



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: Robert A. Nelson, DDS
Ohio Medicaid Number: 6354654 NPI: 1316019763

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of panoramic images and fillings paid by two of Ohio's Medicaid managed care organizations (MCOs) during the period of January 1, 2019 through December 31, 2021 for Robert A. Nelson, DDS (Dr. Nelson). In addition, we examined additional services billed for the same recipients and on the same date of service as the sampled panoramic images.

Dr. Nelson 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. Dr. Nelson is responsible for his compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements included in the engagement. Our responsibility is to express an opinion on Dr. Nelson's compliance with the specified Medicaid requirements based on our examination.

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

Internal Control over Compliance

Dr. Nelson 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 Dr. Nelson's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed, in a material number of instances, that Dr. Nelson did not have service documentation to support the selected payments for fillings, panoramic images and other services billed on the same date as the panoramic image.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Dr. Nelson has complied, in all material respects, with the select requirements of panoramic images and fillings for the period of January 1, 2019 through December 31, 2021.

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 Dr. Nelson's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$1,351.12. This finding plus interest in the amount of \$192.25 (calculated as of October 23, 2023) totaling \$1,543.37 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 Dr. Nelson, 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

October 23, 2023

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).

Dr. Nelson is a licensed dentist providing general dentistry services and is identified as an individual practitioner on his Ohio Medicaid provider agreement. Dr. Nelson has one location in Portsmouth, Ohio and received payment of approximately \$700,000 for over 17,000 dental services¹.

Purpose, Scope, and Methodology

The purpose of this engagement was to determine whether Dr. Nelson's 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 panoramic images and other services billed with the same date of service as the panoramic image and filling services as specified below for which Dr. Nelson billed with dates of service from January 1, 2019 through December 31, 2021 and received payment. We obtained Dr. Nelson's paid claims data from two MCOs and confirmed the services were paid to Dr. Nelson's tax identification number. From the MCO data, we removed all services paid at zero.

From the remaining total paid services, we selected a random sample of 60 fillings (procedure codes D2140, D2150, D2160, D2161, D2330, D2331, D2332, D2335, D2391, D2392, D2393 and D2394). The random sample did not include services from three of the filling procedure codes in the population; therefore, we selected one service from each of the three procedure codes to examine services from all filling procedure codes in the population.

We also selected a random sample of 60 panoramic images (D0330). If additional services were billed on the same recipient date of service (RDOS)² as the sampled service, we included the additional services in the scope of the examination. The calculated sample sizes are shown in **Table 1**.

Table 1: Samples		
Samples	Population Size	Selected Services
Fillings	2,960	63
Panoramic Images	1,392	60
Additional Services ¹		<u>161</u>
Total Panoramic Images and Additional Services		221
Total		284

¹ The additional services include periodic oral evaluations (D0120), limited oral evaluations (D0140), comprehensive oral evaluations (D0150), intraoral radiograph images (D0220 and D0230), bitewing images (D0272), prophylaxis (D1110 and D1120), topical application of fluoride varnish (D1206 and D1208), tobacco counseling (D1320), substance abuse counseling (D1321), sealant (D1351), fillings (D2150 and D2161) and extractions (D7140).

¹ Payment data from the Medicaid Information Technology System.

² An RDOS is defined as all services for a given recipient on a specific date of service.

Purpose, Scope, and Methodology (Continued)

A notification letter was sent to Dr. Nelson setting forth the purpose and scope of the examination. During the entrance conference, Dr. Nelson described his documentation practices and billing process. During fieldwork, we reviewed service documentation and verified professional licensure. We sent preliminary results to Dr. Nelson and he 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.

Table 2: Results				
Samples	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Fillings	63	9	9	\$598.76
Panoramic Images	60	7	7	\$340.48
Additional Services	161	14	14	\$411.88
Total Panoramic Images and Additional	221	21	21	\$752.36
Total	284	30	30	\$1,351.12

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 compared Dr. Nelson's name to the Office of Inspector General exclusion database and the Department's exclusion/suspension list and found no matches.

Dental Services

A dentist practicing in Ohio or another state who has met the requirements established by the dental examining board in that state are eligible to render dental services. See Ohio Admin. Code § 5160-5-01(C)(1).

We verified through the e-License Ohio Professional Licensure System that Dr. Nelson was licensed by the Ohio Dental Board and that his license was current and valid during 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. We obtained treatment notes and x-ray images from Dr. Nelson and compared it to the required elements.

B. Service Documentation (Continued)

Fillings Sample

The 63 services examined contained nine instances in which there was no documentation to support the payment. These nine errors resulted in the improper payment amount of \$598.76.

We noted the clinical notes generally did not indicate the type of material (resin-based composite or amalgam) used for the filling. We inquired of Dr. Nelson and he indicated that unless otherwise noted, amalgam was used for fillings. We did not associate an improper payment with these instances as the payment rate for amalgam fillings is equal or less than that of resin-based composite fillings.

Panoramic Images Sample

The 60 sampled services examined contained seven instances in which there was no documentation to support the payment. These seven errors resulted in the improper payment amount of \$340.48.

For the 161 additional services examined, there were 14 instances in which there was no documentation support the payment. These 14 errors resulted in the improper payment amount of \$411.88.

In addition, we noted five instances in which either the x-ray did not contain the recipient's name or the recipient's name had been altered. Dr. Nelson indicated that the x-ray film mounts are reused from patient to patient and in these instances, the patient's name on the x-ray film mount was not changed from the previous patient and, therefore, had the previous patient's name on it. When this occurred, Dr. Nelson stated that the name of the previous patient was removed and the correct patient's name was entered on the x-ray film mount. In these instances, we reviewed treatment notes to ensure they stated that x-ray images were taken and we compared to other x-ray images taken on the same day. We did not associate an improper payment with these instances.

Recommendation

Dr. Nelson 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, Dr. Nelson should implement a quality review process to ensure that documentation is complete, accurate and fully describes the type of service provided prior to submitting claims for reimbursement. Dr. Nelson should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Official Response

Dr. Nelson provided additional information regarding the use of x-ray film mounts and disputed errors for four recipients. Further, for 14 recipients in which there was no service documentation to support the payment, Dr. Nelson provided a list of services from his electronic dental management system.

Auditor of State Response

We reviewed Dr. Nelson's response and updated the explanation of the x-ray film mounts and removed two errors. We determined no change was warranted for the remaining disputed errors. We reviewed the list of services for the 14 recipients; however, the services in error were not validated by the list of services as these do not disclose the extent of services rendered. As required by Ohio Admin. Code § 5160-1-27(F)(3), "Services billed to and reimbursed by the department, which are not validated in the recipients' records, are subject to recoupment through the audit and review process." We confirmed that the criteria used in the examination was appropriately applied and that no change to the results was warranted.

OHIO AUDITOR OF STATE KEITH FABER



ROBERT A. NELSON, DDS

SCIOTO 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 11/28/2023

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