

STATEMENT OF DEFICIENCIES AND PLAN OF CORRECTION	(X1) PROVIDER / SUPPLIER / CLIA IDENTIFICATION NUMBER <b>146076</b>	(X2) MULTIPLE CONSTRUCTION A. BUILDING _____ B. WING _____	(X3) DATE SURVEY COMPLETED <b>09/10/2020</b>
NAME OF PROVIDER OF SUPPLIER <b>MANOR COURT OF CLINTON</b>		STREET ADDRESS, CITY, STATE, ZIP <b>1 PARK LANE WEST CLINTON, IL 61727</b>	
For information on the nursing home's plan to correct this deficiency, please contact the nursing home or the state survey agency.			
(X4) ID PREFIX TAG	SUMMARY STATEMENT OF DEFICIENCIES (EACH DEFICIENCY MUST BE PRECEDED BY FULL REGULATORY OR LSC IDENTIFYING INFORMATION)		
F 0567  <b>Level of harm</b> - Minimal harm or potential for actual harm  <b>Residents Affected</b> - Some	<b>Honor the resident's right to manage his or her financial affairs.</b>  Based on interview and record review the facility failed to safeguard resident's money entrusted to the facility for safekeeping and ensure funds were not dispersed without consent of the resident/responsible party. This failure relates to personal funds deposited in the pooled resident account for 11 of 12 residents (R1, R4 through R13) reviewed for misappropriation on the sample list of 17. Findings include: The facility's final investigative report dated 8/17/20 documents V8 Business Office Manager was arrested and is being investigated for financial exploitation. On 8/27/20 at 10:20 AM, V1 Administrator stated the facility began an investigation for misappropriation of resident funds on 8/5/20 after V9 (R9's Power of Attorney) stated charges on R9's quarterly statement were not approved. V1 stated R1, R4, R5, R6, R7, R8, R9, R10, R11, R12, and R13 all had money withdrawals from their resident funds account without consent. V1 stated the facility can not account for the loss of the money. V1 stated after investigating the facility determined V8 took the money. V1 stated the facility completed a spreadsheet of the unaccounted resident money. V1 stated \$30,687.28 was taken from the pooled resident accounts. V1 stated the money was taken out of eleven individual resident accounts without consent. The facility's undated spreadsheet documents \$30,687.28 was withdrawn from R1 and R4 through R13's accounts from 10/15/16 through 6/23/2020. This spreadsheet documents that there are no receipts for the withdrawals that amounted to \$30,687.28.		
F 0568  <b>Level of harm</b> - Minimal harm or potential for actual harm  <b>Residents Affected</b> - Some	<b>Properly hold, secure, and manage each resident's personal money which is deposited with the nursing home.</b>  Based on interview and record review the facility failed to maintain a full, accurate, and complete accounting of resident's personal funds withdrawn from the pooled account. The facility also failed to retain receipts for all such withdrawals from resident's funds for 11 of 12 residents (R1, R4 through R13) reviewed for resident accounts on the sample list of 17. Findings include: The Resident's Trust Fund Account policy revised on 4/02/19 documents under withdrawal of funds documents, If the resident can not sign: The resident representative or two individuals, who perform RTF (Resident Trust Fund) functions, must sign the withdrawal receipt as a witness of the transaction. A receipt for items or services purchased will be obtained and placed with the Personal Allowance Trust Fund Authorization Agreement located in the Resident Trust Fund Binder. The facility's undated spreadsheet documents \$30,687.28 was withdrawn from R1 and R4 through R13's accounts from 10/15/16 through 6/23/2020. This spreadsheet documents that there are no receipts for the withdrawals that amounted to \$30,687.28. On 8/31/20 at 12:44 PM, V11 Corporate Accounts Receivable Manager stated V11 audited the cash withdrawals for all residents. V11 stated the withdrawals that did not have a signed receipt are on the spreadsheet. V11 stated the facility did not follow the company policy.		
