



Consolidated Fiscal Reporting System Interagency Committee

August 2018

Dear Fiscal Officer:

The *Consolidated Fiscal Reporting and Claiming Manual* (CFR Manual) and forms for the July 1, 2017 to June 30, 2018 reporting period are now available. A summary of notable changes and State Agency specific information can be found on pages 2 through 6 of this letter. Other essential CFR information follows on subsequent pages.

Acquisition of CFR Manuals and Forms

CFR Manuals and forms are available for download from the CFR Manual Home Page at http://www.oms.nysed.gov/rsu/Manuals_Forms/.

Consolidated Fiscal Reporting System (CFRS) Software

All service providers are required to use the CFRS software approved by the CFR Interagency Committee to create an appropriate CFR submission. Approved CFRS software can also be used to create Consolidated Budget Reports (CBRs) and intra-year State Aid claims (CQRs) for the 2017/2018 reporting period. The New York State Office of Mental Health is the sole vendor for the 2017/2018 reporting period.

Once the NYS-issued CFRS software is approved, it will be available for download on the CFRS Home Page: <https://apps.omh.ny.gov/omhweb/cfrsweb/default.asp>. As of this date, software approval has not yet been issued for the 2017/2018 reporting period.

Service providers should sign up for the CFRS Mailing List at <https://apps.omh.ny.gov/omhweb/listserv/cfr.htm> to be notified when the software is approved and available for download, of software issues and their solutions, and when software patches are released.

For assistance with the CFRS software, please refer to the Table of Contents on the CFRS Home Page or the CFRS Software Online HELP function. If further assistance is required, contact the Help Desk at 1-800-HELPNYS (1-800-435-7697) and select option #2, or email the Help Desk at healthhelp@its.ny.gov. If outside of New York State, please call 1-518-474-5554. Help Desk hours are 8:00 am to 5:00 pm, Monday through Friday. The certifying/funding State Agencies may also be of assistance (see Section 8.0 of the CFR Manual for the related telephone numbers).

2017/2018 CFR Due Date(s) and Requests for Extensions

For OMH and SED filers, the due date for the 2017/2018 CFR is November 1, 2018. 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, 2018. The Pre-Approved 30-Day Extension Request must be electronically completed and submitted using Survey Monkey. No response to this extension request will be sent, therefore, you should print a copy for your records prior to submitting the completed survey. The link to the Pre-Approved 30-Day Extension request will be available on the CFR Manual Home Page at: http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html.

For OASAS and OPWDD filers, the due date for the 2017/2018 CFR is December 1, 2018. There are no extensions available for OASAS and OPWDD filers.

