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COLUMBUS DENTAL CARE, WHITNEY M. MOORE, D.D.S., INC.

FRANKLIN COUNTY

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO DENTAL PROGRAM SERVICES

Dr. Whitney Moore
Columbus Dental Care, Whitney M. Moore, D.D.S., Inc.
2533 Franksway Street
Columbus, Ohio 43232

RE: *Medicaid Provider Number 0075878*

Dear Dr. Whitney Moore:

We examined your (the Provider's) compliance with specified Medicaid requirements for service documentation and dentist qualifications related to the provision of dental program services during the period of November 19, 2012 through June 30, 2014. We reviewed the Provider's records to determine if it had support for services billed to and paid by Ohio Medicaid and compared the elements contained in the documentation to the Medicaid rules. In addition, we determined if the services had accurate documentation to support services billed and if a licensed dentist rendered these services. The accompanying Compliance Examination Report identifies the specific requirements examined.

Provider's Responsibility

The Provider entered into an agreement with the Ohio Department of Medicaid (ODM) to provide services to Medicaid recipients (the Provider Agreement). The Provider Agreement outlines the responsibility to adhere to the terms of the agreement, state statutes and rules, federal statutes and rules, and the regulations and policies set forth in the Medicaid Handbook including the duty to maintain records supporting claims for reimbursement made by Ohio Medicaid. Therefore, the Provider is responsible for complying with the requirements and laws outlined by the Medicaid program.

Auditor's Responsibility

Our responsibility is to express an opinion and report on the Provider's compliance with the specified Medicaid requirements based on our examination. Our examination was performed under our authority in Section 117.10 of the Ohio Revised Code and conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and, accordingly, included examining, on a test basis, evidence supporting the Provider's compliance with those Medicaid requirements and performing such other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion. However, our examination does not provide a legal determination on the Provider's compliance with the specified Medicaid requirements.

Internal Control Over Compliance

The Provider 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 Provider's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that in a material number of instances the Provider did not maintain necessary service documentation to support services billed to, and paid by, Ohio Medicaid. In addition, in a material number of instances, the documentation did not include the name of the dentist rendering the service. The Provider declined to submit a signed representation letter acknowledging responsibility for maintaining records and complying with applicable laws and regulations regarding Ohio Medicaid reimbursement; establishing and maintaining effective internal control over compliance; making available all documentation related to compliance; and responding fully to our inquiries during the examination.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the Provider has complied, in all material respects, with the aforementioned requirements pertaining to provider qualifications and service documentation for the period of November 19, 2012 through June 30, 2014.

Our testing was limited to the specified Medicaid requirements detailed in the Compliance Examination Report. We did not test other requirements and, accordingly, we do not express an opinion on the Provider's compliance with other requirements.

We found the Provider was overpaid by Ohio Medicaid for services rendered from November 19, 2012 through June 30, 2014 in the amount of $4,333.23 This finding plus interest in the amount of $208.35 totaling $4,541.58 is due and payable to the ODM upon its adoption and adjudication of this examination report. When the Auditor of State identifies fraud, waste or abuse by a provider in an examination,[1] any payment amount in excess of that legitimately due to the provider will be recouped by ODM, the state auditor, or the office of the attorney general. Ohio Admin. Code § 5160-1-29(B)

This report is intended solely for the information and use of the Ohio Department of Medicaid, the Medicaid Fraud Control Unit of the Ohio Attorney General's Office, the U.S. Department of Health and Human Services/Office of Inspector General, and other regulatory and oversight bodies, and is not intended to be, and should not be used by anyone other than these specified parties. In addition, copies are available to the public on the Auditor of State website at www.ohioauditor.gov.