F 0569  <b>Level of harm</b> - Minimal harm or potential for actual harm  <b>Residents Affected</b> - Some	<b>Notify each resident of certain balances and convey resident funds upon discharge, eviction, or death.</b> <b>**NOTE- TERMS IN BRACKETS HAVE BEEN EDITED TO PROTECT CONFIDENTIALITY**</b> Based on interview and record review the facility failed to convey resident funds within thirty days of death for five of 12 residents (R1, R10, R11, R12, and R13) reviewed for resident funds on the sample list of 17. Findings include: The facility's undated spreadsheet documents under the heading, The money should have been returned to DHS (public payor source Department of Human Services) after resident expired documents that, R1, R10, R11, R12, and R13 had expired (died ) and their funds were not returned to DHS. 1. The facility's undated spreadsheet documents R1 expired on [DATE] and had a balance of \$100.00 in the trust fund account. 2. The facility's undated spreadsheet documents R10 passed away on [DATE] and had a balance of \$65.12 in the trust fund account. 3. The facility's undated spreadsheet documents R11 expired on [DATE] and had a balance of \$132.02 in the trust fund account. 4. The facility's undated spreadsheet documents R12 expired on [DATE] and had a balance of \$243.25 in the trust fund account. 5. The facility's undated spreadsheet documents R13 expired on [DATE] and had a balance of \$20.00. On [DATE] at 12:44 PM, V11 Corporate Accounts Receivable Manager stated V11 audited the cash withdrawals for the pooled resident fund account. V11 stated V11 found that money was not sent (conveyed) back to the state (DHS) after R1, R10, R11, R12, and R13 died .		
F 0602  <b>Level of harm</b> - Immediate jeopardy  <b>Residents Affected</b> - Some	<b>Protect each resident from the wrongful use of the resident's belongings or money.</b> <b>**NOTE- TERMS IN BRACKETS HAVE BEEN EDITED TO PROTECT CONFIDENTIALITY**</b> Based on observation, interview, and record review the facility failed to recognize and prevent financial exploitation and the systematic misappropriation/theft by an employee of \$30,687.28 from the pooled resident trust fund accounts entrusted to the facility for safekeeping. This failure affected 11 of 12 cognitively impaired residents (R1, R4 through R13) reviewed for misappropriation on the sample list of 17. These failures resulted in an Immediate Jeopardy. While the Immediate Jeopardy was removed on [DATE], the facility remains out of compliance at a severity level two while the facility is in the process of implementing re-education components and training related to abuse prevention policies and procedures. Findings include: The facility's final investigative report dated [DATE] documents V8 Business Office Manager was arrested and is being investigated for financial exploitation. The Police Department Incident/Offense report dated [DATE] documents V8 was arrested on [DATE] for the offense of Fraud with/Bank ID (identification) Card > (greater than) \$150 and Financial Exploitation of Elderly/Disabled. Both of these are listed as felony offenses. On [DATE] at 10:20 AM, V1 Administrator stated the facility began an investigation for misappropriation of resident funds on [DATE] after V9 (R9's Power of Attorney) stated charges on R9's quarterly statement were not approved. V1 stated R1, R4, R5, R6, R7, R8, R9, R10, R11, R12, and R13 all had money withdrawals from their resident funds account without consent. V1 stated the facility can not account for the loss of the money. V1 stated after investigating the facility determined V8 took the money. V1 stated the facility completed a spreadsheet of the unaccounted resident money. V1 stated \$30,687.28 was taken from the pooled resident account. V1 stated the money was taken out of eleven individual resident accounts without consent. 1. The facility's undated spreadsheet documents R9 had \$24,015.00 taken out of R9's account from [DATE] through [DATE] and there are no receipts for these transactions. On [DATE] at 1:30 PM, V18 Receptionist stated the day after V8 left V18 was looking on the facility's accounting system and noticed R9 had a \$700 withdrawal on [DATE] for a college fund. V18 thought it looked suspicious because of the amount and the fact that R9 could not consent to the amount withdrawn. On [DATE] at 12:44 PM, V11 Corporate Accounts Receivable Manager stated V18 notified V1 of some suspicious cash withdrawals out of R9's account. V11 stated V11 started an investigation. V11 stated V11 went back to 2016. V11 stated V9 (R9's family member) called back and stated V9 did not give consent for any of the withdrawals listed on the spreadsheet. On [DATE] at 10:15 AM, R9 was sitting		
LABORATORY DIRECTOR'S OR PROVIDER/SUPPLIER REPRESENTATIVE'S SIGNATURE		TITLE	(X6) DATE

Any deficiency statement ending with an asterisk (\*) denotes a deficiency which the institution may be excused from correcting providing it is determined that other safeguards provide sufficient protection to the patients. (See instructions.) Except for nursing homes, the findings stated above are disclosable 90 days following the date of survey whether or not a plan of correction is provided. For nursing homes, the above findings and plans of correction are disclosable 14 days following the date these documents are made available to the facility. If deficiencies are cited, an approved plan of correction is requisite to continued program participation.