Significant Changes in the CFR Manual, Software and/or Forms

- A new schedule titled “CFR-iv Supplemental Attestation Schedule” has been added. Schedule CFR-iv is required as part of the Full, Abbreviated, or Article 28 Abbreviated CFR submissions of Not-For-Profit and Proprietary providers submitting to the Office of Alcoholism and Substance Abuse Services (OASAS), Office of Mental Health (OMH) and Office for People With Developmental Disabilities (OPWDD).
 - Note, Schedule CFR-iv is not required for:
 - SED-Only CFR filers
 - Governmental service providers
 - Mini-Abbreviated CFRs
 - Schedule CFR-iv is used to report agency identifying data and serves as a certification statement by the service provider’s Chief Executive Officer attesting to the validity of the information contained in the document, under the penalties prescribed in accordance with Article 175 of New York State Penal Law (False Written Statements).
 - Section 12.0 of the Manual has been updated to include the instructions for the new Schedule CFR-iv.
- Section 1.0 of the CFR Manual was revised to provide clarification that Adult Home and Community Based Services (HCBS) Waiver service providers designated by OASAS or OMH must report these services on the CFR under the appropriate program code(s).
- Section 2.0 of the CFR Manual was revised as follows:
 - The combination submission matrix has been updated to reflect that an Article 28 hospital, that operates only OMH and OASAS programs, must complete and submit an Article 28 Abbreviated CFR.
 - The submission matrices for agencies operating OASAS, OMH or OPWDD programs have been updated to reflect the addition of the CFR-iv Supplemental Attestation Schedule as part of the Full, Abbreviated and Article 28 Abbreviated CFR submissions for Not-For-Profits and Proprietary providers.
 - The General CFR Submission Requirements section was revised to reflect that OASAS, OMH, OPWDD and SED now accept the submittal of certification pages through the CFR upload process.
- Section 3.0 of the CFR Manual was revised to provide clarification on determining a service provider's standard reporting period for OASAS, OMH and OPWDD providers whose administrative headquarters are located outside of New York State.
- Section 10.0 of the CFR Manual was revised as follows:
 - The CFR-i instructions were revised to reflect that OASAS, OMH, OPWDD and SED will now accept the signed CFR-i schedule uploaded through the CFRS Upload page.
- Section 11.0 of the CFR Manual and Schedules CFR-ii and CFR-iiA were revised as follows:
 - Schedules CFR-ii and CFR-iiA were revised to comply with guidance issued by the American Institute of Certified Public Accountants (AICPA) in Statement on Standards for Attestation Engagements (SSAE) No. 18.
 - The CFR-ii/CFR-iiA instructions were revised to reflect that OASAS, OMH, OPWDD and SED will now accept the signed CFR-ii/CFR-iiA schedule uploaded through the CFRS Upload page.
- Section 12.0 of the CFR Manual was revised as follows:
 - The CFR-iii instructions were revised to reflect that OASAS, OMH & OPWDD will now accept the signed CFR-iii schedule uploaded through the CFRS Upload page. In addition, this section includes instructions for the new CFR-iv schedule.

Significant Changes in the CFR Manual, Software and/or Forms - continued

- Section 14.0 of the CFR Manual was revised as follows:
Schedule CFR-2A and instructions:
 - References to “Supplemental Information” on line 28, have been replaced with a new section titled “Operating Transactions”. Line 28A is now used to report operating revenues and operating gains and line 28B is now used to report operating expenses and operating losses.
 - Line 33, entitled “Debt Management”, has been added. Lines 33A and 33B require yes/no answers to debt compliance questions.
 - Line 34, entitled “Going Concern”, has been added. Providers are required to answer yes/no if there was substantial doubt raised in their audited financial statements about their entity’s ability to continue as a going concern.Reconciliation Worksheet schedule and instructions
 - “Non-Monetary Contributions” was added as a predefined entry line in the addition and subtraction drop-down boxes under the Revenue and Expense tabs of the Reconciliation Worksheet.
- Section 18.0 of the CFR Manual was revised as follows:
 - The “key person” definition was revised.
 - Schedule CFR-5 and instructions were revised to require OMH providers to complete Question 2 in Sections A and Section D, as applicable.
- Section 55.0 (Appendix V) of the CFR Manual was significantly revised. This section now applies to all three of the Department of Mental Hygiene (DMH) Agencies: OASAS, OMH and OPWDD.
- Section 57.0 (Appendix X) of the CFR Manual was updated to indicate that the cost of punitive damages awarded in a lawsuit is non-allowable.
- Section 60.0 (Appendix AA) of the CFR Manual was updated to include a reference to SSAE 18, which supersedes SSAE 10 and SSAE 14.
- In Section 62.0 (Appendix CC) of the CFR Manual, the Agreed Upon Procedures Report format was revised to comply with guidance issued by the AICPA in SSAE No. 18.

Instructions for OASAS Funded and/or Certified Service Providers

1. The PAS-124 has been replaced with Schedule CFR-iv. The CFR-iv schedule can be completed in the CFRS Software. Section 12.0 of the CFR Manual has been updated to include instructions for this new schedule.
2. OASAS has amended its financial statement requirement. OASAS-only providers that are required to submit financial statements and have a gross revenue of less than \$750,000 from all sources, in all lines of business, may submit a financial statement review instead of audited and certified financial statements.
3. Section 4.0 of the CFR Manual has updated guidance on sanctions for non-compliance with OASAS CFR reporting requirements as follows:
 - Administrative and Fiscal Guidelines for OASAS-Funded Providers supersedes Local Services Bulletin (LSB) No. 2007-05.
 - LSB No. 2014-21 supersedes LSB No. 2007-05 for providers operating OASAS certified non-funded programs.

