LOUISIANA DEPARTMENT OF HEALTH MEDICAID DENTAL BENEFIT PROGRAM MANAGER

External Quality Review (EQR)
Validation of Encounter Data
Submission of Findings

DentaQuest USA Insurance Company, Inc.

April 23, 2024

MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents

Executive Summary

The Louisiana Department of Health (LDH) engaged Myers and Stauffer to perform External Quality Review (EQR) Protocol 5 to evaluate the completeness and accuracy of the encounter data submitted by the dental benefit program manager (DBPM), DentaQuest USA Insurance Company, Inc. (DentaQuest) for members enrolled in the State's Medicaid dental benefit program. The DBPM's state fiscal year (SFY) 2023 encounters were reviewed to determine if the encounters met the State's contract requirements for completeness, accuracy, prompt payment and encounter submission timeliness.

 The DBPM-submitted data and encounters evaluated included the following:

➢ Monthly cash disbursement journals (CDJ), which include payment dates and amounts paid by the DBPM to providers (i.e., the bi-monthly Encounter Data Validation Report).

➢ Sample claims data which included transactions with payment/adjudication dates within two selected sample months, September 2022 and March 2023.

➢ Encounter data provided by the fiscal agent contractor (FAC), on a monthly basis, in a standardized data extract and included encounters received and processed by the FAC and transmitted to Myers and Stauffer through January 30, 2024.

➢ Dental records were randomly sampled from encounters with dates of service during the measurement period. A sample size of 150 dental records was approved by LDH for review.

A 97 percent completeness, accuracy, and validity threshold was used for comparing the encounters to the CDJs, sample claims data and dental records submitted by the DBPM.
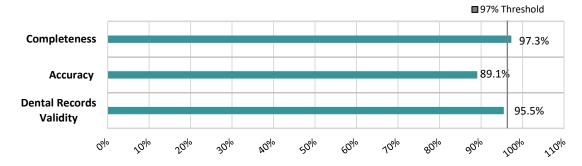
Our work was performed in accordance with the American Institute of Certified Public Accountants (AICPA) professional standards for consulting engagements. We were not engaged to, nor did we perform, an audit, examination, or review services. We express no opinion or conclusion related to the procedures performed or the information and documentation we reviewed. In addition, our engagement was not specifically designed for, and should not be relied on, to disclose errors, fraud, or other illegal acts that may exist.

Findings

Observations and findings are based on the information provided and known at the time of the review. The findings and issues noted may reside with the DBPM and/or the FAC. The DBPM should work with LDH and the FAC to resolve issues noted with the encounter data.

➢ **Completeness:** Encounter completion percentages were at or above the 97 percent threshold for eight (8) out of the twelve (12) month measurement period when compared to CDJ paid amounts, with an average SFY 2023 completion percentage of 96.8 percent. When compared to sample claims data, encounter counts and encounter paid amounts were at or above the 97 percent threshold (97.7 percent and 100 percent, respectively). The overall aggregate completion percentage was 97.3 percent.

➤ **Accuracy:** The overall accuracy percentage was below the 97 percent threshold (89.1 percent). Accuracy issues were primarily related to billing provider number/national provider identifier (NPI) and Medicaid management information system (MMIS) internal control number (ICN).

➤ **Dental Record Validation Rates:** The DBPM submitted 60 of the 150 dental records requested (40.0 percent) for review. The validation rate for the 60 dental records tested was below the 97 percent threshold (95.5 percent).

➤ **Timeliness:** The DBPM met the 90 percent, 15 business day required level of timeliness for the payment of claims and did not meet the 100 percent, 30 calendar day required level of timeliness. It took the DBPM over 180 days to submit 97 percent of all (paid and denied) SFY 23 encounters.

Timely Payment of Claims

- 90% within 15 Business Days
- 100% within 30 Calendar Days
- Over 30 Calendar Days

Timely Encounter Submissions

- 30 Days
- 90 Days
- 180 Days
- Over 180 Days

Introduction

Louisiana provides dental benefits to qualified children and adults enrolled in Medicaid and the Children's Health Insurance Plan (LaCHIP). LDH contracts with DBPMs to provide Medicaid members with covered dental benefits and services. Eligible Medicaid members include children under the age of 21 and adults who are age 21 or older whose Medicaid coverage includes the full range of Medicaid services. Children have comprehensive dental benefits, while adults primarily have denture coverage. In July 2022, Louisiana expanded coverage to include adults ages 21 and over who are enrolled in one of the state's waiver programs and in May 2023, adults ages 21 and over who reside in a state intermediate care facility for individuals with developmental disabilities (ICF/DD) were added.[1]

The Centers for Medicare & Medicaid Services (CMS) established requirements for states to improve the reliability of encounter data collected from managed care health plans. In 2016, the Medicaid managed care final rule, required states to conduct an independent audit of encounter data reported by each managed care health plan. Revisions to the Medicaid managed care regulations enhanced quality oversight criteria. Under the 2020 final rule, encounter data must include allowed and paid amounts and states must annually post on its website health plans that are exempt from external quality review[2].

CMS indicated that states could meet the independent audit requirement by conducting an encounter data validation study based on EQR Protocol 5[3]. Protocol 5 assesses the completeness and accuracy of the encounter data that has been adjudicated (i.e., paid or denied) by the health plan and submitted to the State's Fiscal Agent Contractor (FAC). Although Protocol 5 is a voluntary protocol, CMS strongly encourages states to contract with qualified entities to implement Protocol 5 to meet the audit requirement of the final rule. States may be at risk for loss of federal financial participation/reimbursement if the encounter data is incomplete and/or inaccurate.

Encounter data validation can assist states in reaching the goals of transparency and payment reform to support its efforts in quality measurement and improvement. The final Medicaid Managed Care Rule strengthens the requirements for state monitoring of managed care programs. Under the rule, each state Medicaid agency must have a monitoring system that addresses all aspects of the state's managed care program[4]. Additionally, states are required to provide accurate encounter data to the actuaries, as well as to CMS as part of the Transformed Medicaid Statistical Information System (T-MSIS) project. Protocol 5 enables states to meet these data validation and monitoring requirements. Protocol 5 evaluates state/department policies, as well as the policies, procedures, and systems of the health plan, assists states in gauging utilization, identifying potential gaps in services, evaluating program effectiveness, and identifying strengths and opportunities to enhance oversight.

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[1] https://app2.lla.state.la.us/publicreports.nsf/0/4478e6871cd51bea86258a3e006f3dda/$file/00002e6ba.pdf?openelement&.7773098

[2] https://www.cms.gov/newsroom/fact-sheets/medicaid-childrens-health-insurance-program-chip-managed-care-final-rule-cms-2408-f

[3] 81 Fed. Reg. 27,498, 27,603 (May 6, 2016).

[4] Electronic Code of Federal Regulations: https://www.ecfr.gov/current/title-42/chapter-IV/subchapter-C/part-438

LDH engaged Myers and Stauffer LC (Myers and Stauffer) to perform EQR Protocol 5 to evaluate the completeness and accuracy of the encounter data submitted by DentaQuest for members enrolled in the State's Medicaid dental benefit program. EQR Protocol 5 validation analyses were performed on the DBPM's SFY's 2023 encounter data. CMS guidelines were followed and applied during the review.

On March 11, 2020, Louisiana's Governor, John Bel Edwards, declared a public health emergency (PHE)[5]. Federal and state responses to the PHE triggered social and economic disruptions, and periodically limited health care services to essential, emergency services. Temporary policies were put into place to protect the health and safety of dental benefit program members. These temporary policies were in effect throughout the majority of the measurement period. The PHE ended on May 11, 2023[6], which also ended the temporary policies.

Our work was performed in accordance with American Institute of Certified Public Accountants (AICPA) professional standards for consulting engagements. We were not engaged to, nor did we perform, an audit, examination, or review services. We express no opinion or conclusion related to the procedures performed or the information and documentation we reviewed. In addition, our engagement was not specifically designed for, and should not be relied on, to disclose errors, fraud, or other illegal acts that may exist.

For each activity, a summary of results and observations are presented along with detailed analyses. Observations and findings are based on the information provided, interviews with subject matter experts, and known data limitations at the time of the review. The report is written specific to the DBPM; however, the findings and issues noted may reside with the fiscal agent contractor (FAC). The recommendations and findings within this report provide an opportunity for the DBPM to review its processes to ensure information and data submitted to the State and/or captured by the FAC is complete and accurate. The expectation is for the DBPM to work with LDH and the FAC to resolve issues noted within the encounter data.

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[5] https://www.nga.org/coronavirus-state-actions/louisiana/
[6] https://ldh.la.gov/page/coronavirus-covid19-medicaid-
information#:~:text=Coronavirus%20(COVID%2D19)%20Medicaid,of%20Health&text=On%20May%2011%2C%202023%2C%20t
he,Health%20Emergency%20(PHE)%20ended.

Activity 1: Review State Requirements

The purpose of Activity 1 is to review information about the State's requirements for collecting and submitting encounter data. This review determines if additional or updated requirements are needed to ensure encounter data is complete and accurate. LDH provided Myers and Stauffer with the State-required items (as listed in Protocol 5), as well as acceptable error rates, and accuracy and completeness thresholds.

In addition to reviewing the State requirements, LDH's contract with the DBPM was reviewed in detail. Myers and Stauffer also met with LDH and FAC representatives regularly. Monthly status meetings conducted with LDH and the FAC ensured that our understanding of policies, processes and systems were accurate.

Observations made from the reviews are summarized below along with recommendations for LDH and/or the FAC.

Findings and Recommendations	
Findings	**Recommendations**
There were no findings related to our review of State's requirements.	

Activity 2: Review DBPM Capability

The DBPM's information systems and controls were evaluated to determine its ability to collect and submit complete and accurate encounter data. A survey was developed, requested documentation was reviewed, and interviews were conducted with DBPM personnel to gain an understanding of the DBPM's structure and processes. The survey and personnel interviews included questions related to claims processing, data submissions, enrollment, data systems, controls and mechanisms[7]. The requested documentation supported work flows, policies and procedures, and organizational structures.

