New York State of Opportunity. | **Consolidated Fiscal Reporting System Interagency Committee**

July 1, 2021 to June 30, 2022 CFR Training Q & A

Q#	CFR Question	Answer
1	What is the penalty for late CFR filing for OASAS programs?	OASAS consolidated fiscal reporting requirements will be imposed in accordance with the policies and procedures described for: • Funded Providers - Administrative and Fiscal Guidelines for OASAS-Funded Providers, Revised July 2019 - Reporting Requirements and Sanctions for Non-Compliance. • Non-Funded Providers- Local Service Bulletin No.2014-21 Reporting requirements for certified/Non-Funded OASAS Providers and Potential Sanctions for Non-Compliance.
2	Will calendar year CFR filers be required to use CFRS Web for filing the 12/31/2022 CFR?	CFRS Web will be required for all CFRs submitted after the release date of 9/15/22. This includes first time submissions and revisions of previously submitted CFR's. Calendar year 2022 CFRs will be included in this submission requirement.
3	Do we have to reenter all the agency information into CFRS Web?	In the creation of a new submission, there is an option to carry forward from a prior submission "All Data" or "Master Data Only". Therefore, if a CFR has previously been submitted and is carried forward, then not all data will need to be reentered.
4	When will non-OMH providers receive information regarding enrolling in CFRS Web?	The onboarding process for non-OMH providers is ongoing. Questions or concerns related to onboarding can be directed to your New York State (NYS) agency representative. The contact information for the NYS Agencies participating in CFRS Web is available online in the CFRS Web Help section of Consolidated Fiscal Reporting System (ny.gov).
5	If a preparer is working on CFRs for multiple entities, will there be separate logons in CFRS Web?	A preparer who has been assigned User Roles with multiple agencies, will log in using their User ID, which will grant them access to multiple providers.
6	Is an agency allowed more than one Security Manager?	In the onboarding process for CFRS Web, providers are allowed to assign more than one Security Manager for their agency.

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7	What roles are available for assignment by the Security Manager and can a staff member have multiple roles?	It is not required for a staff member to have multiple roles because the roles are progressive. The roles that are available for assignment by the Security Manager are as follows: Reviewer: Reviews all documents within application, including those not yet submitted to the NYS state agencies participating in CFRS Web. User does not have data entry or document submission permission. Preparer: Creates and completes new documents. Reviews and/or revises all documents within application, including those not yet submitted to the NYS state agencies participating in CFRS Web. User does not have document submission permission. Submitter: Reviews all documents within application, including those not yet submitted to the NYS state agencies participating in CFRS Web. Revises documents. Creates and completes new documents. User may submit CFRs/CBRs and supporting documents in the application.
8	Where do we obtain information regarding accessing CFRS Web?	Access to CFRS Web is found on the OMH Webpage: https://cfrweb.omh.ny.gov Use the assigned username and password to log into the CFRS Web application. After logging into CFRS Web, the user can navigate to the appropriate work area.
9	Will editing a CFR with a DCN already assigned create a new file without a DCN assigned? Also, what if the CFR had already been submitted?	Editing a CFR which has a DCN# assigned and has been submitted, will create a new CFR without a DCN# assigned and leaves the original submitted CFR unchanged. Editing a CFR which has a DCN# assigned but has not been submitted, will remove the previously assigned DCN#.
10	If a provider revises a CFR, does the original DCN# of a submitted CFR become unavailable?	If a provider revises a CFR, the original submitted CFR will still be available in CFRS Web.

