

**ATTESTATION REPORT  
OF THE  
NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES –  
APPLIED BEHAVIOR ANALYSIS  
CALENDAR YEARS ENDED DECEMBER 31, 2023, AND DECEMBER 31, 2024**

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**Issued on September 23, 2025**

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NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES  
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**BACKGROUND**

The National Institute of Mental Health (<https://www.nimh.nih.gov/health/topics/autism-spectrum-disorders-asd#hts-intro>) defines autism spectrum disorder (ASD), as follows:

*Autism spectrum disorder is a neurological and developmental disorder that affects how people interact with others, communicate, learn, and behave. Although autism can be diagnosed at any age, it is described as a “developmental disorder” because symptoms generally appear in the first two years of life.*

The U.S. Centers for Disease Control and Prevention (CDC) (<https://www.cdc.gov/autism/data-research/index.html>) explains, “About 1 in 31 (3.2%) children aged 8 years has been identified with ASD according to estimates from CDC’s ADDM Network.”

A report by the U.S. Department of Health and Human Services Office of Inspector General – Office of Audit Services (June 2025) (<https://oig.hhs.gov/documents/audit/10497/A-06-23-01002.pdf>), has said the following regarding treatment for the condition:

*The symptoms and severity of autism vary widely among those who have the condition. Early treatment for autism is important because proper care can reduce children’s difficulties while helping them build on their strengths and learn new skills. Although there are other treatments for autism, applied behavior analysis (ABA) is a commonly used therapy for managing autism symptoms.*

Applied Behavior Analysis (ABA) is a therapeutic approach for managing autism symptoms, usually centered on improving social and communication skills by encouraging desired behaviors and discouraging undesired behaviors. ABA can be provided individually to one child or in a group setting and is often provided at a facility but can be provided in a child’s home, school, or in the community.

The CDC (<https://www.cdc.gov/autism/treatment/index.html>) has described ABA as follows:

*Two ABA teaching styles are discrete trial training (DTT) and pivotal response training (PRT).*

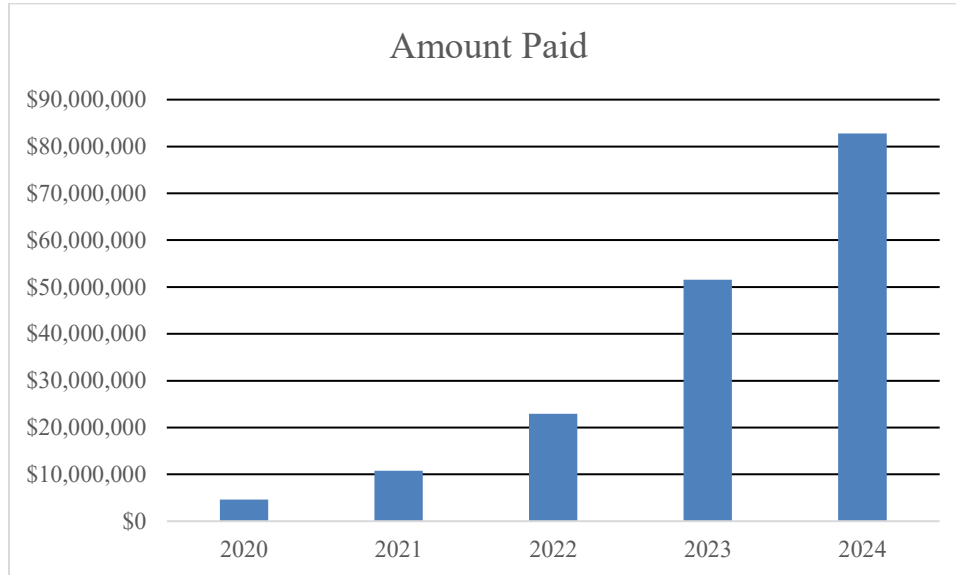
- *DTT uses step-by-step instructions to teach a desired behavior or response. Lessons are broken down into their simplest parts, and desired answers and behaviors are rewarded. Undesired answers and behaviors are ignored.*
- *PRT takes place in a natural setting rather than clinic setting. The goal of PRT is to improve a few “pivotal skills” that will help the person learn many other skills. One example of a pivotal skill is being able to initiate communication with others.*

The Nebraska Department of Health and Human Services (Department) covers ABA for children with ASD through its Medicaid managed care program, Heritage Health, which provides medical assistance to certain low-income individuals and people with disabilities.

As shown by the tables below, ABA claims submitted through Heritage Health have increased significantly over the previous four calendar years – soaring from \$4.6 million in calendar year 2020 to \$82.8 million in calendar year 2024:

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**BACKGROUND**  
(Continued)



Calendar Year	Services Incurred	% Increase
2020	\$ 4,606,889	-
2021	\$ 10,771,499	133.81%
2022	\$ 22,937,695	112.95%
2023	\$ 51,577,443	124.86%
2024	\$ 82,802,716	60.54%

See **Exhibit B** herein for charts showing the number of hours of service and amount paid for claims by the month the services were incurred.

The precipitous rise in the amounts paid for ABA services has been due primarily to a significant increase in the service hours provided. Along with the overall increase in claims, the number of companies providing ABA services through Heritage Health has nearly quadrupled – growing from 10 companies in calendar year 2020 to 38 companies in calendar year 2024, including 12 companies with more paid in calendar year 2024 than the largest provider in calendar year 2020.

The following table shows the five largest ABA service providers in calendar year 2024:

Provider	2024
Above and Beyond ABA	\$ 28,546,340
Blue Gems ABA	6,961,698
Stride Autism Centers	6,677,049
Golden Steps ABA	6,490,567
Comprehensive Behavior Supports	5,485,821
<b>Total</b>	<b>\$ 54,161,475</b>

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**BACKGROUND**  
(Continued)

The five largest ABA service providers in calendar year 2023 are shown in the table below:

Provider	2023
Above and Beyond ABA	\$ 16,445,164
Stride Autism Centers	5,111,320
Munroe Meyer Institute	4,078,254
Comprehensive Behavior Supports	3,945,857
Golden Steps ABA	3,716,318
<b>Total</b>	<b>\$ 33,296,913</b>

See **Exhibit C** herein for the amounts paid to all ABA service providers for services incurred during each calendar year from 2020 through 2024.

ABA providers use Current Procedural Terminology (CPT) codes to bill for ABA assessment and treatment services. Each of these CPT codes is billed in 15-minute increments of service provided to an enrollee. The table below shows the codes used by providers in Nebraska for ABA services.

CPT Code	Service Description
97151	Behavior Identification Assessment
97152	Behavior Identification Supporting Assessment
97153	Adaptive Behavior Treatment by Protocol
97154	Group Adaptive Behavior Treatment by Protocol
97155	Adaptive Behavior Treatment with Protocol Modification
97156	Family Adaptive Behavior Treatment Guidance
97158	Group Adaptive Behavior Treatment with Protocol Modification

The Department’s service definitions for the ABA program (issued April 2, 2021) define ABA providers as follows:

- *Licensed and provisionally licensed psychologists, if the services performed are within the boundaries of the psychologist’s competency.*
- *Doctoral and Master’s-Level Board Certified Behavior Analysts (BCBA), under the supervision of a licensed supervising practitioner, unless the BCBA is also a licensed mental health practitioner.*
- *Bachelors level Board Certified Associate Behavior Analyst (BCaBA)*
- *Registered Behavioral Technician (RBT)*

To obtain an RBT certification from the Behavior Analyst Certification Board (BACB), the applicant must take and pass the BACB’s RBT exam as well as meet the eligibility requirements – be at least 18 years of age, have a high school diploma, pass background and abuse registry checks, complete 40 hours of training, and pass an initial competency assessment.

