FORV/S

Tuesdays at Ten:

New York State CFR Updates

March 28, 2023



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Agenda

	Meet the Presenters
	CFR Update
	WSI, HWB, & CFR Reporting of Extraordinary Federal Aid
	CFR Platform Changes
	Review Techniques
	Closing

Meet the Presenters



Brian O'ReillyPartner



Bryant MacaraegPartner



Koren Chen
Director



- Importance of Accurate CFR Reporting

- Impact on reimbursement
 - Rate Rationalization
 - July 1, 2023 Rebasing
 - Day Hab transportation
 - Final reconciliation for contract programs
- Documentation of how workforce funding & Extraordinary Federal Aid was used
- SED reconciliation
 - Justification for tuition rate waivers
- Third-party audits

- CFR Manual Changes

General

- CFR-ii CPA re-certification now required for revised CFRs to be utilized for OPWDD Rates & Reimbursement
- Added CFR-4 overtime hours paid & amount paid disclosure requirement
 - "Informational only"
- Added FAQ related to nonallowable advertising costs
- Added FAQ related to Workforce Stabilization Initiatives (WSI) or ARPA funding
- Added informational only lines 68f & 68g for OPWDD providers

- CFR Manual Changes

OMH & OASAS

- Line 39 Other Non-GAAP Adjustments
 - A predefined line for "Paycheck Protection Program Loan Forgiveness" was added for OMH & OASAS

- CFR Manual Changes

OPWDD

- The following new OPWDD
 Informational Only lines were added
 - 68f "Workforce Stabilization Personal Services"
 - 68g "Workforce Stabilization Fringe Benefits"
- The following new OPWDD predefined entry for line 94 was added
 - "ARPA/Mirrored ARPA Funding (Workforce Stabilization)"

- CFR Manual Changes

SED

 Added instructions on how to report 180 days in schedule SED-1 on line 109 "Number of Days in Session"

"Providers may report 180 days if they were required to close during previously scheduled session days, & therefore operated fewer than 180 days, due to a properly executed declaration of a state or local state of emergency. In such instances, providers must submit with their CFR a copy of the emergency declaration pursuant to article two-B of the Executive Law."

COVID-19 & COVID-19S Schedules Recap

Revenue

- Above & beyond the course of normal business
 - COVID-19 grants
 - Stimulus funding
 - WSI funding
 - Flexible billing
 - Donations received in response to the COVID-19 pandemic
 - COVID-19 federal tax credits that are recorded as revenue

Expenses

- Above & beyond the course of normal business
 - PPE
 - FEMA reimbursable costs
 - Salaries
 - Hazard pay or extra overtime
 - WSI payments
 - Severance pay/early retirement program
 - Flexible programs
 - Fringe benefits
 - Considerations for shared COVID-related expenses

Workforce Stabilization Initiative (WSI)

Accounting Considerations

- WSI (or ARPA) funding is revenue & expense
 - Provider had Variance Power

Accurate CFR Reporting

- Program/Site Reporting
- Reporting revenue & expenses
- Should follow the employee

Impact of WSI on CFR Reporting

- Personal Service analytics
- Ratio Value Pulling down ratio value from other programs
- SED & contract programs
- Being addressed by state funding agencies?
- WSI excluded from Claiming Schedules Reconciling item

HWB Reporting

- NYS Health Care & Mental Hygiene
 Worker Bonus Program (HWB)
 - Not required to be reported as revenue & expenses on CFR
 - To be accounted for as an Agency Transaction due to a lack of variance power
 - Revised CFR March 17, 2023
 - Eliminate FAQ discussing the lines to report revenue & expenses
 - Eliminate information lines 68h &
 68i to report HWB Expense
 - Positive effect No allocation of administration to these funds

CFR Reporting of Extraordinary Federal Aid

Regulations

Allocation of Revenue

Reporting Technique

Evaluate Possible Impact







- Due Date for calendar-year providers
 - June 1st for OASAS, OPWDD, DOH, & OCFS
 - May 1st OMH & SED
 - Extensions still required
 - Penalties for late submission

CFR Platform Changes

- June 30, 2022 & December 31, 2022
 - New CFRs Web Platform
 - NO MORE desktop version!
 - Benefits
 - Central storage & remote access to CFR
 - No more need to email files or lost data files
 - Access to copies of CFRs previously submitted including certified & corrected versions
 - Faster than desktop version
 - Prior year information at input
 - Ability to run reports
 - Negatives
 - Still single user software
 - System clichés

CFR Platform Changes - CFRs Web

Set up

Designated security manager

 Assign & designate Users – Preparer/Reviewer/Submitter

Setting up your auditors

Access

https://cfrweb.omh.ny.gov/auth-select

Functionality

- Same as desktop
- Some added features

Consolidated Fiscal Reporting System



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Announcement Board

2022 Calendar Year (CY) CFR Due Date(s) and Requests for Extension

* For OMH and SED providers, the due date for the CY 2022 CFR is May 1, 2023. A link to the extension request is located on the SED website: https://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManuals/home.html

* For OASAS, OPWDD, DOH or OCFS providers, the due date for the CY 2022 CFR is June 1, 2023.