STATEMENT OF DEFICIENCIES AND PLAN OF CORRECTION	(X1) PROVIDER / SUPPLIER / CLIA IDENTIFICATION NUMBER <b>146076</b>	(X2) MULTIPLE CONSTRUCTION A. BUILDING _____ B. WING _____	(X3) DATE SURVEY COMPLETED <b>09/10/2020</b>
NAME OF PROVIDER OF SUPPLIER <b>MANOR COURT OF CLINTON</b>		STREET ADDRESS, CITY, STATE, ZIP <b>1 PARK LANE WEST CLINTON, IL 61727</b>	
For information on the nursing home's plan to correct this deficiency, please contact the nursing home or the state survey agency.			
(X4) ID PREFIX TAG	SUMMARY STATEMENT OF DEFICIENCIES (EACH DEFICIENCY MUST BE PRECEDED BY FULL REGULATORY OR LSC IDENTIFYING INFORMATION)		
F 0602  <b>Level of harm - Immediate jeopardy</b>  <b>Residents Affected - Some</b>	<p>(continued... from page 1)</p> <p>in a reclining wheelchair in the room. R9 was not oriented and did not respond when spoken to. R9's [DATE] quarterly Minimum Data Set assessment documents R9 has severe cognitive impairment. The facility's undated spreadsheet documents \$90.00 was spent out of R9's account on [DATE] for hair products and pajamas. On [DATE] at 10:30 AM, there were no new pajamas in R9's room. None of R9's clothing or items appeared in new condition. There was one canister of department store hair mousse on the dresser which appeared old. There were no other hair care products in the room. All the other resident care supplies located in the room were facility stock products. There were no new clothes in R9's closet or drawers. At that time, V22 Activity Director stated there were no items in the room that appeared new and confirmed that the only hair care item in the room that wasn't provided by the facility was a canister of hair mousse. V22 stated V22 has never been shopping for R9. 2. The facility's undated spreadsheet documents R5 had \$3756.39 taken out of R5's account from [DATE] through [DATE] and that there are no receipts for these transactions. On [DATE] at 10:12 AM, R5 was sitting in room, R5 stated the facility manages R5's account. R5 stated R5 doesn't get a quarterly statement. R5's Quarterly Minimum Data Set assessment dated [DATE] documents R5 has severe cognitive impairment. On [DATE] at 9:15 AM, V14 (R4 and R5's Power of Attorney) stated the facility called V14 and said they identified problems with R4 and R5's accounts. The facility said that an ex-employee (V8) was suspected and that V8 had been arrested and an investigation is ongoing. V14 stated V14 did not authorize the \$3756.39 in withdrawals. The facility's undated spreadsheet documents withdrawals from R5's account from [DATE] to [DATE] for shopping with activities, clothes from a department store, and shirts from an online website. On [DATE] at 10:20 AM, R5 stated R5 has not been shopping or been to a department store. R5 stated R5 has not ordered anything. There was no clothing or items that appeared to be in new condition. There were no department store boxes or sacks or online website boxes in the room. V22 Activity Director stated R5 had not ordered anything from an online website or department store and R5 has not been on shopping trips. 3. The facility's undated spreadsheet documents R4 had \$880.00 taken out of R4's account from [DATE] through [DATE] and that there are no receipts for these transactions. On [DATE] at 10:12 AM, R4 was sitting on bed in room. R4 was talking about a train and was confused and not interviewable. R4's [DATE] quarterly Minimum Data Set documents R4 has severe cognitive impairment. The facility's undated spreadsheet documents R4 had withdrawals from [DATE] through [DATE] for shopping with activities, cash for shopping, and a department store order. On [DATE] at 10:20 AM, no new looking items were noted in room, all clothing in the closets and drawers looked worn. At that time, V22 Activity Director stated R4 has not been out of the building to shop and the facility has not shopped for R4. 