



Home Care Cost Report July Outreach Session



July 29, 2020



Outreach Session 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
Timeline	DOH	5 minutes
Technical Items	DOH	20 minutes
Web-based Tool Items	KPMG	10 minutes
Q&A Period	DOH/KPMG	10 minutes
		Total Time: 45 minutes

Timeline

Activity	Responsible Party	Dates
Providers continue to complete the Home Care Cost Report submissions	Providers	Current through October 31 st , 2020
July outreach session	DOH/KPMG/Providers	July 29 th , 2020
August outreach session	DOH/KPMG/Providers	August 26 th , 2020
DOH and KPMG to conduct an audit process workshop prior to the beginning of the audit process	DOH/KPMG/Providers	Mid-September 2020
September outreach session	DOH/KPMG/Providers	September 30 th , 2020
October outreach session	DOH/KPMG/Providers	October 28 th , 2020
Home Care Cost Report submissions are due	Providers	October 31 st , 2020
KPMG to conduct audits of the Home Care Cost Report submissions	KPMG/Providers	November through December 2020
November outreach session	DOH/KPMG/Providers	November 25 th , 2020
Lessons learned webinar to discuss successes, opportunities for improvement, and future year suggestions	DOH/KPMG/Providers	January 2021

Note: KPMG will begin conducting audits before November for those agencies that submit the Home Care Cost Report before the October 31st deadline.

Technical Items

Technical Items

Important Information

- The Home Care Cost Report is due on **October 31st, 2020**.

- If a Certified Home Health Agency (CHHA), Licensed Home Care Services Agency (LHCSA), or Fiscal Intermediary (FI) was operational in calendar year 2019, they are required to complete the Home Care Cost Report.
 - This statement still applies even if the agency is currently non-operational in 2020 or if they agency was operational for only part of calendar year 2019.

- As a reminder, the following providers are not required to complete the Home Care Cost Report:
 - Assisted Living Program (ALP) only agencies
 - Private pay only agencies
 - Hospital-based CHHAs or LHCSAs
 - Private duty nursing only agencies
 - Agencies receiving no Medicaid reimbursement (through FFS or MLTC)
 - LHCSAs who contract with CHHAs and provide no other Home Care services
 - CHHAs who provide ONLY Hospice services

Technical Items

General Items

Reporting Managed Care and Contracting Information

- Information being submitted in the Home Care Cost Report for the provision of services should include both fee-for-service and managed care data.

- The only location in the cost report where managed care information should be specifically broken out can be seen below:
 - **Schedule 5a.1, 5a.2, 5b, and 5c (Service Statistics)**: This schedule breaks out the information by payor type. Medicaid managed care is one of the columns that requires information to be reported (along with Medicaid fee-for-service, Dual-eligible, Medicare, Private pay, and Other).

- Please also note that services provided through an MLTC are not considered “contracted services” for the purposes of the Home Care Cost Report. The MLTC is considered to be acting as an Agent for the state.
 - **Question G.10 and G.10a of the General Questionnaire**: When asked to report any “contracting relationships with other agencies for the delivery of services,” note that you should only report contracts that you have with other home care service providers. MLTC contracts should not be reported in this location.
 - **Schedule 9a and 9b (Contracted Staff)**: This schedule requires information to be reported for contracted staff. Information in this schedule should not be reported based on contracts with an MLTC.

- Examples of these contracting relationships can be seen on the subsequent slides.