The CY 2022 CFR Training webinar series can be accessed on YouTube at: https://www.youtube.com/playlist?list=PL_UpF-pfvejG588ahDBxfl-ZxA1zqKoEX

Create a New Submission

Upon selection of the 'Create a New Submission' option, it is recommended to check for accuracy of any data that may have automatically populated from prior period reports.

Create a New Submission

Continue Submission and Upload Completed CFRs/CBRs

Continue working on CFRs/CBRs that have not yet been submitted to the NYS agencies.

View in Progress CFRs/CBRs

Review or Revise CFRs/CBRs and Upload Documents

Review or Revise CFRs/CBRs that have been submitted to the NYS agencies. Upload financial statements and other supporting documentation.

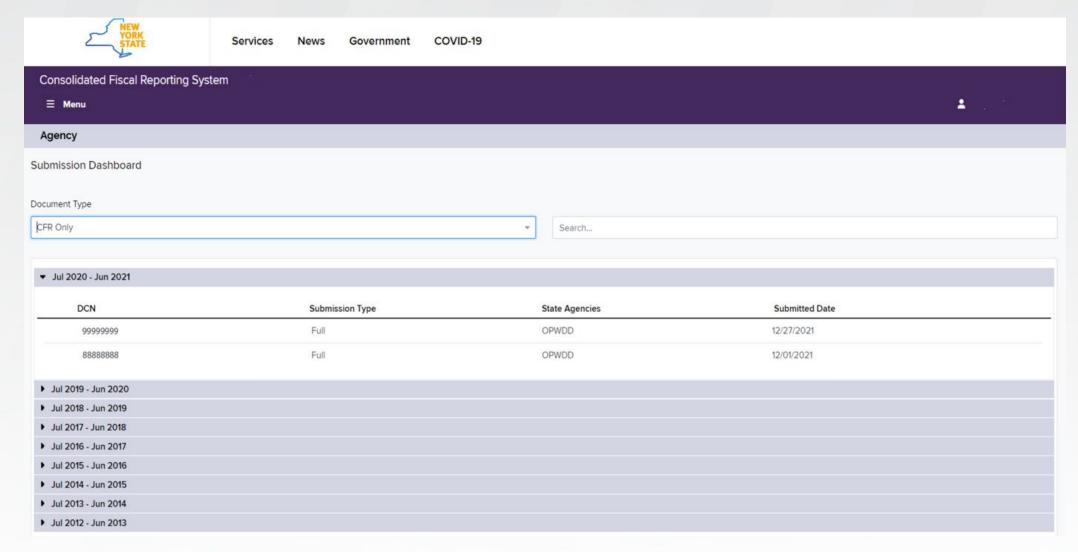
Review or Revise CFRs/CBRs

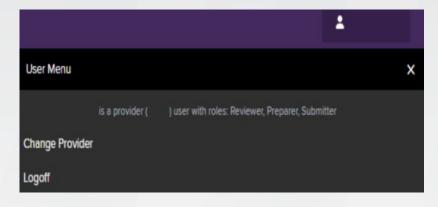
Helpful Links

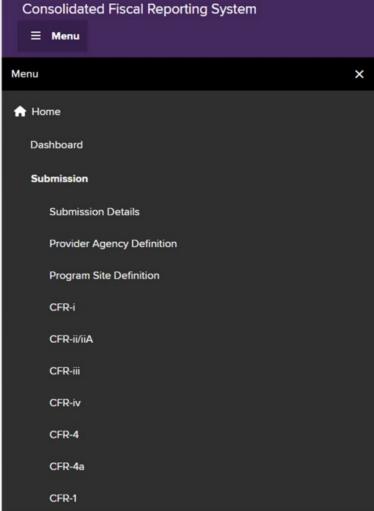
State Agencies

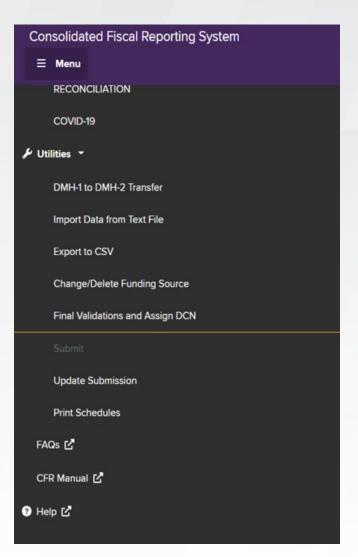
CFR Manual [2]

