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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: Maryhaven, Inc. Ohio Medicaid Numbers: 2846951 and 2864566
National Provider Identifiers (NPIs): 1245290436 and 1922368166

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the following:

- Inpatient services on dates of service where another provider was reimbursed for services for the same recipient;
- nursing services billed on the same date as an office visit for the evaluation and management of a patient;
- psychotherapy services in instances in which more than one service was paid for the same recipient date of service (RDOS)[1]; and
- group counseling at an intensive outpatient level of care (hereafter referred to as IOP).

We also examined provider qualifications and service documentation related to the provision of multiple per diem services on the same RDOS. In addition, we tested the following select payments:

- All services billed with a date of service after a recipient date of death;
- All instances in which greater than one urine drug screening was reimbursed on the same RDOS;
- All instances in which an office/outpatient visit for the evaluation and management of a new patient (hereafter referred to as new patient office visit) was billed after an established patient office visit;
- All payments for more than one diagnostic evaluation of a patient within a 90 day period;
- All instances in which two detoxification per diem services were billed on the same RDOS;
- All instances in which more than one per diem service was billed on the same RDOS; and
- All potential unbundled residential services.

This examination covered the period of July 1, 2019 through June 30, 2021. Maryhaven, Inc. (Maryhaven) 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 Maryhaven 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 Maryhaven's compliance with the specified Medicaid requirements based on our examination.

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

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 Maryhaven complied, in all material respects, with the specified requirements detailed in the Compliance Section. We are required to be independent of Maryhaven 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 Maryhaven 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 Maryhaven's compliance with the specified requirements.

Internal Control over Compliance

Maryhaven 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 Maryhaven's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, multiple per diem services were billed on the same RDOS, nursing services billed on the same RDOS as an office visit were not separate and distinct services and there was no documentation to support payments for multiple psychotherapy services on the same RDOS.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Maryhaven has complied, in all material respects, with the select requirements of behavioral health services for the period of July 1, 2019 through June 30, 2021.

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 Maryhaven's compliance with other requirements.

We identified improper Medicaid payments in the amount of $73,469.01. This finding plus interest in the amount of $8,585.31 (calculated as of August 16, 2023) totaling $82,054.32 is due and payable to the Department upon its 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. If waste and abuse[2] 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. Ohio Admin. Code § 5160-1-29(B).

[2] "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitute an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5160-1-29(A).

This report is intended solely for the information and use of Maryhaven, 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
Auditor of State
Columbus, Ohio

August 16, 2023

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. Providers must furnish such records for audit and review purposes. *See* Ohio Admin. Code § 5160-1-17.2(D) and (E).

Maryhaven is an Ohio Department of Mental Health and Addiction Services certified agency (Types 84 and 95) and is CARF accredited. Maryhaven received payment of approximately $34.7 million under the provider numbers examined for 247,065 mental health and substance use disorder treatment services[3].

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Maryhaven'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 select payments for behavioral health services as specified below for which Maryhaven billed with dates of service from July 1, 2019 through June 30, 2021 and received payment.

We obtained Maryhaven's claims history from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We also obtained paid claims data from one managed care organization (MCO) and verified that all services were paid to Maryhaven's tax identification number. From the combined fee-for-service and MCO claims data, we removed services paid at zero and third-party payments. From the total paid services population, we selected payments in the following order:

- All services billed with a date of service after a recipient's date of death (Services after Date of Death Exception Test);
- All instances in which greater than one urine drug screening was reimbursed for the same RDOS (Greater than One Urine Drug Screen on an RDOS Exception Test);
- All instances in which a new patient office visit was reimbursed after an established patient office visit was reimbursed (New Patient Office Visit Reimbursed after an Established Patient Office Visit Exception Test);
- All payments for more than one diagnostic evaluation of the same recipient within a 90-day period (Diagnostic Evaluations Exception Test);
- All instances in which two detoxification per diem services were billed on the same RDOS (Duplicate Detoxification Per Diem Services on an RDOS Exception Test);
- Duplicate services billed for IOP or residential treatment services (Duplicate Services Exception Test);
- All potential unbundled services (Potential Unbundling Services Exception Test);
- A statistical random sample of inpatient services in which another provider billed for a service on the same RDOS (Inpatient Services Sample);
- A statistical random sample of per diem services in which more than one per diem service was billed on an RDOS (Duplicate Per Diem Services Sample);
- A nonstatistical random sample of RDOS in which both a nursing service and an office visit were billed (Nursing Services and Office Visits Sample);

