



OHIO AUDITOR OF STATE
KEITH FABER



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**ALPHA DENTAL BROAD – MING YU, D.D.S., LLC
AND
ALPHA DENTAL ASHLAND – MING YU, D.D.S., LLC
FRANKLIN AND ASHLAND COUNTIES**

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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: Alpha Dental Broad – Ming Yu, D.D.S., LLC and Alpha Dental Ashland – Ming Yu, D.D.S., LLC
Ohio Medicaid Numbers: 0098472 and 0074347

We were engaged to examine Alpha Dental Broad – Ming Yu, D.D.S., LLC and Alpha Dental Ashland – Ming Yu, D.D.S., LLC (Provider's) compliance with specified Medicaid requirements for qualifications and service documentation related to the provision of select dental services during the period of July 1, 2015 through June 30, 2018. We reviewed the Provider's records to determine if it had support for services billed to and paid by Ohio Medicaid and compared the elements contained in the documentation to the Medicaid rules. In addition, we verified if a licensed dentist rendered these services. The accompanying Compliance Examination Report identifies the specific requirements examined.

The Provider entered into an agreement (the Provider Agreement) with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients and to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, including the duty to maintain records supporting claims for payments made by Ohio Medicaid. Management of Alpha Dental Broad – Ming Yu, D.D.S., LLC and Alpha Dental Ashland – Ming Yu, D.D.S., LLC is responsible for its compliance with the specified requirements.

Our responsibility is to express an opinion on the Provider's compliance with the specified Medicaid requirements based on conducting the examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. An examination involves performing procedures to obtain evidence about whether the Provider 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. Our examination does not provide a legal determination on the Provider's compliance with the specified requirements.

Internal Control over Compliance

The Provider 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 Provider's internal control over compliance.

Alpha Dental Broad – Ming Yu, D.D.S., LLC and Alpha Dental Ashland – Ming Yu, D.D.S., LLC
Independent Auditor's Report on
Compliance with Requirements of the Medicaid Program

Basis for Disclaimer of Opinion

The Provider submitted a signed representation letter which did not acknowledge the disclosure of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting compliance with Medicaid requirements; the disclosure of all known matters contradicting its compliance with the Medicaid requirements and any communication from regulatory agencies or others affecting its Medicaid compliance; or the disclosure of any known events subsequent to the compliance examination period that would have a material effect on Medicaid compliance.

Disclaimer of Opinion

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 the Provider's compliance with the specified Medicaid requirements for the period of July 1, 2015 through June 30, 2018.

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

For the two provider numbers examined, we identified total improper Medicaid payments in the amount of \$2,831.18. Under provider number 0074347, we identified improper payments in the amount of \$1,521.86 plus interest in the amount of \$86.05 (calculated as of May 5, 2020) totaling \$1,607.91. Under provider number 0098472, we identified improper payments in the amount of \$1,309.32 plus interest in the amount of \$77.99 (calculated as of May 5, 2020) totaling \$1,387.31. These findings plus interest are due and payable to the ODM upon its adoption and adjudication of this examination report. Services billed to and reimbursed by the ODM, 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 ODM 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

May 5, 2020

COMPLIANCE EXAMINATION REPORT

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 that providers must follow are specified in the Ohio Administrative Code and the Ohio Revised Code. The fundamental concept underlying the Medicaid program is medical necessity of services: defined as services which are necessary for the prevention, diagnosis, evaluation or treatment of an adverse health condition. See Ohio Admin. Code § 5160-1-01(A) and (B)

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)

The Ohio Medicaid Dental Program includes diagnostic, preventive, restorative, endodontic, periodontics, removable prosthodontic, oral surgery, orthodontic services, as well as, tests and laboratory examinations.

Ming Yu owns eight Alpha Dental locations in Ohio under different provider numbers: Akron (0277569), Ashland (0074347), Columbus (0098472), Logan (3076237), Marion (0192861), Springfield (0213196), Whitehall (0119439) and Zanesville (0193737). We found no payments from Ohio Medicaid associated with the Akron and Springfield locations during our examination period. This examination was limited to the Ashland and Columbus locations. Ming Yu is a licensed dentist with an active Ohio Medicaid provider number.

Alpha Dental Ashland

During the examination period, Medicaid paid \$2,323,163 for 35,528 dental services to provider number 0074347. The highest volume services included the following:

- 856 erupted tooth or exposed root extraction (procedure code D7140);
- 208 panoramic radiographic image (procedure code D0330);
- 172 alveoloplasty with extraction, 3 teeth/spaces per quadrant (procedure code D7310);
- 103 intraoral radiograph-periapical-each additional image (procedure code D0230); and
- 86 limited oral evaluation-problem focused (procedure code D0140).

