

**Tennessee State Veterans' Home – Murfreesboro  
Murfreesboro, Tennessee**

**Cost Report and Resident Accounts  
For the Period  
July 1, 2002, Through June 30, 2003**

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For more information about the Comptroller of the Treasury, please visit our website at  
[www.comptroller.state.tn.us](http://www.comptroller.state.tn.us).



STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY  
State Capitol  
Nashville, Tennessee 37243-0260  
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John G. Morgan  
Comptroller

June 21, 2005

The Honorable Phil Bredesen, Governor  
and  
Members of the General Assembly  
State Capitol  
Nashville, Tennessee 37243

and  
J. D. Hickey, M.D., Deputy Commissioner  
Bureau of TennCare  
Department of Finance and Administration  
729 Church Street, Fifth Floor  
Nashville, Tennessee 37247

Ladies and Gentlemen:

Pursuant to Section 71-5-130, *Tennessee Code Annotated*, and a cooperative agreement between the Comptroller of the Treasury and the Department of Finance and Administration, the Division of State Audit performs examinations of nursing facilities participating in the Tennessee Medical Assistance Program under Title XIX of the Social Security Act (Medicaid).

Submitted herewith is the report of the examination of the Medicaid cost report of Tennessee State Veterans' Home – Murfreesboro in Murfreesboro, Tennessee, for the period July 1, 2002, through June 30, 2003, and resident accounts for the period July 1, 2002, through June 30, 2003.

Sincerely,

John G. Morgan  
Comptroller of the Treasury

JGM/pn  
04/106

State of Tennessee

# Audit Highlights

Comptroller of the Treasury

Division of State Audit

TennCare Report

**Tennessee State Veterans' Home – Murfreesboro**

Murfreesboro, Tennessee

Cost Report and Resident Accounts

For the Period

July 1, 2002, Through June 30, 2003

## **FINDINGS RECOMMENDING MONETARY REFUNDS**

### **Need to Properly Manage Unrefunded Credit Balances**

Tennessee State Veterans' Home – Murfreesboro has not established a system to ensure that credit balances on the accounts of deceased or discharged residents are properly managed. Accounts receivable unrefunded credit balances total \$281,389.74. Of this overpayment amount, \$164,354.63 is due the State of Tennessee; \$42,759.03 is due former residents or their responsible representatives; \$54,781.31 is due the United States Government; and \$19,494.77 is due the insurance providers. Patient Trust Fund unrefunded credit balances total \$3,211.42. This overpayment is due former residents or their responsible representatives.

### **Need to Adequately Maintain Resident Accounts Receivable and to Notify the State of Tennessee of Third-Party Receipts**

Tennessee State Veterans' Home – Murfreesboro inadequately maintained resident accounts receivable. Also, the facility did not report all VA subsidy payments to the State of Tennessee, resulting in Medicaid overpayments of \$61,930.23 during the fiscal year ended June 30, 2003. The overpayment is due to the State of Tennessee.

### **Need to Observe Medicaid Hospital Leave Limitation**

Tennessee State Veterans' Home – Murfreesboro billed and collected for 20 days after four residents exceeded the 15-day limitation for bed hold days during hospitalizations. As a result of this deficiency, the facility should refund \$998.84 to the State of Tennessee.

## **FINDINGS NOT RECOMMENDING MONETARY REFUNDS**

### **Inaccurate Accumulation of Resident Days and Excessive Charges for Medicaid Residents**

Resident days were inaccurately reported by the facility. The NF-1 Medicaid days were overreported by 440 NF-1 Medicaid days. In addition, the facility improperly charged private residents less for room and board per day than Medicaid NF-1 residents were charged for comparable services. As a result, total adjustments to NF-1 days were made for \$79,661.41. The adjustment had no effect on the facility's Medicaid reimbursement rate.

### **Nonallowable Expenses Included on the Cost Report**

The facility included \$2,585.61 of unsupported expenses on the "Medicaid Nursing Facility Level 1 Cost Report" for the fiscal year ended June 30, 2003. Since the facility's computed cost exceeds the maximum reimbursement allowed by the Medicaid Program, no refund is required.

### **Need to Properly Manage Resident Trust Fund Accounts**

Tennessee State Veterans' Home – Murfreesboro was found to have five residents in the Resident Trust Fund with balances exceeding the \$2,000 resource limit.

