

# CONSUMER DIRECTED SERVICES (CDS) REPORTS, ANNUAL AUDITS, TAXES



Missouri Medicaid Audit and Compliance  
Annual Update Meeting 2019

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# Consumer Directed Service Financial and Service Reports



- Regulation
- Where do you find the report forms?
- When are they due?
- Changes.
- Issues.

# Regulation



## **19 CSR 15-8.400**

**(2) Vendors shall perform, directly or by contract, payroll and fringe benefit accounting functions for consumers, including but not limited to:**

- (A) Collecting timesheets and certifying their accuracy;**
- (B) Transmitting individual payments to the personal care attendant (attendant) on behalf of the consumer; and**
- (C) Ensuring all payroll, employment, and other taxes are paid timely.**

## Regulation (cont)



**Quarterly financial reports shall be submitted to DHSS thirty (30) days after the end of each calendar quarter;**  
**(H) Quarterly service reports shall be submitted to DHSS thirty (30) days after the end of each calendar quarter;**  
**(I) Maintain CDS financial records separately from any other financial records and make all consumer and CDS financial records, documents, reports and data available to DHSS upon request; and**

## Regulation (cont)



**(J) Submit an annual audit by a properly licensed independent practitioner (certified public accountant licensed in the state of Missouri) pursuant to applicable federal and state laws and regulations, including any audit parameters as established by DHSS.**

**1. The audit report must be submitted to DHSS within one hundred fifty (150) days after the end of the vendor's fiscal year.**

# Personal Care Manual



## **13.11.B PROVIDER – GENERAL ADMINISTRATIVE REQUIREMENTS**

- Providers must perform, directly or by contract, payroll and fringe benefit accounting functions for participants, including but not limited to:
  - Collecting timesheets and certifying their accuracy;
  - Transmitting individual payments to the personal care attendant on behalf of the consumer ;
  - Ensuring all payroll, employment, and other taxes are filed and paid timely under the consumer's tax ID#;
  - File claims for MO HealthNet reimbursement;
  - Processing of consumers' and/or attendants' inquiries and problems;
  - Public information, outreach and education activities to ensure that persons with disabilities are informed of the services available and have maximum opportunity for participation;
  - Maintain confidentiality of consumer's records, including eligibility information from DSDS, according to federal and state laws and regulations;

## Personal Care Manual (cont)



Perform case management activities with the consumer at least monthly to provide ongoing monitoring of the provisions of services in the plan of care and other services as needed to live independently;

- Ensure the consumer has an emergency and/or back up plan;
- Monitor utilization of units by the consumer at least monthly; and Providers must maintain a list of eligible attendants:
  - Ensuring that each attendant is registered, screened, and employable according to the Family Care Safety Registry (FCSR), the Office of Inspector General (OIG) and the Employee Disqualification List (EDL) maintained by DHSS, and applicable state laws and regulations; and
  - Notifying the attendant of his or her responsibility to comply with applicable state laws and regulations regarding reports of abuse or neglect. •

# MMAC.MO.GOV Website



MO.gov | Find a State Agency | Online Services | Social Media

*Missouri Department of*  
**SOCIAL SERVICES**

Enter Keyword or Phrase...

Home   About MMAC   Providers   Participants   Fraud, Waste & Abuse   Contact Us

## Missouri Medicaid Audit & Compliance



**Provider Compliance Reviews**  
Learn about a review and what to expect as a provider

- [Enroll as a Provider](#)
- [Our Mission](#)
- [Provider Self-Disclosures](#)
- [MMAC Regulation Guide](#)

MMAC.CDS@dss.mo.gov



# MMAC.MO.GOV Website (cont)







From the MMAC Home Page

- Click on Providers
- Click on Home and Community Based Services

# MMAC.MO.GOV Website (cont)



- **In-Home Services & Consumer Directed Services Proposal Information**
- **HCBS Provider Revalidation**
- **Application Fee Information**
- **Information Sheet: HCBS Setting Requirements** 
- **Provider Self Assessment – HCBS Setting Requirements** 
- **Initial Provider Survey Results – HCBS Setting Requirements** 
- **Provider Certification Training & Provider Update Meetings**
- **Provider Contracts Forms** 

