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Association of New York State

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# UNDERSTANDING MCVR REPORT AUDIT: EXIT DASHBOARD, RATE IMPACT, AND APPEAL

Presented by: Dolores Di Re

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CohnReznick LLP



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# PRESENTER

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# AGENDA

- Background and Overview
- Audit Objectives and Procedures
- Overview of KPMG Audit Workpapers
- Exit Dashboard and Next Steps
  - Appeal Letter
- Assessing Audit Impact



# BACKGROUND & OVERVIEW



# BACKGROUND & OVERVIEW

- Federal law (U.S.C. § 1396a(bb)(5)(A)) requires states to make Supplemental Payments to a FQHC for services pursuant to a contract between the FQHC and a Managed Care Organization (MCO) and Independent Practice Association (IPA) for the amount, if any, that the FQHC's Prospective Payment System (PPS) rate exceeds the amount of payment provided under the managed care contract for the services rendered by the FQHC.
- The New York State Department of Health (DOH) MCVR reporting guidance\*:
  - “NYS Managed Care Supplemental Payment Program for FQHCs Policy Document” (SPP) to provide guidance to Health Centers on the state's requirements.
  - New York State Medicaid Update - January 2022 Volume 38 - Number 1, reporting of third-party payment sources, effective 1/1/2022.
- FQHCs are required annually to submit a Managed Care Visit and Revenue (MCVR) report to the DOH for participation in the Program. The MCVR is filed on a calendar year basis and establishes the wraparound payment rate for the subsequent rate period (10/1 - 9/30)

\* Evidence of paid claim for supplemental and unpaid visit for Court Ordered Rate Code payments



# BACKGROUND & OVERVIEW

\* Audit Requirements from SPP Guidance

- For audit purposes, the FQHC must have evidence of a paid claim from the MCO or IPA. Supplemental claims cannot be billed for visits for which the MCO denies payment.

FQHCs will be required to submit unpaid and/or visits and revenue that occur outside a managed care contract as well



# BACKGROUND & OVERVIEW

- Each qualifying FQHC's Supplemental Payment is the difference between the average amount per visit the FQHC was paid by contracted MCOs/IPAs and its PPS rate.
- The Supplemental Payment amount will vary by FQHC depending on its Medicaid PPS rate and its contract reimbursement terms with MCOs/IPAs.
- MCVR reports historically (pre-COVID) are due the first week in July.



# BACKGROUND & OVERVIEW

## Legacy MCVR Report Format

Paid Visits and Revenue with Contracted Plans								
Line	MCO NAME	IPA NAME	Number of Visits Paid By MCO/IPA	MCO/IPA Payments to FQHC	Withhold Adjustment (If any)	Medical Home Payments Received	Adjusted MCO/IPA Payments to FQHC	Average Rate per Visit
			A	B	C	D	E = B+C	F = E/A
1	Affinity Health Plan		6,793	\$436,425	\$	\$12,000	\$436,425	\$64.25
2	NY State Catholic Health Plan/Fidelis Care NY		12,890	\$973,578	\$	\$32,000	\$973,578	\$75.53
3	MetroPlus Health Plan	DentaQuest	3,029	\$482,320	\$	\$3,100	\$482,320	\$159.23
4				\$	\$	\$	\$0	\$0.00
5				\$	\$	\$	\$0	\$0.00
6				\$	\$	\$	\$0	\$0.00
7				\$	\$	\$	\$0	\$0.00
8				\$	\$	\$	\$0	\$0.00
9				\$	\$	\$	\$0	\$0.00
10				\$	\$	\$	\$0	\$0.00
11				\$	\$	\$	\$0	\$0.00
12				\$	\$	\$	\$0	\$0.00
13				\$	\$	\$	\$0	\$0.00
14				\$	\$	\$	\$0	\$0.00
15				\$	\$	\$	\$0	\$0.00
Unpaid Visits with Plans								
16	Affinity Health Plan		2,014	\$	\$	\$	\$0	\$0.00
17	NY State Catholic Health Plan/Fidelis Care NY		4,987	\$	\$	\$	\$0	\$0.00
18	MetroPlus Health Plan	DentaQuest	945	\$	\$	\$	\$0	\$0.00



