Tribal MAA Invoice Instructions

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Overview

The Tribal MAA program was implemented pursuant to the provisions contained in the Tribal MAA Implementation Plan of 2009. For a comprehensive overview and detailed policy, please refer to the Plan at http://www.dhcs.ca.gov/provgovpart/Pages/LocalGovernment.aspx

The Tribal MAA Contractor is the only entity that will submit the Tribal MAA Invoice to the Department of Health Care Services (DHCS) and is responsible for the preparation of the Tribal MAA Invoice and all backup and supporting documentation kept in the audit file. For invoices submitted for costs associated with the Tribal Organization and all subcontractors, the Tribal MAA Contractor will ensure receipt and review of all backup and supporting documentation prior to submission of the invoice to DHCS.

These instructions are for preparing and submitting the quarterly Tribal MAA Invoice by the Tribal MAA Contractor. Each quarterly invoice must include the total costs and total revenues (funding sources) of the claiming unit (i.e., budget unit). All invoices must be submitted within 12 months of the end of the quarter being claimed.

The Tribal MAA Invoice includes the following documents:

- Direct Charges Worksheet Transportation
- Direct Charges Worksheet MAA Specific Contract
- Direct Charges Worksheet MAA Claims and Coordination
- Funding Sources Worksheet
- Detail Worksheet
- Summary
- Variance Worksheet

Note: Only DHCS-authorized templates may be used for invoicing. Invoices submitted on unauthorized documents will be denied.

The Tribal MAA claiming documents are available online at: www.dhcs.ca.gov/provgovpart/Pages/LocalGovernment.aspx.

The automated Tribal MAA Invoice (in Excel) and supporting worksheets allow the preparer to enter costs, funding sources, and header information just once. The data entered on the worksheets will automatically carry forward to the Tribal MAA Invoice Detail. The formulas are software protected to prevent alteration.

Before preparing the Tribal MAA Invoice documentation, review the following documents to ensure you are using the most current information.

- Policy and Procedure Letters (PPLs) applicable to the year being claimed (available at www.dhcs.ca.gov/formsandpubs/Pages/MAATCMPPLs.aspx).
- Approved claiming plan and applicable amendments for the quarter being claimed.
- Applicable Tribal MAA contracts.
- Tribal MAA Manual.

The California Tribal Medi-Cal Administrative Activities Manual (Tribal MAA Manual) intends to inform and assist California Tribal Contractors and Organizations participating in the Tribal MAA program. This manual is State policy and guidance and is not approved by the Centers for Medicare and Medicaid Services.

The information entered into the Tribal MAA Invoice must be consistent with the approved claiming plan or subsequent claiming plan amendments. DHCS will return invoices to the Tribal MAA Contractor if they are inconsistent with the claiming plan.

The Tribal MAA Contractor tracks and verifies that all costs charged on an invoice are for Medi-Cal beneficiaries only.

> NOTE: DHCS has determined that, based on the backup documentation currently maintained by the Tribal MAA Contractor, Transportation Costs, MAA specific contract and MAA Claims and Coordination will be direct charged at 100%, thereby eliminating the need for a Tribal Medi-Cal Percentage (TMCP).
>
> Detailed salaries and benefits, travel and supply records, mileage logs and other costs back up documentation will be kept on site with the Tribal MAA Contractor as back up documentation to the invoice.

General Information:

Allowable costs for time and resources related to Tribal MAA are separately identified and direct-charged pursuant to the Tribal MAA Implementation Plan, Section 6 on Page 40.

Tracking Data for Direct Charge Costs

Claiming Unit staff will use the Tribal MAA Transportation Time Tracking Log and the Tribal MAA Transportation Mileage and the MAA Specific Contract Tracking Log to compile the costs for direct charging mileage and salaries and benefits. Other costs such as hotel, per diem, travel and supply costs will be tracked by receipts. These logs and receipts will serve as backup and source documentation to the Tribal MAA Invoice.

The Claiming Unit Coordinator or the Tribal MAA Contractor is to compile the Invoice using the information from these logs and receipts.

All totals found on the logs and receipts must match what is entered into the invoice Direct Charges Worksheets in the respective boxes on the worksheets.

Entering Data

Obtain all data to input into the invoice from external sources, such as accounting system reports, spreadsheets, journals, payroll records, tracking logs, receipts, etc. Enter into the spreadsheet only those data elements that appropriately reflect costs and funding sources applicable to the claiming unit. Once all amounts are entered, the spreadsheet will automatically calculate the claim.

