



# Aged care financial reporting

Webinar

9 July 2024



# Recent and upcoming publications

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**Jessica Evans**

Assistant Secretary

Market Intelligence Branch



# Agenda

1. **Webinar overview** – Jessica Evans
2. **Recent and upcoming publications** – Jessica Evans and Kate Stewart
3. **Quarterly Financial Report (QFR)** - Jarrod Bowd and Aden Pulford
4. **QFR User experience survey** – Kate Stewart
5. **Aged Care Financial Report (ACFR)**– Jarrod Bowd
6. **Question and Answers**

# Recent and Upcoming Publications

## Recent

- [Q2 2023-24 Quarterly Financial Snapshot](#) (published 21 June 2024).
- Q2 2023-24 QFR data on wages, food & nutrition and care & nursing expenditure published on My Aged Care (published 21 June 2024)
- [Aged Care Wages Attestation Report for Q1 and Q2 2023-24](#) (published 21 June 2024).

## Upcoming

- 2022-23 Financial Report on the Australian Aged Care Sector. This will be based on information providers submitted in the 2022-23 Aged Care Financial Report.

# Dollars Going to Care

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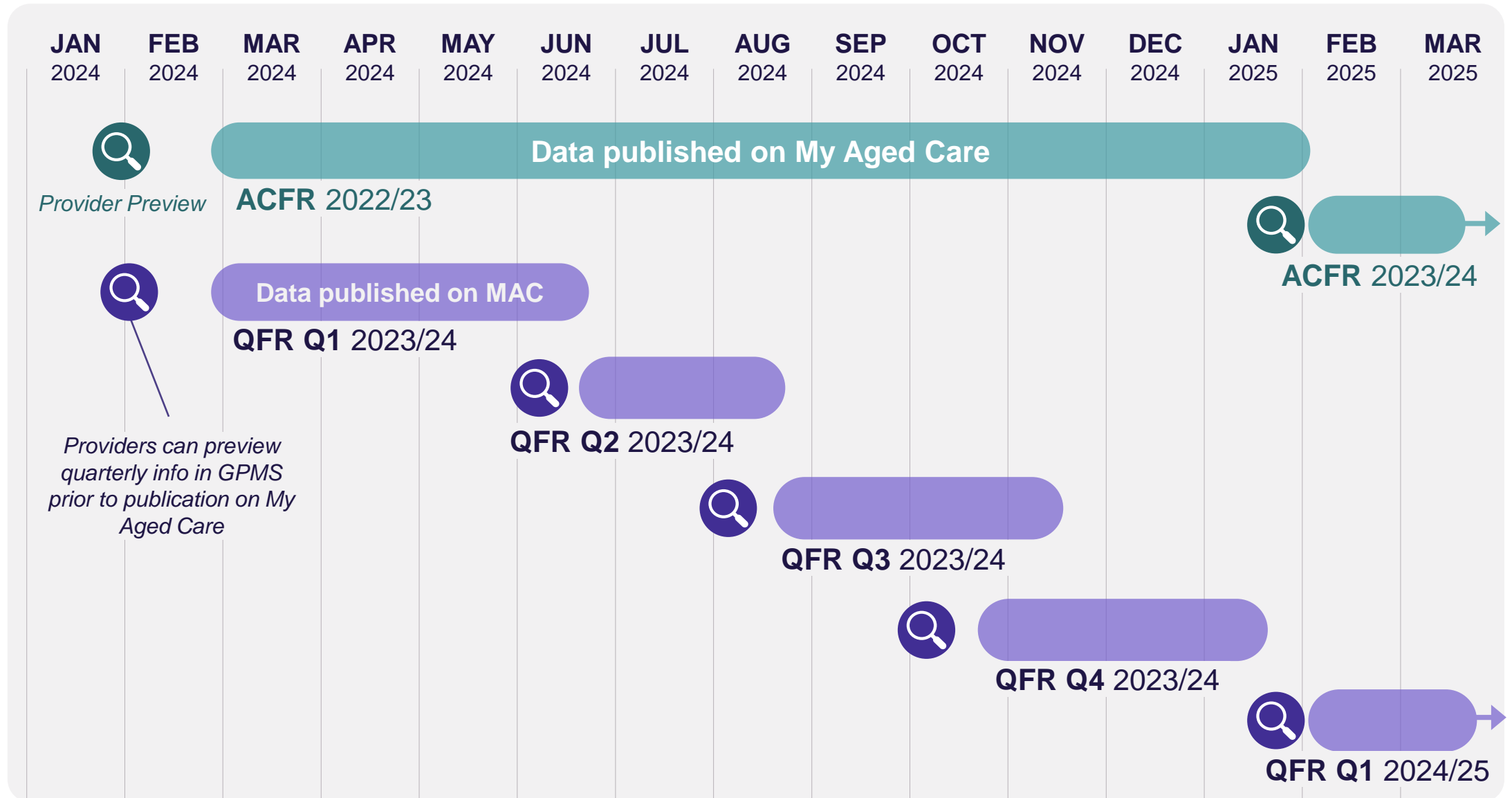
**Kate Stewart**

