

OFFICE OF THE STATE AUDITOR

DIANA DIZOGLIO

Official Audit Report – Issued April 2, 2025

Office of Medicaid (MassHealth)—Review of Claims Submitted by Dental Arts Lawrence: Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang For the period July 1, 2019 through June 30, 2023



OFFICE OF THE STATE AUDITOR

DIANA DIZOGLIO

April 2, 2025

Dr. Entela Cika
Dental Arts Lawrence
234 Essex Street
Lawrence, MA 01840

Dear Dr. Cika:

I am pleased to provide to you the results of the enclosed performance audit of dental claims you have submitted to MassHealth. As is typically the case, this report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2019 through June 30, 2023. As you know, my audit team discussed the contents of this report with practice managers. This report reflects those comments.

I appreciate you and all your efforts at your dental practice. The cooperation and assistance provided to my staff during the audit went a long way toward a smooth process. Thank you for encouraging and making available your team. I am available to discuss this audit if you or your team has any questions.

Best regards,



Diana DiZoglio
Auditor of the Commonwealth

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EXECUTIVE SUMMARY

The Office of the State Auditor (OSA) receives an annual appropriation for the operation of a Medicaid Audit Unit to help prevent and identify fraud, waste, and abuse in the Commonwealth's Medicaid program. This program, known as MassHealth, is administered under Chapter 118E of the Massachusetts General Laws by the Executive Office of Health and Human Services, through the Division of Medical Assistance. Medicaid is a joint federal-state program created by Congress in 1965 as Title XIX of the Social Security Act. At the federal level, the Centers for Medicare and Medicaid Services, within the US Department of Health and Human Services, administer the Medicare program and work with state governments to administer state Medicaid programs.

OSA has conducted an audit of MassHealth claims for dental services paid to Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang of the Dental Arts Lawrence practice for the period July 1, 2019 through June 30, 2023. During this period, MassHealth paid these Dental Arts Lawrence providers \$13,998,338 for 164,633 claims for dental services provided to 6,476 MassHealth members. The purpose of this audit was to determine whether Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang properly billed MassHealth for dental services and maintained documentation in members' dental records to support these services.

This audit was initiated as the result of a referral from OSA's Bureau of Special Investigations. The Bureau of Special Investigations is charged with investigating potentially fraudulent claims or wrongful receipt of payment and/or services from public assistance programs.

This audit was conducted as part of OSA's ongoing independent statutory oversight of the state's Medicaid program. Several of our previously issued audit reports disclosed weaknesses in MassHealth's claim processing system and improper billing practices by MassHealth providers, which identified millions of dollars in potentially improper payments. As with any government program, public confidence is essential to the success and continued support for public expenditures, such as the state's Medicaid program. Our audit is designed to identify issues that will help improve the Medicaid program, so taxpayers know that their dollars are spent prudently and that there is a system of continuous improvement of efficiency and service over time.

Below is a summary of our findings, the effects of those findings, and our recommendations, with links to each page listed.

Finding 1 Page <u>9</u>	Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang of Dental Arts Lawrence did not always maintain adequate dental records.
Effect	By submitting inaccurate billing information to MassHealth, Dental Arts Lawrence limits MassHealth's ability to effectively monitor it.
Recommendation Page <u>10</u>	Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang of Dental Arts Lawrence should implement monitoring controls to ensure that all claims are properly submitted to MassHealth.
Finding 2 Page <u>11</u>	Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang of Dental Arts Lawrence billed and were paid for unallowable tooth restorations.
Effect	The claims submitted for these restorations represent unallowable costs to the Commonwealth. This makes less funding available to pay for valid, allowable claims through the MassHealth program.
Recommendations Page <u>11</u>	<ol style="list-style-type: none">1. Dental Arts Lawrence should work with MassHealth to determine the number of claims that are unallowable and should enter into an appropriate program of financial recovery for the Commonwealth.2. MassHealth should update its system to ensure that dental restorations are paid for appropriately.

OVERVIEW OF AUDITED ENTITY

Under Chapter 118E of the Massachusetts General Laws, the Executive Office of Health and Human Services, through the Division of Medical Assistance, administers the state's Medicaid program, known as MassHealth. MassHealth annually provides access to healthcare services for approximately two million eligible children, families, people over 65, and people with disabilities, all of whom have low or moderate incomes. In fiscal year 2024, MassHealth program expenditures totaled \$20.1 billion, of which approximately 39% was paid by the Commonwealth. These Medicaid program expenditures represented approximately 33% of the Commonwealth's total annual budget.