Observations and findings related to the review and interviews are summarized below along with recommendations for LDH and the DBPM.

Findings and Recommendations	
Findings	**Recommendations**
There were no findings related to our review of DBPM's capabilities.	

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[7] Questions found in Appendix V, Attachment B of the Validation of Encounter Data protocol were included in the survey. https://www.medicaid.gov/medicaid/quality-of-care/downloads/app5-attachb-isreview.pdf

Activity 3: Analyze Electronic Encounter Data

Activity 3 determines the validity of the encounter data submitted to the State and requires verifying its completeness and accuracy. Encounter data for the period July 1, 2022 through June 30, 2023 (i.e., SFY 2023) was used for the analyses. DBPM-submitted CDJs and sample claims data were compared to the encounter data submitted to the FAC to determine the encounter data's integrity (i.e., completeness and accuracy). Statistics and distributions were also generated on the data for validation.

Completeness

Complete encounter data is dependent upon the timely submission of encounters. Encounters are a record of claims that have been adjudicated by the DBPM to providers that have rendered dental care services to members enrolled with the DBPM. These encounters are submitted by the DBPM to LDH via the FAC, Gainwell Technologies.

LDH's contract with the DBPM requires the DBPM to submit complete and accurate encounter data at least monthly. This includes encounters reflecting a zero dollar amount ($0.00) and encounters in which the DBPM has a capitation arrangement with provider(s). Encounters are due in accordance with the encounter reconciliation schedule published by LDH or its contracted review organization (Appendix A). Encounter data completeness is measured by comparing the encounters to cash disbursements within a three (3) percent error threshold (i.e., at least 97 percent complete).[8]

Cash Disbursement Journals

Under a separate contract with LDH, Myers and Stauffer performs a bi-monthly reconciliation of the DBPM-submitted CDJs to the FAC encounter data to measure the encounter data completeness (i.e., Encounter Data Validation Report). On a monthly basis, Myers and Stauffer receives encounter data from the FAC in a standardized data extract, which includes both paid and denied encounters. The DBPM's paid encounters are reviewed to determine if the paid encounters meet the State's contract minimum completeness requirement of 97 percent when compared to the CDJ files that are submitted monthly to Myers and Stauffer by the DBPM. For this validation, the encounter extract included encounters received and accepted by the FAC and transmitted to Myers and Stauffer through January 30, 2024.

Figure 1, below, shows the monthly completion percentages obtained after the comparison of the CDJ paid amounts to the encounter paid amounts for SFY 2023. A 97 percent threshold was used for validation. Detailed results can be found in the March 2024 Encounter Data Validation Report, Appendix B.

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[8] DBPM Contract Section 2.14.11.11.1, effective July 1, 2022.

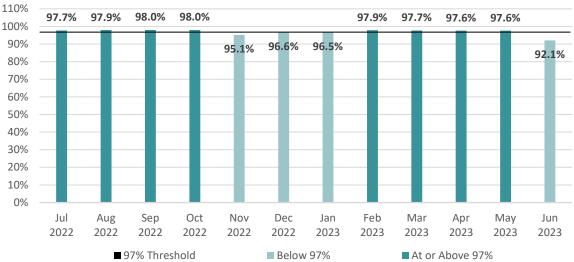**Encounter Data and CDJ Completion Percentages**

Figure 1 – Encounter Data and CDJ Completion Percentages: The paid amount from the CDJs for SFY 2023 were used as the criteria for comparison. A 97 percent threshold was used for validation. The DBPM's average completion percentage for SFY 2023 was 96.8 percent.

The DBPM's monthly completion percentages were at or above the 97 percent threshold for eight (8) out of the twelve (12) month measurement period. The DBPM's average completion percentage for SFY 2023 was 96.8 percent.

Sample Claims

Sample Claims data submitted by the DBPM for two sample months, September 2022 and March 2023, was also used to evaluate encounter data completeness. The comparison of the sample claims data to the encounter data sought to ensure that all claims were included in the sample claims and/or encounter data. The DBPM-submitted sample claims data was traced to encounter data using data elements provided in the sample claims data. The encounters were evaluated against the sample claims data based on the following criteria:

➤ Sample Claims Count: The number of sample claims that were identified in the encounters.

➤ Sample Claims Paid Amount: Sample claims paid amounts compared to encounter paid amounts.

Figure 2 shows the completion percentages obtained after the identification of sample claims in the encounters and the comparison of the sample claim counts and paid amounts to encounter counts and paid amounts for each sample month. A 97 percent threshold was used for validation.
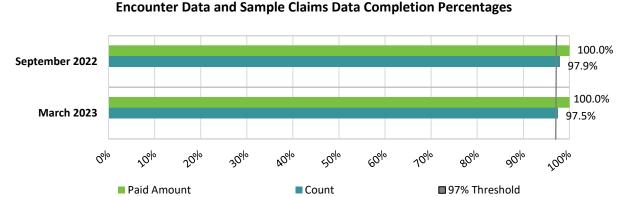
Encounter Data and Sample Claims Data Completion Percentages

Figure 2: Encounter data and Sample Claims Data Completion Percentages. The counts and paid amounts from the sample claims data were used as the criteria for comparison. A 97 percent threshold was used for validation.

During the Activity 2 interview, the DBPM stated that the Federally Qualified Health Centers (FQHCs) are sub-capitated providers. Sub-capitated providers receive a fixed monthly fee, paid by the capitated entity (the DBPM), for each member the provider is assigned. Sub-capitated providers are paid regardless of the volume or type of services rendered and submits no-pay ($0.00) or informational only encounters for data analysis purposes. An analysis of the encounter data extract revealed that approximately 4.3 percent of all SFY 2023 encounters (based on dates of service) submitted by the DBPM were sub-capitated FQHC encounters. Sub-capitated claims were not readily identifiable in the DBPM-submitted sample claims data; however, of the sample claims traced to encounters, 4.3 percent represented sub-capitated FQHC encounters (3.6 percent for September 2022 and 4.9 percent for March 2023).

Encounter completion percentages were at or above the 97 percent threshold for both sample months when compared to sample claim counts, and sample claim paid amounts were at 100 percent. Detailed results can be found in Appendix C and the overall completion percentage can be found in Appendix D.

Accuracy

For the purpose of validating encounter data accuracy, certain key data elements were selected for testing. The key data elements of the encounters traced to the sample claims data were compared to the corresponding key data elements on the sample claim. Consistency checks on blank or null data element values were also applied. The key data elements were evaluated based on the following criteria:

➢ Valid Values: The encounter key data element value matched the sample claim key data element value. If the encounter key data element was blank (or NULL) and the data element in the sample claim was also blank (or NULL), it was considered valid.

➢ Missing Values: The encounter key data element was blank (or NULL) and the data element in the sample was populated (i.e., had a value).

➤ Erroneous Values: The encounter key data element had a value (i.e., was populated) and the sample claim key data element value was populated, and the values were not the same.

Individual key data element validity and accuracy rates were calculated based on the total number of records in the encounter dataset. The targeted error rate was expected to be below three percent per key data element (i.e., a 97 percent accuracy threshold). Accuracy percentages (i.e., valid values) are presented in **Table 1**, below. The key data elements evaluated and specific testing results are presented in Appendix E.

Key Data Elements Analysis			
Sample Month	**Valid Values**	**Missing Values**	**Erroneous Values**
September 2022	88.9%	0.0%	11.1%
March 2023	89.3%	0.0%	10.7%
Total Average	*89.1%*	*0.0%*	*10.9%*

Table 1: Key Data Elements Analysis. Validity rates were below the 97 percent threshold for both sample months. Accuracy issues were primarily related to billing provider number/NPI and MMIS ICN.

Findings and Recommendations

The findings from the completeness and accuracy analyses of the encounter data are summarized below, including recommendations for LDH, the FAC and/or the DBPM.

Findings and Recommendations		
	Findings	**Recommendations**
3-A	**Completeness – CDJs**: Encounter completion percentages were at or above the 97 percent threshold for eight (8) out of the twelve (12) month measurement period when compared to CDJ paid amounts. The DBPM's average completion percentage for SFY 2023 was 96.8 percent.	The DBPM, in conjunction with the FAC, should investigate and identify the causes of encounters missing from the encounter data. Any issues noted during the investigation requiring encounter data revisions should be accurately addressed and incorporated into the FAC encounter data for use in future reporting or rate development.
3-B	**Accuracy – Billing Provider Number/NPI:** Sample claim values were missing or both the sample claim and the encounter reflected valid values but did not agree.	The DBPM should ensure it is properly maintaining provider NPI data within the claims system and data warehouse and be able to submit this information in the encounter submissions. Additionally, the FAC and the DBPM should work together to ensure the provider NPI values are properly submitted and captured in the encounter data.
3-C	**Accuracy – MMIS ICN:** Sample claim values were not populated for this data element.	The DBPM should ensure appropriate audit trails are in place and ensure it is properly capturing and storing all ICN(s) assigned by the FAC and returned to the DBPM on the FAC response file(s).

Findings and Recommendations		
	Findings	**Recommendations**
3-D	**Accuracy – Place of Service:** For the non-matching values, the sample claims reflect various place of service values and the encounter reflects a value of 11, office.	The DBPM should ensure it is properly maintaining place of service data within its claims system and data warehouse and ensure it is submitted appropriately in its encounter data submissions. Additionally, the FAC should review its processes to ensure it is capturing the Place of Service as submitted by the DBPM.

Statistics and Distributions

To further support the encounter data validation process, encounters with dates of service during the measurement period were analyzed for consistency among attributes such as member utilization and paid amounts, timeliness of payments, and encounter submissions timeliness. Encounters with SFY 2023 dates of service were used to further evaluate the encounter data.

