

FILED
06-27-2025
Clerk of Circuit Court
Waukesha County
2025CF001114

STATE OF WISCONSIN CIRCUIT COURT WAUKESHA COUNTY

STATE OF WISCONSIN,

Plaintiff,

v.

Case No. 25-CF

NEERAJ AGRAWAL

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Defendant.

CRIMINAL COMPLAINT

The Wisconsin Department of Justice, pursuant to its authority under Wis. Stat. § 49.846(2), files this criminal complaint against Dr. Neeraj Agrawal (DOB: 09/10/1968).

Count 1: THEFT BY FRAUD GREATER THAN \$100,000

In or between approximately December 2020 and November 2023, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, did obtain title to property of another person by intentionally deceiving the person with a false representation which was known to be false, made with intent to defraud, which did defraud the person to whom it was made, which property had value that exceeded \$100,000, belonged to the same owner, and was obtained pursuant to a single intent and design and in execution of a single deceptive scheme,

contrary to Wis. Stat. §§ 943.20(1)(d), (3)(cm) and 971.36(3)(a). Specifically, the defendant submitted false claims for reimbursement from the Wisconsin Medical Assistance program, which claims did not include the claims alleged in Counts 2, 3, 4, 5, 7, 9, 10, 12, 13, 15, 16 and 17 of this complaint.

Upon conviction for this offense, a Class F felony, the defendant may be fined not more than \$25,000, or imprisoned not more than twelve years and six months, or both. Wis. Stat. § 939.50(3)(f).

Count 2: THEFT BY FRAUD BETWEEN \$10,000 AND \$100,000

In or between approximately December 2020 and April 2023, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, did obtain title to property of another person by intentionally deceiving the person with a false representation which was known to be false, made with intent to defraud, which did defraud the person to whom it was made, which property had value that exceeded \$10,000 but did not exceed \$100,000, belonged to the same owner, and was obtained pursuant to a single intent and design and in execution of a single deceptive scheme, contrary to Wis. Stat. §§ 943.20(1)(d), (3)(c) and 971.36(3)(a). Specifically, the defendant submitted false claims for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Child 1 and Child 2.

Upon conviction for this offense, a Class G felony, the defendant may be fined not more than \$25,000, or imprisoned not more than ten years, or both. Wis. Stat. § 939.50(3)(g).

Count 3: THEFT BY FRAUD BETWEEN \$10,000 AND \$100,000

In or between approximately December 2020 and December 2023, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, did obtain title to property of another person by intentionally deceiving the person with a false representation which was known to be false, made with intent to defraud, which did defraud the person to whom it was made, which property had value that exceeded \$10,000 but did not exceed \$100,000, belonged to the same owner, and was obtained pursuant to a single intent and design and in execution of a single deceptive scheme, contrary to Wis. Stat. §§ 943.20(1)(d), (3)(c) and 971.36(3)(a). Specifically, the defendant submitted false claims for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Witness 2, Child 3, and Child 4.

Upon conviction for this offense, a Class G felony, the defendant may be fined not more than \$25,000, or imprisoned not more than ten years, or both. Wis. Stat. § 939.50(3)(g).

Count 4: THEFT BY FRAUD BETWEEN \$10,000 AND \$100,000

In or between approximately March 2021 and August 2024, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, did obtain title to property of another person by intentionally deceiving the person with a false representation which was known to be false, made with intent to defraud, which did defraud the person to whom it was made, which property had value that exceeded \$10,000 but did not exceed \$100,000, belonged to the same owner, and was

obtained pursuant to a single intent and design and in execution of a single deceptive scheme, contrary to Wis. Stat. §§ 943.20(1)(d), (3)(c) and 971.36(3)(a). Specifically, the defendant submitted false claims for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Witness 3, Child 5, Child 6, and Child 7.

Upon conviction for this offense, a Class G felony, the defendant may be fined not more than \$25,000, or imprisoned not more than ten years, or both. Wis. Stat. § 939.50(3)(g).

Count 5: THEFT BY FRAUD BETWEEN \$5,000 AND \$10,000

In or between approximately July 2021 and November 2022, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, did obtain title to property of another person by intentionally deceiving the person with a false representation which was known to be false, made with intent to defraud, which did defraud the person to whom it was made, which property had value that exceeded \$5,000 but did not exceed \$10,000, belonged to the same owner, and was obtained pursuant to a single intent and design and in execution of a single deceptive scheme, contrary to Wis. Stat. §§ 943.20(1)(d), (3)(bm) and 971.36(3)(a). Specifically, the defendant submitted false claims for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Child 8.

