

1 Form Identification - Is all general form information the same on all the sheets? Y - yes
N - no

- County ID
- County
- Certificate of Compliance#
- Unit identification:
- Unit Name
- Facility Name:
- Facility Location
- Type of Service
- Parent Org.
- Mailing Address:
- From worksheets Indirect Administrative Expense and Indirect Administrative Staff
- Parent Org
- Federal ID
- Mailing Address

"X"
box if
finding

If all yes, please proceed to the next question. If NOT, please CHECK finding and identify which information varies in TEXT.

Finding(s):
TEXT

2 Have the six Contract Documentation sheets been submitted? Reviewer Tip: County-run facilities will most likely not submit an Indirect Administrative Expense sheet or a cost allocation methodology supporting the indirect administrative costs.

If yes, please proceed to the next question. If no, please indicate which sheets have not been submitted

Finding(s):
TEXT

3a Is the facility a secure facility? Reviewer Tip: The reviewer may need to confirm that the facility is secure with the county or provider.

If no, proceed to question 3b. If yes, complete question 4:

3b Is the facility a Psychiatric Residential Treatment Facility or a JCAHO Facility? Reviewer Tip: The reviewer may need to confirm that the facility is a PRTF or JCAHO facility with the county or actual provider.

If no, proceed to question 5. If yes, complete 4.

4 If the answer to questions 3a or 3b is yes, then is the allowable Title IV-E rate equal to \$0 on all sheets?

If the answer is no, indicate the finding.

Finding(s): If a program is a PRTF or JCAHO Facility, the total Title IV-E rate must be recalculated to equal \$0
TEXT

Institutional Facility STAFF ROSTER

5 Are Position/Titles entered for every Staff Name (Identifier) on the Staff Rosters?

If yes, proceed to the next question. If no, the roster sheets) is/are incomplete, please mark finding.

Finding(s): Please fill in staff names or positions, as applicable on the Institutional Facility Staff Roster.
TEXT

6 Are salary amounts listed in the column(s) for each staff member on the Staff Rosters? i.e. did the provider enter numbers and not words (such as "yes" or "no")?

If yes, proceed to the next question. If no, the sheet(s) is/are incorrect, mark a finding.

Finding(s): Please fill in the appropriate salary amounts in the column(s) for each staff member listed on the Institutional Facility Staff Roster.

TEXT

7 Is there a total salary/wage listed for each staff and each column on the Staff Rosters?

If yes, proceed to the next question. If no, identify a finding.

Finding(s): Please provide the total salary/wages on the Institutional Facility Staff Roster for:

TEXT

8 If any Institutional Facility Staff appear to share work functions at another facility, has the provider submit a cost allocation methodology?

If yes, proceed to the next question. If no to either, please indicated finding.

Finding(s): A cost allocation plan must be submitted for any Institutional Facility Staff who also have work functions at another facility.

TEXT

9 Are staff wages inserted in the appropriate columns by function? i.e. nurse that performs medical treatment is inserted in the Clinical/treatment column.

If no, identify where the costs were inserted on the Institutional Facility Expense by Job Class and mark a finding.

Finding(s): Please assure that all institutional facility staff are indentified in the appropriate Job Class column.

TEXT

10 Are there any additional questionable staff costs identified below?

If identified, please mark the finding. If no additional questionable staff costs, please proceed to the next question.

Finding(s): On the Institutional Facility Staff Roster, please explain the following:

TEXT

11 Do the personnel staff totals for each category listed on the Institutional Facility Staff Roster crosswalk to the Institutional Facility Staff by Job Classification worksheet for the 06-07 fiscal year?

If yes, proceed to the next question. If no, mark the finding and complete the detail in Text box.

Finding(s): The information on the Institutional Facility Roster does not crosswalk to the Institutional Facility Staff by Job Classification worksheet specifically as follows:

TEXT

12a If any Clinical/Treatment/Educational/Medical staff are included in FY 06-07, are the same type of staff included in FY 07-08 and FY 08-09 columns on the Institutional Facility Staff by Job Classification?

If yes, please answer questions 12b-12c. If no please mark finding then proceed to 12b through 12c.

Finding(s): Please explain why Clinical/Treatment/Educational/Medical staff that are included in FY 06-07 actual costs and are not included in FY 07-08 and FY 08-09 budgets.

