CO SHS Review Checklist

The Colorado School Health Services (SHS) program conducts various types of reviews to verify compliance of a school district's Medicaid billing, reported costs and statistical information. Below is a checklist of required documentation for each type of review as well as the frequency each district may be selected.

Type of Review	**Program Review**
Frequency and Timeline of Review	Varies; If, as a result of the Program Review, the district is issued a Corrective Action Plan (CAP), the CAP implementation will be reviewed 1.5 years after to ensure proper measures to correct the compliance issue were put into place. The Program Reviews happen twice a year once in the fall and again in the spring.
Checklist for this Review:	PCG selects a sample of 10 students who had MMIS claims submitted for the review period. For these 10 students, the district must provide: 1. Individualized Education Plan (IEP) 2. Attendance Records 3. Medicaid Consent Form 4. Service Log Notes 5. Evaluation Notes (if applicable) 6. Health Care Plan (if applicable)

Type of Review	**In Depth Financial Review (Annual Cost Report)**
Frequency and Timeline of Review	Selection varies; 50% of participating districts per year are selected. This happens in the Fall after to submission of the Annual Cost Report.
Checklist for this Review:	PCG requests the following documentation. Samples are defined based on the size of the district. 1. Sample of Direct Service Provider Annual Payroll Info 2. Sample of Targeted Case Management (TCM) Providers Annual Payroll Info 3. Sample of providers who are partially federally funded Annual Payroll Info 4. Sample of contractor's Annual Payroll Info for contractors 5. Sample of a service type for Direct Service Other Costs (Materials, Supplies, Equipment) 6. TCM Other Costs (Materials, Supplies, Equipment) 7. All back-up Transportation information supporting costs, including a. Transportation Payroll for Transportation Personnel reported

	b. Transportation Other Costs c. Transportation Equipment Depreciation (Purchase Price, when the asset was placed into/out of service, Years of Useful Life) 8. All back-up Transportation information supporting ratios a. Bus logs for One-Way Trips Ratio denominator count b. Student Count information for Transportation Services IEP Ratio 9. Documentation must support the category the costs were reported under, "Not Only Specialized Transportation" or "Only Specialized Transportation" 10. All Licensing and Credential information for appropriate RMTS participants listed on the Annual Cost Report (Direct Service and TCM providers)

Type of Review	**Desk Review (Annual Cost Report)**
Frequency and Timeline of Review	All participating districts, yearly. This happens in the Fall after to submission of the Annual Cost Report.
Checklist for this Review:	The district's submitted Annual Cost Report information is reviewed for outliers, anomalies, or items that may need further follow up or explanation. The district is sent an email with a bullet point list of these items, if any were identified. Desk review emails vary. Some common types of "edits", or concerns, are: 1. Ensuring federal funds were properly identified 2. One-Way Trips Ratio or Transportation Services IEP Ratio that appear low or high 3. One-Way Trip Ratio denominator that appear low or high 4. Costs that increase or decrease greatly between the prior fiscal year to the current fiscal year 5. Large changes in number of provider types

Type of Review	**RMTS Provider Qualifications Review**
Frequency and Timeline of Review	A Provider Qualification Review will be conducted on all participating districts at least once every three years. The number of providers being reviewed will depend on the size of the district.
Checklist for this Review:	PCG requests the following documentation with respect to the direct service and targeted case management cost pool: 1. Provider Licensure a. Requested electronic copies of licensures/certification for selected

	providers providing direct medical and targeted case management services I. Licensures/certifications must be valid during the review quarter in which the providers were listed on the staff roster

Type of Review	**MAC Quarterly Compliance Review**
Frequency and Timeline of Review	A MAC Quarterly Financial Compliance Review will be conducted on all participating districts at least once every three years. The number of providers being reviewed will depend on the size of the district.
Checklist for this Review:	PCG requests the following financial documentation (MUST be cash based) for the selected participants on the staff roster for the quarter being reviewed: 1. Documentation of the quarterly *Salaries* paid. (amount and account code) 2. Documentation of quarterly *Contracted Staff Costs* paid. (amount and accoun code) 3. Documentation of quarterly *Employer Paid Benefits* paid. (amount and account code) Including:

Can be based on % of Salary	**Exact Figures per Participant**
FICA (Medicare & Social Security)	Health Insurance
Worker's Compensation	Dental Insurance
Teacher Retirement	Vision Insurance
Teacher Retirement Long Term Disability (LTD)	Life Insurance
	Any other employer paid benefit

4. Documentation of quarterly *Federal Revenues* paid. (amount and account code)
5. Copy of the *latest financial audit from your CPA firm*

Any variance in the documentation provided and the amount shown on the Cost Data reported to PCG should be explained.