

The background of the slide is a blurred medical scene, possibly a patient in a hospital bed, overlaid with a semi-transparent green layer. This layer contains various white icons: a syringe in the upper right, a pill in the middle left, a virus-like particle in the center, a large cross in the center, a group of three people in a circle in the lower center, and a stethoscope in the bottom left. A network of white lines connects some of these icons, suggesting a data flow or system integration. The right side of the slide is a solid dark grey triangle.

# Louisiana Department of Health

**Comparison of  
Health Plan Encounter Data to  
Cash Disbursements for  
DentaQuest USA Insurance  
July 1, 2023 – June 30, 2025**

September 18, 2025



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## 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 **July 1, 2023, through June 30, 2025**.
- Encounters were received and accepted by the FAC and transmitted to Myers and Stauffer LC through **July 29, 2025**.

Table A — DentaQuest Cumulative Completion Totals and Percentages

Description	Entire Plan	Value-Added Services
<b>Encounter Total (FAC reported)</b>	<b>\$224,276,791</b>	<b>\$830,335</b>
Total Encounter Adjustments (\$)	(\$22,207,220)	(\$83,649)
Total Encounter Adjustments (%)	-9.90%	-10.07%
<b>Net Encounter Total</b>	<b>\$202,069,571</b>	<b>\$746,687</b>
<b>CDJ Total</b>	<b>\$205,370,327</b>	<b>\$770,884</b>
Variance	(\$3,300,755)	(\$24,198)
<b>Completion (%)</b>	<b>98.39%</b>	<b>96.86%</b>
<b>Contract Minimum Completeness Requirement (%)</b>	<b>97.00%</b>	
<b>Non-Compliant (%)</b>		<b>-0.14%</b>



## 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.

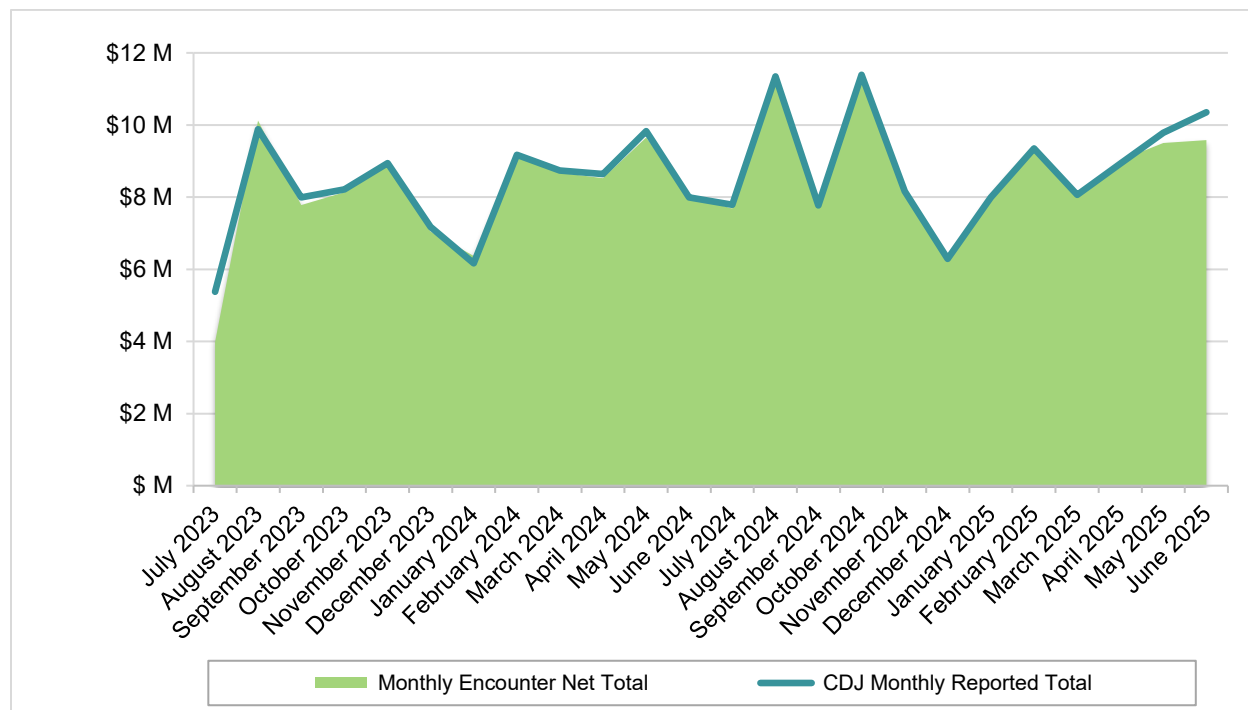
Table B — Myers and Stauffer LC's Adjustments to DentaQuest Encounters			
Description	Encounter Count	Paid Amount	Paid Amount (% of Total*)
<b>Total Encounter Amount (FAC Reported)</b>	<b>4,436,239</b>	<b>\$224,276,791</b>	<b>100.00%</b>
Adjustment Type			
State System Denied	(396,723)	(\$21,930,992)	-9.77%
Health Plan Denied	(528,247)	(\$139,423)	-0.06%
Calculated Void	0	\$0	0.00%
Duplicate	(874)	(\$136,806)	-0.06%
Total Adjustments Made	(925,844)	(22,207,220)	-9.90%
<b>Net Encounter Amounts</b>	<b>3,510,395</b>	<b>\$202,069,571</b>	<b>90.10%</b>