TEXT

12b Are Clinical/Treatment/Educational/Medical costs identified as 100% Title IV-E unallowable?

If yes, proceed to the next question. If no mark a finding.

Finding(s): Please explain why Clinical/Treatment/Educational/Medical staff costs are considered Title IV-E allowable.

TEXT

12c If any Clinical/Treatment/Educational/Medical staff are included in FY 07-08 and FY 08-09 budgets, are Managers/Supervisors or support staff 100% Title IV-E Allowable?

If no, proceed to the next question. If yes mark a finding.

Finding(s): Explain why a portion of managers/supervisory or support staff perform no tasks related to the management or support of Clinical/Treatment/Educational/Medical staff activities.

TEXT

12d If any Clinical/Treatment/Educational/Medical staff are included in FY 07-08 and FY 08-09 budgets, are Allowable Title IV-E employee benefits proportionately adjusted to Allowable Title IV-E staff salaries?

If yes proceed to next question. If no, mark finding.

Finding(s): Staff Salaries have a direct relationship with employee benefits. The allowable Title IV-E employee benefits do not have a direct relationship with the allowable Title IV-E staff salaries. Please adjust allowable Title IV-E benefits or explain why there is not a direct relationship.

TEXT

13 Are the FT, PT and FTE accurately reflect staff working at the facility? Reviewer Tip: FTE can not be less than FT

If yes proceed to next question. If no, mark finding.

Finding(s): Recalculate the FTEs to reflect the staff working in the facility in the following identified FY(s) and job category(ies):

TEXT

14a If there is a need, did the provider fill out the "Comments Concerning Allocation of Time or Number of Staff" cell or attach a Allocation Plan to appropriately reflect:

the allocation of staff time between units/facilities?

and/or

14b the allocation of staff time related to Allowable and Non-allowable Title IV-E activities?

If yes to all, proceed to the next question. If no to 14a or 14b marked the appropriate finding.

Finding(s): The provider should submit additional detail regarding how staff time, the number of staff, FTE counts and Title IV-E allowability were calculated on the Institutional Facility Staff by Job Classification sheet.

Reviewer NOTE: The provider should submit additional detail on the Institutional Facility Staff by Job Classification (the reviewer should be specific in what they want to see clearly laid out in the CAP)

TEXT

15 Are there any additional staff position(s) added other than those originally listed which include Managers/Supervisors, Direct Care, Support, and Clinical?

If no proceed to next question. If yes, mark finding.

Please describe the functions of the staff identified as:

TEXT

16 Has a new job title been added or deleted from the base year staff roster?

If no proceed to next question. If yes, mark finding.

Please explain the change in job classifications from the base year's staff roster. Specifically as follows:

TEXT

17 Are the personnel staff totals for each category transferred from the Institutional Facility Staff by Job Classification worksheet to the Institutional Facility Expense form for the 06-07, 07-08, 08-09 fiscal years?

If yes, proceed to the next question. If no, the totals are incorrect, the reviewer should report a finding

Finding(s): The personnel totals for each staff category on the Institutional Facility Staff by Job Classification was not transferred to the Institutional Facility Expense sheet. Please correct discrepancy.

TEXT

Institutional Facility Expenditure

Please answer these questions for all three Fiscal Years unless otherwise noted in the question

18 If Clinical/Treatment/Educational/Medical personnel costs were identified on the Institutional Facility Staff Roster and the Institutional Facility Staff by Job Class sheets, have the Title IV-E allowable amounts been reduced from the operational costs on the Institutional Facility Expenditure worksheet?

If yes, proceed to the next question. If no, please mark finding. If n/a, no action required and skip to next question.

Finding(s): The provider must identify the facility costs that are associated with Clinical/Treatment/Educational/Medical personnel costs and reduce the allowable IV-E by the associated amount or the provider must explain why there are no operating costs associated with Clinical/Treatment/Educational/Medical personnel activities.

TEXT

19 Please review if training costs are identified on the Institutional Facility Expenditures sheet. If so, are they 100% Title IV-E allowable?

