

#### **59E-4.101 Definitions.**

(1) “Actual report” is the report of a nursing home and/or a nursing home’s home office’s actual financial and statistical data as required by the reporting forms outlined in the FNHURS Manual.

(2) “Change of ownership” means a change of ownership as defined in section 408.803 F.S.

(3) “Chart of accounts” means the list of accounts, code numbers, definitions, standard units of measure and principles, and concepts included in the FNHURS Manual and the Medicaid Cost Report chart of accounts.

(4) “Fiscal Year” means the 12-month fiscal period set by the nursing home and nursing home’s home office for financial reporting and budgeting.

(5) “FNHURS Manual” means the State of Florida Nursing Home Uniform Reporting System manual which outlines requirements for using the FNHURS Online system and is incorporated by reference in Rule 59E-4.102, F.A.C.

(6) “Financial statements” means financial statements as defined in Rule 61H1-20.005, F.A.C.

(7) “Home Office” means an affiliated entity or group of entities under common ownership or control that provides central management and administrative services such as centralized accounting, purchasing, personnel services, management direction and control, and other services. If any of these services or like services are provided by a corporate affiliate or other related party, the centralized control of those services is considered a Home Office.

(8) “Nursing Home,” hereafter referred to as “licensee” in this rule chapter, means a provider licensed under Chapter 400, Part II, F.S.

(9) “Prior year report” means, the actual report and corresponding financial statements with an audit report of an independent certified public accountant for the same reporting period that also includes an opinion on the audited financial statements.

(10) “FNHURS Online” is the State of Florida Nursing Home Uniform Reporting System described in the FNHURS Manual for electronic filing of nursing homes’ and their home offices’ prior year actual reports.

*Rulemaking Authority 408.15(8) FS. Law Implemented 408.032, 408.061(2), FS. History—new*

#### **59E-4.102 Florida Nursing Home Uniform Reporting System.**

(1) The Agency for Health Care Administration (Agency) hereby establishes a uniform system for electronic filing of nursing homes’ and their home offices’ Prior Year Reports by adopting the State of Florida Nursing Home Uniform Reporting System (FNHURS) Manual, June XXXX, which is incorporated by reference and available at: <http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX>. The manual is also available at: [http://ahca.myflorida.com/MCHQ/Central Services/Financial Ana Unit/fa\\_data/index.shtml](http://ahca.myflorida.com/MCHQ/Central Services/Financial Ana Unit/fa_data/index.shtml).

(2) Each licensee and their home office must submit their Prior Year Reports, required attachments and audited financial statements using the FNHURS Online system defined in Rule 59E-4.101 in accordance with the requirements outlined in the FNHURS Manual. The FNHURS Online system is available through the Agency’s Single Sign On Portal located at <https://apps.ahca.myflorida.com/xxx>.

(3) Prior Year Report Submission.

(a) Each licensee and their home office must submit their Prior Year Report to the Agency not more than 120 days after the end of their set fiscal year. Separate Prior Year Reports must be submitted for each licensee, regardless of ownership or operation.

(b) The actual report as defined in section 59E-4.101(1), F.A.C., must be prepared for each licensee and their home office from audited financial statements for submission of the prior year report in the FNHURS Online system. If the actual report does not correspond with the audited financial statements, the licensee and/or their home office must provide a reconciliation of the amounts presented in the audited financial statements to amounts reported in the actual report.

(c) The licensee’s home office and all affiliated licensees must share the same fiscal year for the purposes of this rule.

(d) A report is considered submitted when it contains:

1. All schedules, reports, attachments and data required in this rule chapter and outlined in the FNHURS Manual;

2. The appropriate signatures by the Administrator/Chief Executive Officer and Chief Financial Officer of the licensee and their home office; and

3. Signed copies of audited financial statements.

4. Review, Notification and Extension.

(a) Once a report has been submitted in accordance with section (3) of this rule the Agency will review the report to determine if the data are mathematically accurate, reasonable and verifiable, and that it meets the requirements of Chapter 408, F.S., and this rule chapter.

(b) The Agency will notify the licensee or their home office whether a submitted report is “Accepted” or “Not Accepted.” A submitted report is “Accepted” when it timely meets the minimum requirements of Chapter 408, F.S. and this rule chapter.

