

**The County Based Medi-Cal Administrative Activities
(CMAA) Backcasting Invoice Training**

Background

- Starting in Fiscal Year (FY) 10/11 the CMAA Program operated under an Interim Claiming Methodology
- The guidelines for the Interim Claiming can be found in Policy and Procedure Letter (PPL) number 11-011
- During FY's 10/11, 11/12, 12/13 Claiming Units continued to use the 2009 Time Survey Documentation with the current costs, salaries and benefits to receive payment

Roles & Responsibilities

The Centers for Medicare & Medicaid Services (CMS)

- **Auditing:** Office of the Inspector General (OIG)
 - Federal Laws, Rules, Regulations, & Guidelines

Department of Health Care Services (DHCS)

- **Oversight**
 - Federal Laws, Rules, Regulations, & Guidelines
 - State Laws, Rules, Regulations, & Guidelines
 - CMAA/TCM Implementation Plan
 - LGA Contract
 - LGA Subcontracts
 - LGA Claiming Plans
 - Policy and Procedure Letters (PPLs)
 - CMAA Provider Manual
- **Claims Processing**
 - Review Invoices for accuracy
 - Process LGA claims for FFP reimbursement to CMS
 - Timely payment
 - Recoup payments made to LGAs (W&I Code §14132.47(g) (2))

Local Governmental Agency (LGA)

- **Oversight**
 - All of the above
- **Claims Processing**
 - Review Invoices for accuracy
 - Timely submission

CMAA Backcasting Invoicing Basics

Who?

- The LGA/Claiming Unit

What?

- Reconcile for the following FY's 10/11, 11/12, 12/13 claims that were paid during the Interim Claiming Period
- Invoice for new Claiming Units that were created during the Interim Claiming Period that could not find a similar time survey to utilize

When?

- FY 10/11 CMAA Backcasting Invoices are due February 27, 2015
- FY 11/12 CMAA Backcasting Invoices are due April 30, 2015
- FY 12/13 CMAA Backcasting Invoices are due July 31, 2015

Why?

- Ensure the requirements of 42 CFR 433.51 (No FFP duplication)
- Ensure compliance with State & federal laws & regulations and OMB Circular A-87
- Avoid violations of the Federal False Claims Act
- Receive FFP reimbursement
- Reconcile the claims paid during the Interim Claiming Period with the new CMAA program guidelines

Preparing to Invoice a claim already submitted and paid

Gather:

- The CMAA Backcasting Invoice Template
- The previous CMAA Invoice submitted to DHCS
- The CMAA Backcasting Invoice Instructions
- The New Time Survey Methodology Results for the entire FY of 13/14 averaged together; usually referred to as a 'roll up'

All of the information below should already be entered in the previously submitted invoice. However, now is a good time to double check your submissions. So you may also want to gather:

- Contract Documents
- Claiming Plan Documents
- Time Survey Documents
- Medi-Cal Percentage Documents (Actual Client Count and/or County Wide Average)
 - General Ledger Documents
 - Revenue/Funding Source Data
- Operating Expense Data (A-87 Overhead; Salary & Non-Salary Costs)
 - Indirect Cost Rate Data
 - Direct Charge Expenditure Data

The CMAA Backcasting Invoice Template

There are 6 worksheets in **CMAA Backcasting Invoice Template**

- Summary Invoice
- Summary of Time Survey Results
- Funding (Revenue) Worksheet
- Direct Charge Costs
- Program Planning and Policy Development (B) Worksheet
- Backcasting Invoice (Total 2 pages)

There are 2 types of data on the CMAA Invoice Template

- User Entered Data [UED]
- Formula Data [FD]

Summary Invoice

- Print on LGA letterhead
- LGA Name
- Program/Department Name
- DHCS Contract Number
- Claiming Unit Name
- Period of Service
- Invoice Number
 - Naming Conventions:
 - Fiscal Year-Quarter (i.e. 10/11-1)
- 50% FFP Reimbursement Amount [FD]
- 75% FFP Reimbursement Amount [FD]
- Total FFP Reimbursement Amount [FD]
- LGA Certification
- DHCS Certification & CalSTARS Payment Code

New Time Survey Results Summary

Time survey results are aggregated to determine the percentage of time for each activity code. The combined total time survey results from FY 13/14 quarters 1-4 will be used for this data.