4. The facility's undated spreadsheet documents R8 had \$1,000.00 taken out of R8's account on [DATE] through [DATE] and that there are no receipts for these transactions. These transactions document under description car title change and transfer on both [DATE] and [DATE] of \$500 per transaction. On [DATE] at 3:36 PM, V16 ( R8's Family member) stated R8 does not own a car and wouldn't have had a car title to transfer. V16 stated no one asked V16 to allow money to be taken out of R8's account. R8 would be upset and quite aggravated if money was taken from R8's account. V16 stated, (R8) doesn't have that much money to begin with. On [DATE] at 10:15 AM, R8 stated R8 has not had a car for four years. R8 hasn't spent any money to transfer car titles. R8's quarterly minimum data set assessment dated [DATE] documents R8 has severe cognitive impairment. 5. The facility's undated spreadsheet documents R6 had \$275.50 taken out of R6's account from [DATE] through [DATE] and that there are no receipts for these transactions. On [DATE] at 4:53 PM, V19 (R6's Family Member) stated the facility had told V19 that there was money spent out of R6's account and that there was no receipts for the items. The facility stated they did not think R6 got the items. V19 stated V19 did not give permission for money to be taken out of the account. V19 stated R6 has been in a facility a long time, would think R6 would be upset if R6 knew money had been taken. V19 stated I would be really upset because it would be a criminal issue. R6's quarterly Minimum Data Set assessment dated [DATE] documents R6 has severe cognitive impairment. The facility's undated spreadsheet documents R6 has withdrawals from [DATE] through [DATE] for shopping with activities at a department store, clothes from a department store and shirt from an online website. On [DATE] at 9:39 AM, V22 Activity Director stated V22 has never shopped online for R6. V22 stated R6 has never been on an activity outing at a department store. V22 stated the activity department has never purchased anything for R6. 6. The facility's undated spreadsheet documents R7 had \$200.00 taken out of R7's account on [DATE] and that there is no receipt for this transaction. On [DATE] at 8:32 AM, V15 (R7's Family Member) stated the facility had called V15 and asked if \$200 was used for shopping for R7. The facility stated they didn't have a receipt. V15 stated R7 can not make R7's own decisions. V15 stated V15 did not approve for \$200 to be used for shopping and that R7 does not have new items. V15 stated R7 would feel terrible if R7 knew money was taken from R7's account and R7 would get really mad. V15 stated V15 has not told R7 because V15 doesn't want R7 to worry. The facility's undated spreadsheet documents R7's account withdrawal for cash for shopping on [DATE]. On [DATE] at 9:39 AM, V22 Activity Director stated the activity department usually shops for the residents. V22 stated the activity department has not shopped for R7. On [DATE] at 12:44 PM, V11 Corporate Accounts Receivable Manager stated V11 audited the cash withdrawals for all residents. V11 stated the withdrawals that did not have a signed receipt are on the spreadsheet. V11 stated, During the audit I identified multiple residents who did not have receipts for money taken. During the audit, we verified the money was not authorized by the family. V11 stated V8 Business Office Manager was able to divert the money by using money out of the cash box, debiting the resident accounts, and then writing facility checks to replenish the money in the box. V11 stated the cash box had a lock and was locked in a drawer in V8's office and V8's office door was also locked. V11 stated there is no way it could have been anyone else but V8 taking the money. V11 stated V11 determined the charges for R9 without receipt started on [DATE]. V11 stated there were four charges for R9 in 2016 without a receipt. V11 stated V11 did not find any other unaccounted money until [DATE]. V11 stated V11 thinks this was when V8 started to steal money from the residents until [DATE]. V11 stated V11 also found that money in the trust fund account belonging to R1, R10, R11, R12, and R13, whom had died in the facility, was taken also. 7. The facility's undated spreadsheet documents R1 had \$100.00 taken out of R1's account on [DATE] and that there is no receipt for this transaction. This spreadsheet documents R1 expired on [DATE]. 