

SECTION 6400

OFFICE OF MATERNAL AND CHILD HEALTH

SECTION 6401 - GENERAL INFORMATION

.01 The mission of the Office of Maternal and Child Health (MCH) is to provide high quality health and supportive social services by setting and developing policy and programs that improve the health of women, children and parenting families. MCH is responsible for a wide variety of programs related to: 1) promoting healthy pregnancy outcomes by improving the health and quality of the life of women in their childbearing years; 2) providing follow-up to infants and their families identified as high risk or at risk for later health and developmental problems; 3) providing free comprehensive gynecology in eight of the City's Health Care Centers; 4) providing free family planning services in all of the City's Health Care Centers; 5) increasing outreach to, and use of health and support services by, pregnant women and their families; 6) promoting childhood health by improving access to and the availability of primary child health services, including those for children with special health care needs; 7) increasing public awareness of the need for and availability of these services; 8) promoting the health of mothers and children by increasing their awareness and practice of positive health behaviors; and 9) providing the management and administration of the Childhood Lead Poisoning Prevention program (CLPPP).

.02 The Pennsylvania Department of Health has awarded the Philadelphia Department of Public Health a three-year, Title V maternal and child health grant beginning July 1, 1996: 1) to provide and assure mothers and children (particularly those with low income or with limited availability of health services) access to high quality maternal and child health services; 2) to reduce infant mortality and the incidence of preventable diseases, 3) to promote the health of mothers and infants by providing prenatal, delivery and postpartum care for low-income, at-risk pregnant women, and 4) to promote the health of children by providing preventive and primary health care services for low-income children. These activities involve the development and linkage of the following three components: 1) pregnant women, mothers and infants up to one year of age; 2) services for children and adolescents age one through 20, inclusive; and 3) childhood lead poisoning prevention services.

.03 The Pennsylvania Department of Public Health has awarded a three-year grant to MCH beginning April 1, 1996, to provide technical assistance, facilitate collaboration and implement activities that will benefit children with special health care needs in the City of Philadelphia.

.04 MCH received a six-year Healthy Start grant from the Department of Health and Human Services, Health Resources and Services Administration, to develop and implement innovative programs to reduce infant mortality in West and Southwest Philadelphia. Contracts funded through the Healthy Start Initiative are consistent with the Federal grant period, October 1 (or thereafter) to September 30th. Providers are required to adhere to all conditions placed on the Philadelphia Department of Public Health for the receipt of these funds.

.05 The United States Department of Health and Human Services has awarded MCH a three-year Community Integrated Service System (CISS) grant beginning October 1, 1996, to help create stable working relationships between Medicaid managed care organizations and community-based providers of maternal and child health services.

SECTION 6410 – PROGRAM DESCRIPTIONS AND OPERATIONS

.01 The Office of Maternal & Child Health contracts primarily with a variety of nonprofit agencies to provide services designed to reduce infant mortality and promote the health and quality of life of at-risk women, children and families. These agencies provide the following services:

Comprehensive Maternity Care: For residents of Philadelphia County, through the Maternity Services Project (MSP), comprehensive maternity care services are reimbursed on a capitation basis to prenatal providers for all pregnant women who are uninsurable because of undocumented residency status and/or incomes, incomes at or below 185 percent of Federal poverty, or because they are uninsured teens. An additional reimbursement for specialized tests, using the Blue Cross/Blue Shield Schedule C Schedule, is also made to the prenatal provider. A documented denial of Medical Assistance coverage and a separate listing with patient's name, identification number, specialized test and a stated reason for the test, along with an invoice is required for reimbursement.

Services include medical and obstetrical intrapartum and postpartum care, laboratory, x-ray and medications, oral health screening and dental referrals, referrals to recognized diagnostic and treatment agencies, social services, nutritional counseling, prenatal and childbirth education, and follow-up services that include the provision and/or arrangement and coordination of family planning services, and linkage of infants to care.

Outreach, Education and Referral: Outreach is provided by a range of community-based organizations. Outreach workers canvass low-income neighborhoods to enroll pregnant and parenting women and children in care, and provide health education and referrals. A hotline provides information and referral for all MCH-funded programs.

