



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: Cleveland Dental Institute LLC
Ohio Medicaid Number: 0160199

National Provider Identifier: 1003276106

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and coverage limitations related to the provision of dental services during the period of January 1, 2021 through December 31, 2023 for Cleveland Dental Institute LLC. We selected the following payments:

- All instances of comprehensive oral evaluations exceeding limitations;
- All instances of intraoral complete film series exceeding limitations;
- All instances of a panoramic image within five years or less after an intraoral complete film series;
- All instances of a recipient aged six and up exceeding panoramic image limitations;
- All instances in which a recipient had 16 or more tooth extractions during the examination period; and
- All instances in which a recipient date of service (RDOS)¹ had 17 or more services reimbursed.

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

¹ An RDOS is defined as all services for a given recipient on a specific date of service.

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Internal Control over Compliance

Cleveland Dental Institute LLC is responsible for establishing and maintaining effective internal control over compliance with the Medicaid requirements. In making an assessment of the risks of material noncompliance, we considered and obtained an understanding of internal control relevant to the specified compliance requirements in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, no such opinion is expressed.

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, dental services exceeded limitations without prior authorization, there was no service documentation to support the payment, and documentation did not indicate the tooth number for extractions.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Cleveland Dental Institute LLC has complied, in all material respects, with the select requirements of dental services for the period of January 1, 2021 through December 31, 2023. 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 Cleveland Dental Institute LLC's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$19,580.31. This finding plus interest in the amount of \$2,578.57 (calculated as of October 21, 2025) totaling \$22,158.88 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 per 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 in accordance with Ohio Admin. Code 5160-1-29(B).²

This report is intended solely for the information and use of Cleveland Dental Institute LLC, 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
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

November 18, 2025

² "Waste" means any preventable act such as inappropriate utilization of services or misuse of resources that results in unnecessary expenditures to the Medicaid program. "Abuse" means provider practices that are inconsistent with sound fiscal, business, or medical practices, and result in an unnecessary cost to the Medicaid program, or in reimbursement for services that are not medically necessary or that fail to meet professionally recognized standards for health care. Ohio Admin. Code 5160-1-29(A) and 42 C.F.R. 455.2.

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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. Per Ohio Admin. Code 5160-1-17.2(D) and (E), providers must furnish such records for audit and review purposes.

Cleveland Dental Institute LLC is a professional dental group headquartered in Cleveland, Ohio with 10 locations and received payment of \$6.9 million under the provider number examined for over 155,000 services.³

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Cleveland Dental Institute LLC'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 dental services as specified below for which Cleveland Dental Institute LLC billed with dates of service from January 1, 2021 through December 31, 2023 and received payment.

We obtained Cleveland Dental Institute LLC's claims history from two Medicaid managed care entities (MCEs) and confirmed these services were paid to Cleveland Dental Institute LLC's tax identification number. From the MCE data, we removed all services paid at zero and services MCEs indicated they previously reviewed. Based on the total paid services population, we selected the following exception tests as shown in **Table 1**.

Table 1: Exception Tests	
Universe	Selected Services
Exception Tests	
Comprehensive Oral Evaluations Exceeding Limitations (D0150)	68
Intraoral Complete Film Series Exceeding Limitations (D0210)	2
Panoramic Image within Five Years or Less of Intraoral Complete Film Series Exceeding Limitations (D0330)	29
Recipients Aged Six and Up Exceeding Panoramic Image Limitations (D0330)	48
Recipients with 16 or More Extractions During the Examination Period ¹	1,881
RDOS with 17 or More Services ²	389
Total	2,417

¹ Contains procedure codes D7140, D7210, D7230, D7240 and D7241.

² Contains procedure codes D0120, D0150, D0220, D0230, D0270, D0272, D0273, D0274, D1120, D1208, D1351, D1510, D2330, D2331, D2335, D2391, D2392, D2929, D2930, D2934, D3220, D7140, D7310, D7471, D9222, D9239 and D9243.

See **Appendix I** for procedure code descriptions.

³ Payment data from the Medicaid claims database.

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Purpose, Scope, and Methodology (Continued)

A notification letter was sent to Cleveland Dental Institute LLC setting forth the purpose and scope of the examination. During the entrance conference, Cleveland Dental Institute LLC 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 Cleveland Dental Institute LLC, 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.

