



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT HOME HEALTH NURSING SERVICES

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

RE: Ultimate Home Healthcare Services, Inc.
Ohio Medicaid Number: 2612677

National Provider Identifier: 1831149624

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 Ultimate Home Healthcare Services, Inc. (Ultimate). We tested the following services:

- All instances in which a service was billed during a potential inpatient hospital stay;
- Potential duplicate services for 40 select recipient dates of service (RDOS)¹;
- All potential duplicate registered nursing (RN) assessment services;
- A sample of home health licensed practical nursing (LPN) services; and
- A sample of home health RN services.

Ultimate 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. Management of Ultimate is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements examined. Our responsibility is to express an opinion on Ultimate's compliance with the specified Medicaid requirements based on our examination.

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 Ultimate complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Ultimate 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 Ultimate 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 modified opinion. Our examination does not provide a legal determination on Ultimate's compliance with the specified requirements.

¹ A recipient date of service is defined as all services for a given recipient on a specific date of service.

Internal Control over Compliance

Ultimate 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 Ultimate's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that, in a material number instances, there was no documentation to support selected services.

Qualified Opinion on Compliance

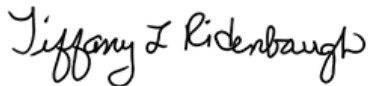
In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, Ultimate has complied, in all material respects, with the select requirements of home health nursing services for the period of January 1, 2021 through December 31, 2023.

Our testing was limited to the specified Medicaid requirements detailed in the Compliance Section. We did not test other requirements and, accordingly, we do not express an opinion on Ultimate's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$14,073.70. This finding plus interest in the amount of \$1,677.28 (calculated as of November 4, 2025) totaling \$15,750.98 is due and payable to the Department upon its adoption and adjudication of this examination report. Services billed to and reimbursed by the Department, which are not validated in the records, are subject to recoupment through the audit process in accordance with Ohio Admin. Code 5160-1-27. If waste and abuse are suspected or apparent, the Department and/or the Office of the Attorney General will take action to gain compliance and recoup inappropriate or excess payments in accordance with Ohio Admin. Code 5160-1-29(B).²

This report is intended solely for the information and use of Ultimate, 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.

KEITH FABER
Ohio Auditor of State



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

December 8, 2025

² "Waste" means any preventable act such as inappropriate utilization of services or misuse of resources that results in unnecessary expenditures to the Medicaid program. "Abuse" means provider practices that are inconsistent with sound fiscal, business, or medical practices, and result in an unnecessary cost to the Medicaid program, or in reimbursement for services that are not medically necessary or that fail to meet professionally recognized standards for health care. Ohio Admin. Code 5160-1-29(A) and 42 C.F.R. 455.2.

COMPLIANCE SECTION

Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each State's Medicaid program. The rules and regulations for the program are specified in the Ohio Administrative Code and the Ohio Revised Code. Medicaid providers must "maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions" for a period of six years from receipt of payment or until any audit initiated within the six-year period is completed. Per Ohio Admin. Code 5160-1-17.2(D) and (E), providers must furnish such records for audit and review purposes.

Ultimate is a Medicare certified home health agency (MCHHA) headquartered in Reynoldsburg, Ohio with an additional location in Lancaster, Ohio. Ultimate received payment of \$6.8 million under the provider number examined for over 142,000 home health services.³

Table 1 contains the procedure codes included in this compliance examination.

| Table 1: Home Health Services | |
|--------------------------------------|--|
| Procedure Code | Description |
| G0299 | State Plan Home Health RN, 15 minutes |
| G0300 | State Plan Home Health LPN, 15 minutes |
| T1001 | RN Assessment |

Source: Appendix to Ohio Admin. Codes 5160-12-05, 5160-12-08

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Ultimate's claims for payment complied with Ohio Medicaid regulations. Please note that 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.

The scope of the engagement was limited to fee-for-service home health services as specified below for which Ultimate billed with dates of service from January 1, 2021 through December 31, 2023 and received payment.

We obtained Ultimate's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We removed all services paid at zero, third-party payments, co-payments, and Medicare crossover claims. The scope of our examination included testing procedures related to the select services as identified in the Independent Auditor's Report.

