

FORV/STM

Tuesdays at Ten:

New York State CFR Updates

March 28, 2023



IDD & Behavioral Health

TO RECEIVE CPE CREDIT

- **You must respond to at least 3 of the 4 polling questions per CPE hour**
- **You must be logged in for a minimum of 50 minutes per every CPE hour in order to receive CPE credit**

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'Reilly
Partner



Bryant Macaraeg
Partner



Koren Chen
Director

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CFR Update

- 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 Update

- CFR Manual Changes

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■ 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 Update

- CFR Manual Changes

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■ **OMH & OASAS**

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

CFR Update

- CFR Manual Changes

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■ 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 Update

- CFR Manual Changes

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■ **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.”

CFR Update

COVID-19 & COVID-19S Schedules Recap

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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

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- **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

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- 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

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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

CFRs Web

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 thirty-day extension will be granted to OMH and SED providers who electronically complete and submit a 30-Day extension request by May 1, 2023. A link to the extension request is located on the SED website: https://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/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_UpFpfvejG588ahDBxfi-ZxAIzqKoEX

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

CFR Training

CFRs Web



ServicesNewsGovernmentCOVID-19

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Profile

Agency

Submission Dashboard

Document Type

CFR Only

Search...

Jul 2020 - Jun 2021

DCN	Submission Type	State Agencies	Submitted Date
99999999	Full	OPWDD	12/27/2021
88888888	Full	OPWDD	12/01/2021

Jul 2019 - Jun 2020

Jul 2018 - Jun 2019

Jul 2017 - Jun 2018

Jul 2016 - Jun 2017

Jul 2015 - Jun 2016

Jul 2014 - Jun 2015

Jul 2013 - Jun 2014

Jul 2012 - Jun 2013

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User Menu

X

is a provider () user with roles: Reviewer, Preparer, Submitter

Change Provider

Logoff

Consolidated Fiscal Reporting System

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Home

Dashboard

Submission

Submission Details

Provider Agency Definition

Program Site Definition

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CFR-ii/iiA

CFR-iii

CFR-iv

CFR-4

CFR-4a

CFR-1

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RECONCILIATION

COVID-19

Utilities

DMH-1 to DMH-2 Transfer

Import Data from Text File

Export to CSV

Change/Delete Funding Source

Final Validations and Assign DCN

Submit

Update Submission


Print Schedules

FAQs

CFR Manual

Help

CFRs Web



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Back to Dashboard

Back to Work In Progress

Submission Details : July 01, 2021 - June 30, 2022 ?

Work in progress

Full

OPWDD

View Submission

Edit Submission

This submission is available for editing.


Uploaded Documents

Editing a Submission

This document will be available for editing. Other users will not be able to edit the document during your session.

No

Yes



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Agency

New CFR Submission ?

Submission Type

Select the submission type

State Agency

☐ OMH

☐ OPWDD

☐ OASAS

☐ SED

☐ DOH

☐ OCFS

Reporting Cycle

☐ Calendar [January to December]

☒ Fiscal [July to June]

☐ Non Standard

Reporting Period

2021 - 2022

Would you like to carryforward data from a prior submission?


☒ Yes

☐ No

Submission Description (Recommended for Budget)

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Carry Forward Prior Submission ?

Select a submission from the list below to carry forward data from:

Reporting Period	DCN	Type	Submitted Date	State Agencies
<input checked="" type="radio"/> Jul 2020 - Jun 2021	99999999	Full	12/01/2021 03:41:55	OMH
<input type="radio"/> Jul 2019 - Jun 2020	11111111	Full	01/28/2021 09:53:43	OMH

Select if all the data or master data is required to be carried forward:

☐ All Data

☒ Master Data Only

☒ Include CFR-4/CFR-4A data

☒ Position, Standard Work Week, Hours Paid and Amount Paid

☐ Position and Standard Work Week

☐ Include CFR-1 program/site data

BackNext



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Carry Forward Prior Submission ?

Carryforward is complete.

Next



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Provider code

January 01, 2022 - December 31, 2022Full

CFR-4 — Personal Services?

Display data from 2021

Program/Site - Program Admin/LGU Admin

Agency Admin

State Agency

Program


Site

OMH

2100 (00) Clinic Treatment

Position	Standard Workweek	Total Hours Paid	FTE	Total Amount Paid	Informational Only				Annualized Salary		State Agency Total for all programs		
					Overtime Hours Included in Total Hours Paid	Overtime Amount Included in Total Amount Paid	Average Hourly Rate				Total Hours Paid	FTE	Total Amount Paid
317 - Nurse - Registered	35.0	1	0.001	1	0	0	1.00		1,820.00		1	0.001	1
321 - Psychologist (Licensed)	37.5	1	0.001	1	0	0	1.00		1,950.00		1	0.001	1
324 - Social Worker, Licensed (LMSW, LCSW)	37.5	1	0.001	1	0	0	1.00		1,950.00		1	0.001	1
501 - Program or Site Director	37.5	1	0.001	1	0	0	1.00		1,950.00		1	0.001	1
Total for all positions		4	0.004	4	0	0					4	0.004	4

CFRs Web



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July 01, 2021 - June 30, 2022Full

Final Validations & Assign DCN ?

A Document Control Number (DCN) can be assigned after this submission successfully passes final validations. Otherwise, all applicable validation error messages will be displayed in a tabular structure below. Select each validation error message to be redirected to the source or location of the error. Before the system can assign a DCN, all the validation error messages must be resolved.

To perform final validations and assign DCN, select 'Final Validations & Assign DCN' button.


Final Validations & Assign DCN



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CFRS import data from text file ?

Type Of file to import

Select a import file type

Select a file

No file selected

Browse


Clear

☐ First row is header row

Import

Import history

Line #	File type	File name	Import status	Status Message	Import date/time	User ID
No Data found.						



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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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