



**COLORADO**  
School Health Services Program

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Denver, CO 80203

# SCHOOL HEALTH SERVICES PROGRAM MANUAL

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## Section 9

### Comprehensive Review

The School Health Services Program is a joint effort between the Colorado Department of Education and  
Department of Health Care Policy and Financing  
[cde.state.co.us](http://cde.state.co.us)  
[hcpf.colorado.gov](http://hcpf.colorado.gov)



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## Section 9: Comprehensive Review

Participation in the Colorado SHS program requires districts to be subject to a periodic comprehensive review that will occur at least once every three years. This review determines whether the district is maintaining all the necessary financial records in reporting both quarterly and annual costs, validating that staff included in the direct service cost pool are qualified health care professionals with appropriate licensures and ensuring suitable billing practices.

### 9.1 Required Documentation

The timeline for districts to submit documentation begins with an initial request when districts complete the desk review and ends with final review results, which are shared with districts in February. There are four main review areas which require specific program area documentation:

Licensure and certifications required for providers billing direct medical services

- Electronic copies of licensures/certification for selected providers in the direct service cost pool
  - Licensures/certifications must be valid during the review year in which the providers were listed on the staff roster

Medicaid Administrative Claiming (MAC)

- Documentation of the quarterly salaries paid (amount and account code)
- Documentation of quarterly contracted staff costs paid (amount and account code)
- Documentation of quarterly employer paid benefits paid (amount and account code)
- Documentation of quarterly federal revenues/non-allowable dollars paid (amount and account code)
- All MAC documentation must show that costs were reported according to the cash-basis accounting methodology

In Depth Financial Annual Report

- Payroll information for a sample of direct service providers
  - Documentation must show that costs were reported according to the accrual accounting methodology
- Copies of contracts for contracted providers
- Documentation to support a sampled service type (i.e., speech language and hearing services) with reported other costs such as materials and supplies or equipment depreciation
  - Documentation must be itemized to support the lump sum reported in the cost reporting system and are solely used by students on a medical plan of care
- All supporting documentation for transportation costs, including:
  - Transportation payroll information
  - Transportation other costs (i.e., lease and rental, fuel and oil, etc.)

- Transportation equipment depreciation including back up to support the cost, federal revenue, years of useful life, month and year placed into service, and if applicable, month year removed from service
- Bus logs to support the One-Way Trip Ratio numerator count for trips submitted through the Colorado interchange System (iC System)
- Documentation to support the calculation of the One-Way Trip Ratio denominator
- Documentation to support the Transportation Services Individualized Education Program (IEP) Students Ratio if the district reported costs under the “not only specialized transportation” category
- Proof that the district categorized costs accordingly as “only specialized transportation” or “not only specialized transportation”

iC System claims program reviews

- IEP/Individualized Family Service Plan (IFSP), or other medical plans of care (if applicable), effective on date of service
- Attendance record for the date of service
- Service logs and/or clinical notes for the date of service
- Medicaid consent form

## 9.2 Sample Size Selection

Public Consulting Group (PCG) follows a standardized sampling process based on district size for all the SHS reviews as determined by the total count of district Staff Pool List (SPL) participants. The October - December SPL from the previous fiscal year is used to determine the size category.

The table below illustrates the sample size selection criteria for both the payroll/licensure information as well as the student sample size for the program review. Student sample size for the program review is dependent on the number of providers on the SPL.

District SPL Count	District Category Size	District Provider Sample Size	Student Sample Size
200+	Large	10	10
50-199	Medium	8	8
<50	Small	5	3

The total of district provider samples will vary depending on the providers included by districts on their SPL for the year. For example, if a small district added no providers to the new job categories for the year, their sample size will remain at five.

PCG reviewers openly communicate with districts regarding the official request of sample documentation. Both engagement letters and entrance calls, if requested by the district, are used to describe the process and review expectations.

### 9.3 Scoring Rubric

The scoring rubric contains twelve categories with detailed performance standard descriptions, review types and required documentation. All standards have equal scoring ratings of either a 'Pass' or 'Fail' grade. If a district reports transportation, they will be measured on their collective score of all twelve standards. However, if a district does not report transportation, they will be measured on the eight relevant scoring standards. Districts that do not pass performance standards will be required to attend a Program Compliance Training (PCT) WebEx for each program area failed.