All amounts entered into the invoice must be supported by source and backup documentation. This documentation must be maintained in the audit file and be readily available to DHCS audit and program staff.

A. Direct Charges Worksheet for Transportation

The following instructions describe how to use the Direct Charges Worksheet for claiming the actual costs of providing Medi-Cal Non-Emergency, Non-Medical Transportation. Complete and submit the Direct Charges Worksheet as follows:

The actual cost of providing Transportation may be direct-charged. These costs include bus tokens, taxi fares, mileage, staff salaries and benefits, hotel and per diem costs, etc.

1. Record in the Tribal MAA Transportation column only the costs of transporting Medi-Cal clients to Medi-Cal covered services. A TMCP of 100% is automatically calculated.
2. All salary and benefits costs must be tracked on an on-going basis throughout the fiscal year. This tracking of time must be documented and kept in the Tribal entity's and/or contractor's audit file to support the Direct Charge.
3. All mileage and time tracking logs must be kept in the Tribal entity's and/or contractor's audit file to support the mileage amount entered in the Direct Charges Worksheet.
4. All other costs, i.e. hotel and per diem, must be documented with receipts and this documentation must be kept in the Tribal entity's and/or contractor's audit file.

Completing the Header

Once the header information has been entered on the Tribal MAA Invoice Detail Worksheet, the worksheet will automatically transfer that information to each of the related worksheets.

Each Tribal MAA Invoice template must contain the following items:

- The Tribal MAA Contractor Name.

- Contract Number: Use the number specific to the period of service (FY) claimed.
- Period of Service: Identify the period of time covered on the invoice.
- Claiming Unit Name: Identify the claiming unit exactly as it appears on the approved Claiming Plan.
- Invoice Number: The invoice numbering system identifies the fiscal year and the quarter claimed. For example, invoice number 09/10-1 is the claim for the first quarter (July 1, 2009–September 30, 2009) of fiscal year 2009-10.

Invoice Number	Period of Service
09/10-1	July 1, 2009–September 30, 2009
09/10-2	October 1, 2009–December 31, 2009
09/10-3	January 1, 2010–March 31, 2010
09/10-4	April 1, 2010–June 30, 2010

  - Corrected or Revised Invoice Numbers are followed by "C" or "R" and the number (1, 2, or 3) of the correction or revision. For example, invoice 09/10-1C1 is the first corrected version of the first-quarter invoice for fiscal year 2009 -2010.

Note: The name of the claiming unit on the Tribal MAA Transportation Invoice and all supporting documentation and attachments must match the name as it appears in the approved Claiming Plan Approval Letter.

Where to Enter Data for Transportation

The Direct Charges Worksheet is divided into two sections:

Section 1: Costs

Section 2: Claimable Total

NOTE: Costs for transporter time claimed on the Transportation Invoice is to be reimbursed as 100% Tribal MAA-only transportation time. Any time spent accompanying a Medi-Cal client to a Medi-Cal covered service must be for clients with physical limitations. This must be described in the DHCS prescribed Transportation Time Tracking Log

The Tribal Contractor will use the DHCS prescribed Transportation Time Tracking Log to ensure the accuracy of the MAA time reported. Each log is to be signed under the penalty of perjury as to its accuracy by the staff transporting and/or accompanying the client.

- Section 1: Enter the costs for salaries, benefits and other costs of claiming unit staff and Tribal MAA Transportation in the appropriate columns.

  For Mileage:

  Use the total of mileage compiled from the Transportation Mileage Tracking Log and enter it into the Direct Charges Worksheet in Box #4, Mileage.

  For Transporter Time:

  Use the total of Transporter Medicaid hours compiled from the Transportation Time Tracking Log divided by the total staff hours from the Transportation Time Tracking Log to calculate the percentage of time to determine the portion of claimable staff salaries and benefits. Enter this amount in Boxes 2 & 3, Staff Salaries and Benefits.

  For Other Costs:

  Use the total on the hotel and per diem receipts to enter an amount in Box 9, Hotel and Per Diem.

- Section 2: The TMCP is automatically calculated at 100% of the amounts in Section 1 and entered automatically into this Section.

B. Direct Charges Worksheet for MAA Specific Contract

The following instructions describe how to use the Direct Charges Worksheet for the claiming the actual costs of providing MAA Specific Activities. Complete and submit the Direct Charges Worksheet as follows:

The actual cost of providing MAA Specific Activities may be direct-charged. These costs include all MAA outreach activities, staff salaries and benefits and travel and supply costs.

