

Jan 1, 2023 to Dec 31, 2023 CFR Training Q & A

Q#	CFR Question	Answer
1	When will the required submission of the COVID-19/COVID-19S schedules be discontinued?	The COVID-19 and COVID-19S Schedules were discontinued for the calendar year 2023 CFR reporting period and subsequent periods.
2	If an agency receives funding that needs to be reported on the CFR, how do we determine the correct program code to use?	If the contract or budget with the state or Local Government Unit (LGU) provides guidance on the required program/funding source code reporting, the guidance should be followed. If no guidance is available, please contact the NYS Agency representative who initiated the funding.
3	On an Article 28 Abbreviated CFR, do we report the expenses of only the employees in the program or the expenses for the entire hospital?	Program specific expenses are reported on an Article 28 Abbreviated CFR. For program expense reporting on Schedule CFR-4, refer to Appendix T (Abbreviated Consolidated Fiscal Reports- General Instructions) of the CFR Manual. For the reporting of administrative expenses, refer to Appendix Y (Procedures for Hospitals) of the CFR Manual/Appendix which states that in calculating expected administrative and overhead expenses, use the most recent available allocation percentages from the stepdown derived from the latest Institutional Cost Report (ICR) for the period submitted to the Department of Health - Office of Health Insurance Programs (OHIP).
4	For a Mini-Abbreviated CFR, is the completion of Schedule CFR-5 required?	The CFR-5 schedule is required for a Full, Abbreviated and Mini-Abbreviated CFR submission. The CFR-5 schedule is not required for an Article 28 Abbreviated CFR submission.

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5	Please provide guidance on how to upload prior period CFR data into the current year CFR.	In CFRS Web, when creating a new CFR/CBR, you will be asked "Would you like to carry forward data from a prior period?" If yes is chosen, the user will be offered the most recent submitted CFRs/CBRs from the selected reporting period (if available) and the two reporting periods immediately prior to carry data forward. The default setting is the most recent reporting period from this list. The user can select to carry forward All Data or Master Data Only.
6	On Schedule CFR-6, Section 3, is there a limit to the number of entries allowed for the reporting of annualized salaries in excess of \$150,000?	Schedule CFR-6, Section 3 has no limit to the number of entries for the reporting of annualized salaries over \$150,000. Note, new for the 2023C reporting period and forward, the Import from text function has been updated to include completion of the CFR-6, section 3 (except for column 9). Refer to the Help function of CFRS Web for additional guidance.
7	Please provide additional detail regarding each segment of the file naming convention to be used when e-mailing the certification schedules to the CFR state agencies.	<p>When e-mailing the certification schedules to the CFR state agencies:</p> <ul style="list-style-type: none"> • OASAS requires the naming convention as follows: "Provider Agency Code"_"Filing Year"_"DCN"_"Name of the schedule"_"MM-DD_YYYY" . Further, • OPWDD requires the file naming convention as follows: "Provider Agency Code"_"Filing Year"_"Cert Schedules_"DCN". • OMH and SED do not require a specific file name to be used.

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8	<p>Our agency is headquartered in Nassau County, and we operate OPWDD programs on Long Island and SED programs on both Long Island and in Westchester County. Our audited financial statements have an end date of June 30. Should we submit multiple CFRs to report all the programs operated and which reporting period and CFR type should be submitted?</p>	<p>For a provider that submits a calendar year CFR and operates SED programs, only one CFR submission is required. Section 1.0 of the CFR Manual indicates that service providers operating programs under the jurisdiction of one or more state agencies must file an annual consolidated CFR to document the expenses and revenues related to those programs. This single CFR would be considered the primary CFR and include all expenses and all revenues of the service provider. In order to accommodate SED programs, special index codes "SS" and "FF" are provided to reflect the time frame of the information provided in each column. Therefore, a provider would split each program into two columns according to the specific reporting period and labeled with the appropriate index code. This submission would satisfy the providers reporting responsibilities. The SED indexing codes can be found in Section 13.0, page 13.2 of the CFR Manual. Note, if the provider desires, with the approval of the respective NYS Agencies, an additional (secondary) Full July to June fiscal year CFR reporting only the SED programs, with all other programs reported on Schedule CFR-2, Column 9, can be submitted. The reporting period of the financial statements does not affect the reporting period of the CFR but does affect whether a provider submits a CFR-ii or CFR-iiA. Please consult Section 11.0 of the CFR Manual for further guidance.</p>
9	<p>In CFRS Web, if you are automatically logged out, will data entered be lost or does the CFRS Web save everything entered up to that point?</p>	<p>CFRS Web automatically saves the data that is entered. If a provider is logged out for inactivity, no data will be lost.</p>
10	<p>On the CFR, where should fees incurred for fingerprinting of new staff be reported?</p>	<p>If fingerprinting fees are incurred by a program/site, report these costs on CFR-1, line 40 and use the line detail box to define the expense. If fingerprinting fees are incurred by the agency administration, report these costs on CFR-3, line 17 and use the line detail box to define the expense.</p>