Instructions for OASAS Funded and/or Certified Service Providers - *continued*

4. Sections 20.0 and 22.0 of the CFR Manual were revised to clarify the reporting of OASAS non-allowable items. OASAS added language to clarify what expenses are non-allowable, how to calculate the prorated share of OASAS non-allowable items, and how to effectively remove them so they are not included in the State Aid calculation.
5. Section 23.0 of the CFR Manual was revised to provide guidance for reporting the applicable State Contract Number/LGU Contract Number (lines 15, 22 and 29). For local contract funded programs, OASAS providers should enter the first seven (7) letters of the funding county's name.
6. In Section 38.0 (Appendix E):
 - The following program codes were deleted:
 - 0140 – Outpatient Chemical Dependence for Youth
 - 0605 – Methadone-to-Abstinence - Outpatient
 - 3070 – Shelter Plus Care Housing
 - The following programs have had program titles, descriptions and/or units of service modified:
 - 2030 – Methadone Maintenance - Residential
 - 2050 – Methadone Maintenance - Outpatient
 - 2150 – KEEP Units – Outpatient - Methadone
 - 3078 – Continuum of Care Rental Assistance Case Management
 - 3270 – NY NY III: Post-Treatment Housing
 - 3370 – NY NY III: Housing for Persons at Risk for Homelessness
 - 3470 – Permanent Supported Housing
 - 6030 – Methadone-to-Abstinence - Residential
7. In Section 47.0 (Appendix N):
 - The following funding source code index was added:
 - E – Empire State Supportive Housing Initiative
 - The following OMH/OASAS Only DMH code index and description was revised:
 - 013 - Continual 100% Net Deficit-State/Federal
8. Section 53.0 of the CFR Manual was revised to clarify the instructions for completing DMH-2. OASAS added language to clarify the method that should be used to allocate administrative costs.

Instructions for OMH Funded and/or Certified Service Providers

1. The following sections of the CFR Manual were revised due to the discontinuation of the Clinic Uncompensated Care Program, which has been replaced by the Safety Net Payments program, effective July 28, 2016:
 - Section 13.0 (CFR-1)
 - Section 22.0 (DMH-2)
 - Section 27.0 (OMH-4)
 - Section 34.0 (Glossary)
2. The following predefined entries were added:
 - “Intensive Outpatient Program (IOP) Grant – OMH clinic program (2100) only” was added to CFR-1 Line 94; DMH-1 Line 30; and DMH-2 Line 29.
 - “Safety Net Payment” was added to DMH-1 Line 30.

Instructions for OMH Funded and/or Certified Service Providers - continued

3. In Section 39.0 - Appendix F:
 - The program descriptions of the following programs were revised:
 - 1080 – Residential Treatment Facility - Children and Youth
 - 2620 – Health Home Non-Medicaid Care Management
 - 2720 – Non-Medicaid Care Coordination
 - 2740 – Health Home Care Management Service Dollars
4. In Section 47.0 - Appendix N:
 - The following funding source codes were added:
 - 096O – Adult HCBS General
 - 096Z – Adult HCBS Medicaid