Where to Enter Data for the MAA Specific Contract

The Direct Charges Worksheet is divided into two sections:

Section 1: Costs

Section 2: Claimable Total

Section 1:

1. Record in the MAA Specific Contract Section column only the salary and benefits and travel and supply costs for MAA activities. Federal reimbursement of 50% is automatically applied

2. All salary and benefits costs must be tracked on an on-going basis throughout the fiscal year. This tracking of time must be documented and kept in the Tribal entity's and/or contractor's audit file to support the Direct Charge.
3. All travel and supply costs must be kept in the Tribal entity's and/or contractor's audit file to support the amounts entered in the Direct Charges Worksheet.

Section 2:

Federal reimbursement of 50% is automatically applied.

C. Direct Charges Worksheet for MAA Claims and Coordination

The following instructions describe how to use the Direct Charges Worksheet for the claiming the actual costs of providing MAA Claims and Coordination. Complete and submit the Direct Charges Worksheet as follows:

The actual cost of conducting MAA Claims and Coordination may be direct-charged. These costs include staff salaries and benefits and travel and supplies.

Where to Enter Data for MAA Claims and Coordination

The Direct Charges Worksheet is divided into two sections:

Section 1: Costs

Section 2: Claimable Total

Section 1:

Enter the costs for salaries, benefits, and Travel and Supply costs in the appropriate columns.

Section 2:

Federal reimbursement of 50% is automatically applied.

B. Funding Sources Worksheet

The purpose of the Funding Sources Worksheet is to identify all funding sources for the claiming unit. This Worksheet provides a systematic approach to calculating the funding sources that must be offset from the claim. Offsetting funding against cost is to arrive at the net cost of conducting Tribal MAA that is eligible for federal reimbursement.

The Worksheet also identifies which funding source is an allowable certified public expenditure (CPE) and assists the Tribal Contractor in determining the claiming unit has met the CPE criteria for federal reimbursement.

To determine when to record funding, each claiming unit (budget unit) must analyze its fiscal documents (i.e., budgets and ledgers) that itemize the funding. Fiscal documents should generally record funding against the corresponding cost of the period for which Tribal MAA is claimed. If claiming units receive funds at one time for the entire year, they may divide these funds between quarterly invoices. Do not report the entire annual funding on one quarterly invoice as this would result in the need for corrections or revisions of other quarterly invoices for that fiscal year.

If the claiming unit receives unanticipated funding for the current fiscal year, or for a prior fiscal year not previously offset, it should offset the funding in the current fiscal year as explained above. If the claiming unit receives this funding in the last quarter of the current fiscal year, the claiming unit must report it in that quarter.

On the Funding Sources Worksheet, list <u>all</u> funding sources of the claiming unit. To arrive at the net cost, it is necessary to offset all applicable funding sources. In general, the only funds that claiming units do not need to offset are Tribal MAA Contractor general funds, allowable federal funds, other local public funds, and Tribal MAA reimbursements. The following rules govern which funds received by a program must be offset, i.e., subtracted from costs <u>before</u> a federal reimbursement is determined:

1. Pursuant to State Medicaid Directors Letter No. 05-004, *"Federal funds may not be used to meet State reimbursement requirements, except as authorized by Federal law. Although Federal HHS funds awarded under ISDEAA [the Indian Self-Determination and Education Assistance Act, or Pub.L. 93-638] may be used to meet Tribal matching requirements, that authority does not include State reimbursement requirements. As a result, Tribal expenditures certified for this purpose must be funded through non-ISDEAA sources."*

   Pursuant to State Medicaid Directors Letter No. 06-014, this provision was clarified to allow the use of ISDEAA funding for certified public expenditure.

   Maintenance of effort funds are defined as a requirement contained in certain legislation, regulations, or administrative policies that a recipient must maintain a specified level of financial effort in the health area for which Federal funds will be provided in order to receive Federal grant funds. This requirement is usually given in terms of a previous base-year dollar amount and other state/local matching funds required by the federal grant.

Note: Federal funds received by a Tribal MAA Contractor are identifiable in financial reports by a five-digit number from the Code of Federal Domestic Assistance. This number is found in the Tribal MAA contract.