According to Section 420.421 of Title 130 of the Code of Massachusetts Regulations, MassHealth pays for medically necessary dental services provided to its members. Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang, certified MassHealth dental service providers and dentists at Dental Arts Lawrence, together received a total of \$13,998,338 for dental services provided to MassHealth members during the audit period, as detailed in the table below.

Summary of Dental Claims

Fiscal Year	Number of Members Served	Number of Claims (Dr. Pingle, Dr. Shek, and Dr. Wang)	MassHealth Payments
2020	2,932	30,634	\$ 2,126,701
2021	3,092	43,483	3,241,425
2022	3,301	43,487	4,062,402
2023	4,004	47,029	4,567,811
Total	<u>13,329*</u>	<u>164,633</u>	<u>\$13,998,339**</u>

* The total number of 13,329 members served includes members who were served one or more times during the four years featured in this table. The number of unique members served across all four years was 6,476.

** Discrepancy in total is due to rounding.

Dental Services

All dentists who participate in MassHealth must comply with regulations disseminated by the program. MassHealth pays participating providers who provide quality dental services, file accurate claims, and comply with applicable MassHealth regulations for eligible MassHealth members. Such services include, but are not limited to, diagnostic, radiographic, preventive, restorative, endodontic, periodontal, and

prosthodontic services. During the audit period, Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang provided the following types of dental services to MassHealth members:

Type of Dental Service	Number of Claims (Dr. Pingle, Dr. Shek, and Dr. Wang)	MassHealth Payments
Diagnostic/Radiographic	43,641	\$ 1,261,544
Preventative	26,718	1,243,679
Restorative	84,679	9,536,215
Endodontic	1,526	804,456
Periodontal	2,500	313,938
Prosthodontic	788	411,158
Other	4,781	427,348
Total	<u>164,633</u>	<u>\$ 13,998,338</u>

- **Diagnostic/Radiographic:** These services include oral evaluations, screenings, and assessments, which, depending on the specific type of service, members may receive at least once or twice per calendar year. Members may receive oral evaluations as a result of routine dental care, oral or systemic disease, or complaints. Radiographs are taken as an integral part of diagnosis and treatment planning.
- **Preventive:** These services include teeth cleanings, oral hygiene instruction, fluoride treatments, sealant applications, and space maintainer introductions, which are provided when premature tooth loss may lead to loss of dental arch integrity.¹
- **Restorative:** These services include tooth restorations, crowns, posts, and cores.
- **Endodontic:** These services include pulpotomies (which involve the surgical removal of a portion of the innermost layer of the tooth) and root canals.
- **Periodontal:** These services include the treatment of gums, bones, and tissues that support teeth.
- **Prosthodontic:** These services include dentures and partial plates.
- **Other:** These services include the surgical removal of teeth and emergency treatments.

MassHealth only pays for dental services when participating dentists maintain complete documentation and records of patients who are MassHealth members. Participating dentists must maintain all members' records for a period of at least four years after the dates of services provided.

1. Dental arch integrity refers to a jaw that has all teeth in place, no gaps, and in which the opposite arches fit together correctly.

MassHealth strives to improve eligible members' access to quality dental care and improve oral health and wellness for members. In order to do so, MassHealth has disseminated and referenced regulations to all participating providers regarding the documentation requirements for members' dental records.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor (OSA) has conducted a performance audit of certain activities of MassHealth for the period July 1, 2019 through June 30, 2023.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Below is our audit objective, indicating the question we intended our audit to answer; the conclusion we reached regarding our objective; and, if applicable, where our objective is discussed in the audit findings.

Objective	Conclusion
1. Did Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang of Dental Arts Lawrence bill MassHealth for dental services in accordance with Section 420.414B of Title 130 of the Code of Massachusetts Regulations (CMR) and 130 CMR 420.425(B)(3)?	No; see Findings <u>1</u> and <u>2</u>, as well as <u>Other Matters</u>

To accomplish our audit objective, we gained an understanding of the aspects of the internal control environment relevant to our objective by conducting inquiries with the practice manager at Dental Arts Lawrence. In addition, to obtain sufficient, appropriate evidence to address our audit objective, we performed the procedures described below.