**Tennessee State Veterans' Home – Murfreesboro  
Murfreesboro, Tennessee  
Cost Report and Resident Accounts  
For the Period  
July 1, 2002, Through June 30, 2003**

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**Tennessee State Veterans' Home – Murfreesboro  
Murfreesboro, Tennessee  
Cost Report and Resident Accounts  
For the Period  
July 1, 2002, Through June 30, 2003**

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**INTRODUCTION**

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**PURPOSE AND AUTHORITY OF THE EXAMINATION**

The terms of contract between the Tennessee Department of Finance and Administration and the Tennessee Comptroller's office authorize the Comptroller to perform examinations of nursing facilities that participate in the Tennessee Medicaid Nursing Facility Program.

Under their agreements with the state and as stated on cost reports submitted to the state, participating nursing facilities have asserted that they are in compliance with the applicable state and federal regulations covering services provided to Medicaid-eligible recipients. The purpose of our examination is to render an opinion on the nursing facilities' assertions that they are in compliance with such requirements.

**BACKGROUND**

To receive services under the Medicaid Nursing Facility Program, a recipient must meet Medicaid eligibility requirements under one of the coverage groups included in the *State Plan for Medical Assistance*. The need for nursing care is not in itself sufficient to establish eligibility. Additionally, a physician must certify that recipients need nursing facility care before they can be admitted to a facility. Once a recipient is admitted, a physician must certify periodically that continued nursing care is required. The number of days of coverage available to recipients in a nursing facility is not limited.

The Medicaid Nursing Facility Program provides for nursing services on two levels of care. Level I Nursing Facility (NF-1) services are provided to recipients who do not require an intensive degree of care. Level II Nursing Facility (NF-2) services, which must be under the direct supervision of licensed nursing personnel and under the general direction of a physician, represent a higher degree of care.

Tennessee State Veterans' Home – Murfreesboro in Murfreesboro, Tennessee, provides both NF-1 and NF-2 services. The facility is owned by the State of Tennessee and operated by Tennessee Veterans' Home Board of Murfreesboro, Tennessee. Directors of the Tennessee Veterans' Home Board are as follows:

Mickey Locke, Chairman  
 David Tipton, Vice-Chairman  
 Rod Wolfe, Executive Director  
 Commissioner John Keys –  
 Tennessee Department of Veterans Affairs  
 Don Mathis  
 Dr. Raymond Turek

Grover Poteet  
 Charles A. Ashley  
 Lee Tomberlain  
 Sidney Brown  
 William C. Tallent  
 Thomas Brown

During the examination period, the facility maintained a total of 120 licensed nursing facility beds. The Division of Quality Assurance of the Department of Health licensed the facility for these beds. Eligible recipients receive services through an agreement with the Department of Health. Of the 43,800 available bed days, the facility reported that 15,583 were for Medicaid NF-1 residents and 3,652 were for Medicaid NF-2 residents for the year ended June 30, 2003. Also, the facility reported total operating expenses of \$6,068,726 for the period.

The Division of Quality Assurance inspected the quality of the facility’s physical plant, professional staff, and resident services. The nursing facility met the required standards.

The following Medicaid reimbursable rates were in effect for the period covered by this examination:

<u>Period</u>	<u>Level I NF (744-0546)</u>	<u>Level II NF (044-5270)</u>
July 1, 2002, through June 30, 2003	\$114.56	\$162.12

**PRIOR EXAMINATION FINDINGS**

This is the first examination of Tennessee State Veterans’ Home – Murfreesboro.

**SCOPE OF THE EXAMINATION**

Our examination covers certain financial-related requirements of the Medicaid Nursing Facility Program. The requirements covered are referred to under management’s assertions specified later in the Independent Accountant’s report. Our examination does not cover quality of care, clinical, or medical provisions.



STATE OF TENNESSEE  
COMPTROLLER OF THE TREASURY  
DEPARTMENT OF AUDIT  
DIVISION OF STATE AUDIT

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**Independent Accountant's Report**

**June 9, 2004**

The Honorable Phil Bredesen, Governor  
and  
Members of the General Assembly  
State Capitol  
Nashville, Tennessee 37243  
and

Mr. Manny Martins, Deputy Commissioner  
Bureau of TennCare  
Department of Finance and Administration  
729 Church Street, Fifth Floor  
Nashville, Tennessee 37247

Ladies and Gentlemen:

We have examined management's assertions, included in its representation letter dated June 9, 2004, that Tennessee State Veterans' Home – Murfreesboro complied with the following requirements during the cost report period July 1, 2002, through June 30, 2003, and to the facility's resident accounts for the period July 1, 2002, through June 30, 2003.