[3] Payment data from the Ohio Medicaid Information Technology System (MITS)

Purpose, Scope, and Methodology (Continued)

- A nonstatistical random sample of psychotherapy services where more than one service was reimbursed on an RDOS (Multiple Psychotherapy Services on an RDOS Sample); and
- A non-statistical random sample of IOP services (IOP Services Sample)

The exception tests and calculated sample sizes are shown in **Table 1**. Descriptions of procedure codes included in this compliance examination are found in the **Appendix**.

Table 1: Exception Tests and Samples

Universe	Population Size	Sample Size	Selected Services
Exception Tests			
Services after Date of Death (procedure codes H0006 & H0020)			2
Greater than One Urine Drug Screen on an RDOS (procedure code H0048)			40
New Patient Office Visit Reimbursed after an Established Patient Office Visit[1]			68
Diagnostic Evaluations (procedure code 90791)			20
Duplicate Detoxification Per Diem Services on an RDOS (procedure codes H0012 & H0014)			14
Duplicate Services: IOP Services (procedure code H0015) Residential Services (procedure code H2036) Total			 8 8 16
Potential Unbundled Services[2] Per Diem Services[3] Total			47 43 90
Samples			
Inpatient Services (procedure codes H0011 & H2036)	788 RDOS	73 RDOS	73
Duplicate Per Diem Services[4]	192 RDOS	56 RDOS	112
Nursing Services and Office Visit on Same RDOS[5]	188 RDOS	60 RDOS	123
Multiple Psychotherapy Services on an RDOS[6]	103 RDOS	60 RDOS	121
IOP Services (procedure code H0015)	6,615	60	60
Total			**739**

[1] Office visit include procedure codes 99201, 99202, 99203, 99204 and 99205.
[2] Unbundled services include procedure codes 99213, 99214, H0006, T1002 and T1003.
[3] Per Diem Services include procedure codes H0011, H0012 and H2036.
[4] Per Diem services include procedure codes H0011, H0012 and H2036.
[5] Nursing services include procedure code H2019 and office visits includes procedure codes 99213, 99214 and 99215.
[6] Psychotherapy sample included procedure codes 90785, 90832, 90833, 90834, 90837 and 90839.

A notification letter was sent to Maryhaven setting forth the purpose and scope of the examination. During the entrance conference, Maryhaven 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 or certification. We sent preliminary results to Maryhaven 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 2**. The non-compliance and basis for findings is discussed below in further detail.

Table 2: Results

Universe	Services Examined	Non-compliant Services	Non-compliant Errors	Improper Payment
Exception Tests				
Services after Date of Death	2	2	2	$35.92
Greater than One Urine Drug Screen on an RDOS	40	3	23	$43.44
New Patient Office Visit after an Established Patient Office Visit	68	28	28	$1,498.45
Diagnostic Evaluations	20	2	7	$205.11
Duplicate Detoxification Per Diem Services on an RDOS	14	7	7	$2,289.84
Duplicate Services:				
IOP Services	8	6	6	$899.28
Residential Services	8	4	4	$854.80
Total	16	10	10	$1,754.08
Potential Unbundled Services:				
Unbundled Services	47	2	47	$271.36
Per Diem Services	43	1	1	$213.70
Total	90	3	48	$485.06
Samples				
Inpatient Services	73	1	1	$213.70
Duplicate Per Diem Services	112	56	56	$19,086.64
Non-Sampled Services Improper Payment [1]				$45,079.28
				$64,165.92
Nursing Services and Office Visit on Same RDOS	123	55	60	$1,755.60
Multiple Psychotherapy Services on an RDOS	121	15	15	$872.01
IOP Services	60	1	1	$149.88
Total	**739**	**183**	**258**	**$73,469.01**

[1] Of the 192 RDOS of Duplicate Per Diem Services, we selected a statistical sample of 56 RDOS (112 services) and found a 50 percent error rate. Subsequently we applied that same error rate to the remaining population of 136 RDOS (272 services) and calculated an improper payment amount of $45,079.28. Based on the results of the sampled services and as a conservative approach, we identified the lower payment amount of the two services as the improper payment.

