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CMS's Processes Were Not Effective in Ensuring the Accuracy of Staffing Information Reported in the Payroll-Based Journal

Why OIG Did This Audit

- Nursing homes are required to electronically submit to [CMS's](#) Payroll-Based Journal (PBJ) information on direct care staff (e.g., registered nurses [RNs]), including the number of hours that each staff member was paid to deliver services for each day the staff member worked.
- This audit assessed whether RN staffing hours reported in the PBJ for March 2024 were supported in accordance with Federal requirements.

What OIG Found

Not all nursing homes' RN staffing hours reported in CMS's PBJ were supported in accordance with Federal requirements.

- For 45 of 100 sampled items, nursing homes reported a net of 748.5 hours that were not supported.
- For 2 of 100 sampled items, nursing homes reported 336 hours that could not be verified because the nursing homes did not provide supporting documentation.

On the basis of our sample results, we estimated for our sampling frame that for March 2024 nursing homes reported approximately 938,000 hours (5 percent) for approximately 53,000 RNs (42 percent) in the PBJ that were not supported in accordance with Federal requirements. As a result of this and our finding related to the 336 hours that could not be verified, CMS and other stakeholders may not have the most accurate data for their use.

What OIG Recommends

We made four recommendations to CMS, including that CMS educate nursing homes on updated guidance for submitting staffing information and communicate to nursing homes on trends in CMS PBJ audit findings. The full recommendations are in the report. CMS concurred with two recommendations and did not concur with one recommendation. CMS did not indicate concurrence or nonconcurrence with the remaining recommendation.