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 BEHAVIORAL HEALTH SERVICES

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

RE: Unison Behavioral Health Group, Inc.
Ohio Medicaid Numbers: 0201641, 2863969 and 0052482
National Provider Identifiers: 1952370561, 1306105382 and 1467732214

We were engaged to examine compliance with specified Medicaid requirements for select payments for behavioral health services during the period of January 1, 2021 through December 31, 2023 for Unison Behavioral Health Group, Inc. (Unison). We tested the following services:

- Select instances in which a service was billed during a potential inpatient hospital stay;
- All instances in which the provider exceeded billing limitations for intensive outpatient therapy services (IOP), assertive community treatment services (ACT) and therapeutic behavioral health services (TBS) per diem;
- All instances in which prior authorization was required for residential per diem services and residential halfway house per diem services after 30 consecutive days of service;
- All instances in which greater than four units of substance use disorder (SUD) group therapy was billed on the same RDOS[1] as IOP services;
- A sample of TBS per diem services; and
- A sample of ACT per diem services.

Unison 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. Unison is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements examined.

Internal Control over Compliance

Unison 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 Unison's internal control over compliance.

Basis for Disclaimer of Opinion

There were 78 instances in which a recipient was confirmed to be a hospital inpatient and Unison had documentation to indicate that a service was provided and 33 additional instances in which the service documentation indicated the recipient was a hospital inpatient and Unison billed for a service.

[1] A RDOS is defined as all service for a given recipient on a specific date of service

Furthermore, we found non-compliance based on services without prior authorization when limitations were exceeded, services billed that exceeded limitations on a RDOS and ACT treatment plans with no indication of being updated every six months.

Due to these inconsistences, we were unable to gain assurance on the reliability of the service documentation.

Disclaimer of Opinion

Our responsibility is to express an opinion on Unison's compliance with select Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Because of the limitation on the scope of our examination discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on Unison's compliance with the specified Medicaid requirements for the period of January 1, 2021 through December 31, 2023.

We identified improper Medicaid payments in the amount of $19,670.72. This finding plus interest in the amount of $1,578.51 (calculated as of November 4, 2025) totaling $21,249.23 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 per 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 per Ohio Admin. Code 5160-1-29(B)[2]

We are required to be independent of Unison and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination. This report is intended solely for the information and use of 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

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

December 19, 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. See 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.

Unison is an Ohio Department of Mental Health and Addiction Services certified agency (provider types 84 and 95) with four locations in the Toledo, Ohio area. Unison received payment of approximately $30.7 million under the provider numbers examined for over 241,000 services.[3]

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Unison's claims for payment complied with Ohio Medicaid regulations. Please note that all the 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 behavioral health services, as specified below, for which Unison billed with dates of service from January 1, 2021 through December 31, 2023 and received payment.

We obtained Unison's fee-for-service (FFS) claims from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We obtained paid claims from data from four Medicaid managed care entities (MCEs) and confirmed services were paid to Unison's tax identification number. From the combined FFS and MCE claims data, we removed services paid at zero, third-party payments, co-payments, and Medicare crossover claims.

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

Table 1: Behavioral Health Services	
Procedure Code	**Description**
90785	Psychiatric treatment complex interactive
90791	Psychiatric diagnostic evaluation
90832	Psychiatric treatment 30 minutes
90834	Psychiatric treatment 45 minutes
90837	Psychiatric treatment 60 minutes
90839	Psychiatric treatment crisis initial 60 minutes
99214	Office/outpatient visit, established
99215	Office/outpatient visit, established
H0005	Alcohol and/or drug services; group counseling
H0006	Alcohol and/or Drug Services, Case Management
H0015	Alcohol and/or drug services; intensive outpatient
H0036	Community Psychiatric Supportive Treatment
H0040	Assertive community treatment program, per diem
H0048	Alcohol and/or other drug testing

[3] Based on payments from the Medicaid claims database.