Sample Strategy

We obtained data from the Medicaid Management Information System (MMIS)² regarding all dental claims paid by MassHealth to Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang for services provided during the audit period. This data showed that, during the audit period, there was a population of 164,633 claims totaling \$13,998,338. We took this data and narrowed the population of claims to those that occurred on days that the service providers claimed to work over 12 hours, which came to 152,175 claims

2. MMIS is the claim processing and data warehouse system that MassHealth uses. MMIS contains various types of information, such as healthcare information about services provided to MassHealth members and billing submission data. It is used for processing data, verifying eligibility, and running reports that identify medical treatments.

(totaling \$13,281,599; we noted that 92% of all claims occurred on days when providers claimed to work longer than 12 hours in a single day). We considered 12 work hours the feasible maximum number of work hours able to be performed in a single 24-hour period based on service durations associated with certain dental procedural codes. After this, we then selected a random, statistical³ sample of 131 claims (totaling \$10,626) from the 152,175 claims. To select the sample, we used a 90% confidence level,⁴ a 50% expected error rate,⁵ and a 15% desired precision range.⁶

Review of Dental Records

To determine whether the claims submitted to MassHealth were documented in accordance with 130 CMR 420.414(B), we took the following actions. We reviewed each dental record to determine whether they included the requirements outlined by 130 CMR 420.414(B). (See the “[Authoritative Guidance](#)” section under [Finding 1](#) regarding specific information on these requirements.) In addition, during our review of dental records, we inspected the documentation to ensure that the frequency of restorations per member were within parameters of 130 CMR 420.425(B)(3) (i.e., restorations for the same tooth and same surface) and were performed within one year.

For our statistical sample, we did not project the error to the population.

Details related to the results of our testing can be found in Findings [1](#) and [2](#), as well as in [Other Matters](#).

Data Reliability Assessment

To determine the reliability of the data from MMIS, we relied on the work performed by OSA in a separate project completed in 2023 that tested certain information system controls in MMIS. As part of this work, OSA reviewed existing information, tested selected system controls, and interviewed agency officials knowledgeable about the data. Additionally, we performed validity and integrity tests on all claim data relevant to the audit period, including (1) testing for blank fields, (2) scanning for duplicate records, and

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3. Auditors use statistical sampling to select items for audit testing when a population is large and contains similar items. Auditors generally use a statistical software program to choose a random sample when sampling is used. The results of testing using statistical sampling, unlike those from judgmental sampling, can usually be used to make conclusions or projections about entire populations.
 4. Confidence level is a mathematically based measure of the auditor’s assurance that the sample results (statistic) are representative of the population (parameter), expressed as a percentage.
 5. Expected error rate is the number of errors that are expected in the population, expressed as a percentage. It is based on the auditor’s knowledge of factors such as prior year results, the understanding of controls gained in planning, or a probe sample.
 6. Desired precision range is the range of likely values within which the true population value should lie; also called confidence interval. For example, if the interval is 90%, the auditor will set an upper confidence limit and a lower confidence where 90% of transactions fall within those limits.

(3) looking for dates outside the audit period. We also selected a judgmental sample⁷ of 20 hardcopy supporting documents (e.g., dental records) and traced these to MMIS data (e.g., tooth numbers, tooth number codes and descriptions, dates of service, and procedural codes) for agreement. Additionally, we selected a judgmental sample of 20 claims from MMIS and traced these to hardcopy supporting documents (e.g., dental records) for agreement.

Based on the results of the data reliability assessment procedures described above, we determined that the information we obtained during the course of our audit was sufficiently reliable for the purposes of our audit.

7. Auditors use judgmental sampling to select items for audit testing when a population is very small, the population items are not similar enough, or there are specific items in the population that the auditors want to review. Auditors use their knowledge and judgment to select the most appropriate sample. For example, an auditor might select items from areas of high risk. The results of testing using judgmental sampling cannot be used to make conclusions or projections about entire populations; however, they can be used to identify specific issues, risks, or weaknesses.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang of Dental Arts Lawrence did not always maintain adequate dental records.

Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang did not have adequate documentation to support 5 out of the 131 dental claims in our sample; these dental records did not contain all necessary information. Specifically, 5 dental records did not contain the names and titles of the individual service providers furnishing the services.

By submitting inaccurate billing information to MassHealth, Dental Arts Lawrence limits MassHealth's ability to effectively monitor it.