A. Provider Qualifications

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 208 practitioners in the service documentation for the selected services and compared their names to Office of Inspector General exclusion database and the Department's exclusion/suspension list. We also compared identified owner and administrative staff names to the same database and exclusion/suspension list. We found one match but the exclusion occurred after the last date of service rendered by the practitioner.

For the 11 certified practitioners and 60 licensed practitioners identified in the service documentation for this examination, we verified via the eLicense Ohio Professional Licensure System website that their certifications or licenses were current and valid on the first date found in our selected services and were active for all services rendered during the examination period.

B. Service Documentation

Documentation requirements include the date, time of day, and duration of service contact. *See* Ohio Admin. Code § 5160-8-05(F). We compared Maryhaven's documentation to the required elements. We also compared units billed to documented duration and we ensured the services met the duration requirements. For errors where units billed exceeded the documented duration, the improper payment was based on the unsupported units.

Greater than One Urine Drug Screen on an RDOS Exception Test

The 40 services examined contained three instances in which there was no documentation to support the payment. These three errors resulted in an improper payment of $43.44.

New Patient Office Visit after an Established Patient Office Visit Exception Test

The 68 services examined contained one instance in which the documentation did not contain the description of the service rendered. This one error is included in the improper payment amount of $1,498.45.

Diagnostic Evaluations Exception Test

The 20 services examined contained two instances in which there was no documentation to support the payment. These two errors are included in the improper payment amount of $205.11.

Duplicate Services Exception Test - IOP services

The eight services examined contained two instances in which two practitioners co-facilitated a service and both submitted documentation for billing and four instances in which two practitioners submitted documentation for the same time of service but there was a discrepancy between the two documents including different group topics and individual notes. These six errors resulted in an improper payment of $899.28.

Duplicate Services Exception Test - Residential Services

The eight services examined contained four instances in which the same service was reimbursed twice. These four errors resulted in an improper payment amount of $854.80.

B. Service Documentation (Continued)

Inpatient Services Sample

We noted that Maryhaven was reimbursed for an inpatient service and another provider was reimbursed for a separate service on the same date. We examined 73 services reimbursed to Maryhaven and identified one instance in which there was no documentation to support the payment. This one error resulted in an improper payment of $213.70.

Nursing Services and Office Visit on Same RDOS Sample

The 123 services examined contained 55 instances in which a nursing service did not appear to be a separate and distinctive service. These 55 errors were included in the improper payment of $1,755.60.

Multiple Psychotherapy Services on an RDOS Sample

The 121 services examined contained the following errors:

- 11 instances in which there was no documentation to support the payment;
- 3 instances in which the documentation did not contain a description of the service rendered; and
- 1 instance in which the documented duration did not support the procedure code billed.

These 15 errors resulted in the improper payment of $872.01.

IOP Services Sample

The 60 services examined contained one instance in which the documented duration of the service did not support the procedure code billed. This one error resulted in the improper payment of $149.88.

Recommendation

Maryhaven 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, Maryhaven should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement.

C. Authorization to Provide Services

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. *See* Ohio Admin. Code § 5160-8-05(F).

We obtained treatment plans from Maryhaven and confirmed the treatment plan authorized the service examined and was signed by the recording practitioner. We limited our testing of service authorizations to the following four samples.

Inpatient Services Sample

Each of the services were authorized by a treatment plan.

C. Authorization to Provide Services (Continued)

Nursing Services and Office Visit on Same RDOS Sample

The 123 services examined contained five instances in which the treatment plan did not authorize the service rendered. These five errors were included in the improper payment of $1,755.60.

Multiple Psychotherapy Services on an RDOS Sample

Each of the services were authorized by a treatment plan.

IOP Services Sample

Each of the services were authorized by a treatment plan.

Recommendation

Maryhaven should develop and implement procedures to ensure that a signed treatment plan care is obtained prior to submitting a claim for reimbursement to the Medicaid program. Maryhaven should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

D. Medicaid Coverage

Requirements of Medicaid Provider Agreement

Per Ohio Admin. Code § 5160-1-17, by signing the Medicaid Provider Agreement the provider agrees to comply with the terms of the provider agreement, Revised Code, Administrative Code, and federal statutes and rules; and the provider certifies and agrees submit claims only for services performed.

