

# FLORIDA DEPARTMENT OF EDUCATION



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**Dr. Tony Bennett**  
Commissioner of Education



April 5, 2013

Tony Bennett  
Commissioner of Education  
325 West Gaines Street, Suite 1514  
Tallahassee, Florida 32399-0400

Dear Commissioner Bennett:

We have completed our audit of DVR Dental Service Authorizations and have attached a copy of the report for your information. There were no findings cited in this report.

Sincerely,

Mike Blackburn  
Inspector General

Attachments

cc: Aleisa McKinlay, Director, DVR  
Office of the Auditor General  
Office of Chief Inspector General  
Office of Program Policy Analysis and Government Accountability



# FLORIDA DEPARTMENT OF EDUCATION

## Office of Inspector General

April 2013

Report No. A-11/12-022

### DVR Dental Service Authorizations

#### EXECUTIVE SUMMARY

The Office of Inspector General (OIG) completed an audit of authorizations for dental services provided to Division of Vocational Rehabilitation (DVR) clients. This audit was initiated based on a complaint alleging excessive dental expenditures for DVR clients and excessive charges by dental consultants.

The audit evaluated the processes involved with delivery and payments of dental services provided to DVR clients. OIG staff concluded that adequate internal controls were in place to ensure effective delivery of dental services; and DVR policies and processes for approval of dental procedures are adequate and effective.

#### SCOPE, OBJECTIVES, AND METHODOLOGY

The scope of this audit included dental services provided to DVR clients in Area 6 during the period of July 1, 2011 through October 31, 2012. The client record review focused specifically on DVR clients served in Unit 23F of Area 6.

The objectives of the audit were to determine whether:

- 1) Adequate internal controls are in place to ensure effective delivery of dental services; and
- 2) The Division's policies, procedures and processes for approval of dental procedures are adequate, efficient, and effective.

To achieve these objectives, audit staff:

- Reviewed applicable federal and state laws, rules, and regulations, and the Rehabilitation Act of 1973 as amended;
- Reviewed DVR policies and procedures relating to dental procedure authorizations;
- Reviewed policies and procedures associated with the duties and functions of providing dental services for DVR clients;
- Examined monthly invoices, financial reports, and supporting documentation;
- Examined relevant dental service payments data from DVR's

### Rehabilitation Information Management System;

- Interviewed appropriate DVR staff;
- Examined a sample of DVR case files of clients who received dental services in Area 6;
- Examined and evaluated DVR's dental service process from application to successful closure, including dental consultations; and
- Conducted telephone interviews of selected dentists.

This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*, published by the Institute of Internal Auditors.

## BACKGROUND

On November 16, 2011, the OIG received a complaint from the Office of Chief Inspector General pertaining to authorizations for dental services provided to DVR clients. Through preliminary review of the complaint, it was determined that an investigation was not warranted. However, due to the nature of the complaint, the Inspector General requested an audit of the process to further examine possible risks with the authorization of dental services.

Dental services are primarily provided to DVR clients to prevent the worsening of another primary disability. Dental services may also be provided to a client if his/her dental condition is a substantial impediment to employment.

DVR clients determined to be eligible for dental services are referred to a DVR-approved dentist for initial assessment. The dentist performs a diagnosis and

develops a treatment plan of services for the DVR client and submits the plan to the DVR counselor.

A dental consultation is required prior to treatment for extraordinary or experimental procedures or when required by the counselor's supervisor. In Unit 23F of Area 6, a consultation is obtained for all dental services provided because the services generally being provided to DVR clients are not routine and therefore require a second opinion from an expert.

The treatment plan submitted by the dentist is sent to a DVR dental consultant for review. The dental consultant assists the DVR counselor by interpreting dental reports, determining the need for further diagnostics, confirming the suitability of recommended restoration services, and determining appropriate fees for dental procedures. The DVR dental consultant reviews the treatment plan and may approve, change, or decline the treatment plan and then document the determination on a consultation form.

A dental provider then performs services for the DVR client as specified in the approved plan and issues an invoice with supporting documentation to DVR for payment. The DVR counselor reviews the invoice for accuracy and appropriateness before payment is approved and effected.

## AUDIT RESULTS

OIG audit staff examined the records of 20 DVR clients in Unit 23F of Area 6. We reviewed documentation, which included client referral forms, eligibility determination forms, individual plans for employment, DVR authorization of dental services, and dental consultant services records.

Our examination of client records revealed no significant deficiencies relating to the authorization of dental services. Adequate and effective internal controls are in place to ensure effective delivery of dental services to DVR clients. We also noted that the process being utilized in Unit 23F is effective and efficient, and related DVR Counselor

Policy Manual requirements are being met.

**CLOSING COMMENTS**

The Office of Inspector General would like to thank DVR personnel for their assistance and cooperation extended to us during the course of this audit.