Authoritative Guidance

According to Section 420.414(B) of Title 130 of the Code of Massachusetts Regulations (CMR),

Payment by the MassHealth agency for dental services listed in 130 CMR 420.000 includes payment for preparation of the member's dental record, including electronic dental records. Services for which payment is claimed must be substantiated by clear evidence of the nature, extent, and necessity of care provided to the member. For all claims under review, the member's medical and dental records determine the appropriateness of services provided to members. The written dental record corresponding to the services claimed must include, but is not limited to:

- (1) the member's name, date of birth, and sex;*
- (2) the member's identification number;*
- (3) the date of each service;*
- (4) the name and title of the individual servicing provider furnishing each service, if the dental provider claiming payment is not a solo practitioner;*
- (5) pertinent findings on examination and in medical history;*
- (6) a description of any medications administered or prescribed and the dosage given or prescribed;*
- (7) a description of any anesthetic agent administered, the dosage given, and the anesthesia flowsheet;*
- (8) a complete identification of treatment, including, when applicable, the arch, quadrant, tooth number, and tooth surface;*
- (9) dated digital or mounted radiographs, if applicable; and*

(10) copies of all approved prior authorization requests or the prior authorization number.

MassHealth also requires dentists who are part of a group practice to be clearly identified on the claims for their services, as stated in the following excerpt from 130 CMR 420.404(A):

A dentist or public health dental hygienist who is a member of a group practice can direct payment to the group practice under the provisions of the MassHealth regulations governing billing intermediaries. . . . The dentist or public health dental hygienist providing the services must be enrolled as an individual provider, and must be identified on claims for his or her services.

Reason for Issue

Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang of Dental Arts Lawrence did not have controls to ensure that all claims were properly documented according to MassHealth regulations.

Recommendation

Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang of Dental Arts Lawrence should implement monitoring controls to ensure that all claims are properly submitted to MassHealth.

Dental Arts Lawrence's Response

In response to the five claims that did not have the names and titles of the provider furnishing the service, Dental Arts Lawrence stated,

The [Office of the State Auditor (OSA)] excel sheet only lists 6 dental records/claims out of which 1 claim . . . is already addressed. . . . The 5 claims were billed under a different provider (doctor record for the patient but evaluated from another dentist in absence of their colleague) due to a software error. . . .

After all, all patients in question actually received the dental services in our practice on the dates listed from one of our three dentists, Dr. Pingle, Shek, Wang that are MassHealth providers. This is documented adequately and includes labeled and dated radiographs, notes, consents etc. We are more than happy to provide any further additional documentation upon OSA's request for verification. Using the same analogy, when MassHealth experiences system errors from time to time with eligibility updates, incorrect denials etc., we do not conclude this to be as lack of adequate service or not trustworthy.

MassHealth's Response

MassHealth agrees with the OSA's recommendation that the Dental Providers should implement monitoring controls to ensure that all claims are properly submitted to MassHealth in accordance with MassHealth regulations.

Auditor's Reply

According to its response, Dental Arts Lawrence agrees with the issue related to billing under a different provider.

2. Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang of Dental Arts Lawrence billed and were paid for unallowable tooth restorations.

Dr. Snehal Pingle, Dr. Yuan Fu Shek, and Dr. Ke Wang of Dental Arts Lawrence were paid for more than one tooth restoration on the same members' teeth and teeth surfaces within a 12-month period in 3 of the 131 dental claims, totaling \$215. The claims submitted for these restorations represent unallowable costs to the Commonwealth. This makes less funding available to pay for valid, allowable claims through the MassHealth program.

Authoritative Guidance

According to 130 CMR 420.425,

The MassHealth agency does not pay for composite or amalgam restorations replaced within one year of the date of completion of the original restoration when replaced by the same provider or dental group. The initial payment includes all restorations replaced due to defects or failure less than one year from the original placement. . . .

The MassHealth agency pays for only one resin-based composite restoration per member per tooth surface per 12 months per provider or provider location.

Reason for Issue

Dental Arts Lawrence stated the following in an email on January 23, 2025:

There are cases in which caries are detected during routine visit(s) more frequently for certain group of patients for various reasons such as poor oral hygiene, recurrent decays, etc. and we redo these restorations so as to mitigate further damages to the tooth, prevent or minimize more invasive as well as costly treatment.

Recommendations

1. Dental Arts Lawrence should work with MassHealth to determine the number of claims that are unallowable and should enter into an appropriate program of financial recovery for the Commonwealth.
2. MassHealth should update its system to ensure that dental restorations are paid for appropriately.

