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EUROPEAN PROVIDERS EXPLAIN:

Why CARF is our accreditor of choice

When the International Brain Injury Association convened the Seventh World Congress on Brain Injury in 2008, conference participants were aware of sobering statistics in their profession:

- Of all types of injury, those to the brain are among the most likely to result in death or permanent disability, according to the Centers for Disease Control and Prevention.
- Brain injury can cause many kinds of physical, cognitive, and behavioral or emotional impairments, which may be temporary or permanent. Impairments may range from subtle to severe.
- In the European Union alone, brain injuries account for one million hospital admissions per year.

The conference, in Lisbon, Portugal, assembled leading authorities on brain injury treatment, including six CARF-accredited European service providers. Their unique stories of how accreditation engaged their organizations' persons served and staff members follow.

LUND UNIVERSITY HOSPITAL RESPONDS TO QUALITY CONCERNS

The Department of Rehabilitation at Lund University Hospital in Lund, Sweden, has the distinction of being the first program outside of North America to earn CARF accreditation. The department has earned three-year accreditation, the highest level, in all of its surveys since 1996 for its adult outpatient interdisciplinary pain, comprehensive inpatient, spinal cord system of care, and in- and outpatient brain injury programs.

"When we first chose to pursue CARF accreditation, we liked the quality framework the CARF standards brought to the rehabilitation field," says Jan Lexell, M.D., Ph.D., medical director and professor at Lund University.

"We still regard CARF accreditation as the gold standard in care," Lexell continues. "The standards have helped us manage optimal use of our resources and achieve more structured interdisciplinary teamwork. The results have been continuous performance improvement and the best possible care for our patients."

Should other rehabilitation organizations consider CARF accreditation? Lexell responds with a resounding "Yes!"

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Lexell adds, “Today everyone needs to be concerned about quality.” When considering alternative paths to quality improvement, Lexell is to the point: “CARF has all you need; why reinvent the wheel?”

SUNNAAS SYKEHUS HF DISCOVERS INTERNATIONAL STANDARDS FOSTER LOCAL SOLUTIONS

Psychologist Sveinung Tornås commends CARF accreditation because it allows room for local solutions, making the process useful day to day. Tornås heads the Brain Injury Department at Sunnaas sykehus HF, Norway’s largest rehabilitation hospital, located in three Norwegian cities, Nesodden, Askim, and Drøbak.

The hospital’s inpatient brain injury program and spinal cord system of care serving adults, children, and adolescents have earned three-year CARF accreditation.

Citing two examples of how the CARF standards encourage local solutions, Tornås says, “A CARF standard pinpoints the importance of facilitating coping skills, community integration, and services for the families. Yet the standard does not describe precisely how we should achieve this. This gives room for the necessary local solutions that can be different from country to country, from clinic to clinic, and from patient to patient.

“We are proud to be part of an international network through CARF accreditation.”

“At Sunnaas, we facilitate social coping skills and community integration by training patients in real-life situations. We might discuss their experiences afterwards or we might follow them into their community to help them practice. We also regularly meet and counsel patients’ families, and we offer seminars and social support groups.

“Similarly, the standard for initial and ongoing assessments of each person served does not describe in detail which tests should be administered, who should do the testing, for how long, and so on. It highlights the necessary areas we must cover, but we choose the most appropriate tests and ensure the testing is administered by a relevant professional.”

Tornås applauds how the CARF standards affect daily work, which, in turn, causes staff members to view the hospital’s services more positively. “The process has influenced almost every aspect of the Brain Injury Department at Sunnaas,” he says.

CARF accreditation has guided or encouraged Sunnaas sykehus HF to:

- Address the needs of the persons served in a person-centered manner.
- Provide clear information about the services available.
- Systematically improve education for the persons served and their families and support systems.
- Develop easy-to-find written safety procedures to correct mishaps.
- Conduct yearly reviews of knowledge and competencies for all employees, including individual plans for their development.
- Rapidly implement new electronically based quality systems to monitor areas that need improvement.

“We did a lot of good rehab for many years, and hopefully we would have improved without CARE. With CARE, however, we now have a continuous focus on quality improvement,” Tornås adds. “We are proud to be part of an international network through CARF accreditation.”



