January 1, 2025 to December 31, 2025 CFR Training Q&A

Q#	CFR Question	Answer
1	For OMH and SED, when will the Pre-Approved 30-Day Extension Request be available to complete, and where is it located?	The Pre-Approved 30-Day Extension Request for OMH and SED is available now and is generally posted at the same time as the updated CFR Manual. It can be found on the SED website at: https://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html
2	For an SED provider, is the Executive Director (ED) required to attend the CFR training, or is there specific ED training?	SED requires the Executive Director or Chief Executive Officer to complete annual online CFR training. This requirement may be fulfilled either by participating in the live training sessions or by viewing the recorded CFR sessions once they become available on YouTube.
3	If a user is automatically logged out of CFRS Web; is the entered data saved or lost?	CFRS Web automatically saves the data that is entered. If a provider is logged out for inactivity, no data will be lost.
4	Does the CFR need to be submitted before the certifications are available to be e-signed?	The CFR must be submitted before the certifications are available to be e-signed. Refer to the CFRS Web User Guide (HELP) for detailed guidance on the CFR submission and e-signing processes.
5	What does DCN stand for, and when should it be assigned? Once you assign a DCN, can the submission still be revised?	The Document Control Number (DCN) is a unique identifier for a specific CFR, and it is assigned after passing the final validations process. Modifications made to that CFR prior to submission will delete the DCN. However, once a CFR is submitted, the DCN will be permanently recorded.
6	Once a DCN has been assigned, can the submission description be revised?	The Submission Description field can only be entered when creating a new CFR. This is an internal field meant to assist the provider in identifying their submissions. After the Submission Description field is completed and the new CFR is created, the Submission Description cannot be changed. If you wish to revise that field, the user will need to delete the submission and create a new one.

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7	Is there any notification sent out when the certifications are e-signed?	CFRS Web does not send out automated notifications when certifications are e-signed. It is the responsibility of the provider to notify the appropriate individuals who are required to e-sign the certifications.
8	Does the County Director have access to e-sign the CFR, or do they need to be granted access by the provider's Security Manager?	E-sign user roles in CFRS Web must be authorized by the service provider's Security Manager. For your convenience, most County Directors were pre-loaded with e-sign access by NYS ITS. If your County Director does not have access to e-sign your CFR-iii, the Security Manager can grant e-sign access using AMS. If you do not know who your Security Manager is, please contact your State Agency's CFR Unit.
9	Is the County Director able to see the entire CFR, or just the programs for their County when a provider submits the CFR?	The County Director, when assigned the County Director e-sign role, can see the entire CFRs submitted by their providers.
10	As Fiscal Director of the County LGU, in CFRS Web, will I be able to see what stage the signature pages (CFR-i, ii, iii, iv) are in for our submitting agencies, even though I am not a signatory to these documents? It is my responsibility to ensure the signature on the County side is completed and the agency has properly completed and submitted all required documents.	As Fiscal Director of the County LGU, if you have been assigned a user role, you will be able to view the status of the CFR signature pages (CFR-i, CFR-ii, CFR-iii, and CFR-iv) for provider agencies in CFRS Web, even if you are not a signatory on those documents. Each certification schedule will display the current status. If it has not yet been e-signed, the status will appear as Pending. After a certification schedule has been e-signed, the system will show the date, time, and name of the individual who completed the E-signature, and the status will change to e-signed. This access allows you to monitor progress and ensure that the provider agencies and County signatories have properly completed and e-signed all required certification schedules. Please note the Executive Director must e-sign the CFR-iii before the County Director is able to e-sign the certification schedule.

