



Date: December 8, 2023

To: Community Living Assistance and Support Services (CLASS)  
Case Management Agency and Direct Services Agency  
Day Activity and Health Services (DAHS)  
Deaf-Blind Multiple Disabilities (DBMD)  
Home and Community-based Services (HCS)  
Intermediate Care Facilities for Individuals with an Intellectual  
Disability or Related Conditions, (ICF-IID)  
Nursing Facility (NF)  
Primary Home Care (PHC)  
Residential Care (RC)  
Texas Home Living (TxHmL)  
Department of Family and Protective Services (DFPS)  
24-Hour Residential Child Care Program and Single Source  
Continuum Contractors,  
State Supported Living Center Providers (SSLC)

Subject: Information Letter No. 2023-44  
2023 Cost Report and 2023 or 2024 Accountability Report Training  
Information

This letter is to notify providers of the 2023 Cost Report and 2023 and 2024  
Accountability Report training schedule.

## **Cost and Accountability Report Training Purpose and Training Requirements**

The 2023 Cost Report and 2023 Accountability Report and/or 2023 Accountability  
Report due to Termination, Change of Ownership, and Exiting Rate Enhancement is  
a webinar training that provides in-depth discussion, purpose, and instruction for  
entering data in the State of Texas Automated Information Reporting System  
(STAIRS) application. STAIRS is a web-based data collection tool to submit cost and  
accountability reports. Names of all those who complete the training are stored in  
STAIRS; therefore, certificates or education credits are not provided.

A preparer must complete the appropriate training webinar to be able to submit a cost or accountability report. The Health and Human Services Commission’s (HHSC) Provider Finance Department (PFD) will give access to providers and preparers who complete the training so they can submit a cost or accountability report in STAIRS.

HHSC PFD requires providers to take the cost report training for their specific program the same year a cost report is due. The training taken in the cost report submission year will award a preparer the necessary credit to complete that year’s cost report and the following year’s accountability report, if applicable.

**Table 1. Required Training for 2023 Cost Report or 2023 Accountability Report by Program.**

<b>Program</b>	<b>Report Type</b>	<b>Required Training</b>
<b>Community Living and Support Services (CLASS)</b>	2023 Cost Report	2023 Report Training
<b>Day Activity and Health Services (DAHS)</b>	2023 Cost Report	2023 Report Training
<b>Deaf-Blind with Multiple Disabilities (DBMD)</b>	2023 Accountability Report	2023 Report Training
<b>Home and Community-Based Services and Texas Home Living (HCS/TxHmL)</b>	2023 Accountability Report	2022 Report Training or 2023 Report Training
<b>Intermediate Care Facilities for Individuals with an Intellectual Disability or Related Condition (ICF/IID)</b>	2023 Accountability Report	2022 Report Training or 2023 Report Training
<b>Nursing Facility (NF)</b>	2023 Accountability Report	2022 Report Training or 2023 Report Training

<b>Program</b>	<b>Report Type</b>	<b>Required Training</b>
<b>Primary Home Care, Family Care, Community Attendant Services (PHC)</b>	2023 Cost Report	2023 Report Training
<b>Residential Care (RC)</b>	2023 Accountability Report	2022 Report Training or 2023 Report Training
<b>24-Hour Residential Child Care (24RCC)</b>	2023 Cost Report	2023 Report Training
<b>24RCC Single Source Continuum Contractors (SSCCs)</b>	2024 Cost Report	2024 Report Training
<b>State Supported Living Center (SSLCs)</b>	2023 Cost Report	2022 Report Training or 2023 Report Training

Contracts Terminating or having a Change of Ownership and enrolled in the Rate Enhancement program, requiring an Accountability Report, must attend the 2023 cost report training (held in 2024) or the 2022 cost report training (held in 2023).

The 2023 Cost Report and 2023/2024 Accountability Report training will award the appropriate credits for the preparer to submit the 2023 Cost Report and the following year's Accountability Report for the applicable program.

## **Attendant Compensation Rate Enhancement Participating Providers**

A provider who participates in the Attendant Compensation Rate Enhancement program may be required to submit accountability reports in the years that full-cost reports are not required. Effective September 1, 2023, HHSC will select a random sample of participating providers to submit an accountability report to demonstrate compliance with the program's spending requirements. Please see [IL 2023-42](#) regarding Reporting Requirements for Attendant Compensation Rate Enhancement.

Information Letter No. 2023-44

2023 Cost Report and 2023 or 2024 Accountability Report Training Information

December 8, 2023

Page 4

Providers are notified of the requirement to submit this report in an HHSC Provider Finance Department letter that specifically requests it.

Participating Rate Enhancement providers that terminate from the program, providers, or both, who undergo a change of ownership will have to complete a final accountability report. Attendance during the 2023 training may be required to complete this report.

Rate enhancement participants in the DBMD, HCS/TxHmL, ICF/IDD, and RC programs must attend mandatory training every two years when the odd-year accountability report is due. HHSC will include the cost report submission schedule in the annual cost report request sent via email and will be available on the HHSC PFD website.

Accountability report preparers must complete state-sponsored cost report training every other year. Their accountability report training is due either in the year when their program's cost report is due or in the following year (if they could not complete the previous year's training).

## **Reporting Requirements for Nursing Facility Providers**

For all nursing facility providers, HHSC collects a biennial cost report for expenses incurred during even-numbered years. Nursing facility providers participating in the direct care staff enhancement program are required to submit the 2023 accountability report, due on April 30, 2024. HHSC currently uses this report to hold providers accountable for spending requirements associated with the direct care staff enhancement program during non-cost reporting years. Participating providers will also be required to submit their regular biennial 2024 cost report, due on April 30, 2025.

HHSC will require nursing facility providers who do not participate in the direct care staff enhancement program to submit a special accountability report for expenses incurred between September 1, 2023, and the start of their 2024 cost reporting period to comply with direct care spending requirements. For more information regarding direct care spending requirements, please see [IL 2023-43](#) State Fiscal Year 2024 Nursing Facility Direct Care Spending Requirements.

## **State Supported Living Center**

State Supported Living Center providers must submit cost reports on an annual basis. Cost Report training is available every year. However, cost report training is mandatory every other year when the odd-year cost report is due.

## **24RCC Program Providers and Single Source Continuum Contractors**

24-hour Residential Child Care Program providers and Single Source Continuum Contractors must submit cost reports on an annual basis. Cost Report training is available every year and is mandatory.

## **PFD Website**

Our website is updated periodically with new information and when new features are added. We encourage you to visit the HHSC Provider Finance Department's website at: <https://pfd.hhs.texas.gov/long-term-services-supports>. The HHSC PFD website contains the following:

- Program-specific cost report instructions,
- Cost report training information and materials,
- Payment rates, and
- Weblinks for training information and registration.

Please contact the HHSC PFD, Long-term Services and Supports (LTSS), Customer Information Center if you have any questions about the information in this letter at: [PFD-LTSS@hhs.texas.gov](mailto:PFD-LTSS@hhs.texas.gov) or (737) 867-7817.

Sincerely,

*[signature on file]*

Samuel West  
Director of Provider Finance  
for Long-Term Services and Supports