\* 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

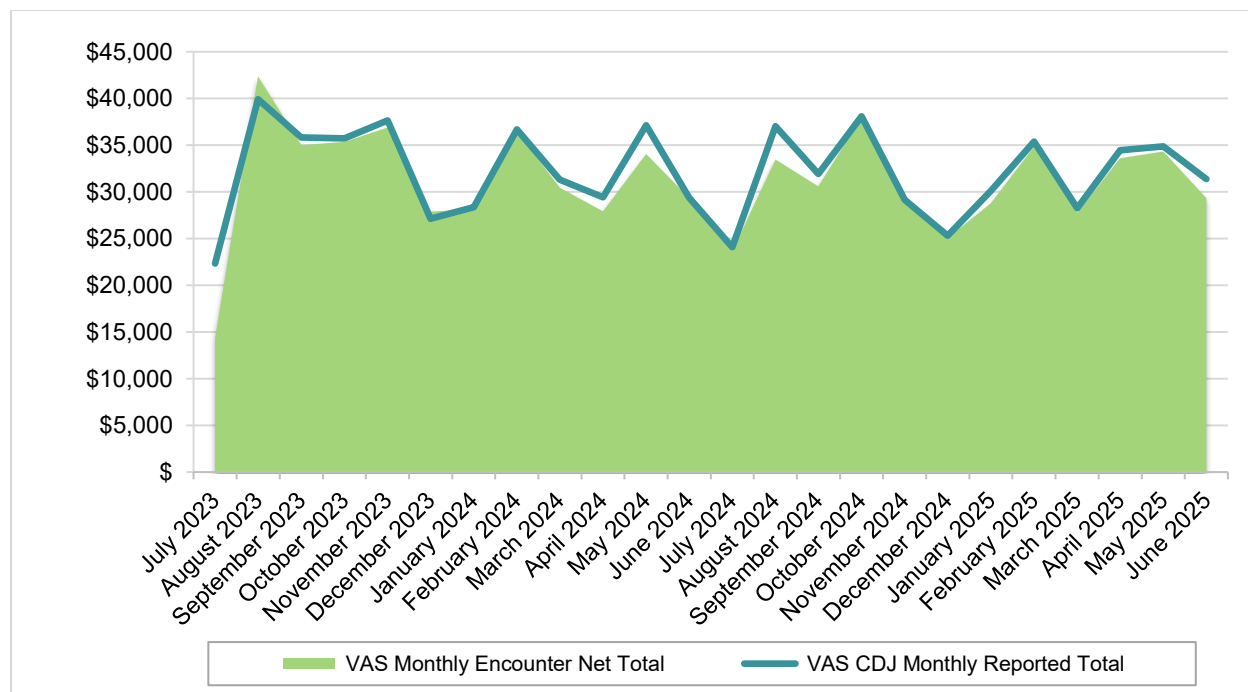




