



OHIO AUDITOR OF STATE  
**KEITH FABER**





**CIRCLEVILLE DENTAL PARTNERS CANFIELD LATUS MERCHANT, LLP  
DBA COMFORT DENTAL CIRCLEVILLE  
PICKAWAY COUNTY**

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# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
88 East Broad Street  
Columbus, Ohio 43215  
(614) 466-3340  
ContactMCA@ohioauditor.gov

## 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: Circleville Dental Partners Canfield Latus Merchant, LLP dba Comfort Dental Circleville  
Ohio Medicaid Number: 0139959 NPI: 1306221882

We examined compliance with specified Medicaid requirements for service documentation and provider qualifications for Circleville Dental Partners Canfield Latus Merchant, LLP (Comfort Dental Circleville) related to the provision of panoramic images, intraoral complete series of images and resin-based composite fillings of three or more surfaces during the period of July 1, 2018 through June 30, 2020.

In addition, we tested multiple bitewing images billed for the same recipient on the same day as panoramic imaging services.

Comfort Dental Circleville 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, Revised Code, 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 Circleville is responsible for its compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements examined. Our responsibility is to express an opinion on Comfort Dental Circleville'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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Comfort Dental Circleville complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Comfort Dental Circleville 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 Circleville compliance with the specified requirements.

### ***Internal Control over Compliance***

Comfort Dental Circleville 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 Circleville's internal control over compliance.

***Opinion on Compliance***

In our opinion, Comfort Dental Circleville has complied, in all material respects, with the select requirements of panoramic images, intraoral complete series of images 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 in the Compliance Section. We did not test other requirements and, accordingly, we do not express an opinion on Comfort Dental Circleville's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$1,002.47. This finding plus interest in the amount of \$52.75 (calculated as of January 25, 2022) totaling \$1,055.22 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 If waste and abuse are suspected or apparent, the Department and/or the Office of the Attorney General will take action to gain compliance and recoup inappropriate or excess payments. Ohio Admin. Code § 5160-1-29(B)

This report is intended solely for the information and use of Comfort Dental Circleville, 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

January 25, 2022

## 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)

Comfort Dental Circleville is a professional dental group located in Circleville, Ohio. Under the provider number examined, Comfort Dental Circleville received payment of over \$1.7 million for approximately 29,000 services<sup>1</sup>. Comfort Dental Circleville is a part of a franchise and does business as Comfort Dental Circleville; however, this is not a registered trade name with the Ohio Secretary of State.

The owners of Comfort Dental Circleville also own Hilliard Dental Partners, LLP (Medicaid provider number 0141338) which was active during our examination period and received \$752,272<sup>1</sup>. We did not examine any payments associated with this provider number.

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Comfort Dental Circleville'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, intraoral complete series of images and resin-based composite fillings of three or more surfaces as specified below for which Comfort Dental Circleville billed with dates of service from July 1, 2018 through June 30, 2020 and received payment.

We obtained paid claims data from one of Ohio's Medicaid managed care organizations (MCO) to use for this examination and verified that all services were paid to Comfort Dental Circleville's tax identification number. We removed denied services and services paid at zero.

From the total paid services population, we identified 90 panoramic images (procedure code D0330) billed for the same recipient on the same day as a multiple bitewing image (D0272, D0273 or D0274). We selected these services to examine in their entirety (Multiple Bitewings and Panoramic Images on Same Day Exception Test).

From the remaining population of imaging services, we extracted all panoramic images (D0330) and intraoral complete series of images (D0210) into separate files for each procedure code. We selected all intraoral complete series of images to examine (census) and a simple random sample of panoramic images. In addition, if any other imaging services were also billed on the same day to the same recipient as the sampled service, we included these services (D0220 and D0230) in our testing.

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<sup>1</sup> Payment data from the Medicaid Information Technology System (MITS).

**Purpose, Scope, and Methodology (Continued)**

Finally, from the total paid services population, we extracted all resin-based composite fillings of three or more surfaces (D2332, D2335, D2393 and D2394). We summarized this file by recipient date of service (RDOS). A RDOS is defined as all services for a given recipient on a specific date of service. We selected a simple random sample of these services. In addition, if any resin-based composite fillings of one or two surfaces were billed on the same day to the same recipient as the sampled service, we included these services (D2330, D2331, D2391 and D2392) in our testing.

We used a statistical sampling approach to examine services in order to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1). The exception test, census calculated sample sizes and additional selected services are shown in **Table 1**.

