



OHIO AUDITOR OF STATE  
**KEITH FABER**





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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: Whitehall Dental Partners LLP dba Comfort Dental Whitehall  
Ohio Medicaid Number: 3100414 NPI: 1043511819

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of intraoral complete series of images during the period of January 1, 2019 through December 31, 2020 for Whitehall Dental Partners, LLP, dba Comfort Dental Whitehall. We also tested all instances in which an intraoral complete series of images and panoramic image were billed during the examination period and all instances in which greater than one of the images were billed on behalf of the same recipient during the examination period. In addition, we tested all instances in which a panoramic image and multiple bitewing images were billed on behalf of the same recipient and service date.

Comfort Dental Whitehall 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 Comfort Dental Whitehall 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 Whitehall'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 (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Comfort Dental Whitehall complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Comfort Dental Whitehall 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 Comfort Dental Whitehall 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 modified opinion. Our examination does not provide a legal determination on Comfort Dental Whitehall's compliance with the specified requirements.

***Internal Control over Compliance***

Comfort Dental Whitehall is responsible for establishing and maintaining effective internal controls 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 Whitehall's internal controls over compliance.

***Basis for Qualified Opinion***

Our examination disclosed that, in a material number of instances, Comfort Dental Whitehall did not have the required number of images to support the payment for the intraoral complete series of images.

***Qualified Opinion on Compliance***

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, Comfort Dental Whitehall has complied, in all material respects, with the specified requirements of select radiograph services for the period of January 1, 2019 through December 31, 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 Whitehall's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$1,941.88. This finding plus interest in the amount of \$133.68 (calculated as of August 2, 2022) totaling \$2,075.56 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.

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

August 2, 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 Whitehall is a professional dental group located in Whitehall, Ohio. Under the provider number examined, Comfort Dental Whitehall received payment of approximately \$4 million for over 82,000 services<sup>1</sup>. Comfort Dental Whitehall is a part of a franchise and does business as Comfort Dental Whitehall which is a registered trade name with the Ohio Secretary of State.

**Purpose, Scope, and Methodology**

The purpose of this examination was to determine whether Comfort Dental Whitehall'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 intraoral complete series of images as specified below for which Comfort Dental Whitehall billed with dates of service from January 1, 2019 through December 31, 2020 and received payment. We obtained paid claims data from one of Ohio's Medicaid managed care organizations (MCO) and verified that all services were paid to Comfort Dental Whitehall's tax identification number. From the total paid services population, identified and selected the following services:

- Six recipients with a combination of an intraoral complete series of images (procedure code D0210) and panoramic image (D0330) or greater than one of either service on behalf of the same recipient during the examination period to examine in their entirety (Recipients with More Than One Complete Series and/or Panoramic Image Exception Test);
- 74 Recipients with a panoramic image (D0330) and multiple bitewing images (D0272 and D0274) on the same date of service to examine in their entirety (Recipients with Panoramic Image and Multiple Bitewings on the Same Day Exception Test); and
- From the remaining population, a random sample of 60 intraoral complete series of images (D0210).

The exception tests and calculated sample size are shown in **Table 1**.

<b>Table 1: Exception Tests and Sample</b>		
<b>Universe</b>	<b>Population Size</b>	<b>Selected Services</b>
<b>Exception Tests</b>		
Recipients with More Than One Complete Series of Images and/or Panoramic Image (D0210 and D0330)		12
Recipients with Panoramic Image and Multiple Bitewings on the Same Day (D0330, D0272, D0274)		148
<b>Sample</b>		
Intraoral Complete Series of Images (D0210)	471	60
<b>Total</b>		<b>220</b>

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

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

A notification letter was sent to Comfort Dental Whitehall setting forth the purpose and scope of the examination. During the entrance conference, Comfort Dental Whitehall described its documentation practices and billing process. During fieldwork, we obtained an understanding of the electronic health record system used, reviewed service documentation and verified professional licensure. We sent preliminary results to Comfort Dental Whitehall and no additional documentation was submitted.

**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 Tests</b>				
Recipients with More than One Complete Series of Images and/or Panoramic Image	12	6	6	\$277.92
Recipients with Panoramic Image and Multiple Bitewings on the Same Day	148	74	74	\$1,575.28
<b>Sample</b>				
Intraoral Complete Series of Images	60	4	4	\$88.68
<b>Total</b>	<b>220</b>	<b>84</b>	<b>84</b>	<b>\$1,941.88</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 seven dentists with ownership in Comfort Dental Whitehall and compared their names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We found no matches.

**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.

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. Intraoral complete series of images must consist of at least 12 images and include all periapical, bitewing and occlusal images necessary for diagnosis. See Ohio Admin. Code § 5160-5-01 Appendix A.

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

We obtained clinical notes and x-ray images from Comfort Dental Whitehall and compared it to the required elements. We also confirmed with the MCO that a recipient is limited to one intraoral complete series of images or panoramic image per five years. Additionally, we confirmed with the MCO that multiple bitewing images may not be billed in conjunction with a panoramic image.

For errors where the service did not meet the requirements for the procedure code billed, the improper payment is based on the difference of what was billed and what the documentation supported. For errors where the services were billed outside of the limitations set by the MCO, the improper payment is based on the service with the lesser paid amount.

### *Recipients with More than One Complete Series of Images and/or Panoramic Image Exception Test*

The 12 services examined contained five instances in which the services were billed outside of the coverage limitations and one instance in which there was no documentation to support the payment. These six errors resulted in an improper payment amount of \$277.92.

### *Recipients with Panoramic Image and Multiple Bitewings on the Same Day Exception Test*

The 148 services examined contained 70 instances in which services were billed outside of the coverage limitations and four instances in which there was no documentation to support the payment. These 74 errors resulted in an improper payment amount of \$1,575.28.

### *Intraoral Complete Series of Images Sample*

The 60 services examined contained four instances in which the required number of images were not present. These four errors resulted in the overpayment of \$88.68.

## **Recommendation**

Comfort Dental Whitehall should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules and are consistent with the covered benefits covered. In addition, Comfort Dental Whitehall should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Comfort Dental Whitehall should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

## **Official Response**

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

# OHIO AUDITOR OF STATE KEITH FABER



**WHITEHALL DENTAL PARTNERS, LLP DBA COMFORT DENTAL WHITEHALL  
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 9/29/2022**

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)