Sexual Assault Treatment and Counseling: MCH funds on-site treatment and counseling in selected hospital emergency rooms to victims of an alleged sexual assault. A hotline provides counseling and referral to assault victims. The program also provides training to health professionals on how to better handle sexual assault cases, as well as the collection of evidence for the Police Laboratory.

Substance Abuse Treatment: These services have been established to identify pregnant substance abusers and connect them to treatment, and to provide counseling services on site.

Home Visiting Services: Trained community residents provide in-home services to pregnant/parenting women and their families through home health education and by helping to coordinate needed support services. Nurses and social workers provide specialized in-home services to infants and children.

The Caring Program: In partnership with Independence Blue Cross/Pennsylvania Blue Shield's Caring Foundation, MCH provides an outpatient, hospitalization and mental health insurance package to children 16 through 18 years. The package is available to children of families with an income up to 185% of the poverty level with no other health insurance.

Childhood Lead Poisoning Prevention: MCH provides community and professional education, reviews blood lead analyses, and conducts home inspections and remedial activities in an effort to prevent, detect and contain childhood lead poisoning in Philadelphia.

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Special Programs: MCH funds innovative pilot programs based on a philosophy of community collaboration; outcomes measures are part of the requirements.

Funding Mechanisms

.02 The above named services are provided by non-profit providers through a City contract (award) which may be program funded, fee-for-service funded, or capitation funded. The following briefly describes those funding mechanisms:

- Program funded projects are privately administered...
- Fee-for-service providers are contracted for specific services, e.g. home nursing...
- Capitated reimbursement by MCH to Maternity Services Program Prenatal Providers is for enrolling uninsurable pregnant women and/or women, women who are at least 185% of poverty, and uninsured teens into prenatal care. Additional reimbursements for specialized testing costs, using the Blue Cross/Blue Shield Schedule C as a guide, are also made.
- Hospital providers deliver comprehensive Healthy Beginnings Plus services at the City's District Health Centers. Prenatal providers reimburse the City annually at a per session rate for the use of space, health center staff assistance, and utilities.
- Children receiving health insurance are enrolled in Keystone Health Plan East, a managed care subsidiary of Independence Blue Cross, for a period of 1 year, at a capitation rate established annually by Independence Blue Cross.

Budget/Billings

.03 Program funded budgets are submitted (*consistent with the Directions in Exhibit 1*) for review and approval prior to the commencement of the new fiscal year on the prescribed budget forms (*Exhibits 2, attachments 2a through 2h*). Approved budgets become Exhibit "B" of the City contract. Expenditure reports are to be submitted monthly using similar forms with the addition of a signed Maternal and Infant Health Services Invoice .

.04 Fee-for-service contracts reflect the approved rate and basis for billing as per Exhibit "B" on the contract. Monthly invoices are to be submitted listing the dates services were provided, to whom the services were provided, and the approved fee. A signed invoice is to accompany each listing of services delivered.

Expenditure reports are reviewed via the additional attached budget expenditure forms (*Exhibit 3, attachments 3b through 3e*).

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.05 The Maternity Services Program (MSP): New Enrollment and Special Testing Invoices (*Exhibits 4a and 4b*) are prepared and submitted to the Office of Maternal and Child Health by the Prenatal Provider for all MSP eligible pregnant women and adolescents. Documented uninsurable status for pregnant enrollees generates a capitation fee for comprehensive prenatal care. Also, for those enrollees requiring specialized testing, reimbursements are made if the patient's name, identification number, the name of the specialized test, and a stated reason for the test is given. The MSP Budget/Expenditure Report Review (*Exhibits 4c*) is also used to support the denial or acceptance of reimbursements. The MSP Specialized Test Invoice are attached to the Budget/Expenditure Report Review and routed to the MCH clerk, program analyst, and contracts support staff to review, correct information, and give final approval of expenditures. Approved expenditure information is electronically entered before MSP reimbursements are finally generated.

.06 City health center prenatal providers are invoiced on a monthly basis for 1/12 of anticipated yearly revenues.

