




Commonwealth of Massachusetts
Executive Office of Health and Human Services
Office of Medicaid
www.mass.gov/masshealth



**MassHealth
Long Term Care Facility Bulletin 104
May 2011**

TO: Nursing Facilities, Chronic Disease and Rehabilitation Inpatient Hospitals, and Psychiatric Inpatient Hospitals Participating in MassHealth

FROM: Terence G. Dougherty, Medicaid Director 

RE: 2011 Annual Accounting for Personal Needs Account Funds

Background

MassHealth requires that nursing facilities, chronic disease and rehabilitation inpatient hospitals, and psychiatric inpatient hospitals provide an annual accounting for the balances of personal needs account (PNA) funds (see 130 CMR 456.615).

Deadline for PNA-1 Submissions

To comply, providers must use the PNA-1 form. This form must be dated and signed by the administrator, under the pains and penalties of perjury, and sent to the following address by July 1, 2011.

Financial Compliance Unit
529 Main Street, 3rd Floor
Charlestown, MA 02129

The PNA-1 seeks information about PNA funds managed by the provider, including: members' names; members' MassHealth ID numbers; the amount held in individual bank accounts for the members; the balance held in the trustee account for the members; information about any other money being held for the members by the facility; and bank account information for individual and trustee bank accounts as of February 28, 2011. Additionally, copies of bank statements and a reconciliation of the trustee account (if one is used) must be attached to the PNA-1.

The reconciled bank balance **must agree** with the total PNA balance on the PNA-1 form. Providers may use their own reconciliation form or may use the PNA-2 form included with this bulletin.

Providers using Microsoft software to maintain listings of patient balances may submit the files in electronic format to PNAreview@umassmed.edu or include the required files on a CD.

MassHealth encourages providers to take precautions appropriate to the transmission of personal information. When submitting PNA-related documents, MassHealth recommends that all providers encrypt electronic

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***Deadline for PNA-1
Submissions***
(cont.)

communications or mail required documents via certified mail.

If the provider does not handle PNA funds for any members, it must state this on the PNA-1. The form must then be dated and signed by the administrator, and sent to the Financial Compliance Unit address listed above. The PNA-1 and PNA-2 forms can be downloaded from the MassHealth Web site at www.mass.gov/masshealthpubs. Click on the link to MassHealth Provider Forms in the lower right panel of the home page.

***Deadlines
and Penalties***

If a provider does not submit the PNA-1 and, if applicable, the PNA-2 by July 1, 2011, or if the forms are incomplete and not reconciled to the bank statement, the provider may be subject to administrative sanction.

A copy of the PNA-1 and the PNA-2 are attached to this bulletin. These forms may be photocopied as needed.

Questions

If you have any questions about the information in this bulletin, please call the MassHealth Financial Compliance Unit at 617-886-8106.

**Statement of MassHealth Members'
Personal Needs Account Funds**

Commonwealth of Massachusetts • Executive Office of Health and Human Services • Office of Medicaid

Name of Facility			Provider Number/NPI
Address			Business Phone No.
City/Town	State	Zip	Business Fax No.

I hereby certify under the pains and penalties of perjury that the information on this form, and any attachments that I have provided has been reviewed, and is true, accurate, and complete, to the best of my knowledge. I understand that I may be subject to civil penalties or criminal prosecution for any falsification, omission, or concealment of any material fact contained herein. (Signature and date stamps, or the signature of anyone other than the preparer and the administrator, are not acceptable.)

Prepared by (please print)	Signature	Date / /
Administrator (please print)	Signature	Date / /

Please check here if you **do not** maintain PNA accounts for MassHealth members.

THE FOLLOWING INFORMATION IS REQUIRED IN ADDITION TO A COMPLETED PNA-1.

1. A listing of all MassHealth members whose PNA funds are managed by the facility. Use the PNA-2 form, or identical electronic format, and include:

- Member name (first and last);
- MassHealth ID number;
- Account balance as of February 28, 2011;
- Bank book number or aggregate trustee bank account number.

2. A COPY of the aggregate trustee bank statement or individual member account statements as of February 28, 2011. (Only bank issued statements will be accepted.)

3. An account reconciliation. If individual accounts are held for members, an account reconciliation is not necessary.

Please submit the patient balances in one of the following formats. (Circle your choice.)

1. CD
2. Electronic files — e-mail to:
PNAreview@umassmed.edu
3. Handwritten on the enclosed PNA-2 form

COMPLETE THIS SECTION

Total number of **MassHealth** members listed:
List should NOT include private patients.

Total PNA balance of **MassHealth** members
Total PNA balance should equal the reconciled bank balance.

\$ _____ , _____ . _____

Date of PNA balance: _____ / _____ / _____

Date of bank statement: _____ / _____ / _____

Name of bank(s): _____



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Bank Reconciliation for MassHealth Members' Personal Needs Account Funds as of February 28, 2011

Name of Facility: _____

BALANCE PER BANK AS OF FEBRUARY 28, 2011:		\$ _____ , _____ . _____			
ADD DEPOSITS IN TRANSIT (+)					
Date	Amount				
TOTAL DEPOSITS IN TRANSIT:		\$ _____ , _____ . _____			
DEDUCT OUTSTANDING CHECKS (-)					
Date	Check Number	Amount	Date	Check Number	Amount
TOTAL OUTSTANDING CHECKS:		\$ _____ , _____ . _____			
ADD/DEDUCT OTHER RECONCILING ITEMS					
Description	Amount	Please indicate any funds that are held in the listed bank account(s) other than those for MassHealth members. For example, if any money is held for private patients, please indicate this amount, as well as any cash on hand, interest, service charges, etc. that may affect the account balance. The reconciled bank balance must equal the total PNA balance as stated on the PNA-1.			
TOTAL OTHER RECONCILING ITEMS:		\$ _____ , _____ . _____			
ENDING BALANCE:		\$ _____ , _____ . _____			
The reconciled bank balance must equal the total PNA balance as stated on the PNA-1.					

Listing of MassHealth Members' Personal Needs Account Funds as of FEBRUARY 28, 2011

MassHealth Member's Name	MassHealth ID Number	PNA Balance	Bank Book No. and/or Aggregate Trustee Bank Account No.
		\$ ___ , ___ ___ . ___ ___	
		\$ ___ , ___ ___ . ___ ___	
		\$ ___ , ___ ___ . ___ ___	
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		\$ ___ , ___ ___ . ___ ___	
		Total This Page	
		\$ ___ , ___ ___ . ___ ___	

Please attach additional sheets if needed.