To obtain a BCBA certification from the BACB, applicants are required to have a master’s degree or higher that meets behavior analytic content requirements through one of four pathways, have practical fieldwork in applied behavior analysis, and pass the BCBA exam.

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**BACKGROUND**  
(Continued)

The Department also establishes the Medicaid reimbursement rates for the ABA program in accordance with Title 42 of the Code of Federal Regulations (CFR) § 447.200, which requires “payments for services to be consistent with the efficiency, economy, and quality of care.” During our testing of the ABA program, the Department announced a planned reduction of the Medicaid reimbursement rates paid for CPT codes associated with the ABA program. Those reduced rates, which became effective on August 1, 2025, were based on an analysis of ABA rates in regional markets around Nebraska.

The table below shows the ABA service rates paid per unit (15 minutes) during both the period being audited and after the August 1, 2025, reduction:

<b>CPT Code</b>	<b>1/1/2023 – 6/30/2023</b>	<b>7/1/2023 – 7/31/2025</b>	<b>8/1/2025 – Present</b>
97151	\$ 52.59	\$ 54.17	\$ 38.16
97152	\$ 35.06	\$ 36.11	\$ 25.88
97153	\$ 35.06	\$ 36.11	\$ 18.70
97154	\$ 35.06	\$ 36.11	\$ 7.49
97155	\$ 35.06	\$ 36.11	\$ 22.72
97156	\$ 52.29	\$ 54.17	\$ 26.06
97158	\$ 52.59	\$ 54.17	\$ 12.05

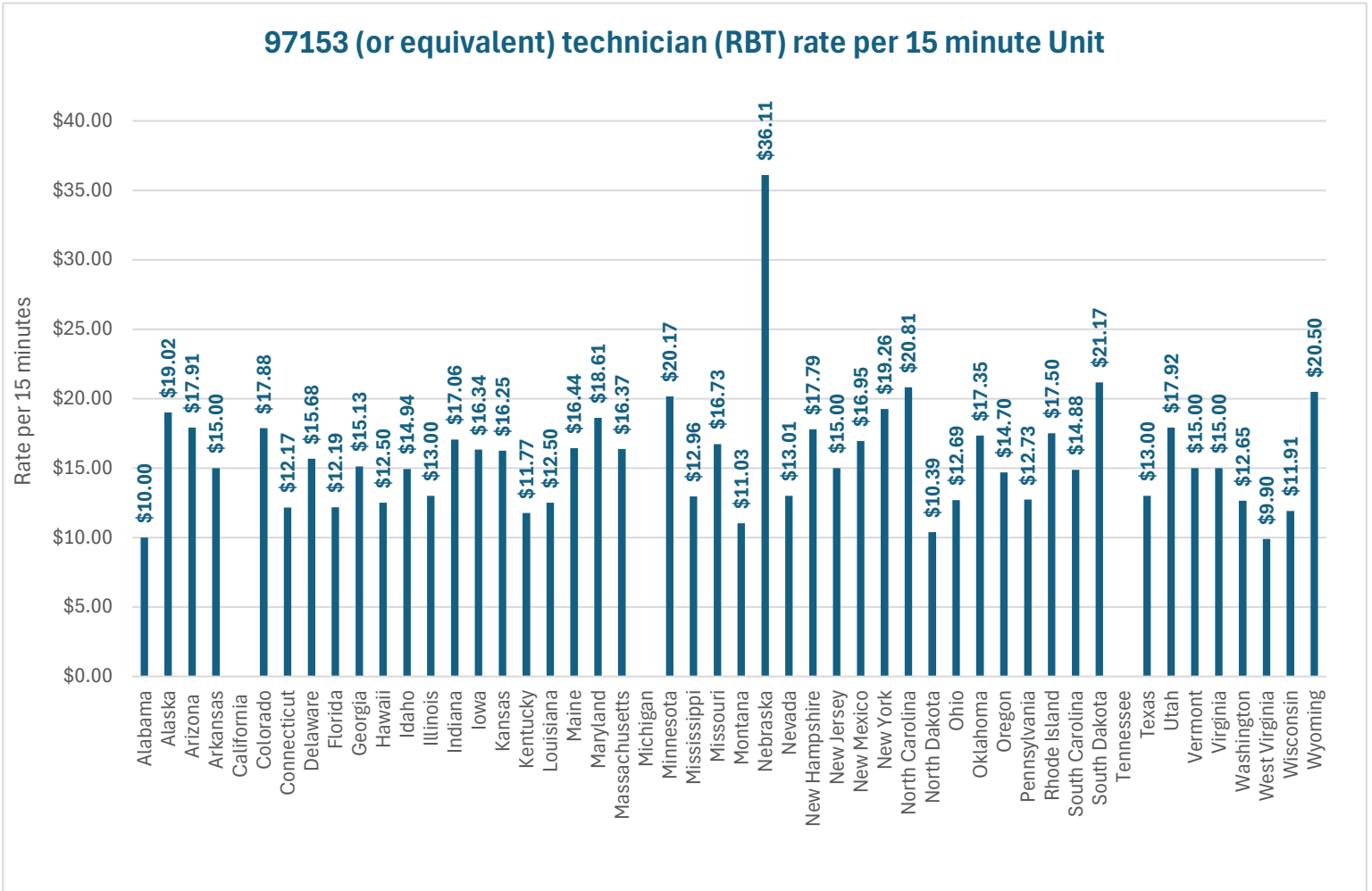
In a July 18, 2025, press release, the Department offered the following explanation for its decision to reduce the ABA service rates:

*To make sure that these services are available and sustainable going forward, DHHS is adjusting its payment rates to better align with surrounding states. Even after factoring in the rate adjustments Nebraska Medicaid rates for ABA services compare favorably with neighboring states. Also of note, the commonly billed rates will remain higher than the national average and median.*

Included with that announcement was the following chart documenting the rates paid for CPT code 97153, the most commonly billed CPT code:

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**BACKGROUND**  
 (Concluded)



Source: "CASP The Council of Autism Service Providers 50 States Applied Behavior Analysis Medicaid Benefit Comparison" July 31, 2024

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**KEY OFFICIALS AND AGENCY CONTACT INFORMATION**

**Nebraska Department of Health and Human Services Executive Management**

<b>Name</b>	<b>Title</b>
Dr. Steve Corsi	Chief Executive Officer
Drew Gonshorowski	Director of Medicaid & Long-Term Care
Jeremy Brunssen	Deputy Director of Finance & Program Integrity

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NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES  
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**SUMMARY OF COMMENTS**

During our examination of the Department of Health and Human Services (Department) Applied Behavior Analysis program, we noted certain deficiencies and other operational matters that are presented here.