If yes or no, enter total and allowable amounts for FY 07-08 FY 08-09 here.

| TEXT | FY: | Total | Title IV-E allowable | FY: | Total: | Title IV-E Allowable: |
|------|-----|-------|----------------------|-----|--------|-----------------------|
| | | | | | | |

20 Are the following costs identified as 100% allowable? Food/Meals, Clothing, Personal Care/Incidentals, School Supplies, Transportation of Children

If the answer is yes to all, proceed to the next question. If one of the answers is no, please mark the finding. The provider may be under calculating the IV-E allowable rate for these costs.

Finding(s): The following costs are 100% allowable under Title IV-E. Please adjust these costs to 100% allowable or demonstrate or explain why unallowable costs are included on the Institutional Facility Expense sheet.

TEXT

21 Is Recreational identified as 100% allowable?

If yes or no, enter the corresponding amounts below for FY 07-08 FY 08-09 and proceed to the next question. Recreation costs are allowable as long as the activities substitute for daily supervision.

| TEXT | FY: | Total | Title IV-E allowable | FY: | Total: | Title IV-E Allowable: |
|------|-----|-------|----------------------|-----|--------|-----------------------|
| | | | | | | |

22 Are any additional costs inserted by the provider that were not clearly identified on the Institutional Facility Expense sheet?

Reviewer Tip: Additional costs include anything aside from the line item forms and/or the originally distributed Contract Documentation. If expenses are identified, please proceed to the next question. If the expenses are not clearly identified and further clarification is necessary, identify this as a finding below.

Finding(s): The following costs are not clearly identified on the Institutional Facility Expense sheet. Please explain what is included in these costs.

TEXT

23 **If offsetting revenues are reported are the sources identified and included in both the Total (T) and the Title IV-E Allowable (A) Column ?**

If no, proceed to question mark finding. If yes, proceed to question 24.

Finding(s):

TEXT

24 **Did the provider identify each revenue source consistently for each year?**

Please indicate finding if offsetting revenue is not consistent from year to year.

Offsetting revenue changes from year to year, explain why.

TEXT

25 **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)?**

If yes, proceed to the next question. If no, mark a finding.

Finding(s): Medical/educational costs have been reported on the Institutional Facility Expenditures sheet. Explain why the provider is not recovering medical costs, health insurance, or department of education revenue on the Institutional Facility Expense sheet.

TEXT

26 **Calculations: Please confirm that the following calculations are correct for both the Total (T) and Title IV-E Allowable (A) costs for Fiscal Year 06-07, 07-08 and 08-09.**

Total Personnel Expenses; Total Facility and Operational Expense; Total Direct Care Expenses; Total Expense; Revenue

If yes to all, proceed to the next question. If no to any, please mark the finding.

Finding(s): A calculation error has been identified on the Institutional Facility Expense sheet. Please review the totals below and correct how they have been calculated. The provider must recalculate the following:

TEXT

27 **On the NET Facility/Direct Care Expense line, is the corresponding Title IV-E allowable amount greater than the Current or Projected Budget?**

If no, proceed to the next question. If yes, please mark the finding.

Finding(s): 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.

TEXT

Indirect Administrative STAFF ROSTER

28 **Are Position/Titles entered for every Staff Name (identifier) on the Staff Rosters?**

If yes, proceed to the next question. If no, the roster sheets is/are incomplete, please mark finding.

Finding(s): Please fill in staff names or positions, as applicable on the Indirect Administrative Staff Roster.

TEXT

29 **Are salary amounts listed in the column(s) for each staff member on the Staff Rosters? i.e. did the provider enter numbers and not words (such as "yes" or "no")?**

If yes, proceed to the next question. If no, the sheet(s) is/are incorrect, mark a finding.

Finding(s): Please fill in the appropriate salary amounts in the column(s) for each staff member listed on the Indirect Administrative Staff Roster.

TEXT

30 **Is there a total salary/wage listed for each staff and each column on the Staff Rosters?**

If yes, proceed to the next question. If no, identify a finding.

Finding(s): Please provide the total salary/wages on the Indirect Administrative Staff Roster for:

TEXT

31 If salary amounts are listed in multiple columns, do the salary/wages equal the Total Salary/Wage column?

If no, a calculation error may have occurred or an explanation may be necessary.

