




**Table of Contents**

	<u>Page</u>
<b>Overview .....</b>	<b>1</b>
Definitions .....	1
<b>Negotiated Rates .....</b>	<b>2</b>
Negotiation Process.....	2
Providers with an Exception to Policy for Rates.....	4
New Services .....	4
Rate Resolution Process .....	5
Interruptions in a Program .....	6
<b>Financial and Statistical Report.....</b>	<b>7</b>
Group Care Maintenance Costs .....	8
Child Welfare Service Costs.....	10
Time Study Requirements .....	12
Allocation of Staff Time Work Sheet.....	13
Maintenance Activities .....	15
Child Welfare Service Activities .....	16
Group Care Administration Activities.....	17
<b>Retention of Financial and Statistical Records .....</b>	<b>18</b>

 Department of Human Services	Provider and Chapter <b>Foster Group Care Services</b>	Page 1
	Chapter C. Establishment of Rates	Date July 1, 2009

## Overview

This section of the Handbook refers to the rate-setting methodology and the requirements for financial and statistical reporting by providers of foster group care services.

A committee composed of representatives of the Department and providers worked together to develop an interim rate-setting methodology for rehabilitative treatment and supportive services (including foster group care services) that would be mutually satisfactory to providers and the Department and meet funding stream requirements.

This methodology has been used to establish rates since February 1, 1998. All rates for services to be effective on or after that date have been established based on the payment rate negotiated between the provider and the Department. This negotiated rate was based upon the historical and future reasonable and necessary cost of providing the service, other payment-related factors, and availability of funding.

All historical rate negotiations made under the former rehabilitative treatment and supportive services program on or after February 1, 1998, remain true and valid. Cost reports are not required to be submitted for purposes of establishing foster group care rates except as provided under [New Services](#).

For foster group care providers with a rate in effect on October 31, 2006, the reimbursement rates were adjusted to reflect the delinking of behavioral health treatment services from child welfare services.

## Definitions

**“Across-the-board increase”** means a uniform percentage or fixed-dollar increase of rates.

**“Negotiated rate”** means the rate of payment established by the Department as a result of negotiations between the provider and the Department based upon the historical allowable reasonable and necessary cost of service provision.

**“Rate resolution process”** means a time-limited structured process involving an independent mediator to facilitate discussions with the goal of producing mutual agreement when the Department and the provider have been unable to reach agreement on a rate during the rate negotiation process.



## **Negotiated Rates**

**Legal reference:** 441 IAC 152.3(234)

In January 1998, the Department negotiated payment rates with providers of all rehabilitative treatment and supportive services, including foster group care services. The service area manager responsible for administering the provider's contract is now responsible for negotiating rates only with:

- ◆ A new provider or
- ◆ An existing provider adding a new foster group care service.

Documentation of the basis for increasing or decreasing the published starting point for any new negotiated rate is required. The documentation required will vary depending on the basis. As part of any negotiation process, providers are required to disclose subcontracts and related-party transactions.

A summary of current rate-setting procedures follows. Contact your assigned contract monitor for further information.

## **Negotiation Process**

**Legal reference:** 441 IAC 152.3(1)

Rates for services must be established through negotiations, except for some out-of state providers with an exception to policy.

The scope of rate negotiations is limited solely to the rate to be paid for each service. No other items can be the subject of negotiations or be used as a basis for changing rates, except as the result of a change in state or federal laws, rules, or regulations.

Rate negotiations do not address changes in staff qualifications, service definitions, required components, which types of cost are allowable, or any licensing, or contract requirements.

The service area manager and the provider are mutually responsible for initiating the rate negotiation process. Negotiations may be conducted in a manner acceptable to both parties but shall be conducted face-to-face upon the request of either party.



The provider must disclose all subcontractual and related-party relationships related to the provision of foster group care services at the initiation of the rate negotiation process. This written disclosure must include:

- ◆ All current and any proposed subcontracts that relate to the direct provision of foster group care services for which rates are being negotiated.
- ◆ All transactions with related parties that may relate to the foster group care services for which rates are being negotiated. (This disclosure is required only when either the Department or the provider seeks to establish a rate different from the rate used as the starting point for rate negotiations.)

A provider's failure to comply with these requirements may result in sanctions being imposed or the withholding of payments.