Members, Utilization and Paid Amounts

Enrollment data was used to evaluate utilization data on a per member basis. The total number of utilized services (i.e., units) and total paid amounts were divided by the average number of members for the measurement period to determine per member utilization. Table 2 shows the resulting utilization and paid amounts per member.

Per Member Per Year (PMPY)[9] Utilization and Paid Amounts by Category				
Category	**Children** *20 Years of Age and Under*		**Adults** *21 Years of Age and Over*	
	Count	**Paid Amount**	**Count**	**Paid Amount**
Diagnostic	1.39	$39	0.15	$2
Preventive	1.33	$36	0.03	$0
Restorative	0.49	$50	0.03	$1
Endodontics	0.06	$8	0.00	$0
Prosthodontics - Removable	0.00	$0	0.01	$6
Oral Maxillofacial Surgery	0.11	$11	0.05	$1
Adjunctive General Services	0.16	$8	0.00	$0
Total Services	*3.54*	*$152*	*0.27*	*$10*

Table 2: Per Member Utilization and Paid Amount by Category. Per member counts and paid amounts are based on counts and paid amount, divided by the average number of members.

Eligible Medicaid members include children under the age of 21 and adults who are age 21 or older whose Medicaid coverage includes the full range of Medicaid services. Children have comprehensive dental benefits, while adults primarily have denture coverage. In July 2022, Louisiana expanded coverage to include adults ages 21 and over who are enrolled in one of the state's waiver programs and

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[9] Counts and/or paid amount divided by the average number of members over a twelve (12) month period.

in May 2023, adults ages 21 and over who reside in a state intermediate care facility for individuals with developmental disabilities (ICF/DD) were added.

Category counts include services from sub-capitated FQHC providers. Sub-capitated services represent 1.6 percent of the DBPM's total utilization for children and 21 percent of the DBPM's adult utilization. The higher percentage of adults seeking services at the FQHCs may be a result of the adult population having limited dental benefits and the FQHC's requirement to accept all patients, regardless of their ability to pay or their health insurance status. Detailed results can be found in Appendix F.

Timeliness

Timely Payment of Claims

This analysis measures the compliance of the DBPM in paying or denying claims submitted by providers for payment. The contract between LDH and the DBPM requires the DBPM to perform an initial screening of the claim within five (5) business days of receipt of the claim, and either reject the claim or assign a unique control number and enter it into its system for processing and adjudication. The DBPM must process and pay or deny at least 90 percent of all clean[10] claims within 15 business days of receipt, 100 percent within 30 calendar days of the date of receipt[11]. **Table 3** shows the results of the payment of claims analysis.

Timely Payment of Claims			
Number of Days – Percentage Requirement	**Count**	**Percentage**	
		Absolute	**Cumulative**
15 Business Days – 90%	1,774,165	91.8%	91.8%
30 Calendar Days – 100%	55,949	2.9%	94.7%
Over 30 Calendar Days – 100%	102,860	5.3%	100.0%

Table 3: **Timely Payment of Claims** measures the percentage of claims paid (adjudicated) by the DBPM within the designated number of days. Percentages reflect encounters with SFY 2023 dates of service.

The DBPM's received dates and paid (adjudicated) dates from encounters with SFY 2023 dates of service were used for the analysis. The number of days between these dates were used to determine the percentage of claims paid (adjudicated) by the DBPM within the designated timeframes. The DBPM met the 90 percent 15 business day required level of timeliness and did not meet the 100 percent 30 calendar day required level of timeliness for the payment of claims.

Timely Encounter Submissions

This analysis measures the percentage of encounters submitted by the DBPM to the FAC after adjudicating (i.e., paying or denying) the claim. The DBPM's contract with LDH requires the DBPM to submit encounters monthly. As a result, encounters with SFY 2023 dates of service were evaluated based on 30-day increments. The number of days between the DBPM paid date and the Julian date (i.e.,

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[10] A clean claim is one that can be processed without obtaining additional information from the healthcare provider or a third party. For purposes of this analysis, all claims were considered clean.
[11] DBPM Contract Section 2.14.2.2.1, effective January 1, 2021 through December 31, 2023.

date the encounter was submitted to the FAC; digits one through four of the FAC assigned ICN number) from the encounters were used to determine the percentage of encounters submitted within the indicated number of days. **Table 4** shows the results of the encounter submission analysis.

Timely Encounter Submissions			
		Percentage	
Number of Days	**Count**	**Absolute**	**Cumulative**
0 to 30 Days	1,732,980	89.7%	89.7%
31 to 60 Days	16,299	0.8%	90.6%
61 to 90 Days	12,497	0.6%	91.2%
91 to 120 Days	35,338	1.8%	93.0%
121 to 150 Days	11,738	0.6%	93.7%
151 to 180 Days	39,405	2.0%	95.7%
181 to 210 Days	15,606	0.8%	96.5%
211 to 270 Days	11,883	0.6%	97.1%
Over 270 Days	55,727	2.9%	100.0%

Table 4: Timely Encounter Submissions measures the percentage of encounters submitted by the DBPM to the FAC within the indicated number of days after adjudicating the claim. Percentages reflect encounters with SFY 2023 dates of service.

Of the 1.9 million encounters submitted with SFY 2023 dates of service, the DBPM submitted 89.7 percent of encounters within 30 days of adjudication. On average, the DBPM submitted encounters within 20 days. It took the DBPM over 210 days to submit 97 percent of all (paid and denied) SFY 2023 encounters.

Findings and Recommendations

The findings from the timeliness analysis are presented below, including recommendations for LDH, the FAC and/or the DBPM.

Findings and Recommendations		
	Findings	**Recommendations**
3-E	The DBPM met the 90 percent, 15 business day required level of timeliness and did not meet the 100 percent, 30 calendar day required level of timeliness for the payment of claims.	The DBPM should regularly review and monitor its claims adjudication and encounter submission processes to ensure claims are processed promptly and encounters are submitted timely and issues with rejected encounters are resolved and resubmitted quickly.
3-F	The DBPM submitted 89.7 percent of SFY 2023 encounters within 30 days and the DBPM submitted 95.7 percent of all adjudicated encounters (paid and denied) within 180 days.	

Activity 4: Review of Dental Records

Activity 4 attempts to confirm or provide supporting information for the findings detailed in the Activity 3 analysis of encounter data. This is done by tracing certain key data elements from the encounters to the provider dental record. Encounter data with dates of service during the measurement period was used as the population for the selection of records for review. A sample size of 150 dental records was specified by LDH for testing. A non-statistical[12], random sampling of records was selected from the encounter data for review.

The encounters selected for review were forwarded to the DBPM on November 8, 2023 for retrieval of the dental records from the billing provider. The notification included a guide outlining the specific types of documentation that may be submitted and stated that dental records were due to Myers and Stauffer by December 11, 2023. Dental records submitted after the due date, records with incorrect dates of service, and incomplete dental records were excluded from the validation.

Table 5, below, summarizes the number of records requested, received, and missing from the DBPM, and the net number of dental records tested.

Dental Records Summary				
Description	**Requested**	**Missing**	**Replaced**	**Total Dental Records Received**
Dental Records	150	90	0	60
Percentage of Requested Records Received and Tested				*40.0%*

Table 5: Dental Records Summary. Sixty (60) of the 150 dental records requested were submitted for review. The DBPM did not provide an explanation as to why the requested dental records could not be obtained.

Validation

The 60 dental records submitted were reviewed and compared to the encounter data to validate that the tested key data elements were supported by the dental record documentation. Each key data element was independently evaluated against the dental record and deemed supported or unsupported (i.e., the dental record supported or did not support the encounter key data element value). The validation was segregated in the following manner:

➢ Supported: Encounters for which the dental records supported the key data element(s).

➢ Unsupported: Encounters for which the dental records included information that was different from the encounter key data element(s) and/or encounters for which the dental records did not include the information to support the encounter key data element(s).

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[12] Non-statistical sampling is the selection of a test group, such as sample size, that is based on the examiner's judgement, rather than a formal statistical method. https://www.accountingtools.com/articles/non-statistical-sampling.html

Table 6 reflects the validation rates from the dental record key data element review. A 97 percent threshold was used for validation. The supported validation rate was below the 97 percent threshold for the 60 dental records tested.

Dental Records Validation Rates		
Description	**Supported**	**Unsupported**
Total	*95.5%*	*4.5%*

Table 6: Dental Record Validation Rates. The key data elements evaluated and specific testing results are presented in Appendix G.

Validation issues were primarily related to dates of birth missing from the dental records, and procedure codes and tooth numbers not supported by the dental record documentation submitted.

Findings and Recommendations

The findings from the encounter data testing against dental records are presented below, including recommendations for LDH, the FAC and/or the DBPM.

Findings and Recommendations		
	Findings	**Recommendations**
4-A	60 of the 150 records requested (40.0 percent) were submitted for testing. The DBPM did not provide an explanation as to why it was not able obtain the remaining records requested.	The DBPM should review its provider contracts to ensure providers are contractually obligated to submit dental records when requested.
4-B	The validation rate for the dental records tested was below the 97 percent threshold, at 95.5 percent.	The DBPM should work with its providers to ensure that appropriate data element values are submitted and captured in the claims and encounter submissions, and ensure the data elements submitted are supported by the dental record(s).

Activity 5: Submission of Findings

Activity 5 summarizes the findings and recommendations identified in Activity 1 through Activity 4. The table below contains finding numbers corresponding to the activity and sequential finding within each section of the report.