Instructions for OPWDD Funded and/or Certified Service Providers

1. OPWDD providers must use CFR@opwdd.ny.gov when submitting communications to the CFR Processing Unit. The CFR Processing Unit has discontinued use of the rate.setting@opwdd.ny.gov mailbox.
2. Section 13.0 of the CFR Manual and Schedule CFR-1 were revised. Line 68e-ICF/IID Day Services Liability was added as an OPWDD only informational line. When people with disabilities residing in a VOICF/IID attend a Day Habilitation or Prevocational Services program, operated by the ICF/IID provider or another entity, the associated value of the service (which is the amount that the service provider has billed for the service provided) is to be reported on this line. When provided by another entity, the associated billed value of these services will be provided to you by the service provider.
3. In Section 40.0 - Appendix G:
 - The following programs have had program titles, descriptions and/or units of service modified:
 - 0092 – Day Services for Individuals Residing in an Intermediate Care Facility
 - 0094 – Site Based Vocational Services for Individuals Residing in an Intermediate Care Facility
 - 0095 – Community Based Vocational Services for Individuals Residing in an Intermediate Care Facility
 - 0422 – HCBS Self-Hired Community Habilitation
 - 0423 – HCBS Self-Hired Respite Service
 - 0424 – HCBS Self-Hired Supported Employment
 - 0427 – Self-Directed OTPS/Family Reimbursed Respite
 - The following program codes were added:
 - 0246 – HCBS Vehicle Modifications: effective 8/1/17
 - 0311 – HCBS In-Home Respite: effective 7/1/17
 - 0312 – HCBS Site Based Respite: effective 7/1/17
 - 0313 – HCBS Intensive Respite: effective 7/1/17
 - 0314 – HCBS Camp Respite: effective 7/1/17
 - 0315 – HCBS Recreational Respite: effective 7/1/17
 - 1221 – Care at Home-Case Management Services: effective 4/1/17
 - 1222 – Care at Home-Respite Services: effective 4/1/17
 - 1223 – Care at Home-Environmental Modifications: effective 4/1/17
 - 1224 – Care at Home-Assistive Technologies-Adaptive Devices: effective 4/1/17

Instructions for OPWDD Funded and/or Certified Service Providers - continued

- The following program codes were deleted
 - 1220 – Care at Home – III: effective 4/1/17
 - 2220 – Care at Home – IV & VI: effective 4/1/17
 - 3070 – Shelter Plus Care Housing: effective 1/1/17
 - The following program codes are effective through June 30, 2017:
 - 0233 – HCBS Freestanding Respite
 - 0235 – HCBS Other Than Freestanding Respite
4. In Section 47.0 (Appendix N):
- The following funding source code was added:
 - 650 – Minimum Wage Adjustment
5. Section 8.0 of the CFR Manual was revised as follows:
- A frequently asked question (FAQ) was added to provide guidance on reporting to/from transportation expenses for OPWDD programs.

Instructions for SED Funded and/or Certified Service Providers

1. Effective immediately, SED will accept emailed submissions of certification schedules and Attestation Statements in PDF form. Providers must keep original signed certification schedules and Attestation Statements corresponding to those emailed for the required retention period and must be able to make these documents available upon request by SED.

Submission of the CFR Document

Service providers are required to submit their completed 2017/2018 CFR via the internet at <https://apps.omh.ny.gov/omhweb/cfrsweb/default.asp>. The CFR information received is distributed to the appropriate State Agency(ies) on a daily basis.

Submission of CFR Certification Pages

Schedule CFR-i is required for every submission type. To determine if Schedules CFR-ii, CFR-iiA, CFR-iii and CFR-iv are required, refer to Sections 2.0, 11.0, and 12.0 of the CFR Manual.

Signed and dated certification schedules for any CFR, for any filing period, may now be submitted electronically through the OMH CFRS Upload page at: <https://apps.omh.ny.gov/omhweb/cfrsweb/cfrsupload/>.

OASAS, OPWDD and SED will accept copies of the signed certification schedules via email for CFR submissions (see Section 2.0 of the CFR Manual). Refer to page 2.10 of the CFR Manual for OASAS revisions to the naming of emailed PDF files of certification schedules and Attestation Statements.

Submission of CFR Certification Pages - *continued*

OMH requires that signed paper copies of certification schedules CFR-i, CFR-ii/CFR-iiA, CFR-iii and CFR-iv be sent to OMH by the due date. Sending copies of the certification schedules to the county or OMH Field Office does not fulfill this requirement.

Refer to pages 2.12 through 2.13 of the CFR Manual for information on where to send your agency's CFR certification schedules. Verify that the Document Control Number (DCN) of your agency's Internet submission matches the DCN that appears on the paper certification schedules mailed to each funding State Agency.