FIFE REHABILITATION SERVICE INCREASES PATIENT AND STAFF SATISFACTION

From its pleasant setting in Windyates in the heart of the historic Kingdom of Fife in Scotland, Fife Rehabilitation Service provides services to persons who have a brain injury, have suffered a stroke, or have multiple sclerosis. In addition to its accredited inpatient rehabilitation program, Fife has earned three-year CARF accreditation for its outpatient and home- and community-based brain injury programs serving adults and adolescents and its brain injury vocational program serving adults.

Dr. R. Lance Sloan, M.B., Ch.B., FRCP (Edinburgh and London), consultant in rehabilitation medicine, explains, “A desire to improve our services and our team building prompted Fife’s search for an accreditor. We chose CARF at first because there is not an equivalent standards-setting organization in the United Kingdom.”

He continues, “Choosing CARF led to lots of hard work. Accreditation efforts need to be coordinated and supported with appropriate resources.

“Yet the results are well worth the hard work,” Sloan adds. “We gained higher levels of satisfaction with our services, both among the persons served and staff members. We improved our communications—from pre-admission and orientation to service planning and discharge—with our patients.

“Along the way, we discovered that CARF’s standards framework can be applied in other areas of our organization.”

VEJLEFJORD NEUROCENTRE APPRECIATES RESPECT FOR WESTERN AND NON-WESTERN VALUES

In the Danish city of Vejle, a pastoral setting of meadows and the sea contributes to the rehabilitation programs of Vejle Neurocentre, which treats brain injury patients in outpatient and inpatient programs ranging from three months to three years.

CARF awarded Vejle Neurocentre a three-year accreditation for its outpatient, vocational, and residential brain injury programs serving adults. The organization is currently preparing for CARF accreditation of its program serving children and youths.

“We wanted CARF to guide us to be the best in Denmark,” explains psychologist Martin Bredstrup, who coordinates accreditation activities at Vejle Neurocentre. “The CARF standards were especially appealing to an organization like ours because of the specific sets of standards for acquired brain injury.

“We wanted CARF to guide us to be the best in Denmark”

“By choosing CARF, we benefitted from an international perspective on the best standards for rehabilitation. Although CARF standards reflect Western values, such as the dignity and uniqueness of each person, the standards also respect the values of non-Western cultures,” Bredstrup adds.

What advice would Bredstrup offer to providers that are considering pursuing accreditation? “Before beginning the CARF accreditation process, you should know that quality takes time. Interestingly enough, one of its rewards of this ongoing accreditation process is greater time efficiency. Now, Vejle staff members spend a minimal time on administration, which allows them to focus more on patient treatment.”

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LÄNSSJUKHUSET RYHOV APPLIES SIX PRINCIPLES TO DAILY WORK AND IMPROVEMENT

Micael Edblom, chief executive officer with Länssjukhuset Ryhov (The Department of Rehabilitation Medicine at Ryhov County Hospital) in Jönköping, Sweden, comments, “Rehabilitation is sometimes difficult to explain to others.”

To help define rehabilitation, Länssjukhuset Ryhov uses a six-principle model called the 6P. “The 6P focuses on areas that are important in our daily work and vital to continuous quality improvement,” Edblom says.

“We find the CARF standards help us focus on each of the principles of the 6P and explain why we do the things we do.”

The 6P model of medical rehabilitation covers:

- **Purpose** — Our rehabilitation clinic is expected to meet what needs?
- **Persons served** — What services do the persons served need and want? How do we communicate to them we want them on our team and their input to improve our services?
- **People** — How do we engage staff members and ensure that they have the knowledge and competencies they need?
- **Processes** — Who are we working with and in what ways? How do we know our work makes a difference?
- **Patterns** — What kinds of measurements do we have and how do we use them to improve?
- **Passion** — What compels us to go to work and give each person served and each colleague our best?

In addition to its CARF-accredited inpatient and outpatient brain injury programs serving adults, Länssjukhuset Ryhov has also earned CARF three-year accreditation for its outpatient interdisciplinary pain, spinal cord system of care, and hospital inpatient rehabilitation programs.

Edblom says, “Ryhov’s motto is ‘always our best for you.’ That applies to persons served, their loved ones, our stakeholders, other staff members, and anyone else coming through our doors to visit, study, or work.”