Findings and Recommendations		
Findings		**Recommendations**
Activity 1 – Review State Requirements		
There were no findings related to our review of the State's requirements.		
Activity 2 – Review DBPM Capability		
There were no findings related to our review of the DBPM's capabilities.		
Activity 3 – Analyze Electronic Encounter Data		
3-A	**Completeness – CDJs**: Encounter completion percentages were at or above the 97 percent threshold for eight (8) out of the twelve (12) month measurement period when compared to CDJ paid amounts. The DBPM's average completion percentage for SFY 2023 was 96.8 percent.	The DBPM, in conjunction with the FAC, should investigate and identify the causes of encounters missing from the encounter data. Any issues noted during the investigation requiring encounter data revisions should be accurately addressed and incorporated into the FAC encounter data for use in future reporting or rate development.
3-B	**Accuracy – Billing Provider Number/NPI:** Sample claim values were missing or both the sample claim and the encounter reflected valid values but did not agree.	The DBPM should ensure it is properly maintaining provider NPI data within the claims system and data warehouse and be able to submit this information in the encounter submissions. Additionally, the FAC and the DBPM should work together to ensure the provider NPI values are properly submitted and captured in the encounter data.
3-C	**Accuracy – MMIS ICN:** Sample claim values were not populated for this data element.	The DBPM should ensure appropriate audit trails are in place and ensure it is properly capturing and storing all ICN(s) assigned by the FAC and returned to the DBPM on the FAC response file(s).
3-D	**Accuracy – Place of Service:** For the non-matching values, the sample claims reflect various place of service values and the encounter reflects a value of 11, office.	The DBPM should ensure it is properly maintaining place of service data within its claims system and data warehouse and ensure it is submitted appropriately in its encounter data submissions. Additionally, the FAC should review its processes to ensure it is capturing the Place of Service as submitted by the DBPM.
3-E	The DBPM met the 90 percent, 15 business day required level of timeliness and did not meet the 100 percent, 30 calendar day required level of timeliness for the payment of claims.	The DBPM should regularly review and monitor its claims adjudication and encounter submission processes to ensure claims are processed promptly and encounters are submitted timely and issues with

Findings and Recommendations	
Findings	**Recommendations**
3-F	The DBPM submitted 89.7 percent of SFY 2023 encounters within 30 days and the DBPM submitted 95.7 percent of all adjudicated encounters (paid and denied) within 180 days.	rejected encounters are resolved and resubmitted quickly.
Activity 4 – Review of Dental Records	
4-A	60 of the 150 records requested (40.0 percent) were submitted for testing. The DBPM did not provide an explanation as to why it was not able obtain the remaining records requested.	The DBPM should review its provider contracts to ensure providers are contractually obligated to submit dental records when requested.
4-B	The validation rate for the dental records tested was below the 97 percent threshold, at 95.5 percent.	The DBPM should work with its providers to ensure that appropriate data element values are submitted and captured in the claims and encounter submissions, and ensure the data elements submitted are supported by the dental record(s).

Glossary

834 file – HIPAA-compliant benefit enrollment and maintenance documentation.

835 file – HIPAA-compliant health care claim payment/advice documentation.

837 file – The standard format used by institutional providers and health care professionals and suppliers to transmit health care claims electronically.

Adjudication – The process of determining whether a claim should be paid or denied.

American Dental Association (ADA) – The recognized leading source of oral health-related information for dental service providers and its patients.

American Institute of Certified Public Accountants (AICPA) – The national professional organization of Certified Public Accountants.

Capitation – A payment arrangement for health care services that pays a set amount for each enrolled member assigned to a provider and/or health plan.

Cash Disbursement Journal (CDJ) – A journal used to record and track cash payments by the DBPM or other entity.

Centers for Medicare & Medicaid Services (CMS) – The agency within the United States Department of Health & Human Services that provides administration and funding for Medicare under Title XVIII, Medicaid under Title XIX, and the Children's Health Insurance Program (CHIP) under Title XXI of the Social Security Act.

Centers for Medicare & Medicaid Services (CMS) Medicaid and the Children's Health Insurance Program (CHIP) Managed Care Final Rule – On April 25, 2016 CMS published the Medicaid and CHIP Managed Care Final Rule which modernizes the Medicaid managed care regulations to reflect changes in the usage of managed care delivery systems. The final rule aligns many of the rules governing Medicaid managed care with those of other major sources of coverage; implements statutory provisions; strengthens actuarial soundness payment provisions to promote the accountability of Medicaid managed care program rates; and promotes the quality of care and strengthens efforts to reform delivery systems that serve Medicaid and CHIP beneficiaries. It also ensures appropriate beneficiary protections and enhances policies related to program integrity.

Certified Public Accountant (CPA) – A designation given by the AICPA to individuals that pass the uniform CPA examination and meet the education and experience requirements. The CPA designation helps enforce professional standards in the accounting industry.

CFR – Code of Federal Regulations.

Data Warehouse (DW) – A central repository for storing, retrieving, and managing large amounts of current and historical electronic data. Data stored in the warehouse is uploaded from the operational systems and may pass through additional processing functions before it is stored in the warehouse. Also known as an enterprise data warehouse (EDW).

Dental Benefit Program Manager (DBPM) – A health plan contracted by LDH to provide dental services to eligible Medicaid beneficiaries enrolled with the health plan. Eligible Medicaid members include children under the age of 21 and adults who are age 21 or older whose Medicaid coverage includes the full range of Medicaid services. Children have comprehensive dental benefits, while adults primarily have denture coverage. In July 2022, Louisiana expanded coverage to include adults ages 21 and over who are enrolled in one of the state's waiver programs and in May 2023, adults ages 21 and over who reside in a state intermediate care facility for individuals with developmental disabilities (ICF/DD) were added.

Dental Services - Dentistry is the evaluation, diagnosis, prevention, and/or treatment (i.e., non-surgical, surgical, or related procedures) of diseases, disorders, injuries, and malformations of the teeth, gums, jaws, and mouth. Dental services include the removal, correction, and replacement of decayed, damaged, or lost parts, including the filling and crowning of teeth, the straightening of teeth, and the construction of artificial dentures.

Encounter – A health care service rendered to a member, by a unique provider, on a single date of service, whether paid or denied by a coordinated care organization. One patient encounter may result in multiple encounter records.

Encounter Data – Claims that have been adjudicated by the health plan or subcontracted vendor(s), if applicable, for providers that have rendered health care services to members enrolled with the health plan. These claims are submitted to LDH via the FAC for use in rate setting, federal reporting, program oversight and management, tracking, accountability, and other ad-hoc analyses.

External Quality Review Organization (EQRO) – An organization that meets the competence and independence requirements set forth in 42 CFR §438.354, and performs external quality review or other EQR-related activities as set forth in 42 CFR §438.358, or both.

External Quality Review (EQR) – The analysis and evaluation by an EQRO, of aggregated information on quality, timeliness, and access to the health care services that health plans, or its contractors, furnish to Medicaid recipients.

Federally Qualified Health Center (FQHC) – A clinic that provides comprehensive primary and preventive care to patients of all ages in underserved and rural areas. FQHCs must accept all patients, regardless of their ability to pay or their health insurance status.

Fiscal Agent Contractor (FAC) – A contractor selected to design, develop, and maintain the claims processing Medicaid Management Information System (MMIS). Gainwell Technologies is the current FAC for Louisiana. Also known as a fiscal intermediary (FI).

Health Plan – A private organization that has entered into a contractual arrangement with LDH to obtain and finance care for enrolled Medicaid members. Health plans receive a capitation or per member per month (PMPM) payment from LDH for each enrolled member. Also referred to as Managed Care Organization (MCO), Managed Care Plan (MCP) or Managed Care Entity (MCE).

Information Systems Capabilities Assessment (ISCA) – A tool for collecting facts about a health plan's information system to ensure that the health plan maintains an information system that can accurately and completely collect, analyze, integrate and report data on member and provider attributes, and services furnished to members. An ISCA is a required part of multiple mandatory External Quality Review protocols.

Health Insurance Portability and Accountability Act (HIPAA) – A set of federal regulations designed to protect the privacy and maintain security of protected health information (PHI).

Internal Control Number (ICN) - A numerical mechanism used to track health care claims and encounters. Also referred to as Transaction Control Number (TCN) or a Document Control Number (DCN).

Julian Date – A continuous count of days in a calendar year. For example, February 1 is 032.

Key Data Element – A fundamental unit of information that has a unique meaning and distinct units or values (i.e., numbers, characters, figures, symbols, a specific set of values, or range of values) defined for use in performing computerized processes.

Louisiana Children's Health Insurance Program (LaCHIP) – The Insurance program that provides low-cost health coverage to Louisiana children in families that earn too much money to qualify for Medicaid but not enough to buy private insurance.

Louisiana Department of Health (LDH) – The department within the state of Louisiana that oversees and administers Medicaid.

Medicaid Management Information System (MMIS) – The claims processing system used by the FAC to adjudicate Louisiana Medicaid claims. Health plan-submitted encounters are loaded into this system and assigned a unique claim identifier.

Per Member Per Month (PMPM) – The amount paid to a health plan each month for each person for whom the health plan is responsible for providing health care services under a capitation agreement.

Potential Duplicate (PDUP) – An encounter that Myers and Stauffer LC has identified as being a potential duplicate of another encounter in the FAC's data warehouse.

Sub-Capitation –A payment arrangement that exist when a health plan that is paid under a capitated system contracts with providers on a capitated basis, sharing a portion of the original capitated premium. The capitated provider receives a set amount for each member the provider treats regardless of the volume or type of services rendered.

Validation – The review of information, data, and procedures to determine the extent to which encounter data is accurate, reliable, free from bias, and in accord with standards for data collection and analysis.

