

Concepts to Keep in Mind for Review of Title IV-E Contract Documentation
Appendix B- Group Home/Institutional

General Questions:

	Review Concept:	Comments:
1	<p>Have all the required Contract Documentation worksheets been completed in the appropriate workbook? <i>Reviewer Tip:</i> County-run facilities will most likely not submit an Indirect Administrative Expense sheet or a cost allocation methodology supporting the indirect administrative costs.</p>	
2	<p>Did the provider assign Two Alpha Characters as the Unit ID? <i>Reviewer Tip:</i> This is needed for invoicing purposes. Numbers will not work as units identifiers.</p>	
3	<p>Is the CEO/President's Name on the contract documentation coversheet? <i>Reviewer Tip:</i> This is needed in order to send the provider the letter informing them of their maximum level of state and federal financial participation.</p> <p>Is the name of the person who completed the forms along with their phone/email address on the contract documentation coversheet? <i>Reviewer Tip:</i> This person will be cc on the letter to the provider.</p>	
4	<p>Multiple Facility Submissions with Same Rate for Same Service- Are the certificate of compliance numbers listed at the bottom of the coversheet? <i>Reviewer Tip:</i> The information reported within the packet must include the <u>combined</u> costs, certified beds, and Service Delivery data of all the certificate numbers for which the packet is being completed.</p>	

Title IV-E Eligible Facility:

	Review Concept:	Comments:
1	<p>Is the facility a Title IV-E eligible facility? <i>Reviewer Tip:</i> The reviewer may need to confirm that the facility is Title IV-E eligible setting with the regional OCYF or provider. Refer to OCYF bulletin 3140-08-01</p>	
2	<p>Is the facility a Psychiatric Residential Treatment Facility or an accredited JCAHO Facility? <i>Reviewer Tip:</i> The reviewer may need to confirm that the facility is a PRTE, JCAHO or other accredited facility with the regional OCYF or actual provider. If the answer to this question is yes, then is the allowable Title IV-E rate equal to \$0 on all sheets?</p>	

Institutional Facility Staff Roster & Institutional Facility Staff Projection:

	Review Concept:	Comments:
1	<p>Are there any red error messages on the sheet? <i>Reviewer Tip:</i> Messages indicate lines or totals are mathematically out of balance</p>	
2	<p>Are Staff Name or Staff Identifier on the Staff Rosters? Are Position/job titles listed on the Staff Roster sheet? <i>Reviewer Tip:</i> Title IV-E allowable costs should be based on Title IV-E allowable job activities not just the employees' position title of the job.</p>	
3	<p>If any Institutional Facility Staff appear to split their work functions among more than one job category, is there an explanation as to how staff time is split among multiple job categories? <i>Reviewer Tip:</i> The explanation can be in the CAP or at the bottom of the Institutional Facility Staff Projection Sheet.</p>	
4	<p>If any Institutional Facility Staff appear to share work functions at another facility, has the provider submitted a cost allocation methodology? <i>Reviewer Tip:</i> The explanation can be in the CAP or at the bottom of the Institutional Facility Staff Projection Sheet.</p>	

