**Audit Summary Report**
**Associates in Counseling and Treatment**
**FY26**

| Audit of Services Purchased<br>Months Audited: July, August, September 2025 | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Audit Date<br>November 5, 2025** | **# of Files Reviewed** | **Total Contracted Units** | **2 % Sample** | **5% Sample** | **# Units Reviewed** | **# Units Verified** | **% Units Accounted for** |
| **Assessments - MH** | 5 | 39 | .78 | | 5 | 5 | 100% |
| **Assessments - SUD** | 9 | 427 | 8.54 | | 9 | 9 | 100% |
| **Intensive Outpatient** | 6 | 3,169 | 63.38 | | 64.5 | 64.5 | 100% |
| **Outpatient – MH**<br>**All available files reviewed** | 5 | 135 | 2.69 | 6.73 | 17 | 15.75 | 93% |
| **Outpatient – SUD** | 6 | 728 | 14.56 | | 57 | 57 | 100% |

| | |
|---|---|
| **Outpatient – MH** | In one file, 5 units were billed for July 2025 and 4 units were verified. 5 units were billed for September 2025 for the same encounter; 4.75 units were verified.<br><br>**Corrective Action:**<br>• Provider will repay 1.25 units of OP / MH (1.25 X $155.20 =$194.00) in the next billing cycle following receipt of this report. Submit documentation of TAD adjustment / payback to the Region.<br>• Provider will submit a Corrective Action Plan (using the provided form) within 30 days of receipt of this report. |

**Audit of Program Fidelity**

Program fidelity reviews for ACT were not required this year; however, all files reviewed for all programs demonstrated substantial compliance with minimum program fidelity requirements.

**Audit of Minimum Standards, Contract Requirements & Substance Abuse Prevention & Treatment Block Grant (SAPTBG) Requirements**

The Network Provider demonstrates substantial compliance with Minimum Standards, Contractual Requirements and SAPTBG requirements with the following exception:

Funding acknowledgement on brochures and website does not meet Region/DBH requirements.

**Corrective Action:**

➢ Submit a corrective action plan for Region 5 review and approval within 30 days from receipt of this report with the revised language and plan for implementation on materials.

**Audit Summary Report**
**BAART**
**FY26**

| Audit of Services Purchased<br>Months Audited: January, February and March 2026 | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Audit Date June 17, 2026** | **# of Files Reviewed** | **Total Contracted Units** | **2 % Sample** | **5 % Sample** | **# Units Reviewed** | **# Units Verified** | **% Units Accounted For** |
| Opioid Treatment Program | 5 | 118.54 | 2.37 | 5.9 | 6 | 5 | 83.3% |

**Observations/Findings**

Six files were reviewed. All consumers served had citizenship attestations on record and evidence of Nebraska residency. All met clinical eligibility with a diagnosis of opioid dependence. 4/5 files reviewed in the 2% sample met financial eligibility (see corrective action below), as such, an expanded sample size of 5% was reviewed.

Review of dosing logs and prescription orders confirmed dispensing and methadone dosing as prescribed and billed. Labs, outpatient psychotherapy and medication management documentation were documented, as applicable.

In one file, client was found to have Medicaid for January 2026 dates of service; this unit was not verified. (already adjusted TADS for February and March 2026)

**Corrective Action:**

- Repay the Region via billing adjustment for the one unit ($479.07) with the next billing cycle after receiving this report.
- Submit a corrective action plan outlining how this type of billing error will be avoided within 30 days of receiving this report.

**Audit Summary Report**
**The Bridge Behavioral Health**
**FY26**

| **Audit of Services Purchased - FFS**<br>**Months Audited: January 2026, March 2026, April 2026** | | | | | | |
|---|---|---|---|---|---|---|
| **Audit Date**<br>**May 13-15, 2026** | **# of Files Reviewed** | **Total Contracted Units** | **2 % Sample** | **# Units Reviewed** | **# Units Verified** | **% Units Verified** |
| **Assessments – SUD** | No utilization at time of review | | | | | |
| **Emergency Social Detoxification** | 5 | 176 | 3.52 | 16 | 16 | 100% |
| **Outpatient – SUD** | No utilization at time of review | | | | | |
| **Mental Health Respite - SUD** | 5 | 1971 | 39.42 | 42 | 42 | 100% |
| **Short-Term Residential – SUD** | 5 | 346 | 6.92 | 54 | 54 | 100% |
| **Intermediate Residential** | No utilization at time of review | | | | | |
| **Audit of Services Purchased – NFFS** | | | | | | |
| **Flex Funds** | There was no utilization at time of review. | | | | | |
| **Audit of Program Fidelity**<br>**(Required every 3 years)** | | | | | | |
| Three files were reviewed for all services that had utilization during the fiscal year. The provider was found to demonstrate substantial compliance with program fidelity requirements. There were no areas requiring corrective action and no recommendations were offered. | | | | | | |
| **Audit of Minimum Standards, Contract Requirements &**<br>**Substance Abuse Prevention & Treatment Block Grant (SAPTBG) Requirements** | | | | | | |
| The Bridge demonstrates substantial compliance with Minimum Standards, Contractual Requirements and SAPTBG requirements. | | | | | | |