Upon conviction for this offense, a Class H felony, the defendant may be fined not more than \$10,000, or imprisoned not more than six years, or both. Wis. Stat. § 939.50(3)(h).

Count 6: MEDICAL ASSISTANCE FRAUD

On or about February 7, 2022, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, made or caused to be made a false statement or representation of material fact in an application for a Medical Assistance benefit or payment, contrary to Wis. Stat. § 946.91(2)(a). Specifically, the defendant submitted a false claim for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Witness 4.

Upon conviction for this offense, a Class H felony, the defendant may be fined not more than \$25,000, or imprisoned not more than six years, or both. Wis. Stat. §§ 946.91(2), 939.50(3)(h).

Count 7: THEFT BY FRAUD BETWEEN \$2,500 AND \$5,000

In or between approximately November 2021 and November 2023, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, did obtain title to property of another person by intentionally deceiving the person with a false representation which was known to be false, made with intent to defraud, which did defraud the person to whom it was made, which property had value that exceeded \$2,500 but did not exceed \$5,000, belonged to the same owner, and was obtained pursuant to a single intent and design and in execution of a single deceptive scheme, contrary to Wis. Stat. §§ 943.20(1)(d), (3)(bf) and 971.36(3)(a). Specifically, the defendant submitted false claims for reimbursement from the

Wisconsin Medical Assistance program relating to counseling services purportedly provided to Child 9.

Upon conviction for this offense, a Class I felony, the defendant may be fined not more than \$10,000, or imprisoned not more than three years and six months, or both. Wis. Stat. § 939.50(3)(i).

Count 8: MEDICAL ASSISTANCE FRAUD

On or about February 17, 2022, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, made or caused to be made a false statement or representation of material fact in an application for a Medical Assistance benefit or payment, contrary to Wis. Stat. § 946.91(2)(a). Specifically, the defendant submitted a false claim for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Witness 5.

Upon conviction for this offense, a Class H felony, the defendant may be fined not more than \$25,000, or imprisoned not more than six years, or both. Wis. Stat. §§ 946.91(2), 939.50(3)(h).

Count 9: THEFT BY FRAUD BETWEEN \$2,500 AND \$5,000

In or between approximately June 2021 and October 2023, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, did obtain title to property of another person by intentionally deceiving the person with a false representation which was known to be false, made with intent to defraud, which did defraud the person to whom it was made, which property had

value that exceeded \$2,500 but did not exceed \$5,000, belonged to the same owner, and was obtained pursuant to a single intent and design and in execution of a single deceptive scheme, contrary to Wis. Stat. §§ 943.20(1)(d), (3)(bf) and 971.36(3)(a). Specifically, the defendant submitted false claims for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Child 10.

Upon conviction for this offense, a Class I felony, the defendant may be fined not more than \$10,000, or imprisoned not more than three years and six months, or both. Wis. Stat. § 939.50(3)(i).

Count 10: THEFT BY FRAUD BETWEEN \$2,500 AND \$5,000

In or between approximately October 2021 and June 2022, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, did obtain title to property of another person by intentionally deceiving the person with a false representation which was known to be false, made with intent to defraud, which did defraud the person to whom it was made, which property had value that exceeded \$2,500 but did not exceed \$5,000, belonged to the same owner, and was obtained pursuant to a single intent and design and in execution of a single deceptive scheme, contrary to Wis. Stat. §§ 943.20(1)(d), (3)(bf) and 971.36(3)(a). Specifically, the defendant submitted false claims for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Witness 7.

Upon conviction for this offense, a Class I felony, the defendant may be fined not more than \$10,000, or imprisoned not more than three years and six months, or both. Wis. Stat. § 939.50(3)(i).

Count 11: MEDICAL ASSISTANCE FRAUD

On or about February 7, 2022, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, made or caused to be made a false statement or representation of material fact in an application for a Medical Assistance benefit or payment, contrary to Wis. Stat. § 946.91(2)(a). Specifically, the defendant submitted a false claim for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Witness 7.

Upon conviction for this offense, a Class H felony, the defendant may be fined not more than \$25,000, or imprisoned not more than six years, or both. Wis. Stat. §§ 946.91(2), 939.50(3)(h).

Count 12: THEFT BY FRAUD BETWEEN \$2,500 AND \$5,000

In or between approximately February 2021 and October 2022, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, did obtain title to property of another person by intentionally deceiving the person with a false representation which was known to be false, made with intent to defraud, which did defraud the person to whom it was made, which property had value that exceeded \$2,500 but did not exceed \$5,000, belonged to the same owner, and was obtained pursuant to a single intent and design and in execution of a single deceptive

scheme, contrary to Wis. Stat. §§ 943.20(1)(d), (3)(bf) and 971.36(3)(a). Specifically, the defendant submitted false claims for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Child 12 and Child 13.

