

Section 7 - Reconciliation

Quarterly Reconciliation Review

The **Aging Services Analysis Workbook (ASAW)** is the reconciliation workbook used to compare AAA budgets, performance, and payment information. All of the information contained in the ASAW is directly linked to the data reported by the AAAs. DADS does not enter or change any of the data.

The Department uses the workbook as a tool to assess an AAA's performance. The workbook is provided to AAAs on a regular basis. The AAA is encouraged to also use the workbook as both a tool to assess performance and as a planning tool.

The ASAW worksheets follow the state strategy format used in the AAA budget. AAA Administration and DATA Management are treated as separate strategies. Access and Assistance services are grouped together and the worksheet tabs are color coded green. Nutrition Services are the next group and the worksheet tabs are color coded purple. Services to Assist Independent Living are the last group and the worksheet tabs are color coded red.

First worksheet

AAA information – This cover worksheet lists the AAA name and AAA number as entered by the AAA on the AAA Budget.

The service reported through date will be set by DADS to the date of the most recent QPR submitted by the AAA. This information will be used to control historical data on the services worksheets.

The budget type is either an annual planning budget or a working budget. The budget type selected by DADS must match the current approved budget type. If it does not, the worksheet will show it is a type mismatch.

AAA Administration & Data Management worksheets

Currently the only Contract Program Review items listed are the AAA Administration Match requirement and State General Revenue (SGR) expenditure requirements. DADS staff will decide if additional review items are necessary for these worksheets.

Strategy worksheets

Services do not have individual budgets. The service worksheets only compare the performance reported on the Quarterly Performance Report (QPR) to the payments and adjustments with service ending dates through the current QPR ending date.

At the top of the service worksheet is a link to the budget Service Budgeted area in the current approved budget. If the AAA has reported this service on the QPR or requested payment for this service and has not budgeted the service the reviewer will be able to see that the service is not budgeted. If the service is budgeted the reviewer will be able to see how the AAA said they were going to provide the service....directly, contracted, or vendor.

There are 3 different review areas, federal fiscal year, state fiscal year, and if applicable performance measures.

Column B: will show the YTD information reported on the QPR. The quarter information noted is based on the service reported through date from the AAA information page.

Column C: is directly linked to the information the AAA reported the prior year. It is also controlled by the service reported through date from the AAA information page.

Column D: is also directly linked to the information the AAA reported the prior year. It will show the final YTD information when closeouts are completed.

Columns F&G: are statewide comparison data.

The first item shown is the number of AAAs who provided this service in the prior year.

The other comparisons show the statewide average and median costs for this service.

The AAA should include these items in the review:

Fiscal Review

The AAA Director and fiscal staff should review the service delivery cost comparison information:

- As performance is based on the actual performance of the contract, budgets and RfRs must be adjusted to match performance.
- If Budget versus Performance exceeds the budget amendment limits, a budget amendment must be submitted.
- If the reported performance information exceeds the RfRs, the AAA will verify the under requested amount has been requested on subsequent RfRs or if a RfAJ is required to correct the classification of funds received.
- If the RfRs exceed the reported performance, the AAA must determine if a RfAJ is required to correct the classification of payments or if a refund must be sent to the Department.
- If an AAA's accounting system is on an accrual basis and all payables are accrued in the month service is performed, RfRs and Performance should reconcile on a quarterly basis.
- All Performance versus RfR information reported must reconcile at contract year-end. Reconciling this information on a quarterly basis will greatly reduce the amount of time required to complete the closeout process.

Service Review

The AAA Director and program staff should review the service delivery cost comparison information:

- Current year-to-date reported performance of the number of unduplicated clients, cost per client, number of units served, average unit costs, should be compared to the prior year- to-date information.
- Current year-to-date reported performance of the average unit costs, average cost per person, and average units per person, should be compared to the statewide prior year average and median information.
- Variances between the similar service (Care Coordination and Caregiver Support Coordination) cost per client and/or unit should be researched to ensure clients, units, and expenses are correctly classified.
- Comparisons of the average number of units of service provided to clients should be evaluated and trends tracked for future planning and budgeting information.