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An Audit Report on Health and Human Services Commission Medicaid Dental Services

May 26, 1999

Members of the Legislative Audit Committee:

The Health and Human Services Commission (Commission) has established an adequate process for researching and investigating suspected provider fraud. We found that documentation generally substantiated the closure of cases related to Medicaid dental services. Forty-eight cases resulted in recoupments of overpayments from dental providers of approximately \$156,000. After reviewing all 131 Medicaid dental service cases closed since September 1997, we noted some areas for improvement, and the Commission has agreed to take appropriate action.

Because the Commission's investigative function is only part of a larger system of fraud detection, referral, and investigation, we will continue to review sources of referrals to ensure that there is adequate oversight of the \$135 million in Medicaid dental services.

We appreciate the Commission's courtesy and cooperation during this audit. If you have any questions, please contact Pat Keith, Audit Manager, at 479-4700.

Sincerely,

Lawrence F. Alwin, CPA
State Auditor

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cc: Mr. Don Gilbert, Commissioner, Health and Human Services Commission

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