Dental Arts Lawrence's Response

All treatments are done based on the clinical necessity. For proper and accurate record keeping, all rendered treatments are always documented and posted on patients' chart, irrespective of insurance carrier, method of payment etc. That being said, our experience shows that MassHealth, automatically denies 99.9999% any restorative claims done within one calendar year for the same tooth. See attached Office Reference Manual (ORM). Here in this particular case, MassHealth system failed and obviously happens to be an exception, not the norm, certainly an error of 0.0001% and evidently an overpayment of \$215.

MassHealth's Response

MassHealth agrees with OSA's recommendation that Dental Arts Lawrence should work with MassHealth in order for MassHealth to determine the number of claims that are unallowable. Specifically, MassHealth plans to review the 131-claim sample that the OSA reviewed for this audit. If MassHealth determines that any of these claims constitute overpayments based on violations of MassHealth regulations, MassHealth will recoup the overpayments which resulted from these claims. If, after the review of the 131-claim sample, MassHealth determines that a broader review of Dental Arts Lawrence claims is necessary, MassHealth will conduct such review.

MassHealth plans to review its systems to determine whether updates are needed to further ensure that dental restorations are paid for in accordance with MassHealth regulations. If MassHealth determines that updates are necessary, MassHealth anticipates updating the applicable systems.

Auditor's Reply

According to its response, Dental Arts Lawrence agrees with our finding.

In addition, MassHealth is reviewing its system to determine whether any updates need to be made in order to ensure that restorations are paid for in accordance with its regulations and will work with Dental Arts Lawrence to determine how many restorations were overpaid.

OTHER MATTERS

Dental Arts Lawrence had a very high billing and re-billing rate for restorations.

MassHealth will only cover one restoration per tooth per surface in a 12-month period, as outlined in Section 420.425(B)(3) of Title 130 of the Code of Massachusetts Regulations (CMR):

The MassHealth agency pays for only one resin-based composite restoration per member per tooth surface per 12 months per provider or provider location.

We found that Dental Arts Lawrence has a very high billing and re-billing rate for restorations on the same member, same tooth, and same surface, with many re-restorations occurring shortly after the expiration of the 12-month period. In the table below, we outlined the number of days between the same member, same tooth, and same surface for restorations during the audit period.

	Total Number of Restoration Claims
Restorations replaced one year and 10 days after original restoration	2,315
Restorations replaced one year and between 20 and 30 days after original restoration	3,409
Restorations replaced one year and between 30 days and six months after original restoration	9,544

While there is no regulation stating that Dental Arts Lawrence cannot bill restorations this way, according to an audit performed on Dental Arts Lawrence by MassHealth's contracted dental program administrator, DentaQuest,

The Dental Director, [in this case, DentaQuest] questions why the volume of replacements on a per member basis and across all members treated is so high. It is understandable that in isolated instances a restoration may need to be replaced due to decay and/or trauma in a year timeframe. But if proper techniques are utilized in the placement of these restorations the medical necessity for their replacement should be an infrequent and isolated occurrence.

Dental Arts Lawrence stated the following in an email on January 23, 2025:

There are cases in which caries are detected during routine visit(s) more frequently for certain group of patients for various reasons such as poor oral hygiene, recurrent decays, etc. and we redo

these restorations so as to mitigate further damages to the tooth, prevent or minimize more invasive as well as costly treatment.

The high rate of restorations on the same member, same tooth, and same surface makes the medical necessity of the procedure questionable and creates a concern for the quality of care provided to MassHealth members, especially considering the fact that 92% of all MassHealth claims over a four-year period occurred on days when the treating dentists reported that they worked at least 12 hours. We recommend that Dental Arts Lawrence work with MassHealth to determine whether these restorations were medically necessary.

Dental Arts Lawrence's Response

As the [Office of the State Auditor] "Overview", Page #3, states that MassHealth provides access to healthcare services for approximately two million eligible children, families, people over 65 and people with disabilities all of whom have low or moderate incomes.