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11	Will agencies be able to download the completed CFR from CFRS Web?	Providers will be able to view or download the CFR by use of the Print Function under the Utilities section of the Menu and selecting the down arrow at the top right of the screen. They will have the option of printing to paper or a PDF file.
12	In CFRS Web, can there be more than one version for the same reporting period, of a CFR being worked on by multiple staff?	In CFRS Web there cannot be more than one CFR in the Work in Progress for a set of parameters, such as reporting period and submission type. Additionally, only one person can edit a CFR at a time.
13	Will the ability to export some or all the schedules from a Full submission be available in CFRS Web, for analysis & review purposes?	From the Utilities section of the Menu, an Export to CSV function is available in CFRS Web to export individual or multiple schedules of data from a CFR.
14	How can we tell if our Office of Children and Family Services (OCFS) programs/contract are CFR eligible?	OCFS providers that operate a program (s) listed in Appendix II (Section 68.0) of the CFR Manual must report the program(s) on the CFR.
15	Does the Submitter have to be the Signer (Executive Director) of the CFR?	It is not required that the submitter of the CFR be the Executive Director.
16	Can the CFR-i be signed by either the Executive Director or CEO if there are both positions in the agency?	The CFR-i, iii & iv, are to be signed by the Chief Executive of the organization. If there is both a CEO and Executive Director, the CEO should sign.
17	Will the Security Manager receive guidance on assigning user roles?	Security Managers should have received emailed instructions on how to assign user roles. In addition, instructions are available under the CFRS Web Access section of the CFRS web page: https://omh.ny.gov/omhweb/finance/cfrs.htm. Additional questions should be directed to the appropriate NYS Agency.
18	Will we be able to import CFR-1, CFR-4/4A and other data from text files?	Data can be imported from text files for schedules CFR-1, CFR-4/4A and other CFR schedules. This function is available through the Utilities section of the Menu.

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19	When creating a new submission, will last year's CFR/CBR information be automatically populated? Also, please explain the difference between "All Data" and "Master Data" when carrying forward prior year's data for a new submission.	When creating a new submission in CFRS Web and choosing not to carry forward data, then only the Provider Agency information will populate. If the carryforward function is used, it is necessary to populate selected data from a previous CFR/DCN chosen by the preparer. By choosing "Master Data," CFR-4/4A and/or CFR-1 program data will be imported from a prior CFR/DCN based on the user's selection during the creation process. By choosing "All Data," Master data and all numerical input data from the chosen DCN will be populated. Provider Agency Definition and Program Site Definition information will also carryforward. Please review Getting Started (Section 9.0) of the CFR Manual for more information.
20	When importing information from the prior year CFR, is there an option to carryforward only the basic information?	When using the carryforward function, the choice is "All Data" or "Master Data". By checking the Master Data only box, the Provider Agency Definition and Program Site Definition information will carry forward. Other data will not carryforward unless "Include CFR4/4A" and or "Include CFR-1 program site data" are checked.
21	Can multiple users from an agency access CFRS Web in the creation of the CFR?	Multiple users can be assigned roles for CFRS Web which will enable them to prepare a CFR.
22	Can one user work on a specific reporting period CFR and another user work on a different reporting period CFR at the same time?	One user can work on a CFR for a specific reporting period while another user is working on a CFR for a different reporting period.
23	How do we account for a Paycheck Protection Program (PPP) loan with only partial loan forgiveness?	Any part of the Paycheck Protection Program (PPP) loan that was forgiven would be reported as revenue/gain on the financial statements in the period it was forgiven. The forgiven amount would be reported as revenue on the CFR. Please refer to the FAQ in Section 8.0 of the CFR Manual for further guidance.

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24	Our agency received the Paycheck Protection Program (PPP) loan and incurred expense in FY21. We received partial loan forgiveness in FY21 and the remainder of the loan forgiveness in FY22. How should we report expenses and revenues on both the FY21 and FY22 COVID-19/19S Informational Schedule?	The Program/Site Data and Personal Services sections of the COVID-19 schedule are used to report increases in program administration and program/site expenses and revenues in the CFR reporting period, on a program/site specific basis that are specifically related to COVID-19. All expenses should be reported in the period in which they were incurred. The Paycheck Protection Program (PPP) loan is reported as revenue or gain when it is forgiven. On the COVID-19/COVID-19S Informational Schedules, the various revenues available under the CARES Act are reported on the program site data section, on line 64, as predefined entries in the line detail box. Refer to Section 33B & 33C in the CFR Manual for additional information regarding the COVID-19/COVID-19S schedules.
25	What is an Integrated Outpatient Services (IOS) clinic?	OMH, OASAS, and DOH are partners in the development, implementation, and oversight of the Integrated Outpatient Services (IOS) license. This licensure category further integrates physical and behavioral health services in clinic settings across the state. Further information regarding benefits, eligibility, guidance, and applications can be found at: https://omh.ny.gov/omhweb/clinic_restructuring/integrated-services.html
26	Can there be multiple users on "view" only mode, at the same time?	In CFRS Web, multiple users can "view" a CFR at the same time.
27	Can you have a person on "editing" mode and others on "viewing" mode at the same time?	CFRS Web allows users with all three access levels to review a CFR. A CFR may be modified by users with preparer or submitter access level. The CFR can be 'available for edit' to only one user at a time. However, a CFR can be viewed by others while being edited by a user.