Director

Finance Reporting Operations Section



# Publication on My Aged Care timeline



# Publication of information on My Aged Care Residential Providers

## Overview

### Food and meals

It's important to consider food, nutrition, and the dining experience when choosing an aged care home. The below information may assist you to understand more about food at this service. Visit the home at meal time to ask if you can taste a meal.

How much was spent on food last quarter?

**\$18**

per resident per day

Sector average: \$14

How do residents like the food?

**81%** Positive

Feedback in the most recent Resident Experience Survey

Survey date: 22/06/2023

[Show details](#)

Food and Meals data is **updated quarterly** from QFR data

## Staffing

### What's the average pay for a Registered Nurse?

Average hourly pay for a Registered Nurse **\$46.27**

Sector average **\$48.49**

Wage range for Registered Nurses at this provider **\$43.88 - \$51.78**

Wage information shown is for all Registered Nurses directly employed across facilities run by the owner of this aged care home. This does not include short-term contractors.

Average pay data is **updated quarterly** from QFR data

## Finance & Operations

Expenditure for care and nursing last quarter per resident per day:

	This provider	Sector average ?
Care and nursing total	\$210.78	1% below average
Registered Nurses	\$54.29	\$54.41
Enrolled Nurses	\$6.20	\$8.93
Personal Care Workers and Assistants in Nursing	\$127.68	\$128.75
Care management staff	\$5.61	\$5.09

Care and services expenditure is **updated quarterly** from QFR data

## Finance & Operations

### How much did this provider spend on care and services?

Every business makes decisions about how much it spends on different things. You can use the chart below to see what this provider prioritised last year.



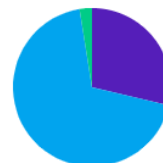
**\$315.19**

Total expenditure (per resident per day)

**\$344.07**  
Sector average

### Where does this provider get its income from?

The income a provider generates is mostly made up of Australian Government funding and resident contributions. You can find further information on the different income sources below.



**\$314.97**

Total income (per resident per day)

**\$332.81**  
Sector average

### By how much was the budget in surplus or deficit last financial year?

The financial performance for the last financial year gives you an insight into how they operate financially - showing how much they spent above or below their income.

**-\$0.22**

Per resident per day deficit

**-\$10.90**

Sector average ?

Expenses, Income, and Surplus/Deficit is **updated annually** from ACFR data

# Publication of information on My Aged Care Home Care Providers

## Finance & Operations

### How much did this provider spend on care and services?

This section shows how much this aged care provider spends on your care and other services. It also explains other expenses related to running their business. Knowing how much a provider spends can help you understand how they prioritise care and services.



**\$5,642,716.00**

Total expenditure 2022/2023

### Where does this provider get its income from?

Home care providers get income by charging for services to support your care. Understanding the different ways a provider earns income can help you decide if they are the right provider for you.



**\$5,859,622.00**

Total income 2022/2023

### By how much was the provider's budget in surplus or deficit last financial year?

The provider's financial performance for the last financial year gives you an insight into how they operate - showing how much they spent above or below their income.

