



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: Nobel Dental, Jagan Sharma, DDS, LLC
Ohio Medicaid Number: 0016489 National Provider Identifier: 1407341597

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of select dental services paid by three of Ohio's Medicaid managed care entities during the period of January 1, 2020 through December 31, 2022 for Nobel Dental, Jagan Sharma, DDS, LLC (Nobel Dental). We tested the following services:

- Three dates of service with the most services¹ reimbursed in a day;
- Ten dates of service in which both a root canal (D3310 and D3320) and a resin-based filling (D2330, D2331, D2335, D2391, D2392, D2393 and D2394) were reimbursed for the same recipient and tooth;
- All dates of service in which more than 20 resin-based fillings (D2330, D2391, D2392, D2393 and D2394) were reimbursed for the same recipient;
- A sample of 60 resin-based fillings (D2330, D2331, D2332, D2335, D2391, D2392, D2393 and D2394); and
- A sample of 60 extractions (D7140) and any x-ray images (D0210, D0220, D0230, D0272, D0274 and D0330) on the same recipient date of service (RDOS)² as the sampled extractions.

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

The purpose of this examination was to determine whether Nobel Dental's claims for payment 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.

¹ See Appendix A for a list of the dental procedure codes included in this test.

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

We obtained clinical notes and x-ray images from Nobel Dental and compared it to the requirements of Ohio Admin. Code 5160-1-27(A) which requires all Medicaid providers to keep such records as are necessary to establish that conditions of payment for Medicaid covered services have been met, and to fully disclose the basis for the type, frequency, extent, duration, and delivery setting of services provided to Medicaid recipients, and to document significant business transactions. 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 in accordance with Ohio Admin. Code 5160-5-01 Appendix A. Intraoral complete series of images must consist of at least 12 images and include all periapical, bitewing and occlusal images necessary for diagnosis.

There were five instances in which the documentation did not contain the required 12 images for a complete series. These five errors resulted in an improper payment amount of \$300.00.

Recommendation

Nobel Dental should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Nobel Dental 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 Nobel Dental complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Nobel Dental 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 Nobel Dental 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 Nobel Dental's compliance with the specified requirements.

Internal Control over Compliance

Nobel Dental 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 Nobel Dental's internal control over compliance.

Opinion on Compliance

In our opinion, Nobel Dental complied, in all material respects, with the aforementioned requirements for the select dental services for the period of January 1, 2020 through December 31, 2022. 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 Nobel Dental's compliance with other requirements.

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This report is intended solely for the information and use of Nobel Dental, 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.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

August 31, 2024

APPENDIX A

The following table contains the dental procedure codes tested:

Procedure Code	Description
D0120	Periodic Oral Evaluation
D0140	Limited Oral Evaluation
D0150	Comprehensive Oral Evaluation
D0180	Comprehensive Periodontal Evaluation
D0210	Intraoral Complete Series of Radiographic Images
D0272	Bitewings – Two Radiographic Images
D0273	Bitewings – Three Radiographic Images
D0274	Bitewings – Four Radiographic Images
D0330	Panoramic Radiographic Image
D1110	Prophylaxis – Adult
D1120	Prophylaxis – Child
D1206	Topical Application of Fluoride – Varnish
D1208	Topical Application of Fluoride – Excluding Varnish
D1351	Sealant – Per Tooth
D2330	Resin-Based Composite Filling – One Surface (Anterior)
D2332	Resin-Based Composite Filling – Three Surfaces (Anterior)
D2335	Resin-Based Composite Filling – Four or More Surfaces (Anterior)
D2391	Resin-Based Composite Filling – One Surface (Posterior)
D2392	Resin-Based Composite Filling – Two Surfaces (Posterior)
D2393	Resin-Based Composite Filling – Three Surfaces (Posterior)
D2394	Resin-Based Composite Filling – Four or More Surfaces (Posterior)
D2752	Crown – Porcelain Fused to Noble Metal
D2952	Cast Post and Core – Addition to Crown
D4341	Periodontal Scaling and Root Planing – Four or More Teeth Per Quadrant
D7140	Extraction, Erupted Tooth or Exposed Root
D7310	Alveoloplasty in Conjunction with Extraction – Four or More Teeth

OHIO AUDITOR OF STATE KEITH FABER



NOBEL DENTAL, JAGAN SHARMA, DDS, LLC

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 9/17/2024

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