5	<p>Are staff wages inserted in the appropriate columns by function? i.e. nurse that performs medical treatment is inserted in the Clinical/Treatment column.</p> <p><i>Reviewer Tip:</i> You will need to look at all employees listed on the Staff Roster. May need to ask for job descriptions to evaluate allowable activities.</p>	
6	<p>Are there any additional questionable staff costs identified on the Institutional Facility Staff Roster or Institutional Facility Staff Projection Sheet?</p> <p><i>Reviewer Tip:</i> The Staff Projection Sheet is for 3 FY's. You will need to look staff job categories for all three FY's.</p> <p>QUESTIONABLE STAFF SUCH AS ?????</p>	
7	<p>Are there any staff position(s) added in the current or budgeted years not included in the Actual Audited Year originally listed which include Managers/Supervisors, Direct Care, Support, Clinical and Educational?</p> <p><i>Reviewer Tip:</i> The Staff Projection Sheet is for 3 FY's. You will need to look at the number of FTEs in each of the staff job categories for all three FY's. Changes need to be explained.</p>	
8	<p>Institutional Facility Staff Projection Sheet-Has a new job title been added or deleted from the base year staff roster?</p> <p><i>Reviewer Tip:</i> The Staff Projection Sheet is for 3 FY's. You will need to look at the number of FTEs in each of the staff job categories for all three FY's. Changes need to be explained.</p>	
9	<p>If any Clinical/Treatment/Educational/ staff are included in Actual Audited FY, are the same type of staff included in Current Estimated Actual FY and Projected Budget FY columns on the Institutional Facility Staff Projection sheet?</p>	
10	<p>Are Clinical/Treatment/Educational/ staff costs identified as 100% Title IV-E <u>unallowable</u>?</p> <p><i>Reviewer Tip:</i> A portion of Clinical/Treatment/Educational/ staff costs maybe Title IV-E allowable depending upon the activity of the worker. Explanation or support documentation must be provided.</p>	
11	<p>If any Clinical/Treatment/Educational/ staff work at the facility for any of the three FY's, are Managers/Supervisors or Support staff 100% Title IV-E Allowable?</p> <p><i>Reviewer Tip:</i> The provider will need to explain why a portion of managers/supervisory or support staff perform no tasks related to the management or support of Clinical/Treatment/Educational/ staff activities.</p>	

12	<p>Do the FTE counts accurately reflect the number of staff that should be working at the facility?</p> <p><i>Reviewer Tip:</i> May need to speak with Program staff or Provider to gain an understanding of the programmatic needs of the clients. Can also use program descriptions for assistance.</p>	
13	<p>Did the provider fill out the Narrative at the bottom of the Institutional Facility Staff Projection sheet or attach an Allocation Plan to appropriately reflect:</p> <ul style="list-style-type: none"> ➤ The allocation of staff time between units/facilities? ➤ Explanation of any changes in FTE counts from year to year? ➤ How Title IV-E allowable amounts were developed? ➤ The allocation of staff time related to Allowable and Non-allowable Title IV-E activities? 	

Institutional Facility Expenditure:

	Review Concept:	Comments:
1	<p>Are the allowable Title IV-E staff benefits proportionately adjusted to Allowable Title IV-E staff salaries for all of the three FY's?</p> <p><i>Reviewer Tip:</i> Staff Salaries generally have a direct relationship with employee benefits. However, If there is not a direct relationship in the Allowable Title IV-E amounts, the provider must provide and explanation why there is not a direct relationship.</p>	
2	<p>Please review if training costs are identified on the Institutional Facility Expenditures sheet. If so, are they 100% Title IV-E allowable?</p> <p><i>Reviewer Tip:</i> Training costs must reflect costs for allowable and unallowable staff.</p>	
3	<p>For any of the three FY's- If Clinical/Treatment/Educational/ personnel costs were identified on the Institutional Facility Staff Roster and the Institutional Facility Staff Projection sheets, have the Title IV-E allowable amounts been reduced from the operational costs on the Institutional Facility Expenditure worksheet?</p> <p><i>Reviewer Tip:</i> The provider must identify the facility costs that are associated with Clinical/Treatment/Educational/ personnel costs and reduce the Title IV-E allowable by the associated amount or the provider must explain why there are no operating costs associated with Clinical/Treatment/Educational/Medical personnel activities.</p>	