These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

1. ***Duplicate Claims:*** During testing, claims at two providers were identified that appear to have been duplicate payments of claims previously paid.
2. ***Accuracy of Claim Data:*** Claim data obtained from the Department did not include service provider information for a significant number of claims. Testing revealed, moreover, that the service provider designated in the claim data did not agree to the actual service provider for 87 of 179 claims tested.
3. ***Service Providers Not Appropriately Credentialed:*** During testing of claims for one provider, it was noted that the service providers did not have appropriate credentials for the services they were providing.
4. ***Lack of Adequate Supervision:*** During testing of claims for one provider, documentation was not available to support adequate supervision by Board Certified Behavior Analysts of services provided by Registered Behavior Technicians.
5. ***Incorrect Rate Paid:*** During testing, one claim was identified that was paid at a rate more than three times the Department's approved Medicaid reimbursement rates.
6. ***Lack of Adequate Supporting Documentation:*** Issues with claim documentation noted during testing included session notes that: 1) lacked sufficient detail of services performed; 2) included Behavior Identification Assessment services that were not supported; 3) were missing signatures from the service provider; 4) were signed at times that were not consistent with the amount of time billed by the provider; 5) were not consistent with supervision session notes; 6) were not supported by a timely reassessment of the ABA care plan; and 7) lacked documentation of participants in group sessions.

More detailed information on the above items is provided hereinafter. It should be noted that this report is critical in nature, containing only our comments and recommendations on the areas noted for improvement and does not include our observations on any accounting strengths of the Department.

Draft copies of this report were furnished to the Department to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. All formal responses received have been incorporated into this report. Where no response has been included, the Department declined to respond. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next examination.

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES  
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**COMMENTS AND RECOMMENDATIONS**

**1. Duplicate Claims**

During testing of Applied Behavior Analysis (ABA) claims, two potentially duplicate claims were identified:

- All claims for services provided to one client on August 16, 2023, and August 18, 2023, were selected for testing, as both days included 15.5 hours recorded to CPT code 97153. This included claim #040241136201, paid on September 17, 2023, and claim #040248849001, paid on October 8, 2023. When reviewing the documentation for these claims, session notes supported only 7.75 hours for CPT code 97153 on each day along with 2.75 hours on August 16, 2023, and 1.75 hours on August 18, 2023, for CPT code 97155. While reviewing the full claim data for the two claims, it was noted that both claims included lines for services incurred from August 16 – 31 that had the same data for the number of units of service, CPT codes, amounts billed, amounts allowed, and amounts paid, except for amounts recorded to CPT code 97153 on August 25, 2023, which was revised on the second claim. This appears to have caused a duplicate claim to be processed by the Managed Care Organization (MCO), one of three health care providers that process Medicaid claims for the State. In total, 92.25 hours of service and \$13,397 appear to have been overpaid.
- All claims for services provided to one client on April 19, 2024, and April 25, 2024, were selected for testing, as both days included 15 hours recorded to CPT code 97153. This included claim #04034827551, paid on May 30, 2024, claim #040312862221, paid on June 11, 2024, and claim #040392884511, paid on March 18, 2025. In total, these claims included 30 hours recorded to CPT code 97153 and 22 hours recorded to CPT code 97155 over the two days. However, the documentation for these claims included session notes that only supported 15 hours of direct care and 11.5 hours of supervision. Claim #040392884511 includes a revision of services recorded to CPT code 97155 on April 19, 2024, from six hours that was recorded on claim #040312862221 to seven hours, which agrees to the session notes. This revision appears to have caused claim #04034827551 not only to pay the additional hour recorded to CPT code 97155 but also to generate a duplicate payment of all lines that had been paid already on this claim. Per review of the full claim data, this claim includes services covering the period from April 15, 2024, to April 26, 2024. One additional claim, #040392739811, was also paid on March 18, 2025, and appears to be a duplicate payment for services covering April 29, 2024, to April 30, 2024. In total, 111 hours of service and \$16,033 appear to have been overpaid.

A proper system of internal control and sound accounting policy require procedures to identify and review potential duplicate claims when the hours of service billed for a client appear excessive or service has previously been billed on the same day for the client.

Without such procedures, there is an increased risk for the theft or misuse of State funds.

We recommend the Department work with the MCOs to recover any duplicate payments. We also recommend the Department and the MCOs review procedures for processing revisions to claims and establish additional procedures to review and analyze claim data to identify claims that are at higher risk of being duplicates.

**2. Accuracy of Claim Data**

The Department provided the Auditor of Public Accounts (APA) with an extract of ABA claim data for services incurred during the calendar years from 2020 through 2024. While reviewing the data, it was noted that the Service Provider field was not populated for a significant number of claims during calendar years 2023 and 2024. See the table below for the number of units and amount paid on claims that were missing service provider details and the total units and amount paid for both years:

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**COMMENTS AND RECOMMENDATIONS**  
(Continued)

**2. Accuracy of Claim Data (Concluded)**

Calendar Year	Claims Missing Service Provider		Total	
	Units	Paid	Units	Paid
2023	20,251	\$ 416,988	1,584,897	\$ 51,577,443
2024	1,716,542	\$ 57,585,766	2,496,233	\$ 82,802,716

The APA selected items in our sample from the claims that were missing service provider information but also analyzed the remaining data to identify significant outliers. However, during testing, it was noted that the service provider for 87 of the 179 claims in our sample did not agree to the actual service provider identified in the session notes.

During testing of the claims, the APA inquired with service providers about why the actual service provider was not identified in the claims submitted to the MCOs and received multiple responses noting the actual service provider was not identified in the claim data due to lack of clear guidelines or due to direction from the MCOs to bill claims under the BCBA’s National Provider Identifier.

A proper system of internal controls and sound accounting practices require procedures to ensure accurate reporting of claim data.

Without such procedures, the ability of the MCOs and the Department to analyze the claim data and identify potential higher-risk claims for additional review is limited.

We recommend the Department establish and communicate clear guidelines and definitions for the information required to be submitted with each claim.

**3. Service Providers Not Appropriately Credentialed**

During testing of claims for one service provider, it was noted that the Board Certified Behavior Analyst (BCBA) identified as the service provider in the claim data was not the service provider for any sessions recorded to CPT codes 97153 and 97154. While reviewing the credentials of the actual service providers on the Behavior Analyst Certification Board’s (BACB) Certificant Registry, several providers were identified as not having the appropriate credentials. In total, 78.75 of 145.75 hours recorded to CPT codes 97153 and 97154 on those claims were provided by an individual who was not a Registered Behavior Technician (RBT) or a BCBA at the time of the service.

Per the service definitions established by the Department and effective during the testing period, ABA providers include the following:

- *Licensed and provisionally licensed psychologists, if the services performed are within the boundaries of the psychologist’s competency.*
- *Doctoral and Master’s-Level Board Certified Behavior Analysts (BCBA), under the supervision of a licensed supervising practitioner, unless the BCBA is also a licensed mental health practitioner.*
- *Bachelors level Board Certified Associate Behavior Analyst (BCaBA). Per ABA certification standards the BCaBA and the RBT must be supervised by a BCBA.*
- *Registered Behavioral Technician (RBT)*

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COMMENTS AND RECOMMENDATIONS

(Continued)

3. **Service Providers Not Appropriately Credentialed** (Concluded)

A proper system of internal control requires procedures to ensure individuals providing and billing for medical services are knowledgeable and have appropriate qualifications to provide the services.

