

## Extraordinary Funding

### Audit to Cost Guide

The audit to cost is completed using the excel workbook labeled as such on the KDADs website. The provider enters information on the worksheets on the tabs labeled equipment and supplies, direct service staff, program coordinator staff, and professional staff. The threshold is then auto filled as a result. The audit to cost period is generally 9-10 months of the authorized/approved EF period. Since documentation is due to the MCO 60 days in advance of the expiration of the authorization, the provider cannot submit documentation for the full year. Allowing time for the provider to prepare the documents will generally result in a 9 month audit to cost period. If the authorized/approved EF period was less than a year then the audit to cost will cover as much of the approved period as possible (generally two months short of the approved period.)

**Tab- professional staff:** For the column labeled services type, use the drop down to select day or residential services to reflect the service during which the approved professional provides the service to the Member. In the Staff Name column enter the name of the professional or the employee ID number associated with that employee or consultant. The occupation column has a drop down to select the occupation of the professional. The status column has a drop down so the provider can select employee or consultant to describe this professional. The hourly rate column is to reflect the average hourly rate calculated for the professional for the time period covered by the audit to cost (EF approved period) based upon payroll documents or consultant fees paid. The hours worked/week is the average number of hours the professional worked with this member during the time period covered by the audit to cost (EF approved period.)

**Tab- Program Coordinator:** Enter the service type (day or residential) in the first column using the drop down menu. Enter the name of the staff person who serves as the program coordinator for the service indicated in the column labeled staff name. In lieu of staff name, enter an employee ID number. Enter the average hourly rate for the program coordinator for the period covered by the audit to cost (EF approval period.) Enter the average hours per week worked by this employee during the approval period covered by the audit to cost (EF approval period.) Enter the number of clients served by this employee in this service for the approval period in the column labeled # clients served. In the last column, the average hours/client will be calculated based upon the data entered in the other columns. Note: the relief factor is figured automatically at the grid at the bottom of the page.

**Tab- Direct Care Staff:** As on the other tabs, the first column has a drop down to differentiate the residential staff from day staff. In the second column, list the names or employee ID numbers of the staff working with the Member during the EF approved period. The hourly rate column is for the average hourly rate paid to the identified staff during the EF approved period. The average hours/week the employee worked with this member during the EF approved period is entered in the hours/week

column. If the employee is a salaried employee, an hourly rate will need to be computed and entered in the hourly rate column for that employee. Note: the relief factor and taxes and benefits are figured automatically at the grid at the bottom of the page. \*remember to prorate the average hours worked for each employee if the person was not employed for the full date span covered by the audit.

**Tab-Equipment and Supplies:** The items approved on the EF plan to be purchased are to be listed under the Item column. The rationale is used if the cost of the item is distributed between the two services or other information to explain the purchase (ex. Shower chair was requested in the EF application, but a bath bench ended up being purchased, etc.) The annual cost of the item purchased is then allocated to the correct service column. If the approval period was less than one year, the amount expended for the approval period is reflected in the appropriate column.

**Tab- Threshold:** The threshold worksheet is auto populated from the work completed on the subsequent tabs. Fill in the Member's name, CSP, CDDO and date at the top of the page. If training was approved for the EF approval period and was provided, the provider will need to fill in the "1" under average hours/day on the training line.

In general, only those items/services that were approved are to be listed anywhere on the audit to cost document.

**Supporting documentation:** Payroll records for the audit period (date span covering the audit) will need to be submitted for all employees listed in the audit to cost document. Documentation of payment to any consultants is required. Receipts for equipment/supplies listed in the document must be provided to support the purchases were made. The format for the supporting documentation must identify employee (id number or staff A, etc. may be used), position, rate of pay per hour, and wages paid during the date span. Deductions to the employee's pay are not required but if a report includes them, it is not necessary to block them out. Pay stubs work great. If a payroll report is submitted in lieu of pay stubs, the report should be signed attesting that the information reflects wages paid to listed staff.