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28	Please provide clarification on how OPWDD retention and longevity bonuses paid to employees and to contracted direct care workers should be reported on the CFR.	The payments to staff for any of the workforce stabilization initiatives (WSI) should be reported in CFR-4 and payments to contracted direct care workers should be reported on CFR-4A. The WSI revenue is reported on CFR-1, Line 94 and labeled as ARPA/ARPA Mirrored Funding. Additionally, the expenses for the additional WSI salary and fringe benefits must be reported on the information lines CFR-1 Line 68f and Line 68g. Do not report WSI revenue/expenses on the claiming schedules. The difference between the claiming schedules and core reports should be noted as an expense variance labeled as "Workforce Stabilization Payments".
29	Will Quarterly reports also be submitted through CFRS Web?	Quarterly reports are no longer available through CFRS Web. Check with the office that approves the Provider's interim payments as to how they would like the information to be provided to them.
30	How will salaries paid out as a result of the Workforce Stabilization Initiative payments be handled, as far as the ratio value computation is concerned? The salary amounts in OPWDD programs will draw a significant amount of Administrative Expenses from other government agency programs (e.g.- SED) to the detriment of those other programs.	As a result of Workforce Stabilization, OPWDD programs will draw a greater share of administrative expense.
31	Can we enter the OPWDD state aid for OTPS, FRR and housing combined on one line item? We've been told to bill them together and combine all the services for billing.	The programs must be reported separately on the CFR.
32	What does DCN stand for?	The acronym DCN stands for Document Control Number.
33	Is the validation process required in order to receive a DCN# in CFRS Web?	The validation process to attain a DCN is very similar to that in the CFR Desktop version and is required to receive a DCN#.

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34	Do you still have to use specific naming conventions for the files being uploaded?	The upload process creates a name for each of the uploaded files, but the naming conventions listed in the CFR Manual are still to be used for emailed certifications.
35	Will there be training on CFRS Web for the calendar filers that may have to make corrections to their 2021 CFR?	CFRS Web training modules, the CFRS Web User Guide and a link to the recordings of CFR Trainings are available online at Consolidated Fiscal Reporting System (ny.gov). CFR Trainings can also be accessed from the home page of the CFRS Web application, under "Helpful Links."
36	Will the CFR-i be forwarded automatically to the New York City Department of Health and Mental Hygiene (DoHMH)?	When CFRs, financial statements, and certification statements are uploaded through CFRS Web, they are automatically distributed to the CFR Units of each NYS agency associated with that provider. LGU's and Counties may still require paper copies be submitted.
37	For certain OPWDD programs, why would units of service include therapeutic and retainer days if services weren't provided?	For certain OPWDD programs, agencies are permitted to bill for a limited number of retainer days and therapeutic leave days, so they should be reported as units of service in order to match our payment records.
38	What are the options for submitting the certification pages?	Please refer to CFR Manual, Section 2.0 (Submission Requirements) for the available options to submit certification pages.
39	I have a school that is closing after the 2022 summer session. When is the earliest they can submit the fiscal year 22-23J CFR?	CFRS Web will be updated in the Fall of 2023 for the preparation of the 22-23J CFR. In addition, please contact the Regional Associate or assigned RSU Accountant for close-down procedures.
40	Will prior submissions be available in CFRS Web?	All prior submissions beginning with the 2012 calendar year CFR/CBR that were electronically uploaded will be available for viewing or modification in CFRS Web.
41	Will CFRS Web allow electronic signatures and is there a specific role required for the Executive Director?	In order to use an electronic signature, the E-signed certifications must be uploaded through the CFR upload page and the check-box attestation must be selected accordingly. In addition, no specific role is required to be assigned to the Executive Director.