4	<p>Are the following costs are identified as 100% title IV-E allowable which are typically allowable ? Food/Meals, Clothing, Shelter, Personal Incidentals, School Supplies, reasonable travel to the Child's Home visits <i>Reviewer Tip:</i> These costs are 100% allowable under Title IV-E. If they are not listed at 100% allowable, the provider should explain why these costs are not 100% allowable</p>	
5	<p>Is Recreational costs identified as 100% title IV-E allowable? <i>Reviewer Tip:</i> If the recreational activity is a substitute of daily supervision and monitoring, costs is Title IV-E allowable.</p>	
6	<p>Are any additional costs inserted by the provider that were <u>not</u> clearly identified on the Institutional Facility Expense sheet? <i>Reviewer Tip:</i> Vaguely defined line items such as Miscellaneous should be questioned. A detailed explanation for vague/ambiguous line items must be included in the contract documentation packet.</p>	
7	<p>If offsetting revenues are reported, are the sources identified and included in both the Total and the Title IV-E Allowable column? <i>Reviewer Tip:</i> In some circumstances- Some line item expenditures may only be listed in the Total column because they are not Title IV-E allowable. In this case there may only be offsetting revenue listed in the Total column and not in the Title IV-E allowable column. Example: Teacher's salaries listed in the Educational Staff line and \$0 in the Title IV-E allowable line and maybe offset by Title 1 revenue in the Total column and \$0 in the Title IV-E allowable column.</p>	
8	<p>Did the provider identify each revenue source consistently for each year? <i>Reviewer Tip:</i> If Offsetting revenue changes from year to year (in the amount or type of revenue), an explanation maybe necessary.</p>	
9	<p>If medical costs/educational costs are included anywhere on this sheet, are there related offsetting revenue line items (such as Medicaid, Health insurance, or DOE)? <i>Reviewer Tip:</i> An explanation as to why the provider is not recovering medical costs, health insurance, or department of education revenue on the Institutional Facility Expense sheet maybe necessary.</p>	

10	<p>Calculations: Please confirm that the worksheet subtotal and total formulas are correct for both the Total and Title IV-E Allowable costs for each Fiscal Year in each of the following categories:</p> <p>Total Personnel Expenses; Total Facility and Operational Expense; Total Direct Care Expenses; Total Expense; Revenues; Net Facility/Direct Care Expense.</p>	
11	<p>On the NET Facility/Direct Care Expense line, is the corresponding Title IV-E allowable amount greater than the Current or Projected Budget?</p> <p><i>Reviewer Tip:</i> The Title IV-E allowable amount cannot exceed the Projected Budget. Please adjust the Title IV-E allowable calculations on the Institutional Facility Expense sheet by reviewing each line item of the worksheet.</p>	

Indirect Administrative Staff Roster:

	Review Concept:	Comments:
1	<p>Are Staff Names or Staff Identifiers on the Staff Rosters?</p> <p>Are Position/job titles listed on the Staff Roster sheet?</p> <p><i>Reviewer Tip:</i> Allowable Title IV-E participation should be based on Title IV-E allowable job activities not just the employees' position title of the job.</p>	
2	<p>Are salary amounts listed in the column(s) for each staff member on the Staff Rosters?</p> <p><i>Reviewer Tip:</i> Did the provider enter numbers and not words (such as "yes" or "no")?</p>	
3	<p>Are staff wages inserted in the appropriate columns by function? i.e. nurse that performs medical treatment is inserted in the Clinical/Treatment column.</p> <p><i>Reviewer Tip:</i> You will need to look at all employees listed on the Staff Roster. May need to ask for job descriptions to evaluate allowable activities.</p>	
4	<p>Are there any additional questionable staff costs identified on the Indirect Administrative Staff Roster Sheet?</p> <p><i>Reviewer Tip:</i> The Indirect Administrative Staff Roster is for 3 FY's. You will need to look staff job titles/ job categories for all three FY's.</p>	

5	<p>Did the provider submit an explanation how Indirect Administrative Staff salary/wages are allocated across several facilities or among multiple job categories? <i>Reviewer Tip:</i> The explanation can be in the CAP or at the bottom of the Indirect Administrative Staff Roster Sheet.</p>	
6	<p>Did the provider fill out the Narrative at the bottom of the Indirect Administrative Staff Roster or attach an Allocation Plan to appropriately reflect:</p> <ul style="list-style-type: none"> ➤ Explanation of any changes in Indirect Administrative (IA) staff? ➤ Explanation of any changes in IA staff costs from year to year? ➤ The allocation of IA staff time between units/facilities or multiple job categories. 	