THE PETER BRADLEY FOUNDATION FINDS EXTERNAL ACCREDITATION VALIDATES INTERNAL PROCESSES

The Peter Bradley Foundation, based in Dun Laoghaire, Ireland, provides community-based rehabilitation to four regions of the Republic of Ireland. The organization’s residential and home- and community-based brain injury programs for adults have achieved three-year accreditation from CARE.

“By exposing ourselves to an external, independent accreditation process, we are able to validate that we actually do what we say we do,” says Barbara O’Connell, M.B.A., chief executive officer of The Peter Bradley Foundation. “In addition to guidance from the CARF standards, we benefitted from the CARF staff members and surveyors’ help. Their consultation was open, relevant, and timely.”



“Overall, we liked that CARF itself is client focused, not-for-profit, and held in high esteem internationally. We also appreciated that CARF had developed standards that matched our specific brain injury programs.

“CARF accreditation brings assurances to all of our stakeholders. The persons served and their families are assured of receiving a service based on established best international practice. They have a clear understanding of what they can expect and that the services will be consistent. They also know they will participate in their individual service planning because our services are focused on their individual needs and personal goals.

“Funders are assured of receiving value for their funding and the quality of our services.”

O’Connell concludes, “CARF accreditation keeps us striving for a better way and to be our best!”

CARF ACCREDITATION CAN IMPROVE ORGANIZATIONAL QUALITY THROUGH FOCUSING ON PERSONS SERVED

Clinical service delivery and the day-to-day business of providing brain injury services each need to be addressed within a framework of quality improvement—and both need to be focused on the persons served.

Person-centered outcomes have driven the CARF accreditation process and standards development since the accreditor’s founding in 1966. At present, more than 6 million persons are served annually at more than 5,000 CARF-accredited organizations. Internationally, growing numbers of organizations are embracing CARF accreditation.

The testimonials of European brain injury treatment providers in this article are a sampling of the benefits you, your staff members, and persons served can expect with CARF International accreditation. ■■

Aviva takes next step in accreditation

When Aviva Canada Inc. introduced its Premiere Healthcare network, the insurer’s goal was to provide its customers timely, appropriate care for rehabilitating injuries such as sprains, muscle strains, and whiplash. The network of service providers was designed to promote the claimants’ recovery so they could return to regular activities soon after an automobile collision.

Aviva Canada screened its more than 250 Premiere Healthcare service providers and required them to earn CARF accreditation. CARF has been accrediting Canadian rehabilitation and other health and human service programs for four decades. CARF Canada was incorporated in 2002 with offices in Edmonton, Alberta, and Ottawa, Ontario.

Given the high value Aviva Canada placed on accreditation for its contracted service providers, it was natural for the insurer to pursue the next step: to seek accreditation for itself.

During more than two years of consulting with CARF representatives and building employees’ understanding of accreditation, Aviva Canada prepared for an on-site accreditation survey. Over four days in 2007, a five-member CARF survey team interviewed staff, contracted providers, brokers, and customers; reviewed documents; and offered consultation for improvement.

The survey resulted in a three-year accreditation award, the highest level available, for accident benefit case management and claims processing for Aviva Canada. Aviva Canada’s head office in Scarborough, Ontario, was also accredited for network administration. ■■

How to survive (and maybe love) a financial audit

Nikki Cody, M.P.A.

Okay, you may never actually fall in love with a financial audit. Yet, if you understand and plan for the auditors' expectations, you can relax and benefit from the auditors' annual visit.

Yes, *benefit*. An audit points to ways for improving your organization's financial health and business practices.

The key to surviving an audit lies in careful preparation, both before and during the audit. Preparation need not be daunting if you understand what auditors will seek in their field work.

IMPORTANT FINANCIAL AUDIT TERMS:

CPA (certified public accountant) – In Canada, the equivalent is a chartered accountant.

Field work – The auditors' time spent on site.

GAAS (generally accepted auditing standards) – The guidelines and rules auditors follow, which are created and maintained by the American Institute of Certified Public Accountants. (These standards should not be confused with the CARF standards.)

Internal controls – The procedures an organization uses to administer and track financial transactions.