2. All State General Funds that previously matched by the Federal Government (i.e., block grants that are part State/part federal). This includes Medi-Cal fee-for-service money.
3. State General Funds specifically targeted or earmarked to the delivery of medical assistance services are not usable again to draw down federal reimbursement for administrative activities.
4. Insurance payments collected from nongovernmental sources are not usable to draw down federal reimbursement for administrative activities. Offset these funds if the related expenses are included in the invoice.
5. Compensation for assisting with the Medi-Cal for Children/Healthy Families (HF/MCC) application (MC 321 HFP). To avoid duplicate billing situations that might result from receiving application assistance fees while claiming MAA, each claiming unit must list these fees on the Funding Sources Worksheet under State General Fund.

Where to Enter Data

The Funding Sources Worksheet provides for the application of the funding source to the appropriate costs. Therefore, before entering the amounts, the preparer must follow these steps:

- Classify funding sources by type, i.e., Insurance, Medicare, etc.
- Determine the purpose of the funding, i.e., Direct Patient Care, Counseling, Outreach, etc.
- Assign the funding source to the appropriate cost.

Funding is assigned according to the **purpose** of the funding, not necessarily related to the associated staff. Because funding is normally for a service or product, it is often not identified with staff in the same way as salaries and benefits. The rationale for assigning a funding source to a specific cost should be documented and retained as part of the audit file.

The Funding Sources Worksheet has four sections:

1. Funding Source
2. CPE Actual Amount
3. CPE Qualification
4. CPE Amount Expended Prior to Invoice Submission

Enter all information requested in these four sections.

Once all the information has been entered, the Funding Sources Worksheet will automatically evaluate the information for CPE purposes. The Funding Sources Worksheet with the signed certification statement must be submitted with the Tribal MAA Transportation Invoice.

C. Detail Worksheet

Cost Categories

For each period claimed, all costs and funding sources for the claiming entity must be assigned to the appropriate column and be direct-charged. The Tribal MAA Contractor must:

- Include only those costs and funding sources for the claiming unit that performs Tribal MAA and that will be reimbursed through the Tribal MAA claiming process.

The Tribal MAA Invoice Detail Worksheet calculates the total costs and the funding that must be offset from costs.

D. Summary

Use the Tribal MAA Invoice Summary to aggregate information from the Detail Worksheets onto a single page that identifies the cost categories for reimbursable costs associated with the Direct Charges Worksheet. Each Tribal MAA Invoice must have a separate accompanying Tribal MAA Summary. The Tribal MAA Summary must be submitted on Tribal MAA Contractor letterhead.

E. Variance

Tribal MAA invoices for each claiming unit are submitted quarterly by the Tribal MAA Contractor. When a claiming unit has more than a 10 percent (+/-) variance (in dollars) between consecutive quarters or between the current quarter and the same quarter in the prior fiscal year, the variance must be explained. DHCS will not process invoices that have more than a 10-percent (+/-) variance between consecutive quarters or between the current quarter and the same quarter in the prior fiscal year without an adequate explanation of the reason(s) for the variance(s).

Tribal MAA Contractors must use the variance form attached to the invoice. However, the documentation must contain a clear, detailed and self-explanatory reason as to why the variance occurred. It must be submitted on Tribal MAA Contractor letterhead and signed in **blue** ink by the Tribal MAA Contractor's Tribal MAA Coordinator.

Submitting the Tribal MAA Invoice

The Tribal MAA Coordinator must review all invoices for completeness and accuracy before submitting them to DHCS. DHCS will return without review all invoices submitted using an incorrect format. To expedite the review and payment process, it is necessary to follow all of the instructions. Each of the following items must be included,

dated and signed in **blue** ink where indicated by the Tribal MAA Coordinator or the authorized signer identified on the Tribal MAA Coordinator Roster:

- Cover letter on Tribal MAA Contractor letterhead, identifying any irregularities or variations on the Tribal MAA Detail Worksheet.
- Summary on the Tribal MAA Contractor's letterhead.
- Detail Worksheet.
- Funding Sources Worksheet.
- Direct Charges Worksheet Transportation
- Direct Charges Worksheet MAA Specific Contract
- Direct Charges Worksheet MAA Claims and Coordination
- Additional documentation, when requested by DHCS.

Note: Please do not send multiple copies of any claiming documents, just the original dated and signed in **blue** ink by the Tribal MAA Coordinator or authorized signer.