Upon conviction for this offense, a Class I felony, the defendant may be fined not more than \$10,000, or imprisoned not more than three years and six months, or both. Wis. Stat. § 939.50(3)(i).

Count 13: THEFT BY FRAUD BETWEEN \$5,000 AND \$10,000

In or between approximately September 2021 and June 2022, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, did obtain title to property of another person by intentionally deceiving the person with a false representation which was known to be false, made with intent to defraud, which did defraud the person to whom it was made, which property had value that exceeded \$5,000 but did not exceed \$10,000, belonged to the same owner, and was obtained pursuant to a single intent and design and in execution of a single deceptive scheme, contrary to Wis. Stat. §§ 943.20(1)(d), (3)(bm) and 971.36(3)(a). Specifically, the defendant submitted false claims for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Child 14 and Child 15.

Upon conviction for this offense, a Class H felony, the defendant may be fined not more than \$10,000, or imprisoned not more than six years, or both. Wis. Stat. § 939.50(3)(h).

Count 14: MEDICAL ASSISTANCE FRAUD

On or about January 27, 2022, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, made or caused to be made a false statement or representation of material fact in an application for a Medical Assistance benefit or payment, contrary to Wis. Stat. § 946.91(2)(a). Specifically, the defendant submitted false claims for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Witness 9.

Upon conviction for this offense, a Class H felony, the defendant may be fined not more than \$25,000, or imprisoned not more than six years, or both. Wis. Stat. §§ 946.91(2), 939.50(3)(h).

Count 15: THEFT BY FRAUD LESS THAN \$2,500

In or between approximately December 2020 and February 2022, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, did obtain title to property of another person by intentionally deceiving the person with a false representation which was known to be false, made with intent to defraud, which did defraud the person to whom it was made, which property had value that did not exceed \$2,500, belonged to the same owner, and was obtained pursuant to a single intent and design and in execution of a single deceptive scheme, contrary to Wis. Stat. §§ 943.20(1)(d), (3)(a) and 971.36(3)(a). Specifically, the defendant submitted false claims for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Child 16.

Upon conviction for this offense, a Class A misdemeanor, the defendant may be fined not more than \$10,000, or imprisoned not more than nine months, or both. Wis. Stat. § 939.51(3)(a).

Count 16: THEFT BY FRAUD BETWEEN \$2,500 AND \$5,000

In or between approximately December 2020 and January 2024, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, did obtain title to property of another person by intentionally deceiving the person with a false representation which was known to be false, made with intent to defraud, which did defraud the person to whom it was made, which property had value that exceeded \$2,500 but did not exceed \$5,000, belonged to the same owner, and was obtained pursuant to a single intent and design and in execution of a single deceptive scheme, contrary to Wis. Stat. §§ 943.20(1)(d), (3)(bf) and 971.36(3)(a). Specifically, the defendant submitted false claims for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Witness 11.

Upon conviction for this offense, a Class I felony, the defendant may be fined not more than \$10,000, or imprisoned not more than three years and six months, or both. Wis. Stat. § 939.50(3)(i).

Count 17: THEFT BY FRAUD BETWEEN \$10,000 AND \$100,000

In or between approximately December 2020 and August 2024, in the Village of Menomonee Falls, Waukesha County, Wisconsin, the defendant, Neeraj Agrawal, did obtain title to property of another person by intentionally deceiving the person with a false representation which was known to be false, made with intent to defraud, which did defraud the person to whom it was made, which property had value that exceeded \$10,000 but did not exceed \$100,000, belonged to the same owner, and was obtained pursuant to a single intent and design and in execution of a single deceptive scheme, contrary to Wis. Stat. §§ 943.20(1)(d), (3)(c) and 971.36(3)(a). Specifically, the defendant submitted false claims for reimbursement from the Wisconsin Medical Assistance program relating to counseling services purportedly provided to Child 17, Child 18 and Child 19.

Upon conviction for this offense, a Class G felony, the defendant may be fined not more than \$25,000, or imprisoned not more than ten years, or both. Wis. Stat. § 939.50(3)(g).

Facts Constituting the Charged Offenses

I, the Complainant, am an Investigator with the Wisconsin Department of Justice, Medicaid Fraud Control and Elder Abuse Unit (MFCEAU). MFCEAU investigates and prosecutes civil and criminal offenses related to Medicaid providers, Medicaid recipients, and facilities that receive Medicaid funding.

I base this complaint upon my investigation, my training and experience, my review of records, and my interviews with witnesses and the defendant.

