



Department  
of Health

# Home Care Cost Report

Lessons learned webinar

May 5, 2022



# Webinar protocols



## Protocols

- ➔ Please note that participants will be on mute for the duration of the session.
- ➔ If you have questions during the presentation, please enter them via the Q&A feature in Webex. DOH and KPMG will either answer the questions during this session or add the question and response to the list of FAQs, if applicable.
- ➔ Note that questions should be limited to Home Care Cost Report matters only.

# Agenda

| Topic  | Speaker  | Time                          |
|--|----------|-------------------------------|
| Introduction and recap of the 2020 Home Care Cost Report | DOH      | 5 minutes                     |
| Lessons learned  | KPMG     | 35 minutes                    |
| Future cost report year updates                          | KPMG     | 5 minutes                     |
| Closing remarks and next steps                           | KPMG     | 5 minutes                     |
| Q&A period   | DOH/KPMG | 10 minutes                    |
|  |          | <b>Total time: 60 minutes</b> |





# Introduction and recap of the 2020 Home Care Cost Report

# Introduction and recap of the 2020 Home Care Cost Report

## Introduction:

- During today's session, we plan to highlight common issues and errors that were identified throughout the 2020 Home Care Cost Report submission and audit process.
- Our goal is to identify areas of the cost report that may have been unclear during the submission and audit process and clarify how to properly report each item so that providers can increase their compliance in future cost report years.

## 2020 Home Care Cost Report recap:

- KPMG LLP (KPMG) and the NYS Department of Health (DOH) conducted five total webinars throughout the submission process, including the statewide kick-off webinar, three monthly webinars (September, October, and November), and an audit kickoff webinar.
- The 2020 Home Care Cost Report submissions were due on November 15, 2021. DOH reviewed the submitted cost reports and selected the agencies for audit.
- KPMG conducted audit procedures from December 6, 2021 through March 29, 2022.
- We would like to thank all of the providers who participated in the outreach sessions, cost report submission, and audit process for the 2020 cost report year. DOH and KPMG recognize that many providers demonstrated an eagerness to learn, increased cost reporting compliance, and showed significant improvement throughout the audit process.
- KPMG and DOH saw a significant improvement in reporting compliance in the 2020 cost report submissions, which resulted in a 32 percent decrease in audit findings from 2019 to 2020.

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# Introduction and recap of the 2020 Home Care Cost Report (continued)

## Provider resources and materials:

- DOH and KPMG made the following resources available in Instructions tab of the web-based tool (the Tool) to support providers in completing their cost report submission:
  - **Cost Report Instructions** (both in the Instructions tab drop-downs and as a PDF download)
    - KPMG and DOH updated the Home Care Cost Report instructions prior to the 2020 cost report year to add more detail based on feedback from the 2019 cost report year. Some examples included: transparency of the Schedule 13 formulas, expanded list of allowable/nonallowable costs, and how to report bad debt expenses
  - **PDF presentations and recordings of the 2019 and 2020 cost report year outreach sessions**, including the 2019 Lessons Learned webinar
  - **Supporting Documentation Templates:**
    - KPMG created three new supporting documentation templates (one for CHHAs, one for LHCSAs, and one for FIs) for providers to utilize when compiling their supporting documentation for the cost report submission process
  - **Tutorial videos** for the various components of the Web-based Tool
  - **Excel template of the cost report schedules** (for reference; not submission).
- DOH also posted many of these materials on the DOH website at the following link:  
[https://health.ny.gov/facilities/long\\_term\\_care/reimbursement/hccr/](https://health.ny.gov/facilities/long_term_care/reimbursement/hccr/)
  - Additionally, DOH and KPMG reviewed the Q&A and chat questions from the 2020 outreach sessions and created FAQ documents, which are also available on the DOH website.

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# Introduction and recap of the 2020 Home Care Cost Report (continued)

## Impact of 2020 cost report:

- ▶ The 2019 cost report submission and subsequent audit was considered a pilot year to help providers understand the new submission process. As such, the 2019 cost report was not used by DOH to set the 2021 Medicaid Reimbursement Rates.
- ▶ The 2020 cost report submission and subsequent audit was no longer considered a pilot as the cost report data is expected to be used by DOH to set the 2022 Medicaid Reimbursement Rates.
- ▶ DOH confirmed that providers will not be penalized in accordance with Section 86-1.2 of the Title 10 regulations, which states that a 2 percent penalty for failure to submit or failure to accurately submit will be applied. However, the information submitted is expected to be used for rate-setting purposes.

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# Lessons learned



# Lessons learned summary

## Lessons learned categories

01

Supporting documentation

02

Cost report schedules

03

General questionnaire

04

Audit process

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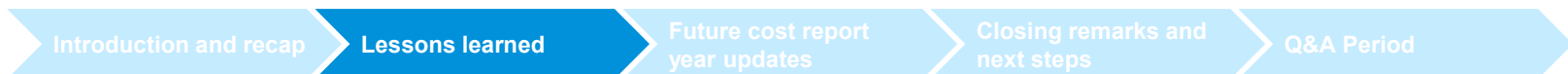
Q&A Period



# Lessons learned: supporting documentation

# Supporting documentation

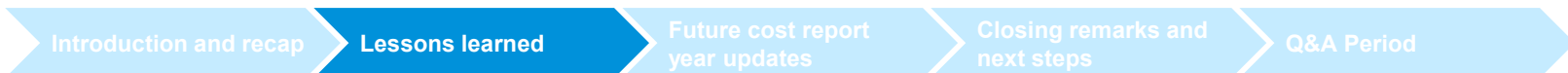
| Common errors   | Lessons learned   |
|---|---|
| <ul style="list-style-type: none"> <li>— There were many instances where the supporting documentation provided was not sufficient enough to allow audit teams to reconcile the information reported on the cost report or make a determination regarding the completeness and accuracy of the data.</li> <li>— Some errors included providing hard-coded Excel files (no formula links) and not providing clear explanations for how the cost report numbers tied back to supporting documentation (e.g., general ledger, trial balance and statistical report).</li> </ul> | <ul style="list-style-type: none"> <li>— Agencies should provide supporting documentation that clearly verifies the completeness and accuracy of the data submitted in the cost report. Helpful tips include:               <ul style="list-style-type: none"> <li>- Use formulas to link tabs within Excel files.</li> <li>- Demonstrate underlying calculations for the data, including any reconciliations or crosswalks for information on the cost report that does not tie directly to the supporting documentation (e.g., financial statement reconciliation).</li> <li>- Provide credible third-party supporting documentation to validate the cost report and Excel files (e.g., trial balance, system-generated statistical reports, audited financial statements, etc.).</li> <li>- Avoid submitting handwritten or hard-coded documentation. This data is difficult to decipher and reconcile.</li> </ul> </li> <li>— KPMG and DOH request that providers utilize the supporting documentation templates created by KPMG when compiling their support.</li> </ul> |



# Supporting documentation (continued)

| Common errors   | Lessons learned  |
|---|--|
| <ul style="list-style-type: none"> <li>Some agencies did not provide a clear allocation methodology crosswalk to explain the allocation percentages being used. This made it difficult for audit teams to conclude on the accuracy of the information reported in the cost report.</li> </ul> | <ul style="list-style-type: none"> <li>Agencies should provide a clear allocation methodology crosswalk and explanation. For example, allocation crosswalks should include specific formulas that were used to arrive at the percentages in the supporting documentation, as well as an explanation as to why that allocation basis was used (e.g., percentage of total visits).</li> </ul>  |
| <ul style="list-style-type: none"> <li>There were many instances where agencies submitted their cost reports and/or supporting documentation past the deadlines set by DOH.</li> </ul>  | <ul style="list-style-type: none"> <li>Agencies should plan accordingly with their internal teams and/or any vendors being hired to assist with the cost report process to ensure that the cost report and supporting documentation files are submitted timely and in accordance with the structure/format outlined by DOH and KPMG.</li> <li>Inaccurate or incomplete cost report submissions can lead to an inaccurate Medicaid rate calculation. As such, it is important that agencies submit their cost reports timely and accurately.</li> </ul> |

|    | A  | B                | C                | D                | E              |
|----|--|------------------|------------------|------------------|----------------|
| 1  | <b>County Allocation Percentages</b>                                 |                  |                  |                  |                |
| 2  | Summary of Hours (from system generated support)                     |                  |                  |                  |                |
| 3  |  |                  |                  |                  |                |
| 4  |  | <b>County #1</b> | <b>County #2</b> | <b>County #3</b> | <b>Total</b>   |
| 5  | PC: Level I  | 2200             | 990              | 910              | 4100           |
| 6  | PC: Level II   | 3950             | 1820             | 1580             | 7350           |
| 7  | Live-In  | 1640             | 3600             | 750              | 5990           |
| 8  | <b>Total</b>   | <b>7790</b>      | <b>6410</b>      | <b>3240</b>      | <b>17440</b>   |
| 9  |  |                  |                  |                  |                |
| 10 |  |                  |                  |                  |                |
| 11 |  |                  |                  |                  |                |
| 12 | <b>Allocation Percentages</b>  | <b>County #1</b> | <b>County #2</b> | <b>County #3</b> | <b>Check</b>   |
| 13 | PC: Level I  | 12.61%           | 5.68%            | 5.22%            | 23.51%         |
| 14 | PC: Level II   | 22.65%           | 10.44%           | 9.06%            | 42.14%         |
| 15 | Live-In  | 9.40%            | 20.64%           | 4.30%            | 34.35%         |
| 16 | <b>Total</b>   | <b>44.67%</b>    | <b>36.75%</b>    | <b>18.58%</b>    | <b>100.00%</b> |
| 17 |  |                  |                  |                  |                |
| 18 | <b>Key assumptions:</b>  |                  |                  |                  |                |
| 19 | • The LHCSA provides PC Level I, PC Level II, and Live-in services.  |                  |                  |                  |                |
| 20 | • The LHCSA operates in three counties.                              |                  |                  |                  |                |
| 21 | • The system-generated report tracks the number of hours per county. |                  |                  |                  |                |
| 22 |  |                  |                  |                  |                |