Chart 2.1. DBPM Completion Percentage by Paid Month

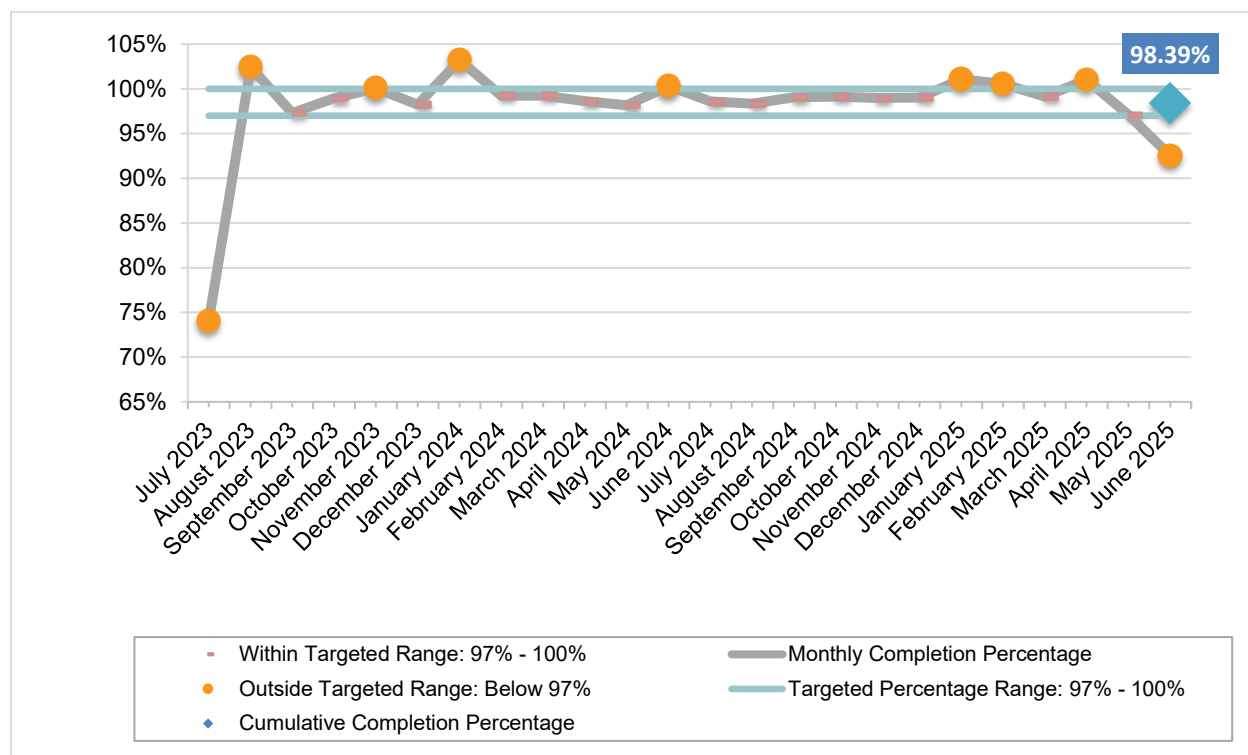
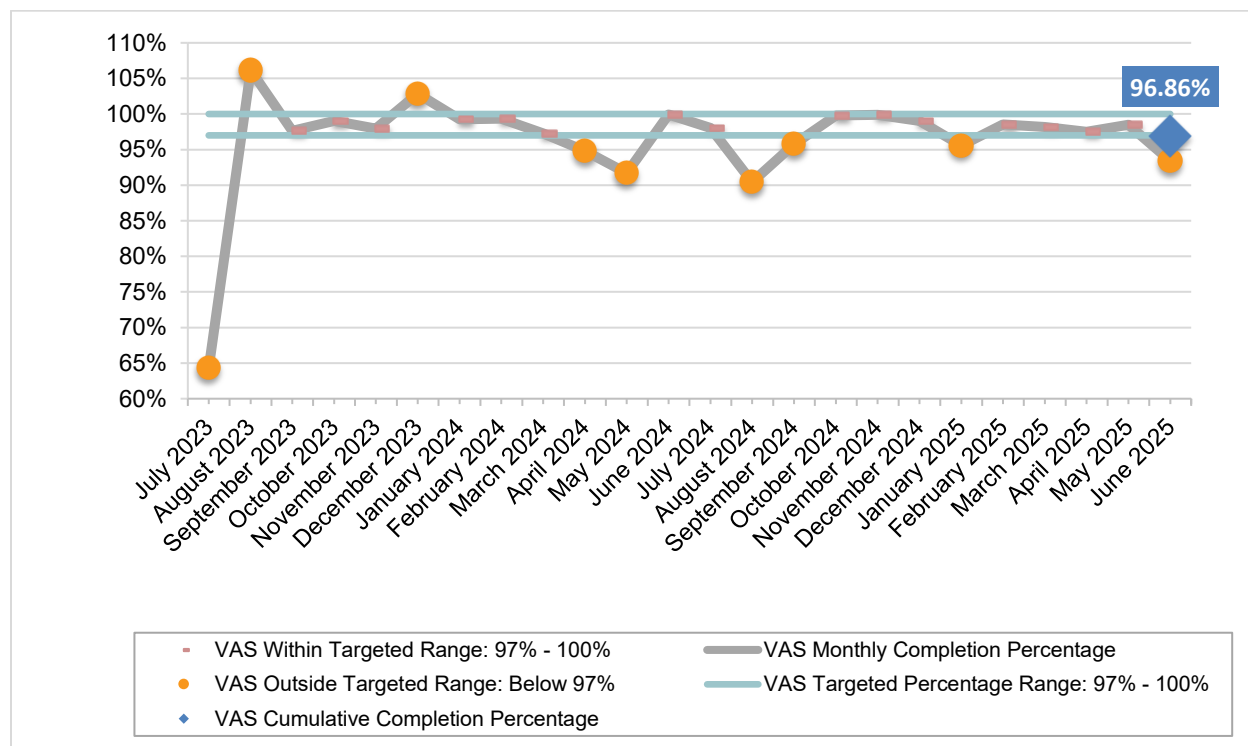


