Tuesdays at Ten:

New York State CFR Updates

October 10, 2023



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- 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



Meet the Presenters



Bryant MacaraegPartner



Koren Chen
Director



Agenda

	Introductions
	Changes to CFR Reporting
	CFR Reporting Considerations
	CFRs Web & Lessons Learned
	Review Techniques
	Closing





- Due Date for 6/30/2023 providers
 - 12/1/2023 (with extension)
- Penalties for late submission
- https://omh.ny.gov/omhweb/finance/train
 .htm CFR training

- CFR Manual Changes

General

- CFR-ii CPA re-certification now required for revised CFR utilized for OPWDD reimbursement levels
- New certification requirement for OPWDD program line 68b
- Updated CFR-2A lines "Right of Use Assets" & "Lease Liabilities"
- Added CFR-4 overtime hours paid & amount paid disclosure requirement
- Added FAQ related to HWB reporting

- CFR Manual Changes

OMH & OASAS

- Updated FAQ related to PPP Loan Forgiveness reporting for OMH & OASAS programs
- Delete Non-GAAP adjustment predefined line "Community Residence (CR) Exempt Income owed to OMH for current period"

- CFR Manual Changes

OPWDD

The following new OPWDD Informational Only lines were added

- 68h Workforce Stabilization Personal Services Phase II (Title Series 100 and 300)
- 68i Workforce Stabilization Fringe Benefits Phase II (Titles Series 100 and 300)

The following OPWDD only lines were changed as follows

- 68f "Workforce Stabilization Personal Services" to "Workforce Stabilization Personal Services Phase I (Title Series 200)"
- 68g "Workforce Stabilization Fringe Benefits" to "Workforce Stabilization Fringe Benefits Phase I (Title Series 200)"

- CFR Manual Changes

OPWDD

The following OPWDD predefined entries on line 94 were updated

- Changed OPWDD predefined line entries on line 94
 from "ARPA/Mirrored ARPA Funding (Workforce
 Stabilization)" to "ARPA/Mirrored ARPA Funding (Workforce
 Stabilization Phase I Title Series 200)"
- Added new OPWDD predefined line entries on line
 94-"ARPA/Mirrored ARPA Funding (Workforce Stabilization
 Phase II Title Series 100 and 300)"

<u>Line 68b – To/From Transportation</u> <u>Allocation audit testing added on</u> <u>Appendix AA</u>

- 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, and 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."

Polling

Question 1

Are you ready for the overtime reporting?

```
A Yes, we are ready
```

B No, this will be a big challenge for us

C Working on it

D Not applicable

FY23 CFR Reporting Considerations

OPWDD

- Possible base year?
- Bricks
- WSI & HWB

SED

- Surplus retainage
- Federal/State/Local grants
- NYC enhancement contract

OMH

- Program listing in MHPD
- HWB



Workforce Stabilization & Healthcare Worker Bonus

Accounting Considerations

• Revenue recognition

Accurate CFR Reporting

- Program/Site Reporting
- Revenue & Expenses
- Should follow the employee
- Aggregate into buckets

Impact of WSI & HWB on CFR Reporting

- Personal Service analytics
- Ratio Value pulling down ratio value from other programs
 - SED & contract programs
 - Being addressed by state funding agencies?

CFR Reporting of Extraordinary Federal Aid & Other State/Local Grants

Regulations

Allocation of Revenue

Reporting Technique

Evaluate Possible Impact



Polling

Question 2

How's your experience using CFRs Web?

```
A Love it!
```

B I like the desktop version better

C It's ok

Not applicable

CFRs Web

Access

- https://cfrweb.omh.ny.gov/auth-select
- Find your login information
- Access control by security manager

Functionality

- Roll forward
- Transfer from DMH-1 to DMH-2
- Import
- Export
- Error notification

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Announcement Board

CFRS Web - Version 41 released on 9/6/23 and the following periods are now available in the software:

- -July 1, 2022 to June 30, 2023 reporting period for the Fiscal Year (FY) CFR
- -July 1, 2023 to June 30, 2024 reporting period for the Fiscal Year (FY) CBR

2022/2023 CFR Due Date(s) and Requests for Extensions

For OMH and SED providers, the due date for the Fiscal Year 2022/2023 CFR is November 1, 2023. A thirty-day extension will be granted to OMH and SED providers who electronically complete and submit the Pre-Approved 30-Day Extension Request by November 1, 2023 at: http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html .