Test – The procedures auditors apply to sample an internal control.

ESTABLISH EFFECTIVE INTERNAL CONTROLS

Generally accepted auditing standards (GAAS) require auditors to completely understand and test your organization's internal controls. Auditors will ask for your written policies and procedures for cash receipts, cash disbursements, payroll, and any other internal controls they believe are important in your organization. Establishing written procedures well before the audit will help you identify and organize these controls.

Auditors will test whether the internal controls are actually followed. For example, an organization might write thousands of checks each year. The auditors will randomly select a smaller number of checks to test that the proper procedures have been followed. Did someone sign the check other than the person who generated the check? Was the invoice approved? Was the check posted to the correct expense account?

To avoid surprises during the audit, your organization's financial department should continually test its own procedures throughout the year to verify they are being followed appropriately.

Deficiencies found in internal controls might be cited by the auditors as a **significant deficiency** or **material weakness**. Although material weaknesses are more severe than significant deficiencies, either can adversely affect your financial audit report.

MAINTAIN TIMELY, ACCURATE, COMPLETE, AND ACCESSIBLE RECORDS

Are procedures for gathering timely and accurate financial data adequate and followed throughout the year? The auditors will determine, for example, if bank statements are reconciled immediately when they are received and if revenue and expenses are recorded in the correct time period.



Procedures should be established to ensure that all transactions have been recorded every month and accounts have been properly reconciled. Appropriately called “month-ends,” these procedures record and close the transactions for that month. After a month’s transactions have been closed, new transactions may not be added to that month.

Routinely doing month-ends will not only place you in a better position to survive the annual audit, but it will also make the year-end seem like just another month’s closing.

Auditors will ask for reconciliations of each balance sheet account. You must be able to provide documentation to verify each asset and liability on the balance sheet. With the reconciliations, you should provide documentation or analysis of changes to the account during the year. For example, these could be invoices for prepaid assets, acquisition of fixed assets, or invoices from vendors for accounts payable.

The profit and loss accounts are a high priority for the auditors. On the income side, they will review revenue by examining any grants or contributions received, estimated donated services or materials, contracts (including those for specific funding sources or streams), and invoices for materials or services performed. Examples might be billing for services directly to clients or through third-party payers.

Having documentation available will help reduce the field work time and lower the cost.

On the expense side, auditors will review payroll, depreciation, repairs and maintenance, utilities, and any other significant expenses during the year. They will also request an analysis or explanation for revenue or expense items that have changed significantly from the previous year.

Having documentation available when the auditors arrive will help reduce the field work time and, in turn, lower the cost of the external audit.

MAINTAIN COMPETENT PERSONNEL

Providing ongoing training and professional continuing education for your staff members with fiscal responsibilities will help your organization maintain accurate and thorough financial information.

Organizations that have a certified public accountant (CPA) as their chief financial officer generally experience more successful audits. Especially if they have had prior audit experience themselves, CPAs are likely to have the experience and knowledge to understand the GAAS and to research updates.

Being available to respond to questions will make the auditors’ field work briefer and smoother.

COMMUNICATE WITH AND BE AVAILABLE FOR THE AUDITORS

Communication with the auditors before, during, and after an audit is vital. Provide the auditors with complete information on how your organization operates and make them aware of any significant changes from the previous year.

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GAAS require auditors to ask you many questions about your organization that could affect its financial health. For example, they will ask if any lawsuits are pending or if new contracts are going to be signed. Are there compliance issues with contracts, especially government ones? Has any staff member committed fraud?

Being available to respond to questions and provide documentation will make the auditors' field work a briefer and smoother experience for everyone.

Having a positive attitude about the audit process is the best way to survive and benefit from an audit. Auditors are hired to report the truth. In addition, they are one of your most reliable resources to ensure that sound financial practices are being followed.

Before joining CARF in 2007 as senior accountant, Nikki Cody was senior auditor for the Regier Carr & Monroe CPA firm.

WHAT THE CARF STANDARDS SAY:

“There is evidence of an annual review or audit of the financial statements of the organization conducted by an independent certified public accountant, chartered accountant, or similar accountant.”

—ASPIRE to Excellence® Standard F.9.,
under Financial Planning and Management ■■

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