



OHIO AUDITOR OF STATE  
**KEITH FABER**





**ROBERT L. CLOSS, PHD  
LUCAS COUNTY**

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# 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 PSYCHOTHERAPY SERVICES

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

RE: Robert L. Closs, PhD  
Ohio Medicaid Number: 2757691 NPI: 1205053154

We were engaged to examine Robert L. Closs, PhD (Dr. Closs's) compliance with specified Medicaid requirements for provider qualifications, service documentation and service authorization related to the provision of psychotherapy services during the period of July 1, 2018 through June 30, 2020.

We also selected 30 dates to assess if the additional payment for a service adjunct to the basic service was appropriate. In addition, we selected five other dates that were reported with ten 10 or more services.

Dr. Closs 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.

Dr. Closs is responsible for his compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements included in the engagement.

### ***Internal Control over Compliance***

Dr. Closs 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 the Dr. Closs's internal control over compliance.

### ***Basis for Disclaimer of Opinion***

Attestation standards established by the American Institute of Certified Public Accountants (AICPA) require that we request a written statement from Dr. Closs confirming, to the best of his knowledge and belief, that the psychotherapy services he billed to the Medicaid program were in accordance with the terms of the provider agreement, the Ohio Revised Code, Ohio Administrative Code, and federal statutes and rules and also confirming his representations made to us during the course of our examination. We requested that Dr. Closs provide such a statement but Dr. Closs refused to do so.

***Disclaimer of Opinion***

Our responsibility is to express an opinion on the subject matter based on conducting the examination in accordance with attestation standards established by the 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 whether Dr. Closs complied with the Medicaid requirements applicable to provision of psychotherapy services during the period of July 1, 2018 through June 30, 2020, in all material respects.

We identified improper Medicaid payments in the amount of \$2,296.73. This finding plus interest in the amount of \$78.73 (calculated as of December 20, 2021) totaling \$2,375.46 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. See Ohio Admin. Code § 5160-1-27

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  
Auditor of State  
Columbus, Ohio

December 20, 2021

## 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 that providers must follow 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)

Dr. Closs is a licensed psychologist and received managed care payments from Buckeye Health Plan (Buckeye) and Paramount Advantage (Paramount) of \$146,798 under the provider number examined for 1,867 psychotherapy services. Dr. Closs also received over \$18,000 in additional managed care payments<sup>1</sup> which were not included in the scope of this examination.

### Purpose, Scope, and Methodology

The purpose of this engagement was to determine whether Dr. Closs'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 psychology services as specified below for which Dr. Closs billed with dates of service from July 1, 2018 through June 30, 2020 and received payment.

We obtained claims data from two Medicaid managed care plans, Buckeye and Paramount, and removed denied claims, adjusted claims and claims paid at zero from the data. We then appended the data from the two plans and summarized the total paid services population by date of service (DOS). We haphazardly selected five DOS in which 10 or more services (procedure codes 90791, 90832, 90834, 90837, 99050 and 99051) were billed on a single day to test as an exception test (DOS with 10 or More Services Exception Test).

From the remaining population, we extracted all services with a code that indicates a service adjunct to the basic service was provided. Procedure code 99050 indicates a service in the office at times other than regularly scheduled office hours or when the office is normally closed and procedure code 99051 indicates a service provided in the office during regularly scheduled evening, weekend or holiday office hours. We then matched these services to the one hour psychotherapy services (procedure code 90837) and haphazardly selected 10 DOS with 99050 and 90837 and 20 DOS with 99051 and 90837 to test as an exception test (Add-On Code and Psychotherapy DOS Exception Test).

From the remaining population, we selected a simple random sample of one hour psychotherapy services (Psychotherapy Services Sample). We used a statistical sampling approach to examine services in order to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1).

The exception tests and calculated sample size are shown in **Table 1**.