Table 1: Behavioral Health Services	
H2019	Therapeutic Behavioral Services, per 15 minutes
H2020	Therapeutic Behavioral Services Group Services Per Diem
H2034	Alcohol and/other Drug Treatment Halfway House, per diem
H2036	Alcohol and/other Drug Treatment Program, per diem

Source: Appendix to Ohio Admin. Code 5160-27-03

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			
Select Services Billed During a Potential Inpatient Hospital Stay[1]			150
IOP, ACT and TBS Services Exceeding Limitations on a RDOS (H0015, H0040 and H2020)			46
Per Diem Services Requiring Prior Authorization After 30 Consecutive Days of Service (H2034 and H2036)			1,395
Greater than Four Units of SUD Group Counseling (H0005) on the Same RDOS as an IOP Service (H0015)			9
Samples			
TBS services (H2020)	8,018	81	81
ACT Services (H0040)	11,950	81	81
Total			**1,762**

[1] Services tested include 90785, 90791, 90832, 90834, 90837, 90839, 99214, 99215, H0006, H0015, H0036, H0048, H2019, H2020 and H2034

A notification letter was sent to Unison setting forth the purpose and scope of the examination. During the entrance conference, Unison 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 Unison 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 payments had more than one error, only one finding was made per payment. 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				
Select Services Billed During a Potential Inpatient Hospital Stay	150	105	123	$5,543.17

Table 3: Results				
IOP, ACT and TBS Services Exceeding Limitations on a RDOS	46	15	15	$2,266.92
Per Diem Services Requiring Prior Authorization After 30 Consecutive Days of Service	1,395	65	65	$10,528.35
Greater than Four Units of SUD Group Counseling on the Same RDOS as an IOP Service	9	9	9	$168.66
Samples				
TBS Services	81	3	3	$547.98
ACT Services	81	1	1	$615.64
Total	**1,762**	**198**	**216**	**$19,670.72**

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 52 rendering practitioners in the service documentation for the selected 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.

Licensure

For the 39 licensed/certified practitioners identified in the service documentation for the selected services, we verified via the e-license Ohio Professional Licensure System that their licenses or certifications were current and valid on the selected services dates.

B. Service Documentation

In accordance with Ohio Admin. Code 5160-27-02(H), providers shall maintain treatment records and progress notes as specified in rules 5160-1-27 and 5160-8-05 of the Ohio Admin. Code. Per Ohio Admin. Code 5160-8-05(F), documentation requirements include the date, time of day, and duration of service contact. In addition, each record is expected to bear the signature and indicate the discipline of the professional who recorded it.

We obtained and compared service documentation from Unison to the required elements. We also compared units billed to documented duration to ensure the services met the duration requirements where applicable.

Select Services Billed During a Potential Inpatient Hospital Stay Exception Test

The 150 payments examined consisted of 89 recipients where the reported service occurred during a potential inpatient hospital stay. We requested verification from the rendering hospitals to confirm the admission and discharge dates for each service reviewed. Nine of the 13 hospitals did not respond to our request; therefore, we were unable to confirm whether the 55 associated services were billed during a hospital stay. However, Unison provided service documentation for 39 of the 55 services which stated the recipient was hospitalized.

B. Service Documentation (Continued)

Of the remaining 95 payments examined, 81 were during a confirmed hospital inpatient stay and for three services there was no service documentation.

These 123 errors resulted in the improper payment amount of $5,543.17.

In addition, in 78 instances Unison had service documentation to support that a service was rendered on a day in which the recipient was confirmed to be a hospital inpatient.

TBS Services Sample

The 81 payments examined were compliant with criteria examined.

ACT Services Sample

The 81 payments examined contained one instance in which there was no service documentation to support the payment.

This one error is included in the improper payment amount of $615.64.

Recommendation

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

C. Service Authorization

Treatment Plans

A treatment plan must be completed within five sessions or one month of admission, whichever is longer, must specify mutually agreed treatment goals and track responses to treatment and is expected to bear the signature of the professional who recorded it in accordance with Ohio Admin. Code 5160-27-02(H) and 5160-8-05(F). In addition, per Ohio Admin. Code 5160-27-04(Q), the treatment plan for a recipient receiving ACT services shall be reviewed and revised by a member of the ACT team with the recipient whenever a change is needed in the recipient's course of treatment or at least every six months.

We obtained treatment plans from Unison to confirm if the treatment plan indicated the service examined, was signed by the recording practitioner and for ACT services, updated as required. We limited our testing of treatment plans to the sampled services below.

TBS Services Sample

The 81 payments examined contained two instances in which the treatment plan did not authorize the service and one instance in which there was no treatment plan.

The three errors resulted in the improper payment amount of $547.98.

C. Service Authorization (Continued)

ACT Services Sample

The 81 payments examined included a treatment plan as required. However, in 23 instances, there was no indication that the treatment plan was reviewed at least every six months. We did not associate an improper payment with these errors.