# BACKGROUND & OVERVIEW

- On June 19, 2019, the New York State Department of Health (“DOH”) announced its intention to audit the MCVR filings for 2015, to be followed with audits of subsequent years’ filings in the future.
- On January 31, 2020, DOH notified the FQHCs that the 2015 MCVR audits have commenced. This announcement was followed by an FQHC MCVR Report Audit Kick-Off Conference Webcast on February 10, 2020, presented by KPMG, the outside audit firm engaged by DOH to perform the audits. This webcast included an overview of the audit milestones and estimated time frames. For non-field audits, the final 3 milestones in the audit approach are:
  - KPMG Provides Findings to Auditee
  - Auditee Provides Management Responses and Corrective Action Plan for each Finding
  - KPMG Provides an Exit Dashboard



# MCVR REPORT AUDIT OBJECTIVES AND PROCEDURES



# MCVR REPORT AUDIT OBJECTIVES & PROCEDURES

KPMG 2020 MCVR Report Kick-off Conference Webcast, February 10, 2020

## Audit Goals:

- To evaluate the accuracy of supplemental (“wrap”) and court ordered rate code payments.
- To gain an understanding of FQHCs data tracking and reporting systems.
- Promote uniform standards for data submission and collection
- To improve compliance and reporting through training and outreach.

## Expectations:

- The reconciliation is due along with the completion of the Questionnaire and the document submissions
- Auditee to identify and quantify any reconciling items between FQHC MCVR report audited period and the Audited Financial Statements (AFS).
- Auditee to detail the amount of paid visits by MCO/IPA listed in the claims data to reconcile between the information in the FQHCs as filed MCVR report.
- Auditee to detail the amount of unpaid visits by MCO/IPA listed in the claims data to reconcile between the information in the FQHCs as filed MCVR report.

## Outcome:

- Any unreconciled variances will be assessed by the Department of Health as part of the Final Report and may be subject to additional review.



# MCVR REPORT AUDIT OBJECTIVES & PROCEDURES

DOH notice to FQHCs - Commencement of the 2022 & 2023 MCVR Audit and FQHC auditee designation of Desk or Field Audit.

Field Audits follow the same procedures as a Desk audit in addition to random sampling of paid and unpaid claims.



**KATHY HOCHUL**  
Governor

**Department  
of Health**

**JAMES V. McDONALD, M.D., M.P.H.**  
Commissioner

**JOHANNE E. MORNE, M.S.**  
Executive Deputy Commissioner

August 21, 2024

Dear Provider Representatives:

Effective January 1, 2001, the Benefits Improvement and Protection Act (BIPA) implemented a new Prospective Payment System (PPS) to determine all-inclusive rates for Federally Qualified Health Centers (FQHC) and Rural Health Centers (RHC). Federal law 42 U.S.C. §1396a (bb)(5)(A) requires states to make supplemental payments to an FQHC or RHC pursuant to a contract between the FQHC and a Managed Care Organization (MCO) and/or Independent Practice Association (IPA) for the amount, if any, that the FQHC's blended Medicaid rate exceeds the amount of payments provided under the managed care contract for the services rendered by the FQHC. In accordance with these regulations, the Managed Care Visit Revenue (MCVR) report and as well as other aspects of the program are subject to future audit by the Office of the Medicaid Inspector General (OMIG), NYS Office of the Attorney General or any other authorized body.

Your entity has been selected by the Department to be subject to a Performance Audit of its 2022 and 2023 MCVR submissions. The Department has contracted with the accounting and auditing firm KPMG LLP (KPMG) to execute this performance audit. A representative of this firm will be contacting you shortly to arrange the audit of your entity's MCVR report for the calendar years 2022 and 2023.