Negotiated rates shall not exceed any rate ceiling established or authorized by the Iowa Legislature.

The Bureau of Purchased Services will provide the *Foster Group Care Services Negotiated Rate Establishment Amendment*, form 470-3404, to both the provider and the service area manager to begin the rate negotiation process.

Upon mutual agreement, both parties must sign and return the document to the Bureau of Purchased Services along with:

- ◆ The required written disclosure of subcontracts or related party transactions.
- ◆ All documentation necessary to support changes in the rate from the historical cost base as required by these rules.

The effective date of the rate for a new service shall be the effective date of a new contract or the effective date of the contract amendment adding that new service to an existing contract, unless both parties agree to a later effective date.

The Department is not liable for payment for any programs or services before the contract effective date or the effective date for the rate for the program or service.

Once a negotiated rate is established, it shall not be changed or renegotiated except when:

- ◆ Funds are appropriated for an across-the-board increase.
- ◆ Mandated by an across-the-board decrease.



**Providers with an Exception to Policy for Rates**

**Legal reference:** 441 IAC 152.3(4)

When the Department has granted an exception to policy before January 1, 1998, to a provider not located in Iowa based upon another state's requirement that providers be paid the same rate they are paid for clients from the provider's home state, the exception shall continue in effect as written for the life of the contract.

Across-the-board increases are not applied to rates established pursuant to an exception to policy.

**New Services**

**Legal reference:** 441 IAC 152.3(2)

For a new provider or an existing provider adding a new foster group care service, the payment rate for the new service shall be a rate negotiated between the provider and the Department.

The starting point for negotiations shall be the calculated weighted average rate for that service, not an existing rate. These historical weighted average rates were established July 1, 1997, in accordance with rule 441 IAC 185.109(1) as in effect at that time, and further calculated based on rule 441 IAC 156.9(234).

These rates became the established weighted average rates for each service code as described in 441 Chapter 156. The calculated weighted average rates for each similar service are as follows:

	<b>Service Code</b>	<b>Established Weighted Average Rate</b>
<b>Community-level group care</b>		
Child welfare service	D16x	\$8.43 per day
Group care maintenance	D19x	\$50.16 per day
<b>Comprehensive-level group care</b>		
Child welfare service	D26x	\$10.13 per day
Group care maintenance	D29x	\$60.31 per day
<b>Enhance-level group care</b>		
Child welfare service	D36x	\$13.36 per day
Group care maintenance	D39x	\$79.55 per day



The Department requires reports reflecting the costs for the new service to be submitted to determine the cost of:

- ◆ Newly developed services.
- ◆ Services for which no weighted average rate has been established.

If the Department requires you to submit a cost report, the Department will request that you complete and submit form 470-4414, *Financial and Statistical Report for Remedial Services*. This form includes specific schedules designed for group care expenses. (See [Financial and Statistical Report](#) in this chapter and [Remedial Services Provider Manual, Chapter III, Provider-Specific Policies](#).)

The initial projected rates established become effective on the effective date of the new contract or contract amendment. This is the starting point in the rate negotiation process. The negotiated rate established becomes effective in accordance with [Negotiation Process](#).

If you and the Department are unable to reach agreement on a rate for a service within 60 days of initiating rate negotiations, you may use a rate resolution process may be used.

If no rate is agreed upon within 60 days of initiation of a rate resolution process, no rate shall be established and the services in question shall not be part of any approved contract for foster group care services.


### **Rate Resolution Process**

**Legal reference:** 441 IAC 152.3(2) "b"

In the event the Department and the provider are unable to reach agreement on a negotiated rate within 60 days of initiating negotiations, the rate resolution process may be used. The following procedures apply:

- ◆ For a new provider or an existing provider adding a new service, no rate shall be established if:
  - No rate is agreed upon within 60 days of referral to the rate resolution process, or
  - Agreement is not reached within 120 days of initiating negotiations when the rate resolution process is not used.

For new services, any contract amendment associated with that rate shall be denied. For an existing service without a rate, the contract shall be amended to delete that service from the contract.

 Department of Human Services	Provider and Chapter <b>Foster Group Care Services</b>	Page 6
	Chapter C. Establishment of Rates	Date July 1, 2009

- ◆ For a new provider, if no rate is agreed upon within 60 days of initiation of the rate resolution process, the service in question shall not be a part of an approved contract. If the provider and the Department cannot reach agreement on any rates, the contract shall be denied.