**+\$216,906.00**

Surplus

**4%**

% of total income

Expenses, Income, and Surplus/Deficit is **updated annually** from ACFR data

## Finance & Operations

### How much are staff paid?

When you are choosing a care provider, it's important to know that the staff there are fairly paid. This table shows you how staff who are directly employed by this organisation are paid and how this compares to the sector average wage rate. This does not include short-term contractors.

Average pay rate	Hourly rate	Sector average <span>?</span>
Registered Nurse	\$40.49	\$45/hr <span>▼</span>
Enrolled Nurse	\$39.00	\$0/hr <span>▼</span>

Average pay rate data is **updated quarterly** from QFR data



# QFR

1. Data quality assurance
  2. Tip sheet
  3. Upcoming changes
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**Jarrold Bowd**

Director

Financial Reporting and Analysis Section



# Data Quality Assurance

- Increased assurance activity in Q3 2023-24 QFR. Focus on verification of outlier data and inconsistencies with previous submissions. Strong emphasis on data flowing through to:
  - care minutes result and Star Ratings, and
  - publication on My Aged Care's *Find a Provider* tool.
- Reduces misleading data being published and mitigates against incorrect sector-wide results.
- Implementing improvements to QFR data quality assurance to assist providers.
- Feedback - [ACFRQFRqueries@health.gov.au](mailto:ACFRQFRqueries@health.gov.au).

# QFR - Data Quality Issues

- **Hourly wage rates (Residential and Home Care)**

- Data entry errors, for example, workers being paid \$4/hour or \$500/hour
- Below minimum award rates
- Reporting inclusive of on-costs, penalty rates, overtime and weekend rates and casual loadings
- Reporting of agency fees
- Reporting of Schedule of Fees and Charges in Home Care Packages
- Reporting of agency staff or sub-contracted workers

- **Food and Nutrition**

- Total Food and Cooking Ingredients per resident per day expenditure extremely low or high.

# QFR - Data Quality Issues (continued)

- **Quarterly Financial Statements**

Income Statement data needs to be year-to-date (YTD)

- **Labour Cost and Hours**

**Reporting vs Payroll Periods** – Labour costs and hours data required to align with reporting dates. Hours must be accrued based on the reporting period and not the pay runs that straddle the quarter.

**Allied Health Hours** – The QFR records allied health hours, not the number of client visits. Best practice is to receive an itemised invoice from the allied health professional that shows the hours spent and amount charged.

**Apportioning Employee Expenditure** – When employee hours are apportioned between different categories the corresponding expenditure should also be apportioned to match the hours.

# Care time reporting

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**Aden Pulford**

Acting Director

Residential Care Funding Reform

Home and Residential Division



# QFR - Data Quality - Care time reporting assessments

## Staff apportionment

- Providers must correctly report the allocation of direct care responsibilities for hybrid staff.
- Hybrid staff can include roles such as a care manager or regional clinician, which have both direct care and non-direct care responsibilities.
- We review duty statements and role descriptions to determine the reasonableness of reported apportionment.

## Staff categorisation

- Reporting hours of direct care staff in incorrect reporting categories.
- E.g., reported hours of lifestyle and leisure direct care workers being incorrectly categorised as Personal Care Workers (PCW) or Assistant in Nursing (AIN).

## Shift Measurements

- Reported direct care worker shifts being incorrectly measured.
- This can occur when trying to align their payroll reports to the QFR reports and reporting inaccurate calculations or estimated figures.
- For example, reports double-counting overtime, or reporting a different time period.

## Unreported absences

- Failing to report absences in provider's monthly 24/7 coverage reports.
- Limitations to provider's systems and processes may impact the ability to identify absences.

## Support

Providers can use our [model pack](#) to help respond to a care time reporting assessment.

For questions and support, please contact [ANACCRReportingAssessments@health.gov.au](mailto:ANACCRReportingAssessments@health.gov.au) or call 1800 836 799.

We encourage providers to review the [Care minutes and 24/7 RN responsibility guide](#).