Chart 2.2. DBPM VAS Completion Percentage by Paid Month





## 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. The overall cumulative completion percentage is above 97 percent threshold at 98.39 percent. There are two months where the monthly completion percentages are below the 97 percent threshold. Additionally, there are seven months where the monthly completion percentages are above the 100 percent threshold:
  - The low completion percentages for July 2023 and June 2025 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 August 2023, January 2024, January 2025, February 2025, and April 2025 appear to be due to encounter transactions appearing in different months than their corresponding CDJ transactions 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 the 97 percent threshold at 96.86 percent. There are seven 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 July 2023, April 2024, May 2024, January 2025, and June 2025 appear to be due to state system denied encounters and paid amount differences between encounter transactions and their corresponding CDJ transactions.
  - The low completion percentages for August 2024 and September 2024 appear to be due to missing encounters and state system denied encounters.
  - The high completion percentages for August 2023 and December 2023 appear to be due to the paid amount differences between encounter transactions and their corresponding CDJ transactions and encounter transactions appearing in different months than 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

Table C — 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
July 2023	\$4,424,654	(\$445,082)	-10.05%	\$3,979,572	\$5,376,842	(\$1,397,270)	74.01%
August 2023	\$17,223,904	(\$7,102,452)	-41.23%	\$10,121,452	\$9,881,277	\$240,175	102.43%
September 2023	\$8,372,582	(\$595,401)	-7.11%	\$7,777,181	\$7,992,042	(\$214,861)	97.31%
October 2023	\$8,775,579	(\$644,256)	-7.34%	\$8,131,324	\$8,216,609	(\$85,286)	98.96%
November 2023	\$9,844,807	(\$895,805)	-9.09%	\$8,949,002	\$8,943,033	\$5,969	100.06%
December 2023	\$7,468,586	(\$420,334)	-5.62%	\$7,048,252	\$7,175,280	(\$127,029)	98.22%
January 2024	\$6,632,949	(\$263,909)	-3.97%	\$6,369,040	\$6,170,182	\$198,858	103.22%