To initiate the rate resolution process, the Department and a provider obtain an independent mediator who is agreeable to both parties. The mediator shall not make rate-setting decisions. The role of the mediator is to facilitate discussions between the parties, in an effort to help the parties reach a mutual agreement.

The cost of the mediator shall be borne equally by the provider and the Department. Neither party shall be liable for paying for more than that party's share of the cost for eight hours of mediation, unless this is mutually agreed upon before the mediation process. The rate resolution process must be concluded within 60 days of its initiation.

Rate negotiations are considered rate determinations and are not subject to the appeal process described in Chapter F. Submit requests for review of rate determinations in writing to the chief of the Bureau of Purchased Services. Explain the rate in question and your reasons for dissatisfaction. Requests for review will be granted only if you have used the rate resolution process.

### **Interruptions in a Program**


**Legal reference:** 441 IAC 152.3(3)

When a new provider assumes the delivery of a program from another provider, all rates for the services previously provided by either provider shall be reviewed and may be renegotiated at the request of either party.

EXCEPTION: The rate for the new provider shall remain the same as for the former provider if:

- ◆ A provider assumes the delivery of a program from a related-party provider, or
- ◆ The difference between the former and the new provider is a change in name or a change in the legal form of ownership (such as a change from sole proprietorship to corporation).

If the provider ceased to contract for and provide a foster group care service on or before October 31, 2006, and before the calculation of new rates according to 441 IAC 156.9(234), the rates in effect when the contract ceased shall be used to calculate the new rates as the starting point in negotiations.

 Department of Human Services	Provider and Chapter	Page
	<b>Foster Group Care Services</b> Chapter C. Establishment of Rates	7
		Date
		July 1, 2009

If a provider ceases to contract for and provide foster group care services after a rate has been established in accordance with 441 IAC 156.9(234) and then decides to again contract for and provide the service, the rate shall be established at the rate in effect when the service was interrupted.

## **Financial and Statistical Report**

**Legal reference:** 441 IAC 152.2(7) Maintenance of Financial and Statistical Records

The Department requires all providers of remedial services to submit "cost reports" using form 470-4414, *Financial and Statistical Report for Remedial Services*.

Group care maintenance and child welfare service activities are separate and distinct from remedial service activities. It may be expected that group care caseworkers, resident counselors, support staff, and supervisors will provide each of these types of services.

For the purposes for cost reporting, all costs associated with group care, including maintenance, child welfare service, and remedial service must be reported. Likewise, for time studies, all activities associated with group care, including maintenance, child welfare service, and remedial service must be documented.

Specific schedules are required when a remedial services provider is also a provider of foster group care services:

- ◆ Use Column 12 and Column 13 to report the direct costs of group care maintenance and service programs rendered on the Schedule D, "Expense Report."
- ◆ Use Schedule D-1, "Group Care Expense Report," to report in greater detail the expenses related to maintenance and child welfare services provided in group care. These expenses are reported in summary only on Schedule D.

Instructions for using form 470-4414 can be found in the Remedial Services Manual at: [http://www.dhs.state.ia.us/policyanalysis/PolicyManualPages/Manual\\_Documents/Provman/remedial.pdf](http://www.dhs.state.ia.us/policyanalysis/PolicyManualPages/Manual_Documents/Provman/remedial.pdf). All *Financial and Statistical Reports* must meet the specifications described in this reference. To view a sample of this form on line, click [here](#).



Form 470-4414 consists of a series of schedules:

- ◆ Identification Page
- ◆ Certification Pages
- ◆ Schedule A: Revenue Report
- ◆ Schedule B: Staff Gross Salaries and Staff Numbers
- ◆ Schedule C: Depreciation and Amortization Expense, including Related Party Property Costs
- ◆ Schedule D: Expense Report
  - Gross total operating costs of the agency
  - Revenue adjustments
  - Excluded costs
  - Adjusted costs
  - Direct service costs, by service code
  - Indirect service costs
- ◆ Schedule D-1: Group Care Expense Report
- ◆ Schedule E: Comparative Balance Sheet
- ◆ Schedule F: Cost Allocation Procedures Questionnaire
- ◆ Schedule G, Part I & II: Supplemental Allocation Report
- ◆ Allocation of Staff Time Work Sheet

### **Group Care Maintenance Costs**

These definitions are designed to identify all costs that should be allocated to the maintenance function of a group care budget.

