STATEMENT OF DEFICIENCIES AND PLAN OF CORRECTION	(X1) PROVIDER/SUPPLIER/CLIA IDENTIFICATION NUMBER:	(X2) MULTIPLE CONSTRUCTION	(X3) DATE SURVEY COMPLETED
	25JA	A. BUILDING: _____ B. WING _____	C 09/18/2023

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MS STATE VETERANS HOME-JACKSON	4607 LINDBERGH DRIVE JACKSON, MS 39209

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M 000	Initial Comments The State Agency (SA) conducted a Complaint Investigation (CI), MS #22590, at the facility on 9/18/23. CI MS #22590 was investigated related to reported misappropriation of resident funds. During the survey, the SA determined the facility was not in compliance with the Minimum Standards for Institutions for the Aged or Infirm, state licensure requirement and cited M500. At the time of survey the facility was licensed for 150 beds and had a census of 94 residents.	M 000		
M 500	45.17.2 Residents' Rights Residents' Rights. The residents' rights policies and procedures ensure that each resident admitted to the facility: 1. is fully informed, as evidenced by the resident's written acknowledgment, prior to or at the time of admission and during stay, of these rights and is given a statement of the facility's rules and regulations and an explanation of the resident's responsibility to obey all reasonable regulations of the facility and to respect the personal rights and private property of other residents; 2. is fully informed, and is given a written statement prior to or at time of admission and during stay, of services available in the facility, and of related charges including any charges for services covered by the facility's basic per diem rate; 3. is assured of adequate and appropriate medical care, is fully informed by a physician or nurse practitioner/physician assistant of his medical conditions unless medically contraindicated (as documented by a physician or	M 500		

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nurse practitioner/physician assistant in his medical record), is afforded the opportunity to participate in the planning of his medical treatment, to not be limited in his/her choice of a pharmacy or pharmacist provider in accordance with state law, as referenced in House Bill 1439, which states that the facility shall not limit a resident ' s choice of pharmacy or pharmacy provider if that provider meets the same standards of dispensing guidelines required of long term care facilities, to refuse to participate in experimental research, and to refuse medication and treatment after fully informed of and understanding the consequences of such action;

4. is transferred or discharged only for medical reasons, or for his welfare or that of other residents, or for nonpayment for his stay (except as prohibited by sources of third-party payment), and is given a two weeks advance notice in writing to ensure orderly transfer or discharge. A copy of this notice is maintained in his medical record;

5. is encouraged and assisted, throughout his period of stay, to exercise his rights as a resident and as a citizen, and to this end may voice grievances, has a right of action for damages or other relief for deprivations or infringements of his right to adequate and proper treatment and care established by an applicable statute, rule, regulation or contract, and to recommend changes in policies and services to facility staff and/or to outside representatives of his choice, free from restraint, interference, coercion, discrimination, or reprisal;

6. may manage his personal financial affairs, or is given at least a quarterly accounting of financial

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transactions made on his behalf should the facility accept his written delegation of this responsibility to the facility for any period of time in conformance with State law;

7. is free from mental and physical abuse;
8. is free from restraint except by order of a physician or nurse practitioner/physician assistant, or unless it is determined that the resident is a threat to himself or to others. Physical and chemical restraints shall be used for medical conditions that warrant the use of a restraint. Restraint is not to be used for discipline or staff convenience. The facility must have policies and procedures addressing the use and monitoring of restraint. A physician order for restraint must be countersigned within 24 hours of the emergency application of the restraint;
9. is assured security in storing personal possessions and confidential treatment of his personal and medical records, and may approve or refuse their release to any individual outside the facility, except, in the case of his transfer to another health care institution, or as required by law of third-party payment contract;

10. is treated with consideration, respect, and full recognition of his dignity and individuality, including privacy in treatment and in care for his personal needs;

11. is not required to perform services for the facility that are not included for therapeutic purposes in his plan of care;

12. may associate and communicate privately with persons of his choice, may join with other residents or individuals within or outside of the facility to work for improvements in resident care,

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M 500	Continued From page 3 and send and receive his personal mail unopened, unless medically contraindicated (as documented by his physician or nurse practitioner/physician assistant in his medical record); 13. may meet with, and participate in activities of, social, religious and community groups at his discretion, unless medically contraindicated (as documented by his physician or nurse practitioner/physician assistant in his medical record); 14. may retain and use his personal clothing and possessions as space permits, unless to do so would infringe upon rights of other residents, unless medically contraindicated (as documented by his physician or nurse practitioner/physician assistant in his medical record); 15. if married, is assured privacy for visits by his/her spouse; if both are inpatients in the facility, they are permitted to share a room, unless medically contraindicated (as documented by the attending physician or nurse practitioner/physician assistant in the medical record); and 16. is assured of exercising his civil and religious liberties including the right to independent personal decisions and knowledge of available choice. The facility shall encourage and assist in the fullest exercise of these rights. This Statute is not met as evidenced by: Level II Based on interview, record review, and facility policy review, the facility failed to ensure that resident trust fund accounts were free from	M 500		

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misappropriation. The extent of resident trust fund misappropriation affects resident funds from at least May 2022 through August 2023. The investigation of trust fund accounts is ongoing and has the potential to affect resident funds of all 109 residents with trust funds during that time.