(c) After a report is “Accepted,” the Agency may request additional information about, or a revision to, an accepted report after reviewing the aggregate data of all nursing homes in the State.

(d) The Agency may request additional information from any licensee or their home office via email or through notification in the FNHURS Online system. The licensee or their home office must respond within 21 days of a request for information made by the Agency.

(e) Notice of Violation or Deemed Not Filed.

1. If a licensee or the home office of a licensee submits a report that does not conform to the requirements of this rule chapter, the report will be deemed “Not Accepted” and a Notice of Violation will be sent to the licensee and/or their home office via email and/or by notification through the FNHURS Online system.

2. If a licensee or the home office of a licensee subject to this rule fails to timely submit a report, a Notice of Deemed Not Filed or Notice of Violation will be sent to the licensee and/or their home office via email and/or by notification through the FNHURS Online system.

3. The notice shall indicate the deficiencies found, the corrections or modifications necessary to make its data complete and verifiable, and the time by which a corrected or modified report must be received by the Agency.

4. The licensee or their home office shall have no fewer than 10 business days following receipt of a notice of violation or notice of deemed not filed to submit or resubmit the report to the Agency with any corrections or modifications detailed in the notice.

(f) The licensee or their home office may request in writing to the Agency, a one-time 30-day extension to submit the report if the request is received at least 30 days prior to the due date of the report as required by section (3)(a) of this rule.

(5) Modifications or corrections to a report can be made by resubmitting the report through the FNHURS Online system.

(6) In the event a consolidated audit exists for a corporate entity, the signed copy of the consolidated audit can be substituted for individual audits of the licensee and their home office if:

(a) The consolidated audit includes consolidating schedules listing the home office and each nursing home as a separate column on the consolidating schedules.

(b) The consolidating schedules include a balance sheet, income statement and statement of cash flows.

(c) The consolidating schedules include an opinion from the certified public accountant that the schedules are presented fairly in all material respects.

(7) In the event a licensee’s or their home office’s audited actual data is restated, the licensee or their home office must report the restatement to the Agency within 30 days of the issuance of the restatement. The restated audit must include a letter from the auditor explaining the reason for the restatement and an updated opinion on the audited financial statements taken as a whole.

*Rulemaking Authority 408.061, 408.15 FS. Law Implemented 408.15 FS. History*

#### **59E-4.103 Prior Year Report Revisions, Ownership Change and Fiscal Year End (FYE) Change.**

(1) A licensee or their home office may submit revisions to a prior year report. Revisions to financial data must be supported by audited financial statements. Revisions to data not included in audited financial statements must be accompanied by documentation to support the accuracy of the revised data. Revised data must be submitted in accordance with Rule 59E-4.102, F.A.C., and will not be made available for internal or other governmental agency use until all revisions have been accepted.

(2) Change of Ownership. Within 120 days of the effective date of a licensee’s change of ownership, a prior year report shall be filed for the period from the beginning of the licensee’s fiscal year to the effective date of the change of ownership. The new owner is responsible for ensuring that such filing is accomplished. The Agency may waive the separate reporting requirement in the following circumstances:

(a) The new owner does not change the fiscal year end of the licensee; and

1. Within 60 days of the change in ownership, notifies the agency in writing that the period of prior ownership

will be included in the audited financial statements and actual report to be filed by the new owner; and

2. The new owner agrees to be responsible for all obligations, fines, assessments, filing and reporting responsibilities for the entire fiscal year.

(b) If the new owner changes the fiscal year end, and the period of prior ownership is a period of one month or less and the facility has provided a written request to the Agency to waive a 1 month report within 60 days of the change in ownership.

(3) Fiscal Year End Change. A licensee or their home office which changes its fiscal year end shall file its prior year report for the fiscal period ending on the date prior to the beginning of the new fiscal year within 120 days after such date.

(4) The Agency will not accept any prior year revisions of a previously accepted FNHURS report that is more than three fiscal years past the current fiscal year that is due to the Agency.

*Rulemaking Authority 408.061, 408.15 FS. Law Implemented 408.15 FS. History*

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