The identities of the witnesses are known to me, but they are identified in this complaint by pseudonyms. I consider their statements to be reliable. I also consider some of the defendant's statements to be reliable as they are against his penal interest.

This complaint contains a summary of facts necessary to establish probable cause; it does not contain all facts related to the investigation.

Based upon information and belief, I state:

Background

Dr. Neeraj Agrawal is a licensed professional counselor who runs his own practice, which focuses, in part, on providing psychotherapy to Medicaid members. Many of Dr. Agrawal's patients are children with issues related to depression, anxiety, and Attention-Deficit/Hyperactivity Disorder. He has been licensed in Wisconsin since 1999, currently having licenses through the Wisconsin Department of Safety and Professional Services (DSPS) as a substance abuse counselor and licensed professional counsel.

Medicaid, which is also referred to as the Wisconsin Medical Assistance program, is a joint federal and state program that provides medical coverage to indigent Wisconsin residents. It is administered by the Wisconsin Department of Health Services (DHS).

Requirements for Payment from Medicaid

To get paid for his services to Medicaid members, Dr. Agrawal must submit claims for reimbursement to DHS. Accordingly, it is his responsibility to ensure his claims are truthful, accurate, and submitted in accord with “coding information” provided by DHS. Wis. Admin. Code DHS § 106.03(2)(b), (c).

Medical services, which often defy concise linguistic description, are assigned a five-digit numerical code to facilitate uniform and efficient billing. These codes are part of the Current Procedural Terminology (CPT) code set published by the American Medical Association. These same codes are incorporated by DHS into the ForwardHealth Online Handbook, which is a reference and rulebook for Medicaid providers like Dr. Agrawal.

Thus, the obligations regarding the accuracy of the claims and “coding information” require providers to use the appropriate CPT code to describe the service provided. And because each CPT code describes a different medical service, the rates of reimbursement between the codes differ with more complex or time-consuming services being more highly compensated. When a provider intentionally uses an inaccurate code to fraudulently inflate reimbursements, that is called “upcoding.” Medicaid will not reimburse claims that have been “upcoded.”

Furthermore, Medicaid will not reimburse claims for medical services that never occurred. For example, Medicaid does not reimburse providers for missed appointments. Wis. Admin. Code DHS § 107.03(2).

CPT Codes for Psychotherapy

There are three CPT codes for psychotherapy with an individual patient: 90832, 90834, and 90837. These codes describe individual psychotherapy sessions that last 30 minutes, 45 minutes, or 60 minutes, respectively. To bill under these codes, the patient must be present for all or a majority of the service.

For example, 90832 is the code for a 30-minute one-on-one psychotherapy session. Hence, a provider cannot use this code unless the patient is there for at least 16 minutes. Code 90832, moreover, represents the shortest possible reimbursable psychotherapy service. Accordingly, Medicaid will not reimburse providers for any psychotherapy session that lasts less than 16 minutes.¹

Dr. Agrawal's Knowledge of Appropriate Use of CPT Codes

On or about June 4, 2020, before the alleged course of conduct in this case, Dr. Agrawal received a certified letter from the Children's Community Health Plan (CCHP). CCHP is a program within Medicaid.

The letter informed Dr. Agrawal that an audit of his reimbursement claims found that he was using code 90837 (i.e., the 60-minute code) significantly more than his peers. In fact, Dr. Agrawal used code 90837 for 97.26 percent of his reimbursement claims from January 1, 2018, through March 20, 2020, while his peers used that code only 41.94 percent of the time during the same timeframe.

Importantly, the six-page letter instructed Dr. Agrawal that there are three CPT codes available for individual psychotherapy: 90832, 90834, and 90837. The

¹ All the above coding requirements are laid out in Topic #6123 of the Outpatient Mental Health section of the ForwardHealth Online Handbook.

letter explained that those codes are for sessions which last 30 minutes, 45 minutes, or 60 minutes, respectively. Moreover, the letter included recommendations on how to ensure he is using the codes correctly and an explanation of the appropriate lengths of time associated with each code. Indeed, the letter emphasized that “the 90834 code should be used when you spend between 38 and 52 minutes in therapy; *not* for any session over 30 minutes.” (Emphasis in original.) The letter also stated that Dr. Agrawal’s billing practices resulted in an overpayment of \$34,623.33.

Dr. Agrawal subsequently wrote several checks to reimburse Medicaid for the full amount.

