



OHIO AUDITOR OF STATE
KEITH FABER



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Medicaid Contract Audit
65 East State 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: Nicky N. Berry, DDS
Ohio Medicaid Number: 0405109 NPI: 1992809420

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of select dental services during the period of January 1, 2020 through December 31, 2022 for Nicky N. Berry, DDS (Dr. Berry). We selected the following services:

- All services for two outlier recipients in terms of dollars;
- A sample of three-surface resin-based composite fillings; and
- A sample of four or more surface resin-based composite fillings.

Dr. Berry 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 to fully disclose the extent of services provided and significant business transactions. Dr. Berry is responsible for his compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements included in the engagement. Our responsibility is to express an opinion on Dr. Berry'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 Dr. Berry complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Dr. Berry 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 Dr. Berry 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 Dr. Berry's compliance with the specified requirements.

Internal Control over Compliance

Dr. Berry 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 Dr. Berry's internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed, in a material number of instances, that Dr. Berry did not have service documentation to support the payment.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Dr. Berry has complied, in all material respects, with the select requirements of dental services for the period of January 1, 2020 through December 31, 2022.

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 Dr. Berry's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$9,219.52. This finding plus interest in the amount of \$1,316.62 (calculated as of April 28, 2025), totaling \$10,536.14 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 Dr. Berry, 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

May 22, 2025

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 in accordance with Ohio Admin. Code 5160-1-17.2(D) and (E).

Dr. Berry is a licensed dentist providing general dentistry services and is identified as an individual practitioner on his Ohio Medicaid provider agreement. Dr. Berry has one location in Columbus, Ohio and received payment of approximately \$442,000 for over 8,500 dental services during our examination period.¹ The **Appendix** contains the dental codes selected for this examination.

Purpose, Scope, and Methodology

The purpose of this engagement was to determine whether Dr. Berry'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 the select dental services, as specified below, for which Dr. Berry billed with dates of service from January 1, 2020 through December 31, 2022 and received payment. We obtained Dr. Berry's paid claims data from two Medicaid managed care entities (MCEs) and confirmed the services were paid to Dr. Berry's tax identification number. From the MCE data, we removed all services paid at zero.

Based on the total paid services population, we selected all services billed during the examination period for two outlier recipients. From the remaining population of services, we selected a random sample by recipient dates of service (RDOS)² of three-surface resin-based composite fillings. We also selected a random sample by RDOS of four or more surface resin-based composite fillings. The exception test and calculated sample sizes are shown in **Table 1**.

Table 1: Exception Test and Samples			
Universe	Population Size	Sample Size	Selected Services
Exception Test			
Outlier Recipients ¹			177
Samples			
Three-Surface Fillings (D2332 and D2393)	209 RDOS	60 RDOS	241
Four or More Surface Fillings (D2335 and D2394)	199 RDOS	60 RDOS	273
Total			691

¹ These services consisted of D0120, D0140, D0150, D0220, D0230, D0274, D0330, D0470, D1110, D2160, D2161, D2330, D2335, D2393, D2394, D2752, D2952, D3310, D5213, D5214, D5611, D5612, D5621, D5622, D5630, D5640 and D7140.

¹ Payment data from the Medicaid claims database.

² A RDOS is defined as all service lines to a recipient on a specified date.

Purpose, Scope, and Methodology (Continued)

A notification letter was sent to Dr. Berry setting forth the purpose and scope of the examination. During the entrance conference, Dr. Berry described his documentation practices and billing process. During fieldwork, we reviewed service documentation and verified professional licensure. We sent preliminary results to Dr. Berry and no additional documentation was submitted in response.

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	Non-compliance Errors	Improper Payment
Exception Test				
Outlier Recipients	177	43	43	\$5,697.56
Samples				
Three-Surface Fillings	241	24	24	\$1,583.24
Four or More Surface Fillings	273	21	21	\$1,938.72
Total	691	88	88	\$9,219.52

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 compared Dr. Berry's name to the Office of Inspector General exclusion database and the Department's exclusion/suspension list and found no match.

Dental Services

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

We verified through the e-License Ohio Professional Licensure System that Dr. Berry was licensed by the Ohio State Dental Board and that his license was current and valid during the examination period.

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 the services examined. We obtained treatment notes and x-ray images from Dr. Berry and compared it to the required elements.

B. Service Documentation (Continued)

Outlier Recipients Exception Test

The 177 services examined consisted of two recipients with the most payments during the examination period. There were 36 instances in which there was no documentation to support the payment or the documentation did not support the service billed. In addition, there were seven instances in which the documentation did not indicate the tooth repaired. These 43 errors resulted in the improper payment amount of \$5,697.56.

Three-Surface Fillings Sample

The 241 services examined contained 20 instances in which there was no documentation to support the payment and four instances in which the documentation did not indicate the surfaces filled. These 24 errors resulted in the improper payment amount of \$1,583.24.

Four or More Surface Fillings Sample

The 273 services examined contained 13 instances in which there was no documentation to support the payment and eight instances in which the documentation did not indicate the tooth filled. These 21 errors resulted in the improper payment amount of \$1,938.72.

Recommendation

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

Official Response

Dr. Berry declined to submit an official response to the results noted above.

APPENDIX

The following table contains the dental codes tested:

Procedure Code	Description
D0120	Periodic oral evaluation
D0140	Limited oral evaluation
D0150	Comprehensive oral evaluation
D0220	Intraoral radiograph – periapical, first image
D0230	Intraoral radiograph – periapical, each additional image
D0274	Bitewings – four radiographic images
D0330	Panoramic radiographic image
D0470	Dental diagnostic casts
D1110	Dental prophylaxis – adult
D2160	Dental prophylaxis – child
D2161	Amalgam filling – four or more surfaces
D2330	Resin-based composite filling – one surface, anterior
D2332	Resin-based composite filling – three surfaces, posterior
D2335	Resin-based composite filling – four or more surfaces, anterior
D2393	Resin-based composite filling – three surfaces, posterior
D2394	Resin-based composite filling – four or more surfaces, posterior
D2752	Crown-porcelain fused to noble metal
D2952	Post and core in addition to crown
D3310	Anterior tooth endodontic therapy
D5213	Maxillary partial denture – cast metal framework with resin bases
D5214	Mandibular partial denture – cast metal framework with resin bases
D5611	Repair resin partial denture base, mandibular
D5612	Repair resin partial denture base, maxillary
D5621	Repair cast partial framework, mandibular
D5622	Repair cast partial framework, maxillary
D5630	Repair or replace broken retentive/clasping materials – per tooth
D5640	Replace broken teeth – per tooth
D7140	Erupted tooth or exposed root extraction

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

OHIO AUDITOR OF STATE KEITH FABER



NICKY N. BERRY, 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 6/10/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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