Prior Authorization

Ohio Admin. Code 5160-27-09(F) states prior authorization is required for stays exceeding 31 days of a first or second stay of admission.

Per Diem Services Requiring Prior Authorization After 30 Consecutive Days of Service Exception Test

The 1,395 services tested contained 65 instances in which prior authorization was not obtained for services after 30 consecutive dates of service.

These 65 errors resulted in the improper payment amount of $10,528.35.

Recommendation

Unison should develop and implement controls to ensure that all services billed are substantiated by a signed treatment plan and that treatment plans are updated as recipient needs change or as required by the appropriate laws and regulations. Unison should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

D. Medicaid Requirements

Limitations

Per Ohio Admin. Code 5160-27-09(F)(1), residential levels of care are mutually exclusive, therefore a patient can only receive services through one level of care at a time. In addition, according to the audit limitations in the Medicaid claims database for SUD group counseling, this service is limited to one hour of service (four units) on the same RDOS as IOP.

IOP, ACT and TBS Services Exceeding Limitations on a RDOS Exception Test

The 46 payments examined contained 15 instances in which the billing limitation on an RDOS was exceeded and there was no prior authorization.

These 15 errors resulted in the improper payment amount of $2,266.92.

Greater than Four Units of SUD Group Counseling on the Same RDOS as an IOP Service Exception Test

The nine services tested exceeded the limitation of four units of SUD group counseling on the same RDOS as an IOP service.

These nine errors resulted in the improper payment amount of $168.66.

D. Medicaid Requirements (Continued)

Recommendation

Unison should develop and implement controls to ensure that limitations are not exceeded; or obtain prior authorization when allowed. Unison should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Official Response

Unison submitted an official response to the results of this examination which is presented in the **Appendix**.

AOS Conclusion

Unison disputed the basis of the AOS determination, as noted in part C of the compliance above, that documentation of prior authorization is required but rather contends prior authorization identification numbers are sufficient. Additional documentation was submitted by Unison; however, it did not provide evidence to authorize the procedure code selected for testing. Without the details of the approved prior authorization (electronic or physical documentation), we are unable to ascertain proper approval/authorization occurred by confirming the procedure code/description, service dates, and frequency/unit of measure agrees to the submitted claim details. We reviewed the criteria, our methodologies and maintain that our results and recommendations are valid.

APPENDIX

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December 29, 2025

RE: Response to Auditor of the State Compliance Examination

To: Keith Faber, Ohio Auditor of State and Michael Schmidt, Chief Auditor
65 East State Street, 14th Floor
Columbus, Ohio 43215

Unison Health respectfully submits this response to the compliance audit conducted by the Auditor of the State of Ohio for the period of January 1, 2021, through December 31, 2023.

Medicaid requirements provide that prior authorization is required for residential per diem services when services extend beyond thirty (30) consecutive days. The audit identified instances in which physical copies of prior authorization documentation were not available at the time of the review.

Following notification of the audit findings, Unison Health conducted an internal review of the sixty-five (65) services identified as non-compliant, representing a total questioned amount of $10,528.35. Based on this review, Unison determined that prior authorizations had been obtained from the applicable managed care organizations for all services identified in the audit and was able to obtain physical copies for fifty-five (55) of the sixty-five (65) services. Only three (3) clients were affected by obtaining physical copies. **The corresponding prior authorization identification numbers were recorded in Unison's Electronic Health Record (EHR) system at the time of service and billing.** Unison Health's billing system requires entry of a prior authorization identification number in order to submit residential per diem claims, which serves as a control to prevent billing for services without authorization.

As such, Unison disputes the findings, as the OAC does not require a physical copy of the prior authorization, and submits that the recorded prior authorization identification numbers are sufficient.

Unison Health appreciates the Auditor's review and the opportunity to provide clarification regarding the audit's findings. Unison remains committed to compliance with applicable Medicaid requirements and to the ongoing delivery of quality behavioral health services.

Sincerely,

Signed by:
Jeffrey R. De Lay
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Jeffrey R. De Lay
CEO & President

OHIO AUDITOR OF STATE
KEITH FABER

UNISON BEHAVIORAL HEALTH GROUP, INC.

LUCAS 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 2/3/2026

65 East State Street, Columbus, Ohio 43215
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