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11	Would reporting of retainer days for an OPWDD Supervised IRA (program 0231) keep the units from matching the Medicaid payment records?	The reporting of retainer days for an OPWDD Supervised IRA (program 0231) will not keep the units from matching payment records.
12	Please explain the impact of adding CFR-1, line 68b to the list of schedules for the CPA to audit?	CFR-1, line 68b will be subjected to audit, as this line has been determined to have a material impact on rates for certain programs. Providers will need to provide sufficient documentation to substantiate the reporting on this line. Auditors will be required to verify the expenses are allocated appropriately from programs 0670 and/or 0880 that are associated with the provision of to and from Day Treatment, HCBS Day Habilitation or HCBS Prevocational (site and community based) transportation services to the program/site, compare the amounts per site to similar amounts for prior years, and test amounts by site to client prepared allocation documentation.
13	What determines the reporting period, due date and type of CFR an agency needs to file?	<p>A service provider's standard reporting period is generally based on the geographic location of their headquarters: The standard reporting period for New York City (all 5 boroughs) is July 1 through June 30 and for Other than New York City is January 1 through December 31. Refer to Section 3.0 in the CFR Manual for additional information.</p> <p><u>OMH and SED:</u> For calendar year filers, the due date of the CFR is May 1st or June 1st with 30-day extension. For fiscal year July 1 – June 30 filers, the due date of the CFR is November 1st or December 1st with 30-day extension.</p> <p><u>OASAS, OPWDD, DOH and OCFS:</u> For calendar year filers, the due date of the CFR is June 1st and for fiscal year July 1 – June 30 filers, the due date of the CFR is December 1st. There are no filing extensions.</p> <p>The type of CFR a service provider must complete depends on the type of program(s) operated by the service provider and the amount and type of funding received from the CFR State agencies. Please refer to the Submission Matrices in Section 2.0 in the CFR Manual to determine the correct CFR type to file.</p>

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14	Is the Workforce Stabilization the same as the Special Occasion bonus?	The Workforce Stabilization Phase II has also been referred to as the Special Occasion bonus.
15	For the purpose of testing agency data in CFRS Web, can an agency create a submission, import information, and test the results?	For practice/testing purposes a provider can create a "test" CFR for import from text files. The test CFR will have to have different parameters (e.g. different NYS agencies), and it should be labeled as such and not be uploaded. The "test" CFR should be deleted after testing is complete.
16	Please explain the reporting of equipment purchases with a value over \$5k and a useful life of 2 or more years on both the Core and the Claiming schedules.	<p>Core Schedules: Assets that have a unit cost of \$5,000 or more and a useful life of 2 or more years must be depreciated. Refer to Appendix O of the CFR Manual.</p> <p>Claiming Schedules: Equipment purchases with a value of \$5,000 or more and a useful life of 2 or more years may be expensed (refer to Section 21.0, page 21.1 of the CFR Manual). For OMH, the expenses should be claimed in the same manner as budgeted.</p> <p>OASAS does not allow service providers to budget for or claim equipment depreciation and/or interest expense for Aid to Localities (State Aid) reimbursement. OASAS does require a provider to expense fully all equipment purchases during the reporting period. (Refer to Section 22.0, page 22.5 of the CFR Manual)</p>
17	My auditors will not sign the CFR-ii/iiA. However, they do provide me a letter stating that they have audited the CFR. Does this satisfy the CFR submission	<p>To satisfy the CFR-ii/iiA requirements for Not-for-Profits and Proprietary service providers, the independent auditor will need to sign the CFR-ii/iiA schedule as represented in CFRS Web and the CFR Manual. County Local Governmental Units (LGUs), municipalities, and other governmental entities completing a Full CFR may submit any one of the following to meet the certification requirement:</p> <ul style="list-style-type: none"> • Compliance Review (see Appendix CC) • Schedule CFR-ii • Schedule CFR-iiA. <p>The provider should contact the funding agency for any additional guidance that is needed.</p>