Table 2: Results			
Universe	Services Examined	Non-compliant Services	Improper Payment
Comprehensive Oral Evaluations Exceeding Limitations	68	68	\$1,793.12
Intraoral Complete Film Series Exceeding Limitations	2	2	\$120.00
Panoramic Image within Five Years or Less of Intraoral Complete Film Series Exceeding Limitations	29	29	\$1,236.54
Recipients Aged Six and Up Exceeding Panoramic Image Limitations	48	48	\$2,181.72
Recipients with 16 or More Extractions During the Examination Period	1,881	219	\$12,996.46
RDOS with 17 or More Services	389	29	\$1,252.47
Total	2,417	395	\$19,580.31

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 identified 55 dentists in the service documentation for the selected payments and compared their names to the Office of Inspector General exclusion database and the Department's exclusion/suspension list. We also compared identified administrative staff names to the same database and exclusion/suspension list. We found no matches.

Dental Services

A dentist practicing in Ohio or another state who has met the requirements established by the dental examining board in that state is eligible to render dental services per Ohio Admin. Code 5160-5-01 (C)(1).

We verified via the e-License Ohio Professional Licensure System that the 55 rendering practitioners were licensed by the Ohio State Dental Board and that the licenses were current and valid for all services tested.

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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 payments examined. Per the Appendix to Ohio Admin. Code 5160-5-01, each diagnostic image submitted 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. We obtained treatment notes and x-ray images from Cleveland Dental Institute LLC and compared them to the required elements.

Recipients with 16 or More Extractions During the Examination Period Exception Test

The 1,881 services examined contained 58 instances in which there was no service documentation to support payment and 161 instances in which the service documentation did not indicate the tooth number that was extracted.

These 219 errors resulted in the improper payment amount of \$12,996.46.

RDOS with 17 or More Services Exception Test

The 389 services examined contained 27 instances in which there was no service documentation to support the payment and two instances in which the number of services billed exceeded the number of services documented.

These 29 errors resulted in the improper payment amount of \$1,252.47.

Recommendation

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

C. Medicaid Coverage

The Appendix to Ohio Admin. Code 5160-5-01 contains, in part, the following frequency limitations:

- Comprehensive oral evaluations are limited to one per five years per provider, per patient;
- Intraoral complete film series are limited to one per five years per provider, per patient unless prior authorization is obtained;
- No payment shall be made for panoramic images taken in conjunction with an intraoral complete film series of images nor within five years unless prior authorization is obtained; and
- Panoramic images are limited to one per five years for recipients six years and older unless prior authorization is obtained.

We confirmed the MCEs imposed the same limitations and applied the limitations to the applicable tests.

Comprehensive Oral Evaluations Exceeding Limitations Exception Test

The 68 services examined exceeded the limitation of one comprehensive oral evaluation per five years per provider.

These 68 errors resulted in the improper payment amount of \$1,793.12.

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C. Medicaid Coverage (Continued)

Intraoral Complete Film Series Exceeding Limitations Exception Test

The two services examined exceeded the limitation of one intraoral complete film series per five years per provider and there was no prior authorization to exceed the limitation.

These two errors resulted in the improper payment amount of \$120.00.

Panoramic Image within Five Years or Less of Intraoral Complete Film Series Exceeding Limitations Exception Test

The 29 services examined exceeded the limitation of one panoramic image within five years or less of intraoral complete file services and there was no prior authorization to exceed the limitation.

These 29 errors resulted in the improper payment amount of \$1,236.54.

Recipients Aged Six and Up Exceeding Panoramic Image Limitations Exception Test

The 48 services examined exceeded the limitation of one panoramic image per five years and there was no prior authorization to exceed the limitation.

These 48 errors resulted in the improper payment amount of \$2,181.72.

Recommendation

Cleveland Dental Institute LLC should ensure that services billed to Medicaid are consistent with the coverage limitations and obtain prior authorization when required. Cleveland Dental Institute LLC should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Official Response

Cleveland Dental Institute LLC submitted an official response to the results of this examination which is presented in **Appendix II**. We did not examine Cleveland Dental LLCs response, and accordingly, we express no opinion on it.

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APPENDIX I

The following table contains the procedure codes tested:

Procedure Code	Description
D0120	Periodic oral evaluation
D0150	Comprehensive oral evaluation
D0210	Intraoral complete film series
D0220	Intraoral periapical first
D0230	Intraoral periapical each additional
D0270	Dental bitewing single image
D0272	Dental bitewing two images
D0273	Bitewings-three images
D0274	Bitewings- four images
D0330	Panoramic radiograph image
D1120	Dental prophylaxis adult
D1208	Topical application of fluoride
D1351	Dental sealant per tooth
D1510	Space maintainer fixed unilateral-per quad
D2330	Resin one surface-anterior
D2331	Resin two surfaces-anterior
D2335	Resin 4 surfaces or with incision angle
D2391	Post 1 surface resin-based composite
D2392	Post 2 surfaces resin-based composite
D2929	Prefabricated porcelain/ceramic crown
D2930	Prefabricated stainless steel crown
D2934	Prefabricated steel crown
D3220	Therapeutic pulpotomy
D7140	Extraction erupted tooth
D7210	Extract erupted tooth removal bone/section/evaluated flap
D7230	Impacted tooth removal part bony
D7240	Impacted tooth remove comp bony
D7241	Impacted tooth remove bony w comp
D7310	Alveoplasty without extraction
D7471	Removal exostosis any site
D9222	Deep anesthesia first 15 minutes
D9239	IV MOD Sedation first 15 minutes
D9243	Intravenous conscious sedation/analgesia each subsequent 15 minutes

