



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: Rod Parsell DDS
Ohio Medicaid Number: 0943395

National Provider Identifier: 1841283967

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of dental services during the period of January 1, 2020 through December 31, 2022 for Rod Parsell DDS (Dr. Parsell). We selected instances in which a radiograph (x-ray) service was billed on the same recipient date of service (RDOS)¹ as endodontic (root canal) therapy and all instances in which recipients received 13 or more services on a date of service.

Dr. Parsell 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. Dr. Parsell is responsible for his compliance with the specified requirements. The Compliance Section of this report identifies the specific requirements examined. Our responsibility is to express an opinion on Dr. Parsell'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. Parsell complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Dr. Parsell 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. Parsell 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. Parsell's compliance with the specified requirements.

Internal Control over Compliance

Dr. Parsell is responsible for establishing and maintaining effective internal control over compliance with the Medicaid requirements. We did not perform any test of 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. Parsell's internal control over compliance.

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

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, x-rays did not bear the name of the patient and the date on which the image was taken.

Qualified Opinion on Compliance

In our opinion, except for the effect of the matter described in the Basis for Qualified Opinion paragraph, Dr. Parsell 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. Parsell's compliance with other requirements.

We identified improper Medicaid payments in the amount of \$1,648.25. This finding plus interest in the amount of \$307.52 (calculated as of June 12, 2025) totaling \$1,955.77 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. Parsell, 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

June 12, 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. Per Ohio Admin. Code 5160-1-17.2(D) and (E), providers must furnish such records for audit and review purposes.

Dr. Parsell is a licensed dentist located in Napoleon, Ohio providing general dentistry services and received payment of approximately \$720,000 under the provider number examined for over 13,000 services.²

Table 1 contains the procedure codes selected for this compliance examination.

Table 1: Dental Services	
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
D0274	Intraoral occlusal film
D0330	Panoramic image
D1110	Dental prophylaxis, adult
D1120	Dental prophylaxis, child
D1208	Topical application of fluoride
D1320	Tobacco counseling
D1351	Dental sealant per tooth
D2140	Amalgam, one surface
D2150	Amalgam, two surfaces
D2160	Amalgam, three surfaces
D2161	Amalgam, 4 or more surfaces
D2330	Resin one surface-anterior
D2331	Resin two surfaces-anterior
D2332	Resin three surfaces-anterior
D2335	Resin, 4 surfaces or w incision angle
D2391	Post 1 surface resin based composite
D2392	Post 2 surfaces resin based composite
D2393	Post 3 surfaces resin based composite
D2394	Post 4 surfaces resin based composite
D3310	Endodontic therapy, anterior tooth
D3320	Endodontic therapy, premolar tooth
D3330	Endodontic therapy, molar tooth
D7140	Extract erupted tooth removal bone/section/elev. flap

² Payment database from the Medicaid claims database.

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Table 1: Dental Services	
D7310	Alveoplasty w/ extraction

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

Purpose, Scope, and Methodology

The purpose of this examination was to determine whether Dr. Parsell's claims for payment complied with Ohio Medicaid regulations. Please note that all the 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 Dr. Parsell billed with dates of service from January 1, 2020 through December 31, 2022 and received payment. We obtained Dr. Parsell's claims history from two Medicaid managed care entities (MCEs) and confirmed the services were paid to Dr. Parsell'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 in which a radiograph service was billed on the same RDOS as a root canal. From the remaining population of services, we selected all instances in which a recipient received 13 or more services on an RDOS. The exception tests are shown in **Table 2**.

Table 2: Exception Tests	
Universe	Selected Services
Exception Tests	
X-rays on the Same RDOS as a Root Canal ¹	15
Recipients with 13 or More Services on a RDOS ²	689
Total	704

¹ Includes procedure codes D0120, D0220, D0230, D0274 and D0330

² Includes procedure codes D0210, D0150, D0210, D0220, D0230, D0274, D0330, D1110, D1120, D1208, D1320, D1351, D2140, D2150, D2160, D2161, D2330, D2331, D2332, D2335, D2391, D2392, D2393, D2394, D3310, D3320, D3330, D7140 and D7310

A notification letter was sent to Dr. Parsell setting forth the purpose and scope of the examination. During the entrance conference, Dr. Parsell described his documentation practices and billing process. We sent preliminary results to Dr. Parsell 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				
X-rays on the Same RDOS as a Root Canal	15	1	8	\$63.00
Recipients with 13 or More Services on a RDOS	689	28	35	\$1,585.25
Total	704	29	43	\$1,648.25

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. Parsell's name to the Office of Inspector General exclusion database and the Department's exclusion/suspension list and 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 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. Parsell 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. 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 Dr. Parsell and compared them to the required elements.

X-rays on the Same RDOS as a Root Canal Exception Test

The 15 services examined contained one instance in which there was no service documentation to support payment. This error resulted in the improper payment amount of \$63.00.

Recipients with 13 or More Services on an RDOS Exception Test

The 689 services examined contained 28 instances in which there was no service documentation to support payment. These 28 errors resulted in an improper payment of \$1,585.25.

In addition, there were 14 instances (seven from each test) in which the x-ray did not bear the patient's name and date of service in accordance with the Appendix to Ohio Admin. Code 5160-5-01. Dr. Parsell indicated small x-rays are maintained in an envelope marked with the patient's name and date of service. These envelopes were provided with the x-ray image; therefore, we did not identify an improper payment for these errors.

Recommendation

Dr. Parsell 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, Dr. Parsell should seek technical assistance from the Department to ensure proper compliance with the requirement that x-ray images bear the name of the patient and the date of service. Dr. Parsell should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

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Medicaid Coverage

X-rays on the Same RDOS as a Root Canal Exception Test

Per the Appendix to Ohio Admin. Code 5160-5-01, payment for root canal therapy procedures includes all diagnostic tests, evaluations, necessary images and postoperative treatment.

The 15 services examined consisted of 12 RDOS in which Dr. Parsell was reimbursed for an x-ray(s) and a root canal. We determined the x-rays were not of the tooth receiving a root canal and were therefore allowable.

Official Response

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

OHIO AUDITOR OF STATE KEITH FABER



ROD PARSELL DDS

HENRY 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 7/1/2025

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