

July 1, 2024 to June 30, 2025 CFR Training Q&A

Q#	CFR Question	Answer
1	Can you please provide the YouTube link where the webinar is being recorded and posted?	The CFR webinar series has been posted and can be accessed on YouTube at the following address <a href="#">Consolidated Fiscal Report Trainings - YouTube</a> .
2	Are the presentation slides available to attendees?	Prior to the CFR training, a handout of the slides was sent to attendees. Post CFR training, the presentation may be requested by email from the CFR Unit of the NYS agency.
3	What are the required submission dates for both agency financial statements and Single Audit Reports?	<p>If required, financial statements corresponding with the CFR reporting period, or those with an end date within the CFR reporting period, are to be submitted in pdf format at the time of the CFR submission or as soon as possible thereafter, per Section 2.0, page 2.14 of the CFR Manual.</p> <p>The Single Audit should be submitted at the time of the CFR submission or as soon as possible thereafter.</p>
4	Is it necessary to file separate CFRs for every program, or do we file one CFR for all programs?	According to page 1.1 of the CFR Manual, service providers operating programs under the jurisdiction of one or more of the state agencies must file an annual CFR to document the expenses and revenues related to those programs. A single CFR is required from a service provider for each reporting period for which they are required to file.
5	Please provide detailed instructions for the E-signature process.	Detailed guidance on the E-signing process is included in the CFRS Web User Guide, which is scheduled for release in mid-September.

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6	When will the Security Manager be able to assign the new E-sign roles to users?	The Security Manager will be able to assign the new E-sign roles to the Executive Director, LGU CFO, CPA and County Directors when v45 of the CFRS Web software is released in mid-September 2025. In support of the security managers, NYS ITS Department will be performing a one-time assigning of E-signatory roles to many Executive Directors, LGU CFO's and County Directors. Once complete, it is the Security Manager's responsibility to verify and or edit the data for accuracy.
7	Will the Executive Director need an additional user ID for CFRS Web to E-sign?	The security manager can assign the E-sign role using the current user ID that was previously established by that agency for the individual.
8	If a CPA prepares the CFR for multiple providers, are they required to have a separate user ID and login to CFRS web for each provider?	A CPA that reviews CFRs for multiple providers can do so using one established user ID. The security manager assigns the initial user ID using the SMS System. The security manager uses the AMS System to assign additional roles for the user ID that was established by a different provider. Further guidance will be provided when the E-sign feature is rolled out in mid-September 2025. These systems can be found at the OMH website: <a href="https://omh.ny.gov/omhweb/finance/cfrs.htm">https://omh.ny.gov/omhweb/finance/cfrs.htm</a>
9	Is it necessary for the auditing firm to E-sign the CFR-ii going forward?	For 24/25 CFR submissions and forward, the CFR-ii is being replaced by the CFR-iiA. The CFR-iiA will be used whether the agency's financial statement reporting period matches the CFR reporting period or not. For CFR reporting periods prior to 24/25, Schedule CFR-ii (as applicable) will need to be submitted in PDF format using the previously recommended submission methods detailed in the CFR Manual for the period. The E-sign option will not be available for Schedule CFR-ii.

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10	Are we still able to upload signed certification pages as we have previously, or must all certification pages be E-signed?	<p>After the E-sign feature for CFRS Web is rolled out in mid-September 2025, all submissions of the certification pages for Schedules CFR-i, CFR-iiA, CFR-iii and CFR-iv must be submitted via CFRS Web using the E-sign process with the following exceptions:</p> <ul style="list-style-type: none"> <li>• Schedule CFR-ii (as applicable) will need to be submitted in PDF format for CFR reporting periods prior to 24/25 using the previously recommended submission methods detailed in the CFR Manual for the period. The E-sign option will not be available for Schedule CFR-ii.</li> <li>• E-sign will also not be available for CFR certifications of CFRs for periods prior to 19/20 that were submitted prior to the release of the E-sign feature in CFR Web. The CFR certifications that are not eligible for E-sign in CFRS Web must be printed, signed and emailed or mailed to the appropriate NYS Agency.</li> </ul> <p>The exceptions for the E-sign of certifications are detailed in Section 2.0 of the CFR Manual.</p>
11	What is the difference between the CFR Core and Claiming schedules?	<p>The CFR Core schedules include all required schedules from CFR-1 through DMH-1. The Claiming schedules consist of DMH-2 and DMH-3 and apply only to service providers receiving Aid to Localities funding (State Aid) through direct contracts with the DMH, contracts with Local Governmental Units (LGUs), or for programs operated by an LGU. OMH providers that operate an OMH program that received State Aid must report all OMH programs on the claiming schedules, both in-contract and out-of-contract.</p>