**Audit Summary Report**
**Blue Valley Behavioral Health**
**FY26**

| Audit of Services Purchased - FFS<br>Months Audited: July-December 2025 | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Audit Date December 10-12, 2025** | **# of Files Reviewed** | **Total Contracted Units** | **2 % Sample** | **5 % Sample** | **# Units Reviewed** | **# Units Verified** | **% Units Verified** |
| Assessment – MH Adult | 5 | 156 | 3.1 | | 5 | 5 | 100% |
| Assessments – SUD Adult | 5 | 195 | 3.9 | | 5 | 5 | 100% |
| Assessment – MH - Youth | 5 | 34 | .69 | | 5 | 5 | 100% |
| Assessment – SUD – Youth* | 2 | 21.42 | .43 | | 2 | 2 | 100% |
| Community Support – MH | 5 | 2446 | 48.93 | | 52 | 52 | 100% |
| Emergency 24-hour Clinician | 5 | 177 | 3.5 | | 6 | 6 | 100% |
| Intensive Outpatient – SUD | 5 | 1245 | 24.9 | | 90 | 90 | 100% |
| Medication Management - Adult | 5 | 689 | 13.78 | | 16 | 16 | 100% |
| Medication Management - Youth | 5 | 57 | 1.14 | | 10 | 10 | 100% |
| Outpatient – MH Adult | 7 | 1484 | 29.68 | | 31.25 | 31.25 | 100% |
| Outpatient – MH Youth | 8 | 529.64 | 10.59 | 26.48 | 26.75 | 25.5 | 95.3% |
| Outpatient – SUD Adult | 5 | 644.3 | 12.89 | | 18 | 18 | 100% |
| Client Assistance Program-MH | No utilization of these programs this year for review. | | | | | | |
| Client Assistance Program-SUD | | | | | | | |
| Outpatient – SUD Youth | | | | | | | |

*All available files reviewed

<table>
<tr><th colspan="2">Audit of Services Purchased - NFFS Months<br>Audited: July – December, 2025</th></tr>
<tr><td>Adult Outpatient – MH/SUD</td><td rowspan="2">Services are funded on an expense reimbursement (NFFS) basis; however, a minimum of five files were reviewed for each program, where available, to ensure units of service provision to eligible individuals in these contracted services.</td></tr>
<tr><td>Children’s Outpatient MH/SUD</td></tr>
<tr><td>Outpatient – MH Youth</td><td>In one file, consumer was determined to have insurance at the time of service.<br><br>Corrective Action:<br>• Payback of 1.25 units ($194.01) of Outpatient – MH Youth in the next billing cycle following receipt of this report. Submit documentation of TAD adjustment/payback to the Region.</td></tr>
<tr><th colspan="2">Audit of Program Fidelity</th></tr>
<tr><td colspan="2">Three files were reviewed for all services that had utilization during the fiscal year. The provider was found to demonstrate substantial compliance with program fidelity requirements. There were no areas requiring corrective action and no recommendations were offered.</td></tr>
<tr><th colspan="2">Audit of Minimum Standards, Contract Requirements &<br>Substance Abuse Prevention & Treatment Block Grant (SAPTBG) Requirements</th></tr>
<tr><td colspan="2">Blue Valley Behavioral Health demonstrates substantial compliance with Minimum Standards, SAPTBG Requirements and contractual requirements.</td></tr>
</table>

**AUDIT SUMMARY REPORT**
**CENTERPOINTE**
**FY26**

| **Audit of Services Purchased-FFS**<br>**Months Reviewed: October 2025, September 2025 and others as needed to meet sample** | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Audit Dates February 12-13 with follow-up in June** | **# of Files Reviewed** | **Total Contract Units** | **2 % Sample** | **5% Sample** | **# Units Reviewed** | **# Units Verified** | **% Units Accounted For** |
| Assertive Community Treatment | 5 | 942 | 18.84 | 47.1 | 155 | 155 | 100% |
| Assessments – MH | 5 | 52 | 1.04 | 2.6 | 5 | 5 | 100% |
| Assessments – SUD | 5 | 41 | .81 | 2.03 | 5 | 5 | 100% |
| Community Support MH | 5 | 970 | 19.39 | 48.48 | 27 | 27 | 100% |
| Community Support SUD | 5 | 674 | 13.49 | 33.72 | 42 | 36 | 85.7% |
| Crisis Psychotherapy – Youth | No utilization in FY26 | | | | | | |
| Day Rehabilitation | 5 | 140 | 2.79 | 6.99 | 38** | 15 | 39.5% |
| Dual Disorder Residential, | 5 | 110 | 2.2 | 5.5 | 68** | 20 | 29.4% |
| Intensive Outpatient | 5 | 226 | 4.52 | 11.3 | 31.5** | 6.75 | 21.4% |
| Medication Management-MH | 5 | 396 | 7.92 | 19.8 | 20 | 13 | 65% |
| Medication Management-SUD (SOR) | 5 | 102.01 | 2.04 | 5.1 | 5** | 5*** | 100%*** |
| Outpatient MH | 5 | 167.53 | 3.35 | 8.38 | 23 | 23 | 100% |
| Outpatient SUD | 5 | 86 | 1.71 | 4.28 | 8.75 | 8.75 | 100% |
| Peer Support – MH | 5 | 330 | 6.6 | 16.5 | 15 | 15 | 100% |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Psych Res Rehab | 2* | 30 | .6 | 1.5 | 58 | 27*** | 46.5%** |

*This was the only file(s) available at the time of the initial and follow-up audit
**Initial sample was 5% or greater so no expansion of the sample size
***Amended after appeal/further proof of eligibility provided on 10/2/26

| **Audit of Services Purchased – NFFS** | |
|---|---|
| 24-Hour Crisis Line | Services are funded on an expense reimbursement (NFFS) basis; however, five files were reviewed for each program, where available, to ensure units of service provision to eligible individuals in these contracted services and alignment of encounter data between documentation of service provision in the records of persons served and the TADS in CDS. |
| Crisis Response MH-Adult | |
| Crisis Response MH-Youth | |
| ER Community Support - Youth | |
| Recovery Support MH/SUD | |
| PATH | |
| SOAR | |
| Flex Funds-MH and SUD | Ten files were reviewed. All expenses were found to be allowable and consistent with treatment plan goals. |
| Crisis Response-SUD | No utilization for review. |
| **Corrections by program** | |
| Community Support SUD | Four encounters all had units billed but then adjusted due to retroactive Medicaid. All units for these four records were verified, given adjustments to proper payer source were evidenced.<br><br>An encounter showed evidence of Medicaid eligibility for the 6 units; no payback/adjustments were noted as in the other four records reviewed. 0/6 were verified for this encounter.<br><br>Expanded sample to 5%; 36 of 42 units verified for an 85.7% verification rating.<br><br>**Corrective Action:**<br>• Repay the Region 6 units through a billing adjustment with the next billing cycle using PFY procedures after receiving this report.<br>• Region 5 Systems will conduct a re-audit of files within 120 days following receipt of the CAP. |