SECTION 6420 - FEDERAL CFDA NUMBER/OTHER REGULATIONS

.01 The CFDA Numbers are as follows:

- Maternal & Child Health Block Grant is 93.994
- Children's with Special Health Care Needs (CSHCN) is 95228
- Healthy Start Initiative is 93.926 (have submitted an application for a Healthy Start Phase II Grant)
- Community Integrated Service Systems (CISS) is 93.110

.02 In addition to the above, if the contract's funding consists of a mixture of state monies and Federal block grant and other monies, all funding under the contract shall be subject to these block grant conditions (*Exhibit 5*). Provider shall not use such funds in a manner not in accordance with the Maternal and Child Health Services Block Grant legislation at 42 U.S.C. 701 et seq., and the Provider assures that no block grant funds shall be used to:

- A. (1) provide inpatient services, other than inpatient services provided to children with special health care needs or to "at risk" pregnant women, infants/children follow-up program and such other inpatient services as the Secretary of the U.S. Department of Health and Human Services (HHS) may approve in writing; (the use of block grant funds provided through this contract to provide permitted inpatient services shall be limited to those services specifically set forth in this contract's work statement and/or budget);
- (2) make cash payments to intended recipients of health services;
- (3) purchase or improve land, purchase, construct, or permanently improve (other than minor remodeling if provided for in the line item budget of this contract) any building or other facility, or purchase major medical equipment; (no equipment may be purchased unless the line item budget specifically provides for such purchase); or

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- (4) satisfy any requirement for the expenditure of non-federal funds as a condition for the receipt of federal funds;
- (5) provide funds for research or training to any entity other than a public or nonprofit private entity; or
- (6) pay for any item or service (other than an emergency item or service) furnished by an individual or entity or at the medical direction or on the prescription of a physician during the period when the individual, entity, or the physician is excluded under subchapter V (Maternal and Child Health Services Block Grant, 42 U.S.C. Section 701 et seq.), subchapter XVIII (Medicare, 42 U.S.C. Section 1395 et seq.), subchapter XIX (Medicaid, 42 U.S.C. Section 1396 et seq.), or subchapter XX (Block Grants to States for Social Services, 42 U.S.C. Section 1397 et seq.) of Chapter 7 of the Social Security Act pursuant to 42 U.S.C. Sections 1320a-7, 1320c-5, or 1395u(j)(2).

(a) These sections forbid the use of block grant funds to pay for any item or service provided by an individual or entity, or at the medical direction or on the prescription of a physician, when the Secretary of HHS has excluded such individual, entity, or physician from the right or privilege to participate in or receive funds through the program of Titles V, XVII, XIX, or XX. Exclusion necessarily results, or may result, from such events generally (non-inclusive) as the following: conviction for criminal offenses, including fraud, or patient abuse or neglect, under Federal or State health care programs; conviction relating to obstruction of investigations; convictions relating to controlled substances; license revocation or suspension; submission of claims for excessive charges or unnecessary services; failure to disclose certain information required or requested by HHS or state agencies; default on health education loans or scholarships; filing improper claims for medical payments; or violation of certain Medicare requirements.

(b) In entering into this contract and by invoicing for or accepting payment thereunder, provider assures that the provider is not in a state of exclusion per notice from HHS, and that no contract funds have been or shall be utilized to pay any individual or entity whether provider's employee, subcontractor, or otherwise, as prohibited by 42 U.S.C. Section 704(b) or this contract.

(c) Provider shall immediately provide written notice to the Pennsylvania Department of Health of any exclusion notice from HHS which exclusion is effective at any time during the term of this contract. Exclusion of the provider by HHS shall constitute a material breach and shall automatically terminate the contract as of the effective date of the exclusion.

(d) Provider shall be liable for repayment of any contract funds either accepted by the provider for services or items while the provider is in a state of exclusion by HHS or utilized by the provider to pay for any item or service contrary to the requirements of 42 U.S.C. Section 704(b) or this contract.

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B. Provider assures that, under this contract, it and any subcontractors shall cooperate fully with the Commonwealth to enable it to comply with any reporting, audit, or fiscal requirements imposed under 42 U.S.C. Section 706 and 300w-5.

C. The Contractor assures that should the federal government conduct any investigation or should the Department be a party to any hearing under U.S.C. 300w-5 or 300w-6 that the Contractor (Provider) any subcontractors will cooperate in general with the Commonwealth in such investigation or hearing (both prior to and during the time of such hearing) and specifically will make available for examination and copying by the Commonwealth, the U.S. Department of Health and Human Services, or the Comptroller General of the United States documentary records required under 42 U.S.C. 300w-6.