Without such procedures, there is an increased risk of children receiving ABA services not receiving the appropriate level of care.

We recommend the Department work with the MCOs to establish procedures for the Department, the MCOs, or both to review service providers to ensure that ABA care is being provided by qualified individuals.

4. **Lack of Adequate Supervision**

While the Department service definitions for the ABA program did not include a requirement for supervision of services provided by an RBT during the period January 1, 2023, through December 31, 2024, the BACB requires at least 5% of an RBT's monthly service delivery hours to be supervised. However, during testing of claims for one company, documentation was not available to ensure adequate supervision for all 21 claims tested.

The BACB's Registered Behavior Technician Handbook states, in relevant part, the following:

*As an RBT, you must practice under the close, ongoing supervision of a qualified RBT Supervisor and/or RBT Requirements Coordinator who are responsible for the work you perform. The purpose of ongoing supervision is to improve and maintain your behavior-analytic, professional, and ethical repertoires, and facilitate the delivery of high-quality services to clients (i.e., any recipient or beneficiary of behavior-analytic services).*

\* \* \* \*

**Amount of supervision.** *You must obtain ongoing supervision for a minimum of 5% of the hours you spend providing behavior-analytic services each calendar month.*

\* \* \* \*

**Documentation of supervision.** *You and your RBT Supervisor/RBT Requirements Coordinator must maintain documentation to demonstrate that you are meeting supervision requirements, including:*

- *days and times you provided behavior-analytic services*
- *dates and duration of supervision*
- *format (e.g., one-on-one, group) of supervision*
- *dates that direct observations of you working with a client occurred*
- *names of supervisors who provided supervision*
- *proof of supervisor's relationship to the client*
- *additional documentation in the event of discrepant records (e.g., session notes)*

*You and your RBT Supervisor/RBT Requirements Coordinator must retain supervision documentation for at least 7 years, even if the supervisory relationship has ended and/or someone else has assumed responsibility*

Without adequate supervision, there is an increased risk of children receiving ABA services not receiving the appropriate level of care.

We recommend the Department work with the MCOs to establish procedures to review documentation of supervision for RBTs providing ABA services and to ensure companies billing for ABA services have adequate controls over supervision of RBTs.

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**COMMENTS AND RECOMMENDATIONS**

(Continued)

**5. Incorrect Rate Paid**

During testing, the APA identified one claim for direct care services provided on September 4, 2024, that was paid at a rate of \$112.50 per unit (15 minutes) for a total of eight units (two hours). This is more than three times the approved Department rate of \$36.11 per unit and resulted in an overpayment of \$603. Per discussion with the MCO, the provider was out-of-network until September 19, 2024, but there was a single case agreement (SCA) with the provider prior to the contract effective date. The SCA rate was consistent with the Department Medicaid reimbursement rate; however, the claim was processed at the billed amount rather than the SCA rate. The MCO agreed to take action to adjust the claim to recoup the overpayment.

A proper system of internal controls and sound accounting practices require procedures to identify claims that exceed the allowable Medicaid reimbursement rates.

We recommend the Department establish procedures to review claim data for claims that exceeded the Medicaid reimbursement rates and investigate whether an overpayment has occurred.

**6. Lack of Adequate Supporting Documentation**

Additional issues were identified with the supporting documentation for 9 of the 26 sampled items from 5 of 11 providers tested, as follows:

- **Session Notes Lacking Sufficient Detail of Services Performed:** For one provider, session notes lacked documentation of the actual ABA services provided. During testing of all claims for one BCBA on June 5, 2023, and all claims for one BCBA on July 25, 2023, it was noted that session notes did not include any documentation of ABA treatments applied or tracking of the client's progress towards goals identified in the ABA treatment plan. Additionally, some session notes also lacked any narrative description of the services provided during the session. Without adequate documentation of the types of service provided, there are concerns whether the sessions included eligible ABA services.
- **Behavior Identification Assessment Services Not Supported:** During testing of services provided by a BCBA on March 13, 2023, it was noted that the claim included four hours of behavior identification assessment services. However, per review of the session notes, supporting documentation could only be provided for two hours of service from 12:00 p.m. – 2:00 p.m. Additionally, session notes for March 13, 2023, show the BCBA also charged for supervision and protocol modification from 12:00 p.m. – 2:00 p.m. As a result, the provider appears to have received an overpayment of \$841 for four hours of service not provided to the client.
- **Session Notes Not Signed:** During testing, we noted that session notes for two providers were not signed by the actual service provider.
  - During testing of claims for services provided by a BCBA on March 13, 2023, and March 22, 2023, it was noted that the claim data was incorrect, as the services were not actually provided by the BCBA noted as the service provider. Per review of the session notes, these claims included 16.25 hours of direct care provided by an RBT, but the session notes were signed by only the BCBA.
  - During testing of claims for services provided by a BCBA on June 5, 2023, and claims for services provided by a BCBA on July 25, 2023, it was noted that the claim data was incorrect, as the majority of the services were actually provided by an RBT. Per review of the session notes, eight sessions on June 5, 2023, for 6.5 hours of services, and two sessions on July 25, 2023, for 2 hours of services, were not signed by the actual service provider.

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COMMENTS AND RECOMMENDATIONS  
(Continued)

6. **Lack of Adequate Supporting Documentation** (Continued)

- **Session Note Sign-Off Times:** During testing of claims, session notes included inconsistent sign off times for two providers:
  - A claim for CPT code 97153 services provided from November 18, 2024, through November 22, 2024, included 31.75 hours of service. However, the session notes for four of the five sessions were signed by the RBT prior to the session’s end time. The session note sign off times ranged from 36 minutes prior to the session end time to 66 minutes before the session end time. This raises concerns the service provider overbilled for 3.25 hours more service than was actually provided and results in a potential overpayment of \$469.
  - While reviewing session notes, it was noted that a claim for direct supervision and protocol modification on August 18, 2023, included sessions from 8:45 a.m. – 10:30 a.m. and 12:30 p.m.– 1:30 p.m. The session notes for the session from 8:45 a.m. – 10:30 a.m. were not signed off until 1:11 p.m., during the second supervision session. While the session notes may have been completed between 10:30 a.m. – 12:30 p.m., with only the signature occurring during the 12:30 p.m. – 1:30 p.m. session, the timing of the signature raises concerns about whether the BCBA was actually providing direct supervision while that service was billed.
- **Inconsistency of Session Notes:** During testing of claims for supervision services provided by BCBA’s at three providers, it was noted that session notes were not consistent with the session notes for the RBTs identified as being supervised during those sessions:
  - During testing of claims for services provided by one BCBA on August 28, 2023, and August 29, 2023, two of the three claims were found to be inconsistent with the direct care session notes. Claim #0402520242781 included supervision for a session from 9:00 a.m. – 11:30 a.m. on August 29, 2023. However, when reviewing the session notes for CPT codes 97153 and 97154, the session notes for 8:30 a.m. – 11:00 a.m. did not list the BCBA as present during the session, and the session notes for 11:00 a.m. – 11:30 a.m. included a note stating, “BCBA was not present during the session.” Additionally, claim #040239909901 included supervision for a session from 9:15 a.m. – 11:00 a.m. on August 28, 2023. However, when reviewing the session notes for CPT code 97153, the session notes for 8:40 a.m. – 11:00 a.m. did not identify the BCBA as being present during the session.