For OASAS, OPWDD, DOH or OCFS providers, the due date for the Fiscal Year 2022/2023 CFR is December 1, 2023. There are no extensions available for OASAS, OPWDD, DOH or OCFS filers.

CFR webinar trainings are available 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

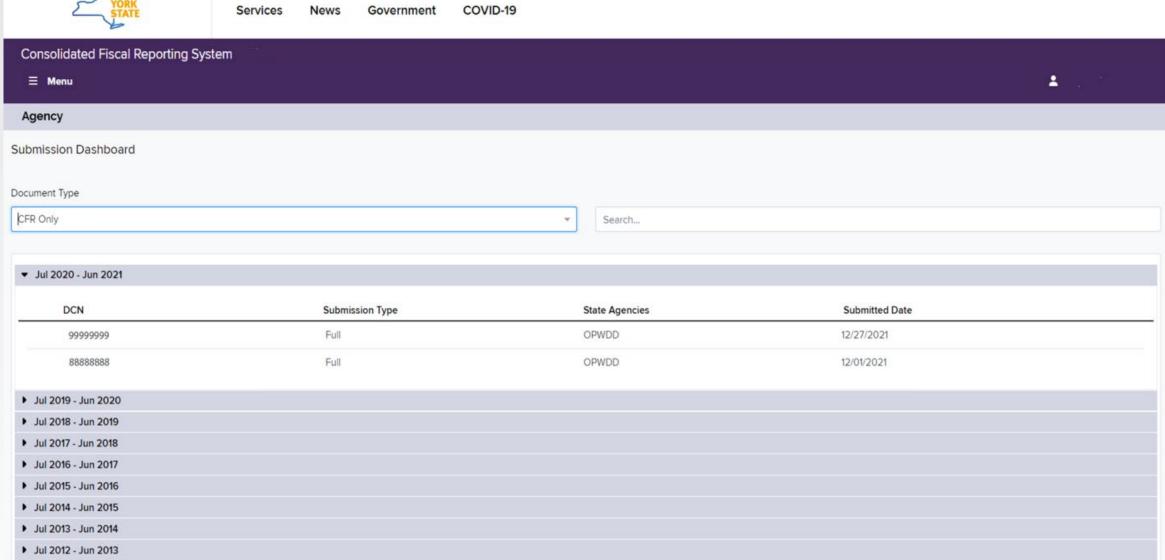
State Agencies

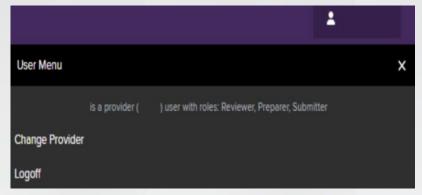
CFR Manual 🖸

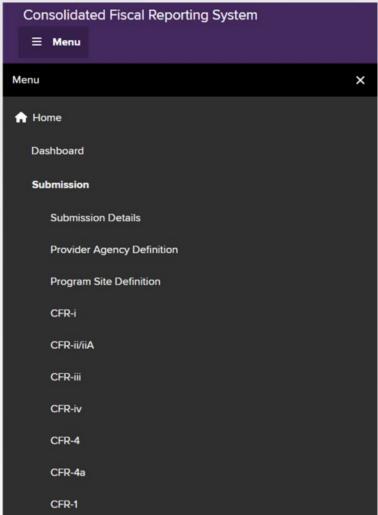
CFR Training [2]