Dr. Agrawal’s Telehealth Appointments

My interviews with Dr. Agrawal and a sample of his patients show that all (or a vast majority) of his counseling sessions during the alleged course of conduct took place via telehealth. In my interview with Dr. Agrawal on August 22, 2024, he said that he used three different cellphone apps for the video calls: Facetime, Google Meet, and the SimplePractice app. My investigation also revealed that Dr. Agrawal had two telephone numbers: one through Google Voice and one through T-Mobile. So, when I reference phone records below, I am referring to subpoenaed records from Google, T-Mobile, and SimplePractice.

Venue

Dr. Agrawal said that he primarily conducts his telehealth appointments at his home office (in Menomonee Falls) and rarely goes to his work office (in Wauwatosa). Therefore, he would have submitted his reimbursement claims related

to telehealth appointments from Menomonee Falls, which is in Waukesha County, Wisconsin.²

Fraud Schemes

My investigation revealed that after the CCHP audit, Dr. Agrawal did not reform his billing practices and continued inflating his reimbursement from Medicaid through several means. His two primary means were (1) upcoding psychotherapy sessions which lasted less than 16 minutes and (2) billing for psychotherapy sessions that never took place.

Furthermore, although all the below theft charges allege a continuing offense, they are factually distinct. In other words, the total fraud amount alleged in Count 1 does not encompass the alleged fraud amounts included in Counts 2–5, 7, 9–10, 12–13, and 15–17.

As to Count 1

According to reimbursement claims data from DHS, from December 1, 2020, through November 30, 2023, Dr. Agrawal claimed to have provided services to 813 Medicaid members, and he submitted 23,061 claims for reimbursement for those purported services. In total, Dr. Agrawal billed Medicaid \$2,699,535.00, and Medicaid paid him \$1,297,363.04.

During my investigation, I was able to obtain statements concerning 34 patients, and I interviewed Dr. Agrawal. These interviews revealed that

² “Venue is . . . appropriate in any county in which at least one of the alleged acts occurred where the charge is based on a continuous offense.” *State v. Elverman*, 2015 WI App 91, ¶ 38, 366 Wis. 2d 169, 873 N.W.2d 528. Multiple thefts, moreover, may be charged as a single crime. Wis. Stat. § 971.36(3).

appointments with Dr. Agrawal usually lasted less than 16 minutes. Dr. Agrawal, during my in-person interview with him on August 22, 2024, confirmed that following the start of the COVID-19 pandemic, he would commonly see 30 patients a day for sessions lasting 10 to 15 minutes.

Again, Medicaid will not reimburse any individual psychotherapy session that lasts less than 16 minutes. So, Dr. Agrawal's admission, which was corroborated by the patients that I interviewed, indicates that all (or a vast majority) of his reimbursement requests were fraudulent.

In addition to my interviews, Dr. Agrawal's phone records support that he defrauded Medicaid. From December 2020 through November 2023, Dr. Agrawal had only 182 calls which lasted longer than 15 minutes.³ If we assume that any phone call over 15 minutes is also billable as two therapy sessions using CPT code 90832 (i.e., the 30-minute code),⁴ then Dr. Agrawal was entitled to claim only \$23,296.64 in reimbursement from Medicaid.

Even if the total length of Dr. Agrawal's phone calls—for any day where he spent more than fifteen minutes on the phone and regardless of whether he was

³ While 16 minutes is the bare minimum for a billable therapy session, I did not consider fraudulent any phone call over 15 minutes to account for situations where the session was close to being billable (e.g., a call lasting 15 minutes and 30 seconds).

⁴ This hypothetical is aimed at addressing situations where a household had more than one member who was a patient of Dr. Agrawal's. Conceivably, one patient could have a one-on-one session with Dr. Agrawal and then pass the phone to someone else to have their session. The phone records would only show one phone call, but the two sessions would be billable if they were of sufficient length. This hypothetical gives credit for two CPT code 90832 therapy sessions for any phone call longer than 15 minutes.

speaking with a patient—were added together and divided by 15 minutes (and that was considered a billable CPT code 90832 session), then Dr. Agrawal would have been entitled to only \$102,414.08 in reimbursement from Medicaid.

Furthermore, a review of the DHS billing data supports that Dr. Agrawal defrauded Medicaid. When totaling the time associated with the CPT codes used by Dr. Agrawal,⁵ he billed Medicaid for more than 24 hours of work in a day over a hundred times.

During my interview with Dr. Agrawal, he admitted that his appointments with patients typically take place Monday through Friday from 8:00 a.m. to 5:00 p.m., a workday of 9 hours.

Dr. Agrawal also admitted that he chooses which CPT code to use in claims for reimbursement.⁶ He said that following the CCHP audit and continuing until July 2022, he always used CPT code 90834 and called it the “30–40-minute code.” Dr. Agrawal further said that he did not know there were any codes under 90834 and that he thought it was the lowest code available until he received a letter from the Office of Inspector General at DHS, around July 2022, indicating that he was an outlier in using this code. After July 2022, he started primarily using CPT code 90832.