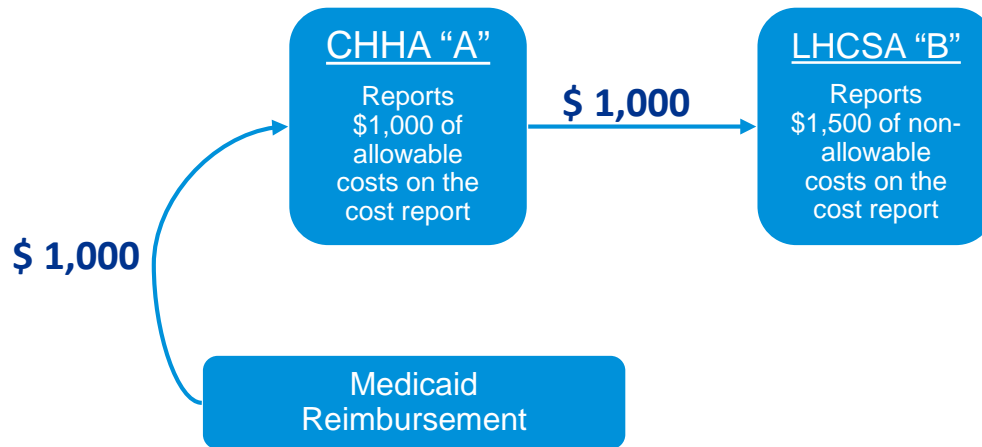
Contracting Relationships

CHHA and LHCSA Contracting

- Many agencies have contracting relationships with other agencies to perform direct care services.
 - Current Scenario:
 - There are instances where a CHHA will contract out the delivery of HHA services to a LHCSA.
 - Only one agency will be directly reimbursed for their costs by Medicaid.
 - Guidance:
 - Only the agency contracting out the services should report the associated costs as allowable on the Home Care Cost Report.
 - The agency acting as a subcontractor **should not** report these services as allowable.
 - Instead, for all LHCSA schedules that require the reporting of information by service type, there is a line item for “Other non-allowable services.” Any costs related to a LHCSA performing HHA services as part of a contract with a CHHA should be reported in this line.

Contracting Relationships Continued

Contracting Example



Scenario:

- The below scenario depicts a contracting relationship:
 - CHHA "A" is an agency which contracts with LHCSA "B"
 - As a subcontractor, LHCSA "B" performs HHA services on behalf of CHHA "A"
 - For these services, LHCSA "B" incurs \$1,500 worth of costs
 - For these same services, CHHA "A" pays LHCSA "B" \$1,000

Correct Reporting Methodology:

- CHHA "A" should report \$1,000 of allowable costs on the Home Care Cost Report.
- LHCSA "B" should report \$1,500 of non-allowable costs in the "Other non-allowable services" line on the Home Care Cost Report.

Reimbursement:

- As the contracting agency that is reporting the costs as allowable, CHHA "A" will be reimbursed through Medicaid.
- As the subcontracting agency, LHCSA "B" will be reimbursed directly by CHHA "A" for these costs. LHCSA "B" **will not** receive Medicaid reimbursement.

Contracting Relationships (continued)

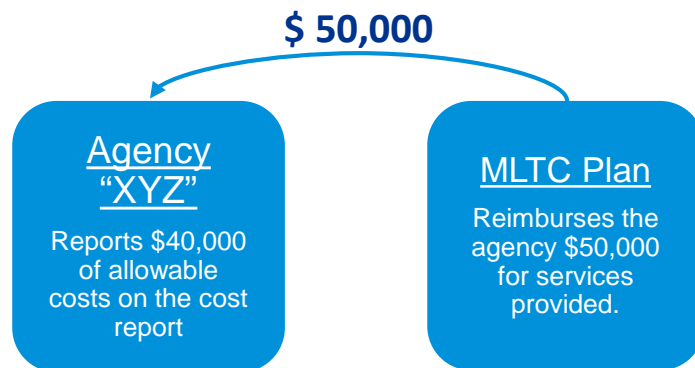
CHHA "A" Reporting										
CHHA Name	CHHA A									
CHHA Operating Certificate	54321									
Schedule 3a: CHHA Costs & Expenses by Service Type	Total Entity Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of columns 004 through 010)	Program Administration	Program 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
Direct Care										
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									
GRAND TOTAL	019									

Contracting Relationships (continued)

LHCSA "B" Schedule Reporting										
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									

Contracting Relationships Continued

Contracting Example



Scenario:

- The below scenario depicts a contracting relationship:
 - Agency "XYZ" has a contract with a Managed Long Term Care (MLTC) plan to perform Home Health Aide direct care services.
 - The MLTC plan pays Agency "XYZ" \$50,000 for the services.
 - Agency "XYZ" incurs \$40,000 worth of costs for the services.

Correct Reporting Methodology:

- Agency "XYZ" should report \$40,000 worth of allowable costs for the direct care services provided.
- These costs should not be reported in the "Contracted Purchased Services" column because these services are reimbursed by a Medicaid payor, rather than through an agreement with a separate agency.

Reimbursement:

- Agency "XYZ" is reimbursed by the MLTC Plan in the amount of \$50,000 for the direct care services performed.

Contracting Relationships (continued)

Agency "XYZ" Reporting										
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
Direct Care										
Home Health Aide	001				\$ 40,000.00					
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									
GRAND TOTAL	019									

Terminology

Agency and Entity Clarification

Agency

- An agency is defined as an organization that operates one or more LHCSA, CHHA, or FI. Agencies that operate one or more of these facilities must complete certain schedules of the Home Care Cost Report for each of these entities.

