





# 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: Complete Healthcare Services, Inc.  
Ohio Medicaid Number: 0057903

National Provider Identifier: 1114142114

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

- All instances in which a potential duplicate service was reimbursed<sup>1</sup>;
- A select week of services for recipients at the same address<sup>2</sup>;
- A sample of state plan registered nursing (RN) services (procedure code G0299); and
- A sample of state plan licensed practical nursing (LPN) services (G0300).

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

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<sup>1</sup> A duplicate service is defined as services with the same recipient, service date, procedure code, modifiers, units and paid amount. These services consisted of state plan RN services (G0299) and state plan LPN services (G0300).

<sup>2</sup> These services consisted of G0299, G0300 and state plan speech therapy (G0153).

## 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. Complete is a Medicare Certified Home Health Agency (provider type 60) located in Massillon, Ohio and received payments for services of over \$8 million under the provider number examined for approximately 177,000 home health and waiver services<sup>3</sup>.

Service documentation was obtained from Complete 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. For errors where the number of units billed exceeded the documented duration, the improper payment was based on the unsupported units. The selected services contained the following errors:

- One instance in which there was no documentation to support the service;
- One instance in which a service rendered by an LPN was billed as an RN visit;
- One instance in which the required duration was not met for payment at the base rate; and
- One instance in which the units billed exceeded the documented duration.

These four errors resulted in an improper payment amount of \$100.14.

Plans of care were also obtained for the sampled RN and LPN services. Ohio Admin. Code 5160-12-03(B)(3)(b)<sup>4</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. All sampled services were supported by a signed plan of care. Additionally, in 15 of 76 instances for RN services (G0299), the plan of care was signed between six and 320 days after the claim was submitted for reimbursement, the average was 95 days. Also, in 33 of 100 instances for LPN services (G0300), the plan of care was signed between one and 183 days after the claim was submitted for reimbursement, the average was 44 days.

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.

## Recommendation

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

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<sup>3</sup> Based on payment data from the Medicaid claims database.

<sup>4</sup> This rule refers to the Medicare Benefit Policy Manual which requires that the plan of care can be signed by the recipient's treating physician or allowed practitioner.

### **Internal Control over Compliance**

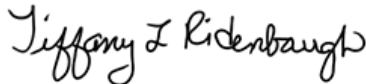
Complete is responsible for establishing and maintaining effective internal control over compliance with the Medicaid requirements. We did not perform any test of the internal controls, and we did not rely on the internal controls in determining our examination procedures. Accordingly, we do not express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

### **Opinion on Compliance**

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

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

KEITH FABER  
Ohio Auditor of State



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

November 25, 2025

# OHIO AUDITOR OF STATE KEITH FABER



**COMPLETE HEALTHCARE SERVICES, INC.**

**STARK 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 12/11/2025**

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