<b>Who was present during session:</b> <input checked="" type="checkbox"/> Client <input checked="" type="checkbox"/> Technician <input type="checkbox"/> BCBA <input type="checkbox"/> Caregiver <input type="checkbox"/> Sibling(s) <input type="checkbox"/> Peers <input type="checkbox"/> Other
--

Session Date: 08/29/2023 Time: 11:00 AM- 11:30 AM Session Duration: 0:30
Next Anticipated Session: 08/29/2023
Service: 97154 : Group adaptive behavior treatment by protocol Location: 11 - Office
A group session was conducted with 1 staff and 2 peers present including Antonio. BCBA was not present during the session.
Other individuals present during session: <input type="checkbox"/> Caregiver <input type="checkbox"/> Sibling(s) <input type="checkbox"/> Other

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COMMENTS AND RECOMMENDATIONS

(Continued)

6. **Lack of Adequate Supporting Documentation** (Concluded)

- During testing of claims for services provided by one BCBA on February 8, 2024, claims #040343790531 and #040322895421 were noted to include supervision for a session from 2:00 p.m. – 5:30 p.m. While reviewing session notes for CPT code 97153, the BCBA was identified as being present during a session from 2:00 p.m. – 4:15 p.m., but there were no session notes for 4:15 p.m. – 4:30 p.m., and the session notes from 4:30 p.m. – 5:30 p.m. did not identify the BCBA as being present during the session.
- During testing of claims for services provided to one client during the week of March 4, 2024, through March 8, 2024, claim #040288219131 was noted to include supervision and protocol modification on March 8, 2024, for a session from 9:30 a.m. – 10:30 a.m. We observed session notes for CPT code 97153 from 9:30 a.m. – 10:00 a.m. but no session notes for 10:00 a.m. – 10:30 a.m. While the BCBA may have provided appropriate supervision and protocol modification services from 10:00 a.m. – 10:30 a.m., the session notes lacked adequate documentation of what service was provided during this period.
- **Reassessment Not Signed Timely:** A reassessment for one client receiving ABA services was started on October 5, 2023, to create an ABA Care Plan Authorization for the period November 13, 2023, to May 13, 2024. This reassessment included an updated developmental assessment completed on November 3, 2023, to evaluate the client’s learning, language, and social skills. The complete report was not signed by the BCBA until March 12, 2024, more than four months after the assessment date and nearly four months after the start of the authorization period.
- **Group Session Note Documentation:** While testing claims for services provided to one client during the week of March 4, 2024, through March 8, 2024, it was noted that six claims included group care, but session notes did not include any documentation of the participants during the session.

In its administrative rules and regulations, the Department has established requirements for clinical records. Specifically, 471 NAC 32-001.12 (“Clinical Records”) provides, in part, the following:

*Each provider shall maintain a legible clinical record for each client that includes a complete record of all the treatment services rendered. The clinical record shall contain documentation sufficient to justify reimbursement and shall allow an individual not familiar with the client to evaluate the course of treatment.*

Further, 471 NAC 32-001.12A (“Progress Notes”) says the following:

*Progress notes shall identify the client name, the name and title of the practitioner and the date of service. The progress note shall also identify the type of therapy, beginning and end date and time of the service delivered.*

While these administrative directives provide for complete and accurate session notes, the lack of clear requirements for the specific detail therein leads to substantial inconsistency and an increased risk of ABA services either not actually being provided or lacking the appropriate quality of care.

We recommend the Department continue to review and update service definitions for the ABA program, implementing specific guidance on the documentation requirements for provision of ABA services and payment of claims.

*Overall Department Response: The Nebraska Department of Health and Human Services (DHHS) appreciates the Auditor of Public Accounts’ examination of the Applied Behavioral Analysis (ABA) program, as requested by the department. This collaborative effort provides the department with an objective review of the ABA program, which will be used to make program improvements.*

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES  
APPLIED BEHAVIOR ANALYSIS

**COMMENTS AND RECOMMENDATIONS**

(Concluded)

*Specifically, DHHS will take actions on the recommendations of the examination which we expect to result in clear program expectations for providers and managed care organizations which includes clarifying and establishing controls for:*

- *Information required to be present on claims submitted;*
- *Prevention of duplicate claims being billed and paid;*
- *Ensuring claims are paid at contracted and reasonable rates;*
- *Ensuring that only qualified providers are providing services to Medicaid beneficiaries;*
- *Documentation and oversight of supervision of service rendering providers; and*
- *Modifying service definitions to include clear documentation requirements for ABA services rendered and billed.*



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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### NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES APPLIED BEHAVIOR ANALYSIS

#### INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Department of Health and Human Services  
Lincoln, Nebraska

We have examined the accompanying Schedule of Applied Behavior Analysis Services by Incurred Date of the Department of Health and Human Services (Department) for the calendar years ending December 31, 2023, and December 31, 2024. The Department's management is responsible for the Schedule of Applied Behavior Analysis Services by Incurred Date based on its HealthInteractive (HIA) data warehouse and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedule of Applied Behavior Analysis Services by Incurred Date based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule of Applied Behavior Analysis Services by Incurred Date is based on the HIA data warehouse and procedures set forth in Note 1, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule of Applied Behavior Analysis Services by Incurred Date. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule of Applied Behavior Analysis Services by Incurred Date, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

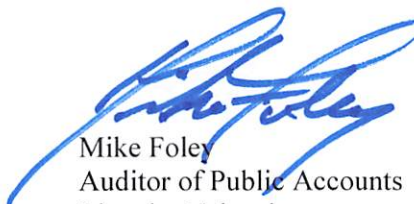
In our opinion, the Schedule of Applied Behavior Analysis Services by Incurred Date for the calendar years ended December 31, 2023, and December 31, 2024, is based on the HIA data warehouse and procedures prescribed by the Department, as set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the Schedule of Applied Behavior Analysis Services by Incurred Date; fraud that is material, either quantitatively or qualitatively, to the Schedule of Applied Behavior Analysis Service by Incurred Date; and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of management concerning the findings,

conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Schedule of Applied Behavior Analysis Services by Incurred Date is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedule of Applied Behavior Services by Incurred Date or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed no findings that are required to be reported under *Government Auditing Standards*.

The purpose of this report is to express an opinion on the Schedule of Applied Behavior Analysis Services by Incurred Date, as described in paragraph one above. Accordingly, this report is not suitable for any other purpose. This report is a matter of public record, and its distribution is not limited.

