

T2800 22DPP00666 Provider Cost Reports

PATIENT DAYS

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HOSPITAL AND SKILLED NURSING FACILITY AUDIT PROGRAM (1999)

PATIENT DAYS

Regulation Reference: 42 CFR 413.24

OBJECTIVE: To ensure proper accumulation and classification of patient days.

OTHER REFERENCES:

PRM-I, §§2200 and 2300

Cost Report Forms:

Hospital:

HCFA-2552, Worksheet S-3
HCFA-2552, Worksheet D-1, Part 1

Skilled Nursing Facility:

HCFA-2540, Worksheet S-3
HCFA-2540, Worksheet D-1
HCFA-2540S, Worksheet S

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SUMMARY OF PATIENT DAYS

1. A. Obtain the provider's summary of inpatient days for each provider component by month for each level of care or patient category including the following:
 1. Routine inpatient days.
 2. Inpatient special care days individually by special care area.
 3. Subprovider days by category of subprovider.
 4. Observation bed days.
 5. Swing bed days.
 6. Nursery days.- Including detail of each element included in total and XIX nursery days.
 7. HMO days – Including detail of each element included.
- B. Reconcile the data with that reported on the cost report. Propose an audit adjustment for any unexplained variance.

OVERALL TEST OF PATIENT DAYS

2. If not done at desk review, perform the following revenue test prior to auditing total patient days:

For each type of patient accommodation in Step 1A above, multiply the provider's patient days by the room rate for the number of days the room rate was in effect to arrive at the estimated revenue. Match the resultant amounts for each component cost center with corresponding revenues in the working trial balance. If there is a 4 percent or less variance, accept the total patient days. If the variance for each component/cost center is greater than 4 percent, perform the remaining steps in this exhibit.

PROVIDER POLICIES AND PROCEDURES

3. A. Review the provider's written policies and procedures (including flow charts, instruction, etc.) for accumulating and reporting patient days. If written procedures are not available, discuss the procedures used for accumulating and reporting patient days with proper provider personnel and prepare a written description. Update the

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permanent file as needed.

- B. Determine that the provider's procedures enable the provider to accumulate patient days properly.

1. Day of admission is included in the patient day totals.
2. Day of discharge is excluded from total patient days. Ensure that the system for patient day accumulation for Medicare or non-Medicare does not include an additional day where the provider made a charge for a late discharge.
3. The number of observation bed days used on Worksheet D-1 (where the observation beds are actually routine beds being used for observation) is the number of observation bed hours divided by 24.
4. Leave days are excluded from total and Medicare patient days.
5. All days were properly recorded regardless of the patient's location at the census-taking hour (whether in a routine bed or ancillary area).

Note: An inpatient day should not be counted for a patient in the labor/delivery room at midnight unless the patient occupied an inpatient routine bed at some time since the admission. See PRM-I, §2205.2.

6. Total swing bed days are split between SNF and NF and appropriately split before and after December 31.

TEST OF PATIENT DAY ACCUMULATION SYSTEM

4. A. Select a one-month period to test the provider's accumulation of total patient days and perform the following:

Note: Where a computer tracking system is used by the provider, printouts or other system output should be obtained and substituted in the following steps for nurses' floor counts and any other records replaced by the automated system.

1. Select an appropriate sample period and list by day the number of admissions, discharges and resultant inpatient days accumulation.
2. Trace the beginning and ending inventory of

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inpatients (midnight as of the last day of the month preceding the month being tested and midnight of the last day of the month being tested) to nurses' floor counts of patients in house.

3. Reconcile the indicated inventory of patients in house at midnight to the nurses' floor counts for an appropriate number of sample days of the month being tested.
 4. Trace the balance of total patients in house at the end of the day to the daily census reports (or nursing station reports) submitted to the business office.
 5. Select a representative number of patients from the daily census reports and trace the dates of service from their medical records to see that they were, in fact, in house on the date indicated on the census report.
 6. Review the admission and discharge records for the month being tested to ascertain that days of care furnished patients admitted and discharged during the same day have been included in total inpatient days as reported.
- B. Where your tests reveal discrepancies in the reported data, propose audit adjustments to properly state the data in the cost report. However, where errors are noted, and your tests are based on a sample that is not statistically valid, you should consider expanding the sample to verify that the expanded sample is representative of the population. However, if in your judgment the amount sampled is representative of the population, then you do not need to expand the sample. The audit adjustments should reflect the population and not just the errors in the original or expanded sample.