# QFR– Quarter 4 2023-24

- Portal is now open for Q4 2023-24 (1 April – 30 June 2024) and providers can start submitting their reporting through the **Government Provider Management System**.
- Deadline for reporting is **4 August 2024**.
- Changes:
  - Updates to definitions around direct care workers and allied health professionals.
  - Inclusion of outbreak management expenses.
- Wages attestation reporting still required.
- **No anticipated changes to QFR reporting for Quarter 1 2024-25.**

# QFR Quarter 4 – Data Changes

## Outbreak Management

### New Questions on Outbreak Managements Costs for residential aged care providers only

- Aged Care Outbreak Management Supplement introduced on 1 February 2024 replacing the existing COVID-19 grants application process.
- The Supplement is a contribution to the cost of planning for and managing outbreaks, including COVID-19 and other infectious diseases. Funds can be used for the purchase of rapid antigen tests (RAT), personal protective equipment (PPE) and associated workforce requirements.

For further information:





# QFR Quarter 4 – Data Changes

## Outbreak Management

Additional question added in the Residential Viability form:

Yes/No.

*If yes, what type of outbreak occurred? (drop-down selection allowing multiple selections: "COVID-19; Influenza; Viral gastroenteritis (gastro); RSV or other"*

**For-Profit and NFP providers need to complete this form.**

**Government residential care providers do not need to complete this section.**

New subsection within the Residential Care Labour Costs & Hours form:

Outbreak Management Expenses – where Providers are expected to provide the following breakdown of costs for all their Residential Care services:

- Infection Prevention and Control (IPC) lead
- Residential Support
- Preventative measures
- Employee and agency labour
- Other outbreak costs

*Explanation required if total other outbreak management costs is > 30% of the total (at the service level) with prompting text to list a description and amount*

**All residential care providers need to complete this section.**

### Important

- **Do NOT reduce** the Direct Care Labour Cost (for RNs, ENs, PCWs, etc) by the amounts disclosed in this section. You do not have to make it add to a total, unlike the ACFR.

# QFR Resource webpage

On the Department's website

- Updated resources published ahead of each quarter highlighted at the top of the page.
- Previous quarters resources are still available.
- Use the QR code or link below to access the Q4 2023/24 resources



**Q1 2024/25 QFR resources are available now**

[Quarterly Financial Report resources | Australian Government Department of Health and Aged Care](#)

## Quarterly Financial Report resources

This page contains information and resources about the Quarterly Financial Report (QFR) for approved aged care service providers.



Quarterly Financial Report resources

### In this collection

- [Quarter 1 – July to September 2024–25](#)
- [Quarter 4 – April to June 2023–24](#)
- [Reporting guidance](#)
- [System user guidance](#)
- [Webinars](#)
- [Past reports](#)

### Quarter 1 – July to September 2024–25

[Quarterly Financial Report – Non-uploadable template – Q1 2024–25](#)  
8 July 2024 | Template

[Quarterly Financial Report data definitions – Q1 2024–25](#)  
8 July 2024 | Template

### Quarter 4 – April to June 2023–24

[Quarterly Financial Report – Non-uploadable template – Q4](#)  
May 2024 | Dataset

[Quarterly Financial Report data definitions – Q4](#)  
May 2024 | Dataset

[Quarterly Financial Report – Frequently asked questions](#)  
May 2024 | Fact sheet

[Quarterly Financial Report – Residential Care Labour Costs and Hours reporting – Frequently Asked Questions](#)  
May 2024 | Fact sheet

### Reporting guidance

[Quarterly Financial Report Help Desks for aged care providers](#)  
24 November 2023 | Presentation

[Guide to Quarterly Financial Report and increased transparency](#)  
20 November 2023 | Guideline

# QFR help for aged care providers

## Government Provider Management System

From 1 January 2024, Providers submit QFR through the Government Provider Management System.

 [GPMS Resources](#)

## QFR

Providers have access to resources to assist in their submissions, available on the Department's website.