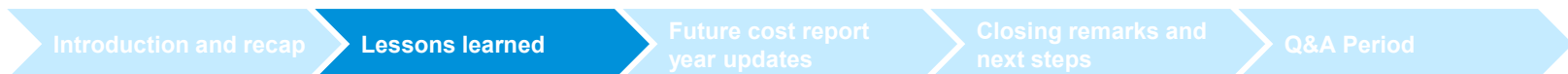


# Lessons learned: Cost report schedules

# Reporting costs on Schedules 3 and 4

| Common errors  | Lessons learned   |
|--|---|
| <ul style="list-style-type: none"><li>— There was confusion regarding the types of costs that should be reported on Schedules 3 and 4.</li></ul> | <ul style="list-style-type: none"><li>— Schedule 3 should include the agency's total costs, including direct care personnel (e.g., personal care aide salary and benefits), administrative personnel (e.g., administrative worker salary and benefits), nonpersonnel (e.g., rent, office supplies, insurance, etc.), and nonallowable (e.g., meal expenses and political contributions) costs.<ul style="list-style-type: none"><li>- The total costs on Schedule 3 should reconcile to the total expenses per the agency's Financial Statements.</li></ul></li><li>— Schedule 4 should only include administrative personnel and nonpersonnel costs.<ul style="list-style-type: none"><li>- Direct care worker wages and benefits should not appear on Schedule 4.</li></ul></li><li>— <b>As such, the “Total Entity Costs” amount should be greater on Schedule 3 than on Schedule 4.</b></li></ul> |

Note: Examples of Schedules 3 and 4 reporting are included on the following slides.



# Reporting costs on Schedule 3

“Total Entity Costs” on Schedule 3 should reconcile to the total expenses per financial statements.

Administrative costs should be reported in Column 004.

| Schedule Totals<br>(sum of all like columns<br>from each table) | Total Entity<br>Costs<br>(002 + 003) | Non-Allowable Costs<br>Adjustment to Expense | Allowable Costs<br>(Sum of 004<br>through 010) | Program<br>Administration | Program Aide<br>(Direct Care) | Program RN<br>Supervision/<br>Assessment<br>(Direct Care) | Program Staff<br>Training | Transportation | Contracted<br>Purchased<br>Services | Other |
|---|--------------------------------------|--|--|---------------------------|-------------------------------|---|---------------------------|----------------|-------------------------------------|-------|
|   | 3,622,108                            | 84,908                                       | 3,537,200                                      | 450,000                   | 2,100,000                     | 450,000   | 80,000                    | 7,000          | 450,000                             | 200   |

| LHCSA Name                   | LHCSA County | Test<br>Bronx                        |  |  |                           |                               |   |                           |                |                                     |            |
|------------------------------|--------------|--------------------------------------|--|--|---------------------------|-------------------------------|---|---------------------------|----------------|-------------------------------------|------------|
|                              |              | Total Entity<br>Costs<br>(002 + 003) | Non-Allowable Costs<br>(Adjustment to Expense) | Allowable Costs<br>(Sum of 004<br>through 010) | Program<br>Administration | Program Aide<br>(Direct Care) | Program RN<br>Supervision/<br>Assessment<br>(Direct Care) | Program Staff<br>Training | Transportation | Contracted<br>Purchased<br>Services | Other      |
|                              |              | 001                                  | 002  | 003  | 004                       | 005                           | 006   | 007                       | 008            | 009                                 | 010        |
| <b>Direct Care</b>           |              |                                      |  |  |                           |                               |   |                           |                |                                     |            |
| PC: Level I                  | 001          | 1,482,908                            | 50,908   | 1,432,000                                      | 50,000                    | 900,000                       | 450,000   | 30,000                    | 2,000          | 0                                   | 0          |
| PC: Level II                 | 002          | 0                                    |  | 0  |                           |                               |   |                           |                |                                     |            |
| PC: Level II - Hard to Serve | 003          | 0                                    |  | 0  |                           |                               |   |                           |                |                                     |            |
| Live-in                      | 004          | 2,139,200                            | 34,000   | 2,105,200                                      | 400,000                   | 1,200,000                     | 50,000  | 5,000                     | 450,000        | 200                                 |            |
| Nursing Supervision          | 005          | 0                                    |  | 0  |                           |                               |   |                           |                |                                     |            |
| Nursing Assessment           | 006          | 0                                    |  | 0  |                           |                               |   |                           |                |                                     |            |
| Shared Aide: Level I         | 007          | 0                                    |  | 0  |                           |                               |   |                           |                |                                     |            |
| Shared Aide: Level II        | 008          | 0                                    |  | 0  |                           |                               |   |                           |                |                                     |            |
| Other non-allowable services | 009          | 0                                    |  | 0  |                           |                               |   |                           |                |                                     |            |
| <b>GRAND TOTAL</b>           | 010          | <b>3,622,108</b>                     | <b>84,908</b>                                  | <b>3,537,200</b>                               | <b>450,000</b>            | <b>2,100,000</b>              | <b>450,000</b>  | <b>80,000</b>             | <b>7,000</b>   | <b>450,000</b>                      | <b>200</b> |

Nonallowable costs should be reported in Column 002.

Direct care costs should be reported in Columns 005–010.

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# Reporting costs on Schedule 4

“Total Entity Costs” on Schedule 4 should be less than “Total Entity Costs” on Schedule 3.

Administrative expenses should be reported in Column 004.

| Schedule Totals<br>(sum of all like columns from each table) | Total Entity Costs<br>(002 + 003) | Non-Allowable Costs<br>(Adjustment to Expense) | Allowable Costs<br>(Sum of 004 through 010) | Program Administration | Program Aide (Direct Care) | Program RN Supervision/<br>Assessment (Direct Care) | Program Staff Training | Transportation | Contracted Purchased Services | Other |
|--|-----------------------------------|--|---|------------------------|----------------------------|---|------------------------|----------------|-------------------------------|-------|
|  | 1,715,000                         | 80,000   | 1,635,000                                   | 1,635,000              |                            |   |                        |                |                               |       |

| LHCSA Name<br>LHCSA County                     | LHCSA                             |  |   |                        |                               |  |                        |                |                                  |       |
|--|-----------------------------------|--|---|------------------------|-------------------------------|--|------------------------|----------------|----------------------------------|-------|
|  | Total Entity Costs<br>(002 + 003) | Non-Allowable Costs (Adjustment<br>to Expense) | Allowable Costs<br>(Sum of 004 through 010) | Program Administration | Program Aide (Direct<br>Care) | Program RN Supervision/<br>Assessment<br>(Direct Care) | Program Staff Training | Transportation | Contracted Purchased<br>Services | Other |
|  | 001                               | 002  | 003   | 004                    | 005                           | 006  | 007                    | 008            | 009                              | 010   |
| <b>GENERAL SERVICE COST CENTERS</b>            |                                   |  |   |                        |                               |  |                        |                |                                  |       |
| Criminal Background Check & Fingerprinting 001 | 50,000                            | 0  | 50,000                                      | 50,000                 |                               |  |                        |                |                                  |       |
| Capital Related - Building & Fixtures 002      | 0                                 |  | 0   |                        |                               |  |                        |                |                                  |       |
| Capital Related - Movable Equipment 003        | 50,000                            |  | 50,000                                      | 50,000                 |                               |  |                        |                |                                  |       |
| Plant Operations & Maintenance 004             | 0                                 |  | 0   |                        |                               |  |                        |                |                                  |       |
| Rent-Building 005                              | 100,000                           |  | 100,000                                     | 100,000                |                               |  | 0                      |                |                                  |       |
| Rent-Furnishings 006                           | 0                                 |  | 0   |                        |                               |  |                        |                |                                  |       |
| Rent-Vehicles 007                              | 0                                 |  | 0   |                        |                               |  |                        |                |                                  |       |
| Interest-Property 008                          | 0                                 |  | 0   |                        |                               |  |                        |                |                                  |       |
| Depreciation-Plant 009                         | 0                                 |  | 0   |                        |                               |  |                        |                |                                  |       |
| Depreciation-Equipment & Furnishings 010       | 25,000                            |  | 25,000                                      | 25,000                 |                               |  |                        |                |                                  |       |
| Depreciation-Vehicles 011                      | 0                                 |  | 0   |                        |                               |  |                        |                |                                  |       |
| Transportation 012                             | 0                                 |  | 0   |                        |                               |  |                        |                |                                  |       |
| Utilities 013                                  | 10,000                            |  | 10,000                                      | 10,000                 |                               |  |                        |                |                                  |       |
| Supplies & Materials 014                       | 400,000                           |  | 400,000                                     | 400,000                |                               |  |                        |                |                                  |       |
| Insurance 015                                  | 0                                 |  | 0   |                        |                               |  |                        |                |                                  |       |
| Administration & General 016                   | 1,030,000                         | 30,000   | 1,000,000                                   | 1,000,000              |                               |  |                        |                |                                  |       |
| Employee physicals/uniforms/immunizations 017  | 0                                 |  | 0   |                        |                               |  |                        |                |                                  |       |
| Other 018                                      | 50,000                            | 50,000   |   |                        |                               |  |                        |                |                                  |       |
| <b>GRAND TOTAL 019</b>                         | <b>1,715,000</b>                  | <b>80,000</b>                                  | <b>1,635,000</b>                            | <b>1,635,000</b>       |                               |  |                        |                |                                  |       |

Nonallowable costs should be reported in Column 002.

No direct care personnel expenses should be reported on Schedule 4.