| | |
|---|---|
| Crisis Response - Adult | Five files were reviewed. 2 of 5 files had rounding errors in calculating direct units so one unit in each of the referenced records was not verified. 15 of 17 direct units were verified across the five files.<br><br>**Corrective Action:**<br>• Submit Corrective Action Plans (CAPs) to Region 5 Systems, including plan for correcting TAD documents to accurately document retroactive encounter data for these encounters, within 30 days of receipt of this report.<br>• Although this service has since moved to FFS and direct/indirect time is no longer differentiated on the TADS, Region 5 Systems will conduct a re-audit of this program within 120 days following receipt of the CAP to ensure appropriate billing under the new payment methodology. |
| Crisis Response – MH-Youth | Five files were reviewed. 3 of 5 files had rounding errors in calculating direct units so one unit in each of the referenced records was not verified. 31 of 34 units were verified across the five files, however, it was observed in two files that units appeared to be underreported.<br><br>**Corrective Action:**<br>• Submit Corrective Action Plans (CAPs) to Region 5 Systems, including plan for correcting TAD documents to accurately document retroactive encounter data for these encounters, within 30 days of receipt of this report.<br>• Although this service has since moved to FFS and direct/indirect time is no longer differentiated on the TADS, Region 5 Systems will conduct a re-audit of this program within 120 days following receipt of the CAP to ensure appropriate billing under the new payment methodology. |

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|---|---|
| Day Rehabilitation | An encounter had Medicaid for the October dates of service with an administrative discharge due to funding documented 10/16/26. Two full days (5 hours) were billed; none were verified.<br><br>An encounter had no current Financial Eligibility documentation is his record. Absent evidence of financial eligibility at time of service, 0/10 units (full 5 hour days) billed were verified.<br><br>Encounter had evidence of Medicaid eligibility for the month of service 7/25; 0/11 units were verified.<br><br>In three encounters, discharges in CDS were not completed in accordance with Network Provider Contract. Per contract, "data input for persons discharged from services must be completed within 10 days of discharge" or within one month of no utilization per Discharge Noncompliance Thresholds (Attachment D) of the Network Provider Contract.<br><br>**Corrective Action:**<br>• Repay the Region for 23 full days through a billing adjustment, using PFY procedures, with the next billing cycle after receiving this report.<br>• Within 30 days of receiving this report, submit a corrective action plan outlining how the program will ensure accurate billing and how they will comply with Discharge Noncompliance Thresholds per Network Provider Contract<br>• Region 5 Systems will conduct a re-audit of files within 120 days following receipt of the CAP. |
| Dual Disorder Residential-<br>Region II & 5 | An encounter demonstrated evidence of Medicaid eligibility. There was no retro billing adjustment for December 2025 dates of service; 0/14 units billed were verified for this encounter.<br><br>An encounter demonstrated evidence of Medicaid eligibility. 0/31 units billed in May 2026 were verified.<br><br>An encounter demonstrated evidence of Medicaid eligibility. 0/3 units billed in May 2026 were verified.<br><br>**Corrective Action:**<br>• Repay the Region via billing adjustment for 48 units of Dual Residential with the next billing cycle using PFY procedures.<br>• Submit a corrective action plan outlining how this type of billing error will be avoided within 30 days of receiving this report.<br>• Region 5 Systems will conduct a re-audit of files within 120 days following receipt of the CAP. |
| ER Community Support – Youth | **Recommendation:** Ensure documentation of indirect time in the progress note.<br>Paperwork or documentation time should be documented in the progress note if entering units for this service. Collateral contacts and travel time appear to be more consistently documented when applicable. (Indirect is defined as tasks the worker completes that are related to a specific |

| | |
|---|---|
| | patient/consumer. This includes paperwork, travel time or other contacts, that are not the patient/consumer, but is relevant to the specific patient/consumer and their care/treatment). Change already made to documentation per provider report. |
| Intensive Outpatient | An encounter shows evidence of Medicaid eligibility for December 2025. 0/11.25 units verified.<br><br>An encounter shows evidence of Medicaid eligibility for December 2025. 0/13.5 units verified.<br><br>**Corrective Action:**<br>• Repay the Region via billing adjustment for 24.75 units of IOP with the next billing cycle using PFY procedures.<br>• Submit a corrective action plan outlining how this type of billing error will be avoided within 30 days of receiving this report.<br>• Region 5 Systems will conduct a re-audit of files within 120 days following receipt of the CAP<br><br>**NOTE**-Ensure using correct unit designation of one hour for IOP services; this is different than OP which is a 45-minute unit. |

| | |
|---|---|
| Medication Management-MH | Encounter does not have a current financial update for October 2025 services; last update 9/2024. Without current financial eligibility, the unit of service can not be verified. 0/1 units billed for October 2025 were verified.<br><br>Reviewer was unable to verify financial eligibility for an encounter for October 2025 services; income fields were blank. Without current financial eligibility, the units of service can not be verified. 0/6 units billed for October 2025 were verified.<br><br>Expanded sample to 5%; 13 of 20 units verified for a 65% verification rating.<br><br>**Corrective Action:**<br>• Repay the Region via billing adjustment, using PFY procedures, for 7 units of MM with the next billing cycle using PFY procedures.<br>• Submit a corrective action plan outlining how this type of billing error will be avoided within 30 days of receiving this report.<br>• Region 5 Systems will conduct a re-audit of files within 120 days following receipt of the CAP. |

