



Monthly TASB School Medicaid
Webinar Series

SHARS Audits

TASB Special Education Solutions
November 18, 2020

This information is provided for educational purposes only to facilitate a general understanding of the law or other regulatory matter. This information is neither an exhaustive treatment on the subject nor is this intended to substitute for the advice of an attorney or other professional advisor. Consult with your attorney or professional advisor to apply these principles to specific fact situations.



- Types of SHARS Audits & Auditing Parties
- Audit Scope
- How to Prepare & Respond to an Audit
- Supporting Documentation
- Post Audit Actions



Agenda

“I love audits!”

- No one.....ever



Types of SHARS Audits & Auditing Parties

Types of Audits

- Cost report audit reviews
- SHARS and IDEA documentation
- Claim audits
- Miscellaneous audits

Auditing Parties

- Texas Health and Human Services Commission (HHSC)
 - Cost Report Review Unit
 - Office of Inspector General
 - Rate Analysis Department
- Texas Education Agency
- Federal Agencies
 - Health and Human Services
 - Centers for Medicare and Medicaid Services



Run, hide! The auditors
are here!!



Audit Scope

- The scope of an audit establishes the focus/purpose of the audit, determines what information will be reviewed, the amount of time that will be allotted per audit, and the defines the time frame being questioned.
- Understanding the scope of an audit will help you gather the information needed to respond to auditor questions quickly and accurately.
- The scope of an audit can change from year to year.
- Each audit group will design the scope of their own audits.



Keep smiling, maybe the auditor
will forget about those reports he
asked for yesterday.....



Special Education Solutions

How To Prepare & Respond to An Audit

- Conduct self-audits on a regular basis
- Gather data
- Familiarize yourself with the SHARS process/program
- Talk to your vendor or other districts that have been through similar type audits in the past
- Make note of deadlines
- Clarify what is being requested
- Provide supporting documentation that is complete, accurate and to the point
 - Keep formulas in spreadsheets to help auditors review your methodology
- Draft, in writing, how the data you provide can be used to support/respond to the auditor's question(s)
- Answer what you're asked, nothing more, nothing less



Knock, knock!

- Who's there?

PII

- PII who?

I can't tell you!



Supporting Documentation

At minimum, districts should maintain the following items:

- Signed consent to bill Medicaid by parent or guardian
- ARD/IEP documents (medical necessity; examples of SHARS services)
- Attendance records
- Assessment/evaluations
- Current provider qualifications (current licenses and certifications)
- Attendance records
- Written agreements (contract) for contracted service providers
- Required prescriptions or referrals for services
- Medical necessity documentation (e.g., diagnoses and history of chronic conditions or disability)
- Supervision logs
- Session notes or service logs with provider signatures for each service/event
- Transportation documentation (Daily trip logs; maintenance logs/records; bus documentation; documentation for cost report)
- Claims Submittal and Payment Histories (R&S Reports and General Ledger)
- Copies of signed/notarized quarterly Certification of Funds (COF) letters and supporting documentation, including quarterly COF Reports
- E-signature authorization form(s) if applicable

SHARS FAQs, Question B3



Supporting Documentation

- SHARS retention period is 7 years
- Protect personally identifiable information at all costs
- Keep a copy of the supporting documentation you send to the auditor
- For the SHARS Cost Report, use the STAIRS Upload Center
 - IEP Ratio supporting documents
 - General ledger
 - Transportation logs



Which image most accurately represents your last audit experience?

Post Audit Actions

- Exit conference
- Nothing's final until it's final
 - Appealing is always an option
 - Informal review process
 - Formal Appeal process
- Learn from your experience/mistakes
 - Develop a corrective action plan



Thank You



Website

<https://www.tasb.org/services/special-education-solutions.aspx>



Email

dario.avila@tasb.org



Phone

737.708.1117



Special Education Solutions

The information in this presentation may include the intellectual property of third parties.