



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: Springfield Dental Partners, Dadhania, Suvag, Pinson, Stackhouse, LLP
DBA Comfort Dental Springfield
Ohio Medicaid Number: 2991713 NPI: 1730414228

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of dental services to recipients with 20 or more extractions in a day and resin-based composite fillings of three or more surfaces during the period of July 1, 2018 through June 30, 2020 for Springfield Dental Partners, Dadhania, Suvag, Pinson, Stackhouse, LLP (Comfort Dental Springfield).

In addition, we tested multiple bitewing images billed for the same recipient on the same day as a panoramic image and intraoral complete series of images and panoramic images billed for the same recipient during the examination period.

Comfort Dental Springfield 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. Management of Comfort Dental Springfield is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Comfort Dental Springfield's compliance with the specified Medicaid requirements based on our examination.

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 currently subject to sanction or otherwise prohibited from providing services. We found no noncompliance with these provider qualifications. We also confirmed that each 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 services billed to the coverage requirements and limitations set by the Medicaid managed care organization (MCO) that rendered the payment.

For errors where the service did not meet the requirements for the procedure code reimbursed, the improper payment was based on the difference between the amount reimbursed and the amount that would have been reimbursed had the proper procedure code been billed.

We tested 26 instances in which panoramic images (procedure code D0330) were billed on the same day for the same recipient as multiple bitewing images (D0272 or D0274). There were 19 instances in which services were billed outside of the limitations set by the MCO. This resulted in an improper payment of \$340.00.

We also tested 55 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. There were 54 instances in which services were billed outside of the limitations set by the MCO and one instance in which the documentation shows nine images and not the 12 required images for a complete series. These 55 errors resulted in an improper payment of \$2,803.56.

We examined all 499 services for recipients with 20 or more extractions (D7140) in a day and found 21 instances in which the service documentation did not specify the tooth extracted; however, patient ledgers, x-rays or signed patient consent forms were provided which supported the tooth number. We did not associate an improper payment for these errors.

Finally, we examined a random sample of 164 resin-based composite fillings of three or more surfaces (D232, D2335, D2393 and D2394) and there was one instance in which the number of surfaces was not supported by the service documentation. This resulted in an improper payment of \$11.00.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Comfort Dental Springfield complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Comfort Dental Springfield 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 opinion. Our examination does not provide a legal determination on Comfort Dental Springfield's compliance with the specified requirements.

Internal Control over Compliance

Comfort Dental Springfield 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 Comfort Dental Springfield's internal control over compliance.

Opinion on Compliance

In our opinion, Comfort Dental Springfield has complied, in all material respects, with the select requirements of extractions to recipients with 20 or more in a day and resin-based composite fillings of three or more surfaces 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 Comfort Dental Springfield's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$3,154.56. This finding plus interest in the amount of \$144.09 (calculated as of February 14, 2022) totaling \$3,298.65 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

Springfield Dental Partners, Dadhania, Suvag, Pinson, Stackhouse, LLP
Clark County
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

Recommendation

Comfort Dental Springfield should ensure that services billed to Medicaid are consistent with the benefits covered by the MCO and are consistent with actual service rendered. Comfort Dental Springfield 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 Comfort Dental Springfield, 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 14, 2022

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**SPRINGFIELD DENTAL PARTNERS, DADHANIA, SUVAG, PINSON, STACKHOUSE, LLP
CLARK 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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This report is a matter of public record and is available online at
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