



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
88 East Broad Street  
Columbus, Ohio 43215  
(614) 466-3340  
ContactMCA@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT CLINICAL COUNSELING SERVICES

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

RE: Darcie R. Clark LPCC LLC dba Riverscape Counseling  
NPIs: 1003149808 and 1669842258

We examined 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 for Darcie R. Clark LPCC LLC. We also tested all services reimbursed on three outlier dates of service, as well as, services reimbursed on behalf of one outlier recipient for one month each in 2018, 2019 and 2020. In addition, we tested instances in which more than one psychiatric diagnostic evaluation was billed on behalf of the same recipient during the examination period.

Darcie R. Clark LPCC LLC has a registered trade name of Riverscape Counseling registered with the Ohio Secretary of State. Riverscape Counseling 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 agreements, 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. Riverscape Counseling is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Riverscape Counseling's compliance with the specified Medicaid requirements based on our examination.

The purpose of this examination was to determine if the selected payments complied with Ohio Medicaid regulations. 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.

We tested compliance with Ohio Admin. Code § 5160-1-17.2(H) which specifies that a provider cannot be currently subject to sanction or otherwise prohibited from providing services. We verified via the Ohio e-License center website that each rendering practitioner, had a current and valid license on the first date of service found in our selected payments and was active during the remainder of the examination period. We found one practitioner that rendered two services prior to receiving counselor trainee license. We did not associate an improper payment for these services as the rendering practitioner was supervised by a licensed practitioner.

The Department requires that licensed independent practitioners be enrolled in the Medicaid program as an eligible provider, even if services are rendered under the supervision of another eligible provider. See Ohio Admin. Code § 5160-8-05. We searched the Medicaid Information Technology System to verify that each rendering licensed independent practitioner had an active Medicaid provider number for the examination period and found three of the 13 rendering practitioners (23 percent) were not registered as required for part of the examination period. We did not associate an improper payment for the services rendered by these practitioners as all did subsequently enroll.

Riverscape Counseling attributed the cause for the errors related to these three practitioners to an outsourced credentialing firm.

We obtained service documentation from Riverscape Counseling for the following payments:

- 65 psychotherapy, 60 minutes with patient services (90837);
- 28 psychotherapy, 60 minutes with patient services (90837) reimbursed on behalf of one outlier recipient;
- 14 psychiatric diagnostic evaluations (90791); and
- 79 payments on three outlier dates of service.

The 79 selected payments for the three outlier dates included psychiatric diagnostic evaluation (90791); psychotherapy, 30 minutes with patient (90832); psychotherapy, 45 minutes with patient (90834); psychotherapy, 60 minutes with patient (90837); and family psychotherapy with patient present (90847).

We compared the service documentation for the selected services to the elements in Ohio Admin. Code § 5160-8-05(F) which requires documentation to include the date, time of day and duration of service contact. We also compared units billed to documented duration.

We identified three instances in which the Riverscape Counseling billed for 60 minutes of psychotherapy; however, the documentation reflected a 30 minute session. For these three errors, we identified an improper payment of \$117.00 based on the difference in the payment and the procedure code supported by the documentation.

All other services examined were supported by service documentation that contained the required elements and we found no variances in the units billed. While the fee-for-service Medicaid requirements limit diagnostic evaluations to one per calendar year, we confirmed with the Medicaid managed care organization that paid for these services that it did not impose the same limitation.

We also obtained treatment plans from Riverscape Counseling for the sampled psychotherapy services and psychotherapy services billed on behalf of the outlier recipient. We tested these services for compliance with Ohio Admin. Code § 5160-8-05(F) which requires a treatment plan must be completed within five sessions or one month of admission and bear the signature of the professional who recorded it.

We found one instance in which there was no treatment plan to authorize service rendered. As a result, we identified an improper payment of \$81.99.

## **Recommendation**

Riverscape Counseling should ensure that only services rendered by an eligible practitioner are billed to the Ohio Medicaid program. In addition, Riverscape Counseling should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules and that all treatment plans meet applicable requirements prior to submitting Medicaid claims for payment. Riverscape Counseling should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

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 Riverscape Counseling complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Riverscape Counseling 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 Riverscape Counseling 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 Riverscape Counseling's compliance with the specified requirements.

***Internal Control over Compliance***

Riverscape Counseling 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 Riverscape Counseling's internal control over compliance.

***Basis for Qualified Opinion***

Our examination disclosed that, in a material number of instances, independently licensed practitioners did not have an approved Medicaid agreement with the Department as required by Ohio Admin. Code § 5160-8-05.

***Qualified Opinion on Compliance***

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Riverscape Counseling complied, in all material respects, with the aforementioned requirements of psychotherapy services for the period of July 1, 2018 through June 30, 2020.

Our testing was limited to the specified Medicaid requirements detailed above. We did not test other requirements and, accordingly, we do not express an opinion on Riverscape Counseling's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$198.99. This finding plus interest, in the amount of \$18.05 (calculated as of July 13, 2022) totaling \$217.04, 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 Riverscape Counseling, 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

July 13, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**DARCIE R. CLARK LPCC LLC**

**MONTGOMERY 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 8/18/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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