| | |
|---|---|
| Psych Res Rehab | Encounter was reviewed for 7/2025. There was evidence of Medicaid eligibility. 0/31 units billed were verified.<br><br>**Corrective Action:**<br>• Repay the Region for 31 units of service through a billing adjustment with the next billing cycle after receiving this report.<br>• Submit a corrective action plan outlining how this type of billing error will be avoided within 30 days of receiving this report.<br>• Region 5 Systems will conduct a re-audit of files within 120 days following receipt of the CAP. |
| SOAR | Five files were reviewed. 6.25 direct units; 6 direct units were verified. .25 direct units for an encounter could not be verified.<br><br>Indirect time is now being entered in TADS and 24 indirect units were claimed on the TADS for the five files reviewed. Provider is using a 1 direct:1 indirect formula for calculating indirect units.<br><br>**Corrective Action**:<br>• Submit Corrective Action Plans (CAPs) to Region 5 Systems within 30 days of receipt of this report. CAP should correction of encounter and include plan to document actual indirect encounter data moving forward.<br>• Region 5 Systems will conduct a re-audit of this program within 120 days following receipt of the CAP. |
| **Audit of Program Fidelity (required every 3 years)** | |
| Program fidelity reviews for CenterPointe were not required this year; however, files reviewed demonstrated substantial compliance with the following minimum program fidelity requirements. | |
| **Audit of Minimum Standards and Contract Requirements** | |
| The agency demonstrates substantial compliance with Minimum Standards, Contractual Requirements and SAPTBG Requirements. | |

**Audit Summary Report**
**HopeSpoke**
**FY26**

| **Audit of Services Purchased**<br>**Months Audited: October 2025-January 2026** | | | | | | |
|---|---|---|---|---|---|---|
| **Audit Date**<br>**March 10-11 2026** | **# of Files Reviewed** | **Total Contracted Units** | **2 % Sample** | **# Units Reviewed** | **# Units Verified** | **% Units Accounted For** |
| Assessments – MH-Adult | 5 | 13 | .26 | 5 | 5 | 100% |
| Assessments-MH-Youth | 5 | 3.25 | .06 | 5 | 5 | 100% |
| Medication Management Adult | No utilization at time of review | | | | | |
| Medication Management Youth* | 2* | 17 | .34 | 7 | 7 | 100% |
| Outpatient-MH-Adult | 5 | 519 | 10.38 | 20 | 20 | 100% |
| Outpatient – MH-Youth | 5 | 168 | 3.35 | 9.75 | 9.75 | 100% |
| Therapeutic Consultation | No utilization at time of review | | | | | |
| *Only records available at time of review. | | | | | | |

| | |
|---|---|
| **Assessments-MH-Adult** | In several files, discharges in CDS were not completed in accordance with Network Provider Contract. Per contract, "data input for persons discharged from services must be completed within 10 days of discharge" or within one month of no utilization per Discharge Noncompliance Thresholds (Attachment D) of the Network Provider Contract.<br><br>**Plan of Correction:**<br>Provider will submit a Corrective Action Plan detailing how this service will comply with Discharge Noncompliance Thresholds per Network Provider Contract within 30 days of receipt of this report. |
| **Assessments-MH-Youth** | |

**Audit of Program Fidelity**
**(Required Every 3 Years)**

Observation: Documentation of dental visit was not observed to be part of the assessment.
**Recommendation:** Include information from consumers about their most recent dental visit in the assessment process.

Observation: Releases of Information do not include the signature of an employee.
**Recommendation:** Although not required by HIPAA or by their accrediting organization (The Joint Commission), it is recommended that HopeSpoke modify their Authorization for Release of Information form to include the signature of an employee.

**Audit of Minimum Standards**
**& Contract Requirements**

HopeSpoke demonstrated substantial compliance with Minimum Standards and Contractual Requirements.

**Audit Summary Report**
**Houses of Hope – Halfway House / Short-term Residential**
**FY26**

| **FFS Services Purchased Unit Verification<br>Months Audited: October and December 2025** | | | | | | |
|---|---|---|---|---|---|---|
| **Audit Date<br>April 16-17, 2026** | **# of Files Reviewed** | **Total Contracted Units** | **2 % Sample** | **# Units Reviewed** | **# Units Verified** | **% Units Accounted For** |
| Halfway House | 5 | 513 | 10.36 | 125 | 125 | 100% |
| Short Term Residential | No service provision this fiscal year for review due to renovation of new facility. Will resume operation in FY27. | | | | | |

| **AUDIT OF PROGRAM FIDELITY<br>(required every 3 years)** |
|---|
| Program fidelity reviews for Houses of Hope were not required this year; however, all files reviewed demonstrated substantial compliance. |
| **AUDIT OF MINIMUM STANDARDS, CONTRACT & SUBSTANCE ABUSE PREVENTION & TREATMENT BLOCK GRANT (SAPTBG) REQUIREMENTS** |
| Houses of Hope Halfway House and Short Term Residential demonstrate substantial compliance with Minimum Standards, Contractual Requirements and SAPTBG requirements. |