# MCVR REPORT AUDIT OBJECTIVES & PROCEDURES

KPMG’s audit procedures, passed approach. Below represents the timeline for the 2022 and 2023 MCVR audits.

Phase	Milestone	Due date
Phase 1 Audit Kick-off	Kick-off Webinar and Tool Demonstration	August 22, 2024
	KPMG Audit Notification Letter	August 23, 2024
	Audit Tool Opens for FQHC Submissions	August 23, 2024
Phase 2 Auditee Submission Period	Conduct Entrance Conferences (optional - field audits only)	September 6, 2024
	Auditee Completion of Electronic Questionnaire, Reconciliations, and Submission of all Data and Documentation	October 7, 2024
Phase 3 Fieldwork*	KPMG Reviews Auditee’s Questionnaire Responses, Reconciliations, Supporting Documentation and Provides Follow-up Correspondences and Sample Selection	November 4, 2024
	Auditee Provides Follow-up Responses	November 11, 2024
	KPMG Finalizes Testwork	November 18, 2024
Phase 4 Reporting and close-out*	KPMG Provides Workpapers and Proposed Findings to Auditee	November 25, 2024
	Auditee Reviews Workpapers and Proposed Findings	December 4, 2024
	Conduct Exit Conferences with Auditee (optional - field audits only)	December 20, 2024
	KPMG provides Exit Dashboard	December 20, 2024

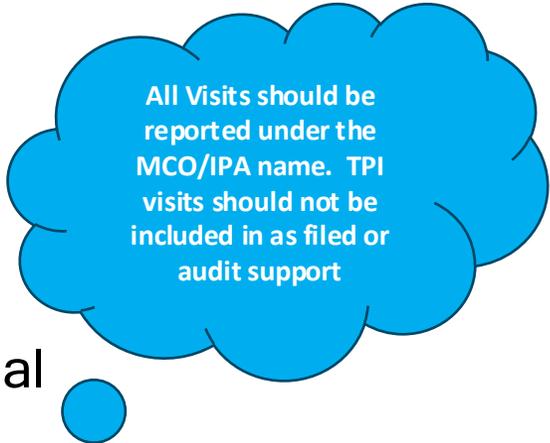


# MCVR REPORT AUDIT OBJECTIVES & PROCEDURES

Five Components to MCVR Audits:

1. The 2023 MCVR report marks the first year with concurrent MCVR report and Audit requirements. FQHCs are required to populate five (5) MCVR data tabs in KPMG's Tool.

- I. Managed Care Visit Revenue (MCVR) Report to Audited Financial Statements (AFS)
- II. Paid Visits and Payments by contracted insurance plan name
- III. Third Party Visits and Payments
- IV. Unpaid Visits by insurance plan name
- V. Paid Visits for each FQHC PPS rate code: 4011, 4012, and 4013



All Visits should be reported under the MCO/IPA name. TPI visits should not be included in as filed or audit support