Scoring Category	Performance Standard Description	Review Type	Required Documentation
1a	No variance in annual salaried and contracted documentation	In-Depth Financial	Salaried and Contracted Costs
1b	No variance in direct medical other costs documentation	In-Depth Financial	Direct Medical Other Costs
1c	Licensure provided covers all time periods individual was listed on staff pool list and reported costs	In-Depth/Provider Qualification	Licensure
1d	No variance in transportation salaried documentation	In-Depth Financial	Transportation Payroll Costs
1e	No variance in transportation other costs documentation	In-Depth Financial	Transportation Other Costs
1f	No variance in transportation depreciation documentation	In-Depth Financial	Transportation Equipment Depreciation Costs
1g	Documentation provided supports One-Way Trip Ratio denominator and Transportation Services IEP Students Ratio	In-Depth Financial	General and Statistical Information
2a	Documentation provided support claims billed. This includes service logs	Program	Service Logs
2b	Documentation provided support claims billed. This includes attendance logs	Program	Attendance Logs
2c	Documentation provided support claims billed. This includes IEPs and/or Other Medical Plans of Care	Program	IEPs and/or Other Medical Plans of Care

3	No variance in Medicaid Administrative Claiming (MAC) salaried and contracted documentation	MAC/Quarterly Financials	Direct Service & Admin. Payroll/Salaried and Contract
4	District met the timeline in which documentation was due	All	N/A

### 9.4 Corrective Action Plan (CAP)

Districts will be issued a CAP should they receive a score of 8/12 or lower for districts who report transportation and 5/8 or lower for districts who do not report transportation. The CAP will include a PCT for each failed standard in addition to a cursory district self-review that will be submitted to HCPF with self-validated scoring. This process will begin in February after the conclusion of the comprehensive review results have been shared with the district.

### 9.5 Review Checklist

#### Program Area: Provider Qualification Review Checklist

PCG requests the following documentation with respect to the direct service cost pool for the year being reviewed:

1. Provider Licensure
  - a. Requested electronic copies of licensures/certification for selected providers providing direct medical services
  - b. Licensures/certifications must be valid during the review year in which the providers were listed on the staff pool list

#### Program Area: MAC Quarterly Compliance Review Checklist

PCG requests the following financial documentation (MUST be cash-basis accounting methodology) for the selected participants on the staff pool list for the quarter being reviewed:

1. Documentation of the quarterly salaries paid (amount and account code)
2. Documentation of quarterly contracted staff costs paid (amount and account code)
3. Documentation of quarterly employer paid benefits paid (amount and account code) including:

Can be based on Percentage Salary	Exact Figures per Participant
FICA (Medicare & Social Security)	Health Insurance
Worker’s Compensation	Dental Insurance
Teacher Retirement	Vision Insurance
Teacher Retirement Long Term Disability (LTD)	Life Insurance
	Any other employer paid benefits

4. Documentation of quarterly federal revenues/non-allowable costs paid (amount and account code)
5. Copy of the latest financial audit from a Certified Public Accounting (CPA) firm

Any variance in the documentation provided and the amount shown on the cost data reported to PCG should be explained.

#### **Program Area: In-Depth Financial Review (Annual Cost Report) Checklist**

PCG requests the following documentation. Samples are defined based on the size of the district.

1. Sample of direct service providers' annual payroll information
2. Sample of providers who are partially federally funded annual payroll information
3. Sample of contractors' annual payroll information
4. Sample by service type direct service other costs (materials, supplies, equipment)
5. All back-up transportation information supporting costs, including:
  - a. Transportation payroll for transportation personnel reported
  - b. Transportation other costs
  - c. Transportation equipment depreciation (purchase price, when the asset was placed into/out of service, years of useful life)
6. All back-up transportation information supporting ratios
  - a. Bus logs for One-Way Trips Ratio denominator count
  - b. Student count information for Transportation Services IEP Students Ratio
7. Documentation must support the category the costs were reported under "not only specialized transportation" or "only specialized transportation"

#### **Program Area: iC System Program Review Checklist**

PCG selects a sample of between 3-10 students, dependent on district size, who had iC System claims submitted for the review period. For these selected students, the district must provide:

1. IEP
2. Attendance records
3. Service log notes
4. Evaluation notes (if applicable)
5. Health care plan (if applicable)