**Audit Summary Report**
**Integrated Behavioral Health Services**
**FY26**

| **Audit of Services Purchased**<br>**Months Audited: As available** | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Audit Date**<br>**March 24-25, 2026** | **# of Files Reviewed** | **Total Contracted Units** | **2 % Sample** | **5% Sample** | **# Units Reviewed** | **# Units Verified** | **% Units Accounted For** |
| **Community Support** | 5 | 298 | 5.95 | 14.89 | 39 | 35 | 89.7%** |
| **Day Rehabilitation** | 5 | 116 | 2.33 | N/A | 29 | 28 | 96.6% |
| **Outpatient MH*** | No utilization to date for review. | | | | | | |
| **Psych Residential Rehabilitation*** | 1* | 30 | .6 | N/A | 24 | 24 | 100% |
| **Secure Residential** | 5 | 295 | 5.0 | N/A | 95 | 95 | 100% |
| **Secure Residential Room and Board only** | 5 | 1,169 | 23.38 | N/A | 142 | 142 | 100% |
| *Only records available at time of review<br>**5% audit completed with initial review | | | | | | | |

| **Audit of Services Purchased-NFFS**<br>**Months Audited: December 2025 and February 2026** | |
|---|---|
| **Crisis Stabilization** | Services are funded on an expense reimbursement (NFFS) basis and a fiscal audit will be completed separately. However, five files each were reviewed for Crisis Stabilization and Mental Health Respite to ensure units of service provision to eligible individuals in these contracted services. Units of service in all records of persons served aligned with documented encounter data in the Centralized Data System (CDS).<br>**Recommendation**: In one file, the claim to NTC was denied; ensure appeal process followed. |
| **Mental Health Respite** | |
| **Community Support** | In one file, 3 units were billed in 12/25; 0 units were verified as financial eligibility was not reassessed annually.<br><br>In one file, 14 units were billed in 2/26; 13 units were verified.<br>**Corrective Action:**<br>• Provider will repay 4 fifteen-minute units of Community Support with the next billing cycle after receipt of this report.<br>• Provider will submit a Corrective Action Plan within 30 days of receipt of this report reflecting how accurate billing will be ensured. |
| **Day Rehabilitation** | In one file, 1 unit was billed in 8/2025; 0 units were verified as no intake paperwork was completed including financial eligibility and citizenship attestation.<br>**Corrective Action:**<br>• Provider will repay 1 full day of Day Rehab with the next billing cycle after receipt of this report. |
| **Audit of Program Fidelity**<br>**(required every 3 years)** | |

| |
|---|
| Program fidelity reviews for IBHS were not required this year; however, all files reviewed for all programs demonstrated substantial compliance with minimum program fidelity requirements. |
| **Audit of Minimum Standards & Contract Requirements** |
| IBHS demonstrates substantial compliance with Minimum Standards and contractual requirements. |

**Audit Summary Report**
**Lutheran Family Services**
**FY26**

| **Audit of Services Purchased**<br>**Months Reviewed: August and October 2025** | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Audit Date January 15-16, 2026** | **# of Files Reviewed** | **Total Contracted Units** | **2 % Sample** | **5 % Sample** | **# Units Reviewed** | **# Units Verified** | **% Units Accounted For** |
| Assessments – MH | 5 | 39 | .78 | | 5 | 5 | 100% |
| Assessments – SUD | 5 | 71.4 | 1.4 | 3.6 | 5 | 4 | 80% |
| Assessments-MHYouth | No utilization at time of review | | | | | | |
| Community Support – MH | 5 | 1,656 | 33.11 | | 88 | 88 | 100% |
| Intensive Outpatient – SUD | 4* | 113 | 2.26 | 5.65 | 124 | 83 | 66.9% |
| Medication Management | 5 | 825 | 16.5 | | 17 | 17 | 100% |
| Outpatient – MH | 5 | 1,057 | 21.13 | | 28 | 28 | 100% |
| Outpatient – SUD | 5 | 251.29 | 5.03 | | 14 | 14 | 100% |
| Outpatient-MHYouth | 1* | 57.99 | 1.16 | 2.9 | 2.75 | 0 | 0% |
| Peer Support– MH | 2* | 858.09 | 17.16 | | 34 | 34 | 100% |
| Peer Support – SUD | No utilization at time of review | | | | | | |
| *only files available at time of review | | | | | | | |

**Audit of Program Fidelity**
**(Required Every 3 Years)**

Three files were reviewed for all services (except for those that did not have utilization). The provider was found to demonstrate substantial compliance with program fidelity requirements. There were two areas requiring corrective action and a recommendation as outlined below.

**Overall**
Two of five files in Assessment-MH reviewed were not discharged in CDS and were out of compliance with contracted discharge thresholds.

Two of five files in Assessment-SUD reviewed were not discharged in CDS and were out of compliance with contracted discharge thresholds.

One of five files in Intensive Outpatient showed evidence of a discharge summary date 12/30/25 but no discharge in CDS.

**Corrective Action**

- Submit a Corrective Action Plan (CAP) outlining how timely discharges will be ensured within 30 days of receipt of this report.

It was observed that LFS did not follow its procedure/workflow for client signature on financial forms on five separate records.

**Corrective Action**

- Within 30 days of receipt of this report, submit a Corrective Action Plan (CAP) outlining how LFS will implement a workflow that ensures a client signature on the Financial Eligibility Worksheet itself but in the meantime ensure client signature on the On call form or supporting attachment per LFS protocols and identified best practices.

It was observed that the Financial Eligibility Worksheet sometimes has blanks or incomplete fields.

**Recommendation:** Ensure the Financial Eligibility Worksheet is completed in its entirety and that there are no blank fields on the form; use 0's where necessary.

| | |
|---|---|
| **Assessments-MH** | No recommendations. See corrective action above regarding discharge compliance. |
| **Assessments-SUD** | The assessment billed in September 2025 for one file was unable to be verified as the financial info was blank and no household income was listed to verify financial eligibility.<br><br>NOTE - Because the sample size was already adequate for a 5% sample, no additional files were reviewed.<br>**Corrective Action:**<br>• Payback of 1 unit ($308.13) for Assessment-SUD with the next billing cycle following receipt of this report.<br>• Submit a Corrective Action Plan (CAP) reflecting how accurate billing will be ensured within 30 days of receipt of this report. |