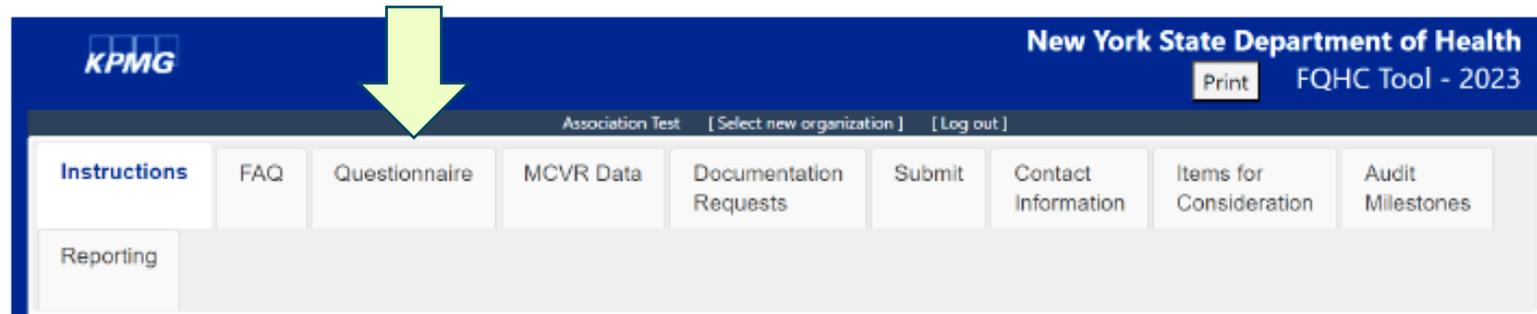
# MCVR REPORT AUDIT OBJECTIVES & PROCEDURES

Five Components to MCVR Audits:

2. Complete the electronic Questionnaire / Auditor Follow-up Requests contained in KPMG's FQHC Audit Tool.
- Audit questions are generally designed to test FQHC's understanding of DOH MCVR report requirements and Wraparound and Court Ordered Rate Code billing requirements

## Tool tabs

The Tool includes multiple tabs which will be used throughout the audit. The following image is a screenshot from the Tool which displays the tabs described in this section:





# MCVR REPORT AUDIT OBJECTIVES & PROCEDURES

Five Components to MCVR Audits:

3. Provide items included in the Data Request (Contracts, MCVR Report and Billing Process Documentation, Audited Financial Statements, etc.)
  - KPMG provides login credentials to the Secure File Transfer Protocol (SFTP) site for all Primary Contacts at the commencement of the audit. This server must be used to transfer data files and other files containing sensitive information, such as Protected Health Information (PHI) or Personally Identifiable Information.
  - Process documents must demonstrate FQHC's understanding of MCVR report requirements, Wraparound and Court Ordered Rate Code billing and a procedure for reporting services delivered using audio-only or audio/visual distinctly from in-person visits.
  - Files uploaded to the system are automatically purged after 7 days.



# MCVR REPORT AUDIT OBJECTIVES & PROCEDURES

Five Components to MCVR Audits:

4. Upload Excel file(s) with Paid and Unpaid Visit Detail to support as filed MCVR report.

Auditors will review and evaluate data as follows:

- **Reconciliation 1 - Managed Care Visit Revenue (MCVR) report to Audited Financial Statements (AFS) -** Comparison between the FQHC MCO Revenue per AFS and the total payments received from the MCO/IPA reported on the as filed MCVR. Centers are expected to document all reconciling line items, descriptions, explanations, and amounts that will reconcile MCO revenue on the AFS to the MCO/IPA payments reported on the as filed MCVR report, or audit support when adjustments to the as filed MCVR report are required.
- **Reconciliation 2 - Managed Care Visit Revenue (MCVR) report paid visits and payment detail -** Comparison between the Center's audit support of paid visit and payment detail to the paid visits and payments reported on the as filed MCVR report. Beginning with CY 2022, Third Party payments required.
  - **Paid Visits, by Rate Code -** Comparison between the Center's audit support of total paid visits, by rate code 4011, 4012 and 4013 to the total paid visits reported on the as filed MCVR report.
- **Reconciliation 3 - Managed Care Visit Revenue (MCVR) report unpaid visits detail -** Comparison between the Center's audit support of unpaid visits to the unpaid visits reported on the as filed MCVR report.



# MCVR REPORT AUDIT OBJECTIVES & PROCEDURES

Five Components to MCVR Audits:

5. Pre-audit conclusion - Auditors will initiate a series of confirming questions on item(s) which may require an adjustment and/or when a finding or observation may be issued. This may include email and/or KPMG Tool IFC inquires or requests during an organized meeting.
  - Audit Conclusion - Upon receipt of a Center's confirmation, an email is sent to the contact person with notice of audit conclusion. The Exit Dashboard is available in KPMG Tool under the "Reports Tab". The auditors workpaper (Excel files) can be downloaded from the SFTP site.