From the Home and Community Based Services Page:

- Click on Provider Contracts Forms

# MMAC.MO.GOV Website (cont)



## Provider Contracts Forms

 Tweet

 Like 0

**Business Organizational Structure** 


**CDS Annual Service Report** 

**CDS Quarterly Financial & Service Report** 

**CDS Quarterly Financial & Service Report Instructions** 

# CONSUMER DIRECTED SERVICES FINANCIAL & SERVICE REPORT



 MISSOURI DEPARTMENT OF SOCIAL SERVICES  
MISSOURI MEDICAID AUDIT AND COMPLIANCE UNIT  
CONSUMER DIRECTED SERVICES FINANCIAL & SERVICE REPORT

**SECTION I: GENERAL INFORMATION**

VENDOR NAME: \_\_\_\_\_

VENDOR ADDRESS: \_\_\_\_\_

CITY, STATE, ZIP CODE: \_\_\_\_\_

NPI: \_\_\_\_\_ FEDERAL EIN: \_\_\_\_\_

SELECT QUARTER REPORTED FOR CALENDAR YEAR:

JANUARY 1 THROUGH MARCH 31- DUE BY APRIL 30

APRIL 1 THROUGH JUNE 30 - DUE BY JULY 31

JULY 1 THROUGH SEPTEMBER 30 - DUE BY OCT 31

OCTOBER 1 THROUGH DECEMBER 31 - DUE BY JAN 31

**SECTION II: OVERSIGHT**

REPORTED COMPLAINTS/GRIEVANCES	CONSUMER	ATTENDANT	FAMILY	OTHER
Abuse				
Neglect				
Exploitation				
Falsification of Timesheets				
Payroll - Personnel Issues				
Services Not Delivered				
Program Fraud				
Consumer Fraud				
Other:				
Total Reported Complaints/Grievances				

**SECTION III: MISSED CONTACTS**

NUMBER OF MISSED CONSUMER CONTACTS	1 <sup>ST</sup> MONTH	2 <sup>ND</sup> MONTH	3 <sup>RD</sup> MONTH	TOTAL
Consumers Not Contacted				

\*Attach a list of consumers not contacted for their monthly case management monitoring. Include their DCN (no names or initials) and the reason(s) they were not contacted. Vendor must perform case management activities with consumers at least monthly to provide ongoing monitoring of the provision of services in the plan of care.


**SECTION IV: FINANCIAL UTILIZATION**

TOTAL # OF CDS PARTICIPANTS	TOTAL CDS UNITS AUTHORIZED	TOTAL CDS UNITS ACTUALLY DELIVERED

**SECTION V: CDS ATTENDANT PAYROLL**

	TOTAL	TOTAL
Total of Paid CDS Claims (IN DOLLARS)		Total Net CDS Attendant Payroll
Total Medicare & OASDI Taxes		Total Federal Income Tax Withheld
Total State Income Tax Withheld		Total FUTA And SUTA Contributions
Other: (i.e. city or county taxes)		Other: (i.e. city or county taxes)
Total CDS Payroll Expenditures		Total Number of CDS Attendants

Page 1 of 2

 MISSOURI DEPARTMENT OF SOCIAL SERVICES  
MISSOURI MEDICAID AUDIT & COMPLIANCE  
ANNUAL SERVICE REPORT FOR CONSUMER DIRECTED SERVICES (CDS) VENDOR

Provide three examples of positive impacts on Medicaid consumers' outcomes through the CDS services provided by your agency during the past calendar year (Three for your agency - not three for each consumer). Continue on additional sheets if needed. Do not include any name or DCN numbers.

- 
- 
- 

**ANNUAL CERTIFICATION**

I certify, to the best of my knowledge and belief, that all quarterly CDS service and financial reports required by 19 CSR 15-8.400 were submitted to Missouri Medicaid Audit & Compliance during the past calendar year.

Check this box if you did not have any authorized CDS clients during the past calendar year.