Indirect Administrative Expense:

	Review Concept:	Comments:
1	<p>Does the Indirect Administrative Expense sheet (IAE) appear to reflect the Total agency Indirect Administrative Expense for <u>ALL</u> programs within the agency? <i>Reviewer Tip:</i> Might need to look at the CAP to verify all program expenses have been listed</p>	
	<p>Does the Title IV-E allowable amount of indirect administrative staff costs for each FY appear to generally reflect the distribution of Title IV-E allowable programs within the agency? <i>Reviewer Tip:</i> If, for example, the program provides clinical services, some administrative and support staff may support clinical services, and their costs would <u>not</u> be 100% allowable. The provider should have cost allocation methodology to identify allowable Title IV-E indirect costs. Reviewer will need to compare information on the Indirect Administrative Staff Roster and information found on the Master List of All Agency Programs for further insight on Title IV-E allowable programs and staff titles/positions.</p>	
2	<p>For any of the three FY's, do the Allowable Title IV-E employee benefits appear to be proportionately adjusted to Allowable Title IV-E staff salaries? <i>Reviewer Tip:</i> Will need to compare information on the Indirect Administrative Staff Roster and information found on the Master List of All Agency Programs for further insight on Title IV-E allowable programs and staff titles/positions. The provider should have cost allocation methodology to identify allowable Title IV-E indirect costs</p>	

3	<p>In the Title IV-E allowable columns for each FY, Does the operational expenses appear to generally reflect the distribution of Title IV-E allowable staff /activities and Title IV-E unallowable staff/activities for the programs within the agency?</p> <p><i>Reviewer Tip:</i> The provider should have explained the cost distribution of Title IV-E allowable operational expenses at the bottom of the IAE sheet or the in CAP. Specifically, how the IV-E allowable amounts are calculated and what assumptions are used to distribute indirect operational expenses across program sites. The provider should have cost allocation methodology to identify allowable Title IV-E indirect costs.</p>	
4	<p>If there are offsetting revenues reported, Did the provider identify each revenue source consistently for each year?</p> <p><i>Reviewer Tip:</i> If Offsetting revenue changes from year to year (in the amount or type of revenue), an explanation why maybe necessary.</p>	
5	<p>Are any additional costs inserted by the provider that were not clearly identified on the Indirect Administrative Expense Sheet?</p> <p><i>Reviewer Tip:</i> Additional costs include anything aside from the line item forms and/or the originally distributed Contract Documentation.</p>	
6	<p>In the Narrative at the bottom of the Indirect Administrative Expense sheet: Did the provider give additional details about how Title IV-E allowable amounts were developed. Specifically, how the IV-E allowable amounts were calculated.</p>	
7	<p>Please confirm that the worksheet subtotal and total formulas are correct for both the Total and Title IV-E Allowable costs for each Fiscal Year in each of the following categories: Total Personnel Expenses; Total Operational Expenses; Total Indirect Admin. Expense; Total Offsetting Revenue; Net Total of Agency Indirect Admin. Exp.</p>	

Cost Allocation Description or CAP:

	Review Concept:	Comments:
1	<p>Are the details of the allocation plan sufficient in backing up the allowable amounts?</p> <p><i>Reviewer Tip:</i> Did the provider report the allocation methodology and assumptions as to how state (Act 148) and federal (Title IV-E) allowable portion of the projected parent organization costs are calculated.</p>	

2	<p>If there is a need, did the provider give enough details to describe the allocation of Indirect Administrative costs that appropriately reflect how the <u>total</u> Indirect Administrative costs are allocated across multiple facilities or units?</p> <p><i>Reviewer Tip:</i> Not all programs will receive the same amount of IAE from the parent organization. However an explanation on how the amounts were distributed to each program within the agency will be necessary.</p>	
3	<p>Is the CAP methodology consistent and does it result in an equitable distribution of costs to each program?</p>	
4	<p>If the agency has multiple levels of Indirect Administrative Expense, is there an explanation for how IAE costs are allocated across programs within the agency?</p> <p><i>Reviewer Tip:</i> A line item identified as "Management Fee" will not suffice. Additional detail is needed to support allowable (state and federal) costs.</p>	
5	<p>Does the organizational chart show the connection/relationship between programs/units?</p> <p><i>Reviewer Tip:</i> The organization chart does not need to have employee's names on it but rather show the relationship between the parent organization(s) and the programs/facilities within the agency.</p>	