Audit Conclusion Email Example

**From:**  
**Sent:** Friday, March 14, 2025 | 7:06 PM  
**To:**  
**Cc:** US-FM NYO ADV FQHC MCVR <[us-nyoadvfqhcmcivr@KPMG.com](mailto:us-nyoadvfqhcmcivr@KPMG.com)>;  
**Subject:** FQHC 2022 & 2023 MCVR Audit – FQHC Health Center

Dear Provider Representatives,

As of **3/13/2025**, we have completed our audit procedures for **FQHC HEALTH CENTER** for the **2022 and 2023** Managed Care Visit and Revenue (MCVR) report. The audit was conducted on behalf of the State of New York Department of Health (the Department) by KPMG LLP (KPMG). The below sections provide key information for reviewing your Exit Dashboard and finalizing your audit.

**Exit Dashboard Review and Submission Instructions**

The audit findings and proposed MCVR adjustments identified for your FQHC are noted in the Exit Dashboard within the following links: [2022 Tool](#) & [2023 Tool](#)



# MCVR AUDIT EXIT DASHBOARD, NEXT STEPS



# MCVR REPORT AUDIT EXIT DASHBOARD & NEXT STEPS

## Audit Conclusion – Exit Dashboard

- Upon receipt of audit conclusion email, review instructions included in the email 
- Download the Exit Dashboard, available in KPMG Tool under the “Reports Tab” and the auditors workpaper (Excel files).

### MCVR Report Adjustments

The adjusted MCVR report will be submitted to the Department by KPMG with the final Audit Report. The FQHC is **not** responsible for resubmitting the MCVR report to the Department. You can expect to receive information from the Department on any further actions relating to the adjusted MCVR report, if applicable.

### To summarize, please complete the following actions:

1. Download the provided workpapers from the SFTP site **within the next 5 business days**
2. Review the proposed adjustments and Potential Findings in the Exit Dashboard while referencing the provided workpapers.
3. Provide a management response/corrective action plan for any noted findings.
4. CEO/CFO should sign the Exit Dashboard within 30 days of Exit Dashboard release. The Department will be monitoring this closely.
5. If you would like to appeal any aspects of the Exit Dashboard, please follow the Appeal Instructions within 30 days pursuant to 18 NYCRR 517.5 (c).



# MCVR REPORT AUDIT EXIT DASHBOARD & NEXT STEPS

Audit Conclusion - Reconciliation 2 and 3, Auditor Workpaper

Download and review the auditor's workpaper (Excel files), from the SFTP site, compared to the audit support provided by the Center. Inaccurate or inconsistent content should be communicated with the auditors immediately. New workpaper Excel files and/or Exit Dashboard may be reissued based on the identified error.

The screenshot shows a file explorer interface with the following table of files:

<input type="checkbox"/>	Name	Date Modified
<input type="checkbox"/>	 PA 301.7.C.1 Recon 2 2022	2025-03-14 19:03:14
<input type="checkbox"/>	 PA 301.7.C.2 Recon 3 2022	2025-03-14 19:03:06
<input type="checkbox"/>	 PA 301.7.C.3 Recon 2 2023	2025-03-14 19:04:55
<input type="checkbox"/>	 PA 301.7.C.4 Recon 3 2023	2025-03-14 19:03:06



# MCVR REPORT AUDIT EXIT DASHBOARD & NEXT STEPS

KPMG Audit Workpaper - Reconciliation 2 – Review Auditor Audit Narrative

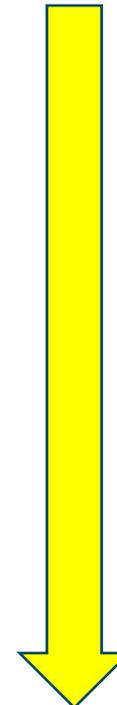
## Summary of Audit Procedures

### Items for Consideration

### Audit Steps

Items for Consideration	Audit Steps
PHI	N/A
Duplicate Check	Complete
Negative Payments	Complete
\$0 Payments	Complete
Blank Payments	Complete
Eligible Service Providers	Complete
Global Payments	Complete
Dental Claims/Bundled	Complete
Threshold Visits	Complete
Court Ordered 4026, 4027, 4028	Complete
Medical Home Payments	Complete
Incentive Payments	Complete
Noncontracted Plans	Complete
WRAP Payment Files	Complete
Telehealth Validation	Complete
Article 28, 31 & 32	Complete
Capitation	Complete
Verification of 4011, 4012 & 4013 Visits	Complete
TPI	Complete