September 22, 2025



Mike Foley  
Auditor of Public Accounts  
Lincoln, Nebraska

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES  
 APPLIED BEHAVIOR ANALYSIS  
**SCHEDULE OF APPLIED BEHAVIOR ANALYSIS SERVICES BY INCURRED DATE**  
 For the Calendar Years Ended December 31, 2023, and December 31, 2024

<b>CPT/HCPCS</b>			
<b>Procedure Code</b>	<b>CPT/HCPCS Description</b>	<b>CY 2023</b>	<b>CY 2024</b>
97151	Behavior Identification Assessment	\$ 2,266,722	\$ 3,698,768
97152	Behavior Identification Supporting Assessment	52,627	46,550
97153	Adaptive Behavior Treatment By Protocol	40,018,571	64,713,893
97154	Group Adaptive Behavior Treatment By Protocol	2,056,023	3,095,176
97155	Adaptive Behavior Treatment With Protocol Modification	6,092,355	9,530,656
97156	Family Adaptive Behavior Treatment Guidance	1,089,792	1,655,508
97158	Group Adaptive Behavior Treatment With Protocol Modification	1,353	62,165
<b>Total Applied Behavior Analysis Services Incurred</b>		<b>\$ 51,577,443</b>	<b>\$ 82,802,716</b>

The accompanying notes are an integral part of the schedule.

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES  
APPLIED BEHAVIOR ANALYSIS

**NOTES TO THE SCHEDULE**

For the Calendar Years Ended December 31, 2023, and December 31, 2024

**1. Criteria**

The financial information used to prepare the Schedule of Applied Behavior Analysis Services by Incurred Date (Schedule) was obtained directly from the Department of Health and Human Services' (Department) HealthInteractive (HIA) data warehouse. The accounting for this data is prescribed by the Department. This system maintains records of claims paid by the Managed Care Organizations. The Schedule is presented by Current Procedural Terminology (CPT) code, which are set up and maintained by the American Medical Association (AMA) to provide a uniform language for coding medical services and procedures.

Neb. Rev. Stat. § 68-903 (Reissue 2018) establishes the medical assistance program, also known as Medicaid. As shown below, in relevant part, Neb. Rev. Stat. § 68-908 (Cum. Supp. 2024) defines the Department's powers and duties in administering the Medicaid program:

*(1) The department shall administer the medical assistance program.*

*(2) The department may (a) enter into contracts and interagency agreements, (b) adopt and promulgate rules and regulations, (c) adopt fee schedules, (d) apply for and implement waivers and managed care plans for services for eligible recipients, including services under the Nebraska Behavioral Health Services Act, and (e) perform such other activities as necessary and appropriate to carry out its duties under the Medical Assistance Act.*

Neb. Rev. Stat. § 68-963 (Reissue 2018) states, "The purpose of the Autism Treatment Program Act is to provide for the development and administration of a waiver or an amendment to an existing waiver under the medical assistance program established in section 68-903."

Neb. Rev. Stat. § 68-966 (Reissue 2018) provides the following:

*(1) The department shall apply for a waiver or an amendment to an existing waiver under the medical assistance program established in section 68-903 for the purpose of providing medical assistance for intensive early intervention services based on behavioral principles for children with a medical diagnosis of an autism spectrum disorder or an educational verification of autism. Such waiver shall not be construed to create an entitlement to services provided under such waiver.*

*(2) It is the intent of the Legislature that such waiver (a) require means testing for and cost-sharing by recipient families, (b) limit eligibility only to children for whom such services have been initiated prior to the age of nine years, (c) limit the number of children served according to available funding, (d) require demonstrated progress toward the attainment of treatment goals as a condition for continued receipt of medical assistance benefits for such treatment, (e) be developed in consultation with the Health and Human Services Committee of the Legislature and the federal Centers for Medicare and Medicaid Services and with the input of parents and families of children with autism spectrum disorders and organizations advocating on behalf of such persons, and (f) be submitted to the federal Centers for Medicare and Medicaid Services as soon as practicable, but no later than September 1, 2009.*

The United States Department of Health and Human Services (U.S. DHHS) Center for Medicare & Medicaid Services (CMS) issued a bulletin on July 7, 2014, to clarify Medicaid coverage of services for children with autism spectrum disorder (ASD). The CMS bulletin requires State Medicaid programs to cover diagnosis and treatment, which may include ABA, for children with autism, noting the following regarding section 1905 of the Social Security Act:

*Section 1905(r) of the Act defines the EPSDT [Early and Periodic Screening, Diagnostic, and Treatment] benefit to include a comprehensive array of preventive, diagnostic, and treatment services for low-income infants, children and adolescents under age 21. States are required to arrange for and cover for individuals eligible for the EPSDT benefit any Medicaid coverable service listed in section 1905(a) of the Act that is determined to be medically necessary to correct or ameliorate any physical or behavioral conditions.*

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES  
APPLIED BEHAVIOR ANALYSIS

**NOTES TO THE SCHEDULE**  
(Concluded)

**1. Criteria** (Concluded)

*The EPSDT benefit is more robust than the Medicaid benefit package required for adults and is designed to assure that children receive early detection and preventive care, in addition to medically necessary treatment services, so that health problems are averted or diagnosed and treated as early as possible. All children, including children with ASD, must receive EPSDT screenings designed to identify health and developmental issues, including ASD, as early as possible. Good clinical practice requires ruling out any additional medical issues and not assuming that a behavioral manifestation is always attributable to the ASD. EPSDT also requires medically necessary diagnostic and treatment services. When a screening examination indicates the need for further evaluation of a child's health, the child should be appropriately referred for diagnosis and treatment without delay. Ultimately, the goal of EPSDT is to assure that children get the health care they need, when they need it – the right care to the right child at the right time in the right setting.*

*The role of states is to make sure all covered services are available as well as to assure that families of enrolled children, including children with ASD, are aware of and have access to a broad range of services to meet the individual child's needs; that is, all services that can be covered under section 1905(a), including licensed practitioners' services; speech, occupational, and physical therapies; physician services; private duty nursing; personal care services; home health, medical equipment and supplies; rehabilitative services; and vision, hearing, and dental services.*

*If a service, supply or equipment that has been determined to be medically necessary for a child is not listed as covered (for adults) in a state's Medicaid State Plan, the state will nonetheless need to arrange for and cover it for the child as long as the service or supply is included within the categories of mandatory and optional services listed in section 1905(a) of the Social Security Act. This longstanding coverage design is intended to ensure a comprehensive, high-quality health care benefit for eligible individuals under age 21, including for those with ASD, based on individual determinations of medical necessity.*

**2. Reporting Entity**

The Department is a State agency established under and governed by the laws of the State of Nebraska and is part of the primary government for the State of Nebraska.

**3. Subsequent Events**

On July 1, 2025, the Department issued a guidance document notifying Heritage Health Plans of changes to the Medicaid Reimbursement rates for ABA services effective August 1, 2025. The rate adjustment decreased rates for all CPT codes covered for the ABA program. See below for the previous rates and the revised rates effective August 1, 2025, by CPT code.

CPT Code	Prior Rate	Adjusted Rate
97151	\$ 54.17	\$ 38.16
97152	\$ 36.11	\$ 25.88
97153	\$ 36.11	\$ 18.70
97154	\$ 36.11	\$ 7.49
97155	\$ 36.11	\$ 22.72
97156	\$ 54.17	\$ 26.06
97158	\$ 54.17	\$ 12.05

NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES  
APPLIED BEHAVIOR ANALYSIS

**SUPPLEMENTARY INFORMATION**

Our examination was conducted for the purpose of forming an opinion on the Schedule of Applied Behavior Analysis Services by Incurred Date. Supplementary information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the Schedule of Applied Behavior Analysis Services by Incurred Date; accordingly, we express no opinion on it.

