

Fiscal 101
(Approximately 3.0 hours – 180 minutes)

Trainers

Mike Palma, Fiscal Coordinator

Bernie Strand, Project Director

1. Credentials
 - a. Mike Palma, ATR Fiscal Coordinator
 - b. Bernie Strand, ATR Project Director
2. Disclaimer
 - a. Not an accounting or bookkeeping class
 - b. Not financial advice
 - c. Not tax advice
 - d. General sound fiscal business practices
3. Jargon of the Industry
4. Varying degrees of fiscal competency in agency staff
 - a. Accountants
 - b. Bookkeepers
 - c. Amateurs
5. Varying agency types
 - a. Large enough to have an in-house accountant or accounting department?
 - b. Medium sized with a part-time accountant or bookkeeper
 - c. Small agency or individual with no dedicated fiscal staff person
 - d. Sources of funding
 - i. Federal funds (other grants, Medicaid, or Medicare?)
 - ii. ATR Ohana is different
 1. Fee-for-service
 2. Document and we pay
6. General fiscal considerations
 - a. Should always be able to follow the money trail
 - b. What is your budget?
 - i. Who tracks your total ATR billing?
 - ii. P.O.s more tightly managed in ATR Ohana
 - iii. Who are the members of your agency's fiscal team?
 - iv. What are their responsibilities?
 - v. What is the chain of command?
 - vi. What are your internal procedures and documents to ensure that billing is done quickly, accurately, and that payment is appropriately credited when it is received?
 - vii. Recommend one key fiscal person does billing for your agency, with a back up person in the event that individual is out.
 - viii. Multiple designated billing staff may cause duplicate billing to be submitted, resulting in overpayment and pay-back to ATR
 - c. Managing other people's money
 - i. ADAD is Grantee

1. Prevention, detection, and remediation of waste, fraud, abuse
 2. Adjudication of claims and payments
 3. Tax payer \$ is public info
 4. Prompt submission of billing Within the 30 day period that the voucher is active
 5. inaccurate payments recouped within 10 business days
 6. \$ not used from the voucher goes to other clients
 7. No checks go directly to clients ever
 8. No grant funds provided to clients in the form of cash
 9. No rent money to regular landlords this time
 10. No funds to cover balances due prior to ATR Ohana enrollment
- d. Differences between
 - i. Accountants
 - ii. Bookkeepers
7. Amateurs still have important fiscal skills
 - a. Writing checks
 - b. Documenting expenditures in check registers
 - c. Documenting client contact
 - d. Making copies
 - e. Asking for clarification
 - f. Arranging for professional assistance
 8. Taxes more complicated when you have a business or are self-employed
 - a. Reporting requirements
 - b. Deductions available
 - c. More / different forms required
 - d. Recommend access to accountants, if possible
 - e. If not financially practical, bookkeeper may be option
 - f. Time-share with other agencies
 - g. Contract per-hourly basis
 9. Fiscal security considerations
 - a. HIPAA
 - b. 42 CFR, Part 2
 - c. Access
 - i. Computer terminals
 1. Monitors should not be viewable by the public
 2. Firewalls should prevent unauthorized access
 3. No password sharing
 4. No account sharing
 5. Need to know basis (No snooping!)
 - ii. Balance sheets
 - iii. Client data and records
 - iv. Invoices
 - v. Other secure data?
 10. Constructing a full audit trail

- a. Kinds of audits
 - i. Internal agency audit
 - ii. Independent audit by outside firm
 - iii. ATR audit
 - 1. Desk audit
 - 2. On-site audit
 - 3. May occur during regular business hours without prior notice
 - iv. SAMHSA audit
 - 1. SAIS
 - 2. WITS
 - 3. On-Site
 - b. WITS – Official (and only) ATR VMS
 - i. Authorization is generated by agency
 - 1. valid for 30 days only then will close
 - 2. may not be reopened
 - 3. will be regulated by automated system caps
 - 4. claims for payment must be submitted within the 30 day authorization period
 - ii. Voucher is generated by agency
 - iii. Encounter Note is generated by agency
 - iv. Rejected Encounter Notes are generated by the agency
 - v. Rejected Encounter Notes may be corrected and re-submitted by the agency
 - vi. Batch is generated by agency
 - vii. ATR reviews the Batch (in general) and submits to Feds for payment
 - viii. Invoice is generated by ATR
 - c. Ledgers
 - d. Receipts
 - e. Invoices
 - f. Checking account entries
 - g. Documentation of services delivered
11. Fiscal responsibility
- a. Know what you billed
 - b. Know who it is for
 - c. Know what you've been paid
 - d. Know whose account it should be posted to
 - e. Know what your balance due from ATR is
 - i. On each individual client
 - ii. Total for all clients
12. Required retention period
- a. Same as other protected health information (PHI)
 - b. Seven (7) years for adults
 - c. Seven (7) years after age of majority for adolescents
13. Useful fiscal tools

- a. Excel (spreadsheets)
 - b. Calculator
 - c. Accounting software
14. Skill building exercises
- a. Discuss potential fiscal scenarios
 - i. Lost check in the wind
 - ii. Receiving someone else's check
 - iii. Missed billing for a service that was performed 2 months ago
 - iv. Discover billing error
 - b. Discussion points
 - i. Who is this a problem for?
 - ii. Who is responsible?
 - iii. What is the worst thing that can happen?
 - iv. From a fiscal perspective, what is the best course of action?
 - v. What kind of audit trail should you create for this situation?
 - 1. Documents
 - 2. Tools needed