Review narrative for each itemized consideration





# MCVR REPORT AUDIT EXIT DASHBOARD & NEXT STEPS

KPMG Audit Workpaper - Reconciliation 2, Paid Visits and Payments

- Review summary of as filed visits and payments compared to the audit support totals for discrepancies, see Table 1.
- Review summary of paid visits by FQHC PPS rate code for discrepancies, Table 2.

Table 1: Example of Reconciled Audit to as Filed

Summary of Visits and Payments		As-Filed
Payment \$ Identified for Inquiry	\$2,468,856.23	\$2,468,856.23
Claims Raw Data Visit Count	19,227	19,227
Average MCO Payment	\$128.07	\$128.07

Table 2: Example of Reconciled Audit to as Filed

Rate Summary of 4011-4012-4013 Visit Confirmations				
FQHC PPS Rate Code	Count of CLAIM ID	As-Filed	Variance	KPMG Notes:
4011	0	0	0	KPMG notes no variance
4012	202	202	0	
4013	19025	19025	0	
Grand Total	19227	19227	0	

Note: Based on each Center's experience, the as filed and audit support may or may not reconcile.



# MCVR REPORT AUDIT EXIT DASHBOARD & NEXT STEPS

KPMG Audit Workpaper - Reconciliation 3, Unpaid Visits

- Review summary of as filed visits as compared to the audit support totals for discrepancies, Table 3.

Table 3: Example of Reconciled Audit to as Filed

Unpaid Visit Summary					
Row Labels	Sum of VISIT COUNT	MCVR	Variances in Visits		KPMG Notes:
Anthem	267	267	267	0	KPMG reviewed the unpaid claims and found no variance
Fidelis	392	392	392	0	
Healthfirst	12	12	12	0	
Molina	124	124	124	0	
MVP	275	275	275	0	
UnitedHealthCare	63	63	63	0	
Wellcare	4	4	4	0	
<b>Grand Total</b>	<b>1137</b>	<b>1137</b>	<b>1137</b>	<b>0</b>	



# MCVR REPORT AUDIT EXIT DASHBOARD & NEXT STEPS

## Exit Dashboard – Paid Visits and Revenue with Contracted Plans

- Review each value of the Imported (as Filed) and Adjusted (Audit support) for accuracy.
- Ideal audit goal is to achieve 0.0% variance in visits and payments. This may vary based on each Center’s discovery during the audit procedures; >5% variance triggers audit finding.
- Both negative and positive rate adjustments are included in the audit procedures and Exit Dashboard.

### Adjusted MCVR

Paid Visits and Revenue with Contracted Plans																	
Line	MCO Name	IPA Name	Number of Visits Paid by MCO/IPA (A)			MCO/IPA Payments to FQHC (B)			Withhold Adjustment (If any) (C)			Medical Home Payments Received (D)			Average Rate per Visit ((B + C) / A)		
			Imported	Adjusted	Variance	Imported	Adjusted	Variance	Imported	Adjusted	Variance	Imported	Adjusted	Variance	Imported	Adjusted	Variance
→	Paid		19,227	19,227	0.0%	2,468,856.23	2,468,856.23	0.0%	0	0	0.0%	\$72,678	\$72,678	0.0%	\$128.07	\$128.07	0.0%



# MCVR REPORT AUDIT EXIT DASHBOARD & NEXT STEPS

## Exit Dashboard – Unpaid Visits with Plans

- Review each value of the Imported (as Filed) and Adjusted (Audit support) for accuracy.
- Ideal audit goal is to achieve 0.0% variance in visits and payments. This may vary based on each Center's discovery during the audit procedures.

