

RE: 2013 Personal Care Cost Report Software

Dear Administrator:

In accordance with Section 505.14 of Title 18 NYCRR, all personal care services agencies that have contracts with a local social services department for the provision of personal care services to Medicaid recipients are required to complete and file annual financial and statistical reports as the Department of Health may require on forms provided by the Department.

This report will be used to report your actual 2013 costs and statistics and may be used for the promulgation of Personal Care Services Medicaid Rates for the year 2015. If you are a new provider who opened during 2013, and therefore do not have actual 2013 costs and statistics for the entire year, you will need to report your budgeted costs and estimated statistics for 2015. **All other agencies that were in operation prior to January 1, 2013 must submit a properly certified report with actual costs and statistics for 2013.**

The 2013 Personal Care Provider Cost Report (PCPCR13) must be filed with the Department **no later than September 15, 2014**. The Bureau must also receive both the operator's and the accountant's electronically filed certifications no later than **September 15, 2014**. The regulations governing the submission of personal care Cost Reports provide for a penalty for agencies that fail to comply with the annual Cost Report requirements in Title 18 NYCRR Section 505.14(h)(7). Specifically, Section 505.14(h)(7)(i)(a)(6) allows a 2% penalty to be applied to the current rate if an agency fails to file the required cost report on or before the due date. The regulations require such penalty to be applied effective the first of the month following the due date and continuing until the end of the month of cost report submission. The regulations also state that failure to timely file the required certifications (within two weeks of report submission) shall render a Cost Report incomplete and invoke the 2% penalty for failure to file.

Health Commerce System (HCS) Address

The 2013 Personal Care Agency (PCA) Cost Report software is now available on the Department's Internet-based Health Commerce System (HCS). This may now be accessed at <https://commerce.health.state.ny.us> by the appropriate individuals at your agency with user accounts. Once you have reached this site the new HCS portal is now available by choosing "HCS Portal" for more personalized user access to specific applications, including the PCA cost report application. Users with access to the PCA Cost Report application should find that application in their personalized list of "my applications" on the left; select PCA cost report and then scroll down to access the 2013 PCA Cost Report software for download.

Changes for 2013

The cost report Instructions included in the software have been revised to clarify the following:

- Schedule A - allowable salary expenses that can be included for operator/owners in accordance with Title 18 Section 505.14(h)(7)(ii).
- Part II Statistics – only direct billed Medicaid hours through a local district contract should be reported in the “Medicaid” column. All hours billed to a third party, including those billed to managed long term care plans for Medicaid patients, should be reported in the “Other” column.

It is also important to note that the American Institute of Certified Public Accountant’s (AICPA) recently determined new guidance to clarify accountant opinions and reporting on financial statements. The Department has worked with the AICPA and the NYS Society of CPA’s to incorporate revised language, consistent with this guidance, into each of the electronic CPA certification options for 2013.

Accountant and Operator Electronic Certifications

In an effort to expedite the submission and processing of Cost Reports, the Department will continue to utilize an electronic signature process for the submission of the CPA and Operator certifications. Two applications for this electronic signature process are available through the HCS portal as you scroll down under the PCA cost report page and access to both is required to successfully complete and submit the 2013 PCA Cost Report.

To certify the Cost Report electronically, the facility's CPA and the appropriate signatory of the agency, in accordance with Part 505.14(h)(7)(i)(a)(9), must each have an HCS account. The agency's HCS Coordinator can request an HCS account for the appropriate individuals for each application. If there is a new agency signatory and this individual does not yet have an account, your coordinator should immediately begin the process of requesting the account(s) through the HCS system (see Attachment 1). If you have a new CPA signatory that does not have an existing account, providers are encouraged to establish the CPA account under your Personal Care organization. This will expedite the process of obtaining access to the CPA certification application.

For final access to the certification applications, a current “Electronic Certification Access Request Form” (attached) must be on file with the Department. If you submitted this form for the 2012 Cost Report and the same individuals will be providing the Operator and CPA certifications for 2013, a new form is not required.