Reports that are not complete, signed, and/or include the printed name and title of the submitter will be rejected.

SIGNATURE OF AUTHORIZING CERTIFYING OFFICIAL	DATE THIS REPORT WAS SUBMITTED
TYPED OR PRINTED NAME AND TITLE OF PERSON SIGNING	BUSINESS TELEPHONE NUMBER
FULL LEGAL NAME OF CDS VENDOR	
PROVIDER EMAIL	

Please submit this report with your 4<sup>th</sup> quarter CDS service and financial reports to:

Email: [MMAC.CDS@dss.mo.gov](mailto:MMAC.CDS@dss.mo.gov) Fax: 573-751-5065

Missouri Medicaid Audit & Compliance, P.O. Box 6500, Jefferson City, MO 65102

Quarterly Report

Annual Service Report

[MMAC.CDS@dss.mo.gov](mailto:MMAC.CDS@dss.mo.gov)

# Quarterly Report



## SECTION I: GENERAL INFORMATION

VENDOR NAME:		SELECT QUARTER REPORTED FOR CALENDAR YEAR:	
VENDOR ADDRESS:		<input type="checkbox"/> JANUARY 1 THROUGH MARCH 31- DUE BY APRIL 30	
CITY, STATE, ZIP CODE:		<input type="checkbox"/> APRIL 1 THROUGH JUNE 30 – DUE BY JULY 31	
NPI:		<input type="checkbox"/> JULY 1 THROUGH SEPTEMBER 30 – DUE BY OCT 31	
FEDERAL EIN:		<input type="checkbox"/> OCTOBER 1 THROUGH DECEMBER 31 – DUE BY JAN 31	

## SECTION III: MISSED CONTACTS

NUMBER OF MISSED CONSUMER CONTACTS	1 <sup>ST</sup> MONTH	2 <sup>ND</sup> MONTH	3 <sup>RD</sup> MONTH	TOTAL
Consumers Not Contacted				

\*Attach a list of consumers not contacted for their monthly case management monitoring. Include their DCN (no names or initials) and the reason(s) they were not contacted. Vendor must perform case management activities with consumers at least monthly to provide ongoing monitoring of the provision of services in the plan of care.

## SECTION IV: FINANCIAL UTILIZATION

TOTAL # OF CDS PARTICIPANTS	TOTAL CDS UNITS AUTHORIZED	TOTAL CDS UNITS ACTUALLY DELIVERED
-----------------------------	----------------------------	------------------------------------

## SECTION V: CDS ATTENDANT PAYROLL

	TOTAL		TOTAL
Total of Paid CDS Claims (IN DOLLARS)		Total Net CDS Attendant Payroll	
Total Medicare & OASDI Taxes		Total Federal Income Tax Withheld	
Total State Income Tax Withheld		Total FUTA And SUTA Contributions	
Other: (i.e. city or county taxes)		Other: (i.e. city or county taxes)	
Total CDS Payroll Expenditures		Total Number of CDS Attendants	

# Quarterly Report (cont)



## SECTION VII: REPORT CERTIFICATION

I certify to the best of my knowledge and belief that this report is correct and complete and that all expenditures are for the purposes set forth in the state statutes, regulations, and provider manuals; governing the Missouri Medicaid program, Consumer Directed Services program, and Independent Living Waiver..

All applicable federal, state, and local taxes and employment contributions including, but not limited to, payroll taxes and unemployment insurance taxes have been paid for this agency and all agency employees (under the agency's EIN number), and on behalf of all personal care attendants and consumers (under the consumer's individual EIN number) during this quarter.    **Yes**     **No**

CHECK THIS BOX IF YOU DID NOT HAVE ANY AUTHORIZED CDS CONSUMERS DURING THE QUARTER.