- Income and expenses reported on the Medicaid Cost Report are reasonable, allowable, and in accordance with state and federal rules, regulations, and reimbursement principles.
- Resident days reported on the Medicaid Cost Report have been counted in accordance with state regulations. Medicaid resident days billed to the state for periods when residents were hospitalized or on therapeutic leave are in accordance with the 15-day hospital stay rule, the 85% occupancy rule, and the 18-day therapeutic leave day rule.
- Charges to residents and charges to residents' personal funds are in accordance with state and federal regulations.

As discussed in management's representation letter, management is responsible for ensuring compliance with those requirements. Our responsibility is to express an opinion on management's assertions about the facility's compliance based on our examination.

Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants, and accordingly, included examining on a test basis, evidence about Tennessee State Veterans' Home – Murfreesboro's compliance with those requirements and performing such other procedures as we considered necessary under the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Tennessee State Veterans' Home – Murfreesboro's compliance with specified requirements.

Our examination disclosed the following instances of material noncompliance applicable to state and federal regulations:

- Need to properly manage unrefunded credit balances
- Need to adequately maintain resident accounts receivable and to notify the State of Tennessee of third-party receipts
- Need to observe Medicaid hospital leave limitation
- Inaccurate accumulation of resident days and excessive charges for Medicaid residents
- Nonallowable expenses included on the cost report
- Need to properly manage resident trust fund accounts

In our opinion, except for the instances of material noncompliance described above, management's assertions that Tennessee State Veterans' Home – Murfreesboro of Murfreesboro, Tennessee, complied with the aforementioned requirements for the cost reporting period July 1, 2002, to June 30, 2003, and for resident accounts for the period July 1, 2002, to June 30, 2003, are fairly stated in all material respects.

This report is intended solely for the use of the Tennessee General Assembly and the Tennessee Department of Finance and Administration. However, this report is a matter of public record, and its distribution is not limited.

Sincerely,



Arthur A. Hayes, Jr., CPA  
Director

AAH/pn

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## FINDINGS AND RECOMMENDATIONS

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### 1. Need to Properly Manage Unrefunded Credit Balances

#### Finding

Tennessee State Veterans' Home – Murfreesboro has not established a system to ensure that credit balances on the accounts of deceased or discharged residents are properly managed. Management did not maintain evidence that former residents or their authorized representatives were notified of money due them. The accounts receivable credit balances exist on two separate accounting systems, and the facility is implementing a third accounting system. Also, facility management failed to refund the portion of the credit balances due the Medicaid Program.

Section 66-29-113 of *Tennessee Code Annotated* requires anyone holding funds or property presumed abandoned to file a report of that property with the State Treasurer. Chapter 1700-2-1-.19 of the *Rules of Tennessee Department of Treasury* states, "Before filing the annual report of property presumed abandoned, the holder shall exercise due diligence to ascertain the whereabouts of the owner to prevent abandonment from being presumed."

Accounts receivable unrefunded credit balances of \$281,389.74 remain on the accounts of 197 former residents of Tennessee State Veterans' Home – Murfreesboro. The facility had not carried balances from an old set of accounts to a new set, leaving some residents with balances on two accounting systems. Of the total unrefunded credit balances, \$164,354.63 is due the State of Tennessee; \$42,759.03 is due former residents or their authorized representatives; \$54,781.31 is due the United States Government for overpayments to the facility on behalf of the residents; and \$19,494.77 is due to insurance carriers.

Resident trust fund unrefunded credit balances of \$3,211.42 remain on the accounts of 30 former residents of Tennessee State Veterans' Home – Murfreesboro. These residents have been discharged or deceased for over six months. This amount is due to the former residents or their authorized representatives.

#### Recommendation

Tennessee State Veterans' Home – Murfreesboro should implement a system to refund credit balances on the accounts of former residents. In addition, the facility should maintain evidence that former residents or their authorized representatives are notified of money due them. The facility should maintain a record of credit balances with the resident's name and social security number, the dates of last account activity and last owner contact, and the amount due the former resident.