| | |
|---|---|
| **Intensive Outpatient SUD** | There was evidence of insurance for one file but no EOB was made available to the review team resulting in 41 units for September 2025 being unverified.<br><br>NOTE - Because the sample size was already adequate for a 5% sample, no additional files were reviewed.<br>**Corrective Action:**<br>• Payback of 41 units ($44.16 x 41=$1,810.56) for Intensive Outpatient with the next billing cycle following receipt of this report.<br>• Submit a Corrective Action Plan (CAP) reflecting when payback was completed and how accurate billing will be ensured withing 30 days of receipt of this report.<br>• Following receipt of the CAP, Region 5 Systems will schedule a re-audit of this program within 120 days.<br><br>See corrective action above regarding discharge compliance. |
| **Outpatient-MH-Youth** | One file was found to be eligible for Medicaid at the time of service; 2.75 units of service were billed but not verified.<br><br>NOTE: There were no additional files to expand to a 5% sample.<br>**Corrective Action**:<br>• Payback of $426.83 ($155.21 X 2.75) with the billing following receipt of this report (if not already completed).<br>• Submit a Corrective Action Plan (CAP) reflecting when payback was completed and how accurate billing will be ensured withing 30 days of receipt of this report.<br>• Following receipt of the CAP, Region 5 Systems will schedule a re-audit of this program within 120 days. |
| **Audit of Minimum Standards, Contract Requirements & Substance Abuse Prevention & Treatment Block Grant (SAPTBG) Requirements** | |
| LFS demonstrates substantial compliance with Minimum Standards, Contractual Requirements and SAPTBG Requirements. | |

**Audit Summary Report**
**Mental Health Association of Nebraska**
**FY26**

| **NFFS Services Purchased Verification**<br>**Months audited: January 2026 and**<br>**March 2026** | |
|---|---|
| Services are funded on an expense reimbursement (NFFS) basis; five files were reviewed to ensure units of service provision to eligible individuals in Hospital Diversion (for both over 24-hours and less than 24 hours) and Navigator services and alignment of units/encounter data in the records of persons served and the CDS. Please see corrections/recommendations by program below. | |
| **Service** | **Hospital Diversion (over 24 hours)** |
| 6 units were billed for one file; 0 units were verified as progress note documentation indicated the person served did not stay overnight in the house rather checked out and returned home to sleep. This should be billed to Hospital Diversion (less than 24 hours).<br><br>Day of discharge was included in the encounter data/units on the TADS for two files; day of discharge should not be included in the encounter data.<br><br>**Corrective Action:**<br>Submit Corrective Action Plans (CAP) to Region 5 Systems within 30 days of receipt of this report. CAP should include plan for correcting TAD documents in CDS to accurately document service and units. | |
| **Service** | **Hospital Diversion (less than 24 hours)** |
| **Recommendation**: Ensure no blank or incomplete fields left on Financial Eligibility Worksheet. Unknown can not be accepted for the income field. | |
| **Service** | **Peer Navigator (REAL)** |
| In one file, direct units don't align between what is in the progress note documentation in the file and what is in CDS. 12 units were entered in CDS; 9 units were verified.<br>Indirect units are documented but appear inconsistent and underreported in three files.<br><br>**Corrective Action:**<br>• Submit Corrective Action Plan (CAP) to Region 5 Systems within 30 days of receipt of this report including the plan for correcting TAD documents and plan for improving documentation of indirect time (travel, documentation, collateral) within the contact notes so that indirect time can be more clearly tied to the records of persons served and time claimed in the units/encounter data in TADS.<br><br>The prescribed DBH financial eligibility worksheet is not being used in this program. Although this is an emergency service and funded on a NFFS basis with multiple funding sources, financial eligibility needs to be assessed on all persons served in this program using the DBH financial eligibility worksheet.<br><br>**Corrective Action:**<br>• Submit Corrective Action Plan (CAP) to Region 5 Systems within 30 days of receipt of this report including plan for implementing this the financial eligibility worksheet in the Navigator program.<br><br>**Recommendations:**<br>Improve progress note documentation; notes should include the intervention provided, the participant's response and the next steps/actionable items for future sessions.<br>Direct and indirect units should not be manually tracked/tallied in the margins of the progress notes. | |
| **Audit of Program Fidelity** | |
| Program fidelity reviews for MHA were not required this year; however, all files reviewed for all programs demonstrated substantial compliance with minimum program fidelity requirements. | |

| Audit of Minimum Standards & Contract Requirements |
| --- |
| MHA demonstrates substantial compliance with Minimum Standards and contract requirements. |

**Audit Summary Report**
**Mental Health Crisis Center**
**FY26**

| Audit of Services Purchased-FFS<br>Months Audited: January and March 2026 | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Service** | **# of Files Reviewed** | **Total Contracted Units** | **2 % Sample** | **5% Sample** | **# Units Reviewed** | **# Units Verified** | **% Units Accounted For** |
| **Assessment-SUD** | **5** | **65** | **1.3** | **3.25** | **5*** | **0** | **0%** |

***Sample was not expanded as initial sample already exceeded the 5% sample size.**
5/5 files reviewed had third party insurance, but the SUD assessment was not billed to the payer on file.
Unverified encounters include: 3 for January 2026 and 2 for March 2026

**Corrective Action:**

- Provider will repay these 5 units via billing adjustments with the next billing cycle after receiving this report using PFY procedures.
- Provider will submit a Corrective Action Plan within 30 days of receipt of this report reflecting how accurate billing will be established.
- Following receipt of the CAP, Region 5 Systems will schedule a re-audit of this program within 120 days.

| Service | # of Files Reviewed | Total Contracted Units | 2 % Sample | 5% Sample | # Units Reviewed | # Units Verified | % Units Accounted For |
|---|---|---|---|---|---|---|---|
| **Inpatient Post Commitment Days** | **5** | **666** | **13.32** | **33.3** | **119** | **61** | **51.2%** |

*Inpatient Post Commitment is the care for DBH funded mental health board committed individuals who do not continue to meet acute or sub-acute or crisis stabilization care criteria at local hospitals or stabilization care criteria at local hospitals or crisis centers. IPPC days are only reimbursed once an individual has been found clinically ineligible for crisis stabilization or for continued inpatient acute or subacute authorization in the CDS.*

Mental Health Board Orders to Inpatient Treatment were present in all files reviewed. Units were verified in 3/5 files reviewed. 31/31 units were not verified for the month of 1/2026 in the file of a consumer as the participant was Medicaid eligible and Crisis Stabilization continued to be authorized for Crisis Stabilization with claims paid. An adjustment was not made when Medicaid was issued retroactively.