However, if one or both of the certifiers has changed, you must submit a new form. Please complete the form in its entirety (including any elements that have not changed), scan and submit electronically (as an e-mail attachment) to the Bureau's PCA mail log: **BLTCR-PC@health.state.ny.us**. If you do not have scanning capability, the original signed hard copy must be mailed to:

Mr. Timothy E. Casey
New York State Department of Health
Bureau of Long Term Care Reimbursement
Room 1430
99 Washington Avenue
Albany, NY 12210

This form should not be submitted until both the operator and CPA signatories have HCS accounts established. Upon receipt of the properly completed form, Bureau staff will grant the appropriate access to each of the electronic signature applications. The attached document, "Electronic Certification Access Instructions", provides detailed instructions for approved users to navigate and utilize the electronic certification applications.

Please be sure that the information on signatories in the "Configure" section of the cost report is an exact match with the Electronic Certification Access Request Form. Information from the "Configure" screen will automatically appear on the certifications.

The operator and CPA electronic certifications must be submitted no later than September 15, 2014. If an agency files multiple reports, certifications are only required for the report you deem to be the "final" report.

Filing the Report

Once your cost report passes all edits and is finalized, a Declaration Control Number (DCN) will appear on the computer screen and each page of the printed report. Any change in the cost report will cause that DCN to be erased and another DCN will not be generated until the report is finalized again. Please refer to the attached general instructions for information on how to create the Final Cost Report and the DCN Number.

The Department will be accepting reports when you receive this letter. When the report has been successfully uploaded and filed with the Department, the agency will receive an electronic acknowledgment indicating the report is accepted and confirming the DCN for the agency's report. This will happen each time that the agency files a report with a different DCN. Reports with the same DCN will be rejected after the first report is accepted.

If an agency files multiple reports, certifications are required only for the "final correct" report. If multiple certified reports are erroneously filed, the Department will deem the last report filed for the agency as the "final" report.

It is important to reiterate that a Cost Report is not deemed to be complete and properly filed, and thus eligible to be used by the Department to determine reimbursement rates, until the required electronic certifications from the CPA and Operator are submitted.

To resolve any problems or questions regarding the electronic mail network please contact the **HELP line at 1-866-529-1890**.

To resolve any questions concerning HCS access, the electronic certification or form, or the completion and submission of the cost report please call Tim Casey at (518) 473-4421.

Sincerely,



Steve Simmons
Director
Bureau of Long Term Care Reimbursement

Enclosures

Electronic Certification Access Request Form – Personal Care Agency

Instructions: Please print clearly. Form must be completed in its entirety. To submit this form electronically, please print, complete, scan and send as a pdf attachment e-mailed to the PCA Bureau mail log: **BLTCR-PC@health.state.ny.us**

Agency Name: _____ MMIS ID: _____

Address: _____
(Street Address, City, State, Zip Code)

County: _____ Telephone: _____

Part I – Operator Certification

Facility Type and Authorized Signatory: (Check One)

| |
|---|
| <input type="checkbox"/> Proprietary – Owner/Operator |
| <input type="checkbox"/> Voluntary – Officer |
| <input type="checkbox"/> Public/Government – Public Official/County Executive/Administrator |

Operator Name: _____ Title: _____

HCS USER ID: _____

a. Has there been a change in the operator/officer within the last twelve months? (Check one)

Yes No

b. If yes, please indicate the name and title of the previous operator/officer that will be deleted from the electronic certification database:

(Full Name and Title)

Part II – CPA Certification

Authorized CPA's Name: _____ CPA License Number: _____

HCS USER ID: _____

Accounting Firm Name: _____

Firm Address: _____

DATE _____
(Street Address, City, State, Zip Code)

a. Has there been a change in the Accountant and/or Firm within the last twelve months? (Check one)

Yes No

b. If yes, please indicate the previous Accountant/Firm that will be deleted from the electronic certification database:

(Full Name and Firm)

I hereby attest to the accuracy of the information provided above for the purposes of obtaining an HCS account for the individuals indicated.

Administrator's Signature: _____

Date _____

Attachment 1
Electronic Certification Access Instructions
Personal Care

The Health Commerce System (HCS) is a secure internet Network which health providers will need to enroll in. Individuals that have an HCS account will also need to receive Access to the Electronic Certification function. If you have an HCS individual account and do not have access to the Electronic Certification function please complete the attached **Electronic Certification Access Request FORM** scan and submit to the Bureau of Long Term Care Reimbursement PCA mail log: **BLTCR-PC@health.state.ny.us** Once your request has been processed a notice of access will be delivered to your e-mail address listed on your HCS account.

