



STATE OF WEST VIRGINIA
DEPARTMENT OF HUMAN SERVICES
BUREAU FOR MEDICAL SERVICES

Cynthia A. Persily, Ph.D.
Cabinet Secretary

Cynthia Beane
Commissioner

TO: Aged and Disabled Waiver (ADW) Agencies
Intellectual/Developmental Disability Waiver (IDDW) Agencies
Traumatic Brain Injury Waiver (TBIW) Agencies
Children with Severe Emotional Disorders Waiver (CSEDW) Agencies
Personal Care (PC) Agencies
Private Duty Nursing (PDN) Agencies
Behavioral Health Agencies

FROM: Cynthia Beane, MSW, LCSW
Commissioner, Bureau for Medical Services

DATE: May 21, 2024

RE: Agreed Upon Procedures for Review of American Rescue Plan Act
(ARPA) Funds Expended for Rate Increases for Direct-Care Services

This memorandum provides follow-up details referenced in the April 12, 2024 ARPA notice to providers referenced above. As a condition for the ARPA funds, providers were required to pass a minimum of 85 percent of the rate increases to direct-care workers in the form of wage increases, bonuses and/or increased benefits. The West Virginia Department of Human Services, Bureau for Medical Services (BMS), working with Myers and Stauffer LC (Myers and Stauffer) under Agreed Upon Procedures (AUPs), will perform reviews of ARPA funds paid to providers and the provider expenditures. The allowed spending period for the rate increases is April 1, 2021 through March 31, 2025.

Upon receipt of ARPA payment data from BMS, Myers and Stauffer will review ARPA fund payments to each provider. Under the ARPA AUPs, providers are asked to comply with the following:

1. Providers must complete an ARPA Fund Expenditure template (attached) indicating wage increases, bonuses and/or increased benefits at an employee level through May 2024. Completed templates must be submitted by June 14,



2024 to Myers and Stauffer at www.wvmedicaid@mslc.com. ARPA funds expended between June 2024 and March 31, 2025 will be reconciled in a secondary phase. Details for this phase will be provided by July 31, 2024.

2. Once the employee rosters have been received, Myers and Stauffer will conduct a high-level acceptance check with detail reporting to BMS. The acceptability check will include confirmation that all data elements requested have been completed in full. If the information is incomplete, Myers and Stauffer will send an initial request email for any missing data elements.
3. After the initial acceptance check, Myers and Stauffer will perform additional detailed testing on reporting providers beginning in late July 2024. The detailed sampling will include a request for the source documentation of reported spending totals. Source documentation may include payroll records showing employee name, wages, bonuses broken out by type and date, bank statements with annotations for the expenses related to the funds, credit card statements with annotations for the expenses related to the funds, receipts/invoices, and/or calculation support for the amount of wage increases reported. Myers and Stauffer will utilize the source documentation to confirm the reported spending totals are accurate and support the ARPA program. Please note that benefits will be reviewed based on a reasonableness assumption.
4. In instances of non-compliant spending, BMS and Myers and Stauffer will address a remedial spending plan with providers to ensure compliance by March 31, 2025. BMS reserves the right to implement a repayment plan to achieve compliance.

Please submit questions to Myers and Stauffer at the email address referenced above.

Thank you for your cooperation.