The exception tests and calculated sample sizes are shown in **Table 2**.

| Table 2: Exception Tests and Samples | | | |
|---|------------------------|--------------------|--------------------------|
| Universe | Population Size | Sample Size | Selected Services |
| Exception Tests | | | |
| All Services Billed During a Potential Inpatient Hospital Stay (G0299, G0300 and T1001) | 13 | | 13 |

³ Payment database from the Medicaid claims database.

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| Table 2: Exception Tests and Samples | | | |
|---|-------------|---------|------------|
| Potential Duplicate Services for 40 Select RDOS (G0299 and G0300) | 344 | | 344 |
| All Potential Duplicate RN Assessment Services (T1001) | 76 | | 76 |
| Samples | | | |
| LPN Services Sample (G0300) | 34,180 RDOS | 60 RDOS | 106 |
| RN Services Sample (G0299) | 40,927 RDOS | 60 RDOS | 101 |
| Total | | | 640 |

A notification letter was sent to Ultimate setting forth the purpose and scope of the examination. During the entrance conference, Ultimate described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic health record system used, reviewed service documentation and verified professional licensure. We sent preliminary results to Ultimate, and it subsequently submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

Results

The summary results are shown in **Table 3**. While certain services had more than one error, only one finding was made per service. The non-compliance and basis for findings is discussed below in further detail.

| Table 3: Results | | | | |
|--|--------------------------|-------------------------------|------------------------------|-------------------------|
| Universe | Services Examined | Non-compliant Services | Non-compliance Errors | Improper Payment |
| Exception Tests | | | | |
| All Services Billed During a Potential Inpatient Hospital Stay | 13 | 4 | 5 | \$198.27 |
| Potential Duplicate Services for 40 Select RDOS | 344 | 226 | 226 | \$10,950.26 |
| All Potential Duplicate RN Assessment Services | 76 | 39 | 39 | \$1,531.14 |
| Samples | | | | |
| LPN Services Sample | 106 | 19 | 19 | \$802.11 |
| RN Services Sample | 101 | 12 | 13 | \$591.92 |
| Total | 640 | 300 | 302 | \$14,073.70 |

A. Provider Qualifications

Exclusion or Suspension List

Per Ohio Admin. Code 5160-1-17.2(H), in signing the Medicaid provider agreement, a provider agrees that the individual practitioner or employee of the company is not currently subject to sanction under Medicare, Medicaid, or Title XX; or, is otherwise prohibited from providing services to Medicaid beneficiaries.

We identified 30 rendering practitioners in the service documentation for the sampled services and compared their names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We also compared identified administrative staff names to the same database and exclusion/suspension list. We found no matches.

A. Provider Qualifications (Continued)

Home Health Nursing Services

Per Ohio Admin. Code 5160-12-01(G), home health nursing services require the skills of and be performed by a licensed RN or LPN. Based on the e-License Ohio Professional Licensure System, the licenses for all 30 identified nurses were current and valid on the first date found in our selected services and were valid during the remainder of the examination period.

B. Service Documentation

Per Ohio Admin. Code 5160-12-03(B)(9), the MCHHA must maintain documentation of home health services that include, 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.

We obtained service documentation and compared it to the required elements and compared units billed to documented duration.

All Services Billed During a Potential Inpatient Hospital Stay Exception Test

The 13 services examined consisted of five recipients in which the reported service date occurred during a potential inpatient hospital stay. We requested verification from the three rendering hospitals to confirm dates of admission and discharge for each of the recipients. Two rendering hospitals did not respond to our request for confirmation; therefore, we were unable to determine whether seven associated services were billed during a hospital stay. These seven services contained three instances in which there was no service documentation to support the reimbursement.

The remaining six services examined contained one instance in which the reported date of service occurred during a confirmed inpatient hospital stay and this same service lacked service documentation to support the reimbursement.

These five errors resulted in an improper payment of \$198.27.

Potential Duplicate Services for 40 Select RDOS Exception Test

The 344 services examined contained 226 instances in which there was no service documentation to support the reimbursement.

These 226 errors resulted in an improper payment of \$10,950.26.