Reports that are incomplete, not signed, and/or don't have the printed name and title of the person signing will be rejected.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	DATE REPORT SUBMITTED
TYPED OR PRINTED NAME AND TITLE OF PERSON SIGNING	BUSINESS TELEPHONE NUMBER
PROVIDER EMAIL	NAME OF CURRENT ELECTRONIC VISIT VERIFICATION (EVV) VENDOR

# Quarterly Report (cont)



**SUBMIT THE COMPLETED REPORT WITHIN 30 DAYS AFTER THE END OF THE CALENDAR QUARTER TO:**

**MISSOURI MEDICAID AUDIT AND COMPLIANCE**

**PROVIDER REVIEW**

**E-MAIL: [MMAC.CDS@DSS.MO.GOV](mailto:MMAC.CDS@DSS.MO.GOV)**

**FAX: 573-526-4375**

**MAILING ADDRESS**

**205 JEFFERSON ST., 2<sup>ND</sup> FLOOR**

**PO BOX 6500**

**JEFFERSON CITY, MO 65102**

**[MMAC.CDS@dss.mo.gov](mailto:MMAC.CDS@dss.mo.gov)**

# ANNUAL SERVICE REPORT FOR CONSUMER DIRECTED SERVICES (CDS) VENDOR



MISSOURI DEPARTMENT OF SOCIAL SERVICES  
MISSOURI MEDICAID AUDIT & COMPLIANCE  
ANNUAL SERVICE REPORT FOR CONSUMER DIRECTED SERVICES (CDS) VENDOR

**Provide three examples of positive impacts on Medicaid consumers' outcomes through the CDS services provided by your agency during the past calendar year (Three for your agency – not three for each consumer). Continue on additional sheets if needed. Do not include any name or DCN numbers.**

1.

2.

3.



# ANNUAL SERVICE REPORT FOR CONSUMER DIRECTED SERVICES (CDS) VENDOR (cont)



## ANNUAL CERTIFICATION

I certify, to the best of my knowledge and belief, that all quarterly CDS service and financial reports required by 19 CSR 15-8.400 were submitted to Missouri Medicaid Audit & Compliance during the past calendar year.

Check this box if you did not have any authorized CDS clients during the past calendar year.

Reports that are not complete, signed, and/or include the printed name and title of the submitter will be rejected.

SIGNATURE OF AUTHORIZING CERTIFYING OFFICIAL	DATE THIS REPORT WAS SUBMITTED
TYPED OR PRINTED NAME AND TITLE OF PERSON SIGNING	BUSINESS TELEPHONE NUMBER
FULL LEGAL NAME OF CDS VENDOR	
PROVIDER EMAIL	

Please submit this report with your 4<sup>th</sup> quarter CDS service and financial reports to:

Email: [MMAC.CDS@DSS.MO.GOV](mailto:MMAC.CDS@DSS.MO.GOV) Fax: 573-751-5065

Missouri Medicaid Audit & Compliance, P.O. Box 6500, Jefferson City, MO 65102

[MMAC.CDS@dss.mo.gov](mailto:MMAC.CDS@dss.mo.gov)

# MMAC From The Director



## QUARTERLY AND ANNUAL REPORT REQUIREMENTS FOR CONSUMER DIRECTED SERVICE PROVIDERS

February 19th, 2019

As a reminder, all Consumer Directed Service (CDS) providers are required to file quarterly and annual reports.

For your convenience, these reports may now be submitted to our new e-mail address or fax at:

EMAIL: [MMAC.CDS@DSS.MO.GOV](mailto:MMAC.CDS@DSS.MO.GOV)

FAX: 573-526-4375

Mailing address: 205 Jefferson Street, 2nd Floor, P.O. Box 6500, Jefferson City, MO 65012

The CDS Quarterly Financial & Service Report and CDS Annual Service Report have been updated and are posted on MMAC's website at <https://mmac.mo.gov/providers/provider-enrollment/home-and-community-based-services/provider-contracts-forms/>

Due date for CDS Quarterly Financial & Service Report is on a calendar year as follows:

January 1 through March 31, due by April 30<sup>th</sup>

April 1 through June 30, due by July 31<sup>st</sup>

July 1 through September 30, due by October 31<sup>st</sup>

October 1 through December 31, due by January 31<sup>st</sup>

The CDS Annual Service Report for January 1 through December 31 is due by January 31<sup>st</sup> of the following year.

