

CMAA Audit File Reference Guide

The following list is a general guide of what to include in the audit file for each claiming unit, it is not all-inclusive.

CMAA Contracts and/or Memorandum of Understanding Documents:	
	The CMAA contract documents between DHCS and the LGA, including all exhibits and attachments.
	The CMAA contract documents between the LGA and other governmental entities; such as the claiming units or CBOs, including all exhibits and attachments.
	The CMAA Contract documents between any governmental entities participating in MAA/TCM; such as the claiming units or CBOs, and their contract agencies, including all exhibits and attachments.
	The CMAA Contract documents between the LGA and non-governmental entities.
CMAA Claiming Plan Documents:	
	The complete history of Comprehensive Claiming Unit Grids signed by the LGA coordinator or appointee.
	The complete history of Claiming Unit Functions Grids signed by the LGA coordinator or their appointee for each quarter claimed.
	All applicable LGA activity sheets related to the activities indicated on the Claiming Unit Functions Grids and claimed for each quarter.
	All duty statements related to the classifications indicated on the Claiming Unit Functions Grids and claimed for each quarter.
	All applicable licenses and/or certifications indicating the SPMP eligibility of the classifications/staff claimed for each quarter.
	Copies of the SPMP Questionnaire used to determine if the staff qualifies as a SPMP.
	An organizational chart showing the relationship of SPMP clerical staff and SPMP supervisors to SPMPs
	Supporting documentation for the performance of MAA; including flyers, brochures, contracts, and resource directories
	An organizational chart depicting how the claiming unit fits into the total organizational structure.
CPE Documents:	
	Payment documentation from the LGA to the Claiming Unit or CBO showing where the public funds were expended 100% prior to invoicing DHCS.
	Certification documents attesting to the CPE eligibility of LGA and/or claiming unit revenue, if needed.
	General ledger documentation demonstrating the expenditures were made to provide eligible MAA to Medi-Cal beneficiaries.
Time Survey Documents	
	Listing of employees who participate in each time survey, including name, position classification, and SPMP status, if applicable.
	All applicable time survey results or direct charge documents related to staff time claimed in each quarter.
	Original staff time survey documents signed by the employee and the employee's supervisor in blue ink.
	Copies of time cards for the time survey period of all staff participating in the time survey, or reference to their location.
Invoice Documents	
	Worksheets, spreadsheets, and methods used in developing the invoice, including the basis for assigning costs and revenues to cost pools. This includes documentation that supports all costs and funding sources identified in the claim, such as payroll records, general ledgers, and other accounting source documents.
	Documentation supporting the agency indirect cost rate.
	Documentation of the method, calculations, and supporting data used to determine the Medi-Cal percentage.
	Documentation of the computations used to calculate the activity results percentages.
	Copies of the computations and/or receipts used to calculate the direct charge amounts, if any.
	Clinic log that tracks the participants receiving MAA, the MAA activity performed, and initials of the staff providing the MAA activity.
	All CMAA detail invoice documents submitted by the LGA to DHCS for CMAA reimbursement claiming.
	All applicable remittance advice details from DHCS to the LGA for CMAA reimbursement claiming.
	All original time survey documentation and direct charge certification.
	Documentation supporting the basis of claiming to specific cost pools.