



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
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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: Professional Dental Alliance, LLC dba Corner Dental Maumee  
Ohio Medicaid Number: 0051621 NPI: 1740584226

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of crowns and root canal services paid by one of Ohio's Medicaid managed care organizations during the period of January 1, 2019 through December 31, 2020 for Professional Dental Alliance, LLC at its Corner Dental location in Maumee, Ohio. In addition, we tested all instances in which a recipient received five or more crowns in a day, as well as, root canals to recipients aged 12 and under.

According to Professional Dental Alliance, LLC, the North American Dental Group is a dental service organization with a board of managers that provide non-clinical administrative services to its dental affiliates, including Professional Dental Alliance, LLC. William Choi, DDS is the primary practitioner at the Corner Dental Maumee location of Professional Dental Alliance, LLC and Dr. Choi is a partner of Professional Dental Alliance, LLC. Corner Dental Maumee received payment of approximately \$1.3 million for over 18,000 dental services<sup>1</sup>.

Corner Dental Maumee 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 Corner Dental Maumee is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Corner Dental Maumee'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.

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<sup>1</sup> Payment data from one Medicaid managed care organization.

We obtained the clinical notes and x-ray images from Corner Dental Maumee and compared it to the required elements for the following services:

- 16 recipients with five or more crowns (procedure codes D2740, D2751 and D2931) in a day;
- Seven recipients aged 12 and under with root canals (D3310 and D3330);
- After summarizing remaining crowns (D2751 and D2931) by recipient date of service (RDOS)<sup>2</sup>, we selected a statistical random sample of 60 RDOS and obtained all detailed crown services on these RDOS. We also selected all other crowns (D2740) to examine in their entirety; and
- After summarizing remaining root canal services (D3310, D3320 and D3330) by RDOS, we selected a statistical random sample of 59 RDOS and obtained all detailed root canal services on these RDOS. In addition, we selected the one additional root canal service (D3348) to examine.

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

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

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

Corner Dental Maumee 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 Corner Dental Maumee's internal control over compliance.

### ***Opinion on Compliance***

In our opinion, Corner Dental Maumee complied, in all material respects, with the aforementioned requirements of crowns and root canal 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 Corner Dental Maumee's compliance with other requirements.

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<sup>2</sup> A RDOS is defined as all services for a given recipient on a specific date of service.

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This report is intended solely for the information and use of Corner Dental Maumee, 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

September 28, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**PROFESSIONAL DENTAL ALLIANCE, LLC DBA CORNER DENTAL MAUMEE**

**LUCAS 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 11/10/2022**

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