STATEMENT OF DEFICIENCIES	(X1) PROVIDER/SUPPLIER IDENTIFICATION NUMBER:	(X3) DATE SURVEY COMPLETED
	AL11965233	12/26/2013
NAME OF PROVIDER OR SUPPLIER	STREET ADDRESS, CITY, STATE, ZIP CODE	
Castle Court Alf, Inc.	9709 North Nebraska Avenue Tampa, FL 33612	
SUMMARY STATEMENT OF DEFICIENCIES (FINDINGS PRECEDED BY TAG AND REGULATORY IDENTIFYING INFORMATION)		

List of Tags Cited:

St - A - 0121 - 58a-5.021(2) Fac - Fiscal - Accounting Procedures S-S= D

Specific Tag Findings:

0000-Initial Comments

Assisted Living Facility

An operation spot check was conducted on , 2013, and a financial audit was initiated by the Office of the Attorney General. Based on that audit, deficient practice was identified at the time of the survey and at the conclusion of the audit in 2013.

Castle Court ALF, Inc. had a deficiency from the audit.

0121-Fiscal - Accounting Procedures 58A-5.021(2) FAC

Based on an audit report provided by the Office of Attorney General's Medicaid Fraud Control Unit (MFCU), the Assisted Living Facility failed to maintain accurate and complete accounting of resident and facility funds as required under Florida Statute 429.27.

Findings include:

On , 2013, an Operation Spot Check was conducted during which several areas of concern were noted regarding the ALF's accounting procedures. Subsequent visits to the ALF's accounting office supported major areas of noncompliance and lack of internal control concerning resident trust funds. A final audit report was completed in 2013 and provided to AHCA which is noted as the following.

1. The monthly personal needs allowance is often less than the required $54 a month. As previously stated, $12 is disbursed each week to residents. With typically four weeks in a month, 4 times $12 is $48, not the required $54. Looking at a sample of 4 residents and their disbursements over a period of 14 possible months ' allowance disbursements, 10 of 14 (or 71%) monthly disbursements were less than $54 with 6 of the 14 (43%) less than or equal to $38. The other 4 of the 14 were disbursed at $60. Generally, it appears that other residents ' allowances are less than $54. In addition, the personal needs allowance was distributed to the residents based on management ' s schedule as to timing and amount with no input from the residents. Also, when management changed the timing of the distribution of funds before the end of , they prepaid / ' s personal needs allowance, but did not complete paying the residents' the remainder of their (weekly) allowances.

2. Resident trust funds are commingled with the facility ' s funds. Residents ' income funds are deposited in both facility bank accounts - resident funds and checking. There is no separate bank account for only resident trust funds.

3. Individual residents' personal needs allowance distribution logs were not current: income received had not been recorded in 3 months; account balances were not updated; some logs showed negative balance figures; and some do not have residents ' signatures acknowledging receipt of funds.

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□ With no account balances for the individual residents ' distribution logs, the amount of resident funds NOT disbursed is not known and therefore the amount of trust funds belonging to the residents is not known. Additionally, there is no reconciliation possible to any resident trust fund bank account balance if the amount that should be there is unknown. Therefore, resident funds are not able to be reconciled to any bank balance.

□ Accordingly, the correct balance of the resident fund bank account balance at the end of the month is undeterminable as to the amount of resident trust funds and resident income received and remaining in the account as " excess income. "

□ The " resident fund " bank account receives almost all the residents ' SSI and SSA (social security income) automated electronic fund transfers direct deposits. On the date of the deposits, large amounts are transferred to the facility ' s operating checking account. There is no documentation supporting the amount of the transfer or to determine the amount of the resident trust funds to be maintained in the account.

□ The personal needs allowance is disbursed by counter withdrawals at the bank from the facility ' s checking account, not the resident fund account (funds are commingled). The method of withdrawal leaves minimal tracking or internal control. (It would be more appropriate for a check to be made payable to the person responsible for cashing the check for the personal needs allowance distribution. For internal control, the person cashing the check should not be the person signing the check.)

□ There is also commingling of resident funds with other entities owned by management. Income funds are being received and deposited into the Castle Court ALF bank account for residents who no longer live at the facility or live in other owned facilities of the owners. Five residents ' funds totaling almost $3,500 are being deposited into the Castle Court ALF bank account when they do not live in the facility. Some of the automated receipts show other facilities ' names in the description of the bank deposit. One resident who left for a related facility still has his funds deposited into Castle Court, 3 months after he transferred. The five residents are not listed or included on the census.

□ No written quarterly reports are being produced or provided to residents or designated individuals.

□ The surety bond is insufficient for the dollars for which the facility is responsible. Using the provider ' s " census " list with the rep payee designation, the total income for the rep payees ' income received by the facility was . The value of the bond should be twice the average monthly income which is $34,000 and change. However, the amount of the surety bond to include the residents for whom the facility receives their direct deposited funds with the residents having no control over the funds, the surety bond should be above $82,000, as a minimum. Currently the bond value is $52,000.

□ There was also no documentation in the resident files to document the representative payee relationship.

□ Observed the processing of several terminations when a final check was written. The procedure is for a final accounting to be completed before the check is cut. There was no documentation in the resident ' s file of the final accounting or copy of check or related paperwork.

□ Review of resident files for admission paperwork revealed no paperwork had the amount stated. Only the words " " were . Therefore it was not possible to determine if rates charged were correct. Observing the 2013 census list provided to MFCU staff, most

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residents have multiple income sources, over and above . . . These amounts are not included in the original admission contract, so the amount of rent charged to the resident is not known.

In discussion with the owner there appears to be a disconnect with the concept that the residents' trust funds need to be totaled each month, and that total should be agreed to a trust fund bank account balance with cash equal to the total.

In conclusion, Castle Court ALF does not meet the requirements of F.S.429.27 nor Rule 58A-5.021, F.A.C. In every area there is non-compliance with the Statute and/or Administrative Code regarding resident trust funds. Improvements are needed in all areas of handling and accounting for resident trust funds.

Class III

AHCA
FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION

RICK SCOTT
GOVERNOR

ELIZABETH DUDEK
SECRETARY

, 2013

Administrator
Castle Court ALF, Inc.
9709 North Nebraska Avenue
Tampa, FL 33612

Dear Administrator:

This letter reports the findings of a financial audit that was conducted from , 2013, through , 2013, by representative(s) of this office.

Attached is the provider's copy of the State (5000-3547) Form, which indicates the deficiencies that were identified on the day of the visit. Section 408.811(4), Florida Statutes, requires that you correct these deficiencies within thirty days of the date of this letter unless the Agency has approved another timeframe. Staff from this office will conduct a review after to verify that the necessary corrections are in place to correct the deficiencies identified on your survey.

The Quality Assurance Questionnaire has long been employed to obtain your feedback following survey activity. This form has been placed on the Agency's website at http://ahca.myflorida.com/Publications/Forms.shtml as a first step in providing a web-based interactive consumer satisfaction survey system. You may access the questionnaire through the link under **Health Facilities and Providers** on this page. Your feedback is encouraged and valued, as our goal is to ensure the professional and consistent application of the survey process.

Thank you for the assistance provided to the surveyor(s). Should you have any questions please call **Paul Brown**, HFES, at 727-552-2000.

Sincerely,

FOR Patricia Reid Caufman
Field Office Manager

PRC/kpr

Enclosure: State (5000-3547) Form

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