



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: Dr. Marino and Associates, Inc.
Ohio Medicaid Numbers: 0096703, 0096712, 0096723 and 0422315
National Provider Identifiers: 1134541840, 1043632755, 1952723660 and 1568062974

We examined compliance with specified Medicaid requirements for provider qualifications, service documentation and coverage limitations related to the provision of selected dental services as listed below during the period of January 1, 2021 through December 31, 2023 for Dr. Marino and Associates, Inc. (Dr. Marino and Associates). We tested the following services:

- All instances of panoramic radiographic images exceeding coverage limitations;
- All instances of panoramic radiographic images in conjunction with intraoral complete series of images exceeding coverage limitations;
- All instances of dentures exceeding coverage limitations;
- All instances of comprehensive evaluations exceeding coverage limitations;
- A sample of extractions;
- A sample of crowns; and
- A sample of fillings.

Dr. Marino and Associates 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 Dr. Marino and Associates 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 Dr. Marino and Associates' 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. Marino and Associates complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Dr. Marino and Associates 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. Marino and Associates 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.

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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. Marino and Associates' compliance with the specified requirements.

Internal Control over Compliance

Dr. Marino and Associates 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. Marino and Associates' internal control over compliance.

Basis for Qualified Opinion

Our examination disclosed that, in a material number of instances, Dr. Marino and Associates exceeded the Medicaid coverage limitations or lacked documentation to support the sampled claims.

Qualified Opinion on Compliance

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Dr. Marino and Associates has complied, in all material respects, with the select requirements for 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 Dr. Marino and Associates' compliance with other requirements.

We identified improper Medicaid payments in the amount of \$1,605.55. This finding plus interest in the amount of \$229.93 (calculated as of December 18, 2025) totaling \$1,835.48 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. Marino and Associates, 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 23, 2026

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

Dr. Marino and Associates is a professional dental group with locations in Akron, Chardon, Cleveland Heights, and Cuyahoga Falls, Ohio. Dr. Marino and Associates received over \$4.6 million under the provider numbers examined for approximately 82,000 dental services.¹ Dr. Marino and Associates has a fifth provider number (0044939); however, there were no payments made to this number during our examination period and was not included in our examination.

Purpose, Scope, and Methodology

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

We obtained Dr. Marino and Associates' fee-for-service claims data from the Medicaid database of services billed to and paid by Ohio's Medicaid program. We also obtained paid claims data from two Medicaid managed care entities (MCEs) and confirmed the services were paid to Dr. Marino and Associates' tax identification number. From the fee-for-service and MCE claims data, we removed all services paid at zero, third-party payments, co-payments and Medicare crossover claims. The scope of our examination included testing procedures related to select services as identified in the Independent Auditor's Report.

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

Table 1: Dental Services	
Procedure Code	Description
D0150	Comprehensive Oral Evaluation
D0210	Intraoral Comprehensive Series of Radiographic Images
D0330	Panoramic Image
D2330	Resin-Based Composite Filling – One Surface, Anterior
D2331	Resin-Based Composite Filling – Two Surfaces, Anterior
D2332	Resin-Based Composite Filling – Three Surfaces, Anterior
D2335	Resin-Based Composite Filling – Four or More Surfaces, Anterior
D2391	Resin-Based Composite Filling – One Surface, Posterior
D2392	Resin-Based Composite Filling – Two Surface, Posterior
D2393	Resin-Based Composite Filling – Three Surfaces, Posterior

¹ Based on payment data from the Medicaid claims database.

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Table 1: Dental Services (Continued)	
Procedure Code	Description
D2931	Prefabricated Stainless Steel Crown
D5110	Complete Denture – Maxillary
D5120	Complete Denture – Mandibular
D7140	Extraction, Erupted Tooth or Exposed Tooth

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

The exception tests and calculated sample sizes are shown in **Table 2**.

Table 2: Exception Tests and Samples			
Universe	Population Size	Sample Size	Selected Services
Exception Tests			
Panoramic Images Exceeding Limitations (D0330)			4
Panoramic Images and Complete Series Exceeding Limitations (D0330 and D0210)			26
Dentures Exceeding Limitations (D5110 and D5120)			4
Comprehensive Oral Evaluations Exceeding Limitations (D0150)			12
Samples			
Extractions (D7140)	1,992 RDOS	60 RDOS	108
Crowns (D2931)	991 RDOS	60 RDOS	69
Fillings ¹	4,170 RDOS	69 RDOS	144
Total			367

¹ Services consisted of procedure codes D2330, D2331, D2332, D2335, D2391, D2392 and D2393.