Return of first-class mailing sent to the owner's last known address would satisfy the requirement that an attempt to contact the owner had been made, provided the mailing was not returned "undeliverable." If the proper owners cannot be located within five years from the date of last account activity, a report of the abandoned property must be filed with the Tennessee Department of Treasury, Division of Unclaimed Property. Such a report is to be made before May 1 of each year and is to include all property deemed abandoned as of the previous December 31. Remittance of the abandoned property is due with the filing of the report. Funds transferred to the Tennessee Department of Treasury must include any accrued interest. Proper claims against the funds will be honored by the Tennessee Department of Treasury.

A refund of \$164,354.63 should be made to the State of Tennessee for the amount due the Medicaid Program; \$45,970.45 should be refunded to the former residents or their authorized representatives; \$54,781.31 should be refunded to the United States Government; and \$19,494.77 should be refunded to insurance carriers.

### **Management's Comment**

We concur with this finding.

Credit balances exist in a number of accounts and in various payor sources. Of the accounts referenced by the auditor, the majority remain on our books as credit balances.

Very little activity is recorded on the accounts with dates of service December 2001 and prior from the BEP system. On the NHC system, reflecting dates of service after December 2001, the Medicare balances referred to in this finding are cleared entirely. More than half, 57%, of the private pay balances still remain on our books, 37% of the Hospice balances, and 17% of the Insurance balances. Although activity is posted to the Medicaid balances, there is little change in total.

Of the 30 resident trust funds referenced, 11 have been closed, 7 remain open with balances of \$.01 to \$.07, and 12 are still open with credit balances.

A system to refund overpayments shall be developed in conjunction with the Business Office Managers. The procedures developed shall include documentation the Homes should maintain to verify that former residents or approved representatives have been notified of the overpayment. Situations that meet the criteria for abandoned property shall be filed with the Tennessee Department of Treasury, Division of Unclaimed Property.

2. **Need to Adequately Maintain Resident Accounts Receivable and to Notify the State of Tennessee of Third-Party Receipts**

**Finding**

The Tennessee State Veterans' Home – Murfreesboro did not adequately and accurately maintain the resident accounts receivable, nor did the facility promptly inform the state of all payments made for services rendered to residents. Testing of resident accounts found that underpayments, overpayments, undercharges, and overcharges frequently occurred with little recognition or corrective action made by facility staff. Adjusting entries often lacked sufficient notation to distinguish between adjustments, charges, and payments. Credit balances that should have alerted staff to errors were ignored.

Many residents of the facility were eligible for Veterans Administration (VA) subsidy payments. While the facility usually reported these payments to the State of Tennessee after receipt, state auditors found no adjustments made for VA subsidies received for services rendered in February 2003. Several unreported VA subsidy payments for services rendered in other months were also noted. For the fiscal year under examination, the facility failed to report to the State of Tennessee VA subsidy payments totaling \$61,930.23. NOTE: On November 30, 2004, the President signed into law the Veterans Health Program Improvement Act of 2004. Section 202 of this act prevents Medicaid from considering the VA subsidy payments a liability of a third party, thus prohibiting these subsidies from being used to offset Medicaid payment to these nursing homes as of this date.

Chapter 1200-13-6-.15 of the *Rules of Tennessee Department of Finance and Administration* states,

The cost reports . . . must provide adequate cost and statistical data. This data must be based on and traceable to the provider's financial and statistical records and must be adequate, accurate, and in sufficient detail to support payment made for services rendered to beneficiaries. This data must also be available for and capable of verification by the Comptroller of the Treasury or his agents.

Chapter 1200-13-1-.05(4) of the *Rules* states,

Skilled Nursing Facilities will be reimbursed under the following conditions: . . .  
(c) If the patient has available resources to apply toward payment, the payment made by the State is the current maximum payment per day, charges or per diem cost, whichever is less, minus the patient's available resources. (d) No payments for covered services from relatives or others are allowed except to reduce Medicaid payments.

Chapter 1200-13-1-.05(5)(d) and (e) has the same requirements for Intermediate Care (NF-1) Facilities.