Many patients in our community have a very poor oral hygiene, high risk of decay, specifically young children and senior patients and affected mostly due to high caries risk; fractures (elderly) that happen due to bad habits. Further, very often, we treat a lot of immigrants and newer members of the community that are in need of extensive treatment as a result of severe lack of maintaining their oral hygiene, lack of access to healthcare providers, specifically, not seeing dentists for many years or not at all so as to prevent extensive treatment in a timely manner. They do not have healthy mouths and healthy habits which are very hard and sometimes impossible to break and turn around even after a series of educational attempts from our providers. We treat children that do not live with their immediate family; some are foster children; some are on head start programs and most of these patients—almost 40–50% have either poor oral hygiene or are periodontally compromised and or are bruxers. For instance, patients that are treated for deep cleaning . . . after MassHealth approval for coverage; they significantly lack consistency in maintaining a good oral care, inciding entering into periodontal maintenance program every 3–4 months versus 6–9 months. Many of these patients are in need of deep cleaning again in a years' time. As we all know, that patient home care is #1 factor in maintaining the longevity of restorations provided.

As a practice that accepts both Medicaid and Private dental plans, our experience unfortunately shows that, most patients that are on Medicaid program who have no out-of-pocket expenses for dental work, tend to take the government support programs for granted and make very little or no improvement with their hygiene, do not follow the doctors' recommendation, instructions etc. As a result these are high maintenance patients and unlike patients that have to cover at their expense any dental work needed.

It is our responsibility as healthcare providers, to act in the best possible interest of the patients' health, provide the best possible care and treatment solely based on the actual medical need which sometimes consists of working in not so ideal healthy mouths, irrespective of their previous

restoration(s). Otherwise, clinically any failure to detect, recommend and treat in a timely manner would be considered as negligence. . . .

All our doctors strongly feel that using statistical sampling leads to the risk of not detecting material misstatements in the population, thus not as accurate as auditing the entire samples and therefore leading to incorrect conclusions.

Each and every treatment rendered was medically necessary as well as was justified and we have provided to your team all the details, including the clinical review of all supporting documentation, including radiographs, clinical narratives, intra-oral pictures where areas of concern were marked for each and every restoration. . . .

In summary, this audit started on May 19, 2023, this is more than one year and ten months ago and we cooperated fully by providing you with all the detailed documents in a timely manner without dragging and yet your so-called findings are based on subjective, probabilities only and NOT evidence based. Why? Is it to maximize the fines and justify your investigation of almost two (2) years?

Auditor's Reply

We understand the population that MassHealth serves and agree that some people have worse dental health than others. We do not agree with the conclusion that “most patients that are on Medicaid program who have no out-of-pocket expenses for dental work, tend to take the government support programs for granted and make very little or no improvement with their hygiene.” We believe it is well-established that issues related to underlying health, ability to modify health outcomes, ability to execute doctors’ instructions, etc. are related to other life events and are not caused by someone’s status as a MassHealth member.

All providers who accept MassHealth sign a contract to follow MassHealth regulations to get paid for services. According to 130 CMR 450.205(A),

The MassHealth agency will not pay a provider for services if the provider does not have adequate documentation to substantiate the provision of services payable under MassHealth. All providers must keep such records, including medical records, as are necessary to disclose fully the extent and medical necessity of services provided to, or prescribed for, members and must provide to the MassHealth agency and the Attorney General's Medicaid Fraud Division, the State Auditor and the United States Department of Health and Human Services on request such information and any other information about payments claimed by the provider for providing services or otherwise described in 130 CMR 450.205.

Additionally, in its response, Dental Arts Lawrence stated that all services it provides are medically necessary. As auditors, we cannot determine the medical necessity of a service; nevertheless, for this

issue, we pointed out an unusual trend we noticed in the data, about which DentaQuest also agrees is unusual. For this reason, we recommend that MassHealth work with Dental Arts Lawrence to determine whether all these services were, in fact, medically necessary.

Dental Arts Lawrence also questioned the use of statistical sampling; however, we did not select a statistical sample for this issue. Instead, we analyzed the entire population of restorations during the audit period, as Dental Arts Lawrence suggested we should.

Dental Arts Lawrence stated that our findings are not evidence-based. However, based on the documentation Dental Arts Lawrence provided, as evidence, the documentation does not align with MassHealth regulations and therefore has been reported accurately. We are not maximizing fines, as Dental Arts Lawrence stated; in fact, there is no dollar amount associated with Finding 1 or the Other Matters issues. A dollar amount was referenced in Finding 2, which Dental Arts Lawrence agreed with, as the regulation is clear that restorations made within one year are unallowable. However, we do not institute fines on any providers, and it is the responsibility of MassHealth to determine whether these are truly overpaid.