Annual Summary of Time Survey Results Data:

- LGA/Claiming Unit Data [FD]
- Aggregate SPMP & Non-SPMP Hours
- Medi-Cal Percentage (i.e., Actual Client Count/County Wide Average) for the correct FY and quarter that is being invoiced. This data should match the previously submitted invoice.
- Certification
 - Claiming Unit
 - LGA
 - DHCS

Revenue Worksheet

This data should match what has previously been submitted to DHCS

Certain revenues must be offset against allocated costs in order to reduce the total amount of LGA costs that are eligible for FFP reimbursement.

What to Offset:

- All Federal funds, including Maintenance of Effort (MOE) and match funding
- All State General Funds that have been previously matched by the Federal government including Medi-Cal fee-for-service funds
- State General Funds specifically targeted or earmarked for the delivery of direct services
- Insurance collected from non-governmental sources for the delivery of direct client services

Example: A case manager's costs are paid 20% by Ryan White federal funds and 80% by local general funds.

- 100% of the participant's costs would be placed on the MAA Detail Invoice
- 20% of the revenue for that participant would be placed in an offset category

What Not to Offset:

- County General Funds
- Realignment Funds
- Other Local Funds
- MAA Reimbursements
- Proposition 10 (First 5)
- Allowable State Funds

Revenue Worksheet (continued)

This data should match what has previously been submitted to DHCS

Revenue Category Sources & Descriptions

- Medi-Cal Fees and Match
- Federal Grants and Match
- State General Funds
- Medicare
- Insurance
- Fees
- Other Revenue

Data:

- LGA/Claiming Unit Data [FD]
- Cost Pool Category Revenue
 - Non Offset Funds
 - Cost Pool #1 – Skilled Medical Professional Personnel (SPMP) Revenue
 - Cost Pool #2 – Non Skilled Medical Professional Personnel (Non-SPMP) Revenue
 - Cost Pool #3 (a & b) – Non-Claimable Revenue
 - Cost Pool #4 – Direct Charge ‘Enhanced’ (SPMP) Revenue
 - Cost Pool #5 – Direct Charge ‘Non-Enhanced (Non-SPMP) Revenue
 - Cost Pool #6 – Allocated Revenue
- LGA Certification

Cost Pool # 1 (SPMP)

This data should match what has previously been submitted to DHCS

Cost Pool #1 should include revenue and/or costs for:

- SPMPs who participated in the time survey; or,
- Clerical staff who work for, are supervised by, and provide “direct clerical support” to the SPMP in the SPMP cost pool, as shown in the organizational chart; or,
- Supervisors of the SPMP in the SPMP cost pool, as shown in the organizational chart.

Cost Pool # 1 (SPMP)

Per 42 CFR, Chapter IV, Section 432.50, in order for the enhanced matching rate of 75 % to be available for expenditures for salary or other compensation, fringe benefits, travel, per diem, and training for SPMPs, or staff directly supporting such personnel, the following requirements must be met:

1. The activities performed by the SPMP, or staff directly supporting such personnel, must be necessary for the proper and efficient administration of the State Plan and must not include expenditures for medical assistance.
2. The staff designated as SPMP must have completed a two-year program leading to an academic degree or certificate in a medically related program or have professional education and training in the field of medical care or an appropriate medical practice.
3. The activities performed by the SPMP must require the use of their professional medical knowledge, training and/or expertise.

Cost Pool # 1 (SPMP)

4. Direct support staff are secretarial, stenographic, copy, file, and records personnel who provide clerical services that are directly necessary for the completion of the professional medical responsibilities and functions of the skilled professional medical staff. The skilled professional medical staff must directly supervise the supporting staff and the performance of the supporting staff's work.
5. The SPMP, and staff directly supporting such personnel, must have a documented employer-employee relationship with the State Medicaid Agency (SMA).
6. The public agency must have a written agreement with the SMA to verify that the requirements listed above are met.

Cost Pool #2 (Non-SPMP)

This data should match what has previously been submitted to DHCS

Cost Pool #2 should include revenue and/or costs for:

- All Non-SPMP staff who participated in the time survey.
- Clerical staff who work for Non-SPMPs
- Supervisors of the Non-SPMPs
- Supervisors of clerical staff who directly support Non-SPMPs
- Personal Services Contractors who participated in the time survey

Cost Pool # 3 (a & b) (Non-Claimable)

This data should match what has previously been submitted to DHCS

Cost Pool #3a should include revenue and/or costs for:

- Staff who did not time survey and are not included in other Cost Pools or Direct Charge.
- Staff who exclusively provide treatment, counseling, clinical services, lab services or other non-claimable activities of the claiming unit.

