



OHIO AUDITOR OF STATE
KEITH FABER



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AMAZING SMILES DENTAL, LLC

HAMILTON COUNTY

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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: Amazing Smiles Dental, LLC Medicaid Provider Number 2492726

We examined Amazing Smiles Dental, LLC (Provider's) compliance with specified Medicaid requirements for qualifications and service documentation related to the provision of dental services during the period of January 1, 2014 through December 31, 2016. 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 reimbursement made by Ohio Medicaid. Management of Amazing Smiles Dental, 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 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 the Provider complied, in all material respects, with the specified requirements referenced above. 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. 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 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.

Basis for Qualified Opinion

Our examination disclosed that in a material number of instances the dentist who rendered the service was not identified on the Provider's service documentation. Without the rendering dentists' name, we could not verify professional credentials. In addition, the claims submitted by Amazing Smiles Dental, LLC all identified one dentist, Syed H. Hassan, D.D.S., as the rendering practitioner. The service documentation showed that multiple practitioners rendered the services.

In addition, the Provider declined to submit a signed representation letter acknowledging responsibility for maintaining records and complying with applicable laws and regulations regarding Ohio Medicaid reimbursement; establishing and maintaining effective internal control over compliance; making available all documentation related to compliance; and responding fully to our inquiries during the examination.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Provider complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications and service documentation for the period of January 1, 2014 through December 31, 2016.

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.

We identified improper Medicaid payments in the amount of \$529.40. This finding plus interest in the amount of \$67.09 (calculated as of September 3, 2019) totaling \$596.49 is 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 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

September 3, 2019

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 provides diagnostic, preventive, restorative, endodontic, periodontics, removable prosthodontic, oral surgery, orthodontic services, as well as, tests and laboratory examinations to Medicaid recipients.

During the examination period, the Provider received payment of \$4,909,559 for 69,367 dental services, rendered on 30,813 recipient dates of service. A recipient date of service (RDOS) is defined as all services for a given recipient on a specific date of service. The Provider's highest volume services included the following:

- 11,914 limited orthodontic treatment of the adolescent dentition (procedure code D8030);
- 3,882 comprehensive oral evaluation – new and established patient (procedure code D0150).
- 3,621 periodic oral evaluation – established patient (procedure code D0120);
- 3,501 topical application of fluoride (procedure code D1208); and
- 3,421 diagnostic casts (procedure code D0470).

Amazing Smiles LLC's operated in two locations: Mason, Ohio and Harrison, Ohio. Only the Harrison location was identified in the Medicaid Information Technology System (MITS). Syed Hassan is the sole owner of Amazing Smiles and is a licensed dentist with active Ohio Medicaid provider number.

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.

We initially requested claims data for services rendered by Syed Hassan, D.D.S. from the Medicaid managed care plans that paid for these services. CareSource, Buckeye Community Health Plan and United HealthCare submitted the requested data which showed that the services rendered by Dr. Hassan were either paid to the tax identification number of Amazing Smiles, LLC (Medicaid provider number 2492726) or the tax identification number associated with Unique Solutions Management Company, LLC (Medicaid provider number 2431158).

Purpose, Scope, and Methodology (Continued)

The scope of the engagement was limited to an examination of services for Medicaid recipients paid to Amazing Smiles Dental, LLC during the period of January 1, 2014 through December 31, 2016. We selected the following dental procedure codes for the examination:

- D0330 - panoramic radiographic image;
- D1110 - prophylaxis –adult;
- D2391 - resin-based composite –one surface, posterior;
- D7140 - extraction, erupted tooth or exposed root;
- D0274 - bitewings – four radiographic images;
- D0272 - bitewings – two radiographic images;
- D0220 - intraoral-periapical first radiographic images;
- D0340 - cephalometric radiographic image;
- D2392 - resin-based composite –two surfaces posterior;
- D2393 - resin-based composite- three surfaces, posterior;
- D0230 - intraoral –periapical each additional image;
- D2140 - amalgam – one surface, primary or permanent;
- D2335 - resin-based composite – four or more surfaces or involving incisal angle;
- D2332 - resin-based composite – three surfaces, anterior;
- D2150 - amalgam – two surface, primary or permanent;
- D7210 - surgical removal of erupted tooth;
- D7250 - surgical removal of residual tooth (cutting procedure);
- D7220 - removal of impacted tooth, soft tissue; and
- D7241 - removal of impacted tooth, completely bony, unusual surgical complications.