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42	Should units of service which were denied payment be included?	All units of service should be reported on the CFR, regardless of payment status.
43	Is the reporting in the CFR and the COVID-19 Informational Schedule only the reporting of current period revenue and expenses?	The CFR is comprised of Core and Claiming schedules. The Core schedules and the Covid-19 Informational Schedule are completed on accrual basis of accounting and expenses are reported when incurred and the revenue when earned for the reporting period. The Claiming schedules can be completed using the accrual, modified accrual or cash basis of accounting.
44	When administering the $5,000 rule of depreciation, is it per item or per groups of items?	When considering the depreciation rules, group purchases of like items should be treated as a single purchase. Group purchases of unlike items should be treated as if each item was purchased individually. For example, telephone systems and computer systems should be treated as a group purchase.
45	Can a provider claim more Agency Administration expense for a program than is calculated by the Ratio Value method?	For OASAS and OPWDD, the total share of agency administration must be allocated among programs using the ratio value methodology. OMH: On a Full, Abbreviated and Mini-Abbreviated CFR submission, the ratio value methodology must be used to allocate agency administration expenses on the Core schedules. On the Claiming schedules, the ratio value methodology is the preferred method to allocate Agency Administration expenses to OMH programs. However, the total agency administration expenses allocated to OMH using the ratio value methodology may be redistributed between programs within the OMH claiming schedules using an allocation methodology other than the ratio value, as long as the alternate methodology is consistent with the method used to develop the service provider's approved budget.
46	Is interest expense incurred due to delays in claim reimbursement, an allowable cost?	Interest expense is an allowable expense to be reported on the CFR, However, OASAS requires the adjusting out of the expense from the Claim as non-reimbursable.

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47	If we don't have any specific COVID expenses/revenues for completion of the COVID-19S Informational Schedule, would we fill out the schedule with all zeroes?	If an agency does not have COVID expenses to be reported on the COVID-19 Information Schedule, then they would only be required to complete the General Information section of the schedule.
48	Will CFRS Web allow the uploading of multiple lines of data for completion of the CFR-6, section 3?	The CFRS Web, "Import from Text" feature does not allow the uploading of multiple lines of data for completion of the CFR-6, section 3.
49	If employees are offered different health insurance coverage based on number of hours worked, would these costs be allowable for CFR reporting?	If employees are offered different health insurance coverage based on number of hours worked, these costs would be allowable for CFR reporting if they are not deemed inherently discriminatory.
50	Will an e-mail confirmation be sent when a CFR is submitted successfully in CFRS Web?	Upon successful completion of the CFR submission, a confirmation appears on the screen, but an e-mail confirmation is not sent. A screenshot of the confirmation message may be saved.
51	Is the process to upload a CFR/supporting document the same as we used in the desktop application?	The submission of a CFR or supporting documents in CFRS Web is different than the CFRS desktop software in that the CFR submission is performed within the application. In the CFRS desktop software, it was necessary to leave the software to go to the web page in order to submit a CFR and/or supporting documents.
52	Where can we access the CFR Manual/Appendix?	CFR Manuals/Appendices can be accessed from the home page of the CFRS Web application under "Helpful Links." CFR Manuals/Appendices are also available online at the SED website: http://www.oms.nysed.gov/rsu/Manuals_Forms/Manuals/CFRManual/home.html
53	When is it expected that the COVID schedules will be eliminated from the CFR reporting?	At this time, we anticipate COVID-19 reporting in the CFR to be discontinued for the calendar year 2023 CFR reporting period and forward.

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54	Is Enhanced Federal Medical Assistance Percentage (FMAP) reported on the COVID-19 Informational Schedule?	Enhanced FMAP is not necessary to be reported on the COVID-19 Informational Schedule.