Appendix A: Encounter Reconciliation Schedule

	November 2022 Reconciliation	January 2023 Reconciliation	March 2023 Reconciliation	May 2023 Reconciliation	July 2023 Reconciliation	September 2023 Reconciliation	November 2023 Reconciliation
Overall Encounter Submission Goal (cumulative)*	95% - prior to 7/1/22 97% -7/1/22 and after	95% - prior to 7/1/22 97% -7/1/22 and after	95% - prior to 7/1/22 97% -7/1/22 and after	95% - prior to 7/1/22 97% -7/1/22 and after	95% - prior to 7/1/22 97% -7/1/22 and after	95% - prior to 7/1/22 97% -7/1/22 and after	95% - prior to 7/1/22 97% -7/1/22 and after
Submission Requirements for Subcontractor Encounters (for delegated vendors only)*	95% - prior to 7/1/22 97% -7/1/22 and after	95% - prior to 7/1/22 97% -7/1/22 and after	95% - prior to 7/1/22 97% -7/1/22 and after	95% - prior to 7/1/22 97% -7/1/22 and after	95% - prior to 7/1/22 97% -7/1/22 and after	95% - prior to 7/1/22 97% -7/1/22 and after	95% - prior to 7/1/22 97% -7/1/22 and after
Reconciliation Time Period	9/1/2020 - 08/31/2022	11/1/2020 - 10/31/2021	1/1/2021 - 12/31/2022	3/1/2021 - 2/28/2023	5/1/2021 - 04/30/2023	7/1/2021 - 06/30/2023	9/1/2021 - 08/31/2023
DBPM Encounter MMIS Submission Cut-off Date (by 12 noon CST/CDT)[1]	8/24/2022 Encounters: July 2022 9/21/2022 Encounters: August 2022	*10/19/22 Encounters: September 2022* *11/23/2022 Encounters: October 2022*	12/21/2022 Encounters: November 2022 1/25/2023 Encounters: December 2022	2/22/2023 Encounters: January 2023 3/22/2023 Encounters: February 2023	4/19/2023 Encounters: March 2023 5/24/2022 Encounters: April 2022	6/21/2023 Encounters: May 2023 7/19/2023 Encounters: June 2023	8/23/2023 Encounters: July 2023 9/20/2023 Encounters: August 2023
Cash Disbursement Journal Files due to Myers and Stauffer	*expected: 8/15/2022, 9/15/2022*	*expected: 10/17/2022, 11/15/2022*	*expected: 12/15/2022, 1/16/2023*	*expected: 2/15/2023, 3/15/2023*	*expected: 4/17/2023, 5/15/2023*	*expected: 6/15/2023, 7/17/2023*	*expected: 8/15/2023, 9/15/2023*
Draft DBPM Encounter Reconciliation Due to LDH	11/15/2022	1/19/2023	3/21/2023	5/23/2023	7/20/2023	9/21/2023	11/16/2023
LDH to Provide DBPM with Draft Encounter Reconciliation	11/16/2022	1/20/2023	3/22/2023	5/24/2023	7/21/2023	9/22/2023	11/17/2023
Myers and Stauffer to Post Raw Encounter Data Files and Supplemental Duplicates / Calculated Voids Files	11/16/2022	1/20/2023	3/22/2023	5/24/2023	7/21/2023	9/22/2023	11/17/2023
Due from DBPM to be Included in the Next Report: Feedback on (1) Duplicates / Voids File and (2) Encounter Reconciliation	11/23/2022	1/27/2023	3/29/2023	5/31/2023	7/28/2023	9/29/2023	11/24/2023

* LDH and Myers and Stauffer will not round encounter submission results

[1] The MMIS submission cut-off-date is set by the FAC and is subject to change per changes to the data extract frequency or data processes.

[2] For every day the encounter data from the FAC is delayed, the DBPM Encounter Reconciliation reports will be delayed by two days.

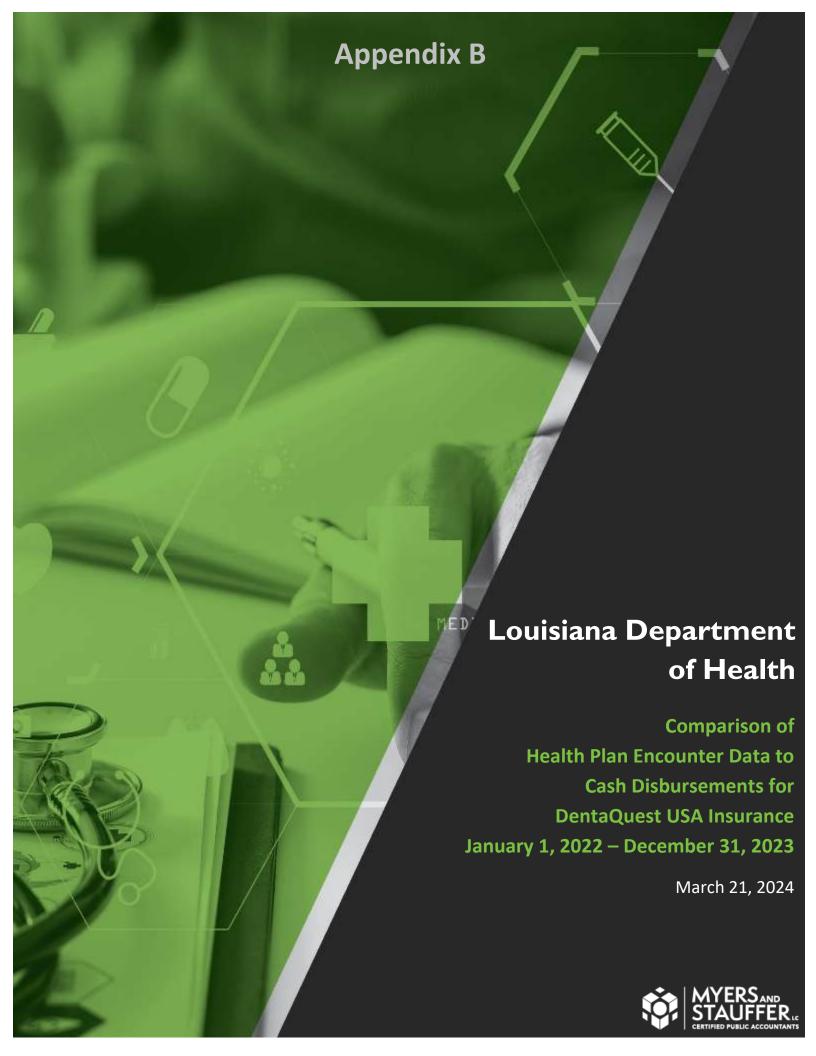# Louisiana Department of Health

**Comparison of
Health Plan Encounter Data to
Cash Disbursements for
DentaQuest USA Insurance
January 1, 2022 – December 31, 2023**

March 21, 2024

MYERS AND STAUFFER LC
CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents

Study Purpose

Louisiana Department of Health (LDH) engaged Myers and Stauffer LC to analyze Louisiana Dental Benefit Program Manager (DBPM) encounter data that has been submitted by DentaQuest USA Insurance (DentaQuest or DQ) to Louisiana's fiscal agent contractor (FAC), Gainwell, and complete a comparison of the encounters to cash disbursement journals. For purposes of this analysis, "encounter data" are claims that have been paid by the DBPM to health care providers that have provided health care services to members enrolled with the DBPM. Encounter data is submitted to LDH via the FAC for LDH's use in rate setting, federal reporting, program management and oversight, tracking, accounting, ad hoc analyses, and other activities.

Our work was performed in accordance with American Institute of Certified Public Accountants (AICPA) professional standards for consulting engagements. We were not engaged to, nor did we perform, an audit, examination, or review services; accordingly, we express no opinion or conclusion related to the procedures performed or the information and documentation we reviewed. In addition, our engagement was not specifically designed for, and should not be relied on, to disclose errors, fraud, or other illegal acts that may exist.

The results of our engagement and this report are intended only for the internal use of the LDH and should not be used for any other purpose.

Summary

Entire Plan

LDH requested that we review the plan's paid encounters to determine if the paid encounters meet the new state contract completeness range of 97 percent to 100 percent when compared to the cash disbursement journal (CDJ) files that are submitted by the DBPM. The encounters and CDJ file utilized in this study met the following criteria:

- Encounter and CDJ transactions were paid within the reporting period of **January 1, 2022 through December 31, 2023.**

- Encounters were received and accepted by the FAC and transmitted to Myers and Stauffer LC through **January 30, 2024.**

Table A — DentaQuest Cumulative Completion Totals and Percentages		
Description	**Entire Plan**	**Value-Added Services**
Encounter Total (FAC reported)	**$165,875,676**	**$695,844**
Total Encounter Adjustments ($)	($17,167,002)	($78,682)
Total Encounter Adjustments (%)	-10.34%	-11.30%
Net Encounter Total	**$148,708,674**	**$617,162**
CDJ Total	**$160,859,641**	**$655,510**
Variance	($12,150,968)	($38,349)
Completion (%)	**92.44%**	**94.14%**
Contract Minimum Completeness Requirement (%)	**97.00%**	
Non-Compliant (%)	**-4.56%**	**-2.86%**

Encounter Data Analysis

For this study, Myers and Stauffer analyzes the encounter data that is submitted by the DBPM to the FAC and loaded into the FAC Medicaid Management Information System (MMIS). Encounters submitted by the DBPM that were rejected by the FAC for errors in submission or other reasons are not transmitted to Myers and Stauffer.

Furthermore, Myers and Stauffer analyzes the encounter data from the FAC MMIS and makes the following adjustments. Table B outlines the impact of applying these encounter analysis adjustments to the encounter paid amounts when compared to the raw data received.

1. The payment amounts associated with denied encounters are identified as zero dollars in the encounter reconciliation analysis since they bear no impact on cash disbursements.

2. We identified potential duplicate encounters using our encounter review logic. Based on a comparison to the CDJ files, we noted some of these potential duplicates appear to be partial payments, some are actual duplicate submissions, and some are replacement encounters without a matching void. At the direction of LDH, we have attempted to adjust our totals to reflect the actual payment made and have removed duplicate payment amounts from our analysis.