Entity

- An entity is defined as a LHCSA, CHHA, or FI. An entity may be operated as part of a larger agency or may be free-standing.

CHHA Entity Identifier

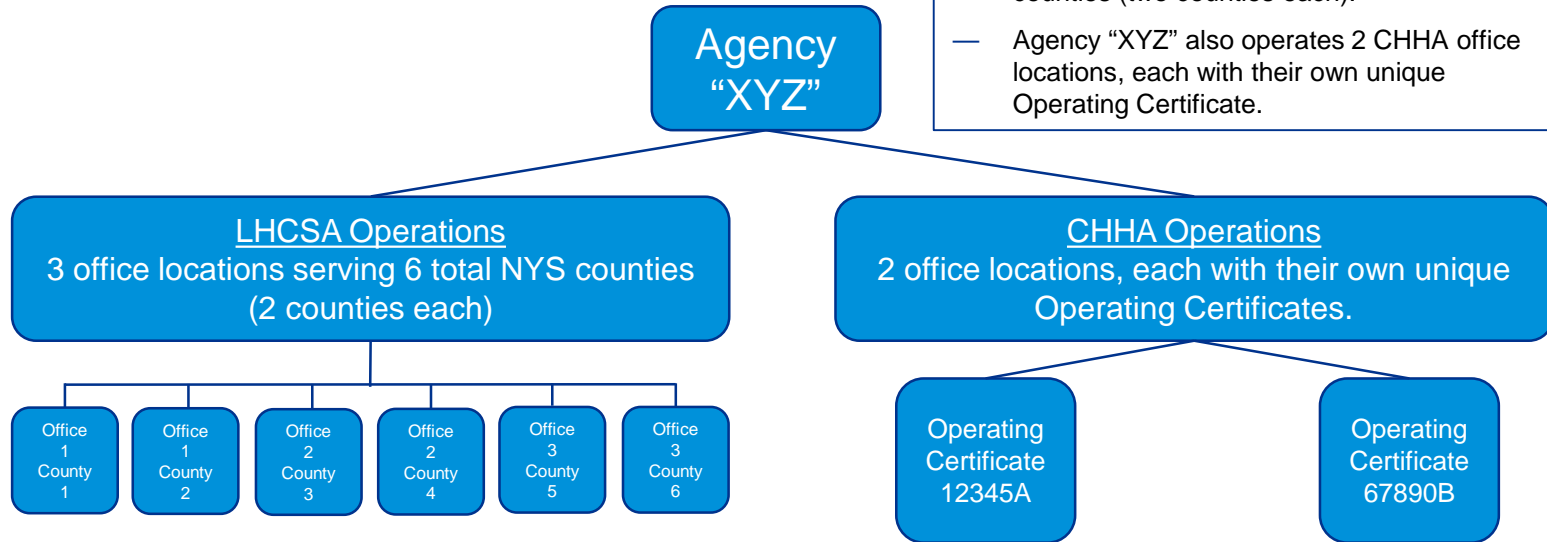
- The **Operating Certificate** will be used as the unique entity identifier for CHHAs.
 - For example, if an agency holds three CHHA operating certificates, the agency is said to have three CHHA entities for the purposes of the Home Care Cost Report submissions.
 - CHHA entities are not classified based on county of operation, but rather solely based on their Operating Certificate.

LHCSA and FI Entity Identifier

- LHCSA and FI entities are required to be **separated by county**.
 - For example, if a LHCSA agency provides services in two counties, then that agency is said to have two entities for the purposes of Home Care Cost Report submissions.
 - This should not result in changes to the existing reporting practices, as the Personal Care Provider Cost Report was previously completed by county for LHCSAs and FIs.
 - Note that if an FI currently has a pending application status or has previously operated as part of a LHCSA, the FI entity should still be broken out separately as its own entity for reporting purposes.
 - In addition, some agencies may have office locations that service multiple counties. An entity should not be identified based on the physical office locations, but rather the county served. A unique LHCSA or FI entity is associated with one county.

Terminology (continued)

Agency and Entity Clarification Example



Scenario:

- Agency "XYZ" operates 3 LHCSA office locations that serve a total of 6 NYS counties (two counties each).
- Agency "XYZ" also operates 2 CHHA office locations, each with their own unique Operating Certificate.