Finding(s): Indirect Administrative Staff salary/wages that are allocated across multiple columns do not equal the Total Salary/Wage listed. A calculation error may have occurred or further explanation may be necessary from the provider.

TEXT

32 Did the provider submit a cost allocation plan that explains how Indirect Administrative Staff salary/wages are allocated across several facilities or among multiple job categories?

If yes, then proceed to the next question. If no, identify a finding.

Finding(s): Please provide the following information concerning the allocation of Indirect Staff cost:

TEXT

33 Are there any additional questionable staff costs, if so please identified below.

If identified, please mark the finding. If no additional questionable staff costs, please proceed to the next question.

Finding(s): Please explain the following:

TEXT

Indirect Administrative Expense

Please answer these questions for all three Fiscal Years unless otherwise noted in the question

34 Are the details of the allocation plan sufficient in backing up the allowable amounts?

If yes, proceed to the next question. If no, the roster sheet(s) is/are incomplete, please mark finding.

Finding(s): Please provide the allocation methodology and assumptions as to how the Title IV-E allowable portion of the projected parent organization costs are calculated on the Indirect Administrative Expense sheet.

TEXT

35 If there is a need, did the provider give enough details to describe the allocation of Indirect Administrative costs or attach a allocation plan that appropriately reflect how the total Indirect Administrative costs are allocated across multiple facilities or units?

If no, please indicate a finding. If yes, does the plan include the percentage or amount of indirect administrative costs that are allocated to to each facility/unit. Also does the plan include the methodology and assumptions to support these costs.

Finding(s): Please indicate the percentage or amount of indirect administrative costs that are allocated to each facility/unit within the agency. The provider should include the allocation methodology and assumptions that supports how these costs are allocated to each facility/unit.

TEXT

36 Does the allocation of indirect administrative staff costs appear to generally reflect the distribution of Title IV-E allowable staff and Title IV-E unallowable staff for the program?

If yes, proceed to the next question. If no, please mark finding. *Reviewer Tip: Administrative and Support Staff support the activities of program staff; therefore, their costs should roughly reflect the ratio of Title IV-E allowable program staff to unallowable Title IV-E program staff. If, for example, the program provides clinical services, some administrative and support staff may support clinical services, and their costs would not be 100% allowable. The provider should have cost allocation methodology to identify allowable Title IV-E indirect costs.

Finding(s): Please provide additional details about the cost distribution of Title IV-E allowable staff on the Indirect Administrative Expense sheet. Specifically, how the IV-E allowable amounts were calculated and if those amounts are consistent with the other sheets.

TEXT

37 Does the allocation of operational expenses appear to generally reflect the distribution of Title IV-E allowable staff /activities and Title IV-E unallowable staff/activities for the program?

If yes, proceed to the next question. If no, mark a finding.

Finding(s): Please provide additional details about the cost distribution of Title IV-E allowable operational expenses on the Indirect Administrative Expense sheet. Specifically, how the IV-E allowable amounts are calculated and what assumptions are used to distribute indirect operational expenses across program sites.

TEXT

38 **If there are offsetting revenues reported, Did the provider identify each revenue source consistently for each year?**

If no off setting revenue or revenue has bee reported consistently, proceed to the next question. If No check finding?

Finding(s):Please identify the type of offsetting revenue on the Indirect Administrative Expense sheet (i.e. Title XIX, Title I, School lunch, health insurance, fundraising, federal/state grants etc.). If offsetting revenue changed from

TEXT

39 **If Educational/Clinical/Medical costs are included anywhere on this sheet, are there related offsetting revenue line items (such as Medicaid, health insurance, or DOE)?**

If yes, proceed to the next question. If no, the provider may have omitted offsetting revenue and a finding is needed.

Finding(s):The provider must provide offsetting revenue/explain why the provider is not recovering medical costs, health insurance, or DOE revenue on the Indirect Administrative Expense sheet.

TEXT

40 **Do the personnel staff totals for each job classification listed on the Indirect Administrative Staff Roster crosswalk to the Indirect Administrative Expense worksheet for the 06-07 fiscal year?**

If yes, proceed to the next question. If no, mark the finding and complete the detail in Text box

Finding(s):The personnel totals for each staff category on the Indirect Administrative Staff Roster was not transferred to the Indirect Administrative Expense sheet. Please correct the following:

TEXT

41 **Are any additional costs inserted by the provider that were not clearly identified on the Indirect Administrative Expense Sheet? Additional costs include anything aside from the line item forms and/or the originally distributed Contract Documentation.**

If expenses are not clearly identified and further clarification is necessary, identify this as a finding below.