Table B — Myers and Stauffer LC's Adjustments to DentaQuest Encounters			
Description	**Encounter Count**	**Paid Amount**	**Paid Amount (% of Total*)**
Total Encounter Amount (FAC Reported)	**4,090,270**	**$165,875,676**	**100.00%**
Adjustment Type			
State System Denied	(379,229)	($16,968,896)	-10.22%
Health Plan Denied	(484,677)	($112,263)	-0.06%
Calculated Void	0	$0	0.00%
Duplicate	(1,153)	($85,843)	-0.05%
Total Adjustments Made	(865,059)	(17,167,002)	-10.34%
Net Encounter Amounts	**3,225,211**	**$148,708,674**	**89.66%**

* Due to rounding, the sum of the displayed percentages in this report may not add up to the total.

Summary Charts
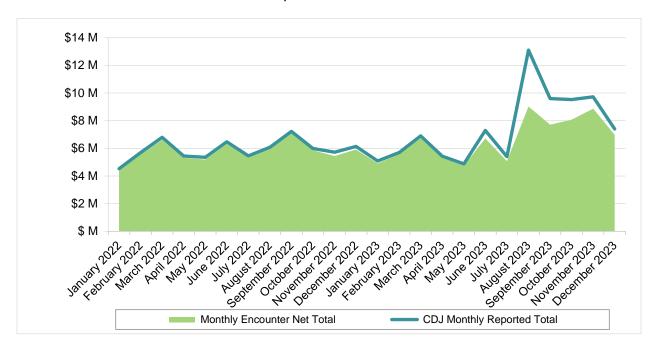
Chart 1.1. DBPM CDJ and Encounter Totals by Paid Month

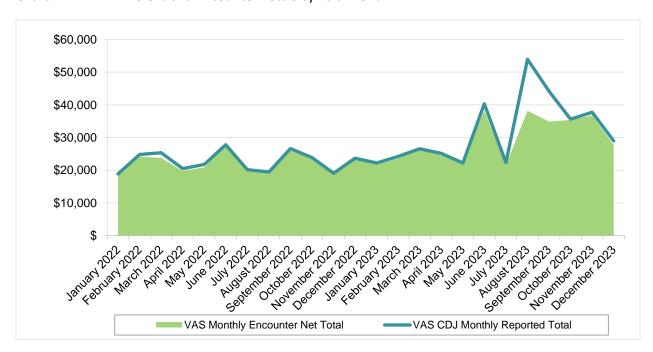**Chart 1.2.** DBPM VAS CDJ and Encounter Totals by Paid Month

Chart 2.1. DBPM Completion Percentage by Paid Month
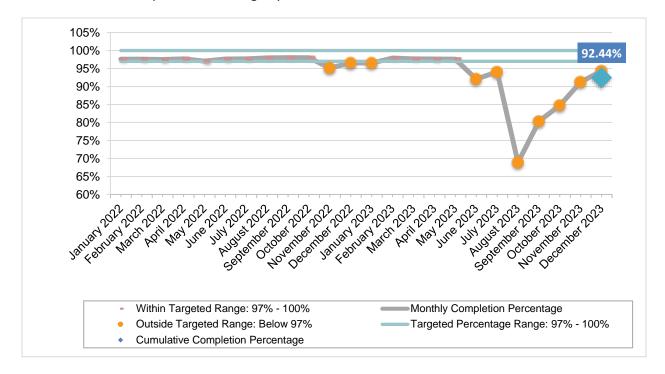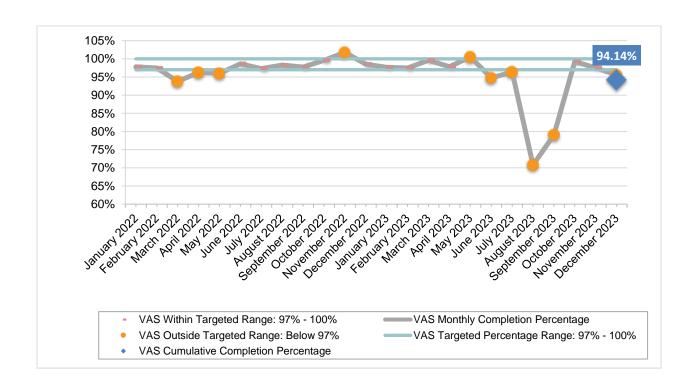
Chart 2.2. DBPM VAS Completion Percentage by Paid Month

Data Issues and Recommendations

During this analysis, Myers and Stauffer identified potential data issues that may impact the completion percentages for DentaQuest. Please reference Tables C and D for DentaQuest reconciliation period tables. These tables contain detailed reconciliation totals, completion percentages, and encounter analysis adjustments.

1. We noted low monthly completion percentages which caused the cumulative completion percentage to fall below the 97 percent threshold at 92.44 percent:

    - The low completion percentages for November 2022 through January 2023 and June 2023 through December 2023 appear to be due to state system denied encounters and paid amount differences between encounter transactions and their corresponding CDJ transactions.

We recommend DentaQuest work with LDH and Gainwell to identify and correct any CDJ file and/or encounter data submission issues.

2. For DentaQuest value-added services (VAS) given in Table D, the cumulative completion percentage is below 97 percent threshold at 94.14 percent. There are eight months where the monthly completion percentages are below the 97 percent threshold. Additionally, there are two months where the monthly completion percentages are above the 100 percent threshold.

    - The low completion percentages for March 2022 through May 2022, June 2023 through September 2023, and December 2023 appear to be due to state system denied encounters and paid amount differences between encounter transactions and their corresponding CDJ transactions.

    - The high completion percentages for November 2022 and May 2023 appear to be due to paid amount differences between encounter transactions and their corresponding CDJ transactions.

We recommend DentaQuest work with LDH and Gainwell to identify and correct any CDJ file and/or encounter data submission issues.

Monthly Tables

DentaQuest

Paid Month	Monthly Encounter Total (FAC Reported)	Monthly Encounter Total (Adjustments)	Percentage of Encounters Adjusted	Monthly Encounter Net Total	CDJ Monthly Reported Total	Monthly Variance	Monthly Completion Percentage
			Table C — DentaQuest				
January 2022	$4,912,400	($497,622)	-10.12%	$4,414,778	$4,524,312	($109,533)	97.57%
February 2022	$5,949,620	($399,887)	-6.72%	$5,549,734	$5,686,189	($136,456)	97.60%
March 2022	$6,930,539	($303,531)	-4.37%	$6,627,008	$6,797,133	($170,125)	97.49%
April 2022	$5,506,020	($188,082)	-3.41%	$5,317,939	$5,443,911	($125,972)	97.68%
May 2022	$5,441,899	($254,846)	-4.68%	$5,187,053	$5,343,766	($156,713)	97.06%
June 2022	$6,564,391	($242,974)	-3.70%	$6,321,418	$6,474,800	($153,382)	97.63%
July 2022	$5,578,496	($247,797)	-4.44%	$5,330,699	$5,457,480	($126,781)	97.67%
August 2022	$6,188,414	($235,981)	-3.81%	$5,952,433	$6,077,256	($124,824)	97.94%
September 2022	$7,337,270	($257,597)	-3.51%	$7,079,673	$7,222,885	($143,212)	98.01%
October 2022	$6,076,836	($216,706)	-3.56%	$5,860,130	$5,980,738	($120,608)	97.98%
November 2022	$6,155,714	($714,080)	-11.60%	$5,441,633	$5,719,906	($278,273)	95.13%
December 2022	$6,484,899	($564,285)	-8.70%	$5,920,614	$6,130,368	($209,754)	96.57%
January 2023	$5,482,926	($579,042)	-10.56%	$4,903,884	$5,080,929	($177,046)	96.51%
February 2023	$6,177,862	($601,939)	-9.74%	$5,575,923	$5,696,661	($120,738)	97.88%
March 2023	$7,188,371	($451,685)	-6.28%	$6,736,686	$6,895,333	($158,647)	97.69%
April 2023	$5,575,133	($275,628)	-4.94%	$5,299,505	$5,428,097	($128,592)	97.63%
May 2023	$5,027,777	($269,992)	-5.36%	$4,757,786	$4,874,952	($117,166)	97.59%
June 2023	$8,447,085	($1,736,468)	-20.55%	$6,710,617	$7,288,716	($578,099)	92.06%
July 2023	$5,462,924	($390,361)	-7.14%	$5,072,563	$5,394,668	($322,106)	94.02%
August 2023	$15,759,033	($6,736,804)	-42.74%	$9,022,229	$13,100,691	($4,078,462)	68.86%
September 2023	$8,154,406	($444,235)	-5.44%	$7,710,171	$9,599,065	($1,888,894)	80.32%
October 2023	$8,586,467	($515,535)	-6.00%	$8,070,931	$9,525,402	($1,454,471)	84.73%
November 2023	$9,599,201	($733,961)	-7.64%	$8,865,240	$9,717,502	($852,262)	91.22%
December 2023	$7,287,994	($307,965)	-4.22%	$6,980,028	$7,398,881	($418,853)	94.33%
Cumulative Totals	**$165,875,676**	**-$17,167,002**	**-10.34%**	**$148,708,674**	**$160,859,641**	**-$12,150,968**	**92.44%**
						Minimum Completeness (%)	97.00%
						Non-Compliant	**-4.56%**