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11	What is the Independent Auditor attesting to when e-signing the CFR-iiA?	Appendix AA of the CFR Manual includes guidance designed for use by an independent certified public accountant or an independent licensed public accountant who has been engaged to perform an examination in accordance with SSAE 18, and to express an opinion on selected information included in the Schedules that comprise the CFR as identified on Schedule CFR-iiA. The CFR-iiA has recently replaced the CFR-ii and is no longer dependent on whether the financial statements match the CFR reporting period or not.
12	On the DMH-2 schedule, is the ratio value method of allocating agency administrative expenses required for all CFR submission?	From the FAQ on page 8.12 of the CFR Manual, on a Full, Abbreviated and Mini-Abbreviated CFR submission, the ratio value method of allocating agency administration must be used when distributing these costs among State agencies on the core CFR schedules (CFR-1 through CFR-6 and DMH-1). Once the total agency administration costs are allocated to each state agency using the ratio value method, the following rules apply to Schedule DMH-2: **OASAS and OPWDD:** The ratio value method must be used to allocate agency administration to each OASAS and OPWDD program. **OMH:** Agency administrative expenses may be allocated among programs consistent with the methodology in the service provider's approved budgets; however, ratio value is the preferred method to be used. **Full CFR** – In most cases, when the accrual basis of accounting is used on the claiming schedules, the total Agency Administration reported on Schedule DMH-2, for all OMH programs, cannot exceed the total calculated Agency Administration on Schedule CFR-3, line 56. **Abbreviated/Mini-Abbreviated CFR** – In most cases, when the accrual basis of accounting is used on the claiming schedules, the total Agency Administration reported on Schedule DMH-2, for all OMH programs, cannot exceed the total calculated Agency Administration on line 12 of the Agency Administration Worksheet.

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13	Are OPWDD providers required to have their CPA recertify their revised CFR?	If applicable, only CPA certified CFRs will be utilized for the calculation of OPWDD reimbursement levels, or any other initiative that utilizes the CFR for calculation of funding or reimbursement. Providers may submit revised CFRs and/or Certification Schedules in CFRS Web that have not been certified in compliance with other agencies' requirements. However, OPWDD's CFR unit will not accept them without certification.
14	Where should HCBS Supervised IRA revenue that is billed to Partners Health Plan (PHP) be reported?	HCBS Supervised IRA services that are billed to PHP should report the revenue on CFR-1, line 72b (Medicaid Managed Care).
15	Our agency received funding through HHS initiatives in addition to our State Aid funding. Where is this funding reported on the CFR?	For programs that also received federal grant funding from the US Department of Health and Human Services (HHS), the HHS revenue must be reported as Federal Grant revenue in the Revenue section on the CFR. This funding should be reported on CFR-1, line 79, CMH-1, line 25 and DMH-2, line 24.
16	On the DMH-2 schedule, can the method of accounting and the program contract number be pre-populated or must they be manually entered?	When creating a new CFR using the carryforward option, if you select the Master Data Only option, the accounting method and program contract number will not be pre-populated on the DMH-2 schedule. However, if you choose the All-Data option, the accounting method and the program contract number on the DMH-2 will be pre-populated.

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<table>
<tr><th>Q#</th><th>CFR Question</th><th>Answer</th></tr>
<tr><td>17</td><td>For reporting revenue/funding on the DMH-2 schedule, if we have a non-funded program, on the Deficit Funding tab what line do we report the deficit/surplus?</td><td>On the DMH-2 Schedule, the Deficit Funding tab should be reported as follows:

Line 44 is equal to state share (direct and local contracts)
Line 45 is for county tax dollars
OASAS: For funded programs with a direct contract, the total of State Share (line 44) and Local Government Share (line 45) should equal Net Operating Cost (line 43). For funded programs with a local contract, consult your county representative.
Line 46 Providers voluntary contribution (for OASAS programs, line 46 is non-enterable)
Line 47 sub-total
Line 48 Non-Funded:
OASAS: Non-funded programs report the program deficit (positive) or surplus (negative). Funded programs with a direct contract should not use line 48. Funded programs with a local contract should consult their county representative.
OMH: This is the surplus or deficit of revenue/funding over expenses. (DMH-2 Line 43 less Line 47)
OPWDD: indicate the amount of all other funding used to support the net operating costs which do not fall into Lines 44-47 above.
Line 49 total Net Deficit, must match Line 43</td></tr>
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