Alpha Dental Columbus

During the examination period, Medicaid paid of \$2,123,885 for 40,782 dental services to provider number 0098472. The highest volume services included the following:

- 390 erupted tooth or exposed root extraction (procedure code D7140);
- 339 panoramic radiographic image (procedure code D0330);
- 161 comprehensive oral evaluation-new/established patient (procedure code D0150);
- 144 topical application of fluoride excluding varnish (procedure code D1208); and
- 125 resin-based composite-two surfaces, posterior (procedure code D2392).

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's Medicaid claims for reimbursement 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 an examination of fee-for-service dental services for which Alpha Dental Broad – Ming Yu, D.D.S., LLC and Alpha Dental Ashland – Ming Yu, D.D.S., LLC billed with dates of service from July 1, 2015 through June 30, 2018 and received payment.

We obtained the claims from the database of services billed to and paid by Ohio's Medicaid program. We removed services paid at zero. From the total paid services population for each provider number examined, we identified dates of service for recipients that each had more than 27 services to examine in their entirety (Dates With Greater Than 27 Services Exception Test).

From the remaining population for each provider number, we extracted all filling services (D2330, D2331, D2332, D2335, D2391, D2393, D2394) and root canal services (D3310, D3320, D3330).

1. For provider number 0074347, we selected all filling and root canal services for examination.
2. For provider number 0098472, we first summarized the services by recipient date of service (RDOS). An RDOS is defined as all services for a given recipient on a specific date of service. We then extracted RDOS with more than one service and, from this sub-population, we selected a simple random sample¹. We then obtained the detailed filling and root canal services for each selected RDOS.

From the original total paid services population for each provider number, we selected all intraoral radiograph – complete series (D0210) to examine. We also identified any panoramic radiographic image (procedure code D0330) billed for the same recipient with the same date of service as the complete series and included those in the examination.

The selected services for Alpha Dental Ashland are shown in **Table 1** and for Alpha Dental Columbus are shown in **Table 2**.

Table 1: Alpha Dental Ashland Selected Services	
Universe	Population Size – All Services Selected
Dates With Greater Than 27 Services (D0330, D7140, D7230, D7310, D9610)	112
Filling and Root Canal Services (D2330, D2331, D2332, D2335, D2391, D2392, D2393, D2394, D3310)	143
Intraoral Radiograph–Complete Series (D0210)	41
Additional Panoramic Radiographs (D0330)	35
Total	331

¹ Sampling methodology used to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1)

Purpose, Scope, and Methodology (Continued)

Universe	Population Size	Sample Size	Services Selected
Exception Test			
Dates With Greater Than 27 Services (D7140, D7230, D7310, D9223, D9610)	30		30
Census			
Intraoral Radiograph–Complete Series (D0210)	38		38
Additional Panoramic Radiographs (D0330)	22		22
Sample			
Filling and Root Canal Services (D2330, D2331, D2332, D2335, D2391, D2392, D2393, D2394, D3310, D3320)	87 RDOS	68 RDOS	335
Total			425

A notification letter was sent to the Provider setting forth the purpose and scope of the examination. During the entrance conference, the Provider described its documentation practices and billing process. During fieldwork, we reviewed all documentation submitted by the Provider for compliance. We sent preliminary results to the Provider and it subsequently submitted additional documentation which we reviewed for compliance prior to the completion of our fieldwork.

Results

The summary results of the compliance examination for Alpha Dental Ashland are shown in **Table 3** and Alpha Dental Columbus are shown in **Table 4**. While certain services had more than one error, only one finding was identified per service. The non-compliance and basis for the findings are described in the below.

Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Test				
Dates With Greater Than 27 Services	112	0	0	\$0.00
Census				
Filling and Root Canal Services	143	1	1	\$11.54
Intraoral Radiograph–Complete Series	41	27	27	\$829.36
Additional Panoramic Radiographs	35	14	14	\$680.96
Total	331	42	42	\$1,521.86

Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Test				
Dates With Greater Than 27 Services	30	0	0	\$0.00
Census				
Intraoral Radiograph–Complete Series	38	12	12	\$316.68
Additional Panoramic Radiographs	22	16	16	\$771.28

Results (Continued)

Table 4: Alpha Dental Columbus Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Sample				
Filling and Root Canal Services	335	4	4	\$221.36
Total	425	32	32	\$1,309.32

A. Provider Qualifications

Per Ohio Admin. Code § 5160-1-17.2, in signing the Medicaid provider agreement, the 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 the names of all dentists identified in the service documentation for the selected services and compared their names to the Office of Inspector General exclusion database and the ODM exclusion and suspension list. We found no matches in the exclusion database or the exclusion and suspension list.