Master List of All Agency Programs:

	Review Concept:	Comments:
1	<p>Are all of the agency's programs listed on this sheet (child welfare as well as non-child welfare programs)?</p>	
2	<p>Is there a percentage <u>and</u> amount of indirect administrative costs allocated to each facility/unit within the agency.</p> <p><i>Reviewer Tip:</i> The CAP should include the allocation methodology and assumptions that supports how these costs are allocated to each program/facility/unit.</p>	
3	<p>Does the total Indirect Administrative Expense (IAE) for <u>all</u> of the programs within the agency equal the amount listed on the Net Total of Indirect Administrative Expense line for the Projected Budget FY?</p>	

4	Is the distribution of Title IV-E allowable Indirect Administrative Expense distributed to only Title IV-E eligible programs?	
5	Does the total Title IV-E allowable amount of Indirect Administrative Expense (IAE) for <u>all</u> of the programs within the agency that are listed on this sheet equal the total Title IV-E allowable amount listed on the Net Total of Indirect Administrative Expense line for the Projected Budget FY?	

Service Delivery Chart:

	Review Concept:	Comments:
1	In the number of licensed beds box-Are the number of licensed beds listed in the box the same number of licensed beds that is stated on the Certificate of Compliance? <i>Reviewer Tip:</i> If there are multiple units under one certificate number, the provider may combine the units on one chart and report the number of care days on one chart. If the packet is being completed for multiple certificates of compliance numbers, the combined total of all beds for all certificate of compliance numbers for which the singular packet is being completed can be listed in the number of licensed beds box.	
2	Final Total for Year should be the sum of all Days of Care for each month in the FY.	
3	Does the service delivery chart support the occupancy rate that is reported on the Institutional Facility Per Diem Calculation Worksheet? <i>Reviewer Tip:</i> The charts are to reflect three FY's. This data should be used to support actual days of care for the Prior Audited Actual FY as well as for part of the Current Estimated Actual FY.	

Institutional Facility Per Diem Calculation Worksheet

	Review Concept:	Comments:
1	Does the Net Facility/Direct Care Expense reported on the Institutional Facility per diem calculation worksheet match the appropriate total "Net Facility/Direct Care Expense" line of the Institutional Facility Expenditure sheet?	

2	<p>Does the Indirect Administrative Expense match the IAE amount that is reported on the Master List of All Agency Program for the specific facility/unit?</p> <p><i>Reviewer Tip:</i> The portion of indirect costs attributed to the facility should be listed on this line. -If one certificate of compliance number has multiple units, each unit should have a separate amount of IAE that is assigned to it. -For multiple certificate of compliance numbers that have the same rate/same service, this line should contain the total amount of IAE that is for all cert numbers for which the packet is being completed.</p>	
3	<p>Is the Grand Total equal to the sum of the Net Facility/Direct Care Expense and Indirect Administrative Expense?</p>	
4	<p>Does the # of licensed beds used for the Per Diem Calculation match number of beds the facility is licensed for on the certificate?</p> <p><i>Reviewer Tip:</i> The provider may have requested a change (reduction or increase) in the number of licensed beds for the facility. You may need to ask for a copy of the letter that the provider submitted to the Regional OCYF Office that requested the change in the number of licensed beds.</p>	
5	<p>Did the provider fill in the occupancy rate?</p>	
6	<p>Did the Total Care Days/Units provided calculate properly? (# of Beds * 365 * Occupancy Rate)</p>	
7	<p>Is the Calculated Per Diem Rate correct?</p> <p><i>Reviewer Tip:</i> Grand Total/ Total Care Days/Units (# of Beds * 365 * Occupancy Rate) = per diem</p>	
8	<p>Is the Title-E allowable percentage calculated for the Projected Budget FY?</p> <p><i>Reviewer Tip:</i> Calculated by dividing the Title IV-E allowable calculated rate by the Total calculated Per Diem rate.</p>	
9	<p>County Contracted Rates line- For the initial submission, Is the Projected Budget Year county contracted rate line blank?</p> <p><i>Reviewer Tip:</i> These amounts are to be completed by each contracting county upon executing their contract.</p>	