DentaQuest VAS

Paid Month	Table D — DentaQuest VAS						
	VAS Monthly Encounter Total (FAC Reported)	VAS Monthly Encounter Total (Adjustments)	VAS Percentage of Encounters Adjusted	VAS Monthly Encounter Net Total	VAS CDJ Monthly Reported Total	VAS Monthly Variance	VAS Monthly Completion Percentage
January 2022	$19,543	($1,078)	-5.51%	$18,465	$18,884	($419)	97.78%
February 2022	$25,469	($1,296)	-5.08%	$24,173	$24,797	($624)	97.48%
March 2022	$25,742	($1,950)	-7.57%	$23,792	$25,372	($1,580)	93.77%
April 2022	$21,838	($2,086)	-9.55%	$19,752	$20,524	($772)	96.23%
May 2022	$22,889	($1,995)	-8.71%	$20,893	$21,781	($888)	95.92%
June 2022	$28,247	($834)	-2.95%	$27,412	$27,794	($381)	98.62%
July 2022	$20,882	($1,281)	-6.13%	$19,600	$20,141	($540)	97.31%
August 2022	$20,157	($1,000)	-4.96%	$19,157	$19,491	($334)	98.28%
September 2022	$27,620	($1,624)	-5.87%	$25,997	$26,603	($606)	97.72%
October 2022	$25,183	($1,387)	-5.50%	$23,796	$23,897	($101)	99.57%
November 2022	$20,277	($873)	-4.30%	$19,403	$19,066	$337	101.76%
December 2022	$24,027	($691)	-2.87%	$23,336	$23,684	($348)	98.52%
January 2023	$23,437	($1,730)	-7.38%	$21,707	$22,231	($524)	97.64%
February 2023	$25,372	($1,776)	-7.00%	$23,595	$24,201	($605)	97.49%
March 2023	$28,141	($1,664)	-5.91%	$26,477	$26,584	($107)	99.59%
April 2023	$25,804	($1,201)	-4.65%	$24,603	$25,147	($544)	97.83%
May 2023	$25,663	($3,311)	-12.90%	$22,352	$22,234	$117	100.52%
June 2023	$49,835	($11,631)	-23.33%	$38,205	$40,318	($2,113)	94.75%
July 2023	$22,759	($1,236)	-5.42%	$21,523	$22,333	($809)	96.37%
August 2023	$69,155	($30,993)	-44.81%	$38,162	$53,937	($15,775)	70.75%
September 2023	$38,237	($3,326)	-8.69%	$34,912	$44,144	($9,232)	79.08%
October 2023	$37,564	($2,198)	-5.85%	$35,366	$35,639	($273)	99.23%
November 2023	$38,908	($2,112)	-5.42%	$36,796	$37,725	($929)	97.53%
December 2023	$29,095	($1,410)	-4.84%	$27,686	$28,984	($1,298)	95.52%
Cumulative Totals	**$695,844**	**-$78,682**	**-11.30%**	**$617,162**	**$655,510**	**-$38,349**	**94.14%**
						Minimum Completeness (%)	97.00%
						Non-Compliant	**-2.86%**

Appendix A: Definitions and Acronyms

The following terms are used throughout this document:

- **Cash Disbursement Journal (CDJ) –** A record of payments from a DBPM to service providers for a given month as reported by the DBPM to the Louisiana Department of Health (LDH).

- **DXC Technology (DXC) –** State fiscal agent contractor prior to October 1, 2020. In 2020, DXC was sold to Veritas Capital and ultimately formed a new company, Gainwell Technologies.

- **Fiscal Agent Contractor (FAC) –** A contractor selected to design, develop and maintain the Medicaid Management Information System (MMIS); Gainwell is the current FAC.

- **Gainwell Technologies (Gainwell) –** Current State fiscal agent contractor. Formerly known as DXC Technology.

- **Dental Benefit Program Manager (DBPM)** – A program authorized under a 1915(b) Medicaid waiver to serve all Medicaid beneficiaries eligible for dental services including children, eligible SCHIP Medicaid expansion children and adults. It was implemented statewide in July 2014 as a Prepaid Ambulatory Health Plan (PAHP).

- **Louisiana Department of Health (LDH) –** The agency in charge of overseeing the health services for the citizens of the state of Louisiana.

- **Medicaid Management Information System (MMIS) –** The claims and encounter processing system used by the FAC. DBPM submitted encounters are loaded into this system and assigned a unique claim identifier.

- **Value-Added Services (VAS) –** A covered service provided by the DBPM to its members that is currently a non-covered service in the state's fee-for-service plan, for which the DBPM received no additional capitated payment. Also known as Expanded Services.

The following terms are used in the monthly tables throughout this document:

- **CDJ Monthly Reported Total –** The sum of all payments from a DBPM to service providers for the reconciliation period reported in the Cash Disbursement Journal (CDJ).

- **Monthly Completion Percentage –** The "Monthly Encounter Net Total" divided by "CDJ Monthly Reported Total."

- **Monthly Encounter Net Total –** The difference between the "Monthly Encounter Total (FAC Reported)" and "Monthly Encounter Total (Adjustments)."

- **Monthly Encounter Total (Adjustments) –** Total paid amount of encounters identified as denied, calculated void or potential duplicate.

  - State System Denied Encounter – A submitted encounter that is paid by the plan but is denied by the Fiscal Agent Contractor (FAC) due to MMIS Claims Subsystem edits.

  - Health Plan Denied Encounter – A submitted encounter that is denied by the plan. This denied encounter is indicated by a value of 'D' in the second position of the DBPM ICN submitted by the plan.

  - Calculated Voids – A pair of paid encounters having the same base patient account number or plan internal control number (ICN) if applicable. One of the encounters may appear to be a replacement of the other without a corresponding void encounter transaction being present. In this case, an adjustment is made to account for the missing void transaction. The magnitude of this adjustment depends upon the plans' response to a listing of potential calculated void encounters.

  - Duplicate Encounters – A pair of paid encounters having identically-billed fields that appear to be duplicates of one another. One of these encounters may be excluded from the analysis depending upon the plans' response to a listing of potential duplicate encounters.

- **Monthly Encounter Total (FAC Reported) –** The sum of all paid amounts on encounters submitted to the MMIS.

- **Monthly Variance –** The difference between the "Monthly Encounter Net Total" and the "CDJ Monthly Reported Total."

- **Percentage of Encounters Adjusted –** The "Monthly Encounter Total (Adjustments)" divided by "Monthly Encounter Total (FAC Reported)."

Appendix B: Analysis

Encounters from dental services were combined on like data fields. We analyzed the line reported information of each encounter to capture the amount paid on the entire claim. Encounter totals were calculated by summarizing the data by the DBPM paid date. Submitted cash disbursements were summarized by the DBPM transaction date to create a matching table. These data sources were then combined to produce the results.

Appendix C: Data Analysis Assumptions

1. This analysis is performed on encounter data that was submitted by the DBPM to the FAC and loaded into the FAC MMIS. Encounters submitted by any DBPM that were rejected by the FAC for errors in submission or other reasons are not transmitted to Myers and Stauffer LC.

2. For the purposes of this study, the payment amounts associated with denied encounters are identified as zero dollars in the encounter reconciliation analysis since they bear no impact on cash disbursements.

3. A voiding encounter has the same paid date as the original/voided encounter, which may differ from when the void or adjustment occurred. Therefore, the voiding encounters were coded to match the adjustment claim's paid date to allow for the proper matching of cash disbursements that occurred due to these void transactions. However, we were unable to reallocate the void encounters in which there was not an associated adjustment claim.

4. CDJ and encounter payments are analyzed to ensure that positive and negative payments correspond to the record's transaction type. For example, a void should have a negative amount. Additionally, the payment's amount on void and back-out encounters should match the amount on the encounter being adjusted. If detected, the payment is adjusted to the appropriate sign or amount.

5. We instructed the DBPM to exclude referral fees, management fees, and other non-encounter related fees from the CDJ data that is submitted to Myers and Stauffer LC. We reviewed the CDJs for these payments and removed them from the analysis when they were identified.

6. Separately itemized interest expenses are excluded from the CDJ and encounter totals when the interest amounts are included in the DBPM paid amounts on the encounters and/or CDJ transactions.

7. Due to rounding, the sum of the displayed percentages in this report may not add up to the total.

8. The short run-out period for encounter submissions may not allow sufficient time for the DBPM to resolve encounter submission issues noted in previous reconciliation reports. This may result in lower completion percentages when reconciling the encounters to CDJ totals.

9. Opportunities for improving the encounter reconciliation process have been identified during analysis of the encounter data and cash disbursement journals, as well as frequent interactions with the DBPM, LDH, and the FAC. While we have attempted to account for these situations, other potential issues within the data may exist that have not yet been identified which may require us to restate a report or modify reconciliation processes in the future.

Appendix C: Sample Claims Completeness

Description	September 2022		March 2023		Total	
	Count	**Paid Amount**	**Count**	**Paid Amount**	**Count**	**Paid Amount**
Sample Claims Data						
Sample Claims Total	171,778	$7,201,318	180,800	$6,864,332	352,578	$14,065,651
Reconciling Adjustment	0	$0	0	$0	0	$0
Net Sample Claims Total	*171,778*	*$7,201,318*	*180,800*	*$6,864,332*	*352,578*	*$14,065,651*
Encounter Data						
Total Matched Encounters	171,313	$7,266,648	176,843	$6,884,261	348,156	$14,150,909
Less Surplus Encounters	(3,146)	($65,602)	(487)	($21,612)	(3,633)	($87,214)
Payment Adjustments	0	$1,953	0	$834	0	$2,787
Net Matched Encounters	*168,167*	*$7,202,999*	*176,356*	*$6,863,483*	*344,523*	*$14,066,482*
Encounter Completeness Percentage	*97.9%*	*100.0%*	*97.5%*	*100.0%*	*97.7%*	*100.0%*

Appendix D: Overall Completeness

| Description | CDJs Total Paid Amount | Sample Claims — Dental | | Total | | Overall Average[1] |
		Total Count	Total Paid Amount	Total Count	Total Paid Amount	
Health Plan-Submitted Data						
Total Health Plan Data	$71,853,321	352,578	$14,065,651	352,578	$85,918,972	86,271,550
Encounter Data						
Total Matched Encounters	$75,720,781	348,156	$14,150,909	348,156	$89,871,690	90,219,846
Adjustments	($6,151,199)	(3,633)	($84,427)	(3,633)	($6,235,626)	(6,239,259)
Net Matched Encounters	*$69,569,582*	*344,523*	*$14,066,482*	*344,523*	*$83,636,064*	*83,980,587*
Encounter Completeness Percentage	*96.8%*	*97.7%*	*100.0%*	*97.7%*	*97.3%*	*97.3%*