 [QFR Resources](#)

## Provide feedback to the department



[ACFRQFRqueries@health.gov.au](mailto:ACFRQFRqueries@health.gov.au)

If you have technical questions about GPMS or the QFR application

### My Aged Care Service Provider Assessor Helpline

Can support with:

- Logging into GPMS
- Accessing the QFR
- GPMS Functionality
- QFR Application



1800 836 799

If you have questions about completing the QFR

### Forms Administration

Can support with:

- Submission related questions
- Re-opening the portal for resubmissions
- Wages
- Outbreak Expenses



[health@formsadministration.com.au](mailto:health@formsadministration.com.au)



(02) 4403 0640

If you have questions about direct care reporting or the data quality check process

### Residential and Home Care Help Desk

Can support with:

- Residential Labour Costs & Hours
- Home Care Labour Costs & Hours



[QFRACFRHelp@health.gov.au](mailto:QFRACFRHelp@health.gov.au)

# QFR user experience survey

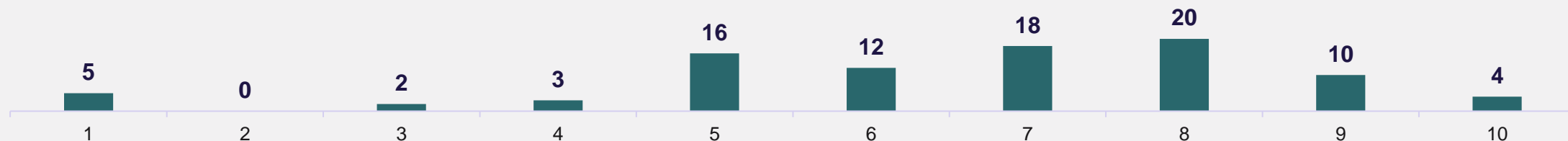
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Kate Stewart



# QFR user experience survey and interviews

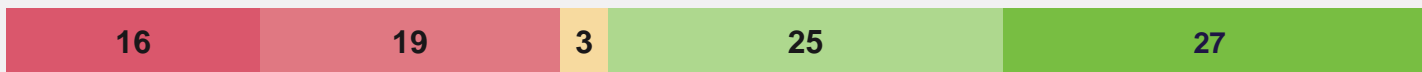
Q: Overall, please rate the new QFR application on GPMS on a scale of 1-10, where 1 is very poor and 10 is very good



Q1: The instructions on accessing the new QFR application were helpful & easy to follow



Q2: I did not encounter any issues accessing & completing my Q2 QFR



Q3: I found it easy to navigate the QFR application on GPMS



Q4: The QFR application on GPMS is an improvement on the previous submission portal



Legend: ■ Strongly Disagree ■ Disagree ■ Neither Agree nor Disagree ■ Agree ■ Strongly Agree

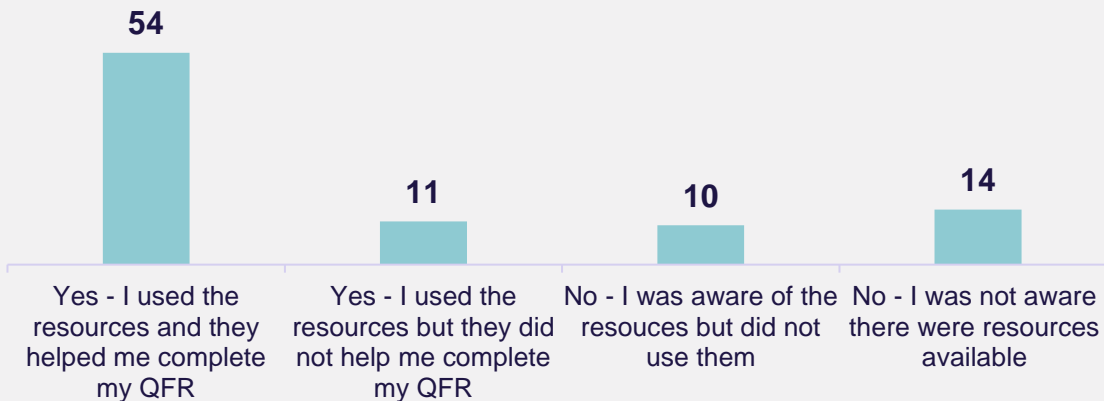
# QFR user experience survey and interviews cont.

## Survey

Q: What features or sections of the QFR did you like?



