team will complete the "received" column in the "Documentation Requests" tab once they have reviewed the supporting documentation uploaded to the SFTP site. If the audit teams have any questions or follow-ups, they will post an inquiry in the "Documentation Requests Follow-up" sub-tab under the Audit/Questions tab in the Tool.
Cost Reporting	
	Q.10. If we have a fiscal year audited financial statement that does not match the calendar reporting required for the Home Care Cost Report, how should we complete the Financial Reconciliation tab? **A.10.** The purpose of the Financial Reconciliation tab is to reconcile total entity costs reported on Schedules 3a, 3b, and/or 3c to the agency's financial documentation to help ensure that all appropriate costs were included on Schedule 3. If the dates of the agency's audited financial statements do not align with the dates in the Home Care Cost Report, the agency can use a system-generated trial balance or general ledger as the basis of the supporting documentation needed to support the "Total expenses per CY 2021 Financial Documentation" line item in the Financial Statement Reconciliation tab. The system generated trial balance should be uploaded to the SFTP site as supporting documentation.