Before submitting reports, please review for completeness and that the form has been signed (print the name and title of the person signing under the signature).

Posted in [From The Director](#), [HCBS Related](#) | [Comments Off](#) on [QUARTERLY AND ANNUAL REPORT REQUIREMENTS FOR CONSUMER DIRECTED SERVICE PROVIDERS](#)

[MMAC.CDS@dss.mo.gov](mailto:MMAC.CDS@dss.mo.gov)

# Annual Audit



- **Reminder:**
  - **The Annual Audit needs to be completed by a CPA.**
  - **Needs to be completed no longer than 150 days from the end of the companies fiscal year.**
  - **Is your company financially stable?**


# CDS Taxes



- **Regulation**
- **Tax Presentations**
- **From the Director Bulletin**
- **CDS Tax Project**
- **Concerns and Issues**




# CDS Taxes (cont)



MISSOURI DEPARTMENT OF REVENUE  
TAXATION DIVISION  
PO BOX 5375  
JEFFERSON CITY, MO 65105-3375

USPS TRACKING #



9207 1904 4560 0101

Date: February 20, 2019

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**ASSESSMENT OF UNPAID TAX**

[Redacted]

EMPLOYER WITHHOLDING TAX	PIN: [Redacted]
MISSOURI ID: [Redacted]	
Period: 10/01/2017 - 12/31/2017	
Notice Number: 2004250	
Due Date: 03/07/2019	
Telephone: 873-751-7200	
Fax: 873-622-6619	
Email: withholding@dor.mo.gov	

The Department notified [Redacted] on September 19, 2018 that a liability existed on the October 1, 2017 through December 31, 2017 period. The Department is issuing this notice of deficiency because the liability provided on the previous notice has not been resolved. This is your final notice.

According to Section 143.831, RSMo, you may submit a written protest to the Department within 60 days from the date of this notice stating the reason(s) for such protest. The balance due will become a final assessment if you do not pay the balance due or file a written protest.

TAX	\$330.00
INTEREST	\$15.05
ADDITIONS TO TAX	\$82.50
<b>BALANCE DUE</b>	<b>\$427.55</b>

- **Guarant and Easleat Method - Credit Card or Electronic Bank Draft (e-check):** To pay by credit card or electronic bank draft, visit <https://mytax.mo.gov/portal/home/feandpay/business/taxes/online>, or call 800-929-0513. A convenience fee will apply for processing.
- **Check or Money Order:** To pay by check or money order (payable to the Missouri Department of Revenue), send your payment with the detachable portion (below), to the above address. If you pay by check, you authorize the Department to process the check electronically. Any returned check may be processed again electronically until payment clears.
- **Installment Pay Plan Agreement:** If you cannot pay the full amount immediately you may qualify for an installment agreement online. To determine if you are eligible for an installment agreement, visit <http://dor.mo.gov/ceas/>. You will need your personalized PIN (above).

You can learn more about this notice and the steps you can take to resolve it on the Department's website at <https://dor.mo.gov/collections/procedures/withholding.php>.

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STATE OF MISSOURI  
DEPARTMENT OF REVENUE  
**Bill Notice**

Return this coupon with your payment.

**Make checks payable to: Missouri Department of Revenue**  
MISSOURI DEPARTMENT OF REVENUE  
TAXATION DIVISION  
PO BOX 5375  
JEFFERSON CITY, MO 65105-3375

MISSOURI ID: [Redacted]  
Notice Number: 2004250  
Invoice Number: [Redacted]  
Period Ended: 12/31/2017  
Balance Due: \$427.55

Amount Enclosed: \$ \_\_\_\_\_

**DOR USE ONLY**

EMPLOYER WITHHOLDING TAX

03 00000000 0300 [Redacted] 000000 00000000 [Redacted]

MMAC.CDS@dss.mo.gov

# CDS Taxes (cont)



Account Transcript ~~XXXXXXXXXXXX~~

Page 1 of 2

*No Deposits Received*



This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 03-13-2019  
Response Date: 03-13-2019  
Tracking Number: 100 ~~XXXXXXXXXX~~