8. The facility's undated spreadsheet documents R10 had \$65.12 taken from R10's account without a receipt on [DATE]. This sheet documents R10 passed away on [DATE]. 9. The facility's undated spreadsheet documents R11 had \$132.02 taken from R11's account without a receipt on [DATE]. This spreadsheet documents R11 expired on [DATE]. 10. The facility's undated spreadsheet documents R12 had \$243.25 taken from R12's account without a receipt on [DATE]. This spreadsheet documents R12 expired on [DATE]. 11. The facility's undated spreadsheet documents R13 had \$20.00 taken from R13's account without a receipt on [DATE]. This spreadsheet documents R13 expired on [DATE]. The Immediate Jeopardy situation was identified on [DATE]. The Immediate Jeopardy was determined to have begun on [DATE] when V8 Business Office Manager began to systematically misappropriate funds from resident accounts until [DATE]. V1 Administrator was notified of the Immediate Jeopardy on [DATE] at 10:40 AM. The surveyor confirmed through observation, interview, and record review that the facility took the following actions to remove the immediate jeopardy: 1. The facility notified the police and the state survey agency for the misappropriation of the resident pooled funds. Completed by Administrator on [DATE]. 2. The facility has been co-operating with the police department investigation since the alleged perpetrator's arrest. Completed by Administrator on [DATE]. 3. The facility audited all trust fund accounts and notified all of the affected resident's families. Completed by Accounts Receivable Manager on [DATE] and [DATE]. 4. All resident's whom had money misappropriated were reimbursed by the facility. Completed by Accounts Receivable Manager on [DATE]. 5. The trust fund account policy was reviewed to ensure it contained appropriate procedures to monitor resident trust fund accounts. Completed by Administrator, Accounts Receivable Manager, and Regional Director of Operations on [DATE]. 6. The facility's corporation will monitor on a monthly basis the withdrawals from the resident pooled accounts to ensure not more than \$50 cash is withdrawn and if more than \$50 is required than a check will be written to that resident or resident representative. Plan implemented on [DATE] by Administrator, Accounts Receivable Manager, and Regional Director of Operations. 7. The Administrator will review withdrawal entries and reconciliation's to ensure the appropriate staff are carrying out their assigned duties relative to the management and accounting of the resident trust fund. Plan implemented on [DATE] by Administrator, Accounts Receivable Manager, and Regional Director of Operations. 8. The Administrator and Business Office Manager were inserviced to ensure the appropriate safeguards are in place and the appropriate monitoring is being completed. Completed on [DATE] by Accounts Receivable Manager and Administrator.</p> <p><b>Develop and implement policies and procedures to prevent abuse, neglect, and theft.</b></p> <p><b>**NOTE- TERMS IN BRACKETS HAVE BEEN EDITED TO PROTECT CONFIDENTIALITY**</b></p> <p>Based on interview and record review the facility failed to follow their abuse prevention policy by failing to prevent misappropriation and exploitation of residents funds for 11 of 12 cognitively impaired residents (R1, R4 through R13) reviewed for misappropriation on the the sample list of 17. Findings include: The facility's abuse policy with a revision</p>		
F 0607  <b>Level of harm - Minimal harm or potential for actual harm</b>  <b>Residents Affected - Some</b>			

STATEMENT OF DEFICIENCIES AND PLAN OF CORRECTION	(X1) PROVIDER / SUPPLIER / CLIA IDENTIFICATION NUMBER <b>146076</b>	(X2) MULTIPLE CONSTRUCTION A. BUILDING _____ B. WING _____	(X3) DATE SURVEY COMPLETED <b>09/10/2020</b>
NAME OF PROVIDER OF SUPPLIER <b>MANOR COURT OF CLINTON</b>		STREET ADDRESS, CITY, STATE, ZIP <b>1 PARK LANE WEST CLINTON, IL 61727</b>	
For information on the nursing home's plan to correct this deficiency, please contact the nursing home or the state survey agency.			