Unpaid Visits with Plans																	
			Number of Visits Paid by MCO/IPA (A)			MCO/IPA Payments to FQHC (B)			Withhold Adjustment (If any) (C)			Medical Home Payments Received (D)			Average Rate per Visit ((B + C) / A)		
Line	MCO Name	IPA Name	Imported	Adjusted	Variance	Imported	Adjusted	Variance	Imported	Adjusted	Variance	Imported	Adjusted	Variance	Imported	Adjusted	Variance
→	Unpaid		1,137	1,137	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%	0	0	0.0%



# MCVR REPORT AUDIT EXIT DASHBOARD & NEXT STEPS

Exit Dashboard – As filed vs. Audited FFS Rates, Visits and Weighted Revenue and Average, Managed Care Average and Supplemental Payment Rate

- Examine visits by rate code, based on prior steps, reconcile to the values contained in the as filed vs audited visits and revenue weighted average calculation, Table 4.

Table 4: Example of Reconciled Audit to as Filed

As-Filed vs. Audited FFS Rates, Visits, and Weighted Revenue and Average, Managed Care Average, and Supplemental Rate						
	As-Filed MCVR			Audited MCVR		
FQHC Rate Code/Description	FFS Rates	Visits	Weighted Revenue	FFS Rates	Visits	Weighted Revenue
4011-Group Psych	\$45.27	0	0	\$47.35	0	
4012-Individual Offsite	\$80.45	202	\$16,250.90	\$84.15	202	\$16,998.30
4013-Threshold (PPS)	\$210.24	19,025	\$4,037,659.20	\$220.12	19,025	\$4,227,404.60
<b>Total</b>		<b>19,227</b>	<b>\$4,053,910.10</b>		<b>19,227</b>	<b>\$4,244,402.90</b>
Weighted Average	\$210.84				\$220.75	
Managed Care Average	\$128.07				\$128.07	
Supplemental Rate	\$82.77				\$92.68	



# MCVR REPORT AUDIT EXIT DASHBOARD & NEXT STEPS

Exit Dashboard – Utilize CHCANYS MCVR Audit Rate Impact Calculator

Example 2022 and 2023 MCVR Audit Rate Impact Calculation : Audited MCVRs do not reconcile to as Filed

Audited CY '22 MCVR <sup>1</sup>			
FQHC PPS Rates 10/1/23-9/30/24		Visits	Weighted Revenue
4011-Group Psych	\$ 45.27	-	\$ -
4012-Individual Off-Site	\$ 80.45	7	\$ 563
4013-Threshold (PPS)	\$ 260.00	65,227	\$ 16,959,020
Weighted Average	\$ 259.98	65,234	\$ 16,959,583
Managed Care Average	\$ 97.30		
Wrap Rate per Audit	\$ 162.68		

Audited CY '23 MCVR <sup>1</sup>			
FQHC PPS Rates 10/1/24-9/30/24		Visits	Weighted Revenue
4011-Group Psych	\$ 47.35	21	\$ 994.35
4012-Individual Off-Site	\$ 84.15	-	\$ -
4013-Threshold (PPS)	\$ 270.00	71,633	\$ 19,340,910
Weighted Average	\$ 269.93	71,654	\$ 19,341,904
Managed Care Average	\$ 96.05		
Wrap Rate per Audit	\$ 173.88		

Projected Liability - 2022 MCVR Audit	
Wrap Rate Period	10/1/23-9/30/24
Wrap Rate pre-Audit	\$ 170.23
Wrap Rate per Audit	\$ 162.68
Change in Wrap Rate per Audit	(\$7.55)
Paid Wrap Visits	65,234
<b>Projected Liability / Revenue</b>	<b>(\$492,469)</b>