- ◆ **Food** includes:
  - All food items
  - Utensils (dishes, pans, etc.) used in food preparation and serving
  - 100 percent of salaries and benefits for food service staff
- ◆ **Clothing** includes all clothing costs for clients not covered by the Department approved clothing allowances



- ◆ **Shelter** includes all allowable costs for the following categories for residential units:
  - Costs of fixed property, including furniture and rugs, rent on property, mortgages, and charges for plant and property.
  - Prorated depreciation on facilities in which clients reside and on food service equipment and furnishings
  - Prorated property taxes on property used to house clients
  - Prorated insurance on facilities in which clients reside
  - Prorated utilities on facilities in which clients reside
  - Prorated repairs and maintenance on plant, equipment, and furnishings used by clients
  - 100% of salary and benefits of maintenance staff attributable to group care, including housekeeping and laundry staff
  - Appliances and equipment
  - Variable maintenance items, including supplies, bedding, linen, uniforms, rent for furnishing, and use charges for equipment or office machines.
  - Recreation equipment and supplies, such as a pool table, television, or VCR
- ◆ **School supplies** and related school expenses and fees EXCEPTION: Tuition is an excluded cost and cannot be included under maintenance or child welfare service.
- ◆ **Personal incidentals** include:
  - Toiletries
  - Health and physical services not covered by Medicaid or other third party payers, such as non-prescription medical supplies, bandages, over the counter medication, etc.
  - Allowances for children
  - Reasonable and occasional costs of "family-like" activities that are not part of child's family's treatment plan, such as admission fees for sporting, entertainment or cultural events, dues for clubs, memberships (e.g., YMCA, public swimming pool), and toys and games
  - Holiday cards and gifts for clients



- ◆ **Daily care and supervision** includes staff salaries and fringe benefits for child care staff and social service or professional staff for the portion of their time spent providing direct care, general parenting, discipline, and supervision of children to ensure their well-being and safety.

This category does not include staff salaries and fringe benefits for the same staff for the portion of their time spent involved in child welfare service activities or remedial service (RSP) activities.

The allocation of staff salaries and benefits must be supported by a time study. (See [Time Study Requirements](#).)

- ◆ **Prorated administration and occupancy costs** should be allocated based on the percentage of program costs classified as maintenance in the categories listed above.

### **Child Welfare Service Costs**

These definitions are designed to identify all your costs that should be allocated to the service portion of your group care budget. Service categories address the activities where staff members participate in service delivery roles as opposed to maintenance roles. The allocation of staff salaries and benefits must be supported by the time study described in this manual.

- ◆ **Child welfare service** include salaries and fringe benefits for professional staff time spent in the following activities:
  - Preparing for or participating in court hearings, staffings, intake activities, family team meetings, or administrative reviews
  - Providing transition services toward permanency and maintaining connections to the community
  - Teaching restorative living skills to assist in a child's transition to adulthood or future self-sufficiency, including academic tutoring, assertiveness training, life-skills education, medication management groups, parenting education, sex education, substance abuse education, vocation or career counseling



- ◆ **Therapeutic services** include staff salaries and fringe benefits for professional staff time spent in nonremedial services, such as:
  - Art therapy
  - Therapeutic recreation
  - Children's therapy groups,
  - Delinquency groups,
  - Family violence perpetrator or victim groups,
  - Multi-family groups,
  - Nurturing groups,
  - Parent groups (without children present),
  - Process groups (formalized processing of daily behaviors),
  - Transition groups
  - Health and physical services not covered by Medicaid or other third party payers, such as speech therapy or physical therapy
- ◆ **Therapeutic supplies** include nonremedial services art therapy supplies, anatomically correct dolls, therapy books, etc.
- ◆ **Clinical supervision** is the portion of service supervisory staff salaries and fringe benefits used to provide supervision of nonremedial services listed above.
- ◆ **Prorated administrative and occupancy costs** are allocated based on the percentage of program costs which are classified as service in the categories listed above.



### **Time Study Requirements**

To complete form 470-4414, *Financial and Statistical Report for Remedial Services*, you must complete a time study. It is **not** possible to complete this report **correctly** unless you have an appropriate time study. Time studies have been a frequent object of federal audits of providers.