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# General cost reporting

| Common errors   | Lessons learned   |
|---|---|
| <ul style="list-style-type: none"> <li>There were several instances where agencies did not report the accurate number of entities within section I.3 of the Reporting Hierarchy.</li> </ul> | <ul style="list-style-type: none"> <li>Agencies should report all the CHHA, LHCSA, and FI entities they operate under the Federal Tax-ID in section I.3 of the Reporting Hierarchy.</li> <li>If an entity was not in operation during the cost report year being reported, does not provide home care services, etc., then the entity is not required to be reported. However, the agency must provide an explanation for why the entity was omitted from the cost report and be prepared to provide a reconciliation of its total expenses that includes the nonreported entities.</li> <li>All entities reported on the cost report should have data reported within each entity-level schedule.</li> </ul> |

| FI Name<br>FI County              |            | FI 1                              |  |  |                           |                               |  |                        |                |                                  |          |
|-----------------------------------|------------|-----------------------------------|--|--|---------------------------|-------------------------------|--|------------------------|----------------|----------------------------------|----------|
|                                   |            | Total Entity Costs<br>(002 + 003) | Non-Allowable Costs (Adjustment<br>to Expense) | Allowable Costs<br>(Sum of 004 through<br>010) | Program<br>Administration | Program Aide (Direct<br>Care) | Program RN Supervision/<br>Assessment<br>(Direct Care) | Program Staff Training | Transportation | Contracted Purchased<br>Services | Other    |
|                                   |            | 001                               | 002  | 003  | 004                       | 005                           | 006  | 007                    | 008            | 009                              | 010      |
| Direct Care                       |            |                                   |  |  |                           |                               |  |                        |                |                                  |          |
| CDPAS: Individual - Basic         | 001        | 215,500                           | 5,000  | 210,500  | 200,000                   | 0                             | 0  | 0                      | 500            | 10,000                           | 0        |
| CDPAS: Individual - Hard to Serve | 002        | 0                                 | 0  | 0  | 0                         | 0                             | 0  | 0                      | 0              | 0                                | 0        |
| CDPAS: Individual - Live-In       | 003        | 0                                 | 0  | 0  | 0                         | 0                             | 0  | 0                      | 0              | 0                                | 0        |
| CDPAS: Multiple - Basic           | 004        | 250,000                           | 10,000   | 250,000  | 250,000                   | 0                             | 0  | 0                      | 0              | 0                                | 0        |
| CDPAS: Multiple - Hard to Serve   | 005        | 0                                 | 0  | 0  | 0                         | 0                             | 0  | 0                      | 0              | 0                                | 0        |
| CDPAS: Multiple - Live-In         | 006        | 30,000                            | 15,000   | 15,000   | 10,000                    | 0                             | 0  | 5,000                  | 0              | 0                                | 0        |
| <b>GRAND TOTAL</b>                | <b>007</b> | <b>595,500</b>                    | <b>30,000</b>                                  | <b>475,500</b>                                 | <b>460,000</b>            | <b>0</b>                      | <b>0</b>   | <b>5,000</b>           | <b>500</b>     | <b>10,000</b>                    | <b>0</b> |

| FI Name<br>FI County              |            | FI 2                              |  |  |                           |                               |  |                        |                |                                  |          |
|-----------------------------------|------------|-----------------------------------|--|--|---------------------------|-------------------------------|--|------------------------|----------------|----------------------------------|----------|
|                                   |            | Total Entity Costs<br>(002 + 003) | Non-Allowable Costs (Adjustment<br>to Expense) | Allowable Costs<br>(Sum of 004 through<br>010) | Program<br>Administration | Program Aide (Direct<br>Care) | Program RN Supervision/<br>Assessment<br>(Direct Care) | Program Staff Training | Transportation | Contracted Purchased<br>Services | Other    |
|                                   |            | 001                               | 002  | 003  | 004                       | 005                           | 006  | 007                    | 008            | 009                              | 010      |
| Direct Care                       |            |                                   |  |  |                           |                               |  |                        |                |                                  |          |
| CDPAS: Individual - Basic         | 001        | 0                                 | 0  | 0  | 0                         | 0                             | 0  | 0                      | 0              | 0                                | 0        |
| CDPAS: Individual - Hard to Serve | 002        | 0                                 | 0  | 0  | 0                         | 0                             | 0  | 0                      | 0              | 0                                | 0        |
| CDPAS: Individual - Live-In       | 003        | 0                                 | 0  | 0  | 0                         | 0                             | 0  | 0                      | 0              | 0                                | 0        |
| CDPAS: Multiple - Basic           | 004        | 0                                 | 0  | 0  | 0                         | 0                             | 0  | 0                      | 0              | 0                                | 0        |
| CDPAS: Multiple - Hard to Serve   | 005        | 0                                 | 0  | 0  | 0                         | 0                             | 0  | 0                      | 0              | 0                                | 0        |
| CDPAS: Multiple - Live-In         | 006        | 0                                 | 0  | 0  | 0                         | 0                             | 0  | 0                      | 0              | 0                                | 0        |
| <b>GRAND TOTAL</b>                | <b>007</b> | <b>0</b>                          | <b>0</b>                                       | <b>0</b>                                       | <b>0</b>                  | <b>0</b>                      | <b>0</b>   | <b>0</b>               | <b>0</b>       | <b>0</b>                         | <b>0</b> |



# General cost reporting (continued)

| Common errors  | Lessons learned   |
|--|---|
| <ul style="list-style-type: none"> <li>Some agencies omitted nonallowable costs from the cost report entirely, misrepresented them as allowable, or reported them as negative values.</li> </ul> | <ul style="list-style-type: none"> <li>Nonallowable costs should be reported in Column 002 on Schedule 3 and Schedule 4. A clear reconciliation to the supporting documentation should be provided for these non-allowable costs (e.g., reconciling the nonallowable costs to a trial balance). A list of what costs should be allowable versus non-allowable is included on page 9 of the cost report instructions at the following link: <a href="https://certisphere.com/HomeCareCostReportInstructions.pdf">HomeCareCostReportInstructions.pdf (certisphere.com)</a></li> <li>Unlike the previous cost report in which “adjustments to expenses” were reported as negative values, all nonallowable costs should be recorded as positive values. The portion of total costs that is nonallowable should be separated from the costs reported in Columns 004–010 and reported in Column 002. The total allowable plus nonallowable costs should add up to the agency’s total costs.</li> </ul> |

## Schedule 3

| Schedule Totals (sum of all like columns from each table) | Total Entry Costs (002 + 003) | Non-Allowable Costs (Adjustment to Expense) | Allowable Costs (Sum of 004 through 010) | Program Administration | Program Aide (Direct Care) | Program RN Supervision/ Assessment (Direct Care) | Program Staff Training | Transportation | Contracted Purchased Services | Other |
|---|-------------------------------|---|--|------------------------|----------------------------|--|------------------------|----------------|-------------------------------|-------|
|   | 3,622,108                     | 84,908                                      | 3,537,200                                | 450,000                | 2,100,000                  | 450,000  | 80,000                 | 7,000          | 450,000                       | 200   |

| LHCSA Name<br>LHCSA County   | Test Review                   |   |  |                        |                            |  |                        |                |                               |       |
|------------------------------|-------------------------------|---|--|------------------------|----------------------------|--|------------------------|----------------|-------------------------------|-------|
|                              | Total Entry Costs (002 + 003) | Non-Allowable Costs (Adjustment to Expense) | Allowable Costs (Sum of 004 through 010) | Program Administration | Program Aide (Direct Care) | Program RN Supervision/ Assessment (Direct Care) | Program Staff Training | Transportation | Contracted Purchased Services | Other |
|                              | 001                           | 002   | 003                                      | 004                    | 005                        | 006  | 007                    | 008            | 009                           | 010   |
| <b>Direct Care</b>           |                               |   |  |                        |                            |  |                        |                |                               |       |
| PC: Level I                  | 001                           | 1,482,908                                   | 50,908                                   | 1,432,000              | 50,000                     | 900,000  | 450,000                | 30,000         | 2,000                         | 0     |
| PC: Level II                 | 002                           | 0   | 0  | 0                      | 0                          | 0  | 0                      | 0              | 0                             | 0     |
| PC: Level II - Hard to Serve | 003                           | 0   | 0  | 0                      | 0                          | 0  | 0                      | 0              | 0                             | 0     |
| Live-in                      | 004                           | 2,139,200                                   | 34,000                                   | 2,105,200              | 400,000                    | 1,200,000  | 50,000                 | 5,000          | 450,000                       | 200   |
| Nursing Supervision          | 005                           | 0   | 0  | 0                      | 0                          | 0  | 0                      | 0              | 0                             | 0     |
| Nursing Assessment           | 006                           | 0   | 0  | 0                      | 0                          | 0  | 0                      | 0              | 0                             | 0     |
| Shared Aide: Level I         | 007                           | 0   | 0  | 0                      | 0                          | 0  | 0                      | 0              | 0                             | 0     |
| Shared Aide: Level II        | 008                           | 0   | 0  | 0                      | 0                          | 0  | 0                      | 0              | 0                             | 0     |
| Other non-allowable services | 009                           | 0   | 0  | 0                      | 0                          | 0  | 0                      | 0              | 0                             | 0     |
| <b>GRAND TOTAL</b>           | 010                           | 3,622,108                                   | 84,908                                   | 3,537,200              | 450,000                    | 2,100,000  | 450,000                | 80,000         | 450,000                       | 200   |

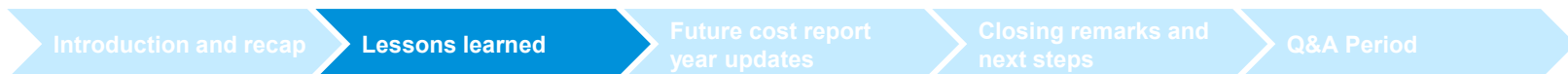


# General cost reporting (continued)

| Common errors  | Lessons learned  |
|--|--|
| <ul style="list-style-type: none"> <li>There was confusion regarding the costs that should be reported in the “Non-Allowable Costs” Column 002 versus the “Other non-allowable services” row 009 on Schedule 3.</li> </ul> | <ul style="list-style-type: none"> <li>The “Other non-allowable services” row 009 should be used to report costs incurred when the agency acting as the subcontractor for direct care services.</li> <li>All other nonallowable costs (e.g., marketing to attract new patients, meal expenses, and political contributions) should be reported in “Non-Allowable Costs” Column 002.</li> <li>A list of allowable versus nonallowable is included within the cost report instructions.</li> </ul> |

