



FLORIDA DEPARTMENT OF HEALTH  
OFFICE OF INSPECTOR GENERAL

COUNTY HEALTH DEPARTMENT DENTAL CLINICS'  
BILLING FOR DENTAL SERVICES

Report # A-1718DOH-021 • October 22, 2018

**Purpose of this project:**

Determine the appropriateness of the Department of Health's (Department) county health department (CHD) dental hygienists and dental assistants billing under a non-attending dentist.

**What we reviewed:**

We examined data retrieved from the Florida Medicaid Management Information System (FLMMIS) for the period October 1, 2017 through March 31, 2018. Analysis was performed to identify procedure codes, dentist Medicaid provider numbers, and paid and denied claims categorized by each CHD. We selected 23 of the 56 CHDs with dental billing data, to review:

- Policies, procedures, or protocols established in the dental clinics to provide guidance for dental clinic staff; and
- Dental clinics' billing data, client notes, and receipts of service.

**Summary of results:**

There were no identified inappropriate or unauthorized services provided by dental hygienists or dental assistants during the scope of our project. The services performed were completed within the scope of practice for the dental hygienists and dental assistants. After consulting with multiple professionals with expertise in the dental billing process, we did not identify inappropriate billing by CHD dental hygienists or dental assistants under a non-attending dentist.

## BACKGROUND

Section 381.0052, *Florida Statutes (F.S.)*, known as the "Public Health Dental Program Act," requires the Department to implement preventative dental and educational services to the public.

Section 409.906, *F.S.*, details the adult and children's dental services the Agency for Health Care Administration may reimburse the CHDs, for eligible Medicaid recipients.

Chapter 466 *F.S.*, establishes the details of the minimum requirements of dentists or dental hygienists practicing dentistry in Florida. Specifically, Section 466.023, *F.S.*, provides the duties that may be delegated to and performed by a dental hygienist. A registered dental hygienist may provide the services within their scope of practice in accordance with this section. Section 466.024, *F.S.* further provides the tasks and duties a dentist may delegate to a dental hygienist or dental assistant when such tasks pose no risk to the client. "A dentist may only delegate remediable tasks so defined by law or rule of the [Florida Board of Dentistry]."

*Florida Administrative Code (F.A.C.)* rule 59G-4.002, provides the Dental Fee Schedule, CHD Billing Codes, and Federally Qualified Health Center Billing Codes for billing purposes.

*F.A.C.* Chapter 64B5-16, details the remediable tasks that may be delegated to dental hygienists and dental assistants, and required training. Specifically, *F.A.C.* rules 64B5-16.005 and 64B5-16.006 state the tasks that may be delegated to a dental assistant and dental hygienist, respectively.

## DETAILED RESULTS AND RECOMMENDATIONS

**No material exceptions associated with the appropriateness of dental hygienists or dental assistants providing services and billing under a non-attending dentist were identified during this engagement.**

Overall, we analyzed 195,856 dental claims. Here are additional details from our analysis:

- 140,239 paid claims
- 55,617 denied claims
- 1,536 captured dental procedure codes not listed on the *Health Management System Dental Service and Billing Provider Options by Current Dental Terminology Code*<sup>1</sup>
- The three most performed services at the 56 CHDs during the period under review were:
  - D1330: Oral Hygiene Instructions (14.22%)
  - D1206: Fluoride Varnish (11.20%)
  - D1351: Dental Sealant (10.20%)

We examined:

- 63 paid claims
- 3 denied claims
- 43 dentist assigned dental procedure codes
- 20 dental hygienist assigned dental procedure codes

From our analysis of policies, procedures, or protocols established in the dental clinics:

- 7 CHDs reported using established local policies/procedures.
- 8 CHDs reported using the *Protocol for Provision of Oral Health Services in Health Access Settings by a Registered Dental Hygienist without the Physical Presence or Priority Examination of a Licensed Dentist*.
- 8 CHDs did not report using any local established procedure, policy, or protocol.

### MANAGEMENT COMMENT

There is no statutory requirement for a policy to be established for the dental clinics at the CHDs. However, according to Section 466.024(7), F.S., "remediable tasks shall be performed under the direct, indirect, or general supervision of a dentist." Therefore, we provide the following recommendations as opportunities for improvement.

**The Public Health Dental Program should:**

- **Consider requiring all dental hygienists at CHDs to sign the "Protocol for Provision of Oral Health Services in Health Access Settings by a Registered Dental Hygienist without the Physical Presence or Priority Examination of a Licensed Dentist."**
- **Produce and implement a similar form for the signatures of the dental assistants for the authorized tasks that may be performed.**

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<sup>1</sup> The Health Management System (HMS) Dental Service Current Dental Terminology (CDT) Code guidelines was referenced during the engagement to differentiate services a dentist, dental hygienist, and dental assistant may perform.

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**SUPPLEMENTAL INFORMATION**

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Section 20.055, F.S., charges the Department's Office of Inspector General with responsibility to provide a central point for coordination of activities that promote accountability, integrity, and efficiency in government.

Danielle Myrick, Senior Management Analyst II, conducted the audit under the supervision of Mark H. Boehmer, CPA, Director of Auditing.

Our methodology included testing selected dental claims from the FLMMIS data. We reviewed applicable laws, rules, policies, procedures, protocols, client dental notes, and corresponding client receipts or encounter forms.

This audit was conducted in conformance with *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors, as provided by Section 20.055(6)(a), F.S., and as recommended by Quality Standards for Audits by Offices of Inspector General (*Principles and Standards for Offices of Inspectors General*, Association of Inspectors General).

We want to thank management and staff of the selected CHDs and the Bureau of Family Health Services, specifically the Public Health Dental Program, for the information and documentation provided, and for their cooperation throughout the project.

Copies of all final reports are available on our website at [www.floridahealth.gov](http://www.floridahealth.gov) (search: internal audit). If you have questions or comments, please contact us by the following means:

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