⁵ In other words, CPT code 90832 counts for 30 minutes and 90834 counts for 45 minutes.

⁶ More specifically, Dr. Agrawal said he enters the CPT code and patient information into his Google calendar, which he then submits to Ebix (his claim/billing system), which then sends out his claim for reimbursement to DHS.

Put simply, Dr. Agrawal's admissions coupled with his phone records and the billing data show that he defrauded Medicaid of well over \$100,000 from December 2020 through November 2023.

Again, this alleged fraud amount does not include the fraud alleged in the below charges.

As to Count 2

On August 18, 2023, I met with Witness 1, the mother of Child 1 and Child 2. Witness 1 said that Child 1 and Child 2 were patients of Dr. Agrawal from 2018 until April 2023. Witness 1 said that her children saw Dr. Agrawal once a week during that time.

Witness 1 said that before the pandemic, Child 1 and Child 2 met with Dr. Agrawal at his office. After the pandemic began, Dr. Agrawal switched to telehealth counseling sessions. Witness 1 said that Child 1 and Child 2 were seen separately for their first virtual sessions, and they were seen together for the rest of them. Witness 1 said that the telehealth sessions for Child 1 and Child 2 lasted approximately 10–15 minutes.

Following my interview of Witness 1, I compared claims data from DHS regarding Child 1 and Child 2 with Dr. Agrawal's phone records. From December 2020 through April 2023, Dr. Agrawal submitted 203 claims for reimbursement for Child 1 and Child 2, but his phone records only support a possible total of 134 telehealth appointments during that time. Furthermore, although Dr. Agrawal's billing records indicated that he provided 13,185 minutes of individual psychotherapy

to Child 1 and Child 2 combined, his phone records only show calls totaling 220.9 minutes.

Medicaid reimbursed Dr. Agrawal \$12,889.63 for purported counseling services to Child 1 and Child 2.

As to Count 3

On August 18, 2023, I spoke with Witness 2. Witness 2 is the mother of Child 3 and Child 4. Witness 2 said that she, Child 3, and Child 4 were all patients of Dr. Agrawal. Witness 2 also said that the counseling sessions occurred weekly for about two years and were always telehealth appointments. Witness 2 said the appointments lasted approximately 5 minutes and never went beyond 8 minutes. Witness 2 said that Dr. Agrawal “pretty much checks in on them and that’s it.”

Afterwards, I compared the DHS claims data associated with this family with Dr. Agrawal’s phone records. In total, Agrawal submitted 340 claims representing 11,835 minutes of combined individual counseling services from December 2020 through December 2023. The phone records, however, only support 15 appointments with the family for a total of 21.25 minutes.

Medicaid reimbursed Dr. Agrawal \$19,866.27 for purported counseling services to this family.

As to Count 4

On August 18, 2023, I spoke with Witness 3 over the phone. Witness 3 said that she and her children, Child 5, Child 6, and Child 7, were all patients of Dr. Agrawal. Witness 3 said all the appointments were virtual and lasted

approximately 15 minutes in the beginning but consistently were shortened to 5 minutes. Witness 3 also said her children only saw Dr. Agrawal for a few months but could not remember the timeframe.

A comparison of the DHS billing data and Dr. Agrawal's phone records, from March 2021 to August 2024, show the following:

- 311 claims submitted for reimbursement.
- 7,590 total minutes of individual counseling claimed.
- 9 calls to the family lasting a total of 23.9 minutes.
- Medicaid reimbursed Dr. Agrawal \$20,410.14 for purported counseling services to this family.

As to Count 5

On February 14, 2024, I spoke with Witness 4 in person. Witness 4 is the mother of Child 8. Witness 4 said Dr. Agrawal only saw Child 8 two to four times. Witness 4 denied ever being a patient of Dr. Agrawal.

Witness 4 said the appointments were virtual through Facetime on her cell phone. Witness 4 said the appointments were very fast and possibly lasted 10 minutes at the most.

A comparison of the DHS billing data and Dr. Agrawal's phone records, from July 2021 to November 2022, show the following:

- 109 claims submitted for reimbursement. This includes 56 claims for Witness 4 who, again, denied ever receiving counseling services from Dr. Agrawal.
- 4,710 total minutes of individual counseling claimed.

- 3 calls to the family lasting a total of 3.73 minutes.
- Medicaid reimbursed Dr. Agrawal \$7,658.26 for purported counseling services to this family.