## Schedule 3

| LHCSA Name  | LHCSA B                        |   |  |                        |                            |  |                        |                |                               |       |
|---|--------------------------------|---|--|------------------------|----------------------------|--|------------------------|----------------|-------------------------------|-------|
| LHCSA County  | Albany                         |   |  |                        |                            |  |                        |                |                               |       |
| Schedule 3b: LHCSA Costs & Expenses by Service Type | Total Entity Costs (002 + 003) | Non-Allowable Costs (Adjustment to Expense) | Allowable Costs (Sum of columns 004 through 010) | Program Administration | Program Aide (Direct Care) | Program RN Supervision/ Assessment (Direct Care) | Program Staff Training | Transportation | Contracted Purchased Services | Other |
|   | 001                            | 002   | 003  | 004                    | 005                        | 006  | 007                    | 008            | 009                           | 010   |
| Direct Care   |                                |   |  |                        |                            |  |                        |                |                               |       |
| PC: Level I   | 001                            |   |  |                        |                            |  |                        |                |                               |       |
| PC: Level II  | 002                            |   |  |                        |                            |  |                        |                |                               |       |
| PC: Level II - Hard to Serve                        | 003                            |   |  |                        |                            |  |                        |                |                               |       |
| Live-In   | 004                            |   |  |                        |                            |  |                        |                |                               |       |
| Nursing Supervision                                 | 005                            |   |  |                        |                            |  |                        |                |                               |       |
| Nursing Assessment                                  | 006                            |   |  |                        |                            |  |                        |                |                               |       |
| Shared Aide: Level I                                | 007                            |   |  |                        |                            |  |                        |                |                               |       |
| Shared Aide: Level II                               | 008                            |   |  |                        |                            |  |                        |                |                               |       |
| Other non-allowable services                        | 009                            |   |  |                        | \$ 1,500.00                |  |                        |                |                               |       |
| GRAND TOTAL   | 010                            |   |  |                        |                            |  |                        |                |                               |       |

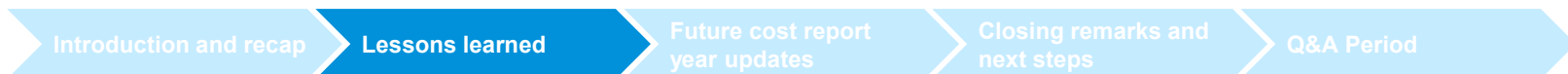


# General cost reporting (continued)

| Common errors  | Lessons learned   |
|--|---|
| <ul style="list-style-type: none"> <li>There were several instances where agencies reported program administration costs, such as office supplies, depreciation, rent, etc., in Column 010 (Other) on Schedules 3 and 4, instead of in Column 004 (Program Administration).</li> </ul> | <ul style="list-style-type: none"> <li>All Program Administration costs such as supplies, depreciation, rent, etc., should be reported in Column 004 (Program Administration) on Schedule 3 and Schedule 4. Examples of program administration costs are included on page 11 of the Home Care Cost Report Instructions, which can be accessed at the following link: <a href="https://certisphere.com/HomeCareCostReportInstructions.pdf">HomeCareCostReportInstructions.pdf (certisphere.com)</a>.</li> <li>On Schedules 3 and 4, "Other" Column 010 should only include items that cannot be appropriately included in any other columns. Providers may be asked to provide explanations for any costs reported in Column 010.</li> </ul> |

## Schedule 4

| FI Name<br>FI County                       | FI 1                              |  |  |                        |                               |   |                        |                |                                  |       |
|--|-----------------------------------|--|--|------------------------|-------------------------------|---|------------------------|----------------|----------------------------------|-------|
|  | Albany                            |  |  |                        |                               |   |                        |                |                                  |       |
|  | Total Entity Costs<br>(002 + 003) | Non-Allowable Costs (Adjustment<br>to Expense) | Allowable Costs<br>(Sum of 004 through<br>010) | Program Administration | Program Aide (Direct<br>Care) | Program RN Supervision/<br>Assessment (Direct Care) | Program Staff Training | Transportation | Contracted Purchased<br>Services | Other |
| 001  | 002                               | 003  | 004  | 005                    | 006                           | 007   | 008                    | 009            | 010                              |       |
| <b>GENERAL SERVICE COST CENTERS</b>        |                                   |  |  |                        |                               |   |                        |                |                                  |       |
| Criminal Background Check & Fingerprinting | 001                               | 0  | 0  |                        |                               |   |                        |                |                                  |       |
| Capital Related - Building & Fixtures      | 002                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| Capital Related - Movable Equipment        | 003                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| Plant Operations & Maintenance             | 004                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| Rent-Building                              | 005                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| Rent-Furnishings                           | 006                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| Rent-Vehicles                              | 007                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| Interest-Property                          | 008                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| Depreciation-Plant                         | 009                               | 5  | 5  | 5                      |                               |   |                        |                |                                  |       |
| Depreciation-Equipment & Furnishings       | 010                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| Depreciation-Vehicles                      | 011                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| Transportation                             | 012                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| Utilities                                  | 013                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| Supplies & Materials                       | 014                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| Insurance                                  | 015                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| Administration & General                   | 016                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| Other                                      | 017                               | 0  |  |                        |                               |   |                        |                |                                  |       |
| <b>GRAND TOTAL</b>                         | 018                               | 5  | 5  | 5                      |                               |   |                        |                |                                  |       |

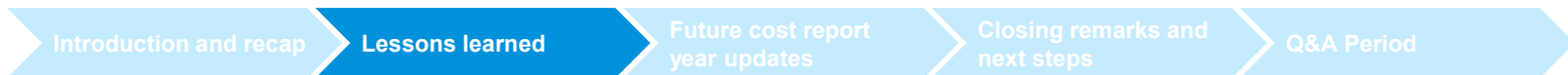


# General cost reporting (continued)

| Common errors  | Lessons learned  |
|--|--|
| <ul style="list-style-type: none"> <li>There were several instances where agencies incorrectly reported medical supply expenses (e.g., gloves and masks) as program administration costs on Schedules 3 and 4, instead of as direct care costs.</li> </ul> | <ul style="list-style-type: none"> <li>All medical supply expenses (e.g., gloves and masks) are considered direct care costs and should be reported within the “Program Aide (Direct Care)” Column (005) on Schedules 3 and 4.</li> <li>DOH will be updating the name of row 014 “Supplies &amp; Materials” to “Office Supplies &amp; Materials” and adding a new row for “Medical Supplies” on Schedule 4 to clarify the proper reporting locations of administrative versus medical supplies.</li> </ul> |

## Schedule 4

| FI Name<br>FI County                       | FI 1<br>Albany                           |  |   | Program Administration<br>004 | Program Aide (Direct Care)<br>005 | Program RM Supervision/<br>Assessment (Direct Care)<br>006 | Program Staff Training<br>007 | Transportation<br>008 | Contracted Purchased Services<br>009 | Other<br>010 |
|--|--|--|---|-------------------------------|-----------------------------------|--|-------------------------------|-----------------------|--------------------------------------|--------------|
|  | Total Entity Costs<br>(002 + 003)<br>001 | Non-Allowable Costs (Adjustment to Expense)<br>002 | Allowable Costs (Sum of 004 through 010)<br>003 |                               |                                   |  |                               |                       |                                      |              |
| <b>GENERAL SERVICE COST CENTERS</b>        |  |  |   |                               |                                   |  |                               |                       |                                      |              |
| Criminal Background Check & Fingerprinting | 001                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Capital Related - Building & Fixtures      | 002                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Capital Related - Movable Equipment        | 003                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Plant Operations & Maintenance             | 004                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Rent-Building                              | 005                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Rent-Furnishings                           | 006                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Rent-Vehicles                              | 007                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Interest-Property                          | 008                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Depreciation-Plant                         | 009                                      | 5  | 5   | 5                             |                                   |  |                               |                       |                                      |              |
| Depreciation-Equipment & Furnishings       | 010                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Depreciation-Vehicles                      | 011                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Transportation                             | 012                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Utilities                                  | 013                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Supplies & Materials                       | 014                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Insurance                                  | 015                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Administration & General                   | 016                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| Other                                      | 017                                      | 0  | 0   |                               |                                   |  |                               |                       |                                      |              |
| <b>GRAND TOTAL</b>                         | 018                                      | 5  | 5   | 5                             |                                   |  |                               |                       |                                      |              |