(X4) ID PREFIX TAG	SUMMARY STATEMENT OF DEFICIENCIES (EACH DEFICIENCY MUST BE PRECEDED BY FULL REGULATORY OR LSC IDENTIFYING INFORMATION)		
F 0607  <b>Level of harm - Minimal harm or potential for actual harm</b>  <b>Residents Affected - Some</b>	<p>(continued... from page 2)</p> <p>date of [DATE] documents under E. Misappropriation of Resident Property that, 1. No person shall misappropriate or steal any resident property. This policy defines Misappropriation as, the deliberate misplacement, exploitation, or wrongful, temporary, or permanent use of a resident's belongings or money without a resident's consent. This policy also defines exploitation as, the fraudulent or otherwise illegal, unauthorized, improper act or process of an individual that uses the resources of a resident for monetary or personal benefit, profit, or gain, or that result in depriving a resident access to or use of, benefits, resources, belongings, or assets. The facility's final investigative report dated [DATE] documents V8 Business Office Manager was arrested and is being investigated for financial exploitation. On [DATE] at 10:20 AM, V1 Administrator stated the facility began an investigation for misappropriation of resident funds on [DATE]. V1 stated R1, R4, R5, R6, R7, R8, R9, R10, R11, R12, and R13 all had money withdrawals from their resident funds account maintained by the facility without consent. V1 stated after investigating the facility determined V8 took the money. V1 stated the facility completed a spreadsheet of the unaccounted resident money. V1 stated \$30,687.28 was taken from the pooled resident account. On [DATE] at 12:44 PM, V11 Corporate Accounts Receivable Manager stated V11 audited the cash withdrawals for all residents. V11 stated the withdrawals that did not have a signed receipt are on the spreadsheet. V11 stated the facility did not follow the company policy. The facility's undated spreadsheet documents \$30,687.28 was withdrawn from R1 and R4 through R13's accounts from [DATE] through [DATE]. This spreadsheet documents that there are no receipts for the withdrawals that amounted to \$30,687.28. R9's [DATE] quarterly Minimum Data Set assessment documents R9 has severe cognitive impairment. R5's Quarterly Minimum Data Set assessment dated [DATE] documents R5 has severe cognitive impairment. R4's [DATE] quarterly Minimum Data Set documents R4 has severe cognitive impairment. R8's quarterly minimum data set assessment dated [DATE] documents R8 has severe cognitive impairment. R6's quarterly Minimum Data Set assessment dated [DATE] documents R6 has severe cognitive impairment. R7's Annual Minimum (MDS) data set [DATE] documents R7 has severe cognitive impairment. On [DATE] at 12:44 PM, V11 stated V11 stated thinks V8 started to routinely steal money from the facility beginning on [DATE] until [DATE]. V11 stated V11 also found that money maintained in the trust fund belonging to residents who died in the facility, R1, R10, R11, R12, and R13 was taken also.</p>		
F 0835  <b>Level of harm - Minimal harm or potential for actual harm</b>  <b>Residents Affected - Some</b>	<p><b>Administer the facility in a manner that enables it to use its resources effectively and efficiently.</b></p> <p><b>**NOTE- TERMS IN BRACKETS HAVE BEEN EDITED TO PROTECT CONFIDENTIALITY**</b></p> <p>Based on interview and record review the facility failed to properly Administer it's trust fund policy in accordance with established operating policy and accepted accounting procedures. Administration failed to ensure no more than fifty dollars was withdrawn from the facility's cash box, ensuring two signatures were present on the withdrawal receipts for cash withdrawals, ensuring receipts were provided for all withdrawals out of the pooled resident trust fund, and ensuring resident funds were conveyed after discharge for 11 of 12 resident (R1, R4 through R13) reviewed for resident funds on the sample list of 17. This failure resulted in \$30,687.28 misappropriated from the pooled resident fund account. Findings include: The Facility's Resident Trust Fund Account policy with a revision date of [DATE] documents, This policy outlines the procedures that must be preformed by the facility to ensure the Resident Trust Fund is administered properly to comply with State, Federal, and