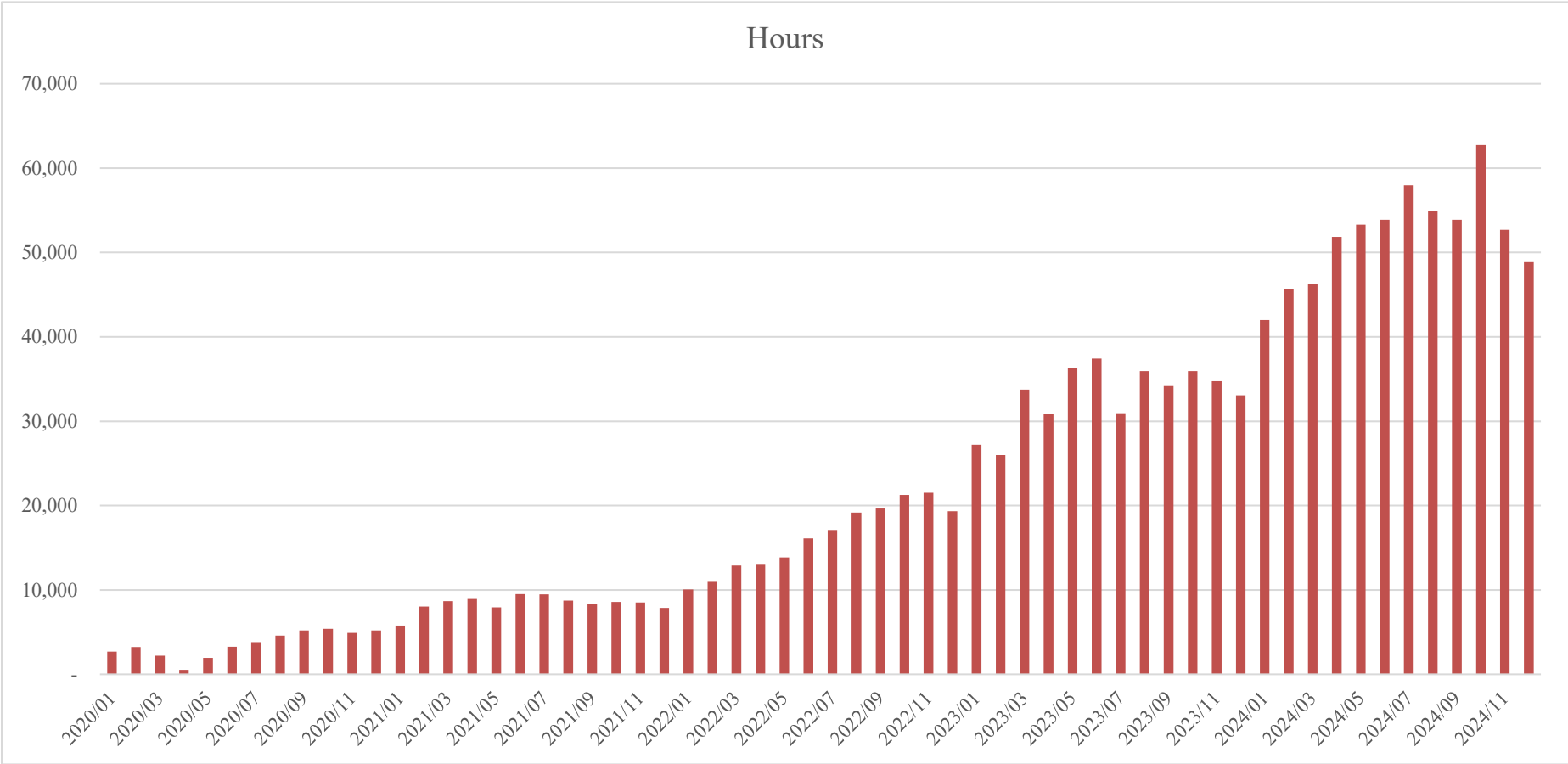
NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES  
 APPLIED BEHAVIOR ANALYSIS  
 ABA CLAIMS – SAMPLE INFORMATION

**Exhibit A**

Sample #	Sample Description	Dates Sampled	Number of Claims Sampled	Amount Paid
1	One day of claims for a service provider	October 3, 2023	7	\$ 3,141.57
2	Two days of claims for one client	August 16, 2023, and August 18, 2023	2	5,777.60
3	One week of claims for one client	April 8, 2024, through April 12, 2024	10	6,283.16
4	One day of claims for one client	May 16, 2023	8	6,442.37
5	Two days of claims for one service provider	May 9, 2023, and May 10, 2023	9	11,324.38
6	Two days of claims for one service provider	August 28, 2023, and August 29, 2023	3	6,924.18
7	One day of claims for two clients	October 22, 2024	6	3,213.79
8	Two days of claims for one client	March 13, 2023, and March 22, 2023	6	4,557.80
9	One day of claims for one client	November 12, 2024	9	4,224.87
10	One week of claims for one client	November 18, 2024, through November 22, 2024	2	5,163.73
11	One claim	September 4, 2024	1	900.00
12	One day of claims for an ABA company	June 25, 2024	63	31,251.77
13	Three days of claims for a service provider	October 1, 2024; October 3, 2024; and October 8, 2024	12	9,822.00
14	One month of BCBA claims for a client	October 2024	3	5,272.13
15	One claim	December 25, 2024	1	866.64
16	One day of claims for an ABA company	October 26, 2024	21	7,294.23
17	One month of BCBA claims for a client	February 2024	2	5,181.93
18	One day of claims for an ABA company	September 7, 2024	10	5,091.63
19	One day of claims for an ABA company	September 27, 2024	12	9,424.77
20	Two days of claims for one client	April 19, 2024, and April 25, 2024	3	7,510.88
21	One day of claims for a service provider	February 8, 2024	4	1,184.86
22	One day of claims for a service provider	June 5, 2023	13	7,586.28
23	One day of claims for a service provider	July 25, 2023	7	5,994.26
24	One week of claims for one client	May 20, 2024, through May 24, 2024	1	5,849.82
25	One week of claims for one client	March 4, 2024, through March 8, 2024	10	6,842.93
26	One week of claims for one client	August 19, 2024, through August 23, 2024	8	6,283.14
<b>Totals</b>			<b>233</b>	<b>\$ 173,410.72</b>