# General cost reporting (continued)

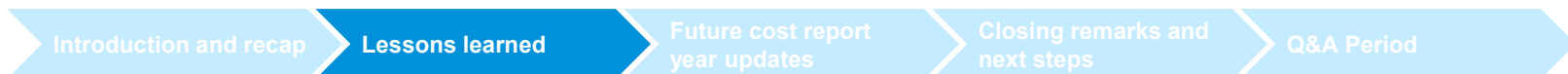
| Common errors   | Lessons learned   |
|---|---|
| <ul style="list-style-type: none"> <li>— Some agencies incorrectly reported bad debt as an allowable cost (resulted in a Finding).</li> <li>— Other agencies reported bad debt as a nonallowable cost (resulted in an Observation).</li> </ul>  | <ul style="list-style-type: none"> <li>— Bad debt should be treated as an offset to revenue. Therefore, bad debt should not be reported with costs on Schedule 3 or Schedule 4.</li> </ul>  |
| <ul style="list-style-type: none"> <li>— There were instances where taxes and benefits were not allocated between program administration and direct care workers. Rather, the agencies lumped these costs in one group or the other.</li> </ul>   | <ul style="list-style-type: none"> <li>— Taxes and benefits should be allocated across direct care and program administration workers and reported in the Direct Care (005 and 006) and Program Administration (004) Columns, respectively.</li> </ul>  |
| <ul style="list-style-type: none"> <li>— There were many instances where agencies did not offset the WR&amp;R revenue received through the WR&amp;R rate add-on from their WR&amp;R costs, and as a result, a portion of WR&amp;R costs were incorrectly reported as allowable on Schedules 3 and 4.</li> </ul> | <ul style="list-style-type: none"> <li>— All WR&amp;R costs covered by the WR&amp;R revenue should be reported as nonallowable in Column 002 on Schedules 3 and 4. Only WR&amp;R costs net of the WR&amp;R revenue received through the WR&amp;R rate add-on should be reported as allowable.</li> <li>— DOH recognizes that there is gap in the instructions on how to identify WR&amp;R revenue and, in turn, calculate allowable WR&amp;R costs. DOH plans to address this matter and update the reporting guidance related to WR&amp;R revenue and costs for future cost report years.</li> </ul> |
| <ul style="list-style-type: none"> <li>— Some agencies incorrectly reported meal expenses and advertising costs (for the purposes of attracting patients) as allowable.</li> </ul>  | <ul style="list-style-type: none"> <li>— Meal expenses and advertising costs (for the purposes of attracting patients) are nonallowable costs and should be reported in Column 002 on Schedule 3 and Schedule 4.</li> </ul>   |



# Reporting of contracted services (Direct care and administrative)

| Common errors  | Lessons learned   |
|--|---|
| <ul style="list-style-type: none"> <li>— There were instances where agencies reported direct care contracted services incorrectly on Schedule 3 or omitted them entirely from the cost report.</li> </ul>                                  | <ul style="list-style-type: none"> <li>— The agency acting as the subcontractor should report the expenses they incurred performing the direct care services (e.g., paying the direct care worker for the hours worked providing the service, transportation for the worker to get to the patient to provide the subcontractor services, etc.) in the “Other non-allowable services” row 009 in the “Program Aide (Direct Care)” Column 005 on Schedule 3.</li> <li>— The agency contracting out the direct care services should report the costs they incurred purchasing the service (e.g., the amount they paid the subcontractor) in the “Contracted Purchased Services” Column 009, within the applicable service type row on Schedule 3.</li> </ul> |
| <ul style="list-style-type: none"> <li>— In some instances, agencies incorrectly reported program administration contracted services (e.g., bookkeeping and cleaning services) in the Contracted Purchased Services Column 009.</li> </ul> | <ul style="list-style-type: none"> <li>— Administrative-related contracted purchased services costs, such as cleaning, bookkeeping, administrative computer services, and other services not related to direct patient care, should be reported in Column 004 (Program Administration) within the Administration &amp; General row.</li> </ul>  |

Note: Examples of the reporting of both direct care and program administration contracted services are included on the next slide.



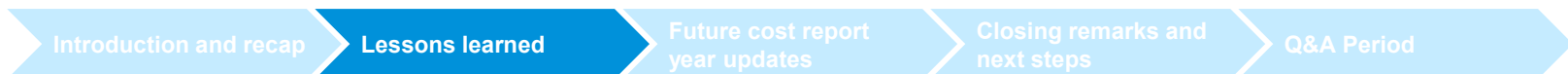
# Reporting of contracted services (direct care)

Proper reporting for the agency acting as the subcontractor for the provision of direct care services on Schedule 3:

| LHCSA Name  | LHCSA B                        |   |  |                        |                            |  |                        |                |                               |       |
|---|--------------------------------|---|--|------------------------|----------------------------|--|------------------------|----------------|-------------------------------|-------|
| LHCSA County  | Albany                         |   |  |                        |                            |  |                        |                |                               |       |
| Schedule 3b: LHCSA Costs & Expenses by Service Type | Total Entity Costs (002 + 003) | Non-Allowable Costs (Adjustment to Expense) | Allowable Costs (Sum of columns 004 through 010) | Program Administration | Program Aide (Direct Care) | Program RN Supervision/ Assessment (Direct Care) | Program Staff Training | Transportation | Contracted Purchased Services | Other |
|   | 001                            | 002   | 003  | 004                    | 005                        | 006  | 007                    | 008            | 009                           | 010   |
| <b>Direct Care</b>                                  |                                |   |  |                        |                            |  |                        |                |                               |       |
| PC: Level I   | 001                            |   |  |                        |                            |  |                        |                |                               |       |
| PC: Level II  | 002                            |   |  |                        |                            |  |                        |                |                               |       |
| PC: Level II - Hard to Serve                        | 003                            |   |  |                        |                            |  |                        |                |                               |       |
| Live-In   | 004                            |   |  |                        |                            |  |                        |                |                               |       |
| Nursing Supervision                                 | 005                            |   |  |                        |                            |  |                        |                |                               |       |
| Nursing Assessment                                  | 006                            |   |  |                        |                            |  |                        |                |                               |       |
| Shared Aide: Level I                                | 007                            |   |  |                        |                            |  |                        |                |                               |       |
| Shared Aide: Level II                               | 008                            |   |  |                        |                            |  |                        |                |                               |       |
| Other non-allowable services                        | 009                            |   |  |                        | \$ 1,500.00                |  |                        |                |                               |       |
| <b>GRAND TOTAL</b>                                  | 010                            |   |  |                        |                            |  |                        |                |                               |       |

Proper reporting for the agency contracting direct care services on Schedule 3:

| CHHA Name  | CHHA A                         |   |  |                        |                            |  |                        |                |                               |       |
|--|--------------------------------|---|--|------------------------|----------------------------|--|------------------------|----------------|-------------------------------|-------|
| CHHA Operating Certificate                         | 54321                          |   |  |                        |                            |  |                        |                |                               |       |
| Schedule 3a: CHHA Costs & Expenses by Service Type | Total Entity Costs (002 + 003) | Non-Allowable Costs (Adjustment to Expense) | Allowable Costs (Sum of columns 004 through 010) | Program Administration | Program Aide (Direct Care) | Program RN Supervision/ Assessment (Direct Care) | Program Staff Training | Transportation | Contracted Purchased Services | Other |
|  | 001                            | 002   | 003  | 004                    | 005                        | 006  | 007                    | 008            | 009                           | 010   |
| <b>Direct Care</b>                                 |                                |   |  |                        |                            |  |                        |                |                               |       |
| Home Health Aide                                   | 001                            |   |  |                        |                            |  |                        |                | \$ 1,000.00                   |       |
| Home Health Physical Therapy                       | 002                            |   |  |                        |                            |  |                        |                |                               |       |
| Home Health Occupational Therapy                   | 003                            |   |  |                        |                            |  |                        |                |                               |       |
| Home Health Registered Nurse                       | 004                            |   |  |                        |                            |  |                        |                |                               |       |
| Home Health Medical Social Services                | 005                            |   |  |                        |                            |  |                        |                |                               |       |
| Home Health Nutrition                              | 006                            |   |  |                        |                            |  |                        |                |                               |       |
| Home Health Speech Therapy                         | 007                            |   |  |                        |                            |  |                        |                |                               |       |
| Home Health Respiratory Therapy                    | 008                            |   |  |                        |                            |  |                        |                |                               |       |
| Home Social & Environmental Support                | 009                            |   |  |                        |                            |  |                        |                |                               |       |
| Home Health Sign Language/Oral Interpreter         | 010                            |   |  |                        |                            |  |                        |                |                               |       |
| PC: Level I  | 011                            |   |  |                        |                            |  |                        |                |                               |       |
| PC: Level II                                       | 012                            |   |  |                        |                            |  |                        |                |                               |       |
| PC: Level II - Hard to Serve                       | 013                            |   |  |                        |                            |  |                        |                |                               |       |
| Live-In  | 014                            |   |  |                        |                            |  |                        |                |                               |       |
| Nursing Supervision                                | 015                            |   |  |                        |                            |  |                        |                |                               |       |
| Nursing Assessment                                 | 016                            |   |  |                        |                            |  |                        |                |                               |       |
| Shared Aide: Level I                               | 017                            |   |  |                        |                            |  |                        |                |                               |       |
| Shared Aide: Level II                              | 018                            |   |  |                        |                            |  |                        |                |                               |       |
| <b>GRAND TOTAL</b>                                 | 019                            |   |  |                        |                            |  |                        |                |                               |       |