.03 For contract funding relating to the Healthy Start Grant, the contracts have certain special terms and conditions, which the auditor should read and apply in the performance of the audit.

SECTION 6430 - PROGRAM COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department program has specific auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

Program Service Reporting

.02 All program funded providers, as well as health center prenatal providers must complete quarterly and annual reports in accordance with the specified contract attachment for the services specified in Exhibit "A" of their contract. These reports are reviewed internally and a Site Visit Report (*Exhibit 6*) is completed critiquing the reports. Other program reports include the MSP Quarterly Report (*Exhibit 7*), and the State's Maternal & Child Health Block Grant Quarterly Report (*Exhibit 8*).

.03 Quarterly and annual program reporting constitutes an important aspect in MCH efforts to determine success of the various program initiatives (*Exhibit 9 - Guidelines for Submitting Program Reports*). Therefore, it is expected that the auditor solicit from each contract provider answers to the following questions, and include any deficiencies noted in the audit report:

- How do the providers collect their quarterly program services data? Indicate which staff are involved, the data used in this process, and describe.

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- Determine the process used by the providers to check the accuracy/validity of the quarterly program reports to MCH. If no validation process is used, determine why not and report upon.
- What steps does the provider take to address consistent patterns of underutilization/ overutilization of projected services? What staff are involved in this process? How are they involved?

.04 Copies of the quarterly/annual reporting format for completion are included as *Exhibit 8*.

Payment of Services

.05 In regard to the Primary/Preventive Health Services for Pregnant Women, Mothers, and Infants up to Age One, no enrollee shall be directly billed for any services covered under this contract whether provided directly or by subcontractor, except when the enrollee's family income is above the limits for program services as described therein. In accordance with 42 U.S.C. Sections 705(a)(5)(D) and 701 (b)(2), if any charges are imposed for the provision of health services, such charges 1) shall be pursuant to a public schedule of charges, 2) shall not be imposed with respect to services provided low income mothers or children, and 3) shall be adjusted to reflect the income, resources, and family sizes of the individual provided the service. The term "low income" means, with respect to an individual or family, such an individual or family with an income determined to be below the income official poverty level defined by the Federal Office of Management and Budget and revised annually (or more often) by the U.S. Department of Health and Human Services in accordance with 42 U.S.C. Section 9902(2). As of their effective dates such revisions are incorporated by reference as a part of this contract.

.06 The Contractor shall utilize third party reimbursement sources as required by this contract.

.07 Audit procedures on the above are to include a determination, on a test basis, that only enrollees billed directly for any service covered under the MCH contract meet the family income criteria specified.

.08 The Contractor shall provide uninsured children with health insurance coverage at no cost to their families. Funding will provide coverage for comprehensive outpatient and preventive services.

.09 The auditor is to determine that enrolled children meet the age and income criteria as established.

Maternity Service Providers

.10 Under the Maternity Service Program each prenatal provider is required to comply with the following:

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- a. The Contractor shall assure that all non-Healthy Beginnings Plus (HBP) participants in the Contractor's district health center HBP sites shall receive health care in accordance with the current standards in the HBP Maternity Services Manual.
- b. The Contractor shall guarantee availability of Family Planning Services and document that each woman receiving maternity services through this contract who is receptive receives a contraceptive method prior to her postpartum discharge from the hospital or health care facility. The contractor shall also assure documentation of referrals to a provider of interconceptional care which includes family planning at the conclusion of outpatient Postpartum Care.
- c. If there is tracking and home visiting to specified at-risk or high-risk infants, the infants may be identified in the neonatal period as having certain conditions that put them at risk for developmental delays, chronic illnesses, and in some instances, hearing impairment. They require careful follow-up to ensure that they receive timely reassessments and care following discharge from neonatal nursery care. These infants may include infants of drug abusing mothers and/or HBSAG, HIV, and Sexually Transmitted Disease (STD) Positive mothers. The Provider shall refer these infants to the At Risk Prenatal and Infant/Children Follow-up Program to ensure that these infants receive the health care that they need.
- d. To be eligible, residents of Philadelphia shall meet the following additional requirements:
 - (1) Maternity Services
 - uninsured teens, 17 years of age or younger
 - undocumented residency status and/or
 - incomes at or below 185 percent of the Federal poverty level
- e. The Prenatal Provider shall establish a grievance procedure, as stated in their contract with the Office of Maternal & Child Health. All maternity service participants shall be informed of the grievance procedure through which an oral or written complain concerning the program or services may be submitted and shall receive a timely follow-up and written response from the Contractor. The Contractor shall maintain documentation of all complaints and reports of follow-up and shall have copies of these documents available for department review upon request. The contractor service participants are informed of the grievance procedure.
- f. The Contractor shall provide for linkages and coordination of Title V and Title XIX-Medical Assistance (MA) Services.