As to Count 6

Regarding Witness 4's denial of ever receiving counseling services from Dr. Agrawal, DHS billing data indicates that Dr. Agrawal claimed to have provided individual counseling services to Witness 4 on January 4, 2022. DHS billing data also indicates that Dr. Agrawal, in total, claimed to have provided 1,710 minutes of counseling services on that day, which is equivalent to 28.5 hours of work.

Dr. Agrawal submitted his claim for reimbursement for his counseling session with Witness 4 on February 7, 2022.

As to Count 7

On February 14, 2024, I spoke with Witness 5 in person. Witness 5 is the mother of Child 9. Witness 5 said Child 9 saw Dr. Agrawal for a couple of weeks and a "handful of times" but could not recall the exact dates. She said the appointments were all virtual and lasted approximately 5–10 minutes. She said that Dr. Agrawal basically made small talk with Child 9, so she discontinued the appointments because she felt that Dr. Agrawal was not helping. Witness 5 also denied ever receiving counseling from Dr. Agrawal.

A comparison of the DHS billing data and Dr. Agrawal's phone records, from November 2021 to November 2023, show the following:

- 61 claims submitted for reimbursement. This includes 27 claims for Witness 5.

- 2,880 total minutes of individual counseling claimed.
- 2 calls to the family lasting a total of 1.1 minutes.
- Medicaid reimbursed Dr. Agrawal \$4,520.05 for purported counseling services to this family.

As to Count 8

As for Witness 5's denial of ever receiving counseling services from Dr. Agrawal, DHS billing data indicates that Dr. Agrawal claimed to have provided individual counseling services to Witness 5 on January 4, 2022. DHS billing data also indicates that Dr. Agrawal, in total, claimed to have provided 1,710 minutes of counseling services on that day, which is equivalent to 28.5 hours of work.

Dr. Agrawal submitted his claim for reimbursement for his counseling session with Witness 5 on February 17, 2022.

As to Count 9

On February 14, 2024, I spoke with Witness 6 on the phone. Witness 6 is the mother of Child 10. Witness 6 said Child 10 saw Dr. Agrawal one to two times a month for about one-and-a-half to two years. Witness 6 said she decided to have Child 10 stop seeing Dr. Agrawal because he was not helping. Witness 6 described the appointments as "a waste of time." She said Dr. Agrawal just had short conversations with Child 10 lasting 5–10 minutes in length.

A comparison of the DHS billing data and Dr. Agrawal's phone records, from June 2021 through October 2023, show the following:

- 60 claims submitted for reimbursement.

- 2,349 total minutes of individual counseling claimed.
- 21 calls lasting a total of 35.3 minutes.
- Medicaid reimbursed Dr. Agrawal \$3,923.64 for purported counseling services to this family.

As to Count 10

On February 14, 2024, I talked with Witness 7 over the phone. Witness 7 is the mother of Child 11. Witness 7 said Child 11 saw Dr. Agrawal about three times over two months in the fall of 2022. She said all the appointments were done virtually over Facetime and lasted under 10 minutes. Witness 7 said she discontinued the sessions because she thought that Dr. Agrawal was not doing anything for her child. Witness 7 denied ever receiving counseling from Dr. Agrawal.

A comparison of the DHS billing data and Dr. Agrawal's phone records, from October 2021 through June 2022, show the following:

- 45 claims submitted for reimbursement. This includes 22 claims for Witness 7.
- 1,935 total minutes of individual counseling claimed.
- 10 calls to the family lasting a total of 13.42 minutes.
- Medicaid reimbursed Dr. Agrawal \$3,135.68 for purported counseling services to this family.

As to Count 11

Concerning Witness 7's denial of ever receiving counseling services from Dr. Agrawal, DHS billing data indicates that Dr. Agrawal claimed to have provided individual counseling services to Witness 7 on January 4, 2022. DHS billing data also

indicates that Dr. Agrawal, in total, claimed to have provided 1,710 minutes of counseling services on that day, which is equivalent to 28.5 hours of work.

Dr. Agrawal submitted his claim for reimbursement for his counseling session with Witness 7 on February 7, 2022.

As to Count 12

On February 14, 2024, I spoke with Witness 8 on the phone. Witness 8 is the mother of Child 12 and Child 13. Witness 8 said her children saw Dr. Agrawal “quite a while ago.” She said all the appointments were virtual except for one. Witness 8 said she was present for most of the appointments and that the appointments generally lasted 15 minutes. Witness 8 felt that Dr. Agrawal rushed the appointments and did not seem to help very much. This is why she ended the appointments.