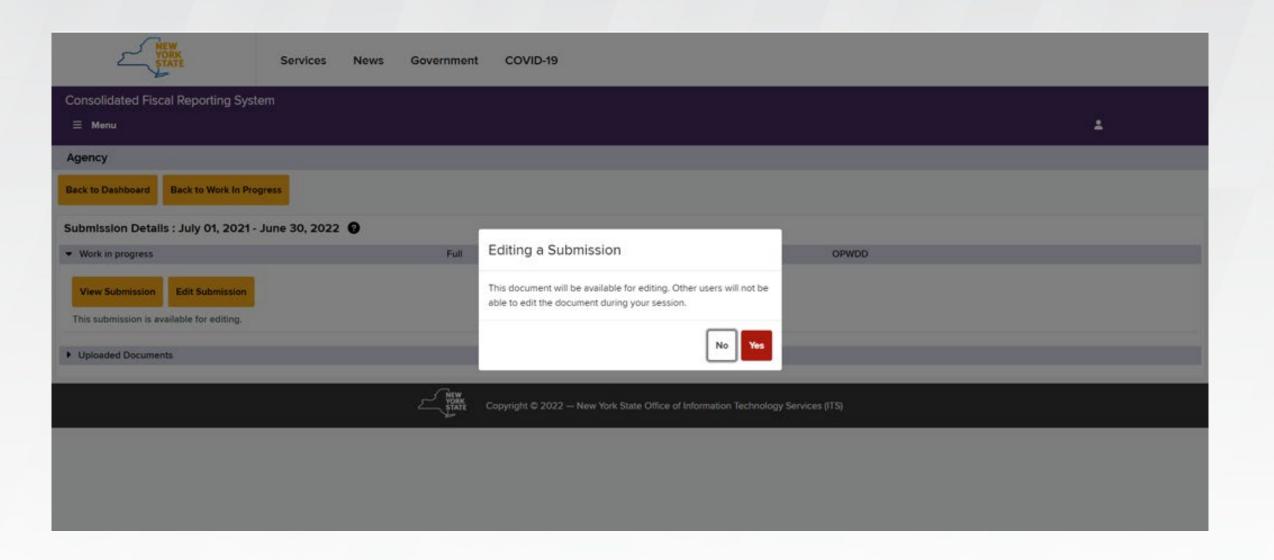








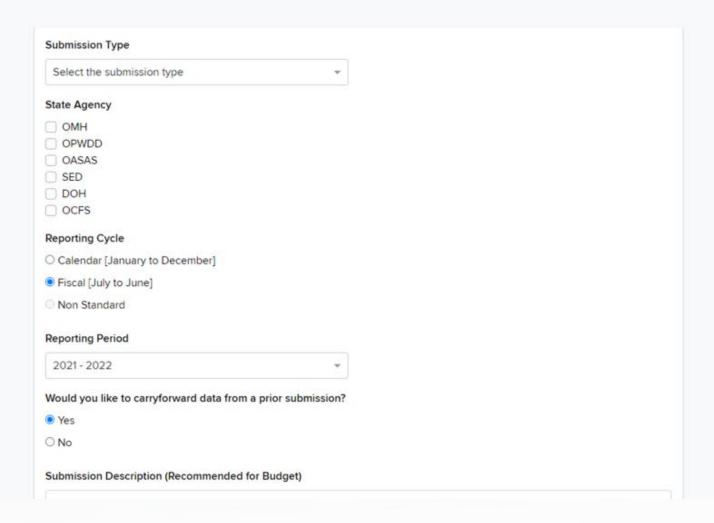


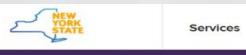


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New CFR Submission ?





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Carry Forward Prior Submission ?