SECTION 6430 (CONT.)

.11 The auditor is to test that referrals into the Maternity Services meet the criteria for eligibility, as specified in item d. above.

SECTION 6440 - FINANCIAL COMPLIANCE PROCEDURES

.01 As discussed in Sections 300 and 500 of this Audit Guide, each City of Philadelphia Department Program has specified auditing requirements. These requirements are in addition to those areas of audit specified in Sections 300 and 500 of this Guide. The audit requirements listed on the following pages are not all inclusive and do not represent an audit program for conducting a financial and compliance audit of the program(s). The audit requirements listed are presented as highlights of areas of special interest to the Department. Any deficiencies noted as a result of the procedures are to be disclosed in the Schedule of Findings and Questioned Costs.

.02 The financial and compliance procedures for MCH are provided on the following pages based upon two types of program services:

- a. Program Funded Projects (Section 6440.03 to 6440.07)
- b. Fee-for-Service projects (Section 6440.08 and 6440.09)

Program Funded Projects:

Revenues:

.03 Program-funded is the most common method employed by MCH to fund its provider agencies. This method allows MCH to fund a provider agency's actual eligible expenditures for a provider agency's service(s), offsetting these expenses by anticipated revenues to be received directly by the provider, and establishing the remaining deficit as its authorized level of funding (allocation). Reimbursement is effected on a "last-dollar-in" basis and is based upon actual eligible expenses incurred less actual revenue generated, up to the maximum contract funding.

.04 Audit procedures should include the following:

- Does the Agency have a system in place to adequately account for all applicable income received or earned by the agency and that such income was properly reported to MCH.
- That Medical Assistance billings for the program are fully recorded and that re-billings are submitted on claims which have been denied for payment.
- That Medical Assistant payments are recorded on the accrual basis recognizing any applicable reserves for uncollectible amounts (after pursuing all means of collecting on payments as discussed above).

SECTION 6440 (CONT.)

Expenditures:

.05 The Provider reports expenses to MCH in Section III “Contract Expenses” (*Exhibit 3c*). This report breaks down the expenses into personnel services, operating expenses, and fixed assets. The auditor should utilize this report as the basis of determining the appropriateness of amounts reported to MCH and to develop audit procedures to test these expenses. The audit procedures developed are to include, at a minimum, appropriate procedures from Section 300 of the Guide, required compliance matters from the Title V Contract, and consider the following items:

- Personnel costs charged to the program as reported to MCH on the Personnel Roster Report (Exhibit 3e) are appropriate, properly supported and allocations of time are documented.
- Administrative overhead costs appear reasonable and are based upon a documented allocation plan. The auditor should consider appropriate procedures from Section 300 - Indirect Costs.
- Capital expenditures are not reported by the agency under the category of “Building Maintenance Expense”.
- Items charged to rent expense are in fact only for building rent expense and do not include any use charges in lieu of rent. Additionally, that rent expense charged by a related party be examined for reasonableness based upon comparable space at current market prices.
- Interest expense charged to the program is only due to temporary loans the agency had to obtain to cover cash flow deficiencies due to lack of timely payments from MCH.

Budget Modifications:

.06 The contract between MCH and the provider contains as an Exhibit “B”, a budget which has a notation that the budget can be revised with the written approval of the Director of MCH. Detailed justification must accompany all request for a budget revision. The impact on services should be addressed also.