## **Recommendation**

Tennessee State Veterans' Home – Murfreesboro should analyze all accounts receivable to determine that the entries for charges, adjustments, and receipts are correct and that the account balances reflect accurate amounts due from and to Medicaid, Medicare, the Veterans Administration, and private payors. The facility should refund \$61,930.23 to the State of Tennessee, representing overpayments by the Medicaid Program for the period July 1, 2002, through June 30, 2003.

## **Management's Comment**

Management concurs with this finding in part.

Previous Business Office staff had not been adequately trained in their positions and, as a result, did not fully understand the billing process and computer system. This created errors in the billing and in the adjustments made in an attempt to correct billing errors.

In addition, the Home did not initiate the adjustments to the Medicaid Department after receipt of the February 2003 VA payment. Other adjustments related to the VA per diem on various accounts had not been initiated.

The Veterans Health Programs Improvement Act of 2004 was enacted as Public Law 108-422 and states that it clarifies that the per diem payments made by VA for the care of veterans in State veterans homes shall not be used to offset or reduce other payments made to assist veterans.

This law was signed by President Bush on November 30, 2004, and encompasses Assistance to Homeless Veterans, Veterans Long-Term Care Programs, Medical Care, Medical Facilities Management and Administration, Personnel Administration, and Other Matters. Some of the provisions require an effective date.

However, since the law clearly states that it would clarify the intended purpose of the VA per diem, there is no effective date upon which TSVHB would follow new rules. We believe the adjustments submitted to Medicaid were improper and have asked that payment equal to the adjustments processed this fiscal year be returned to the Home.

The Home will take vigilant steps to research and take proper action on credit balances within our accounts receivable. The Board is currently working with an outside firm to outsource this function.

## **Rebuttal**

According to a CMS Program Issuance Transmittal Notice (dated April 18, 2005), which discusses the ramifications of the Veterans Health Program Improvement Act of 2004, the VA subsidy payments to Veterans nursing homes were considered a third-party resource and appropriately offset the Medicaid payment to the homes prior to enactment of this law. The notice also specifies the effective date when these subsidies are no longer considered a third-party resource. That effective date is expressly stated as November 30, 2004.

### **3. Need to Observe Medicaid Hospital Leave Limitation**

#### **Finding**

Tennessee State Veterans' Home – Murfreesboro failed to observe the 15 consecutive day Medicaid hospital leave limitation during the hospitalization of four residents. In total, the facility billed Medicaid for 20 days that exceeded the hospital leave limitation. The facility was overpaid \$998.84 for the excess 20 days.

Chapter 1200-13-1-.06(4)(b) of the *Rules of the Tennessee Department of Finance and Administration* allows Level I nursing facilities to be reimbursed up to 15 days for a recipient's bed during his or her hospitalization, provided the following conditions are met:

- The resident intends to return to the facility and . . .
- At least 85% of all other beds at the nursing facility are occupied at the time of the hospital admission.

As a result of the improper billing of hospital leave days, the facility was overpaid \$998.84 by the State of Tennessee.

#### **Recommendation**

Tennessee State Veterans' Home – Murfreesboro should establish adequate procedures to ensure compliance with applicable regulations relative to hospital leave days. The facility should refund \$998.84 to the State of Tennessee for overpayment of noncovered leave days.

#### **Management's Comment**

Management concurs with this finding.

The Home maintains a manual census report that tracks Medicaid medical and therapeutic leave. This report will be discussed with the Business Office Manager to ensure it is

capturing information to prevent overbilling. If the information is not being captured, steps will be put in place to address tracking of leave for Medicaid residents.

4. **Inaccurate Accumulation of Resident Days and Excessive Charges for Medicaid Residents**

**Finding**

Tennessee State Veterans' Home – Murfreesboro inaccurately reported resident days on the "Medicaid Nursing Facility Level 1 Cost Report" for the fiscal year ended June 30, 2003. The facility overreported NF-1 Medicaid days by 440. In addition, the facility improperly charged private residents less per day than Medicaid residents for comparable services. As a result of the improper charges, adjustments to reduce NF-1 Medicaid charges were made, totaling \$79,661.41.

Chapter 1200-13-6-.15 of the *Rules of Tennessee Department of Finance and Administration* states:

The cost reports . . . must provide adequate cost and statistical data. This data must be based on and traceable to the provider's financial and statistical records and must be adequate, accurate, and in sufficient detail to support payment made for services rendered to beneficiaries.