All Potential Duplicate RN Assessment Services Exception Test

The 76 services examined contained 39 instances in which there was no service documentation to support the reimbursement.

These 39 errors resulted in an improper payment of \$1,531.14.

LPN Services Sample

The 106 services examined contained 17 instances in which there was no service documentation to support the reimbursement.

These 17 errors are included in the improper payment of \$802.11.

B. Service Documentation (Continued)

RN Services Sample

The 101 services examined contained nine instances in which there was no service documentation to support the reimbursement.

These nine errors are included in the improper payment of \$591.92.

Recommendation

Ultimate 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, Ultimate should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Ultimate should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

C. Authorization to Provide Services

All home health providers are required by Ohio Admin. Code 5160-12-03(B)(3)(b)⁴ to create a plan of care for state plan recipients indicating the type of services to be provided to the recipient.

We obtained plans of care from Ultimate for the sampled RN and LPN services, as described below, and confirmed if there was a plan of care that covered the selected service date, authorized the type of service and was signed by a treating physician.

LPN Services Sample

The 106 services examined contained two instances in which the plan of care was not signed by the physician.

These two errors are included in the improper payment of \$802.11.

RN Services Sample

The 101 services examined contained one instance in which there was no plan of care to authorize service and three instances in which the plan of care was not signed by the physician.

These four errors are included in the improper payment of \$591.92.

Recommendation

Ultimate should establish a system to ensure that signed plans of care authorizing the service are obtained prior to submitting claims for services to the Department. Ultimate should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

Official Response

Ultimate submitted an official response to the results of this examination which is presented in the **Appendix**. We did not examine Ultimate's response, and accordingly, we express no opinion on it.

⁴ This rule refers to the Medicare Benefit Policy Manual which requires that the plan of care be signed by the recipient's treating physician.

Ultimate Home Healthcare Services, Inc.
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APPENDIX

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December 11, 2025

VIA EMAIL ONLY

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Keith Faber, Auditor of State
Michael Schmidt, Chief Auditor
Cherie Coutts, Senior Audit Manager
65 East State Street, 14th Floor
Columbus, Ohio 43215

RE: Ultimate Home Healthcare Services, Inc.
Ohio Medicaid Number: 2612677
National Provider Identifier: 1831149624

Dear Mr. Schmidt and Ms. Coutts,

This response letter is being submitted concerning the compliance examination of Ultimate Home Health Services, Inc., ("Company") for the period of January 1, 2021, through December 31, 2023. As was discussed during the exit conference with you on Monday, December 8, 2025, the Independent Auditor's Report on Compliance with Requirements of the Medicaid Program ("Report") you plan to issue fails to acknowledge the significant shortcomings of the Ohio Department of Medicaid ("ODM") that led to the duplicate claims of the Company that are the subject of the Report.

As was discussed during the exit conference with both of you and reflected in correspondence the Company submitted to you during the audit process, throughout the time in question the Company and ODM were in regular communication regarding ODM struggling to process timely submitted claims. As a result of ODM's ongoing claims processing challenges, it directed the Company to resubmit claims that had previously been submitted in furtherance of attempting to resolve the claims payment issues. The fact that the Company is now subject to an audit because of ODM's inability to accept and process claims not only unfairly besmirches the Company, but it has resulted in the Company incurring legal expenses that are the result of ODM's inability to do the work it is tasked to do by the citizens of Ohio.

Furthermore, it should be noted that there are no findings in the Report that the Company attempted to defraud ODM. The claims that were resubmitted at ODM's direction are the very same claims that are the subject of the Report. There were no facts that were established


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during the audit process that led to the conclusion that the Company was attempting to defraud ODM.

It is unfortunate that the Company has been subjected to this audit process when it appears clear that had ODM done its job properly in the first place, the Company would have received timely payment for services rendered, would not have had to hassle with resubmitting previously submitted claims, or been subject to this audit. Instead, as a result of ODM being unable to perform its statutory obligations, the Company is subject to an audit that results in collateral financial and reputational damage. Ohioans expect better from our state government.

Very truly yours,



John P. Carney

JPC

OHIO AUDITOR OF STATE KEITH FABER



ULTIMATE HOME HEALTHCARE SERVICES, 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