IF YOU DO NOT HAVE AN INDIVIDUAL ACCOUNT, PLEASE CONTACT YOUR HCS COORDINATOR TO ACCESS THE HCS COORDINATOR TOOLS application or take advantage of the NEW! Paperless HCS User Accounts process at <https://apps.health.ny.gov/pub/usertop>.

Upon successful establishment of HCS accounts and appropriate access, the proper report year certification signatories can proceed to the HCS site as follows:

1. Website – <https://commerce.health.state.ny.us>.
2. HCS Network Screen – select “HCS Portal”
3. My Applications Menu – select PC Provider Cost Rpt.
4. PCA Cost Report Page- Select the Appropriate certification.
 - a. If you do not have access to the certification link, you have not been given permission by the BLTCR and should request it by completing the attached form
 - b. **Please keep in mind that only one CPA and Operator can be active at anyone period in time. If a new Certifier has to be appointed, a new form must be sent in and certification access associated with the prior HCS Id will be terminated.**
5. Operators
 - a. Operators Certification page - Please select the agency you are certifying for. If you have multiple facility access, they will all appear in the drop down.
 - b. Agency Specific Page – Please select the DCN you would like to certify. If you have multiple DCN’s they will appear in the drop down. Please be sure to select the correct DCN.
 - c. Operator Certification Page – Please read and review your certification and make sure all of the information is complete and accurate. Then press the certify button.
 - i. A confirmation of your certification will appear with the date and time. If you wish to log back into that DCN and print a copy please do so. However once a DCN is certified it will not be able to be uncertified.

6. Certified Public Accountants.

It is important to note that the American Institute of Certified Public Accountant's (AICPA) recently determined new guidance to clarify accountant opinions and reporting on financial statements. The Department has worked with the AICPA and the NYS Society of CPA's to incorporate revised language, consistent with this guidance, into each of the electronic CPA certification options for 2013.

- a. CPA certification Page - Please select the agency you are certifying for. If you have multiple facility access, they will appear in the drop down.
 - i. Facility Specific Page – Please select the DCN you would like to certify. If you have multiple DCN's they will appear in the drop down. Please be sure to select the correct DCN
 - ii. Please select the Type of report that you are certifying to. The five options as presented on this screen have been recently negotiated with the accounting industry to include the AICPA's recently determined new guidance to clarify accountant opinions and reporting on financial statements. The five options are detailed in the following statements
 - 1) The “Standard Certification”
 - 2) The “Standard Certification with Explanatory Para.” which includes an additional paragraph directing the reader to an “accountant's Notepad”. (The "accountant's notepad" will be restricted to the use of the certifying CPA)
 - 3) The “Standard Certification Consolidated” applicable to an agency that requires consolidated reporting.
 - 4) The “Standard Certification Consolidated With Explanatory Para. “Applicable to an agency that requires consolidated reporting and includes an additional paragraph directing the reader to an "accountant's notepad”.
 - 5) The “Standard Governmental” form that may be utilized for a government - sponsored PCA, in those situations where the overall county audit is performed by a different CPA firm than the firm opining on the cost report.
- b. CPA Certification Page – Please read and review your certification and make sure all of the information complete and accurate. Then press the certify button.
 - i. A confirmation of your certification will appear with the date and time. If you wish to log back into that DCN and print a copy please do so. However once a DCN certified will not be able to be uncertified.

OVERALL GENERAL INSTRUCTIONS

1. Once a DCN is certified this can't be undone; please be sure you have selected the correct DCN prior to Certifying.
2. If the agency and/or CPA certify multiple DCN's, the most recent DCN will be considered the correct submission and will be used for Rate Setting Purposes.
3. It should be noted that unless a cost report is certified by both the CPA and the Operator, the Department will have no indication that it was submitted and it will be considered rejected by the Department. If a certified cost report is not submitted by the required deadline (September 15, 2014), the agency will be subject to penalties in accordance with Part 86-1.3(c) and section 12-d of the Public Health Law and the agency will not receive a 2015 Medicaid rate.
4. Ensuring that the appropriate signatories have HCS Ids and passwords and that they are used in accordance with HCS security and use agreement is the **responsibility of the facility administration and HCS coordinator.**