Services after Date of Death Exception Test

We verified the date of death for two recipients. The two services examined with a date of service after a recipient's date of death included one instance in which there was no documentation to support the billing and one instance in which there was documentation that reported medication was given after the date of death. Additional documentation indicated the recipient received take home doses of the medication prior to the date of death that were subsequently billed on the date the recipient was to take them. Accordingly, although it appeared as though medication was given after the date of death, it was not. These two errors resulted in an improper payment amount of $35.92.

Urine Drug Screen Limitations

Per Ohio Admin. Code § 5160-27-02(C), substance use disorder urine drug screening is limited to one per day, per recipient. This limitation can be exceeded with prior authorization from the Department.

Greater than One Urine Drug Screen on an RDOS Exception Test

The 40 services examined contained 20 instances in which a urine drug screen exceeded the billing limitation. We did not identify an improper payment as the MCO confirmed it did not have limitations for multiple urinalysis.

New Patient Office Visits

Per the Current Procedural Terminology (CPT) Manual, new patient office visits do not include established patients who have received prior professional services from a physician or another physician in the exact same specialty practice and subspecialty in the previous three years.

D. Medicaid Coverage (Continued)

New Patient Office Visits after an Established Office Visit Exception Test

The 68 services examined contained 27 instances in which a new patient office visit that did not meet the CPT definition. These 27 errors are included in the improper payment amount of $1,498.45.

Diagnostic Evaluations Limitations

One diagnostic evaluation, per billing provider, per recipient, per calendar year may be exceeded only with prior authorization. *See* Ohio Admin. Code § 5160-27-02(B)(5).

Diagnostic Evaluations Exception Test

The 20 services examined contained five instances in which the service exceeded the billing limitation of one psychiatric diagnostic evaluation per calendar year and Maryhaven had no prior authorization. We did not identify an improper payment as the MCO confirmed it did not require prior authorization for diagnostic evaluations exceeding one per calendar year.

Per Diem Limitations

Per the BH Workgroup Limits, Audits and Edits document[4] published by the Department, for substance use disorder residential codes (H0010, H0011, H0012, H2034, H2036) the maximum unit is one as these residential services are limited to one unit per day. In addition, the document states that ambulatory detoxification (H0014) cannot be billed on same date of service as substance abuse disorder residential services (procedure code H0014 cannot be billed on same date of service as H0012).

Duplicate Detoxification Per Diem Services on an RDOS Exception Test

The 14 services examined contained seven instances in which two detoxification per diem services were billed on the same RDOS. These seven errors resulted in an improper payment amount of $2,289.84.

Potential Unbundled Services Exception Test - Per Diem Services

The 43 services examined contained one instance in which two per diem services were billed on the same RDOS. This one error resulted in an improper payment of $213.70.

Duplicate Per Diem Services Sample

The 112 services examined contained 56 instances in which two per diem services were reimbursed for the same RDOS. The 56 errors resulted in an improper payment amount of $19,086.64.

Since every RDOS with two per diem services reimbursed contained an error for one of the services, we applied that 50 percent error rate to the remaining services in the population of duplicate per diem services and this resulted in an improper payment amount of $45,079.28 (see footnote 1 on page 5).

Unbundled Services

Ohio Admin Code § 5160-27-09(B)(3) states that case management and medical services, among others are included in the per diem and will not be reimbursed separately.

[4] Retrieved from BH Workgroup Limits, Audits and Edits document.

D. Medicaid Coverage (Continued)

Potential Unbundled Services Exception Test - Unbundled Services

The 47 services examined contained 47 instances in which a service included in a per diem code was reimbursed separately. Two of these instances resulted in an improper payment amount of $271.36.

We did not identify an improper payment for the remaining 45 instances as the MCO confirmed it did not have logic to deny services included in a per diem until May, 2021.

Recommendation

We recommend Maryhaven:

- develop and implement procedures to ensure only services rendered are billed;
- determine if the practice of multiple urine drug screens on an RDOS and more than one psychiatric evaluation per calendar year are medically necessary;
- develop and implement procedures to ensure the correct office visit code is billed; and
- develop and implement procedures to ensure only one per diem code is billed on an RDOS.

Maryhaven should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

In addition, we recommend the MCO review the urine drug screens and psychiatric evaluations to determine if there was proper utilization of services.

Official Response

Maryhaven acknowledged challenges during the pandemic and indicated it is fully committed to improving its processes to minimize errors and enhance its compliance efforts. We did not examine Maryhaven's response and, accordingly, we express no opinion on it.