27/31 units were not verified for the month of 1/2026 in a file as the participant was Medicare eligible and Crisis Stabilization continued to be authorized for Crisis Stabilization with claims paid.

**Corrective Action:**

- Provider will repay the 58 units cited above with the next billing cycle after receiving this report using PFY procedures.
- Provider will submit a Corrective Action Plan within 30 days of receipt of this report reflecting how accurate billing will be established.
- Following receipt of the CAP, Region 5 Systems will schedule a re-audit of this program within 120 days.

**Audit of Services Purchased-NFFS**
**Months audited: January 2026 and March 2026; Flex Funds as available**

Services are funded on an expense reimbursement (NFFS) basis; however, five files for each service were reviewed to ensure units of service provision to eligible individuals in these contracted services. and alignment of units/encounter data in the records of persons served and the CDS. Please see corrections/recommendations by program below.

| **Service** | **Crisis Stabilization-MH/SUD** |
|---|---|

Financial eligibility assessment by the provider includes an assessment of other payers. The provider was able to provide EOBs as evidence of billing to other payers on 10/10 Crisis Stabilization files reviewed. Subsequently, claims paid and revenues from third party payers were tracked as adjustments to revenues received against expenses in EBS through financial records provided by the provider.

The prescribed DBH financial eligibility worksheet is not being used in this program. Although this is an emergency service, requires registration of all persons served, and is funded on a NFFS basis with multiple funding sources, financial eligibility needs to be assessed on all persons served in this program using the DBH financial eligibility worksheet.

**Corrective Action:**

- Submit Corrective Action Plan (CAP) to Region 5 Systems within 30 days of receipt of this report including plan for implementing this the financial eligibility worksheet in the program.
- Region 5 Systems will conduct a re-audit of files within 120 days following receipt of the CAP.

| **Service** | **Flex Funds** |
|---|---|

Five flex funds were reviewed for MHCC against the flex fund guidelines. 3/5 flex funds were not verified as they were for transportation provided upon discharge for Medicaid recipients. Flex fund guidelines prohibit use of funds to pay for items, resources, or services required to be provided by Medicaid Managed Care Organizations (MCOs) as outlined in the Medicaid State Plan or covered by person's insurance plan. The following encounters were not verified:

- Encounter for July 2025 for $73.82 is unallowable.
- Encounter for July 2025 for $126.14 is unallowable.
- Encounter for August 2025 for $147.42 is unallowable.

**Corrective Action:**

- Repay the Region via billing adjustment for the unverified encounters/expenses above with the next billing cycle after receiving this report.
- Submit a corrective action plan outlining how this type of billing error will be avoided within 30 days of receiving this report. Recommend Medicaid eligibility checked for all requested flex funds and staff training on allowable/unallowable expenses.
- Region 5 Systems will conduct a re-audit of files within 120 days following receipt of the CAP.

**Audit of Program Fidelity**

Network Provider could not demonstrate compliance with the National Voter Registration in 12/12 files reviewed across all services.

There was no evidence of client and employee signature on treatment plans in 9/9 files reviewed across services.

**Corrective Action:**

- Submit a corrective action plan addressing the program fidelity findings within 30 days of receiving this report.
- Region 5 Systems will conduct a re-audit of files within 120 days following receipt of the CAP.

| Audit of Minimum Standards & Contractual Requirements |
| --- |
| The Network Provider demonstrates substantial compliance with Minimum Standards and Contract Requirements; however, the acknowledgement of funding language was not in compliance with contractual expectations in the documents submitted for review.<br><br>Funding acknowledgement publications i.e. the website does not meet Region/DBH requirements.<br><br>**Corrective Action:**<br>Funding acknowledgment language, including both percentages and funding amounts, as well as other non-governmental and local funding, is required in the funding acknowledgement and should read as follows:<br>***This project is funded (% funded by the grant and full amount awarded through grant) from the "Insert Name of Grant and Number" through the "insert federal funder", contracted through Region 5 Systems and the Nebraska Department of Health and Human Services, Division of Behavioral Health. Additionally (LIST % and AMOUNT FUNDED BY NONGOVERNMENTAL OR LOCAL FUNDING SOURCES) of funding is supporting the project.***<br><br>Contract numbers can be found on Attachment A of the Network Provider Contract.<br><br>**Corrective Action:**<br>• Submit a corrective action plan within 30 days from receipt of this report with the revised language and plan for implementation on materials for Region 5 review and approval. |

**Audit Summary Report**
**St. Monica's**
**FY26**

| **Audit of Services Purchased**<br>**Months Audited: February 2026, March 2026 and May 2026** | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Date Audited June 23, 2026** | **# of Files Reviewed** | **Total Contracted Units** | **2 % Sample** | **5% Sample** | **# Units Reviewed** | **# Units Verified** | **% Units Accounted For** |
| **Halfway House** | No utilization to date for review. | | | | | | |
| **Outpatient – SUD Individual Therapy** | 3** | 45 | .9 | N/A | 8.75 | 8.75 | 100% |
| **Short-Term Residential – SUD** | 5 | 494 | 9.88 | 24.7 | 33* | 28 | 84.8% |
| **Therapeutic Community-SUD** | No utilization to date for review. | | | | | | |
| *5% audit completed with initial review<br>**all eligible files were reviewed | | | | | | | |

| **Audit of Services Purchased-NFFS Months Audited: February 2026 and May 2026** | |
|---|---|
| **Flex Funds** | No utilization to date for review. |
| **Recovery Support-SUD** | Services are funded on an expense reimbursement (NFFS) basis. However, five files each were reviewed for Recovery Support-SUD to ensure units of service provision to eligible individuals in these contracted services.<br><br>These same files were reviewed to confirm that units of service in all records of persons served aligned with documented encounter data in the Centralized Data System (CDS). 12 units were entered in CDS for one file; 8 were verified. In 3/5 files, units were underreported in CDS. Two files had 5 units in CDS for the service month of March 2026 and 8 documented in the file. One file had 7 units in CDS for the service month of May 2026 and 8 units documented in the file.<br><br>Additionally, informed consent and financial eligibility were not observed to be service specific to Recovery Support in files reviewed. As a separate and distinct service, both should be specific to the service.<br><br>**Corrective Action:**<br>• Provider will submit a Corrective Action Plan including revision of TADS within 30 days of receipt of this report. |