Chapter 1200-13-1-.05(5)(h) of the *Rules of Tennessee Department of Finance and Administration* stipulates that "Regardless of reimbursement rate established for an Intermediate Care Facility, no Intermediate Care Facility may charge Medicaid patients an amount greater than the amount per day charged to private paying patients for equivalent accommodations and services."

The adjustments had no effect on the facility's Medicaid reimbursable rate.

**Recommendation**

Tennessee State Veterans' Home – Murfreesboro should maintain an adequate system to report and account for resident days. The report should provide adequate and accurate statistical data necessary for proper completion of the "Medicaid Nursing Facility Level 1 Cost Report." Also, the facility should maintain a system to account for revenue charged per day to private Nursing Facility Level 1 residents at a rate equal to or greater than the Nursing Facility Level 1 Medicaid rate.

## **Management's Comment**

Management concurs with this finding.

Records maintained by the facility do not support the Medicaid resident days. Adjustments were made to the census days per the systems-generated reports. It could be that the residents were admitted as Medicaid pending and listed as private pay until such time as approval by Medicaid was received. However, records were not maintained by the facility to support this assumption.

As part of the current month end process, the Home compares the manual census report with the census report from the computer system. Both reports are by resident type, or payor source. A reconciliation of the two reports, and an explanation of any variance, is done monthly by the Business Office Manager. Because of the way the Home must track patient days for calculation of the VA subsidy, there is sometimes a variance in the bedhold days.

### **5. Nonallowable Expenses Included on the Cost Report**

#### **Finding**

Tennessee State Veterans' Home – Murfreesboro included \$2,585.61 of unsupported expenses on the "Medicaid Nursing Facility Level 1 Cost Report" for the year ended June 30, 2003.

Chapter 1200-13-6-.09(1) of the *Rules of Tennessee Department of Finance and Administration* states, "Adequate financial records, statistical data, and source documents must be maintained for proper determination of costs under the program."

The adjustments to allowable expenses had no effect on the facility's Medicaid reimbursable rate.

#### **Recommendation**

Tennessee State Veterans' Home – Murfreesboro should include only allowable expenses on the "Medicaid Nursing Facility Level 1 Cost Report." All reported expenses should be adequately supported and related to resident care.

## **Management's Comment**

Management concurs with this finding.

Documentation and support of expenses included on the cost report were not always readily located for the audit team. This is an area of focus at the home with planned training with staff on records management and retention.

**6. Need to Properly Manage Resident Trust Fund Accounts**

**Finding**

Tennessee State Veterans' Home – Murfreesboro was found to have five residents with moneys in the resident trust fund with balances exceeding the Medicaid resource limit.

Chapter 1240-3-3-.05 of the *Rules of Department of Human Services* states, “(1) Applicants for medical assistance are permitted to retain resources in an amount not exceed the SSI limits . . . . (3)(b) Countable resources for Adult Medically Needy cases are determined by using SSI policy at 20 C.F.R. Part 416.”

Paragraph 15,642 of the *Medicare and Medicaid Guide* notes, “Resources that may be retained are: . . . cash assets up to \$2,000 for an individual.”

**Recommendation**

Tennessee State Veterans' Home – Murfreesboro needs to notify each resident or responsible party when the resident's funds approach the \$2,000 Medicaid resource limit. Each resident's balance must fall below \$2,000 to retain Medicaid eligibility.

**Management's Comment**

Management concurs with this finding.

The Home will amend its month end closing process to include a review of resident trust fund balances and document that Medicaid resident balances do not exceed the \$2,000 limit.

## SUMMARY OF MONETARY FINDINGS AND RECOMMENDATIONS

### Source of Overpayments

Unrefunded credit balances (see finding 1)	\$284,601.16
Need to adequately maintain resident accounts receivable (see finding 2)	\$ 61,930.23
Need to observe hospital leave limitation (see finding 3)	<u>\$ 998.84</u>
Total	<u>\$347,530.23</u>

### Disposition of Overpayments

Due to the State of Tennessee	\$227,283.70
Due to residents or their authorized representatives	\$ 45,970.45
Due to the United States Government	\$ 54,781.31
Due to insurance providers	<u>\$ 19,494.77</u>
Total	<u>\$347,530.23</u>