



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: Alireza Karbassi, DDS  
Ohio Medicaid Number: 0666560 NPI: 1851325062

We were engaged to examine compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of panoramic images, 2D cephalometric images and limited and comprehensive oral evaluations for Alireza Karbassi, DDS (Dr. Karbassi) during the period of January 1, 2018 through December 31, 2019. In addition, we tested instances in which more than one comprehensive evaluation was paid for the same recipient during the examination period.

Dr. Karbassi 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. Dr. Karbassi is responsible for his compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements included in the scope of this engagement.

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

Dr. Karbassi 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 Dr. Karbassi's internal control over compliance.

### ***Basis for Disclaimer of Opinion***

Attestation standards established by the American Institute of Certified Public Accountants (AICPA) require that we request a written statement from Dr. Karbassi confirming, to the best of his knowledge and belief, his representations made to us during the course of our examination. We requested that Dr. Karbassi provide such a statement but Dr. Karbassi refused to do so.

### ***Disclaimer of Opinion***

Our responsibility is to express an opinion on Dr. Karbassi's compliance with the Medicaid requirements based on conducting the examination in accordance with attestation standards established by the AICPA. 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 Dr. Karbassi's compliance with the specified Medicaid requirements for the period of January 1, 2018 through December 31, 2019.

We identified limited and comprehensive oral evaluations and panoramic and 2D cephalometric images in which there was either no documentation or the documentation was insufficient to support the Medicaid payment. We also found payments for services that exceeded the coverage limitation. We identified improper Medicaid payments in the amount of \$4,971.36. This finding plus interest in the amount of \$322.25 (calculated as of April 22, 2022) totaling \$5,293.61 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.<sup>1</sup> Ohio Admin. Code § 5160-1-29(B).

We are required to be independent of the Dr. Karbassi and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination. This report is intended solely for the information and use of 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

April 22, 2022

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<sup>1</sup> "Waste and abuse" are practices that are inconsistent with professional standards of care; medical necessity; or sound fiscal, business, or medical practices; and that constitute an overutilization of Medicaid covered services and result in an unnecessary cost to the Medicaid program. Ohio Admin. Code § 5160-1-29(A).

## 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).

Dr. Karbassi is a licensed dentist providing orthodontic services and is identified as an individual practitioner on his Ohio Medicaid provider agreement. Dr. Karbassi has an entity registered with the Ohio Secretary of State of Alireza Karbassi Inc. and does business as Karbassi Orthodontics; however, this is not a registered trade name. There are no associated provider numbers for Alireza Karbassi Inc. or Karbassi Orthodontics in the Medicaid Information Technology System (MITS).

Karbassi Orthodontics has three locations in Brunswick, Cuyahoga Falls and Medina, Ohio. Under the provider number examined, Dr. Karbassi received payment of over \$2.6 million for approximately 27,000 services<sup>2</sup>.

### Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Dr. Karbassi'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, 2D cephalometric images and limited and comprehensive oral evaluations as specified below for which Dr. Karbassi billed with dates of service from January 1, 2018 through December 31, 2019 and received payment.

We obtained paid claims data from three of Ohio's Medicaid managed care organizations (MCOs) to use for this examination and all services were paid to the tax identification number of Alireza Karbassi Inc. We removed denied and invalid services, services paid at zero and potential crossover claims.

From the total paid services population, we identified 88 recipients in which Dr. Karbassi was reimbursed for more than one comprehensive oral evaluation (procedure code D0150) for the same recipient. We selected these services to examine in their entirety (Recipients with More than One Comprehensive Oral Evaluation Exception Test).

From the remaining population of evaluations, we extracted all limited oral evaluations (D0140) and comprehensive oral evaluations (D0150) into separate files for each procedure code. We selected a simple random sample from each population.

We extracted all panoramic images (D0330) and 2D cephalometric images (D0340) and summarized the 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 and obtained the detailed services on these RDOS.

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<sup>2</sup> Payment data from the MITS.

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

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 and sample sizes and additional selected services are shown in **Table 1**.

