



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 AND WAIVER SERVICES**

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

RE: Golden Rule Home Health Care LLC  
Ohio Medicaid Number: 3065463

National Provider Identifier: 1003966219

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of select home health and waiver services during the period of January 1, 2021 through December 31, 2023 for Golden Rule Home Healthcare LLC (Golden Rule). We tested the following services:

- A sample of state plan registered nursing (RN) (procedure code G0299) services;
- A sample of state plan home health aide (G0156) services; and
- A sample of waiver personal care aide (T1019) services.

Golden Rule 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. Golden Rule is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Golden Rule'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 Golden Rule complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Golden Rule 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 Golden Rule 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 Golden Rule's compliance with the specified requirements.

## Compliance Section

The scope of this examination was limited to fee-for-service and payments to one Medicaid managed care entity. 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. Golden Rule is a Medicare Certified Home Health Agency (provider type 60) located in Columbus, Ohio and received payments for services of approximately \$4.6 million under the provider number examined for over 89,000 home health and waiver services<sup>1</sup>.

Service documentation was obtained from Golden Rule and compared to the requirements of Ohio Admin. Code 5160-12-03(B)(9), which requires the home health provider to maintain documentation 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. Additionally, personal care aide services also require the signatures of the recipient and provider verifying the service delivery upon completion of service delivery per Ohio Admin. Code 5160-46-04(A) and 5160-58-04(C).

There were two instances in which there was no documentation to support the service and two instances in which the units billed exceeded the documented duration. These four instances resulted in an improper payment of \$356.26.

Plans of care were also obtained for the sampled RN and home health aide services. Ohio Admin. Code 5160-12-03(B)(3)(b)<sup>2</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 of \$47.40.

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.

First aid certification was requested from Golden Rule for the 39 aides in the personal care aide services sample. Four of the personal care aides were not first aid certified on the selected date of service. We noted all recipients in the sample were on a MyCare Ohio waiver. We were unable to ascertain through review of the Ohio Admin. Code 5160-58-04(C) whether first aid certification was required of aides; therefore, we did not associate noncompliance with these services.

## Recommendation

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

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<sup>1</sup> Payment database from the Medicaid claims database.

<sup>2</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.

### **Internal Control over Compliance**

Golden Rule 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 Golden Rule's internal control over compliance.

### **Opinion on Compliance**

In our opinion, Golden Rule complied, in all material respects, with the aforementioned requirements of home health and waiver 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 Golden Rule's compliance with other requirements.

This report is intended solely for the information and use of Golden Rule, 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. Golden Rule declined to submit an official response to the results noted above.

KEITH FABER  
Ohio Auditor of State



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

October 8, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**GOLDEN RULE HOME HEALTH CARE LLC**

**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 11/6/2025**

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