Dave Yost
Auditor of State

February 11, 2016

[1] "Fraud" is an intentional deception, false statement, or misrepresentation made with the knowledge that the deception, false statement, or misrepresentation could result in some unauthorized benefit to oneself or another person. "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 EXAMINATION REPORT

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 that providers must follow are specified in the Ohio Administrative Code and the Ohio Revised Code. The fundamental concept underlying the Medicaid program is medical necessity of services: defined as services which are necessary for the prevention, diagnosis, evaluation or treatment of an adverse health condition. *See* Ohio Admin. Code § 5160-1-01(A) and (B) 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. Ohio Admin. Code § 5160-1-17.2(D) and (E)

The Ohio Medicaid Dental Program provides diagnostic, preventive, restorative, endodontic, periodontic, removable prosthodontic, oral surgery, orthodontic services, as well as tests, and laboratory examinations to Medicaid recipients.

During the examination period, the Provider received reimbursement of $320,516.03 for 5,790 dental services, rendered on 1,142 recipient dates of service. A recipient date of service (RDOS) is defined as all services for a given recipient on a specific date of service. The Provider's highest volume services included: 979 resin-based composite-one surface, posterior (code D2391); 881 erupted tooth or exposed root extractions (code D7140); 856 resin-based composite – two surfaces, posterior (code D2392); 401 dental prophylaxis- adult (code D1110); and 442 intraoral radiograph-complete series services (code D0210). In reviewing the Provider's services, we noted that there were 21 recipients that had 20 or more services billed on one date of service.

Whitney Moore, D.D.S. was a member of a former group practice, 1151 S. High St. Dentist Group, also known as Dental Care of Columbus. The Medicaid provider number for this group practice was 0054286; however, this number was suspended by ODM due to a credible fraud allegation on October 19, 2012.

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether the Provider's Medicaid claims for reimbursement 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 an examination of dental services that the Provider rendered to Medicaid recipients and received payment during the period of November 19, 2012 through June 30, 2014.

We received the Provider's claims history from the Medicaid Information Technology System (MITS) database of services billed to and paid by Ohio's Medicaid program. We removed all services involving a co-payment. We then selected two exception tests from the final paid services. The exception tests include services reviewed in their entirety which are then excluded from the population used to draw the statistical sample (see below).

The first exception test consisted of instances in which there were more than 20 services on one RDOS. For this exception test, we summarized services by RDOS and then selected all RDOS in which the recipient had 20 or more services. We then obtained the detailed services for the 21 RDOS selected which resulted in an exception test of 490 services.

Purpose, Scope, and Methodology (Continued)

After the first exception test was pulled, we added a counter to all services in which the procedure code indicated a "filling" was performed. The counter was added to the following composite resin-based related services ("filling") procedures: D2330, D2331, D2332, D2335, D2391, D2392, D2393, and D2394. We then summarized these services by recipient and date of service. We selected the RDOS with a "filling" count of 15 or more for the second exception test. We then obtained the detailed services for the 11 RDOS selected which resulted in an exception test of 174 services.

A statistical sample was pulled from the remaining services to facilitate a timely and efficient examination of the Provider's services as permitted by Ohio Admin. Code § 5160-1-27(B)(1). From the remaining paid services, we selected the following procedure codes:

- Radiograph-complete series (D0210);
- Composite resin-based related services (D2330, D2331, D2332,D2335, D2391,D2392, D2393 and D2394);
- Tooth extraction (D7140);
- Dental prophylaxis (D1110 and D1120);
- Topical fluoride (D1203 and D1208) and
- Dental sealant codes (D1351).

We summarized these services by RDOS and used a stratified approach to select the sample. The strata were assigned using a modified cumulative frequency square root method.[2] A modified Neyman allocation was used to determine sample sizes per stratum. The following table outlines the stratified random method used to select the sample:

Universe/Strata	Population Size	Sample Size
Strata 1 – RDOS Paid Less Than $200	590	48
Strata 2 – RDOS Paid Equal to or Greater Than $200 and Less Than $450	234	30
Strata 3 – RDOS Paid Equal to or Greater Than $450	155	38
Total	**979**	**116**

We then obtained the detailed services for the randomly selected 116 RDOS which resulted in a statistical sample of 726 services.

An engagement letter was sent to the Provider on June 25, 2015, setting forth the purpose and scope of the examination. An entrance conference was held at the Provider's office on July 8, 2015. During the entrance conference the Provider described its documentation practices and process for submitting billing to the Ohio Medicaid program.

