WHAT IS A STATEMENT OF DEFICIENCIES?
A statement of deficiencies is a document containing the DIA Health Facilities Division’s comprehensive inspection of a nursing facility. It documents identified non-compliance with federal certification requirements using a federal tag (F-tag) numbering system along with a detailed explanation of each deficiency. The inspection is necessary for the nursing facility to continue to receive funding from Medicare and Medicaid. There is also a statement of deficiencies that documents any identified areas of non-compliance with state licensure rules. The statement of deficiencies serves as a tool for the facility to use to correct issues that are not up to minimal standards of care as mandated by the state and federal governments.

WHAT IS AN F-TAG NUMBER?
A federal tag (or F-tag) number corresponds to a specific regulation within the Code of Federal Regulations. For example, “F312” refers to the regulation requiring nursing facilities to provide dependent residents with care. State regulations will also appear on a statement of deficiencies with an identifying number from the Iowa Administrative Code and the corresponding F-tag number.

WHAT F-TAG NUMBERS WILL TELL THE MOST ABOUT HOW THE FACILITY CARES FOR INDIVIDUAL RESIDENTS?
F-tag numbers that relate to resident care/quality of life can be grouped into four broad categories:

- **Resident Behavior & Facility Practice** tags (F221-225) cover areas such as abuse and neglect and physical or chemical restraints.
- **Quality of Life** tags (F240-258) cover areas such as activities (social and recreational), dignity (e.g., appropriate dress), accommodation of needs, homelike environment and social services.
- **Quality of Care** tags (F309-333) cover areas such as nutrition, hydration, medications, pressure sores and activities of daily living (e.g., eating, bathing, etc.)
- **Staffing** tag (F353) covers numbers and kinds of staff present in the facility and the effect a low number of staff or inadequately trained staff have on residents’ health, care and safety.

(Please see reverse for a partial list of the F-tags found in each of these four categories.)

HOW WILL DEFICIENCIES BE CORRECTED?
The statement of deficiencies includes a table that lists the F-tag number; the citation for federal regulations regarding the F-tag number and at least one example of how the facility was deficient or violated the regulation; the facility’s plan to correct the deficiency cited during the survey; and, if necessary, the date the correction is expected to be completed. (Please see reverse for a sample statement of deficiencies.)
PARTIAL LIST OF F-TAGS RELATING TO RESIDENT CARE/QUALITY OF LIFE BY CATEGORY:

RESIDENT BEHAVIOR & FACILITY PRACTICE

F221 Use of physical restraints
F222 Use of chemical restraints
F223 Right to be free from all abuse
F224 Mistreatment, neglect or misappropriation of resident property
F225 Resident abuse reporting record system and employing individuals found guilty of abuse, neglect or mistreatment of residents
F226 Policies and procedures to prevent abuse and neglect

QUALITY OF LIFE

F240 Residents’ quality of life
F241 Resident dignity
F242 Resident choice in activities and schedule
F243 Resident and family groups’ freedom to meet
F245 Participate in community activities

QUALITY OF CARE

F249 Qualified activity professionals
F250 Social service needs
F251 Qualified social worker
F252 Homelike environment
F253 Housekeeping
F254 Clean linens
F256 Adequate lighting
F257 Comfortable temperature level
F258 Comfortable sound level

RESIDENT BEHAVIOR & FACILITY PRACTICE

F249 Qualified activity professionals
F250 Social service needs
F251 Qualified social worker
F252 Homelike environment
F253 Housekeeping
F254 Clean linens
F256 Adequate lighting
F257 Comfortable temperature level
F258 Comfortable sound level

SAMPLE STATEMENT OF DEFICIENCIES:

(1) Facility ID number
(2) Date survey was completed
(3) Facility name
(4) Facility address
(5) F-tag number or state rule cited
(6) Citation from regulations regarding the F-tag number or state rule cited
(7) Summary of incident(s) that supports how the facility was deficient or violated the regulation (If a resident is involved, the individual will be identified by gender or number to protect his/her privacy and ensure confidentiality.)
(8) Facility’s plan to correct the deficiency cited during the survey
(9) Date by which the correction is expected to be completed