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18	Please provide guidance on how to revise the funding source codes on the DMH-3 schedule and submit the revisions.	Instructions on changing or deleting a funding source code can be found on page 122 of the CFRS Web User Guide. The CFRS Web User Guide can be accessed by clicking on the Menu in CFRS Web and then clicking on the Help submenu.
19	How is a bad debt recovery reported on the CFR?	<p>In a bad debt recovery, a credit to bad debt expense is recorded. The rules for reporting bad debt expense on the CFR should be followed when reporting a bad debt recovery on the CFR.</p> <p>Bad Debt should be reported on the applicable CFR schedules as follows:</p> <ul style="list-style-type: none"> • CFR-1, line 40 and adjusted out as non-allowable on line 66. • CFR-2, column 9, line 4 and adjusted out as non-allowable on line 8. • CFR-3, line 17 and adjusted out as non-allowable on line 41. • DMH-1, line 9 and adjusted out as non-allowable on line 13. • DMH-2, line 8 and adjusted out as non-allowable on line 12.
20	In 2023, our agency received FMAP funding and have approval until 3/31/24 to use the funds. In which reporting period do we report the FMAP funding and associated expenses?	OMH FMAP grant awards that are disbursed via State Aid contract or Purchase Order are reported along with matched expenses on a Full CFR and Abbreviated CFR on Schedule CFR-2, column 9 and are not reported on a Mini-Abbreviated or Article 28 Abbreviated CFR. On the Core schedules of the CFR, the accrual basis of accounting must be used to report revenue and expenses. For additional guidance, refer to the FAQ in section 8.0 of the CFR manual.
21	For an OMH program that reports more revenue than expenses (a "profit"), will the DMH-2, line 48 "Non-Funded" accept a negative number?	For OMH, a program surplus is reported as a negative number on Schedule DMH-2, line 48.

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22	What are the required submission dates for both agency financial statements and Single Audit Reports?	<p>If required, financial statements corresponding with the CFR reporting period, or those with an end date within the CFR reporting period are to be submitted in pdf format at the time of the CFR submission or as soon as possible thereafter, per Section 2.0, page 2.14 of the CFR Manual.</p> <p>Single Audit report submission requirements are described in Title 2 CFR Part 200.512 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and generally required to be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.</p>
23	Where in the CFR Manual/Appendix can I find a listing of the recommended position title codes?	Appendix R (Position Titles and Codes), Section 51.0 provides a list of position title codes.
24	Our agency's CFR-2, column 9, Other Programs, Other Than Personal Services (OTPS) includes Raw Materials expense that should not be included in the distribution of Agency Administration expense among the programs. Does CFRS Web allow for the Raw Materials expense to be adjusted out of the Ratio Value calculation?	As noted in Section 15.0 of the CFR Manual, raw materials for specific programs/sites are to be reported within each of those programs on Schedule CFR-1, line 29 and will automatically be adjusted out of the Ratio Value calculation. However, the raw materials expense reported in Schedule CFR-2, column 9 Other Programs will not be automatically adjusted out of the Ratio Value calculation. Therefore, it is recommended this expense be reported as a reconciling item on the Reconciliation instead of an expense on Schedule CFR-2, Column 9 thus removing the expense from the Ratio Value calculation.
25	On Schedule CFR 6, Section 3, can two 601 position title codes be reported if we had a change in CEOs during the reporting period?	As per Section 19.0 of the CFR Manual, all employees reported under Position Title Codes 601, 602 and 603 are to be reported in Section 3. Accordingly, each employee for whom Position Title code 601 applied to during the reporting period must be reported.

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26	If the CFR and the certifications are electronically submitted as recommended, must the provider follow-up with an e-mailed PDF copy?	After the CFR and certifications have been electronically submitted, as recommended, through CFRS web, it is neither required nor desired to submit additional copies to the CFR state agencies, via other means such as mail or email. If your agency is funded through an LGU contract, check with the County/NYC for their specific requirements regarding the CFR and final claim submissions.
27	What page in the CFR Manual offers guidance on the reporting of the CFR-1, line 13, "Units of Service"?	Guidance on the reporting of Units of Service can be found in Section 13.0 of the CFR Manual on pages 13.4 and 13.5. For OMH providers, additional instruction regarding the completion of the OMH-1 schedule for Units of Service can be found in Section 24.0 of the CFR Manual. Program specific guidance can also be found in Appendices E, F, G, H, and HH.
28	For a Full CFR submission, is the provider required to complete fully the CFR-1 and CFR-3 data?	Completion of the CFR-1 and CFR-3 schedules is required for Full CFR submissions, but is not required for Abbreviated, Article 28 Abbreviated or Mini-Abbreviated CFR submissions. Note: An agency administration worksheet is available in CFRS Web for Abbreviated and Mini-Abbreviated CFRs. Both schedules should be completed fully as per the guidance in the CFR Manual, Sections 13.0 and 15.0 respectively.
29	Can information be imported into any of the CFR schedules? For example, could we import our agency data into CFR-1 instead of having to manually enter each line?	In CFRS Web, data can be imported from text files for schedules CFR-1, CFR-4/4A and other CFR schedules. This function is available through the Utilities section of the Menu and guidance is available through the Help feature.
30	Are the presentation slides available to attendees?	Prior to the CFR training, a handout of the slides is sent out to attendees. Post CFR training, the presentation may be requested by email from the CFR Unit of the NYS agency.