Your time study must provide four levels of information:

1. The percentage of time each person spends working on foster group care services.
2. For the time spent on foster group care services, the percentage of time each staff person spends on:
  - ◆ Administrative activities
  - ◆ Direct care supervision and maintenance activities
  - ◆ Child welfare service activities
  - ◆ Sleep time for group care
  - ◆ Clerical activities
  - ◆ Other duties
3. The percentage of time each staff person spends on each group care per diem service and maintenance code.
4. The percentage of time remedial services staff spend in service provision of child welfare service and foster group care maintenance activities for Dx6x and Dx9x codes.

You cannot complete Schedules B, D, D-1, G-I, or G-II of a financial report without accurate time study data. The percentages in items 1 and 2 above are necessary to complete Schedules B, G-I, and G-II. The percentages in items 3 and 4 above are necessary to complete Schedules D and D-1.

Keep your time studies for a minimum of five years, or until all audit activities conducted by the state or federal government that were begun during the five years are complete, whichever is longer.



### **Allocation of Staff Time Work Sheet**

The worksheet to be used for the allocation of staff time based on the time study is the final page of the *Financial and Statistical Report for Remedial Services*, form 470-4414.

Complete a separate form for each staff type (child care staff, social work staff, etc.). Use the same procedure to determine the average time spent by each category of staff on maintenance, child welfare services, and Medicaid remedial services.

Beginning in calendar year 2007, all childcare and professional social service staff should do 100% time reporting for four days (three during the school year and one during summer vacation). Each odd-numbered year thereafter, these staff should do 100% time reporting for two days each quarter of the fiscal year.

The time studies do not have to be completed on consecutive days, as long as they are conducted for two days each quarter. Be sure to choose days that are likely to be representative of the typical day.

If you find, after the fact, that the days you selected for your time study were atypical, select additional days and enlarge your time study. Conduct a time study more frequently than every other year if there is significant change in staff responsibilities.

Only professional and childcare staff are required to complete the time study. Maintenance and food service staff are totally attributable to maintenance. Administrative staff expenses can be allocated based on the allocation of professional and childcare staff time. However, an agency may want to require expanded time study documentation.

All staff should participate in the time study during the same period. In other words, if the time study is conducted on August 6, all staff should complete the time study on that date, even if they are on vacation on that date.



Agencies may develop their own method of documenting staff time during the time study as long as:

- ◆ It is clear whether the activities are maintenance, child welfare service, or administrative, and
- ◆ The method is in writing and consistently applied for all staff participating in the time study.

Establish specific time units for reporting activities, e.g., 15 minutes. The time unit should not exceed one-half hour.

The following are definitions for group care maintenance, child welfare service, and administration as they relate to the time study for childcare and professional staff.

The purpose of the lists is to help draw a distinction between activities that some may view as either maintenance or child welfare service, particularly related to skills taught. Sometimes there is a fine line between the two areas.

To help distinguish between the two, consider the purpose of the activity and what the intended goal is. In general:

- ◆ Activities intended and provided as part of general parenting or supervision (e.g., teaching children how to brush their teeth, the importance of choosing healthful snacks, or compliance with expectations) are maintenance activities.
- ◆ Activities intended to develop self-sufficiency in a transition to adulthood (e.g., how to plan and cook meals, seek jobs, open and maintain bank accounts, etc.) are restorative in nature and are considered part of the child welfare service component.



### **Maintenance Activities**

Examples of maintenance activities are:

- ◆ 100% for cook, food service supervisor, or awake overnight staff (unless specifically providing service).
- ◆ Direct maintenance activities for group care caseworkers, resident counselors, support staff, and supervisors dealing specifically with group care staff or clients, including:
  - Providing supervision of children to ensure their safety, including general parenting and general supervision (e.g., helping child with homework, teaching age-appropriate learned or acquired skills such as personal hygiene, caring for personal items, how to stay safe, compliance with rules and expectations, etc.)
  - Providing direct care of children within the milieu to ensure their well-being, including discipline, arranging or monitoring time-outs, etc.
  - Crisis intervention, including crisis intervention as needed during visitation
  - Planning for specific child (child present)
  - Writing reports or session notes, completing log entries or other verbal or written reports related to the direct care and supervision of children to ensure their safety
  - Reviewing progress notes and logs for the purpose of providing supervision of children to ensure their safety
  - Completing inventory or supply orders related to children's clothing, school supplies, or personal incidentals
  - Shopping for client food, clothing, school supplies, or personal incidentals
  - Giving clients their allowances or bus money
  - Food preparation, serving, and related tasks
  - Family-like recreation planning and related tasks
  - Cleaning or decorating cottages in which children reside
  - Distributing mail