Cost Pool #3b should include revenue and/or costs for:

- Non-claimable Direct Charge

Including revenue and/or costs associated with staff who:

- Do not perform CMAA and are not included in any of the other cost pools.
 - This typically includes staff who provide treatment, counseling, clinical services, lab services, or other non-claimable activities; or,
- Perform CMAA, were present during the time survey period, and did not participate in the time survey.

Cost Pool #4 (Direct Charge - Enhanced)

This data should match what has previously been submitted to DHCS

Typically, direct charge items include those for which the associated costs can be easily identified and tracked on an ongoing basis. Examples include:

- A Subcontractor/Personal Services Contractor contract that specifically defines the MAA activities to be performed and the costs associated with each of those activities.
- The costs associated with an employee who may perform only one of the MAA allowable activities
- 100 % of the time or in identifiable blocks of time.
- The costs associated with an employee who may perform multiple allowable MAA activities, each of which can be easily tracked and identified.
- The costs associated with MAA/TCM Coordinators.

Cost Pool #4 should include revenue and/or costs for:

- SPMP staff that did NOT participate in the time survey but performed CMAA activities, and are NOT included in Cost Pool #1 (the SPMP cost pool).
 - SPMP staff that perform Medi-Cal eligible activities either 100 % of the time or in distinct and documented blocks of time must complete a “Staff Certification of Direct Charge Time” to certify that the percentage of claimable direct charge time is accurate, true, and correct.
 - LGAs must also provide supporting documentation to substantiate any non-salary and/or overhead direct charges.

NOTE: Classifications that work solely on Medi-Cal and are qualified to direct charge 100% of their time to a single Medi-Cal eligible activity are uncommon for CMAA claiming.

Cost Pool #5 (Direct Charge – Non Enhanced)

This data should match what has previously been submitted to DHCS

Typically, direct charged items include those for which the associated costs can be easily identified and tracked on an ongoing basis. Examples include:

- A Subcontractor/Personal Services Contractor contract that specifically defines the MAA activities to be performed and the costs associated with each of those activities.
- The costs associated with an employee who may perform only one of the MAA allowable activities 100 % of the time or in identifiable blocks of time.
- The costs associated with an employee who may perform multiple allowable MAA activities, each of which can be easily tracked and identified.
- The costs associated with MAA/TCM Coordinators.

Cost Pool #5 should include revenue and/or costs for:

- Non-SPMP staff that did NOT participate in the time survey but performed CMAA activities, and are NOT included in Cost Pool #2 (the Non-SPMP cost pool).
 - Non-SPMP staff that perform Medi-Cal eligible activities either 100 % of the time or in distinct and documented blocks of time must complete a “Staff Certification of Direct Charge Time” to certify that the percentage of claimable direct charge time is accurate, true, and correct.
 - LGAs must also provide supporting documentation to substantiate any non-salary and/or overhead direct charges.

NOTE: Classifications that work solely on Medi-Cal and are qualified to direct charge 100% of their time to a single Medi-Cal eligible activity are uncommon for CMAA claiming.

Cost Pool #6 (Allocated)

This data should match what has previously been submitted to DHCS

Cost Pool #6 should include revenue and/or costs for:

General or Administrative staff who:

- Did not participate in the time survey
- Are not included in the direct charge cost pools
- Support the staff in the other cost pools
- Were not included in any indirect rate computation

These staff may include management, secretarial, fiscal, supervisory, and clerical staff not included in the other cost pools. These costs will be allocated to the other cost pools based on the ratio of personnel costs.

Cost Worksheet (page 1 on the detailed invoice)

This data should match what has previously been submitted to DHCS

All Claiming Unit costs; except those that are direct charge, are collected and entered into the appropriate category and/or cost pool.

Cost Pools:

- Cost Pool #1 – Skilled Medical Professional Personnel (SPMP) Costs
- Cost Pool #2 – Non Skilled Medical Professional Personnel (Non-SPMP) Costs
- Cost Pool #3a – Non-Claimable Costs
- Cost Pool #6 – Allocated Costs

Data:

LGA/Claiming Unit Data [FD]

Staff Salaries

Staff Benefits

Personal Services Contracts

Non-Salary Costs

Indirect Costs

Certification

Non-Salary Costs

Direct Charge Expense Page

This data should match what has previously been submitted to DHCS.
A direct charge invoice should only be submitted to DHCS if the invoice contains
both direct charge AND time survey results data

1. MAA Coordination: Salaries, Benefits, Services & Supplies Costs
2. LGA Consortium Participation Fee
3. Direct MAA Expenses:
 - Travel and Transportation
 - Flyers and Brochures
 - Subcontractors