A comparison of the DHS billing data and Dr. Agrawal’s phone records, from February 2021 through October 2022, show the following:

- 35 claims submitted for reimbursement.
- 1,485 total minutes of individual counseling claimed.
- 6 calls to the family lasting a total of 7.7 minutes.
- Medicaid reimbursed Dr. Agrawal \$2,567.73 for purported counseling services to this family.

As to Count 13

On February 14, 2024, I spoke with Witness 9 in person. Witness 9 is the mother of Child 14 and Child 15. Witness 9 said her children saw Dr. Agrawal once

every two weeks for just under a year. She said Dr. Agrawal saw both children at the same time during the appointments, and the appointments were conducted virtually and lasted 10–15 minutes in length. Witness 9 said she did not think the appointments were worth their time. Witness 9 denied ever being a patient of Dr. Agrawal.

A comparison of the DHS billing data and Dr. Agrawal's phone records, from September 2021 through June 2022, show the following:

- 78 claims submitted for reimbursement. This includes 34 claims for Witness 9.
- 4,230 total minutes of individual counseling claimed.
- 25 calls to the family lasting a total of 32.15 minutes.
- Medicaid reimbursed Dr. Agrawal \$5,450.22 for purported counseling services to this family.

As to Count 14

Regarding Witness 9's denial of ever receiving counseling services from Dr. Agrawal, DHS billing data indicates that Dr. Agrawal claimed to have provided individual counseling services to Witness 9 on January 4, 2022. DHS billing data also indicates that Dr. Agrawal, in total, claimed to have provided 1,710 minutes of counseling services on that day, which is equivalent to 28.5 hours of work.

Dr. Agrawal submitted his claim for reimbursement for his counseling session with Witness 9 on January 27, 2022.

As to Count 15

On February 21, 2024, I spoke with Witness 10 on the phone. Witness 10 is the mother of Child 16. Witness 10 said Child 16 saw Dr. Agrawal four to five times in either 2018 or 2019. She said she took Child 16 to Dr. Agrawal's office once or twice and that the other appointments were over the phone and were not virtual. She said the appointments lasted approximately 15 minutes. Witness 10 said Dr. Agrawal made Child 16 feel uncomfortable and did not provide help with her mental issues.

A comparison of the DHS billing data and Dr. Agrawal's phone records, from December 2020 through February 2022, show the following:

- 31 claims submitted for reimbursement.
- 1,260 total minutes of individual counseling claimed.
- 1 call to the family lasting a total of 1.2 minutes.
- Medicaid reimbursed Dr. Agrawal \$1,955.77 for purported counseling services to this family.

As to Count 16

On February 21, 2024, I spoke with Witness 11 on the phone. Witness 11 said that both she and her child were patients of Dr. Agrawal. Witness 11 said she saw Dr. Agrawal two or three times about two years ago.

A comparison of the DHS billing data and Dr. Agrawal's phone records, from December 2020 through January 2024, show the following:

- 59 claims were submitted for Witness 11.
- 27 calls to the family lasting a total of 17.06 minutes.

- Medicaid reimbursed Dr. Agrawal \$4,008.76 for purported counseling services to Witness 11.

As to Count 17

On February 21, 2024, I spoke with Witness 12 in person. Witness 12 is the mother of Child 17, Child 18, and Child 19. Witness 12 said that Child 17 saw Dr. Agrawal once a week about three years ago for about six months before starting to see him again in the fall of 2023 and continuing to the time of the interview. Witness 12 said Child 18 saw Dr. Agrawal once a week for approximately five months three years ago. Witness 12 said Child 19 saw Dr. Agrawal once a week for approximately five months three years ago. Witness 12 also said that she was a patient of Dr. Agrawal and saw him once a week for a few months three years ago.

Witness 12 said Dr. Agrawal would see them virtually in one call, which would last 10–15 minutes.

A comparison of the DHS billing data and Dr. Agrawal's phone records, from December 2020 through August 2024, show the following:

- 203 claims submitted for reimbursement.
- 10,035 total minutes of individual counseling claimed.
- 27 calls to the family lasting a total of 27.1 minutes.
- Medicaid reimbursed Dr. Agrawal \$13,636.21 for purported counseling services to this family.

The discrepancies between the minutes of counseling claimed and the call records noted above indicate that Dr. Agrawal sought reimbursement from Medicaid for services that never occurred, and for those that did occur, he upcoded his billing.

Dated this 27th day of June, 2025.

/s/ Meagan Scott

Meagan Scott

Investigator

Wisconsin Department of Justice

Subscribed and sworn to
before me and approved for filing
this 27th day of June, 2025.

/s/ Timothy J. Filipa

TIMOTHY J. FILIPA

Assistant Attorney General

Wisconsin Department of Justice

State Bar No. 1097622