# Reporting of contracted services (administrative)

Proper reporting for administrative contracting services on Schedule 4:

| LHCSA Name                                      | LHCSA B                           |   |  |                           |                               |  |                           |                |                                     |       |
|---|-----------------------------------|---|--|---------------------------|-------------------------------|--|---------------------------|----------------|-------------------------------------|-------|
| LHCSA County                                    | Albany                            |   |  |                           |                               |  |                           |                |                                     |       |
| Schedule 4b: LHCSA General Service Cost Centers | Total Entity Costs<br>(002 + 003) | Non-Allowable<br>Costs (Adjustment<br>to Expense) | Allowable Costs<br>(Sum of 004<br>through 010) | Program<br>Administration | Program Aide<br>(Direct Care) | Program RN<br>Supervisor/<br>Assessment<br>(Direct Care) | Program Staff<br>Training | Transportation | Contracted<br>Purchased<br>Services | Other |
|   | 001                               | 002   | 003  | 004                       | 005                           | 006  | 007                       | 008            | 009                                 | 010   |
| <b>GENERAL SERVICE COST CENTERS</b>             |                                   |   |  |                           |                               |  |                           |                |                                     |       |
| Criminal Background Check & Fingerprinting      | 001                               |   |  |                           |                               |  |                           |                |                                     |       |
| Capital Related - Building & Fixtures           | 002                               |   |  |                           |                               |  |                           |                |                                     |       |
| Capital Related - Movable Equipment             | 003                               |   |  |                           |                               |  |                           |                |                                     |       |
| Plant Operations & Maintenance                  | 004                               |   |  |                           |                               |  |                           |                |                                     |       |
| Rent-Building                                   | 005                               |   |  |                           |                               |  |                           |                |                                     |       |
| Rent-Furnishings                                | 006                               |   |  |                           |                               |  |                           |                |                                     |       |
| Rent-Vehicles                                   | 007                               |   |  |                           |                               |  |                           |                |                                     |       |
| Interest-Property                               | 008                               |   |  |                           |                               |  |                           |                |                                     |       |
| Depreciation-Plant                              | 009                               |   |  |                           |                               |  |                           |                |                                     |       |
| Depreciation-Equipment & Furnishings            | 010                               |   |  |                           |                               |  |                           |                |                                     |       |
| Depreciation-Vehicles                           | 011                               |   |  |                           |                               |  |                           |                |                                     |       |
| Transportation                                  | 012                               |   |  |                           |                               |  |                           |                |                                     |       |
| Utilities                                       | 013                               |   |  |                           |                               |  |                           |                |                                     |       |
| Supplies & Materials                            | 014                               |   |  |                           |                               |  |                           |                |                                     |       |
| Insurance                                       | 015                               |   |  |                           |                               |  |                           |                |                                     |       |
| Administration & General                        | 016                               |   |  |                           | \$ 1,000.00                   |  |                           |                |                                     |       |
| Employee physicals/uniforms/immunizations       | 017                               |   |  |                           |                               |  |                           |                |                                     |       |
| Other   | 018                               |   |  |                           |                               |  |                           |                |                                     |       |
| <b>Grand Total</b>                              | 019                               |   |  |                           |                               |  |                           |                |                                     |       |



# Reporting service types on Schedules 3 and 5

| Common errors   | Lessons learned  |
|---|--|
| <ul style="list-style-type: none"> <li>Several agencies incorrectly reported costs for service types on Schedule 3 that did not have any statistics reported on Schedule 5, or vice versa.</li> </ul> | <ul style="list-style-type: none"> <li>If patients were served for a particular service type, costs should be allocated to that service type on Schedule 3 and statistics should be reported on Schedule 5. Therefore, all service type rows (e.g., Live-in and Shared Aide: Level II) to which costs are allocated on Schedule 3 should have statistics reported on Schedule 5 (e.g., Live-in and Shared Aide: Level II)</li> </ul> |

| LHCSA Name<br>LHCSA County    | LHCSA New York                 |   |  |                        |                            |   |                        |                |                               |       |
|-------------------------------|--------------------------------|---|--|------------------------|----------------------------|---|------------------------|----------------|-------------------------------|-------|
|                               | Total Entity Costs (002 + 003) | Non-Allowable Costs (Adjustment to Expense) | Allowable Costs (Sum of 004 through 010) | Program Administration | Program Aide (Direct Care) | Program RN Supervision/Assessment (Direct Care) | Program Staff Training | Transportation | Contracted Purchased Services | Other |
|                               | 001                            | 002   | 003                                      | 004                    | 005                        | 006   | 007                    | 008            | 009                           | 010   |
| <b>Direct Care</b>            |                                |   |  |                        |                            |   |                        |                |                               |       |
| PC: Level I                   | 001                            | 0   | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                             | 0     |
| PC: Level II                  | 002                            | 0   | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                             | 0     |
| PC: Level III - Hard to Serve | 003                            | 0   | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                             | 0     |
| Live-in                       | 004                            | 30  |  | 30                     | 30                         |   |                        |                |                               |       |
| Nursing Supervision           | 005                            | 0   | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                             | 0     |
| Nursing Assessment            | 006                            | 0   |  | 0                      |                            |   |                        |                |                               |       |
| Shared Aide: Level I          | 007                            | 0   |  | 0                      |                            |   |                        |                |                               |       |
| Shared Aide: Level II         | 008                            | 5   |  | 5                      | 5                          |   |                        |                |                               |       |
| Other non-allowable services  | 009                            | 0   | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                             | 0     |
| <b>GRAND TOTAL</b>            | 010                            | <b>35</b>                                   |  | <b>35</b>              | <b>35</b>                  |   |                        |                |                               |       |

Schedule 3

Schedule 5

| LHCSA Name<br>LHCSA County    | LHCSA New York |                               |                         |              |                               |                         |                           |                               |                         |               |                               |                         |          |                               |                         |
|-------------------------------|----------------|-------------------------------|-------------------------|--------------|-------------------------------|-------------------------|---------------------------|-------------------------------|-------------------------|---------------|-------------------------------|-------------------------|----------|-------------------------------|-------------------------|
|                               | FFS            |                               |                         | Medicaid     |                               |                         | Total Medicaid (FFS + MC) |                               |                         | Dual-eligible |                               |                         | Medicare |                               |                         |
|                               | Patients       | Units of Service: Visits/Days | Units of Service: Hours | Patients     | Units of Service: Visits/Days | Units of Service: Hours | Patients                  | Units of Service: Visits/Days | Units of Service: Hours | Patients      | Units of Service: Visits/Days | Units of Service: Hours | Patients | Units of Service: Visits/Days | Units of Service: Hours |
|                               | 001            | 002                           | 003                     | 004          | 005                           | 006                     | 007                       | 008                           | 009                     | 010           | 011                           | 012                     | 013      | 014                           | 015                     |
| <b>Direct Care</b>            |                |                               |                         |              |                               |                         |                           |                               |                         |               |                               |                         |          |                               |                         |
| PC: Level I                   | 001            | 0.00                          |                         | 0.00         |                               |                         | 0.00                      | 0                             | 0                       | 0.00          |                               |                         | 0.00     |                               |                         |
| PC: Level II                  | 002            | 0.00                          |                         | 0.00         |                               |                         | 0.00                      | 0                             | 0                       | 0.00          |                               |                         | 0.00     |                               |                         |
| PC: Level III - Hard to Serve | 003            | 0.00                          |                         | 0.00         |                               |                         | 0.00                      | 0                             | 0                       | 0.00          |                               |                         | 0.00     |                               |                         |
| Live-in                       | 004            | 0.00                          | 0                       |              | 5.00                          | 20                      |                           | 5.00                          | 20                      | 0             | 15.00                         | 200                     |          | 1                             | 1                       |
| Nursing Supervision           | 005            | 0.00                          |                         |              | 0.00                          | 0                       |                           | 0.00                          | 0                       | 0.00          |                               |                         | 0.00     |                               |                         |
| Nursing Assessment            | 006            | 0.00                          |                         |              | 0.00                          | 0                       |                           | 0.00                          | 0                       | 0.00          |                               |                         | 0.00     |                               |                         |
| Shared Aide: Level I          | 007            | 0.00                          |                         |              | 0.00                          |                         |                           | 0.00                          |                         | 0.00          |                               |                         | 0.00     |                               |                         |
| Shared Aide: Level II         | 008            | 100.00                        |                         | 2,000        | 0.00                          |                         |                           | 100.00                        | 0                       | 2,000         | 0.00                          |                         |          | 5.00                          | 200                     |
| Other non-allowable services  | 009            | 0.00                          | 0                       |              | 0.00                          | 0                       |                           | 0.00                          | 0                       | 0.00          | 0                             |                         | 0.00     | 0                             | 0                       |
| <b>GRAND TOTAL</b>            | 010            | <b>100.00</b>                 |                         | <b>2,000</b> | <b>5.00</b>                   | <b>20</b>               |                           | <b>105.00</b>                 | <b>20</b>               | <b>2,000</b>  | <b>15.00</b>                  | <b>200</b>              |          | <b>6.00</b>                   | <b>200</b>              |

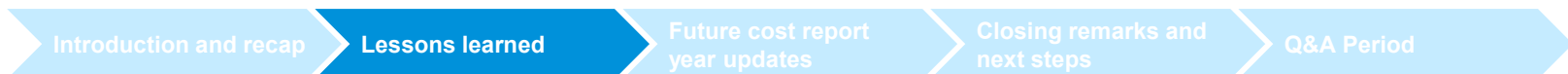


# Reporting of service statistics on Schedule 5

| Common errors   | Lessons learned   |
|---|---|
| <ul style="list-style-type: none"> <li>There was confusion regarding how Medicaid Fee-for-Service and Medicaid Managed Care statistics should be allocated and reported on Schedule 5.</li> </ul> | <ul style="list-style-type: none"> <li>Before reporting Medicaid statistics on Schedule 5, agencies should review the services they provide to understand the difference between Medicaid Fee-for-Service and Medicaid Managed Care. Helpful tips include the following:                             <ul style="list-style-type: none"> <li>Review all data fields in system-generated statistical reports, such as HHAeXchange. Many of these reports identify the source of admission.</li> <li>Understand the source of your Medicaid reimbursement. Direct reimbursement from New York State relates to Fee-for-Service, while reimbursement from MCOs/MLTCs relates to Managed Care.</li> </ul> </li> <li>Fully review and understand the structure of the Medicaid section of Schedule 5. There are columns created for Fee-for-Service and Managed Care. It is critical that statistics are reported properly in these locations as they have a direct impact on reimbursement.</li> </ul> |

