



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 PAYMENTS FOR DENTAL SERVICES

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

RE: Akron Smiles Youth Dentistry, LLC - Michael Crites, DDS  
Ohio Medicaid Number: 2712443 NPI: 1639214745

We were engaged to examine select payments made to Akron Smiles Youth Dentistry, LLC - Michael Crites, DDS (Akron Smiles) by two Ohio Medicaid managed care organizations (MCOs) related to the provision of dental services to include bitewing, intraoral complete series and panoramic images, extractions and crowns during the period of July 1, 2018 through June 30, 2020.

Akron Smiles entered into an agreement with the Ohio Department of Medicaid (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. Akron Smiles is responsible for its compliance with the specified requirements.

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

Akron Smiles 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 Akron Smiles' internal control over compliance.

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

Attestation standards established by the American Institute of Certified Public Accounts require that we request a written statement from Akron Smiles confirming, to the best of their knowledge and belief, their representations made to us during the course of our examination. We requested that Akron Smiles provide such a statement but Akron Smiles declined to do so.

### ***Disclaimer of Compliance***

Our responsibility is to express an opinion on Akron Smiles' compliance with select Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. 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 Akron Smiles' compliance with the specified Medicaid requirements for the period of July 1, 2018 through June 30, 2020.

Akron Smiles Youth Dentistry, LLC - Michael Crites, DDS  
Summit County  
Independent Auditor's Report on  
Compliance with Requirements of the Medicaid Program  
Page 2

Our testing was limited to the specified Medicaid requirements detailed in the Compliance Section. We did not test other requirements and, accordingly, we do not express an opinion on Akron Smiles' compliance with other requirements.

We identified improper Medicaid payments in the amount of \$2,934.92. This finding plus interest in the amount of \$126.93 (calculated as of April 12, 2022) totaling \$3,061.85 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

April 12, 2022

## COMPLIANCE SECTION

### Background

Title XIX of the Social Security Act, known as Medicaid, provides federal cost-sharing for each State's Medicaid program. The rules and regulations for the program are specified in the Ohio Administrative Code and the Ohio Revised Code. Medicaid providers must "maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions" for a period of six years from receipt of payment or until any audit initiated within the six year period is completed. Providers must furnish such records for audit and review purposes. See Ohio Admin. Code § 5160-1-17.2(D) and (E).

Akron Smiles is a professional dental group and received payment of approximately \$1.3 million under the provider number examined for over 48,000 services from two MCOs.

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Akron Smiles' 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 dental services as specified below for which Akron Smiles billed with dates of service from July 1, 2018 through June 30, 2020 and received payment.

We obtained paid claims data from two of Ohio's MCOs to use for this examination and verified that all services were paid to Akron Smiles tax identification number. We removed denied services and all services paid at zero.

From the total paid services population, we identified panoramic images (procedure code D0330) and one complete series of images (D0210) billed for the same recipient on the same day as multiple bitewing images (D0274 and D0272). We selected these 428 services to examine in their entirety (Multiple Bitewings and Complete Series or Panoramic Image on Same Day Exception Test).

We further identified two recipients with more than four extractions (D7140) on one day and we selected these 11 services to examine in their entirety (Recipients with Greater than Four Extractions on Same Day Exception Test).

Further, we identified 11 recipients with more than seven crowns (D2930 and D2933) in a day and we selected these 92 services to examine in their entirety (Recipients with Greater than Seven Crowns on Same Day Exception Test).

From the remaining population of crowns (D2930), we summarized the services by recipient date of service (RDOS) and selected a random sample of services. A RDOS is defined as all services for a given recipient on a specific date of service.

From the remaining population of intraoral complete series of images (D0210), we selected a random sample of services.