FORM NUMBER: 941  
TAX PERIOD: Jun. 30, 2018

TAXPAYER IDENTIFICATION NUMBER: ~~XXXXXXXXXX~~

~~XXXXXXXXXX~~  
~~XXXXXXXXXX~~  
~~XXXXXXXXXX~~  
~~XXXXXXXXXX~~

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$587.52  
ACCRUED INTEREST: \$16.22 AS OF: Mar. 25, 2019  
ACCRUED PENALTY: \$28.88 AS OF: Jul. 31, 2018

ACCOUNT BALANCE PLUS ACCRUALS  
(THIS IS NOT A PAYOFF AMOUNT): \$632.62

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

TAX PER TAXPAYER: \$577.38

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Jul. 31, 2018  
PROCESSED DATE Sep. 24, 2018

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	<del>XXXXXX</del> 09-24-2018	\$577.38
n/a	<del>XXXXXXXXXX</del>		
276	Penalty for late payment of tax	09-24-2018	\$5.77
196	Interest charged for late payment	<del>XXXXXX</del> 09-24-2018	\$4.37
971	Tax period blocked from automated levy program	12-10-2018	\$0.00
971	Account match for federal levy payment program	01-21-2019	\$0.00

# MMAC From The Director



## CONSUMER DIRECTED SERVICES TAX REMINDER

August 21st, 2018

The Missouri Medicaid Audit and Compliance (MMAC) unit conducts post-payment reviews (audits) of Medicaid-enrolled providers' billing. As a service to our enrolled providers, MMAC wishes to remind providers of the requirements to file and pay taxes.

Consumer Directed Services (CDS) providers/vendors are required to pay taxes on behalf of the participant. You may find the requirements in the following areas:

- Paragraph 5.25 of your company's Participation Agreement for Home and Community Based Care to provide Consumer Directed Services requires you to "... perform all services under this Agreement in compliance with this Agreement and in compliance with all applicable state and federal statutes and all regulations lawfully promulgated."
- 19 CSR 15-400(2) states "Vendors shall perform, directly or by contract, payroll and fringe benefit accounting functions for consumer, including but not limited to: (C) Ensuring all payroll, employment and other taxes are paid timely."

The three main oversight entities who the provider will deal with are the Internal Revenue Service (IRS), Missouri Department of Revenue (DOR) and Division of Employment Security. Providers are also responsible for City taxes, if applicable.

The EIN number is not the property of the CDS provider but belongs to the participant. When a participant changes providers, the current provider should notify the IRS, DOR and Division of Employment Security that they are no longer serving the participant. When the provider receives a release from the new provider, they should supply the requested information. It's MMAC's expectation that providers work in a cooperative effort to make this a seamless process.

Documentation of paid taxes must be maintained by the provider for five (5) years in a secure location that is easily accessible so the documents may be produced for audit purposes.

Helpful websites:

IRS: <https://www.irs.gov/filing>

DOR: <https://openforbiz.mo.gov/>

Division of Employment Security: <https://labor.mo.gov/des>

IRS number the participant can call if they have lost or misplaced their EIN – 800-829-4933

Tags: **CDS, CDS Tax Reminder**

Posted in **From The Director, HCBS Related** | Comments Off on CONSUMER DIRECTED SERVICES TAX REMINDER

**MMAC.CDS@dss.mo.gov**



## Other Topics



- **Prior Authorization Project**
- **Hospital Overlap Project**
- **Insurance for In-Home Providers**
- **State Transition Plan**
- **Change Request Forms**
  - [MMAC.IHSContracts@dss.mo.gov](mailto:MMAC.IHSContracts@dss.mo.gov)
- **Senate Bill 70**
- **Senate Bill 438**

## Contact



**Randy.Mosher@dss.mo.gov**

**MMAC.CDS@dss.mo.gov**

**MMAC.CDS@dss.mo.gov**



**Thank You**

[MMAC.CDS@dss.mo.gov](mailto:MMAC.CDS@dss.mo.gov)