We also searched the Medicaid Information Technology System to identify if each dentist had an active Medicaid provider number for the examination period. We found that all nine dentists had active Medicaid numbers during the examination period.

All individuals who are licensed currently under the state of Ohio law to practice dentistry are eligible to participate as a dental provider in the Ohio Medicaid program after completion of the “Medicaid Provider Agreement”. See Ohio Admin. Code §§ 5101:3-5-01(A)(1) and 5160-5-01(C)(1)

We verified through the Ohio e-License Center that all nine dentists were licensed by the Ohio Dental Board and that their licenses were current and valid on the dates of service in our tests.

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 the exception tests and the dental services sample.

For intraoral radiograph–complete series services, we compared the documentation to the requirements contained in Ohio Admin. Code § 5101:3-5-02 for selected services with a date of service prior to 2016 and Ohio Admin. Code § 5160-5-01 Appendix A for 2016 to 2018 dates of service. Services must consist of at least 12 images, and the series must include all periapical, bitewing, and occlusal images necessary for diagnosis.

In addition, no payment is made for a panoramic image taken in conjunction with a complete series of images. Also, no payment is made for multiple bitewing images taken in conjunction with a panoramic image or complete series of images. Prior to 2016, there was a similar restriction for intraoral periapical images.

B. Service Documentation (Continued)

For errors where the service did not meet the requirements for the procedure code billed, the improper payment was based on the difference of what was billed and what the documentation supported and the coverage limitations in the Medicaid rules applicable to that date of service.

Exception Tests

The Provider submitted documentation for all services in the two exception tests.

Filling and Root Canal Services– Ashland

The 143 services examined contained one instance in which the Provider billed the wrong procedure code. This error is included in the improper payment of \$11.54.

Identification of Rendering Provider

In addition, there were seven instances where the rendering provider was not identified on the service documentation and nine instances where the rendering provider's signature was not legible. We did not identify the services as non-compliant as we found no errors with the qualifications of the nine identified dentists.

Filling and Root Canal Services Sample – Columbus

The 335 services examined contained two instances in which there was no service documentation to support the payment and two instances in which the Provider billed the wrong procedure code. These four errors are included in the improper payment of \$221.36.

Intraoral Radiograph–Complete Series – Ashland

The 41 intraoral radiograph – complete series examined contained 27 instances (66 percent) in which the required 12 images were not present. This resulted in an improper payment of \$829.36.

There were 35 panoramic radiographs billed in combination with a complete series; however, we determined that a complete series was not performed in all instances. We found 14 instances in which both panoramic radiographs and intraoral radiograph - complete series were performed. These 14 errors resulted in an improper payment of \$680.96.

In the remaining 21 instances, we found that panoramic radiographs were not performed in combination with a complete series, but were performed with other types of x-rays – intraoral periapical images and multiple bitewing images. In these instances, we reviewed all x-rays performed on the date of service and determined the procedure codes that should have been billed as allowed by the Medicaid rules. We did not calculate an additional improper payment for these panoramic radiograph services because the support was used to calculate the overpayment which are included in the 27 instances above.

Intraoral Radiograph–Complete Series – Columbus

The 38 intraoral radiograph – complete series examined contained 12 instances (32 percent) in which the required 12 images were not present. These errors resulted in an improper payment of \$316.68.

B. Service Documentation (Continued)

There were 22 panoramic radiographs billed in combination with a complete series; however we determined that a complete series was not performed in all instances. We found 16 instances in which both panoramic radiographs and intraoral radiograph - complete series were performed. These 16 errors resulted in an improper payment of \$771.28.

In the remaining six instances, we found that panoramic radiographs were not performed in combination with a complete series, but were performed with other types of x-rays – intraoral periapical images and multiple bitewing images. In these instances, we reviewed all x-rays performed on the date of service and determined the procedure codes that should have been billed as allowed by the Medicaid rules. We did not calculate an additional improper payment for these panoramic radiograph services because the support was used to calculate the overpayment which are included in the 12 instances above.

Recommendation:

The Provider should establish a system to verify there is documentation to support services before they are billed and ensure that the description of the service matched the procedure code to ensure proper payment. The Provider should ensure that services billed to the Medicaid program are consistent with the program's benefits. The Provider should also verify that service documentation is complete, listing the practitioner who rendered services before billing. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

The paid claims data from the Provider's other Alpha Dental locations shows additional instances of payments for both intraoral radiograph – complete series and panoramic radiograph for the same recipient on the same date. We recommend the Provider exercise reasonable diligence to identify, report, and return any overpayments from the remaining six locations for instances in which panoramic radiograph images were paid in conjunction with a intraoral radiograph – complete series.

Official Response

The Provider declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE
KEITH FABER



ALPHA DENTAL MING YU

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 19, 2020**