APPENDIX

Procedure Codes and Code Descriptions

Procedure Code	Procedure Code Description
90785	Interactive complexity – listed in addition to primary procedure for an office visit with psychologist or other mental health professional that it complicated by language, behavior, emotions, mandatory reporting requirements or trauma.
90791	Psychiatric diagnostic evaluation - An assessment by a mental health professional of a person's mental health status. This is conducted through an interview, exam or nonverbal methods.
90832	Psychotherapy session with psychiatrist, psychologist or other mental health professional; 30 minutes.
90833	Psychotherapy session with psychiatrist, psychologist or other mental health professional, 30 minutes with patient when performed with an evaluation and management service.
90834	Psychotherapy session with psychiatrist, psychologist or other mental health professional; 45 minutes.
90837	Psychotherapy session with psychiatrist, psychologist or other mental health professional; 60 minutes.
90839	Psychotherapy session for a recipient in crisis with psychiatrist, psychologist or other mental health professional; 60 minutes.
99201	Office or other outpatient visit for the evaluation and management of a new patient, which requires these 3 key components: A problem focused history; A problem focused examination; Straightforward medical decision making. Typically, 10 minutes are spent face-to-face with the patient and/or family.
99202	Office or other outpatient visit for the evaluation and management of a new patient, which requires a medically appropriate history and/or examination and straightforward medical decision making. When using time for code selection, 15-29 minutes of total time is spent on the date of the encounter.
99203	Office or other outpatient visit for the evaluation and management of a new patient, which requires a medically appropriate history and/or examination and low level of medical decision making. When using time for code selection, 30-44 minutes of total time is spent on the date of the encounter.
99204	Office or other outpatient visit for the evaluation and management of a new patient, which requires a medically appropriate history and/or examination and moderate level of medical decision making. When using time for code selection, 45-59 minutes of total time is spent on the date of the encounter.
99205	Office or other outpatient visit for the evaluation and management of a new patient, which requires a medically appropriate history and/or examination and high level of medical decision making. When using time for code selection, 60-74 minutes of total time is spent on the date of the encounter.
99213	Office or other outpatient visit for the evaluation and management of an established patient, which requires a medically appropriate history and/or examination and low level of medical decision making. When using time for code selection, 20-29 minutes of total time is spent on the date of the encounter.
99214	Office or other outpatient visit for the evaluation and management of an established patient, which requires a medically appropriate history and/or examination and moderate level of medical decision making. When using

	time for code selection, 30-39 minutes of total time is spent on the date of the encounter.
99215	Office or other outpatient visit for the evaluation and management of an established patient, which requires a medically appropriate history and/or examination and high level of medical decision making. When using time for code selection, 40-54 minutes of total time is spent on the date of the encounter.
H0006	Case management for alcohol or drug abuse treatment.
H0011	Alcohol and/or drug services; acute detoxification. Residential (non-hospital) stay for the length of time required for all alcohol or drugs to leave the body (detox). This is a clinical program for addiction treatment when the individual or others are at risk.
H0012	Alcohol and/or drug services; subacute detoxification. Outpatient (non-hospital) clinical program for addiction treatment.
H0014	Alcohol and/or drug services; ambulatory detoxification. Walk-in detoxification program services.
H0015	Alcohol and/or drug services; intensive outpatient (treatment program that operates at least 3 hours/day and at least 3 days/week and is based on an individualized treatment plan), including assessment, counseling; crisis intervention, and activity therapies or education.
H0020	Alcohol and/or drug services; methadone administration and/or service (provision of the drug by a licensed program).
H0048	Alcohol and/or other drug testing. Collection and preparation of a nonblood screening sample for alcohol and/or drug testing.
H2019	Therapeutic behavioral services, per 15 minutes. 15-minute session of behavioral health therapy for a high-risk juvenile. This therapy is part of a treatment program for substance abuse.
H2036	Alcohol and/or other drug treatment program, per diem. Daily session for alcohol and/or drug abuse treatment.
T1002	Registered nurse services, recorded in 15-minute increments.
T1003	Licensed practical nurse services, recorded in 15-minute increments.

Source: https://www.encoderpro.com/epro/index.jsp

OHIO AUDITOR OF STATE
KEITH FABER

MARYHAVEN, 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 10/10/2023

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