

**HHA Accounting / Bookkeeping / Cost Reporting Questionnaire**

Agency Name \_\_\_\_\_

Agency Address \_\_\_\_\_

Telephone # \_\_\_\_\_ Fax \_\_\_\_\_ Email \_\_\_\_\_

Please complete this questionnaire and fax or email to MLA. Your answers to these questions may assist you in determining what services you want us to provide and will assist us in determining the cost of those services.

**Accounting / Bookkeeping Related Questions**

1. \_\_\_\_\_ Are hha financials prepared on the accrual or cash basis of accounting?  
Accrual or Cash
2. \_\_\_\_\_ What does the hha use to prepare payroll? QuickBooks or Outside Service
3. \_\_\_\_\_ Who prepares hha's quarterly payroll reports? HHA or Outside service
4. \_\_\_\_\_ Who prepares hha's year end W-2s and 1099s? HHA or Outside service
5. \_\_\_\_\_ How many bank accounts does the agency have?
6. \_\_\_\_\_ Does the agency reconcile their own bank account(s)? Yes or No
7. \_\_\_\_\_ Does the agency use debit card(s)? Yes or No
8. \_\_\_\_\_ Are debit card transactions recorded on the hha's books? Yes or No
9. \_\_\_\_\_ Who records debit card charges on the books? HHA or CPA/Other
10. \_\_\_\_\_ Are debit card charges recorded on the books (GL) in separate  
expense accounts or lumped into one expense account?  
Separate or One
11. \_\_\_\_\_ Does the agency use credit card(s)? Yes or No
12. \_\_\_\_\_ Are credit card transactions recorded on the hha's books? Yes or No
13. \_\_\_\_\_ Who records credit card charges on the books? HHA or CPA/Other
14. \_\_\_\_\_ Are credit card charges recorded on the books (GL) in separate  
expense accounts or lumped into one expense account?  
Separate or One
15. \_\_\_\_\_ Are vendor invoices / statements entered on the books when received?  
In other words, does the hha record accounts payables. Yes or No.
16. \_\_\_\_\_ HHA skips entering bills and simply pay bills when funds are available?  
Yes or No
17. \_\_\_\_\_ Are accrued wages recorded on the hha's books? Yes or No

18. \_\_\_\_\_ Who records accrued wages on the hha's books? Agency or CPA/Other
19. \_\_\_\_\_ Is revenue obtained from the hha's billing software and entries made to record the revenue on the hha books? Yes or No
20. \_\_\_\_\_ Or, is revenue recorded on the books when payments are received and deposited? Yes or No
21. \_\_\_\_\_ What software does the hha use to bill Medicare Claims?

### **Cost Reporting Related Questions**

1. \_\_\_\_\_ Has the hha successfully registered with CMS' IACS system and obtained their PS&R Summary Report which is used to prepare the YE Cost Report? Yes or No
2. \_\_\_\_\_ Does your Financial Statements break out Wages by discipline (i.e., SN vs PT vs OT, etc)? Yes or No
3. \_\_\_\_\_ Does your Financial Statements break out Travel / Mileage by discipline (i.e., SN vs PT vs OT, etc)? Yes or No
4. \_\_\_\_\_ Does your Financial Statements break out Contract Labor by discipline (i.e., PT vs OT vs ST, etc)? Yes or No
5. \_\_\_\_\_ Does the HHA have Related Party Transactions(i.e, Related Party Building Lease)? Yes or No
6. \_\_\_\_\_ Does the HHA have Non-Reimbursable Programs (i.e, Private Duty Nursing, PHC, CBA, Homemaker, etc)? Yes or No.
7. \_\_\_\_\_ Are Non-Allowable expenses easily identified on your books. (i.e, Marketing Wages and related expenses)? Yes or No
8. \_\_\_\_\_ Does the HHA track hours worked by department to calculate FTEs? Yes or No
9. \_\_\_\_\_ Does the HHA have a current floor plan with square footage broken out by department / cost center? Yes or No
10. \_\_\_\_\_ Are separate expense accounts established for routine supplies (non-billable or administrative cost ) vs non-routine supplies (billable) vs vaccine costs (cost reimbursed)? Yes or No