

FORVIS™

Tuesdays at Ten:

New York State CFR Updates

October 10, 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**

Meet the Presenters



Bryant Macaraeg
Partner



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 Update

- 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 Update

- CFR Manual Changes

■ OMH & OASAS

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

CFR Update

- CFR Manual Changes

FORV/S

■ 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 Update

- CFR Manual Changes

FORV/S

■ 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)”

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

CFR Update

- CFR Manual Changes

FORV/S

■ 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.”

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

FORV/S

How's your experience using CFRs Web?

- A / Love it!
- B / I like the desktop version better
- C / It's ok
- D / 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

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-pfvejG588ahDBxfI-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



Consolidated Fiscal Reporting System

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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

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

Change Provider

Logoff

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Submission

Submission Details

Provider Agency Definition

Program Site Definition

CFR-i

CFR-ii/iiA

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CFR-4

CFR-4a

CFR-1

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RECONCILIATION

COVID-19

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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



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Agency

Back to Dashboard

Back to Work In Progress

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

Work in progress

Full

Editing a Submission

OPWDD

View Submission

Edit Submission

This submission is available for editing.

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

No

Yes

Uploaded Documents



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)



Consolidated Fiscal Reporting System

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Agency

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

Back

Next



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Agency

Carry Forward Prior Submission ?

Carryforward is complete.

Next



Agency

July 01, 2021 - June 30, 2022

Full

CFR-4 — Personal Services ?

Display data from July, 2020 - June,

Program/Site - Program Admin/LGU Admin

Agency Admin

State Agency

OPWDD

Program

0204 (00) HCBS Group Day Habilitation Service (Certified Site)

Site

- Day Hab Site #1

Position	Standard Workweek	Hours Paid	FTE	Amount Paid		State Agency Total for all programs		
						Hours Paid	FTE	Amount Paid
102 - Housekeeping and Maintenance	40.0	0 ⓘ	0.000	0 ⓘ		0	0.000	0
		468	0.225	11,911		13,534	6.505	308,193
		ⓘ Hours Paid (0) is invalid		ⓘ Amount Paid (0) is invalid				
104 - Transportation Worker	40.0	0 ⓘ	0.000	0 ⓘ		0	0.000	0
		62	0.030	1,128		10,592	5.092	199,035
		ⓘ Hours Paid (0) is invalid		ⓘ Amount Paid (0) is invalid				
201 - Mental Hygiene Worker (not for OMH CR)	40.0	0 ⓘ	0.000	0 ⓘ		0	0.000	0
		30	0.014	478		90,858	43.680	1,472,048
		ⓘ Hours Paid (0) is invalid		ⓘ Amount Paid (0) is invalid				

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



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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Agency

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](#)





Consolidated Fiscal Reporting System

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Agency

July 01, 2021 - June 30, 2022

Full

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
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No Data found.



Review Techniques



Analytical procedures



Average salary/fringe benefits %



OPWDD brick calculation



WSI & transportation



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

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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