.07 Based upon the above the auditor should determine that:

- The budgetary amounts reported on the Program Invoice Summary Form and Section III Contract Expenses are the final amounts approved, including any modifications.
- If applicable, the Provider has followed the modification process as detailed above prior to revising the budget and expending funds for previously unauthorized expenses.

SECTION 6440 (CONT.)

Fee-for-Service Projects:

.08 Revenues for a fee-for-service funded program are based upon a set fee or rate of reimbursement for each authorized unit of service rendered by the provider agency to eligible clients. The provider invoices MCH on a monthly basis, by client, for such services. The fee-for-service type of funding requires special types of audit tests, since there are no expenses reported to MCH. Determining the appropriateness of the units billed is the major concern for the auditor.

.09 Audit procedures should include the following:

- Does the agency have a system in place which accumulates the units of service by client, by type, and bills those units to MCH.
- Are the same services billed to another funding source, resulting in a duplicate billing.
- Obtain from the agency a Summary of Services Billed by Type (this will be utilized in the audit report - see Supplemental Financial Statements Section 6450) for the audit period.
- Determine appropriateness of units of service billings to MCH by testing that:
 - Summary of Services Billed by type agrees with monthly services billed to MCH.
 - Service units reported are supported by provider and client records and that the units agree in amount, type of service and date service was rendered.
 - Rate per unit billed to MCH is contractually correct by each type of service.

SECTION 6450 - SUPPLEMENTAL FINANCIAL SCHEDULES AND REPORTS

.01 The Organization's audit report must include the following supplemental financial schedules for each City of Philadelphia contract with \$300,000 or more of expenditures, in addition to the financial statements and auditor's reports as specified in Sections 400 and 500 of this Audit Guide. A designation has been made for those supplemental schedules required for a "Single Audit" Report (Section 400) or a "Program Audit" Report (Section 500). The auditor will be required to issue an opinion on the Supplemental Schedules listed below as specified in Section 400 of this Audit Guide.

.02 The supplemental financial schedules for a program funded and a fee-for-service project, are as follows:

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Program Funded Project

<u>Supplemental Financial Schedule</u>	<u>Section Ref. to Sample Format</u>	<u>Single Audit Report</u>	<u>Program Audit Report</u>
• Statement of Functional Expenditures by Contract/Program and Revenues by Funding Source (1)	6450.03	Yes	No (3)
• Reconciliation of Agency Reported Expenditures/Revenues to Audited Expenditures/Revenues (2)	6450.04	Yes	Yes

Explanatory Notes:

- (1) Statement will present expenditures by cost center and revenues by category type as reported and utilized in the Instructions for Maternal and Infant Health Program Reporting Budget Forms.
- (2) The statement must present expenditures and revenues as reported to MIH, report any additional accruals and other adjustments to reconcile the amount reported on the Statement of Functional Expenditures by Contract/Program and Revenues by Funding Source. The reconciliation schedule is required for each contract. An explanation need not be provided for any accrual amounts; however, an explanation of any “other adjustment” must be provided when such adjustment is ten percent (10%) or more than the amounts reported by the provider to MCH. Where there are no adjustments, the auditor must still present a reconciliation schedule and just state that there were no reconciling items.
- (3) The Statement of Revenues and Expenditures should contain the captions provided in the sample report format.

SECTION 6450 (CONT.)

Fee-for-Service Projects

<u>Supplemental Financial Schedule</u>	<u>Section Ref. to Sample Format</u>	<u>Single Audit Report</u>	<u>Program Audit Report</u>
• Schedule of Fee-for-Service (4)	6450.05	Yes	Yes
• Reconciliation of Reported Units to Audited Units of Service (5)	6450.06	Yes	Yes

Explanatory Note:

- (4) The schedule is to present units of service rendered as reported to MCH, plus or minus auditor's adjustments, rate per unit and total fee-for-service.
- (5) The schedule must present units of service as reported to MCH, plus or minus auditor's adjustments, and adjusted units of service. The adjusted units of service must agree to the units reflected on the Scheduled of Fee-for-Service. If the amounts reported to MCH agree with amounts reflected in Scheduled of Fee-for-Service the auditor must still present a Reconciliation Schedule but just state that there were no adjustments.