Medi-Cal Percentage

This data should match what has previously been submitted to DHCS

- Actual Client Count (ACC) or County Wide Average (CWA)
- ACC/CWA - calculate percentage and compile documentation showing the percentage for that quarter
- Compile the eligibility verification used in the ACC/CWA

Computation of Federal Claim

- Total Adjusted Costs
- Adjusted Time Survey Activity Results (Percentage of Claimable Activities)
- Federal Financial Participation (FFP) Rate
- The invoice will calculate the amount of the interim claim paid
- The invoice will calculate the payment adjustment:
 - LGA owes money to DHCS
 - DHCS owes money to LGA
 - No payment adjustment, zero balance
- If LGA owes money to DHCS, a check must be sent with the invoice

Note: Offsetting of invoices is NOT allowed

Certification of CMAA Backcasting Invoice

- Provide preparer name, classification, and telephone number
- Provide name, title of designated authorized signer
- Signature must be in blue ink
- Date

Timeline for Submittal of CMAA Backcasting Invoices

- LGAs can initiate participation during any quarter of the FY, granted they have a claiming plan approved prior to invoicing.
 - FY 10/11 due February 27, 2015
 - FY 11/12 due April 30, 2015
 - FY 12/13 due July 31, 2015

Invoice Due Date Chart

CMAA Service Quarters	CMAA Interim Claiming Time Survey Period Used	CMAA Reconciliation Claiming Time Surveys Period Used	Reconciliation Required (Y/N)	Due Date for Reconciled Claims to DHCS	Final Due Date for Reconciled Claims to CMS
FY 10/11 Q1	FY 09/10 One Month of Time Survey Data (September or October 2009) was collected and averaged. The average was used to account for the entire Fiscal Year.	FY 13/14 One Year of Time Survey Data (07/01/2013 - 06/30/2014) will be collected and averaged. The average will be used to account for all Interim Claims for the 10/11 Fiscal Year.	Yes	February 27, 2015	September 30, 2012 (EARLY CLAIMED)
FY 10/11 Q2			Yes	February 27, 2015	December 31, 2012 (EARLY CLAIMED)
FY 10/11 Q3			Yes	February 27, 2015	March 31, 2013 (EARLY CLAIMED)
FY 10/11 Q4			Yes	February 27, 2015	June 30, 2013 (EARLY CLAIMED)
FY 11/12 Q1	FY 09/10 One Month of Time Survey Data (September or October 2009) was collected and averaged. The average was used to account for the entire Fiscal Year.	FY 13/14 One Year of Time Survey Data (07/01/2013 - 06/30/2014) will be collected and averaged. The average will be used to account for all Interim Claims for the 11/12 Fiscal Year.	Yes	April 30, 2015	September 30, 2013 (EARLY CLAIMED)
FY 11/12 Q2			Yes	April 30, 2015	December 31, 2013 (EARLY CLAIMED)
FY 11/12 Q3			Yes	April 30, 2015	March 31, 2014 (EARLY CLAIMED)
FY 11/12 Q4			Yes	April 30, 2015	June 30, 2014 (EARLY CLAIMED)
FY 12/13 Q1	FY 09/10 One Month of Time Survey Data (September or October 2009) was collected and averaged. The average was used to account for the entire Fiscal Year.	FY 13/14 One Year of Time Survey Data (07/01/2013 - 06/30/2014) will be collected and averaged. The average will be used to account for all Interim Claims for the 12/13 Fiscal Year.	Yes	July 31, 2015	September 30, 2014 (EARLY CLAIMED)
FY 12/13 Q2			Yes	July 31, 2015	December 31, 2014 (EARLY CLAIMED)
FY 12/13 Q3			Yes	July 31, 2015	March 31, 2015 (EARLY CLAIMED)
FY 12/13 Q4			Yes	July 31, 2015	June 30, 2015 (EARLY CLAIMED)

PACKAGING YOUR INVOICE

- Cover Letter (on LGA letterhead)
- Summary Invoice (on LGA letterhead)
- Summary of Time Survey Results
- Funding (Revenue) Sources Worksheet
- Program Planning Policy and Development (B) Worksheet
- Direct Charge Worksheet
- Backcasting Invoice Worksheet (total 2 pages)

Mailing Your Invoice to DHCS

Department of Health Care Services

Attn: CMAA Unit

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Questions?

- 30 minutes Break and questions submission.
- Return at 3:00 p.m. for Q & A
- Parking lot questions will be posted on [CMAA](#) website