[2] Dalenius-Hodge Rule, "Sampling of Populations – Methods and Applications", 3rd Ed. pp. 179-181, Paul S. Levy and Stanley Lemeshow

Results

We reviewed a total of 1,390 services in the two exception tests and one sample and found 99 errors resulting in overpayment of $ 4,333.23. We found the following errors:

- In the 726 services contained in the statistical sample, we found 49 errors resulting in a finding of $1,481.86;
- In the 490 services contained in the Recipients with More than 20 Services exception test, we found 35 errors resulting in a finding of $1,925.51; and
- In the 174 services contained in the Recipients with 15 or More Fillings exception test, we found 15 errors resulting in a finding of $925.86.

While certain services had more than one error, only one finding was made per service. The basis for our findings is discussed below in more detail.

A. Service Documentation

All Medicaid Providers are required by Ohio Admin. Code § 5101:3-1-27 (A)[3] to keep records to establish medical necessity and to fully show the type, extent and level of services that were provided to Medicaid recipients, as well as to document significant business transactions. Also, documentation for an intraoral, complete series should consist of a minimum of 12 or more films. These films should include all periapical, bite-wing and occlusal film that are necessary for the diagnosis. *See* Ohio Admin. Code § 5101:3-5-02 (B)(1)(a)

Statistical Sample

We reviewed a statistical sample of 726 services and found the following errors:

- 19 services without service documentation to support the service billed;
- 24 instances where the service rendered did not match the service billed, which resulted in an overpayment. Three of these 24 errors consisted of billing for intraoral complete series either without the required 12 supporting films and in 21 instances the error was for the provision of other types of radiographs such as panoramic, periapical, occlusal, bite-wings films; and
- 1 instance of incomplete documentation – missing the name of the individual that rendered the service.

These 44 errors are included in the overpayment amount of $1,481.86.

We also found four services in which the date did not match the date of service on the claim and one service in which the provider listed on the billing did not match the provider that rendered the service. We identified these services as errors; however, we did not identify an overpayment for these instances on non-compliance.

[3] Per Section 323.10.70 of Am. Sub. H. B. 59 of the 130th General Assembly, the Legislative Services Commission renumbered the rules of the Office of Medical Assistance within the Department of Job and Family services to reflect its transfer to ODM. The renumbering became effective on October 1, 2013.

A. Service Documentation (Continued)

Exception Test 1 (Recipients with more than 20 services)

We reviewed the exception test of 490 services and found 28 services with no supporting documentation and six services billed using the wrong procedure code which resulted in an overpayment. The six errors related to billing the wrong procedure codes included billing for intraoral complete series when other radiographs were completed and billing for filling a tooth and for extracting a tooth when documentation showed that both teeth were already missing.

These 34 errors are included in the overpayment amount of $1,925.51 There was one instance where the provider listed on billing did not match the provider listed on service documentation. We identified this service as an error; however, we did not identify an overpayment for this non-compliance.

Exception Test 2 (Recipients with 15 or more fillings)

Our review of the 174 records showed 15 instances where the rendering provider was not identified on the service documentation. These 15 errors are included in the finding amount of $925.86

Recommendation:

The Provider should establish a system to verify there is documentation to support services before they are billed and ensure that the correct procedure code is used to ensure proper payment. The Provider should also verify that service documentation is complete; listing the provider who rendered services and date completed before billing. The Provider should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

B. Provider Qualifications

All individual who are licensed currently under the state of Ohio law to practice dentistry are eligible to participate as a dental provider in the Ohio Medicaid program after completion of the "Medicaid Provider Agreement" *See* Ohio Admin. Code § 5101:3-5-01(A)(1)

We tested the 11 dentists that were identified as rendering providers in the MITS paid claims data and verified through the Ohio e-License Center that all 11 were licensed by the Ohio Dental Board.

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COLUMBUS DENTAL CARE

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
APRIL 19, 2016

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