Source: Appendix to Ohio Admin. Code 5160-1-60

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APPENDIX II



Response to the Ohio Auditor of State's Medicaid Compliance Audit

Cleveland Dental Institute (CDI) appreciates the opportunity to review and respond to the Auditor's Report issued by the Ohio Auditor of State's Office concerning our compliance with Medicaid requirements for select dental services.

CDI operates 11 clinical locations under a single tax identification number, delivering care through approximately 80 dental residents under the direct supervision of more than 25 licensed attending dentists. On an average day, CDI treats more than 450 patients. Our dual mission is to provide comprehensive, high-quality dental care to underserved communities while training the next generation of dental professionals in an academic clinical environment.

We take the audit findings very seriously and remain fully committed to compliance with all applicable Ohio and federal Medicaid statutes, administrative codes, and program guidelines. We acknowledge the documented occurrences and recognize that certain regulatory limitations may have been exceeded in isolated instances, due in part to CDI's unique status as an educational institution affiliated with a postgraduate dental residency program.

During the audit period, CDI completed a major practice-management system conversion from Open Dental to Dentrix Ascend to improve operational efficiency, documentation integrity, and overall compliance capabilities. Regrettably, the software vendors subsequently advised us that certain archived attachments—radiographs, scanned consent forms, and historical clinical notes—did not fully migrate between systems. Despite exhaustive recovery efforts, some requested documentation could not be retrieved. We accept responsibility for these gaps and have since implemented comprehensive corrective measures.

To prevent recurrence and further strengthen our compliance framework, CDI has instituted the following enhancements (effective immediately and ongoing):

- Enhanced eligibility verification – All Patient Care Coordinators and Treatment Coordinators have undergone retraining to verify Medicaid eligibility and benefit frequency limitations through the appropriate Managed Care Entity (MCE) portals prior to scheduling services.
- Dedicated Auditing Department – A specialized team now conducts daily and weekly reviews of all procedures requiring prior authorization to ensure approvals are secured before treatment is rendered.
- Standardized clinical documentation – Extraction notes and all other procedure-specific documentation now require complete tooth-number designation without exception.

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- Strengthened claim-submission controls – Each clinic has a designated, specially trained claims officer who is prohibited from submitting any claim until all required documentation is verified complete.
- Quarterly Compliance Review Committee – A multidisciplinary committee monitors adherence to documentation, billing, and Medicaid policies across all locations and drives continuous improvement.
- Same-day chart-to-billing reconciliation – The billing department now performs daily reconciliation between clinical records and billing ledgers before any claim is released for submission.

Cleveland Dental Institute Compliance Committee – Program Overview

Our practice maintains an active and robust Compliance Committee composed of senior clinicians, administrators, and billing experts who collectively possess decades of real-world experience treating Medicaid and PPO patients in private-practice and academic settings. The Committee provides practical, effective oversight of the following core compliance program elements:

- Implementing and continuously updating written Policies, Procedures, and Standards of Conduct that reflect current federal, state, and payer requirements (including Medicaid billing rules, documentation standards, anti-kickback statutes, and fraud, waste, and abuse prevention);
- Conducting mandatory annual, new-hire, and targeted training using real case examples drawn from our Medicaid and PPO patient population;
- Maintaining effective lines of communication, including an open-door policy and confidential reporting hotline, with prompt investigation and feedback for all concerns;
- Performing regular internal chart audits, billing reviews, documentation audits, periodic retrospective claims reviews, and real-time claim scrubbing to identify and correct issues promptly.

The Committee meets at least quarterly (and more frequently when necessary) to evaluate audit findings, incident reports, training completion rates, and emerging regulatory developments, ensuring ongoing accountability and improvement at every level.

Cleveland Dental Institute remains deeply committed to ethical billing practices, complete and accurate clinical documentation, and full compliance with all Medicaid regulations. We are grateful for the Department's guidance and oversight and view this audit process as a valuable opportunity to further enhance the quality, transparency, and regulatory adherence of our operations.

We stand ready to provide any additional information or documentation required and to discuss these matters at your convenience.

OHIO AUDITOR OF STATE KEITH FABER



CLEVELAND DENTAL INSTITUTE LLC

CUYAHOGA 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 12/16/2025

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