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

				Submitted Date State Agencies			
	Reporting Period	DCN	Туре	Submitted Date	State Agencies		
•	Jul 2020 - Jun 2021	99999999	Full	12/01/2021 03:41:55	ОМН		
0	Jul 2019 - Jun 2020	11111111	Full	01/28/2021 09:53:43	ОМН		

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

O All Data

- Master Data Only
 Include CFR-4/CFR-4A data
 - Position, Standard Work Week, Hours Paid and Amount Paid
 - O Position and Standard Work Week
- ☐ Include CFR-1 program/site data

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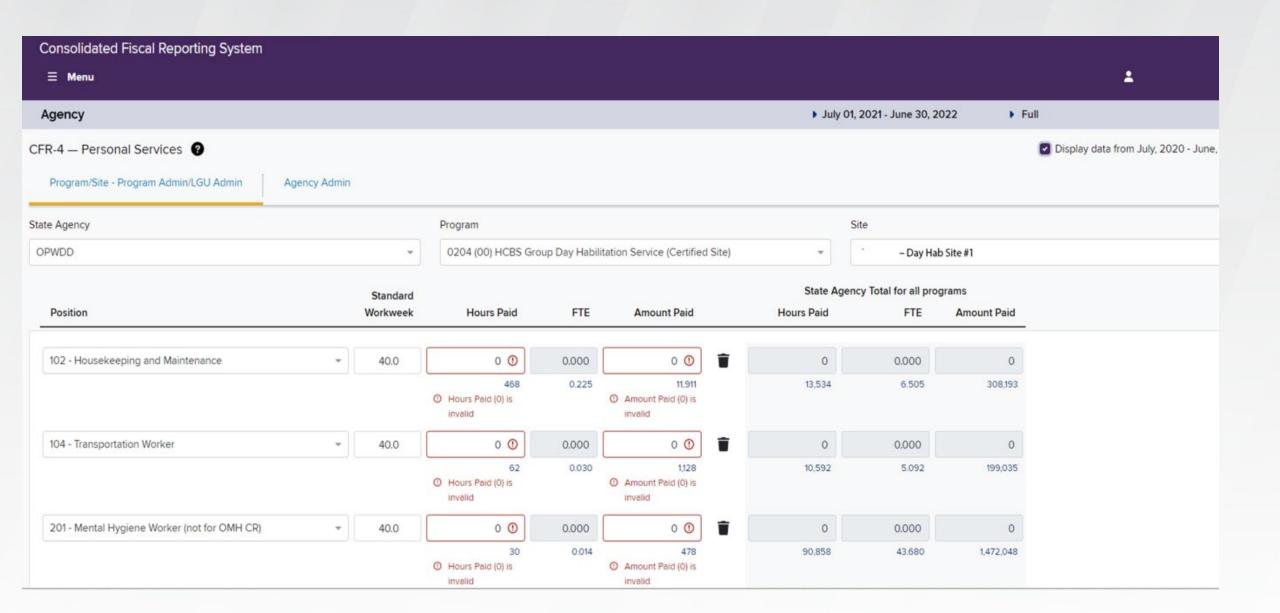
Carry Forward Prior Submission @

Carryforward is complete.