From this population, we removed services paid at zero. We then selected two exception tests from the final paid services file. For the first exception test, we used a sub-population for all extractions and selected services identified as potential duplicate extractions. This resulted in 29 services which included procedure codes D7250, D7140 and D7210.

For the second exception test, we selected services in which the pay to provider was identified as Syed H. Hassan and Amazing Smiles Dental, LLC for the same recipient, same date of service and same procedure type. The tax identification on these services only matched Amazing Smiles Dental, LLC but the name of the pay to provider varied. We found separate tax identification number for Dr. Hassan in MITS but did not see this tax identification on these claims. This resulted in 29 detailed services which included the following procedure codes: D7140, D2140, D2391, D2150, D0220, D0230, D0240, D0330, D2392, and D2393.

After extracting services for the two exception tests, we summarized the remaining services by RDOS. We extracted RDOS with more than one service resulting in a population of 5,121 RDOS. We then pulled a simple random sample using RDOS as the sampling unit¹ to facilitate a timely and efficient examination as permitted by Ohio Admin. Code § 5160-1-27(B)(1). We obtained the detailed services for the 251 selected RDOS which resulted in a sample size of 498 services.

¹ We used the U.S. Department of Health and Human Services/Office of Inspector General's RATSTATS statistical program to calculate the overall sample sizes.

Purpose, Scope, and Methodology (Continued)

In total, we selected 556 services for the examination in the two exception tests and the sample². 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 process for submitting billing to the Ohio Medicaid program.

Results

While certain services had more than one error, only one finding was identified per service. The non-compliance and the basis for the findings are described in the below.

Exception Test - Extractions

We reviewed 29 extraction services for recipients and found no errors. We found that no rendering practitioner was identified for eight of these services.

Exception Test – Identification of Pay To Provider

We reviewed 29 dental services and found one error which resulted in an improper payment of \$54.00. We found that no rendering practitioner was identified on 16 of these services.

Dental Services Sample

We reviewed 498 dental services and found nine errors, eight of which resulted in an improper payment amount of \$475.40. We found that no rendering practitioner was identified on 102 of these services and the signature was not legible on three of these services.

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.

For those services in which a rendering dentist was identified, the documentation reflected services rendered by Syed H. Hassan D.D.S. as well as seven other dentists. None of these seven other dentists were identified on the claim as the rendering provider. In addition, we noted that the Medicaid provider agreement revalidation completed in 2015 lists six dentists as group members of Amazing Smiles Dental, LLC. Four of these six dentists were not on the Provider's list of dentists submitted during the examination and we found no service documentation that reflected these four names.

We compared the names of all dentists that rendered services in the exception tests and sample 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.

² The original managed care data used to select initial sample and exception tests were found to contain duplicate service lines. We inquired further and determined that these were not duplicate payments. We removed these duplicate service lines resulting in the selected 556 services for the examination.

A. Provider Qualifications (Continued)

We also searched MITS to identify if each dentist had an active Medicaid provider number for the examination period. We found that all eight 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 5160:05-01(C)(1)

We verified through the Ohio e-License Center that all eight 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.

Exception Test – Identification of Pay To Provider

We reviewed 29 dental services found one error in which there was no documentation to support the Medicaid payment. We identified an improper payment of \$54.00 for this error.

Dental Services Sample

We reviewed 498 dental services and found seven errors in which there was no documentation to support Medicaid payment and one error in which the documentation did not include description of services to support the Medicaid payment. These eight errors resulted in an improper payment \$475.40. Additionally, we found one error in which the Provider billed the wrong procedure code; however, the error did not result in an overpayment.

Identification of Rendering Provider

Of the 556 dental services examined, 129 (23 percent) had no identifiable rendering practitioner. We did not identify an overpayment for these 129 errors as we found no errors with the qualifications of the eight identified dentists. The scope of this examination did not include the verification of the status of these dentists with the managed care plans and any related impact on payment from those plans.

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 also verify that service documentation is complete, listing the practitioner who rendered services and date completed before billing. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Official Response

The Provider declined to submit an official response to the results of this examination.

OHIO AUDITOR OF STATE KEITH FABER



AMAZING SMILES DENTAL LLC

HAMILTON 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
OCTOBER 17, 2019**