



OHIO AUDITOR OF STATE
KEITH FABER



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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: Sang Pham, DDS
Ohio Medicaid Number: 2960247

National Provider Identifier: 1124261391

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and Medicaid limitations related to the provision of dental services during the period of January 1, 2021 through December 31, 2023 for Sang Pham, DDS. We tested the following services:

- All services billed to an unlikely recipient (date of birth indicated recipient was not yet born on date of service);
- All instances of orthodontic retention services exceeding limitations;
- Select instances of comprehensive oral evaluations exceeding limitations;
- All instances of comprehensive orthodontic treatments exceeding limitations;
- Select instances of panoramic images exceeding limitations;
- A sample of comprehensive orthodontic treatments; and'
- A sample of periodic orthodontic treatments.

Sang Pham, DDS 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. Sang Pham, DDS is responsible for his compliance with the specified requirements. Our responsibility is to express an opinion on Sang Pham, DDS' compliance with the specified Medicaid requirements based on our examination. The Compliance Section of this report identifies the specific requirements examined.

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 Sang Pham, DDS complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Sang Pham, DDS 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 Sang Pham, DDS 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 Sang Pham, DDS' compliance with the specified requirements.

Internal Control over Compliance

Sang Pham, DDS 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 Sang Pham, DDS's internal control over compliance.

Opinion on Compliance

In our opinion, Sang Pham, DDS 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 Sang Pham, DDS, DDS' compliance with other requirements.

We identified improper Medicaid payments in the amount of \$1,250.48. This finding plus interest in the amount of \$155.74 (calculated as of December 10, 2025) totaling \$1,406.22 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.

This report is intended solely for the information and use of Sang Pham, DDS 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

January 7, 2026

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.

Sang Pham, DDS is an individual dentist with a specialty in orthodontics and has Ohio locations in Marion, Columbus and Springfield. Sang Pham, DDS received payment of approximately \$5 million under the provider number examined for more than 40,000 services.¹

Table 1 contains the procedure codes tested.

Table 1: Procedure Codes Tested	
Procedure Code	Description
D0150	Comprehensive Oral Evaluations
D0330	Panoramic Image
D0340	Cephalometric Radiographic Image
D0350	2D Oral/Facial photographic Image
D0470	Diagnostic Casts
D8080	Comprehensive Orthodontic Treatment
D8670	Periodic Orthodontic Treatment Visit
D8680	Orthodontic Retention

Source: Appendix to Ohio Admin. Code 5160-5-1

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Sang Pham, DDS' 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 Sang Pham, DDS billed with dates of service from January 1, 2021 through December 31, 2023 and received payment.

We obtained Sang Pham, DDS' claims history for three Medicaid managed care entities (MCEs) and confirmed these services were paid to Sang Pham, DDS' tax identification number. From this 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 and calculated sample sizes shown in **Table 2**.

¹ Payment data from the Medicaid claims database.

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Table 2: Exception Tests and Samples			
Universe	Population Size	Sample Size	Selected Services
Exception Tests			
Unlikely Recipient (D0150, D0330, D0340, D0350, D0470)			5
Orthodontic Retention Services Exceeding Limitations (D8680)			9
Comprehensive Oral Evaluations Exceeding Limitations (D0150)			1
Comprehensive Orthodontic Treatments Exceeding Limitations (D8080)			1
Panoramic Images Exceeding Limitations (D0330)			1
Samples			
Comprehensive Orthodontic Treatment Services (D8080)	1,360	75	75
Periodic Orthodontic Treatment Services (D8670)	9,361	70	70
Total			162

A notification letter was sent to Sang Pham, DDS setting forth the purpose and scope of the examination. During the entrance conference, Sang Pham, DDS described his documentation practices and billing process. During fieldwork, we obtained and reviewed service documentation and verified professional licensure. We sent preliminary results to Sang Pham, DDS 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 3**. The non-compliance and basis for findings is discussed below in further detail.

Table 3: Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Tests				
Unlikely Recipient	5	5	5	\$167.00
Orthodontic Retention Services Exceeding Limitations	9	3	3	\$615.00
Comprehensive Oral Evaluations Exceeding Limitations	1	1	1	\$26.35
Comprehensive Orthodontic Treatments Exceeding Limitations	1	0	0	\$0.00
Panoramic Images Exceeding Limitations	1	1	1	\$46.32
Samples				
Comprehensive Orthodontic Treatment Services	75	1	1	\$395.81
Periodic Orthodontic Treatment Services	70	0	0	\$0.00
Total	162	11	11	\$1,250.48

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 one dentist in the service documentation for the selected services and compared his name 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.

A dentist practicing in Ohio who has met the requirements established by the dental examining board in that state are eligible to render dental services in accordance with Ohio Admin. Code 5160-5-01-(C)(1). We verified through the e-License Ohio Professional Licensure System that Sang Pham, DDS was licensed by the Ohio State Dental Board and that the license was current and valid on the dates of services for all services tested.

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 included, 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 treatment notes from the provider and compared them to the required elements.

Unlikely Recipient Exception Test

There was no service documentation to support the five services.

These five errors resulted in the improper payment amount of \$167.00.

Comprehensive Orthodontic Treatment Services Sample

The 75 services examined contained one instance in which there was no service documentation to support the service.

This one error resulted in the improper payment amount of \$395.81.

Periodic Orthodontic Treatment Services Sample

The 70 services examined were compliant with the criteria tested.

Recommendation

Sang Pham, DDS should implement a quality review process to ensure that documentation is complete and accurate prior to submitting claims for reimbursement. Sang Pham, DDS should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

C. Medicaid Limitations

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

- Comprehensive orthodontic service, retention services are limited to one per arch;
- Comprehensive oral evaluations are limited to one per five years per provider, per patient;
- Comprehensive orthodontic active treatment, active treatment and periodic orthodontic treatment together are limited to 8 calendar quarters per course of treatment, and require prior authorization for each service, including those exceeding limitations; and
- Panoramic images are limited to one per five years for individuals six years and older unless prior authorization is obtained.

We confirmed the MCE's imposed the same limitations and applied the limitations to the applicable tests.

Orthodontic Retention Services Exceeding Limitations Exception Test

The 9 services examined contained three instances in which the limitation was exceeded.

These three errors resulted in an improper payment amount of \$615.00.

Comprehensive Oral Evaluations Exceeding Limitations Exception Test

The one service examined exceeded the limitation.

This one error resulted in an improper payment amount of \$26.35.

Comprehensive Orthodontic Treatment Exceeding Limitations Exception Test

The one service examined which exceeded limitations contained the proper prior authorization.

Panoramic Image Exceeding Limitations Exception Test

The one service examined exceeded the limitation.

This one error resulted in an improper payment amount of \$46.32

Comprehensive Orthodontic Treatment Services Sample

The 75 services examined contained prior authorization.

Recommendation

Sang Pham, DDS should ensure that services billed to Medicaid are consistent with the coverage limitations and obtain prior authorization when required. Sang Pham, DDS should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Official Response

Sang Pham, DDS declined to submit an official response to the results stated above.

OHIO AUDITOR OF STATE KEITH FABER



SANG PHAM, DDS

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 1/22/2026

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This report is a matter of public record and is available online at
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