<table>
<tr><th colspan="2">Corrections / Recommendations / Observations</th></tr>
<tr><td>Outpatient – SUD<br>Individual Therapy</td><td>Informed consent (which is part of the admission form) specific to outpatient therapy did not have a participant signature in 2/3 files.<br><br>Corrective Action:<br>• Provider will submit a Corrective Action Plan within 30 days of receipt of this report reflecting how this will be corrected.</td></tr>
<tr><td>Short-Term Residential – SUD</td><td>One file was determined to have Medicaid through Nebraska Total Care. Five units had been billed for the month of May 2026; no units were verified.<br>• Note: The initial sample exceeded a 5% sample size due to the 5 file minimum so there was no expansion beyond the initial sample size.<br><br>Corrective Action:<br>• Provider will repay 5 units of Short Term Residential ($288.71 X 5 = $1,443.55) with the next billing cycle after receipt of this report.<br>• Provider will submit a Corrective Action Plan within 30 days of receipt of this report reflecting how accurate billing will be established.</td></tr>
<tr><th colspan="2">Audit of Program Fidelity<br>(required every 3 years)</th></tr>
<tr><td colspan="2">Program fidelity reviews for St. Monica’s were not required this year; however, all files reviewed for all programs demonstrated substantial compliance.</td></tr>
<tr><th colspan="2">Audit of Minimum Standards & Contract Requirements</th></tr>
<tr><td colspan="2">St. Monica’s demonstrates substantial compliance with Minimum Standards, SAPTBG and contractual requirements.</td></tr>
</table>

**Audit Summary Report**
**TASC**
**FY26**

<table>
<tr><th colspan="7">Audit of Services Purchased-FFS<br>Months Audited: August 2025 and October 2025</th></tr>
<tr><th>Audit Date<br>April 13-15, 2026</th><th># of Files Reviewed</th><th>Total Contracted Units</th><th>2 % Sample</th><th># Units Reviewed</th><th># Units Verified</th><th>% Units Accounted For</th></tr>
<tr><td>Crisis Response Teams – Youth MH</td><td>5</td><td>240</td><td>4.8</td><td>21</td><td>21</td><td>100%</td></tr>
<tr><th colspan="7">Audit of Services Purchased – NFFS<br>Months Audited: August 2025, October 2025, December 2025 and February 2026<br>(various months for Flex Funds)</th></tr>
<tr><td colspan="2">Crisis Response Teams – Adult – MH & SUD</td><td colspan="5" rowspan="3">Services are funded on an expenses reimbursement (NFFS) basis; however, documentation was reviewed to ensure units of service provision to eligible individuals in these contracted services and alignment of encounter data between documentation of service provision in the records of persons served and the TADS in CDS.</td></tr>
<tr><td colspan="2">Emergency Community Support</td></tr>
<tr><td colspan="2">Intensive Community Services – MH & SUD</td></tr>
<tr><td colspan="2">Recovery Support – MH & SUD</td><td colspan="5"></td></tr>
<tr><td colspan="2">Flex Funds</td><td colspan="5">Five flex funds were reviewed for TASC against the flex fund guidelines. 3/5 flex funds were not verified.<br>In one file for October 2026 was an unallowable expense of $35.91. In another file for January 2026 was for a Medicaid recipient for a medication covered by Medicaid for an expense of $50.08.<br>In a third file for January 2026 was an unallowable expense of $200.00<br><br>Corrective Action:<br>• Repay the Region via billing adjustment for the unverified encounters/expenses above with the next billing cycle after receiving this report.<br>• Submit a corrective action plan outlining how this type of billing error will be avoided within 30 days of receiving this report. Recommend Medicaid eligibility checked for all requested flex funds and staff training on allowable/unallowable expenses.</td></tr>
<tr><th colspan="7">Audit of Program Fidelity<br>(required every 3 years)</th></tr>
<tr><td colspan="7">Program fidelity reviews for TASC were not required this year; however, files reviewed demonstrated substantial compliance with minimum program fidelity requirements.</td></tr>
<tr><th colspan="7">Audit of Minimum Standards & Contract Requirements</th></tr>
<tr><td colspan="7">TASC demonstrates substantial compliance with Minimum Standards and contractual requirements.</td></tr>
</table>

**Audit Summary Report**
**Wellbeing Initiative**
**FY26**

| **Audit of Services Purchased – NFFS**<br>**Months Audited: February and April 2026** | |
|---|---|
| **Recovery Wellness Support-MH & SUD** | Services are funded on an expenses reimbursement (NFFS) basis; however, documentation was reviewed to ensure units of service provision to eligible individuals in these contracted services and alignment of encounter data between documentation of service provision in the records of persons served and the TADS in CDS. No corrective actions or recommendations. |
| **Audit of Program Fidelity**<br>**(required every 3 years)** | |
| Program fidelity reviews for Wellbeing Initiative were not required this year; however, files reviewed demonstrated substantial compliance with minimum program fidelity requirements. | |
| **Audit of Minimum Standards & Contract Requirements** | |
| Wellbeing Initiative demonstrates substantial compliance with Minimum Standards and contractual requirements. | |