Finding(s): The following costs are not clearly identified on the Indirect Administrative Expense sheet. Please explain what is included in these costs.

TEXT

42 **Are the following calculation totals completed accurately? Total Personnel Expenses; Total Indirect Admin. Expense; Net Total**

If yes to all, proceed to the next question. If no to any a calculation error may have occurred check the finding and provide discription in text.

Finding(s):The provider must recalculate the totals on the Indirect Administration Expense sheet. Specifically as follows:

TEXT

Institutional Facility Per Diem Calculation Worksheet

Please answer these question for all three Fiscal years unless otherwise noted in the questi

43 **If any Finding(s) in th preceding pages are indicated, please mark the following finding**

Finding(s): On the Institutional Facility Per Diem Calculation Worksheet, please repopulate all of the Net Facility and Indirect Administration amounts based on the changes from the previous sheets.

TEXT

44 **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?**

If yes, proceed to the next question. If no, please mark finding.

Finding(s):Please correct the Net Facility/Direct Care Expense on the Institutional Facility per diem calucation worksheet so that it equals the Net Facility/Direct Care Expense from the Institutional Facility Expenditure sheet.

TEXT

45 **Does the Indirect Administrative Expense total match the appropriate calculation based on the "Net Total" lines of the of the Indirect Administrative Expense sheet and accomanying allocation plan?**

If yes, proceed to the next question. If no, please mark finding.

Finding(s): Please correct the Indirect Administrative Expense Total on the Institutional Facility per diem calculation worksheet so that it is calculated using one of the following: 1. The Net Total from the Indirect Administrative Expense worksheet times the percent of indirect costs dedicated to the facility. Or 2. The portion of indirect costs attributed to the facility

TEXT

46 Is the Grand Total equal to the sum of the Net Facility/Direct Care Expense and Indirect Administrative Expense?

If yes, proceed to the next question. If no, please mark finding.

Finding(s): Please correct the Grand Total amount on the Institutional Facility per Diem Calculation sheet so that it is equal to the sum of the Net Facility/Direct Care Expense and Indirect Administrative Expense.

TEXT

47 Does the # of licensed beds used for the Per Diem Calculation match number of beds the facility is licensed for on the certificate?

If yes, proceed to the next question. If no, a finding is needed. NOTE: If multiple units exist within a facility, make sure those licensed beds are used proportionally based on the number of units.

Finding(s): The number of licensed beds identified on the Per Diem Calculation appear to differ from the actual number the facility is licensed for. Please provide and explanation for this variance.

TEXT

48 Is the occupancy rate less than 85%?

If no, proceed to the next question. If yes, mark a finding.

Finding(s): The occupancy rate appears to be lower than expected on the Institutional Facility Per diem calculation sheet. Please provide back-up to this value.

TEXT

49 For FY08-09, is the Contracted Per Diem Rate calculated correctly by using the formula: $(\text{Budget Grand Total}) / (\# \text{ of Beds} * 365 * \text{Occupancy Rate}) = \text{per diem} ?$

If yes, proceed to the next question. If no, mark a finding.

Finding(s): Please recalculate your Contract Per Diem on the Institutional Facility Per Diem Calculation sheet using the formula:

TEXT

50 For FY08-09, is the Title IV-E allowable Per Diem Rate calculated correctly by using the formula: $(\text{Title IV-E Grand Total}) / (\# \text{ of Beds} * 365 * \text{Occupancy Rate}) = \text{per diem} ?$

If yes, proceed to the next question. If no, mark a finding.

Finding(s): Please recalculate your Title IV-E Allowable per diem on the Institutional Facility Per Diem Calculation sheet using the formula: $(\text{Title IV-E Allowable Grand Total}) / (\# \text{ of Beds} * 365 * \text{Occupancy Rate}) = \text{per diem}$

TEXT

51 What are the final Calculated rates? Total Per Diems and Allowable Title IV-E Per Diems for FY 07/08 and FY 08/09