[1] Overall Average equals Total Count plus Total Paid Amount

Appendix E: Key Data Element Matching

Key Data Element	September 2022						March 2023						Total					
	Valid Values (Matching)		Missing Values (Invalid)		Erroneous Values (Non-matching/ Invalid)		Valid Values (Matching)		Missing Values (Invalid)		Erroneous Values (Non-matching/ Invalid)		Valid Values (Matching)		Missing Values (Invalid)		Erroneous Values (Non-matching/ Invalid)	
	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent	Count	Percent
Billed Charges	171,299	100.0%	0	0.0%	14	0.0%	176,826	100.0%	0	0.0%	17	0.0%	348,125	100.0%	0	0.0%	31	0.0%
Billing Provider NPI/Number	92,038	53.7%	0	0.0%	79,275	46.3%	102,975	58.2%	0	0.0%	73,868	41.8%	195,013	56.0%	0	0.0%	153,143	44.0%
Date of Service	171,313	100.0%	0	0.0%	0	0.0%	176,843	100.0%	0	0.0%	0	0.0%	348,156	100.0%	0	0.0%	0	0.0%
Former/Original Claim ICN	171,224	99.9%	N/A		89	0.1%	176,843	100.0%	N/A		0	0.0%	348,067	100.0%	N/A		89	0.0%
Health Plan Paid Amount	171,181	99.9%	0	0.0%	132	0.1%	176,771	100.0%	0	0.0%	72	0.0%	347,952	99.9%	0	0.0%	204	0.1%
Health Plan Paid Date	170,220	99.4%	0	0.0%	1,093	0.6%	176,843	100.0%	0	0.0%	0	0.0%	347,063	99.7%	0	0.0%	1,093	0.3%
MMIS ICN	0	0.0%	0	0.0%	171,313	100.0%	0	0.0%	0	0.0%	176,843	100.0%	0	0.0%	0	0.0%	348,156	100.0%
MMIS Member Number (Medicaid ID)	167,014	97.5%	0	0.0%	4,299	2.5%	171,058	96.7%	0	0.0%	5,785	3.3%	338,072	97.1%	0	0.0%	10,084	2.9%
Place of Service	162,867	95.1%	0	0.0%	8,446	4.9%	169,001	95.6%	0	0.0%	7,842	4.4%	331,868	95.3%	0	0.0%	16,288	4.7%
Procedure Code	171,313	100.0%	0	0.0%	0	0.0%	176,843	100.0%	0	0.0%	0	0.0%	348,156	100.0%	0	0.0%	0	0.0%
Service Provider NPI/Number	171,313	100.0%	0	0.0%	0	0.0%	176,843	100.0%	0	0.0%	0	0.0%	348,156	100.0%	0	0.0%	0	0.0%
Service Provider Specialty/Taxonomy	169,530	99.0%	0	0.0%	1,783	1.0%	175,153	99.0%	0	0.0%	1,690	1.0%	344,683	99.0%	0	0.0%	3,473	1.0%
Tooth Number	171,313	100.0%	N/A		0	0.0%	176,843	100.0%	N/A		0	0.0%	348,156	100.0%	N/A		0	0.0%
Tooth Surface	171,313	100.0%	N/A		0	0.0%	176,843	100.0%	N/A		0	0.0%	348,156	100.0%	N/A		0	0.0%
Total	**2,131,938**	**88.9%**	**0**	**0.0%**	**266,444**	**11.1%**	**2,209,685**	**89.3%**	**0**	**0.0%**	**266,117**	**10.7%**	**4,341,623**	**89.1%**	**0**	**0.0%**	**532,561**	**10.9%**
Total Records in the Encounter Dataset	171,313						176,843						348,156					
Number of Key Data Element Evaluated	14						14						14					
Maximum Count	2,398,382	100.0%					2,475,802	100.0%					4,874,184	100.0%				

Appendix F: Per Member Utilization and Paid Amounts

	Total SFY 2023							
Description	**Children** *20 Years of Age and Under*				**Adults** *21 Years of Age and Over*			
	Members							
Total Member Months	5,217,525				6,773,074			
Average Number of Members[1]	434,794				564,423			
Category	*Count*	*PMPY[2]* *Count*	*Paid* *Amount*	*PMPY[2]* *Amount*	*Count*	*PMPY[2]* *Count*	*Paid* *Amount*	*PMPY[2]* *Amount*
Diagnostic	602,939	1.39	$16,953,830	$39	87,372	0.15	$900,716	$2
Preventive	577,367	1.33	$15,868,079	$36	17,046	0.03	$117,426	$0
Restorative	211,118	0.49	$21,781,683	$50	18,480	0.03	$434,191	$1
Endodontics	25,219	0.06	$3,457,376	$8	522	0.00	$106,057	$0
Periodontics	425	0.00	$14,451	$0	1,165	0.00	$3,264	$0
Prosthodontics - Removable	133	0.00	$44,405	$0	7,852	0.01	$3,124,830	$6
Oral Maxillofacial Surgery	47,415	0.11	$4,633,876	$11	27,304	0.05	$611,819	$1
Orthodontics	123	0.00	$124,188	$0	7	0.00	$0	$0
Adjunctive General Services	71,623	0.16	$3,666,720	$8	1,380	0.00	$70,042	$0
Other Miscellaneous	290	0.00	$0	$0	260	0.00	$0	$0
Total Services	*1,536,652*	*3.54*	*$66,544,608*	*$152*	*161,388*	*0.27*	*$5,368,345*	*$10*

[1] Total member months divided by the number of months in the measurement period.

[2] Per member per year counts and/or paid amount divided by the average number of members.

Sub-Capitated SFY 2023					
Description	**Children** *20 Years of Age and Under*			**Adults** *21 Years of Age and Over*	
Members					
Total Member Months	5,217,525			6,773,074	
Average Number of Members[1]	434,794			564,423	
Category	*Count*	*PMPY*[2] **Count**	**Percentage of Total PMPY Count**[3]	*Count*	*PMPY*[2] **Count**	**Percentage of Total PMPY Count**[3]
Diagnostic	12,603	0.03	2.1%	24,047	0.04	27.5%
Preventive	10,730	0.02	1.9%	2,679	0.00	15.7%
Restorative	1,351	0.00	0.6%	2,254	0.00	12.2%
Endodontics	6	0.00	0.0%	20	0.00	3.8%
Periodontics	24	0.00	5.6%	466	0.00	40.0%
Prosthodontics - Removable	0	0.00	0.0%	33	0.00	0.4%
Oral Maxillofacial Surgery	340	0.00	0.7%	4,309	0.01	15.8%
Orthodontics	0	0.00	0.0%	0	0.00	0.0%
Adjunctive General Services	14	0.00	0.0%	26	0.00	1.9%
Other Miscellaneous	13	0.00	4.5%	102	0.00	39.2%
Total Services	***25,081***	***0.05***	***1.6%***	***33,936***	***0.05***	***21.0%***

[1] Total member months divided by the number of months in the measurement period.

[2] Per member per year counts and/or paid amount divided by the average number of members.

[3] DentaQuest PMPY Count divided by the Total SFY 2023 Encounters DentaQuest PMPY Count from the previous page.

	Non-Sub Capitated SFY 2023							
Description	**Children** *20 Years of Age and Under*				**Adults** *21 Years of Age and Over*			
	Members							
Total Member Months	5,217,525				6,773,074			
Average Number of Members[1]	434,794				564,423			
Category	*Count*	**PMPY**[2] **Count**	**Paid Amount**	**PMPY**[2] **Amount**	*Count*	**PMPY**[2] **Count**	**Paid Amount**	**PMPY**[2] **Amount**
Diagnostic	590,336	1.36	$16,953,830	$39	63,325	0.11	$900,716	$2
Preventive	566,637	1.30	$15,868,079	$36	14,367	0.03	$117,426	$0
Restorative	209,767	0.48	$21,781,683	$50	16,226	0.03	$434,191	$1
Endodontics	25,213	0.06	$3,457,376	$8	502	0.00	$106,057	$0
Periodontics	401	0.00	$14,451	$0	699	0.00	$3,264	$0
Prosthodontics - Removable	133	0.00	$44,405	$0	7,819	0.01	$3,124,830	$6
Oral Maxillofacial Surgery	47,075	0.11	$4,633,876	$11	22,995	0.04	$611,819	$1
Orthodontics	123	0.00	$124,188	$0	7	0.00	$0	$0
Adjunctive General Services	71,609	0.16	$3,666,720	$8	1,354	0.00	$70,042	$0
Other Miscellaneous	277	0.00	$0	$0	158	0.00	$0	$0
Total Services	*1,511,571*	*3.47*	*$66,544,608*	*$152*	*127,452*	*0.22*	*$5,368,345*	*$10*

[1] Total member months divided by the number of months in the measurement period.

[2] Per member per year counts and/or paid amount divided by the average number of members.

Appendix G: Dental Records Validity Rates

Key Data Element	Total Elements Sampled	Supported Elements		Unsupported Elements	
		Count	Percent	Count	Percent
Member Name	60	60	100.0%	0	0.0%
Member DOB	60	50	83.3%	10	16.7%
Date of Service	60	59	98.3%	1	1.7%
Billing Provider	60	57	95.0%	3	5.0%
Place of Service	60	60	100.0%	0	0.0%
Procedure Code	60	57	95.0%	3	5.0%
Tooth Number	17	16	94.1%	1	5.9%
Tooth Surfaces	7	7	100.0%	0	0.0%
Servicing Provider	60	58	96.7%	2	3.3%
Total	*444*	*424*	*95.5%*	*20*	*4.5%*

Note: 60 of the 150 dental records requested (40 percent) were submitted and tested.

DBPM Response

DentaQuest was provided an opportunity to submit a response. DentaQuest stated they were not submitting a response to the report, as they had no feedback.