Projected Liability - 2023 MCVR Audit	
Wrap Rate Period	10/1/24-9/30/25
Wrap Rate pre-Audit	\$ 170.23
Wrap Rate per Audit	\$ 173.88
Change in Wrap Rate per Audit	\$3.65
Paid Wrap Visits	71,654
<b>Projected Liability / Revenue</b>	<b>\$261,877</b>

Projected Liability 2022 = **-\$492,469**

Projected Revenue 2023 = **\$261,877**

2022/2023 MCVR Net Impact = **-\$492,469 + 261,877 = -\$230,592**

Footnote:

<sup>1</sup>Centers with an approved Medicaid rate appeal, mid-year, should replicate the above table based on the rate effective date(s)



# MCVR REPORT AUDIT EXIT DASHBOARD & NEXT STEPS

Exit Dashboard – If the audit aligns with expectations, complete the questions included under Management Response to Findings and complete the Electronic Signature sections included in the Exit Dashboard

## Management Response to Findings

## Electronic Signature

I have completed my review of the Exit Dashboard and have entered all applicable management responses. Once submitted, I understand the adjusted MCVR and management responses will become part of the final Exit Dashboard which will be provided to the New York State Department of Health.

Name:

Title:

E-mail address:

Phone number:

Submit



# APPEAL MCVR AUDIT FINDINGS, COMMENTS AND/OR OBSERVATIONS



# MCVR REPORT AUDIT APPEAL

Exit Dashboard – Disagreement with Finding(s), Observation(s) and/or Comment(s). Complete the Exit Dashboard and submit Appeal letter to the DOH.

## Exit Dashboard Instructions

### Exit Dashboard

#### **Instructions**

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Once a finding, located in the Potential Findings tab of the Items for Consideration (IFC) Dashboard, has been agreed upon or disagreed with by the FQHC, the FQHC will have thirty days to provide both a Management Response and Corrective Action Plan.

This section includes each finding and observation that the FQHC received for the FQHC MCVR Audit. It is the responsibility of the FQHC to provide a formal response to the finding as well as a corrective action plan to correct the issue noted and prevent the issue from occurring in the future years. Please note that KPMG will not be following up with FQHCs regarding completeness of this information, as this information is being compiled for the State of New York.



# MCVR REPORT AUDIT APPEAL

Below instructions is included in the email notice of Audit Conclusion

## Appeal Instructions

- The Department's goal is to reach agreements during the audit process so all issues can be resolved before the audit is finalized. Pursuant to 18 NYCRR 517.5 (c), if you have objections to the audit findings and/or proposed rate adjustment, you must contact the Department of Health via email, within 30 days of receipt of this communication, at [bmcr@health.ny.gov](mailto:bmcr@health.ny.gov) and provide a letter of appeal. The letter of appeal must include a statement detailing the specific items of the Exit Dashboard to which the provider objects, and the provider must include any additional material or documentation it requests to be considered in support of its objections. Your facility will then be notified of approval or denial from the Department.
- The Department expects that these requests will be rare, since providers are given the opportunity to bring additional adjustments to the attention of their KPMG Audit Team during the audit. If necessary, an administrative hearing will be conducted considering only the issues and documentation relating to the objection (18 NYCRR 519.18).



# MCVR REPORT AUDIT APPEAL

## Appeal Letter Key Points

- Include Background
- Statement of Issue
- Basis of Appeal
- Conclusion / Request for Relief and/or Recommendation
- Submit appeal via email, to [bmcr@health.ny.gov](mailto:bmcr@health.ny.gov), copy audit team members and Nicholas Cioffi on email

Pursuant to 18 NYCRR 517.5 (c), if you have objections to the audit findings and/or proposed rate adjustment, you must contact the Department of Health via email, within 30 days of receipt of the email notice of release of the Exit Dashboard/audit conclusion, at [bmcr@health.ny.gov](mailto:bmcr@health.ny.gov) and provide a letter of appeal



# CHCANYS DISCLAIMER

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# QUESTIONS