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

Akron Smiles Youth Dentistry, LLC - Michael Crites, DDS  
Summit County  
Independent Auditor's Report on  
Compliance with Requirements of the Medicaid Program

<b>Table 1: Exception Tests and Sample Sizes</b>			
<b>Universe</b>	<b>Population Size</b>	<b>Sample Size</b>	<b>Selected Services</b>
<b>Exception Tests</b>			
Multiple Bitewings and Complete Series or Panoramic Image on Same Day (D0274, D0272, D0210, D0330)			428
Recipients with Greater than Four Extractions on Same Day (D7140)			11
Recipients with Greater than Seven Crowns on Same Day (D2930, D2933)			92
<b>Samples</b>			
Crowns (D2930)	1,045 RDOS	66 RDOS	126
Intraoral Complete Series of Images (D0210)	519	87	87
<b>Total</b>			<b>744</b>

A notification letter was sent to Akron Smiles setting forth the purpose and scope of the examination. During the entrance conference, Akron Smiles described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic health record system used by Akron Smiles, reviewed service documentation, verified professional licensure and each rendering dentist's active Medicaid agreement. We sent preliminary results to Akron Smiles and it subsequently submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

**Results**

The summary results are shown in **Table 2**. The non-compliance and basis for findings is discussed below in further detail.

<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>				
Multiple Bitewings and Complete Series or Panoramic Image on Same Day	428	17	17	\$394.24
Recipients with Greater than Four Extractions on Same Day	11	0	0	\$0.00
Recipients with Greater than Seven Crowns on Same Day	92	3	3	\$153.24
<b>Sample</b>				
Crowns	126	16	16	\$1,630.72
Intraoral Complete Series of Images	87	87	87	\$756.72
<b>Total</b>	<b>744</b>	<b>123</b>	<b>123</b>	<b>\$2,934.92</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.

We identified three dentists in the service documentation for the selected services and compared the names to the Office of Inspector General exclusion database and the ODM's exclusion/suspension list. We also compared the identified owner to the same database and exclusion/suspension list. We found no matches.

### *Dental Services*

According to Ohio Admin. Code § 5160-5-01(C)(1), the rendering provider of dental services must be an eligible Medicaid provider, practicing in Ohio or a state other than Ohio who meets the requirements established by the dental examining board in that state.

We verified through the Ohio e-License Center that all dentists were licensed by the Ohio Dental Board and that the licenses were current and valid on the dates of service in our tests. We also verified through the Medicaid Information Technology System (MITS) that each dentist had an active Medicaid provider number for the examination period.

## **B. Service Documentation**

All Medicaid providers are required by Ohio Admin. Code § 5160-1-27(A) to keep records to establish medical necessity and meet requirements that include, but are not limited to, disclosing the type and extent of services provided to Medicaid recipients. We applied these requirements to all services examined.

For intraoral complete series of images, we compared the documentation to the requirements contained in Ohio Admin. Code § 5160-5-01 Appendix A which requires that the service must consist of at least 12 images and the series must include all periapical, bitewing, and occlusal images necessary for diagnosis.

We obtained the clinical notes and x-ray images from Akron Smiles and compared it to the required elements. We also compared the services billed to the coverage limitations set by the two MCOs.

### *Multiple Bitewings and Complete Series or Panoramic Image on Same Day Exception Test*

The 428 payments examined contained the following errors:

- 13 payments in which there was no documentation to support the payment;
- 3 payments in which the service was outside the limitation set by the MCO; and
- 1 payment in which the documentation did not support the service billed.

These errors resulted in an improper payment amount of \$394.24.

### *Recipients with Greater than Four Extractions on Same Day Exception Test*

The 11 payments tested contained no errors.

**B. Service Documentation (Continued)**

*Recipients with Greater than Seven Crowns on Same Day Exception Test*

The 92 payments examined contained three payments in which the documentation did not include a description of the service provided. These three errors resulted in an improper payment amount of \$153.24.

*Crowns Sample*

The 126 payments tested contained 15 instances in which there was no documentation to support the payment and one instance in which the documentation did not include a description of the service provided. These 16 errors resulted in an improper payment amount of \$1,630.72.

*Intraoral Complete Series of Images Sample*

None of the 87 payments tested contained sufficient documentation to support the procedure code reimbursed. Of the 87 errors, 24 resulted in an improper payment amount of \$756.72.

**Recommendation**

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

**Official Response**

Akron Smiles declined to submit an official response to the results noted above.



# OHIO AUDITOR OF STATE KEITH FABER



**AKRON SMILES YOUTH DENTISTRY, LLC - MICHAEL CRITES, DDS**

**SUMMIT 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 5/26/2022**

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)