CFR Training [2]

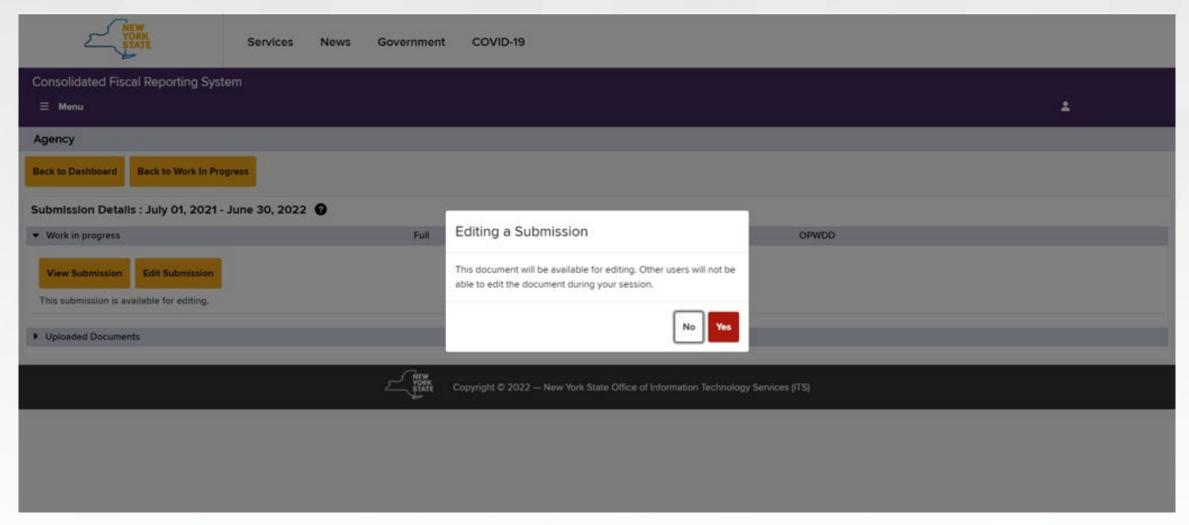


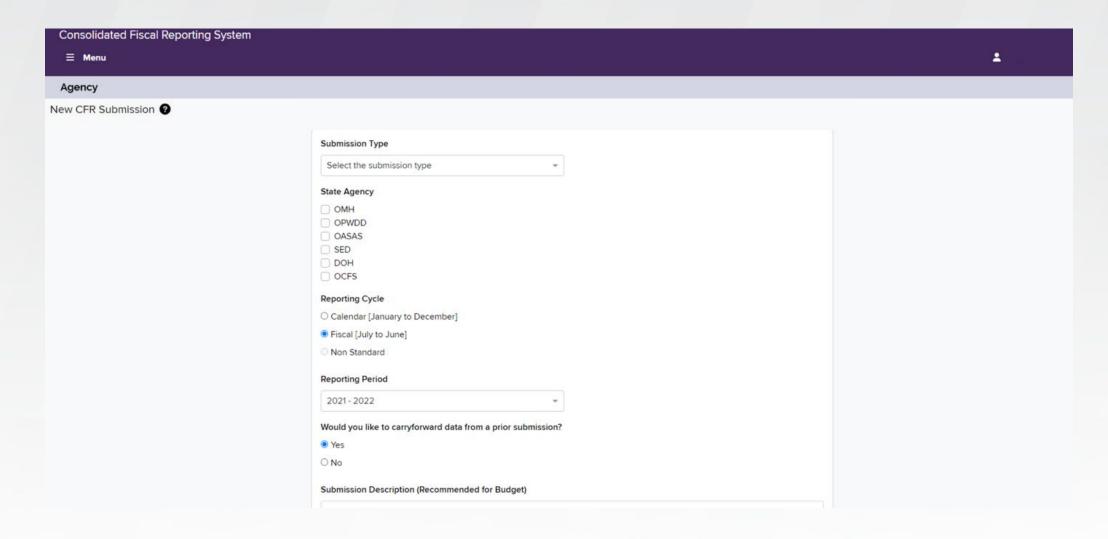


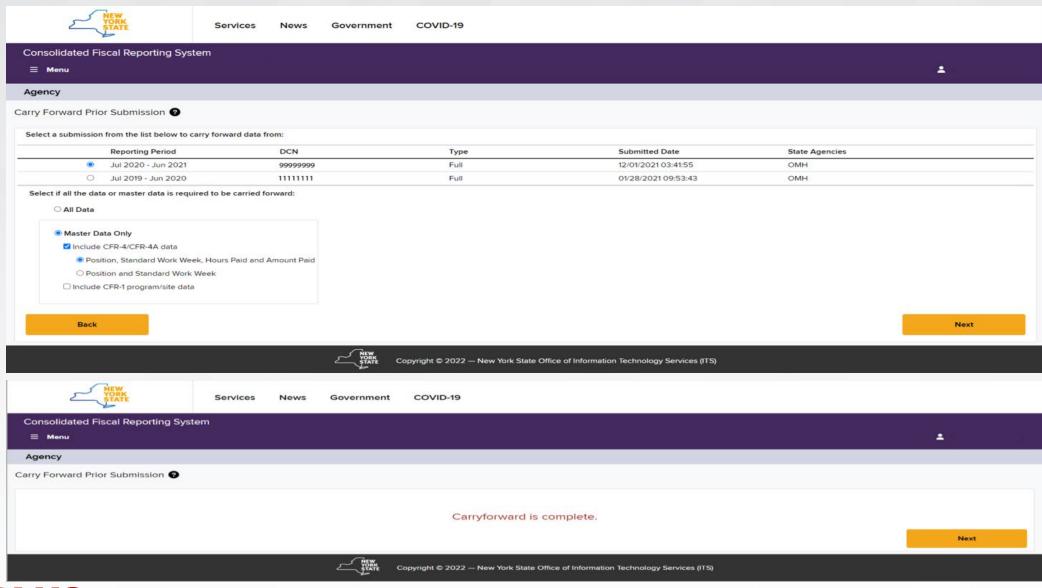


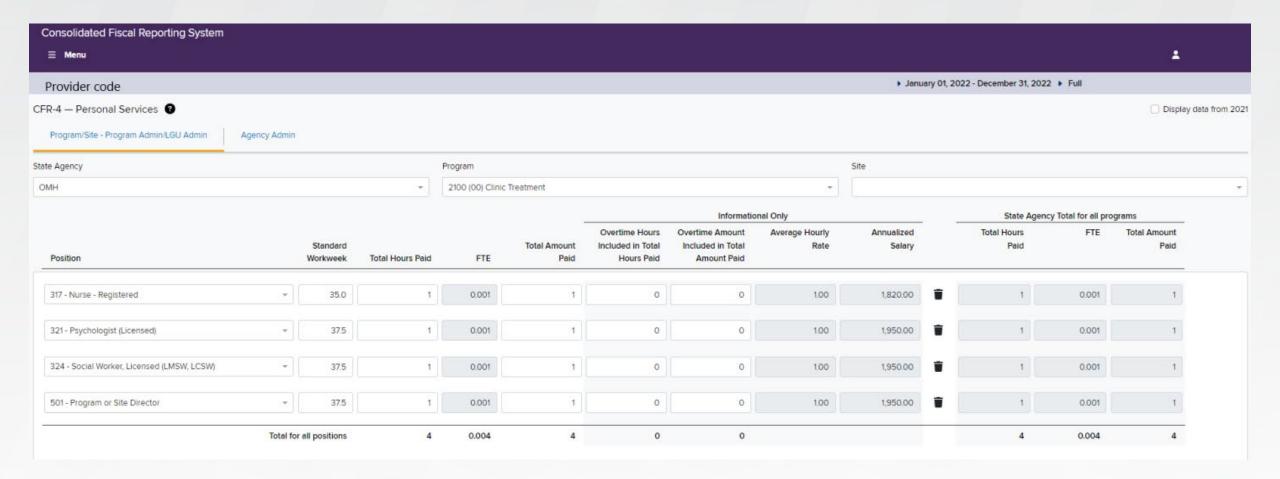




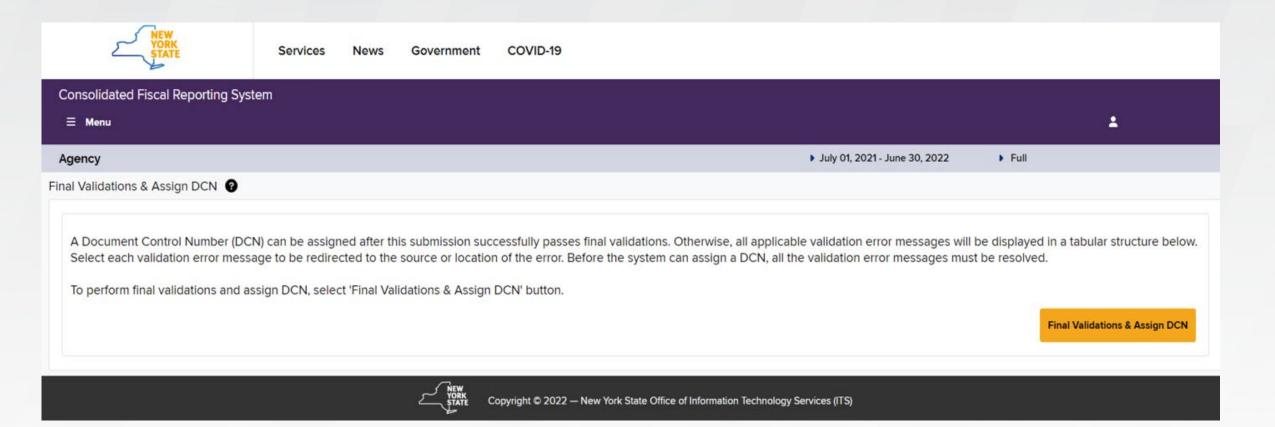


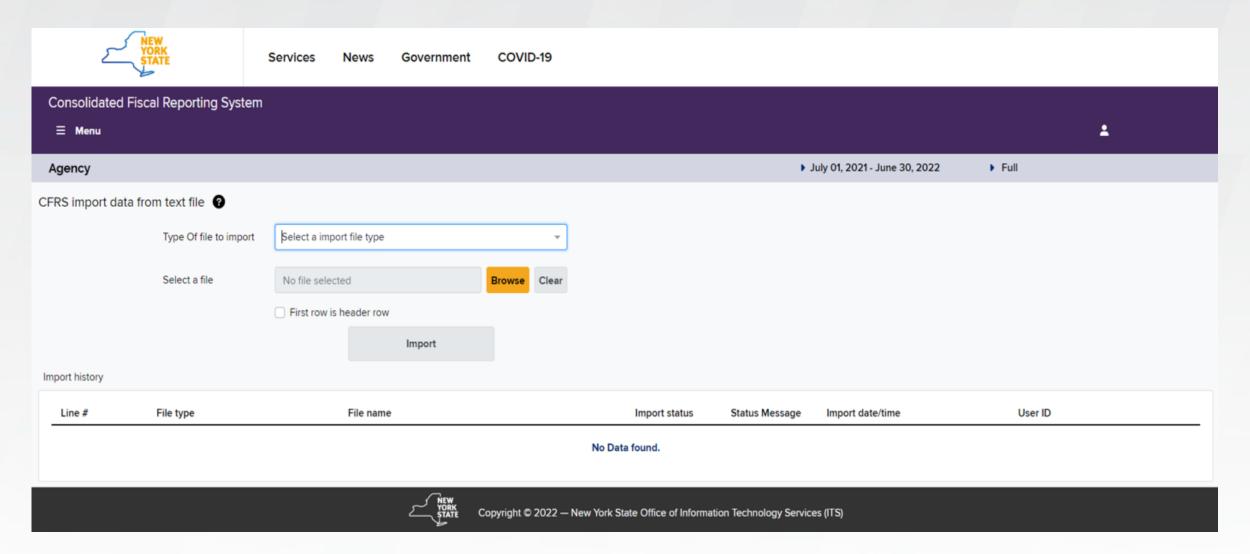












Review Techniques



Ensure all expenses related to the pandemic are accounted for & Stimulus Funding is/will be utilized & reported in program/site charged



Program – Full year comparison/pre-pandemic/pandemic period

- Analytical procedures
- \$ Average salary/fringe benefits %
- SED Center-based programs calculate reconciliation rates with & without net changes

Helpful Links

- CFR Training
 - NYSED::RSU: Consolidated Fiscal Report (CFR) Training
 - Consolidated Fiscal Report (CFR) Training (ny.gov)
- CFR Manuals & Forms
 - NYSED::RSU: Consolidated Fiscal Report Manuals NYSED::Rate
 Setting Unit: Consolidated Fiscal Report Forms



Questions?



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