Q: Did you use any of the QFR resources available within the QFR application or on the department's website?



## Interviews



5 Providers

Five Providers volunteered for a 1-hour interview to discuss their experiences in-depth.

4  
of 5

Noted the excel upload and download function is helpful for their data preparation & submission processes

5  
of 5

Use the resources available to assist in their QFR preparation and submission

# 2023-24 Aged Care Financial Report

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Jarrold Bowd



# Aged Care Financial Report (ACFR)

- 2023-24 ACFR will open from **mid-August** and close **31 October 2024**.
- ACFR in **Forms Administration's portal**.
- Communication on portal opening date and ACFR guidance material circulated shortly.
- Email [ACFRQFRqueries@health.gov.au](mailto:ACFRQFRqueries@health.gov.au) with questions in the interim.
- 2023-24 ACFT data will flow through to My Aged Care's *Find a provider* tool in **Feb 2025**.
- Webinar on 9 September - strong focus on the ACFR.



# Changes to the 2023-24 ACFR

Segment	Definition change	Reporting change
<b>Residential Aged Care</b>	Updates to most definitions in <b>Resi Care Income</b> to align with the AN-ACC funding model.	Subsidies and Supplement (Cth) under Hotel Services income to capture the Hotelling supplement (introduced 1 July 2023) ( <b>Resi Care Income</b> ).
	<b>Occupied bed days</b> updated to include days when residents are on leave. Include days when residents are on leave (e.g., social leave), however, where a resident is on extended hospital leave for >28 days, only include the first 28 days of this leave.	Outbreak Management Supplements (income) to be <b>included</b> in Care Subsidies and Supplement (Commonwealth) ( <b>Resi Care Income</b> ).
	Definitions and examples provided for Administration Expenses and Administration Allocation Percentages ( <b>Admin Expenses</b> next slide).	Hourly wage rate data items removed ( <b>Hourly wage rates</b> ).
	All direct care workers definitions have been updated to match QFR Q4 2023-24 definitions ( <b>Care Labour Costs and Hours</b> ).	
<b>Survey of Aged Care Homes</b>		Additional details required when the Agreed Accommodation Price is greater than \$550,000. Approval from the Independent Health and Aged Care Pricing Authority needs to be scanned and attached as part of the ACFR.

## Changes to the 2023-24 ACFR (continued)

Segment	Definition change	Reporting change
Home Care	The Superannuation Guarantee Charge that is imposed for not paying employee superannuation in full and on time should not be included in direct care costs ( <b>All Employee Care Labour Costs</b> ).	Exit amounts deducted removed as exit amounts no longer charged ( <b>Home Care Income Statement</b> ).
	Definitions updated to clarify that reconciliation includes both the Home Care Account Balance as well as Unspent Funds held by the provider ( <b>Consolidated Client Statement</b> ).	Hourly wage rate data items removed ( <b>Hourly wage rates</b> ).
Approved Provider	'Term Deposits' updated to state that only Term Deposits that are classified as 'Financial Assets' in the audited GPFS should be included in the breakdown of Financial Assets (Details) section. This allows for the cashflow statement's closing balance to reconcile with the Balance Sheet ( <b>AP Financial Assets movement schedule</b> ).	

# ACFR Reporting Issues - Administration Cost Allocation



## Care

Costs associated with administration of direct care, resident expenses and consumables.



## Hotel

Costs associated with administration of catering, cleaning and laundry services.



## Accommodation

Costs associated with administration of building occupation, maintenance and interest.



## COVID-19

Costs associated with the prevention and management of COVID-19 Outbreaks.

Below shows an example of how the insurance expenditure category could be allocated based on its underlying categories.

	Care	Accommodation	Hotel	COVID-19
Professional Indemnity	✓	✓	✓	
Volunteers	✓			
Public liability	✓	✓	✓	
Rental properties		✓		
Building and contents		✓		
Motor vehicles			✓	

# Questions and Answers

# Thank you

- Remember to register for 9 September webinar. Details to be communicated shortly.
- Email address created for general feedback to the department - [ACFRQFRqueries@health.gov.au](mailto:ACFRQFRqueries@health.gov.au).