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<sup>1</sup> Per payment data from the Medicare Information Technology System

**Purpose, Scope, and Methodology (Continued)**

<b>Table 1: Exception Tests and Sample</b>		
<b>Universe</b>	<b>Population Size</b>	<b>Selected Services</b>
<b>Exception Tests</b>		
DOS with 10 or More Services <sup>1</sup>	51	51
Add-On Code and Psychotherapy DOS (99050, 99051 and 90837)	60	60
<b>Sample</b>		
Psychotherapy Services (90837)	1,511	79
<b>Total</b>	<b>1,622</b>	<b>190</b>

<sup>1</sup> Note: The 51 services included two psychological evaluations (90791); one psychotherapy service 30 minutes (90832) via telehealth; one psychotherapy 45 minutes service (90834); 40 psychotherapy 60 minutes services (90837) including four telehealth sessions; two services provided in the office at times other than regularly scheduled office hours or when the office is normally closed (99050); and five services provided in the office during regularly scheduled evening, weekend or holiday office hours (99051).

A notification letter was sent to Dr. Closs setting forth the purpose and scope of the examination. During the entrance conference, Dr. Closs described his documentation practices and billing process. During fieldwork, we reviewed service documentation records. We sent preliminary results to Dr. Closs and he 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.

<b>Table 2: Results</b>				
<b>Universe</b>	<b>Services Examined</b>	<b>Non-compliant Services</b>	<b>Non-compliance Errors</b>	<b>Improper Payment</b>
<b>Exception Tests</b>				
DOS with 10 or More Services	51	6	6	\$388.96
Add-On Code and Psychotherapy DOS	60	2	2	\$103.99
<b>Sample</b>				
Psychotherapy Services	79	22	22	\$1,803.78
<b>Total</b>	<b>190</b>	<b>30</b>	<b>30</b>	<b>\$2,296.73</b>

**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.



**A. Provider Qualifications (Continued)**

We identified three 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 found no matches.

We compared the two licensed practitioners and the one certified practitioner to the qualifications contained in Admin. Code § 5160-8-05(C) and found no errors.

**B. Service Documentation**

All Medicaid providers are required to keep such records as are necessary to establish that conditions of payment for Medicaid covered services have been met, and to fully disclose the basis for the type, frequency, extent, duration, and delivery setting of services provided to Medicaid recipients, and to document significant business transactions. See Ohio Admin. Code § 5160-1-27(A)

For errors where units billed exceeded the documented duration, the improper payment was based on unsupported units.

*DOS with 10 or More Services Exception Test*

The 51 services examined contained the following errors:

- 3 instances in which there was no documentation to support the payment;
- 1 instance of duplicate billing;
- 1 instance in which the documentation did not describe the service rendered; and
- 1 instance in which the wrong procedure code was billed resulting in an overpayment.

These six errors resulted in the improper payment amount of \$388.96.

*Add-On Code and Psychotherapy DOS Exception Test*

Add-on procedure codes are available for billing for services provided in the office at times other than regularly scheduled office hours or when the office is normally closed (procedure code 99050) and services provided in the office during regularly scheduled evening, weekend or holiday office hours (procedure code and 99051).

We obtained Dr. Closs' scheduled office hours and compared the times on the service documentation to the scheduled office hours.

The 60 services examined contained one instance in which the description of the activity was not consistent with the code billed and one instance in which an add-on code was billed for a service rendered during scheduled business hours. These two errors resulted in the improper payment amount of \$103.99.

*Psychotherapy Services Sample*

The 79 services examined contained 20 instances in which there was no documentation to support the payment and two services in which the documentation was cloned from another patient record. These 22 errors resulted in the improper payment amount of \$1,803.78.

Dr. Closs stated that he could not access his previous electronic health record system which resulted in some of the missing documentation.

**B. Service Documentation (Continued)**

**Recommendation**

Dr. Closs 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, Dr. Closs 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 found no errors related to treatment plans in any of the exception tests or sample.

**Official Response**

Dr. Closs declined to submit an official response to the results noted above.

# OHIO AUDITOR OF STATE KEITH FABER



**ROBERT L. CLOSS, PHD**

**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 2/15/2022**

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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)