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12	Are tuition stipends an allowable cost for SED?	<p>According to the NYSED Reimbursable Cost Manual (2025 version), Section 13 Compensation for Personal Services, B. Fringe benefits, No.2, letter e. (§13.B.2e): Employer-provided educational assistance costs, including student loan repayment, are reimbursable as compensation only when the course or degree pursued is relevant to the field in which the employee is working, and the employer has exhausted all federal and other grant funds available to cover the education costs. For employer-provided reimbursement for coursework, the employee must complete and receive a passing grade for the course(s) for which the employer/provider paid; appropriate records of course completion must be maintained by the employer/provider; and such costs are limited to tuition charged by the educational institution, textbooks, fees, and training materials. Reasonable costs of specialized programs specifically designed to enhance the effectiveness of executives or managers are reimbursable. Employer-provided educational assistance costs will be considered compensation to the individual. Costs of education or training necessary for an employee to meet minimum qualifications for the position for which he/she was hired are not reimbursable. However, student loan repayment assistance for individuals who meet minimum qualifications is reimbursable if the employee is hired for a direct care title, as defined by the Reimbursable Cost Manual's Appendix A-1, and the student loan for which repayment is sought was obtained for a degree required to meet the minimum qualifications for the position title for which the employee was hired.</p>
13	For OPWDD, how should threshold visits that include multiple payors for clinics (program 0100) be reported on CFR-1 and SUPP-1?	<p>For CFR-1, OPWDD requires units to be reported on CFR-1 Line 13a if any portion of the fee is paid by Medicaid. Per Section 33A of the CFR Manual, the units of service for the SUPP-1 schedule should be based on the primary payer for the care when payment is received from more than one source (i.e., Medicare &amp; Medicaid).</p>
14	What is a CCBHC program, and does it need to be included on the SUPP-1?	<p>The Community Behavioral Health Clinic (CCBHC), program code 6350, is a shared OMH/OASAS program and is not reported on the SUPP-1. Refer to Appendix GG of the CFR Manual for further guidance.</p>

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15	Where should OPWDD's Direct Service Retention Bonus funds be reported on the CFR?	Report funding for OPWDD's Direct Service Retention Bonus funds in the appropriate program on CFR-1 Line 94 using the pre-defined line. The related personal service expense and fringe benefit expense are reported in CFR-4/CFR-4A and CFR-1. No entry is required on CFR-1 Lines 68f-i for these payments. Further, OPWDD programs that require the filing of DMH-2, and DMH-3 schedules should not include the amount received (in DMH-2 Line 29) or expenses related to these payments in the claiming schedules. Instead, the amount should be shown as an Expense/Revenue Variance, and the provider should report "OPWDD Direct Service Retention Bonus" on the Explanation of Variance line.
16	What is the CFR and what schedules comprise the CFR?	<p>The Consolidated Fiscal Report (CFR) is required to be completed by service providers that receive funding from or operate certified programs for any of the following New York State agencies: Office of Addiction Services and Supports (OASAS), Office of Mental Health (OMH), Office for People With Developmental Disabilities (OPWDD), State Education Department (SED), and Department of Health (DOH). Additionally, an OMH provider that operates an OMH program that is authorized through a designation process is required to file a CFR. Program codes and descriptions are provided in Appendices E, F, G, H, and HH of the CFR Manual.</p> <p>The CFR consists of three sections of schedules: Core, Claiming, and Supplemental. Some CFR schedules are applicable for all the NYS CFR reporting agencies, while other CFR schedules are applicable to specific NYS CFR reporting agencies. Please refer to Section 1.0 of the CFR Manual for a list of schedules that comprise the Core, Claiming, and Supplemental sections of the CFR.</p>

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17	Is the ratio value method of allocating agency administrative expenses required for Abbreviated and Mini-Abbreviated filers?	<p>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 ratio value, the following rules apply to Schedule DMH-2:</p> <p><b>OASAS and OPWDD:</b> The ratio value method must be used to allocate agency administration to each OASAS and OPWDD program.</p> <p><b>OMH:</b> 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.</p> <p><b>Full CFR</b> – 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.</p> <p><b>Abbreviated/Mini-Abbreviated CFR</b> – 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.</p>