## Schedule 5:

|                              |     | FFS      |                               |                         | Medicaid MC |                               |                         | Total Medicaid (FFS + MC) |                               |                         |
|------------------------------|-----|----------|-------------------------------|-------------------------|-------------|-------------------------------|-------------------------|---------------------------|-------------------------------|-------------------------|
|                              |     | Patients | Units of Service: Visits/Days | Units of Service: Hours | Patients    | Units of Service: Visits/Days | Units of Service: Hours | Patients                  | Units of Service: Visits/Days | Units of Service: Hours |
|                              |     | 001      | 002                           | 003                     | 004         | 005                           | 006                     | 007                       | 008                           | 009                     |
| Direct Care                  |     |          |                               |                         |             |                               |                         |                           |                               |                         |
| PC: Level I                  | 001 | 1        |                               | 1                       | 1           |                               | 1                       | 2                         | 0                             | 2                       |
| PC: Level II                 | 002 | 1        |                               | 1                       | 1           |                               | 1                       | 2                         | 0                             | 2                       |
| PC: Level II - Hard to Serve | 003 | 1        |                               | 1                       | 1           |                               | 1                       | 2                         | 0                             | 2                       |
| Live-in                      | 004 | 1        | 1                             |                         | 1           | 1                             |                         | 2                         | 2                             | 0                       |
| Nursing Supervision          | 005 | 1        | 1                             |                         | 1           | 1                             |                         | 2                         | 2                             | 0                       |
| Nursing Assessment           | 006 | 1        | 1                             |                         | 1           | 1                             |                         | 2                         | 2                             | 0                       |
| Shared Aide: Level I         | 007 | 1        |                               | 1                       | 1           |                               | 1                       | 2                         | 0                             | 2                       |
| Shared Aide: Level II        | 008 | 1        |                               | 1                       | 1           |                               | 1                       | 2                         | 0                             | 2                       |
| Other non-allowable services | 009 | 1        | 1                             | 1                       | 1           | 1                             | 1                       | 2                         | 2                             | 2                       |
| GRAND TOTAL                  | 010 | 9        | 4                             | 6                       | 9           | 4                             | 6                       | 18                        | 8                             | 12                      |

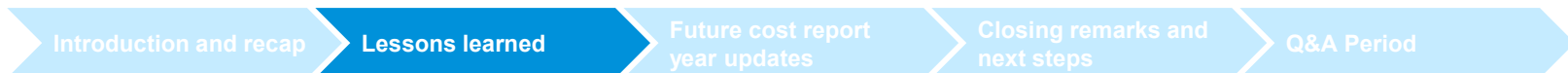


# Reporting medicaid revenue on Schedule 19

| Common errors  | Lessons learned  |
|--|--|
| <ul style="list-style-type: none"> <li>There were several instances where agencies did not report their Medicaid revenue properly on Schedule 19.</li> </ul> | <ul style="list-style-type: none"> <li>Medicaid revenue should be reported in rows 001–003 on Schedule 19.</li> <li>The type of Medicaid revenue (FFS or MC) reported on Schedule 19 should be consistent with the Medicaid statistics reported on Schedule 5.                             <ul style="list-style-type: none"> <li>If the agency provides Medicaid FFS services, then there should be FFS revenue reported in row 002 on Schedule 19, and statistics reported on Schedule 5 in Columns 001–003 on Schedule 5.</li> <li>If the agency provides Medicaid MC services, then there should be MC revenue reported in row 003 on Schedule 19, and Columns 004–006 on Schedule 5.</li> </ul> </li> </ul> |

| Home Care Service Revenue              |  |     |           |
|--|--|-----|-----------|
| Medicaid                               |  | 001 | \$ 50,000 |
| Fee-for-service                        |  | 002 | \$ 20,000 |
| Managed Care                           |  | 003 | \$ 30,000 |
| Medicare                               |  | 004 | \$ 0      |
| Private Pay                            |  | 005 | \$ 0      |
| Commercial                             |  | 006 | \$ 0      |
| <b>TOTAL HOME CARE SERVICE REVENUE</b> |  | 007 | \$ 50,000 |

| LHCSA Name<br>LHCSA County    | LHCSA<br>New York |  |                               |              |   |                               | Total Medicaid (FFS + MC) |                                     |                               |
|-------------------------------|-------------------|--|-------------------------------|--------------|---|-------------------------------|---------------------------|-------------------------------------|-------------------------------|
|                               | Patients          | FFS<br>Units of<br>Service/<br>Visits/Days | Units of<br>Service/<br>Hours | Patients     | MC<br>Units of<br>Service/<br>Visits/Days | Units of<br>Service/<br>Hours | Patients                  | Units of<br>Service/<br>Visits/Days | Units of<br>Service/<br>Hours |
|                               | 001               | 002  | 003                           | 004          | 005                                       | 006                           | 007                       | 008                                 | 009                           |
| <b>Direct Care</b>            |                   |  |                               |              |   |                               |                           |                                     |                               |
| PC: Level I                   | 001               | 5.00                                       | 1,000                         | 15.00        | 250                                       | 20.00                         | 0                         | 1,250                               |                               |
| PC: Level II                  | 002               | 35.00                                      | 2,000                         | 25.00        | 500                                       | 60.00                         | 0                         | 2,500                               |                               |
| PC: Level III - Hard to Serve | 003               | 0.00                                       | 0                             | 0.00         | 0   | 0.00                          | 0                         | 0                                   |                               |
| Live-in                       | 004               | 35.00                                      | 1,600                         | 5.00         | 240                                       | 40.00                         | 1,920                     | 0                                   |                               |
| Nursing Supervision           | 005               | 0.00                                       | 0                             | 0.00         | 0   | 0.00                          | 0                         | 0                                   |                               |
| Nursing Assessment            | 006               | 0.00                                       | 0                             | 0.00         | 0   | 0.00                          | 0                         | 0                                   |                               |
| Shared Aide: Level I          | 007               | 0.00                                       | 0                             | 0.00         | 0   | 0.00                          | 0                         | 0                                   |                               |
| Shared Aide: Level II         | 008               | 0.00                                       | 0                             | 0.00         | 0   | 0.00                          | 0                         | 0                                   |                               |
| Other non-allowable services  | 009               | 0.00                                       | 0                             | 0.00         | 0   | 0.00                          | 0                         | 0                                   |                               |
| <b>GRAND TOTAL</b>            | 010               | <b>75.00</b>                               | <b>1,680</b>                  | <b>3,000</b> | <b>45.00</b>                              | <b>240</b>                    | <b>120.00</b>             | <b>1,920</b>                        | <b>3,750</b>                  |





# Lessons learned: General questionnaire

# General questionnaire

| Common errors  | Lessons learned   |
|--|---|
| <ul style="list-style-type: none"> <li>Many agencies responded to G.8 that they did not have any cost report policies and procedures in place related to the cost report preparation and submission process (resulted in an Observation).</li> </ul> | <ul style="list-style-type: none"> <li>Agencies should provide a file that clearly documents the policies and procedures related to the preparation of their cost report. This documentation should include the sources of data specific to the agency that are necessary to complete the cost report, how costs should be allocated, etc. This documentation will allow for consistent year-over-year reporting compliance in the event of staff turnover.</li> <li>KPMG will be creating a cost report policies and procedures template as a guide for providers to leverage when preparing this document in the future.</li> </ul> |
| <ul style="list-style-type: none"> <li>Many agencies did not demonstrate appropriate segregation of duties during the 2020 cost report submission process (resulted in an Observation).</li> </ul>   | <ul style="list-style-type: none"> <li>Agencies should have multiple individuals involved in the cost report preparation, review, and submission of the cost report.</li> </ul>   |

Question: G.1

Please provide the following regarding the preparation, review and submission of the cost report.

Professional name, title, and email address of the person who is responsible for the preparation of the cost report:

| Name               | Title | Email address |
|--------------------|-------|---------------|
| No applicable data |       |               |

Is someone other than the preparer responsible for reviewing the cost report?



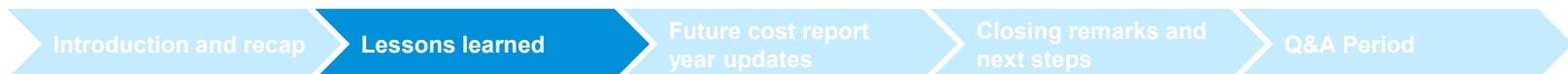
# General questionnaire (continued)

| Common errors  | Lessons learned   |
|--|---|
| <ul style="list-style-type: none"> <li>Some agencies incorrectly responded to G.10 on the General Questionnaire, which asks whether the agency has any direct care contracting relationships.</li> </ul> | <ul style="list-style-type: none"> <li>The response to G.10 should only be “Yes” if the agency contracts out, or acts as a subcontractor for the provision of, direct care services (e.g., home health aide or personal care aide services).               <ul style="list-style-type: none"> <li>If the agency responds “Yes” to G.10, then there should be data reported in Column 009 (if the agency is contracting out the service) or in the “Other non-allowable services” row (if the agency is acting as the subcontractor) on Schedule 3.</li> </ul> </li> <li>Contracts with MCOs/MLTCs and administrative contracting relationships (e.g., bookkeeping, cleaning services, etc.) should not be included in agency responses to this question.</li> </ul> |

Question: G.10

Does your agency have any contracting relationships with other agencies for the delivery of direct care services? Please answer “Yes” if your agency contracts out the delivery of direct care services to another agency or if your agency serves as a subcontractor to another agency for the delivery of these direct care services.