Correct Agency/Entity Reporting:

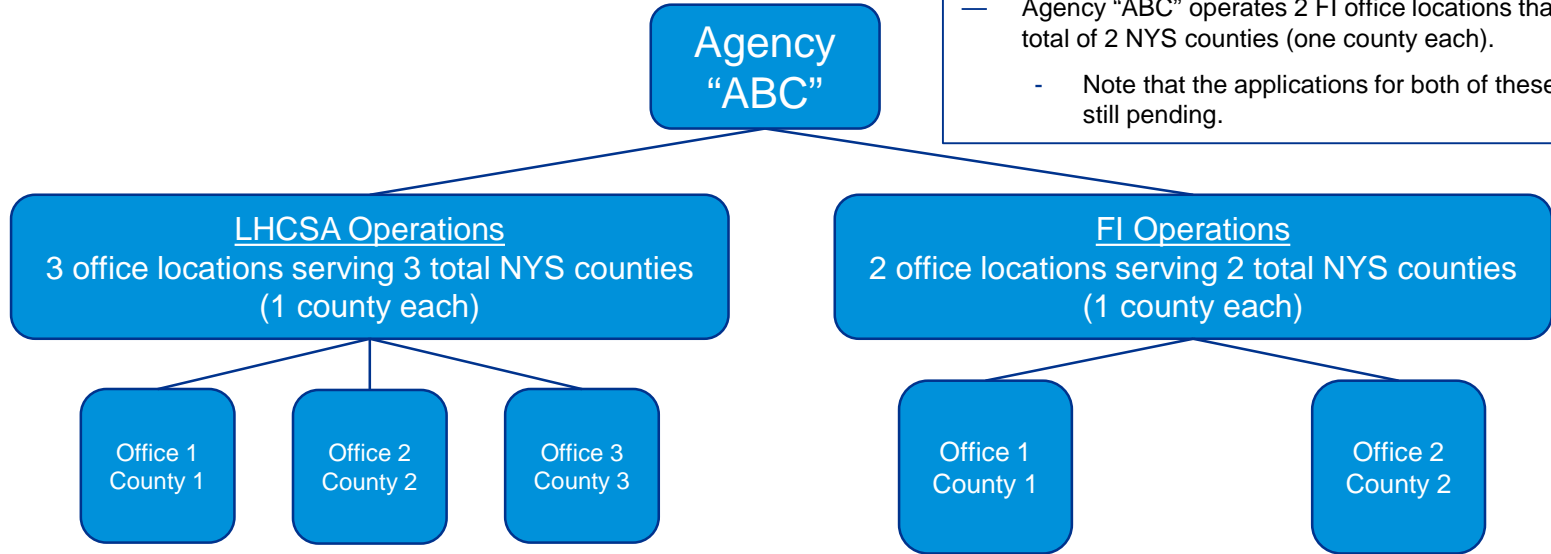
- Agency "XYZ" is considered to be the "agency" that operates all of the above LHCSAs and CHHAs.
- For the purposes of the Home Care Cost Report, the "entity" designations are as follows:
 - Agency "XYZ" operates 6 LHCSA entities.
 - Agency "XYZ" operates 2 CHHA entities.
- Note that all of the above entities would be reported as part of one Home Care Cost Report submission. This cost report would be submitted by Agency "XYZ" and would contain information for all associated LHCSA and CHHA entities.

Terminology (continued)

Agency and Entity Clarification Example

Scenario:

- Agency “ABC” operates 3 LHCSA office locations that serve a total of 3 NYS counties (one county each).
- Agency “ABC” operates 2 FI office locations that serve a total of 2 NYS counties (one county each).
 - Note that the applications for both of these FIs are still pending.



Correct Agency/Entity Reporting:

- Agency “ABC” is considered to be the “agency” that operates all of the above LHCSAs and FIs.
- For the purposes of the Home Care Cost Report, the “entity” designations are as follows:
 - Agency “ABC” operates 3 LHCSA entities.
 - Agency “ABC” operates 2 FI entities.
- Note that all of the above entities would be reported as part of one Home Care Cost Report submission. This cost report would be submitted by Agency “ABC” and would contain information for all associated LHCSA and FI entities.
 - Although the FI applications are still pending, these entities should be reported separately on the Home Care Cost Report.

