



FISCAL ACCOUNTABILITY

CMS requires the State to complete a post payment review as part of waiver requirements to ensure financial accountability. Financial accountability is one of the six (6) mandatory assurances that the State must demonstrate compliance. This is achieved through ongoing fiscal audit activities and regular reporting to CMS. The DOH-DDD Fiscal Section performs an annual fiscal audit on all Providers as part of the activities to meet this assurance.

Q: Can you clarify the requirement on page 93 stating date and time stamp is required for all physical records signed by the service supervisor?

DDD Fiscal Section reviews two sets of documents during a fiscal audit. (Ref: 3.7. A) If you are submitting electronic records, please make sure the printout of the records contains electronic signatures of the DSW and service supervisor and date and time stamps of the entries and the records are printed directly from the software.

Q: Providers now have to produce audit documents within the same-day. That is hard for the Providers.

DDD acknowledges that same-day timeframe is a significant change to the fiscal audit process. DDD hears providers when they describe the challenges of copying the documents, etc. However, the intention is to encourage providers to develop an organized system that allows documentation to be produced easily. The purpose of same-day fiscal audit is to ensure providers develop, improve, and maintain a good accounting system with good internal controls to ensure the integrity of financial and accounting information. In order to achieve this, all records must be readily available, current, and organized. As indicated in the Fiscal Accountability Training video, records must be readily available, current, and organized.

Q: Who can sign to meet the requirement that Service Supervisor must sign off on the services delivered?

The Service Supervisor (SS) must sign to verify services were delivered. Only the SS can verify the information listed in the Waiver Standards Manual, 3.7 A. 2.

In previous audits, fiscal always asked for SS verification although providers were never penalized if it was missing, it was always a requirement.

Q: What needs to be signed; what type of document/documentation is required?

Providers must have a system to be able to verify that services were rendered appropriately and coded and billed correctly. There is no standard form and there is no required frequency, however, the documentation must contain the 7 required elements listed in the Waiver Standards Manual, 3.7 A. 2.

Q: Where can I watch the Fiscal Accountability Provider Training Video?

The Fiscal Accountability Provider Training Video is available on our website at:

<https://health.hawaii.gov/ddd/provider-training/ddd-provider-training-fiscal-accountability/>



For the latest information visit our website - <https://health.hawaii.gov/ddd>

For additional questions, email - doh.dddcrb@doh.hawaii.gov