Mail invoices to:

For Regular U.S. Postal Services Delivery Mail:	For Overnight or Express Mail:
Department of Health Care Services Safety Net Financing Division Tribal MAA Unit Attn: (Insert Program Analyst's name) MS 4603 P.O. Box 997436 Sacramento, CA 95899-7436 **Note**: Mailing labels are available at www.dhcs.ca.gov/provgovpart/Pages/LocalGovernment.aspx.	Department of Health Care Services Safety Net Financing Division Tribal MAA Unit Attn: (Insert Program Analyst's name) 1501 Capitol Avenue, Suite 71.2101 MS 4603 Sacramento, CA 95814 **Note**: DHCS recommends using express delivery service to ensure timely delivery.

Payment Process

When Tribal MAA Contractors submit invoices to the Tribal MAA Unit at DHCS, analysts review the invoices for fiscal integrity and compare them to the related approved claiming plans. Once the Tribal MAA Unit approves the invoices, they are forwarded to the Accounting Section. The Accounting Section prepares the invoices for payment and forwards them to the State Controller's Office (SCO), which issues warrants payable to the Tribal MAA Contractor Treasurer. Once SCO issues a warrant, the Tribal MAA Contractor may expect to receive it within 6-8 weeks.

DHCS reports all paid invoices to the federal Centers for Medicare and Medicaid Services (CMS) each fiscal quarter using the Quarterly Medicaid Statement of Expenditures, Form CMS 64 (CMS 64). DHCS must report all invoices within two years of the service date (45 CFR 95.7). DHCS returns all invoices submitted beyond the two-year timeframe without processing them. To comply with this requirement and to allow adequate time for DHCS review and processing, Tribal MAA Contractors must submit invoices to DHCS within 12 months of the end of the quarter claimed.

DHCS will not hold invoices that do not have sufficient funds remaining in their related contracts. Instead, DHCS will return these invoices to the respective Tribal MAA Contractor pending resolution of the funding problem. A cover letter will be sent advising the Tribal MAA Contractor of the reason the invoices were returned. To avoid this problem, the Tribal MAA Coordinator should carefully monitor each contract amount before submitting invoices.

Corrections and Revisions

The Tribal MAA Unit reviews all invoices Tribal MAA Contractors submit to DHCS for payment. If the Tribal MAA Unit finds errors or if they require additional documentation, the staff will contact the Tribal MAA Coordinator. It may be possible to resolve the error by phone, by email, or by the Tribal MAA Coordinator submitting additional documentation. DHCS will hold the invoice until it receives the information it needs to make the required corrections or revisions.

When the Tribal MAA Contractor corrects and returns the invoice, the cover letter must state that it is a “Corrected Invoice”, the reason for the correction and also state in the invoice number “Corrected Invoice”. The invoice number should reflect the correction by adding a C-1 to the invoice number. If subsequent corrections are required, the invoice number will reflect the number of the corrected invoice (e.g., C-2).

Sometimes, after an invoice has been processed and paid, a Tribal MAA Contractor may discover the need to revise the invoice. In these situations, the Tribal MAA Contractor should re-compute the invoice and submit it to DHCS. The Tribal MAA Contractor must identify the invoice as a “Revised Invoice” in the cover letter (stating the reason for the revision) and in the invoice number by adding “R-1” to it.

Tribal MAA Contractors may not knowingly submit incorrect invoices as placeholders in order to meet the 12-month submission deadline for Tribal MAA. This practice is contrary to the certification made by each Tribal MAA Coordinator on each Tribal MAA invoice which states that the information provided is “true and correct, based on actual expenditures incurred for the period claimed.” The Certification Statement also informs Tribal MAA Coordinators “that knowing misrepresentation constitutes violation of the Federal False Claims Act.” DHCS will not approve invoices that are determined to be placeholders. If the Tribal MAA Contractor anticipates a delay in submitting invoices by the due dates, the Late Invoice Submission Request form must be signed and submitted by the Tribal MAA Contractor Coordinator, at least two weeks prior to the due date.

Revised Invoices with a Credit Balance (Tribal entity and/or contractor was overpaid)

To revise a Tribal MAA invoice that has been paid and that has a credit balance, submit:

- A cover letter on letterhead explaining why the revision was necessary;
- Revised invoice templates including, but not limited to, the Tribal MAA Transportation Invoice Detail Worksheet and Summary, including all of the required supporting documentation;
- A Tribal MAA Revised Invoice Credit Form; and
- A warrant in the amount of the credit balance, if any, made payable to "Department of Health Care Services."

The Tribal MAA Revised Invoice templates and the Tribal MAA Invoice Credit template are available on the Tribal MAA website at: www.dhcs.ca.gov/provgovpart/Pages/TribalMAA.aspx.