A notification letter was sent to Dr. Marino and Associates setting forth the purpose and scope of the examination. During the entrance conference, Dr. Marino and Associates 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 Dr. Marino and Associates, 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 3**. The non-compliance and basis for findings are discussed below in further detail.

Table 3: Results				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Exception Tests				
Panoramic Images Exceeding Limitations	4	2	2	\$92.64
Panoramic Images and Complete Series Exceeding Limitations	26	13	13	\$656.88
Dentures Exceeding Limitations	4	0	0	\$0.00
Comprehensive Oral Evaluations Exceeding Limitations	12	6	6	\$158.10

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Table 3: Results (Continued)				
Universe	Services Examined	Non-compliant Services	Non-compliance Errors	Improper Payment
Samples				
Extractions	108	2	2	\$115.38
Crowns	69	5	5	\$582.55
Fillings	144	0	0	\$0.00
Total	367	28	28	\$1,605.55

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 24 rendering practitioners in the service documentation for the selected services 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 who has met the requirements established by the dental examining board in that state is 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 all 12 dentists were licensed by the Ohio State Dental Board and that the licenses were current and valid on the dates of service in our tests.

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 services examined. We obtained clinical notes from Dr. Marino and Associates and compared them to the required elements.

Panoramic Images Exceeding Limitations Exception Test

All four services examined were supported by documentation that contained the required elements.

Panoramic Images and Complete Series Exceeding Limitations Exception Test

The 26 services examined contained four instances in which there was no clinical note to support the payment. These errors are included in the improper payment amount of \$656.88.

Dentures Exceeding Limitations Exception Test

All four services examined were supported by documentation that contained the required elements.

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B. Service Documentation (Continued)

Comprehensive Oral Evaluations Exceeding Limitations Exception Test

All 12 services examined were supported by documentation that contained the required elements.

Extractions Sample

The 108 services examined contained two instances in which there was no clinical note to support the payment. These errors resulted in the improper payment of \$115.38.

Crowns Sample

The 69 services examined contained five instances in which there was no clinical note to support the payment. These errors resulted in the improper payment of \$582.55.

Resin-Based Composite Fillings

All 144 services examined were supported by documentation that contained the required elements.

Recommendation

Dr. Marino and Associates should develop and implement procedures to ensure that all service documentation and billing practices fully comply with requirements contained in Ohio Medicaid rules. Dr. Marino and Associates should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

C. Medicaid Coverage

The Appendix to Ohio Admin. Code 5160-5-01 contains the following frequency limits:

- Panoramic images are limited to one per five years per recipient age six or older;
- Panoramic images cannot be billed in conjunction with or within five years after a complete series of images;
- Complete dentures are limited to one per eight years per recipient; and
- Comprehensive oral evaluations are limited to one per five years per recipient.

We confirmed the MCEs imposed the same limitations and applied these limitations to the selected services.

Panoramic Images Exceeding Limitations Exception Test

The four services examined consisted of two instances in which more than one panoramic image was paid for a recipient within the examination period. These two errors resulted in the improper payment of \$92.64.

Panoramic Images and Complete Series Exceeding Limitations Exception Test

The 26 services examined contained 13 instances in which a panoramic image and a complete series of images were paid for a recipient within the examination period. In four instances, there was no clinical note to support one of the services billed as described in section B. Service Documentation above. The remaining nine instances exceeded the coverage limitations and are included in the improper payment amount of \$656.88.

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C. Medicaid Coverage (Continued)

Dentures Exceeding Limitations Exception Test

The four services examined consisted of two instances in which more than one complete set of dentures were paid for a recipient within the examination period. Dr. Marino and Associates provided authorization from the MCE to support these services. We did not associate an improper payment with these services.

Comprehensive Oral Evaluations Exceeding Limitations Exception Test

The 12 services examined consisted of six instances in which more than one comprehensive evaluation was paid for a recipient within the examination period. These six errors resulted in the improper payment of \$158.10.

Recommendation

Dr. Marino and Associates should ensure that services billed to Medicaid are consistent with the benefits covered. Dr. Marino and Associates should address the identified issues to ensure compliance with Medicaid rules and avoid future findings.

Official Response

Dr. Marino and Associates declined to submit an official response to the results noted above.

OHIO AUDITOR OF STATE KEITH FABER



DR. MARINO AND ASSOCIATES, INC.

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 2/10/2026

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