



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: Grove City Dental Partners Dibert & Malhi LLP dba Comfort Dental Grove City
Ohio Medicaid Number: 0076221 NPI: 1891039483

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of intraoral complete series of images and prophylaxis services paid by one of Ohio's Medicaid managed care organizations during the period of January 1, 2019 through December 31, 2020 for Grove City Dental Partners Dibert & Malhi LLP. In addition, we tested all services billed during the examination period for recipients with 30 or more extractions in a day.

Grove City Dental Partners Dibert & Malhi LLP is a part of a franchise and does business as Comfort Dental Grove City; however, this is not a registered trade name with the Ohio Secretary of State. Comfort Dental Grove City 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 Grove City is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Comfort Dental Grove City's compliance with the specified Medicaid requirements based on our examination.

The purpose of this examination was to determine if the selected payments complied with Ohio Medicaid regulations. 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.

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 obtained clinical notes and x-ray images from Comfort Dental Grove City and compared it to the required elements for the following services:

- Two recipients with 30 or more extractions (procedure codes D7140 and D7220) in a day. We also selected all other services¹ during the examination period reimbursed on behalf of the same recipient to examine in their entirety (Recipients with 30 or More Extractions Exception Test);
- A random sample of 60 intraoral complete series of images (D0210); and
- A random sample of 60 prophylaxis services (D1110 – adult and D1120 – child).

We compared the service documentation to the requirements of 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.

In addition, diagnostic imaging must bear the name of the patient, the date on which the image was taken, and the name of the provider or of the provider's office. Intraoral complete series of images must consist of at least 12 images and include all periapical, bitewing and occlusal images necessary for diagnosis. See Ohio Admin. Code § 5160-5-01 Appendix A.

There were two instances in which the documentation did not contain the 12 required images for a complete series. For these two errors, we identified an improper payment of \$30.00 based on the difference of what was billed and what the documentation supported.

All other services were supported by documentation that contained the required elements.

Recommendation

Comfort Dental Grove City should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Comfort Dental Grove City should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

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 Comfort Dental Grove City complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Comfort Dental Grove City 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 Comfort Dental Grove City 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 Grove City's compliance with the specified requirements.

Internal Control over Compliance

Comfort Dental Grove City 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 Grove City's internal control over compliance.

¹ These services consisted of periodic oral exam (D0120), limited oral evaluation (D0140), comprehensive oral evaluation (D0150), intraoral complete series of images (D0210) and alveoloplasty in conjunction with extractions (D7310) services.

Opinion on Compliance

In our opinion, Comfort Dental Grove City has complied, in all material respects, with the aforementioned requirements of intraoral complete series of images and prophylaxis services for the period of January 1, 2019 through December 31, 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 Grove City's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$30.00. This finding plus interest in the amount of \$2.34 (calculated as of August 22, 2022) totaling \$32.34 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 Comfort Dental Grove City, 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

August 22, 2022

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GROVE CITY DENTAL PARTNERS DIBERT & MALHI LLP

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 9/27/2022

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This report is a matter of public record and is available online at
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