<b>Table 1: Exception Test and Sample Sizes</b>			
<b>Universe</b>	<b>Population Size</b>	<b>Sample Size</b>	<b>Selected Services</b>
<b>Exception Test</b>			
Recipients with More than One Comprehensive Oral Evaluation (D0150)			179
<b>Samples</b>			
Clinical Oral Evaluations: Limited Oral Evaluations (D0140)	5,386	69	69
Comprehensive Oral Evaluations (D0150)	1,951	68	68
Total Clinical Oral Evaluations	7,337	137	137
Panoramic and 2D Cephalometric Images (D0330 and D0340)	1,915 RDOS	68 RDOS	127
<b>Total</b>			<b>443</b>

A notification letter was sent to Dr. Karbassi setting forth the purpose and scope of the examination. During the entrance conference, Dr. Karbassi described his documentation practices and billing process. During fieldwork, we reviewed service documentation, verified professional licensure and reviewed Dr. Karbassi's active Medicaid agreement.

We sent preliminary results to Dr. Karbassi and he 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.

<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>				
Recipients with More than One Comprehensive Oral Evaluation	179	98	98	\$2,697.14
<b>Samples</b>				
Limited and Comprehensive Oral Evaluations	137	38	38	\$936.82
Panoramic and 2D Cephalometric Images	127	25	25	\$1,337.40
<b>Total</b>	<b>443</b>	<b>161</b>	<b>161</b>	<b>\$4,971.36</b>

**A. Provider Qualifications**

*Exclusion or Suspension List*

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 compared Dr. Karbassi's name to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We also compared identified administrative staff to the same exclusion/suspension list. We found no matches.

We also searched MITS and verified that Dr. Karbassi had an active Medicaid provider number for the examination period.

*Dental Services*

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 Dr. Karbassi was licensed by the Ohio State Dental Board and that his license was 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.

We obtained the clinical notes, appointment records and x-ray images from Dr. Karbassi and compared them to the required elements. In addition, we confirmed with the three MCOs that comprehensive oral evaluations are limited to once per patient every five years.

The clinical notes provided by Dr. Karbassi were vague and generally did not describe the extent of the service provided. Dr. Karbassi subsequently provided completed evaluation forms submitted to one of the MCOs as support for a number of the limited and comprehensive evaluations examined. Dr. Karbassi's Office Manager also stated that the MCOs often denied the patient for braces and subsequently documentation was not always maintained for the patients.

*Recipients with More than One Comprehensive Oral Evaluation Exception Test*

The 179 services examined contained 51 instances in which the documentation was not sufficient to support the payment and five instances where there was no documentation to support the payment. From the remaining services with adequate documentation, there were 42 instances in which the coverage limitation was exceeded. These 98 errors resulted in an improper payment of \$2,697.14.

Dr. Karbassi indicated that he was not aware of the MCO limitation during our examination period; however, he indicated that he now is aware of the limitation and has updated his processes.

**B. Service Documentation (Continued)**

*Limited and Comprehensive Oral Evaluations Sample*

The 137 services examined contained 25 instances in which the documentation was not sufficient to support the payment and 13 instances where there was no documentation to support the payment. These 38 errors resulted in an improper payment of \$936.82.

*Panoramic and 2D Cephalometric Images Sample*

The x-ray images provided by Dr. Karbassi all reflected a date of service of June 14, 2021. We received an explanation from Dr. Karbassi's software company that all images were converted to a new software system on this date and now reflect the date of conversion. To gain reliance that images were taken on the date of service, we reviewed the clinical notes on the date of service for indication that images were taken during the visit.

The 127 services examined contained 15 instances in which the clinical notes did not indicate images were taken on the date of service and 10 instances where there was no documentation to support the image. These 25 errors resulted in an improper payment of \$1,337.40.

**Recommendation**

Dr. Karbassi should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements of the Medicaid program. In addition, Dr. Karbassi should implement a quality review process to ensure that documentation is complete, accurate and consistent with the benefits covered by the MCO prior to submitting claims for reimbursement. Dr. Karbassi should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

**Official Response**

Dr. Karbassi declined to submit an official response to the results noted above.



# OHIO AUDITOR OF STATE KEITH FABER



**ALIREZA KARBASSI, DDS**

**SUMMIT 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 6/16/2022**

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