



INFORMATIONAL LETTER NO. 241 I-MC-FFS

DATE: December 29, 2022

TO: Home- and Community-Based Services (HCBS) Waiver

APPLIES TO: Managed Care (MC), Fee-for-Service (FFS)

FROM: Iowa Department of Health and Human Services (HHS), Iowa Medicaid

RE: HCBS Cost Report Submission Requirements

EFFECTIVE: July 1, 2022

Submission of Medicaid Cost Reports

Iowa Medicaid providers of HCBS waiver services listed in the chart below are required to submit reports in accordance with Iowa Administrative Code (IAC).

		Intellectual Disability (ID) Waiver	Brain Injury (BI) Waiver	Health & Disability (HD) Waiver	Children's Mental Health (CMH) Waiver
Supported Community Living (SCL)	daily	X	X		
	15 min	X	X		
Residential-based Supported Community Living (RBSCL)	daily	X			
Interim Medical Monitoring & Treatment (IMMT)	15 min	X	X	X	
Family & Community Support Services	15 min				X

HCBS waiver service providers have historically been required to submit annual cost reports for the period ending June 30, regardless of whether this coincides with a provider's internal business fiscal period. Pursuant to 441 IAC Chapter 79.1(15)a(2), the fiscal year (FY) ending June 30, 2022, cost report is the last cost report required to be submitted. HCBS waiver service providers will now be required to submit annual cost reports for the 12-month period consistent with their internal business FY. Annual cost reports are due to the Iowa Medicaid Provider Cost Audit and Rate Setting Unit (PCA) three months after each provider's internal business FY end.

Providers with Fiscal Period ending June 30

Organizations which have an internal business fiscal period ending June 30 will experience no changes. Cost reports will continue to be due to PCA on September 30 of each year.

Providers with Fiscal Period ending December 31

Organizations having an internal business fiscal period ending December 31 will now submit their annual cost report to PCA by March 31 of each year. The change in reporting periods may result in a transitional cost report for a 6-month period. PCA will provide specific instructions to impacted providers in January 2023. Please reach out to PCA directly in February 2023 if you are impacted and do not receive specific reporting instructions.

Providers with Fiscal Period Not Identified Above

Organizations having an internal business fiscal reporting period not listed in the paragraphs above will now submit their annual cost report to PCA three months after their FY end. The change in reporting periods may result in a cost report for less than a 6-month period for any organization with internal business fiscal period ending in July, August, September, October, or November. PCA will provide specific instructions to impacted providers in January 2023. Please reach out to PCA directly in February 2023 if you are impacted and do not receive specific reporting instructions.

PCA is not aware of any providers with internal business fiscal periods ending January through May. Please reach out to PCA immediately if this applies to you.

Extensions

As noted in 441 IAC Chapter 79.1(15)a(4), a provider may obtain a 30-day extension to submit the cost report by sending a written request to PCA. The request must be received prior to the original cost report due date. No extension beyond 30 days will be granted, unless the provider is a certified home health agency delivering HCBS, and is required to submit a Medicare cost report. In this case, a provider may request a 60-day extension.

If you have questions, please contact the Iowa Medicaid PCA at 1-866-863-8610 or costaudit@dhs.state.ia.us.