



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 DENTAL SERVICES

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

RE: Clevemorse Family Dentistry, LLC Hamdi O. Mohamed, DDS
Ohio Medicaid Number: 0076096 NPI: 1871838607

We were engaged to examine compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of resin-based composite fillings of three and four or more surfaces and intraoral complete series of images for Clevemorse Family Dentistry, LLC Hamdi O. Mohamed, DDS (Clevemorse) during the period of July 1, 2018 through June 30, 2020.

In addition, we tested payments for the following occurrences in the examination period:

1. More than one comprehensive evaluation for the same recipient;
2. Multiple bitewing images for the same recipient on the same day as a panoramic or intraoral complete series of images;
3. A panoramic image and intraoral complete series of images for the same recipient; and
4. Panoramic images for recipients in which multiple bitewings images were also paid for the same recipient during the same period.

Clevemorse 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. Clevemorse is responsible for its compliance with the specified requirements.

We tested compliance with Ohio Admin. Code § 5160-5-01(C)(1) which requires a dentist practicing in Ohio to meet the requirements established by the dental examining board and Ohio Admin. Code § 5160-1-17.2(H) which specifies that a provider cannot be current subject to sanction or otherwise prohibited from providing services. We found no noncompliance with these provider qualifications. We also confirmed the rendering dentist had an active Medicaid number during the examination period.

We further tested compliance with Ohio Admin. Code § 5160-1-27(A) which requires providers 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. We also compared the paid services to the coverage requirements and limitations as set by the Medicaid managed care organizations that adjudicated the claim.

We tested the six instances in which Clevemorse was reimbursed for more than one comprehensive evaluation (procedure code D0150) for the same recipient. We identified an improper payment of \$158.10 for the six comprehensive evaluations that exceeded the coverage limit.

We tested the two instances in which a panoramic image (D0330) or intraoral complete series of images (D0210) was billed on the same day for the same recipient as multiple bitewing images (D0274). We identified an improper payment of \$40.00 for the two bitewing images that exceeded the coverage limit.

We tested 79 instances in which a panoramic image (D0330) and an intraoral complete series of images (D0210) were billed for the same recipient during our examination period. We identified an improper payment of \$3,686.64 for 79 images that exceeded the coverage limit. We used the service with the latest paid date to identify the improper payment.

From the remaining population of services, we tested all 38 resin-based composite fillings of four or more surfaces or involving incisal angle (D2335, D2394), 15 panoramic images (D0330) in which multiple bitewing images were also billed for the same recipient during our examination period, a sample of 111 resin-based composite fillings of three surfaces (D2332, D2393) and a sample of 66 intraoral complete series of images (D0210). We did not identify any improper payment related to these services.

Internal Control over Compliance

Clevemorse 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 Clevemorse's internal control over compliance.

Basis for Disclaimer of Opinion

We were unable to gain sufficient reliability on the documentation provided by Clevemorse from its electronic health record system as Clevemorse stated that all employees had access to create and edit records and there was no audit trail to support the changes. We were unable to determine when documentation had been created or if it had been altered. In addition, there was no dated signature on the service documentation. Further, the same panoramic images were provided multiple times containing different dates of service. Based on the information gathered, we were unable to gain sufficient reliance on Clevemorse's documentation.

Disclaimer of Opinion

Our responsibility is to express an opinion on Clevemorse's 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 Clevemorse's compliance with the specified Medicaid requirements 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 Clevemorse's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$3,884.74. This finding plus interest in the amount of \$206.85 (calculated as of February 22, 2022) totaling \$4,091.59 is due and payable to the Department upon its adoption and adjudication of this 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

Clevemorse Family Dentistry, LLC Hamdi O. Mohamed, DDS
Franklin County
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

If waste and abuse are suspected or apparent, the Department and/or the Office of the Attorney General will take action to gain compliance and recoup inappropriate or excess payments.¹ Ohio Admin. Code § 5160-1-29(B)

Recommendation

Clevemorse should ensure that services billed to Medicaid are consistent with the benefits covered by the Medicaid program and are consistent with actual service rendered. Clevemorse should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

This report is intended solely for the information and use of Clevemorse, 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

February 22, 2022

¹ "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitute an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5160-1-29(A)

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CLEVEMORSE FAMILY DENTISTRY, LLC HAMDI O. MOHAMED, DDS

FRANKLIN 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 4/5/2022

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