Web-based Tool Items

Web-based Tool Items

Tool Inquires

Saving Information on the Cost Report Schedules

- Please note that the Web-based Tool contains a feature that allows all completed work to save automatically.
 - There were some concerns raised that certain sections of the cost report require providers to enter all information in full for the entire section in order for the data to be saved.
 - You do not need to complete sections of the cost report in their entirety for the information to save properly.
 - You will see a flash of green as you enter information into the cells, which indicates that information is being saved in real time.
 - You may revisit the cost report at your leisure to complete the schedules and/or questionnaire inquiries.
- There is a check box at the top of each schedule tab. When all tables within each schedule tab have been completed, please check this box to indicate completion.

Data Entry for Non-Applicable Items

- If there are items in the cost report for which you are not reporting data, you may leave these cells blank. Note that you do not need to enter “0” for each non-applicable cell.
 - Regardless of whether or not you enter data, leave a cell blank, or enter “0,” you will still need to check the box at the top of each schedule to indicate completion.

Web-based Tool Updates

- We are aware that some providers were receiving the message “Schedule didn’t load. Please contact support” when trying to access certain schedules on the Cost Report Schedules tab.
 - Please note that this issue has been resolved. All schedules can now be accessed properly.
- We are also aware that the Address and Telephone Number information for some providers was not carrying over to Schedule 2.
 - Please note that this issue has been resolved.

Web-based Tool Items

Tool Inquires

Unlocking a Cost Report to Edit Information

- If you need to edit information in the Reporting Hierarchy and General Questionnaire tab but have already submitted this section, you will need to send an email to us-advrisknyshc@kpmg.com requesting this section to be unlocked.

Additional Login Credentials

- If your agency still needs additional login credentials created, please send the request to us-advrisknyshc@kpmg.com (including full name and email address).
 - Before sending a login credential request, please make sure that you check your spam folder for emails from both us-advrisknyshc@kpmg.com and no-reply@avii.com.
- For individuals who have access to cost reports for multiple agencies, please note that you did not receive a separate set of login credentials for each agency.
 - The same login credentials will be used for all agencies you are associated with.
 - You will see a drop down menu upon logging in where you can choose which agency's cost report you would like to access.

Web-based Tool Items

Available Resources

Resources within the Web-based Tool

- In the Web-based Tool, you have access to the following resources within the Instructions Tab:
 - Cost Report Instructions (Both in the Instructions Tab and as a PDF download)
 - PDF presentations and recordings of previous outreach sessions
 - Tutorial videos for the various components of the Web-based Tool
 - An Excel template of the cost report schedules

New York State Department of Health
Home Care Tool

Test Organization 2 [Log out]

Instructions | Frequently Asked Questions (FAQ) | Reporting Hierarchy and General Questionnaire | Cost Report Schedules | Cost Report Submission | Communications | Contact Information | Audit/Questions | Reporting

Instructions

- Introduction
- Completion of Cost Report
- Completion of Web-based Tool
- Completion of Audit Process

Useful Links

- 5/27 Relaunch Session
 - Relaunch Session PDF
 - Relaunch Session Video
- 6/2 Initial Statewide Outreach Session
 - Outreach Session PDF
 - Outreach Session Video
- 6/24 Monthly Outreach Session
 - 6/24 Monthly Outreach Session
- Tutorial Videos
 - Instructions Tab Video
 - FAQ Tab Video
 - Reporting Hierarchy and General Questionnaire Tab
 - Cost Report Schedules Tab
 - Cost Report Submission Tab
 - Communications Tab
 - Contact Information Tab
- Tutorial Documents
 - Instructions PDF
 - Home Care Cost Report Template

Web-based Tool Items

Available Resources

Asking questions in the Web-based Tool

- Please note that there is an “Ask a question” icon at the top of each schedule.
 - If any questions arise during the cost report submission process that require an answer from DOH or KPMG, you may enter them in the designated text box that appears after clicking the icon.
 - A repository of your questions with answers will be kept in Provider Questions section of the Audit/Questions tab.

The screenshot displays a web-based tool interface. At the top, a blue header reads "Schedule 3: CHHA Costs & Expenses by Se". Below the header, there are two checkboxes: one checked and labeled "Check here when the schedule is complete for all entities", and another with a question mark icon labeled "Ask a question related to this schedule". Below these is a table with columns for "CHHA Name", "CHHA Operating Certificate", and "Total Agency (002 +)". A dialog box titled "Add Question" is open, featuring a text input field containing the text "What should be included here?" and "OK" and "Cancel" buttons.

Q&A Period

Thank You



kpmg.com/socialmedia

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

© 2020 KPMG LLP, a Delaware limited liability partnership and the U.S. member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative (“KPMG International”), a Swiss entity. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International. NDP094904-1A