Medicaid regulations. The facility's Administrator is responsible for ensuring that procedures defined by the State, Federal, and Medicaid manual are followed by the facility. This policy documents under Withdrawal of Funds that, Withdrawals of more than \$50.00 should be made in check form. This policy states if a resident can not sign then, The Legal Representative or two individuals, who perform no RTF (resident trust fund) functions, must sign the withdrawal receipt as a witness to the transaction. A receipt for these items or services purchased will be obtained. This policy documents under the heading Disposition of Funds on Resident Discharge that, All facilities should dispose of any remaining resident's funds in accordance with State, Medicaid, and Federal specific regulations within 30 days of discharge or expiration. The facility's final investigative report dated [DATE] documents V8 Business Office Manager was arrested and is being investigated for financial exploitation. The Police Department Incident/Offense report dated [DATE] documents V8 was arrested on [DATE] for the offense of Fraud with/Bank ID (identification) Card &gt; (greater than) \$150 and Financial Exploitation of Elderly/Disabled. Both of these are listed as felony offenses. The facility's undated spreadsheet documents \$30,687.28 was withdrawn from R1, R4 through R13's pooled resident accounts. This spreadsheet documents withdrawals of cash for greater than \$50.00 from R4, R5, R6, R7, R8, and R9's accounts without a receipt. This spreadsheet documents that money left in the resident pooled account was not returned to DHS (public payor source) Department of Human Services) when R1, R10, R11, R12, and R13 expired (died ). On [DATE] at 12:44 PM, V11 Corporate Accounts Receivable Manager stated after the V8 former Business Office Manager resigned V18 receptionist notified V1 Administrator of some suspicious cash withdrawals out of R9's account. V11 stated V11 was contacted and V11 started an investigation. V11 stated V11 audited the cash withdrawals for all residents in the pooled account. V11 stated V8 is believed to have misappropriated \$30,687.28 from R1, R4 though R13's pooled resident accounts. V11 stated this money was misappropriated by use of the cash box and withdrawals. V11 stated V8 was entering the cash withdrawals in the online system and then taking the money out of the cash box. V11 stated there is only suppose to be \$500 is kept in that box. V11 stated when the cash box gets low the V8 would write a check, then V1 Administrator would sign the check, cash it at the bank and then brings the money back to V11 to put back in the cash box. V11 stated it is the facility's policy that a withdrawal for cash can not be greater than \$50. V11 stated V8 was withdrawing cash for greater than \$50 and not writing a receipt. V11 verified the money withdrawn was not authorized by the family. V11 stated the facility's policy states if a resident is unable to sign then two signatures are required. V11 stated this didn't happen. V11 stated V8 didn't have a receipt for the money taken only entered the transaction in the computer. V11 stated there should have not been greater than \$500 in the account. V11 stated there should never have been checks written for over \$500 by V8 to replenish the cash box. V11 stated V1 did cash checks for over \$500. V11 stated it is the facility's policy for the receptionist (V18) to enter the transactions for money withdrawals and the business office manager to obtain the money so that more one person is involved in the transaction. V11 stated V8 would enter the transaction and obtain the money and not involve (V18). On [DATE] at 1:35 PM, V1 Administrator stated V1 did not look at withdrawals slips or individual receipts. V1 only made sure the amount withdrawn matched the bank statement at the end of the month. V1 stated V1 did not ensure that there were two signatures for the residents who can not sign for themselves. V1 stated V1 did not question the amounts of checks written to replenish the cash box. V1 stated V1 didn't know that more then \$500 couldn't be kept in the cash box. V1 stated V8 wrote checks greater than \$500 and that V1 would cash them and would give the money to V8 to put in the cash box.</p>		