- Participating in fire or other safety drills
- Taking census counts and making routine checks
- Doing laundry
- Team or committee meeting related to the supervision of children to ensure their safety
- Discussions between residential counselors
- Table manners and chores
- Most training unless specifically therapy topics (CPR, first aid, med manager, mandatory reporting, etc.)
- Distribution of medication and related reporting
- Carrying out physical activities or exercises for a child with disabilities
- Making family visitation arrangements
- Transportation of children in care for purposes of family visits
- Participation in house groups (not therapy groups), such as positive peer culture or other groups
- ◆ Indirect maintenance activities
  - Switch or cottage team meetings that are child-specific
  - Discussions with residential staff and caseworkers that are child-specific
  - Collaborating with DHS or Juvenile Court Services to make service referrals for a specific child (the child does not need to be present)

### **Child Welfare Service Activities**

Child welfare activities include:

- ◆ Direct child welfare activities
  - Preparing for or participating in court hearings (child present)
  - Completing intake activities with specific child
  - Preparing for or participating in staffing, family team meetings, or administrative reviews for specific child (child present)
  - Homework assistance to child if part of a child's IEP




- Transition services toward permanency and maintaining connections to the community
- Teaching of restorative living skills when the goal is to assist an individual child's transition to adulthood or future self-sufficiency (e.g., how to cook, seek jobs, use public transportation, manage money, rent an apartment, etc.)
- ◆ Indirect child welfare services
  - Preparing for or participating in court hearings (child not present, activity directly attributable to a service code, but not face-to-face with clients)
  - Supervisory case consultation (child not present)
  - Planning for specific child (child not present)
  - Preparing for or participating in staffing, family team meetings, or administrative reviews for specific child (child not present)
  - Attending training on individual, group or family "therapy" (i.e., Continuing Education Unit-type trainings)

### **Group Care Administration Activities**

Allocate administrative activities across all service categories, including RSP, as appropriate. Administrative activities include>

- ◆ Participating in administrative meetings (e.g., staff meetings not related to specific children)
- ◆ Breaks, vacation, and sick leave
- ◆ Completing office supply orders
- ◆ Completing paperwork related to payment
- ◆ Copying or filing of reports
- ◆ Transporting children when the staff person has no responsibility for ensuring their well-being or safety
- ◆ Supervision of other staff
- ◆ Discussions with supervisor that are not client specific
- ◆ Orientation of new employees

 Department of Human Services	Provider and Chapter	Page
	<b>Foster Group Care Services</b> Chapter C. Establishment of Rates	18
		Date
		July 1, 2009

## **Retention of Financial and Statistical Records**

**Legal reference:** 441 IAC 152.2(7) Maintenance of Financial and Statistical Records  
 152.2(7) Americans with Disabilities Act compliance  
 152.2(14) Financial and Statistical Records

Maintain sufficient financial and statistical records, including program and census data, to document the validity of the reports you submit to the Department. These records include, but are not limited to:

- ◆ All revenue and expenses supported by the Provider's general ledger and documentation on file in the Provider's office.
- ◆ Payroll information.
- ◆ Capital asset schedules.
- ◆ All canceled checks, deposit slips, invoices (paid and unpaid).
- ◆ Audit reports (if any).
- ◆ Board of directors' minutes (if applicable).
- ◆ Loan agreements and other contracts.
- ◆ Reviewable, legible census reports and documentation of units of service provided to Department clients, as kept on a daily basis and summarized in monthly reports. For non-Department clients, maintain sufficient documentation of utilization to establish a complete unit-of-service count.

Maintain the following documentation for each program:

- ◆ List of all staff and supervisors providing foster group care services and their qualifications.
- ◆ The number of staff hired and terminated in the year to date.

Maintain documentation that you prepare for any financial report or for review by the Department's fiscal consultant. Financial records must be retained for five years from the date of report submission, or final payment for services, whichever is later.