Findings include:

Review of the policy, "PROTOCOL FOR CASH DEPOSITS," (undated) revealed "Cash should be counted by the Banker and Business Manager and two signatures are required on all receipts. The employee completing the deposit form should ensure two signatures are on ALL deposit form requests prior to going to the bank detailed procedures for accepting cash deposits and for cash withdrawals as well as reconciliation method. The Banker will provide the Business Manager with a copy of all receipts written daily, a copy of the daily bank deposit, and attach it to the daily reconciliation deposit form. Cash deposits received should be entered in American Health Tech (AHT) and verified and validated by the Banker and Business Manager within 24 hours of deposit made ...The Chief Financial Officer/Accounts Receivable will review monthly for reconciliation purposes. All discrepancies will be notified via email to the Banker, Business Office Manager and Nursing Home Administrator."

Record review of the "List of Resident at the Jackson Home" at the time of suspected theft revealed a listing of 109 residents.

Record review of the Facility Investigation revealed that on 8/22/23 at 9:00 AM, the facility recognized during an audit of the facility AHT software financial reports and the bank

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reconciliation deposit records that the Account Specialist (also referred to as the Banker) was responsible for misappropriation of resident property in the form of cash.

On 9/18/23 at 10:20 AM, an interview with the Administrator revealed that on 8/21/23 the employment of Account Specialist, (also referred to as the Banker), was terminated for an unrelated event. The Administrator explained that it was standard procedure for there to be an internal audit of accounts when an Account Specialist left their position for any reason, (e.g., termination of employment, resignation) and that during the internal audit of accounts the facility discovered that there were discrepancies in resident accounts. The Administrator stated that she was notified of the discrepancies in the accounts by the Business Office Manager, during the procedural audit of the residents' account. She stated that the facility had identified approximately twenty thousand dollars ($20,000.00) in discrepancies "when we stopped and turned everything over to the State Auditor's Office". The Administrator stated that the policies and procedures were followed, but that the Account Specialist, (or Banker) had devised a way to make the account statements match, resulting in routine audits failure to show discrepancies/inconsistencies. She stated that she suspected the Account Specialist had taken cash meant as deposits and simply not processed that cash as a deposit. She stated that she also believed he may have made false withdrawals, possibly forging signatures needed to satisfy the facility policy and procedures. The Administrator confirmed that she had notified State Agency (SA) and the Attorney General's Office and the State Auditor's Office when the misappropriation of funds was identified. She

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stated that the State Auditor's Office Senior investigator, arrived at the facility and had taken all the records to complete an in-depth audit.

Record review of the Quality Assurance (QA) Committee Meeting Minutes with attached sign-in sheet 9/15/23 for the "Quarter/Month, 3/Aug" confirmed the committee was attended by the facility's Medical Director via telephone and Administrator and reviewed the incident as well as appropriate policies and procedures with no changes suggested at the time.

On 9/18/23 at 2:20 PM, an interview with the Business Office Manager (BOM), revealed that the termination of the employment of the Account Specialist (Banker) had triggered a procedural audit of all resident accounts, which she and a visiting Administrator had conducted. She stated that on or about 8/22/23 they had discovered discrepancies in residents' accounts and made the Administrator aware. She stated that as she audited the amounts of the resident account balances in the computer accounting system at the facility compared to the account balances shown on the bank's system. There were cash deposits that appeared on the in-facility system that had not appeared on the bank records. She confirmed that the amount of the discrepancy was greater than twenty thousand dollars ($20,000.00) total. She stated, "We notified the Director of Operations on the twenty second of August 2023 (8/22/23) and Executive Director arrived on the twenty third (8/23/23)." The BOM stated that she and the aforementioned staff and the Administrator "went over all the accounts since the Account Specialist hire date. She stated the group had determined the misappropriations began in May 2022. She confirmed that audits and "checks and balances" were done according

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M 500	Continued From page 7 to facility protocols, but that the Account Specialist had "come up with a way around the system". On 9/18/23 at 3:08 PM, during a telephone interview with the State Auditor's Office Senior Special Agent, he stated, "It is our policy that we aren't able to confirm that we are doing an audit". The Senior Special Agent confirmed that he had visited the facility and obtained "AHT record and bank records" and while he could not confirm that his office was conducting an audit, if they were it would take longer than one month to complete. He stated that in general he could say that if there were allegations of misappropriation of resident funds (embezzlement) by facility staff, he would present evidence/findings to the grand jury and if there was an indictment the subject (staff member) would be arrested and presented with a "civil demand letter" (a civil document in which the subject is notified that they are being held responsible for the principal amount plus interest and investigation fees). He explained that the Attorney General's Office (AGO) would not be expected to be involved if there were a case that resulted from the reports submitted by the facility.	M 500		