<b>Table 1: Exception Test, Census, Sample Sizes and Additional Selected Services</b>			
<b>Universe</b>	<b>Population Size</b>	<b>Sample Size</b>	<b>Selected Services</b>
<b>Exception Test</b>			
Multiple Bitewings and Panoramic Images On Same Day (D0272, D0273, D0274, D0330)	180		180
<b>Census</b>			
Intraoral Complete Series of Images (D0210)	8		8
<b>Samples</b>			
Panoramic Images (D0330)	1,049	67	67
Resin-Based Composite Fillings, Three or More Surfaces (D2332, D2335, D2393, D2394)	881 RDOS	65 RDOS	153
<b>Additional Selected Services</b>			
Other Imaging on Same RDOS as Sampled Panoramic or Intraoral Complete Series (D0220, D0230)	3		3
Other Resin-Based Composite Fillings on the Same RDOS as Sampled Fillings (D2330, D2331, D2391, D2392)	101		101
<b>Total</b>			<b>512</b>

A notification letter was sent to Comfort Dental Circleville setting forth the purpose and scope of the examination. During the entrance conference, Comfort Dental Circleville described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic health record system used by Comfort Dental Circleville, reviewed service documentation, verified professional licensure and each rendering dentist's active Medicaid agreement.

We sent preliminary results to Comfort Dental Circleville and it 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.



**Results (Continued)**

<b>Table 2: Results</b>				
<b>Universe</b>	<b>Services Examined</b>	<b>Non-compliant Services</b>	<b>Non-compliance Errors</b>	<b>Improper Payment</b>
<b>Exception Test</b>				
Multiple Bitewings and Panoramic Images On Same Day	180	43	43	\$820.00
<b>Census</b>				
Intraoral Complete Series of Images	8	1	1	\$40.00
<b>Samples</b>				
Panoramic Images	67	0	0	0.00
Resin-Based Composite Fillings, Three or More Surfaces	153	5	5	\$142.47
<b>Additional Selected Services</b>				
Other Imaging on Same RDOS as Sampled Panoramic or Intraoral Complete Series	3	0	0	\$0.00
Other Resin-Based Composite Fillings on the Same RDOS as Sampled Fillings	101	0	0	\$0.00
<b>Total</b>	<b>512</b>	<b>49</b>	<b>49</b>	<b>\$1,002.47</b>

**A. Provider Qualifications**

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 identified four dentists in the service documentation for the selected services and compared the names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We found no matches.

We also searched the MITS to identify if each dentist had an active Medicaid provider number for the examination period. We found each dentist had an active Medicaid number prior to services being rendered and for the remainder of the examination period.

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 Ohio e-License Center that all dentists were licensed by the Ohio Dental Board and that the 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 all services examined.

## **B. Service Documentation (Continued)**

For intraoral complete series of images, we compared the documentation to the requirements contained in Ohio Admin. Code § 5160-5-01 Appendix A which requires that the service must consist of at least 12 images and the series must include all periapical, bitewing, and occlusal images necessary for diagnosis.

In addition, we confirmed with the MCO that prior to May 2020 all bitewing films needed to render the necessary radiographic diagnosis are included in the fee for panoramic radiographs. Beginning in May 2020, we confirmed that the maximum amount paid for individual radiographs taken on the same day will be limited to the allowance for a full mouth series.

We obtained the clinical notes and x-ray images from Comfort Dental Circleville and compared it to the required elements. We also compared the services billed to the coverage limitations set by the MCO.

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.

### *Multiple Bitewings and Panoramic Images on Same Day Exception Test*

The 180 services examined contained 42 instances with dates of service prior to May 2020 in which multiple bitewing images were billed in conjunction with a panoramic image and one instance in which there was no documentation to support the payment. These 43 errors resulted in the improper payment of \$820.00.

Comfort Dental Circleville explained that bitewing and panoramic images were taken on the same day because the panoramic image provides the overall structure of the mouth while bitewings are needed for proper diagnosis.

### *Intraoral Complete Series of Images Census*

The eight services examined contained one instance in which the documentation shows four images and not the 12 images required for a complete series. This resulted in an improper payment of \$40.00.

### *Panoramic Images Sample*

All 67 services were supported by service documentation.

In addition, the three other images taken on the same RDOS as a sampled service were supported by service documentation.

### *Resin-Based Composite Fillings of Three or More Surfaces Sample*

The 153 services examined contained five instances in which the incorrect procedure code was billed resulting in an overpayment. These five errors resulted in the improper payment of \$142.47.

In addition the 101 other resin-based composite fillings on the same RDOS were supported by service documentation.

## **Recommendation**

Comfort Dental Circleville 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 Circleville should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Circleville Dental Partners Canfield, Latus, Merchant, LLP dba Comfort Dental Circleville  
Pickaway County  
Independent Auditor's Report on  
Compliance with Requirements of the Medicaid Program

**Official Response**

Comfort Dental Circleville declined to submit an official response to the results noted above.

# OHIO AUDITOR OF STATE KEITH FABER



**CIRCLEVILLE DENTAL PARTNERS CANFIELD LATUS MERCHANT, LLP**

**PICKAWAY 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 3/8/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)