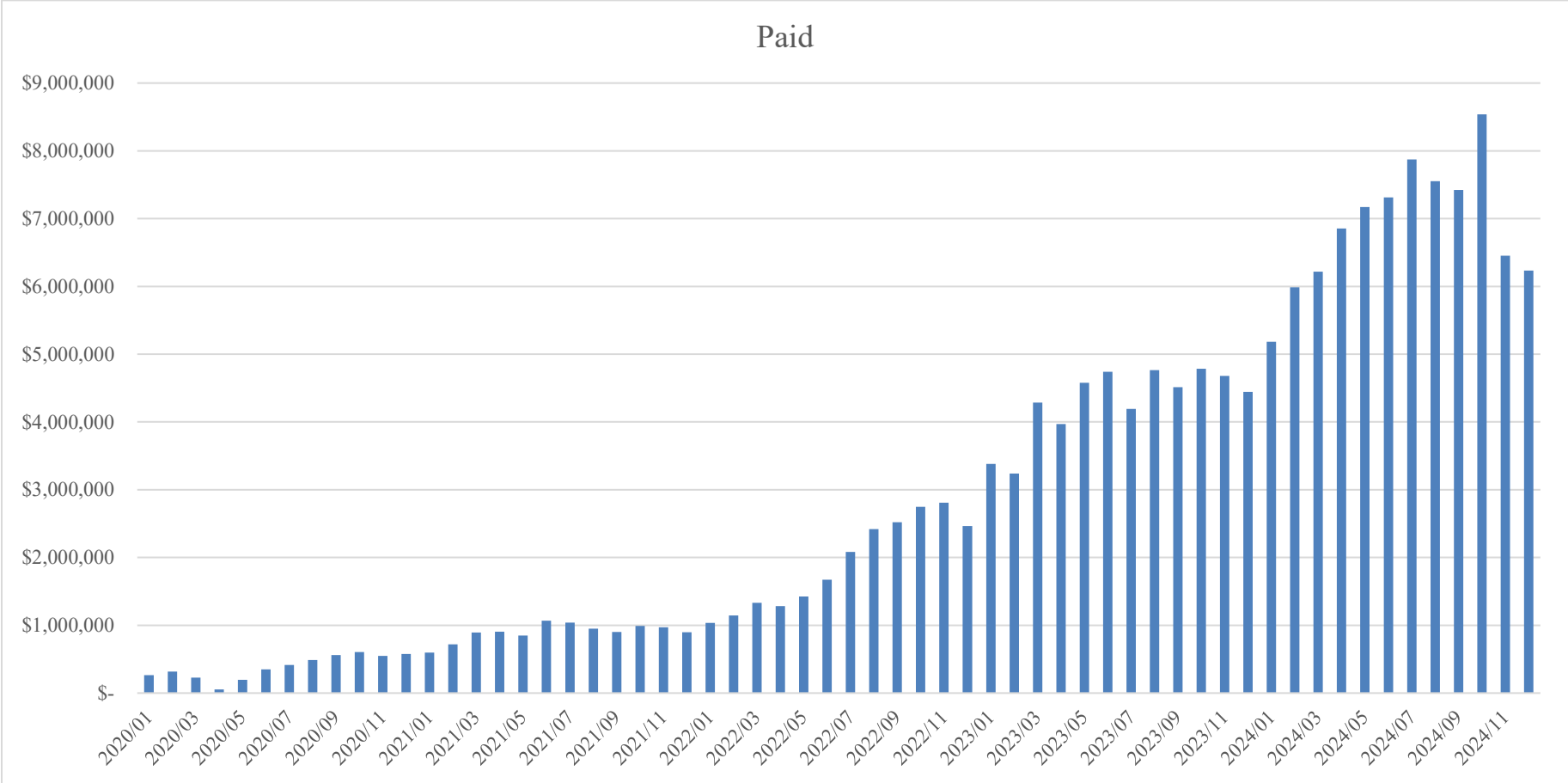
NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES  
 APPLIED BEHAVIOR ANALYSIS  
**ABA CLAIMS – UNITS AND AMOUNTS BY INCURRED MONTH**  
 Calendar Years 2020 through 2024

**Exhibit B**



NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES  
 APPLIED BEHAVIOR ANALYSIS  
**ABA CLAIMS – UNITS AND AMOUNTS BY INCURRED MONTH**  
 Calendar Years 2020 through 2024

**Exhibit B**



NEBRASKA DEPARTMENT OF HEALTH AND HUMAN SERVICES  
 APPLIED BEHAVIOR ANALYSIS  
**ABA CLAIMS – AMOUNT PAID BY PROVIDER**  
 Calendar Years 2020 through 2024

**Exhibit C**

Provider	2020	2021	2022	2023	2024
360 Behavioral Health Inc.	\$ -	\$ -	\$ -	\$ -	\$ 5,548
Above and Beyond ABA NE, LLC	317,942	1,736,011	5,286,571	16,445,164	28,546,340
Ad Astra Behavior Analytic Services	-	-	-	-	4,442
Amaze ABA Nebraska	-	-	-	-	85,307
Answers for Autism LLC	90,172	138,832	59,023	59,536	107,953
Attain ABA MW LLC	-	-	-	20,854	69,359
Autism Learning Collaborative	-	122,714	723,554	1,031,505	1,580,210
Autism Spectrum Solutions LLC	306,219	1,078,913	1,411,016	1,752,180	2,243,903
Become Behavioral Educational Services	-	-	71,664	102,838	191,084
Behaven Community Services, Inc.	1,016,395	2,168,813	1,616,305	2,476,615	3,573,972
Behavior Matters LLC	41	1,298	10,220	-	136,274
Blossom Bridge ABA LLC	-	-	-	-	10,980
Blue Dragon ABA LLC	-	-	-	-	676,463
Blue Gems ABA NE LLC	-	-	110,232	1,610,549	6,961,698
Childhood Autism Services, Inc.	-	37,577	221,898	146,545	136,895
Children’s Respite Care Center, Inc.	-	-	28,886	298,715	634,456
Circle City ABA of Nebraska LLC	-	-	-	-	160,086
Complete Behavioral Health	-	-	-	-	3,792
Comprehensive Behavior Supports	-	64,872	1,343,750	3,945,857	5,485,821
Dynamic Learning, Inc.	-	30,399	226,918	327,363	337,555
Encore Pediatrics of Nebraska LLC	-	-	-	37,877	720,715
Father Flanagan’s Boys Home	-	-	3,156	136,608	76,487
Focused Behavior Solutions, LLC	175,357	345,243	625,306	1,361,616	845,433
Galliant NE, LLC	-	-	-	-	894,653
Golden Steps ABA NE, LLC	-	216,521	1,429,872	3,716,318	6,490,567
Inclusive ABA NE, LLC	-	-	-	-	1,733
Journey Health Technologies US, Inc.	-	-	-	-	6,229
Level Ahead Nebraska, LLC	-	-	-	-	11,744
Mindcolor Autism LLC	-	-	-	-	256,378
Mount ABA Nebraska LLC	-	-	-	-	11,213
Munroe Meyer Institute	1,305,947	2,672,530	3,190,408	4,078,254	4,998,823
Obsterix Medical Group of Colorado	-	-	-	108	-
Omni Behavioral Health	10,748	10,169	17,112	14,520	-
Radical Minds Omaha	647,527	938,226	1,395,008	3,054,331	3,000,921
Spectra Behavioral Health, LLC	-	-	331,470	591,969	1,216,811
Step Ahead ABA, LLC	-	-	1,263,388	3,230,551	3,334,452
Stride Autism Centers, P.C.	-	4,839	1,941,635	5,111,320	6,677,049
The Spectrum Center for Autism	736,541	1,204,542	1,630,303	2,026,250	2,398,398
VAV Operations NE LLC	-	-	-	-	793,600
Wabi Sabi Behavioral Health Center	-	-	-	-	115,372
	<b>\$ 4,606,889</b>	<b>\$ 10,771,499</b>	<b>\$ 22,937,695</b>	<b>\$ 51,577,443</b>	<b>\$ 82,802,716</b>