STATEMENT OF DEFICIENCIES AND PLAN OF CORRECTION	(X1) PROVIDER/SUPPLIER/CLIA IDENTIFICATION NUMBER:	(X2) MULTIPLE CONSTRUCTION	(X3) DATE SURVEY COMPLETED
	165536	A. Building B. Wing	03/19/2026

NAME OF PROVIDER OR SUPPLIER	STREET ADDRESS, CITY, STATE, ZIP CODE
I O O F Home and Community Therapy Center	1037 19th Street SW Mason City, IA 50401

For information on the nursing home's plan to correct this deficiency, please contact the nursing home or the state survey agency.

(X4) ID PREFIX TAG	SUMMARY STATEMENT OF DEFICIENCIES (Each deficiency must be preceded by full regulatory or LSC identifying information)
F 0641 Level of Harm - Minimal harm or potential for actual harm Residents Affected - Few	Ensure each resident receives an accurate assessment. **NOTE- TERMS IN BRACKETS HAVE BEEN EDITED TO PROTECT CONFIDENTIALITY** Based on clinical record review, electronic health record review, Centers for Medicare and Medicaid Services Long-term Care Facility Resident Assessment Instrument 3.0 User's Manual, facility policy, resident, and staff interviews, the facility failed to complete the Minimum Data Set (MDS) assessments to accurately reflect the tobacco status for 1 of 1 resident (Resident #6) reviewed for smoking. The facility reported a census of 76 residents.Findings Include:Resident #6's MDS assessment dated [DATE], included a Brief Interview for Mental Status (BIMS) of 15, indicating intact cognition. MDS Section J Health Conditions indicated Resident #6 did not utilize tobacco. MDS Section V Assessment Administration documented they certified the accompanying information accurately reflets resident assessment information for this resident and they collected or coordinated collection of this information on the dates specified. To the best of their knowledge, the information was collected in accordance with the applicable Medicare and Medicaid requirements. They understood that this information is used as a basis for ensuring that resident receive appropriate and quality care, as a basis for payment from federal funds. They further understand that payment of such federal funds and continued participation in the government-funded health care programs is conditioned on the accuracy and truthfulness of this information, and that they may be personally subjected to or may subject their organization to substantial criminal, civil, and/or administrative penalties for submitting false information. They also certified that they are authorized to submit this information by the facility on its behalf. Staff A, Registered Nurse (RN) signed the completed Section J Health Conditions on 5/30/25A physician visit Patient Plan dated 5/6/25, listed Resident #6 smoked 1 pack per day. A Smoking and Safety assessment dated [DATE] identified Resident #6 used tobacco and smoked independently. The Smoking and Safety assessment documented Resident #6 refused to wear the smoking apron after education provided. A Progress Noted dated 5/30/25 at 11:02 AM, documented Resident #6 frequently went outside to smoke. The Care Plan Report initiated 2/5/26 identified Resident #6 as a smoker. The Care Plan report directed staff as follows:1. Resident 6 can smoke unsupervised. 2. Education provided related to use of a smoking apron.3. Instruct Resident #6 on smoking risks and hazards and smoking cessation aids.4. Instruct Resident #6 on the facility policy for smoking.5. Notify the nurse if violations of the facility policy for smoking.6. Smoking assessment to be completed quarterly and as needed. The Care Plan Report lacked direction for storage of Resident #6 cigarettes and/or lighter. On 3/16/26, the facility provided a Resident List identifying Resident #6 as a smoker. On 3/18/26 at 2:10 PM Staff B, Certified Nursing Assistant (CNA), identified Resident #6 as a current smoker. On 3/18/26 at 2:26 PM the Director of Nursing (DON) verbalized the facility staff follow the RAI manual when completing the MDS. The DON verbalized she identified the error on the MDS dated [DATE], for Resident #6 but didn't know if she spoke to Staff A about it. The DON acknowledged the MDS was not accurate. The DON verbalized she expected the MDS to be coded accurately for each resident's status. On 3/18/26 at 3:33 PM, Resident #6 verbalized he is a smoker. Resident #6 verbalized he kept his cigarettes and lighter in his coat pocket located at the door to go out to smoke. Resident #6 stated he smoked in the smoking area or his car. On 3/18/26 at 3:35 PM the DON verbalized Resident #6 is supposed to keep cigarettes/lighter locked at the nurse's (continued on next page)

Any deficiency statement ending with an asterisk (*) denotes a deficiency which the institution may be excused from correcting providing it is determined that other safeguards provide sufficient protection to the patients. (See instructions.) Except for nursing homes, the findings stated above are disclosable 90 days following the date of survey whether or not a plan of correction is provided. For nursing homes, the above findings and plans of correction are disclosable 14 days following the date these documents are made available to the facility. If deficiencies are cited, an approved plan of correction is requisite to continued program participation.

LABORATORY DIRECTOR'S OR PROVIDER/SUPPLIER REPRESENTATIVE'S SIGNATURE	TITLE	(X6) DATE

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F 0641 Level of Harm - Minimal harm or potential for actual harm Residents Affected - Few	station or in his personal car. The DON identified Resident #6's coat near the smoking area door and reported they didn't find cigarettes/lighter in his pockets. The undated Smoking - Permitted with Limitations facility policy revealed the following:a. Residents will be assessed for independent smoking ability with the COMS-Smoking Safety Evaluation in the electronic health record, at the time of admission if they self-identify as a smoker, and with the MDS assessments.b. Cigarette lighters and matches are not allowed in resident rooms. They will be turned into the charge nurse and/or activity personnel, when not being used.The LTC RAI 3.0 User's Manual Version 1.20.1 October 2025 documented the RAI process had multiple regulatory requirements. Federal regulations at 42 CFR 483.20 (b)(1)(xviii), (g), and (h) require assessments accurately reflect the resident's status. Section J Health Conditions instructed to code yes if the resident or any other source indicates that the resident used tobacco in some form during the look-back period.