*Contracts with MCOs/MLTCs, as well as contracts for the delivery of administrative services such as bookkeeping and maintenance services, should not be noted for this question.*



# General questionnaire (continued)

| Common errors  | Lessons learned   |
|--|---|
| <ul style="list-style-type: none"> <li>— There were many instances where the agency’s response to G.12 on the General Questionnaire was not consistent with the information reported within the Reporting Hierarchy and Cost Report Schedules tabs.</li> </ul> | <ul style="list-style-type: none"> <li>— For each entity type the agency operates, the agency should indicate whether it provides FFS services, MC services, or both. If the agency does not operate a particular entity type, it should select “N/A.”</li> <li>— The response to G.12 should be consistent with the Medicaid statistics reported on Schedule 5.               <ul style="list-style-type: none"> <li>- For example, if the agency indicates that it only provides Medicaid FFS services for its LHCSA entities on G.12, then statistical data should be reported in Columns 001–003 (FFS) on Schedule 5b, and no data should be reported in Columns 004–006 (MC).</li> </ul> </li> <li>— The response to G.12 should be consistent with the entity types in the Reporting Hierarchy.               <ul style="list-style-type: none"> <li>- For example, if the agency indicates that it only operates 1 CHHA entity within the Reporting Hierarchy, then “N/A” should be selected under both FI and LHCSA on G.12.</li> </ul> </li> </ul> |

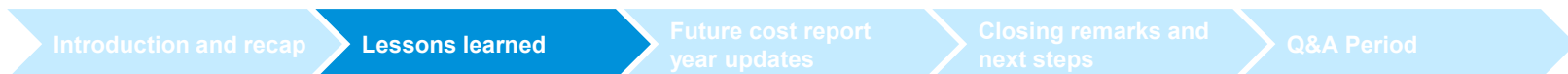
Question: G.12

For each provider type that you operate (CHHA, LHCSA, and/or FI), please indicate below whether you provide services for Medicaid Fee-for-Service only, Medicaid Managed Care only, both, or neither. If you do not operate that entity type, please select 'Not applicable'.

LHCSA  
 Medicaid Fee-for-Service Only

FI  
 Medicaid Fee-for-Service AND Medicaid Managed Care

CHHA  
 Medicaid Managed Care Only







# Lessons learned: Audit process

# Audit process

| Common errors  | Lessons learned  |
|--|--|
| <ul style="list-style-type: none"> <li>— In some instances, sufficient documentation was not initially provided and additional support was required for the audit team to gain comfort over the information reported in the Home Care Cost Report. Additional documentation was also required if the agency was selected by DOH for field audit procedures.</li> </ul> | <ul style="list-style-type: none"> <li>— Agencies should upload <b>all documentation necessary to support the inputs</b> in the Home Care Cost Report. Agencies should be prepared to provide additional supporting documentation as requested by the assigned auditors.</li> <li>— Providers should have the following documentation prepared in the event that they are selected for field audit procedures:               <ul style="list-style-type: none"> <li>- Transaction detail for contracting services, WR&amp;R, and marketing expenses</li> <li>- Payroll register</li> <li>- Patient-level statistical reports (system generated)</li> </ul> </li> </ul> |
| <ul style="list-style-type: none"> <li>— In some instances, agencies submitted their cost report adjustments within the “Adjusted Cost Report Schedules” tab of the Tool prior to the audit team’s approval.</li> </ul>  | <ul style="list-style-type: none"> <li>— After completing adjustments, agencies should notify their audit team before selecting the “submit” button, so that the audit team can review the adjustments to confirm they were executed properly. This will prevent any delays caused by having to unlock the Adjusted tab and submit again.</li> </ul>   |



# Audit process (continued)

| Common errors   | Lessons learned  |
|---|--|
| <ul style="list-style-type: none"> <li>Some agencies did not submit their management response and corrective action plans in the Exit Dashboard during the allotted timeframe at the conclusion of audit procedures.</li> </ul> | <ul style="list-style-type: none"> <li>Agencies are required to provide a management response and corrective action plan for any identified findings.</li> <li>These responses should be submitted by the deadline indicated in the Exit Dashboard communication.</li> </ul> |

## Summary of Findings:

| Finding  | Subfinding  | Comment           | Location                                       | Agreement     | Management Response |
|--|---|-------------------|--|---------------|---------------------|
| 12. Improper reporting of Service Statistics: Agencies are required to follow requirements from the Department of Health related to the submission of cost reports. The 2019 Home Care Cost Report Instructions provide guidance for the correct Service Statistics reporting methodology. | c. An adjustment to the cost report was required as a result of the agency reporting FI units of service in the incorrect service type category (Schedule 5c). The adjustment was properly executed during audit procedures.                | KPMG Finding Note | Document RequestDocumentation Request Language | No Answer Yet |                     |
| 8. Improper reporting of Direct Care Costs: Agencies are required to follow requirements from the Department of Health related to the submission of cost reports. The 2019 Home Care Cost Report Instructions provide guidance for the correct Direct Care reporting methodology.          | a. An adjustment to the cost report was required as a result of the agency misreporting allowable and/or non-allowable costs related to CHHA Direct Care Costs (Schedule 3a). The adjustment was properly executed during audit procedures. | KPMG Finding Note | Financial Statement Follow-up - CHHA           | No Answer Yet |                     |





# Future cost report year updates

# Future cost report year updates

## Future cost report impact:

- DOH expects all applicable providers to make every effort to comply with all aspects of the cost report requirements, as the cost report data will be used to set the Medicaid Reimbursement rates.



## Provider responsibility for consultants:

- For the 2019 and 2020 Home Care Cost Reports, a high volume of providers hired CPA firms and industry consultants to assist with the cost report submission and audit process. DOH would like to reiterate that it is acceptable to hire vendors to support the Home Care Cost Report submission and audit; however, the provider is ultimately responsible for accurate and timely submissions.

## Additional guidance materials:

- Based on the lessons learned from the 2020 audit year, KPMG and DOH will be updating the Cost Report Instructions for the 2021 Cost Report submission period, to add additional detail related to WR&R, allowable/nonallowable costs, and more that will be elaborated on in future webinar sessions.
- KPMG will be preparing cost report preparation policies and procedures template that providers can leverage when preparing their documented cost report policies/procedures.

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# Future cost report year updates (continued)

## 2021 Tool updates:



- DOH and KPMG will be deploying updates to the Web-based tool to help streamline the cost report submission and audit process in future cost report years. These updates include the following:
  - **Structural changes:**
    - KPMG and DOH will be making several structural changes to the cost report schedules tab to help clarify proper reporting locations for providers.
      - For example, KPMG and DOH will be changing the name of the “Supplies & Materials” row to “Office Supplies & Materials” and creating a new “Medical Supplies” row on Schedule 4.
  - **Additional General Questionnaire questions:**
    - KPMG and DOH will be adding new questions to the General Questionnaire for providers to answer prior to submitting the cost report. These new questions will collect additional information related to the agency’s service types, organizational structure, and expenses.
  - **Information (i) buttons:**
    - KPMG is also looking to implement several information (i) buttons throughout the web-based tool. These will be interactive buttons that providers can click on for assistance in specific locations of the cost report. These buttons will also include hyperlinks to relevant sections of the instructions or previous outreach sessions.

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# Future cost report year updates (continued)

## 2021 Tool updates:

- **Additional edit checks:** During the 2020 cost report year, KPMG implemented a new program administration check in the Tool that prevented providers from submitting the cost report until the value of Column 004 (Program Administration) on Schedule 3 was equal to the value of Column 004 on Schedule 4 (as shown below). As a result, there was a significant increase in reporting compliance related to the matching of program administration costs on Schedules 3 and 4.



### Mismatched Totals

Schedule totals do not match as expected. Completed schedules which have mismatched totals have been marked incomplete.

Refresh this window to see current status for all schedules.

Rows with mismatched totals:

| Schedule | Column | Should match schedule | Column |
|----------|--------|-----------------------|--------|
| 3a       | 004    | 4a                    | 004    |

OK

- Since the Program Administration check proved to be successful, KPMG will be implementing several new automatic tool checks in the 2021 Tool to help providers identify reporting errors prior to cost report submission. In instances where a potential reporting error is identified, a warning message will appear to notify the provider of the potential error on its cost report. Additionally, the message will include links to helpful guidance materials related to the error that providers can leverage to correct it prior to submission.

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# Closing remarks and next steps



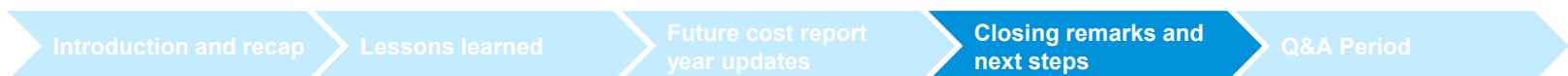
# Closing remarks and next steps

## Closing remarks

DOH and KPMG would like to thank all of the Home Care providers that participated in the 2019 and 2020 Home Care Cost Report submissions and audit processes. We look forward to continuing to work with the NYS Home Care agencies as we approach the 2021 Home Care Cost Report process.

## Next steps

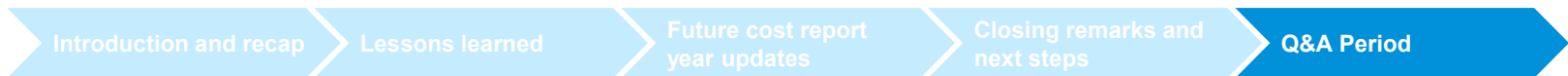
- DOH and KPMG have begun preparing for the 2021 Home Care Cost Report submission and audit process. DOH is preparing to move the cost report submission and audit timeline up from previous years to better align with the timeline for rate setting. However, the 2021 submission launch date has not yet been finalized.
  - Once determined, a communication will be distributed to providers with the relevant dates and timeline for the 2021 Home Care Cost Report activities. Please be on the lookout for communications from DOH ([Homecare.reports@health.ny.gov](mailto:Homecare.reports@health.ny.gov)) and KPMG ([us-advrisknyshc@kpmg.com](mailto:us-advrisknyshc@kpmg.com)) regarding the launch of the 2021 Home Care Cost Report. These communications will include:
    - The kickoff date and timeline for the submission of the cost report
    - The kickoff webinar information.
- In the coming months, DOH will be holding a webinar to discuss the 2022 Medicaid rates, the rate calculation, and how the cost report inputs are factored into the rate. Please be on the lookout for a communication from DOH on this webinar.
- If your agency requires any additional contributors to be added to the web-based tool prior to the launch, please reach out to [us-advrisknyshc@kpmg.com](mailto:us-advrisknyshc@kpmg.com) with the agency name and names and emails of the new contributors needing to be added.





# Q&A period

# Q&A period



Thank you



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