Next



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Display data from Jul

CFR-4 — Personal Services 3

Program/Site - Program Admin/LGU Admin

Agency Admin

State Agency	Program	Site
OPWDD *	0231 (00) HCBS Supervised IRA	

						Informational Only			State Agency Total for all programs		
Position	Standard Workweek	Total Hours Paid	FTE	Total Amount Paid	Overtime Hours Included in Total Hours Paid	Overtime Amount Included in Total Amount Paid	Average Hourly Rate	Annualized Salary	Total Hours Paid	FTE	Total Amount Paid
102 - Housekeeping and Maintenance	40.0	2,080	1.000	45,000	0	0	21.63	44,990.40	17,581	8.451	409,045
		149	0.072	3,635	0	0	0.00	0.00	14,950	7.186	367,680
201 - Mental Hygiene Worker (not for OMH CR)	40.0	2,100	1.010	38,000	120	2,400	18.10	37,648.00	137,974	66.336	2,430,878
		2,037	0.979	33,008	0	0	16.20	33,696.00	137,911	66.305	2,425,886
202 - Residence/Site Worker	40.0	31	0.015	937	0	0	30.23	62,878.40	28,082	13.502	1,168,376
		31	0.015	937	0	0	0.00	0.00	28,082	13.502	1,168,376
207 - Developmental Disabilities Specialist QIPD - Direct Care 🔻	40.0	6,600	3.173	148,000	3,000	3,000	22.42	46,633.60	301,209	144.812	6,620,178
		6,209	2.985	138,597	0	0	0.00	0.00	300,818	144.624	6,610,775
317 - Nurse - Registered ▼	40.0	10	0.005	800	0	0	80.00	166,400.00	12,774	6.141	504,263
		20	0.010	676	0	0	0.00	0.00	12,784	6.146	504,139
501 - Program or Site Director	40.0	50	0.024	2,400	0	0	48.00	99,840.00	16,900	8.123	775,711
		60	0.029	2,584	0	0	0.00	0.00	16,910	8.128	775,895
502 - Assistant Program or Assistant Site Director	40.0	40	0.019	1,200	0	0	30.00	62,400.00	11,159	5.364	387,902



Polling

Question 3

Did you have problems finalizing your CFR last year?

```
A Yes
```

B No

C Not applicable

D Not sure

Before Validating a CFR

Complete

Match

No Known Errors





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July 01, 2021 - June 30, 2022

▶ Full

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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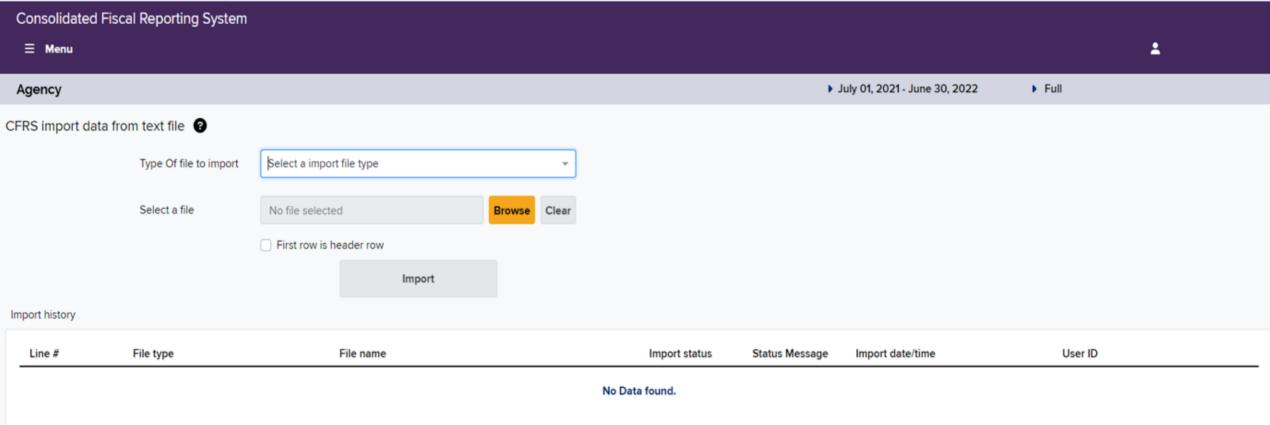


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Review Techniques



Analytical procedures



Average salary/fringe benefits %



OPWDD brick calculation



WSI & transportation



SED – Center-based programs – calculating reconciliation rates & possible surplus

Polling

Question 4

Would you like to schedule time to discuss this topic further with one of today's presenters?

- A Yes, speak with Koren
- B Yes, speak with Bryant
- C Not at this time

Questions?



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