Submission of Final State Aid Claim Schedules for OASAS

OASAS requires all service providers to prepare State Aid claim schedules using approved Consolidated Fiscal Reporting System (CFRS) software and to file those schedules electronically via the Internet.

Service providers receiving State Aid through a direct contract with OASAS are required to email electronic copies of CFR Schedules CFR-i, CFR-iii and DMH-2 to the Bureau of Provider Monitoring and Funding in Albany at: apStAid@oasas.ny.gov.

Service providers receiving State Aid through a local contract with a county Local Governmental Unit (LGU) should contact the county for their specific county submission requirements.

LGUs are required to email electronic copies of the CFR-i, CFR-iii, and DMH-2 schedules for each service provider funded through a local contract to the Bureau of Provider Monitoring and Funding in Albany at: apStAid@oasas.ny.gov.

Submission of Final State Aid Claim Schedules for OMH

Service providers receiving State Aid through a direct contract with OMH or through a local contract with a county must submit the required claim schedules via the Internet. Service providers receiving State Aid through a local county contract should contact the county for additional county specific submission requirements. No paper copies are sent to the OMH Contract and Claims Unit in Albany, nor are paper copies sent to the OMH Field Office.

Submission of Final State Aid Claim Schedules for OPWDD

Service providers receiving State Aid through a direct contract with OPWDD are required to submit a paper copy of the entire CFR along with an original signature State Aid Voucher (AC-1171) to the OPWDD New York City Regional Office (NYCRO) or CFR Schedules CFR-i, CFR-iii, DMH-2 and DMH-3 to the appropriate geographic office of the DDRO, as applicable.

Service providers receiving State Aid through a local county contract should contact the county for their specific county submission requirements.

Submission of Final State Aid Claim Schedules for OPWDD - continued

Counties are required to submit paper copies of the following materials to the OPWDD Claims Unit in Albany:

- An original signature State Aid Voucher (AC-3253S)
- A completed NYC Fiscal Summary (CQR-2)
- CFR-i, CFR-iii, DMH-2, and DMH-3 Schedules for each service provider funded through a local contract.

If you have any questions or concerns regarding the CFR or the contents of this letter, please contact the appropriate State Agency listed on page 8.8 and 8.9 of the CFR Manual or refer to the CFR Resources listed on page 8.10 of the CFR Manual.

Sincerely,

Kathy Katz

Kathy Katz (OMH)
 Chairperson
 CFR Interagency Committee

cc: James Kampf (SED)
 Dr. G. Edward Hack (OASAS)
 Susan A. Ivie Mahar (OPWDD)

<p>NYS Office of Alcoholism and Substance Abuse Services (OASAS) 1450 Western Avenue Albany, NY 12203-3526</p> <p>Bureau of Provider Monitoring and Funding: (518) 457-5553</p> <p>Homepage: https://www.oasas.ny.gov Email: CFRS@oasas.ny.gov</p>	<p>NYS Office of Mental Health (OMH) 44 Holland Avenue, 7th Floor Albany, NY 12229-0001</p> <p>CBFM – CFR Unit: (518) 473-3572 CBFM Group: (518) 473-7885</p> <p>Homepage: https://www.omh.ny.gov Email: CFR@OMH.NY.GOV</p>	<p>NYS Office for People With Developmental Disabilities (OPWDD) 44 Holland Avenue, 4th Floor Albany, NY 12229-0001</p> <p>OPWDD Only: CFR Processing Unit: (518) 402-4275 Email: CFR@opwdd.ny.gov</p> <p>Claims: (518) 402-4321 Homepage: https://opwdd.ny.gov</p>	<p>NYS Education Department (SED) Rate Setting Unit Room 302 Education Building 89 Washington Avenue Albany, NY 12234</p> <p>(518) 474-3227</p> <p>Homepage: http://www.oms.nysed.gov/rsu/home.html Email: RATEWEB@NYSED.GOV</p>
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