



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT HOME HEALTH SERVICES

Ohio Department of Medicaid  
50 West Town Street, Suite 400  
Columbus, Ohio 43215

RE: Best Nursing Care Inc.  
Ohio Medicaid Number: 2314123      National Provider Identifier: 1750425955

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of select home health nursing services during the period of January 1, 2021 through December 31, 2023 for Best Nursing Care Inc. (Best Nursing). We tested the following services:

- All instances in which a service was billed during a potential inpatient hospital stay: state plan registered nurse (G0299), state plan licensed practical nurse (G0300) and nursing assessment (T1001);
- All services for one week for recipients residing at the same address (G0299 and G0300); and
- A sample of 100 recipient dates of service (RDOS)<sup>1</sup> (G0299, G0300 and T1001).

Best Nursing entered into an agreement with the Ohio Department of Medicaid (the Department) to provide services to Medicaid recipients and to adhere to the terms of the provider agreement, Ohio Revised Code, Ohio Administrative Code, and federal statutes and rules, including the duty to maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions. Best Nursing is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Best Nursing's compliance with the specified Medicaid requirements based on our examination. The Compliance Section of this report identifies the specific requirements examined.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Best Nursing complied, in all material respects, with the specified requirements referenced below. We are required to be independent of Best Nursing and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination.

An examination involves performing procedures to obtain evidence about whether Best Nursing complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on Best Nursing's compliance with the specified requirements.

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<sup>1</sup> An RDOS is defined as all services for a given recipient on a specific date of service.

## **Compliance Section**

The scope of this examination was limited to fee-for-service payments. All rules and code sections relied upon in this report were those in effect during the examination period and may be different from those currently in effect. Best Nursing is a Medicare Certified Home Health Agency (provider type 60) located in Groveport, Ohio and received payments for services of over \$9.9 million under the provider number examined for approximately 265,000 home health and waiver services.<sup>2</sup>

All practitioners, along with identified administrative staff and owners, were compared to the Office of Inspector General exclusion database and the Department's exclusion/suspension list in accordance with Ohio Admin. Code 5160-1-17.2(H). No matches were found.

Based on the e-License Ohio Professional Licensure System, the licenses for all rendering nurses were current and valid in accordance with Ohio Admin. Code 5160-12-01(G) which require home health nursing services to be performed by a licensed practitioner.

Service documentation was obtained from Best Nursing and compared to the requirements of Ohio Admin. Code 5160-12-03(B)(9) which requires the home health provider to maintain documentation of home health services that includes, but is not limited to, clinical and time keeping records that indicate the date and time span of the service, and the type of service provided.

The selected services contained the following errors: three instances in which there was no documentation to support the service, and one instance in which the units billed exceeded the documented duration. These four errors resulted in an improper payment amount of \$164.04.

Plans of care were obtained for services in the sample. Ohio Admin. Code 5160-12-03(B)(3)(b)<sup>3</sup>, requires all home health providers to create a plan of care for recipients indicating the type of services to be provided to the recipient. We identified one instance in which there was no plan of care to support the service which resulted in an improper payment amount of \$39.26.

## **Recommendation**

Best Nursing should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. In addition, Best Nursing should implement a quality review process to ensure all necessary documentation and plans of care are completed prior to submitting claims for reimbursement. Best Nursing should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

## ***Internal Control over Compliance***

Best Nursing is responsible for establishing and maintaining effective internal control over compliance with the Medicaid requirements. We did not perform any test of the internal controls and we did not rely on the internal controls in determining our examination procedures. Accordingly, we do not express an opinion on the effectiveness of Best Nursing's internal control over compliance.

## **Opinion on Compliance**

In our opinion, Best Nursing has complied, in all material respects, with the select requirements of home health nursing services for the period of January 1, 2021 through December 31, 2023. Our testing was limited to the specified Medicaid requirements detailed above. We did not test other requirements and, accordingly, we do not express an opinion on Best Nursing's compliance with other requirements.

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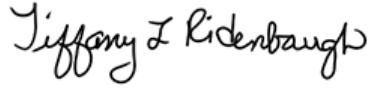
<sup>2</sup> Based on payment data from the Medicaid claims database.

<sup>3</sup> This rule refers to the Medicare Benefit Policy Manual which requires that the plan of care be signed by the recipient's treatment physician or allowed practitioner.

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This report is intended solely for the information and use of Best Nursing, the Department, and other regulatory and oversight bodies, and is not intended to be, and should not be used by anyone other than these specified parties. Best Nursing declined to submit an official response to the results noted above.

KEITH FABER  
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L. Ridenbaugh". The signature is written in a cursive, flowing style.

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

December 4, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**BEST NURSING CARE INC.**

**FRANKLIN COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 12/30/2025**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)