February 2024	\$9,425,711	(\$325,842)	-3.45%	\$9,099,869	\$9,170,228	(\$70,359)	99.23%
March 2024	\$9,033,964	(\$359,550)	-3.97%	\$8,674,414	\$8,739,835	(\$65,421)	99.25%
April 2024	\$8,834,538	(\$310,216)	-3.51%	\$8,524,322	\$8,642,081	(\$117,759)	98.63%
May 2024	\$10,696,336	(\$1,042,895)	-9.75%	\$9,653,442	\$9,832,023	(\$178,581)	98.18%
June 2024	\$8,559,148	(\$542,041)	-6.33%	\$8,017,107	\$7,992,417	\$24,690	100.30%
July 2024	\$8,200,792	(\$517,418)	-6.30%	\$7,683,374	\$7,792,438	(\$109,064)	98.60%
August 2024	\$12,185,538	(\$1,023,238)	-8.39%	\$11,162,300	\$11,350,590	(\$188,291)	98.34%
September 2024	\$8,444,875	(\$745,638)	-8.82%	\$7,699,236	\$7,771,957	(\$72,721)	99.06%
October 2024	\$12,045,739	(\$753,129)	-6.25%	\$11,292,610	\$11,392,748	(\$100,138)	99.12%
November 2024	\$9,198,644	(\$1,115,260)	-12.12%	\$8,083,385	\$8,165,543	(\$82,159)	98.99%
December 2024	\$7,210,474	(\$983,232)	-13.63%	\$6,227,241	\$6,287,267	(\$60,026)	99.04%
January 2025	\$8,743,726	(\$661,578)	-7.56%	\$8,082,148	\$7,995,975	\$86,173	101.07%
February 2025	\$10,307,989	(\$909,199)	-8.82%	\$9,398,790	\$9,347,077	\$51,713	100.55%
March 2025	\$8,523,438	(\$526,482)	-6.17%	\$7,996,956	\$8,067,294	(\$70,338)	99.12%
April 2025	\$9,533,326	(\$514,403)	-5.39%	\$9,018,923	\$8,926,782	\$92,141	101.03%
May 2025	\$10,110,963	(\$612,908)	-6.06%	\$9,498,056	\$9,783,456	(\$285,400)	97.08%
June 2025	\$10,478,529	(\$896,954)	-8.55%	\$9,581,575	\$10,357,349	(\$775,774)	92.50%
<b>Cumulative Totals</b>	<b>\$224,276,791</b>	<b>-\$22,207,220</b>	<b>-9.90%</b>	<b>\$202,069,571</b>	<b>\$205,370,327</b>	<b>-\$3,300,755</b>	<b>98.39%</b>
					<b>Minimum Completeness (%)</b>		<b>97.00%</b>
					<b>Non-Compliant</b>		<b>N/A</b>



DentaQuest VAS

Table D — DentaQuest VAS							
Paid Month	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
July 2023	\$15,606	(\$1,251)	-8.01%	\$14,355	\$22,333	(\$7,977)	64.27%
August 2023	\$76,215	(\$33,839)	-44.39%	\$42,376	\$39,920	\$2,455	106.15%
September 2023	\$39,397	(\$4,404)	-11.17%	\$34,993	\$35,838	(\$845)	97.64%
October 2023	\$37,651	(\$2,285)	-6.06%	\$35,366	\$35,716	(\$350)	99.02%
November 2023	\$40,165	(\$3,287)	-8.18%	\$36,878	\$37,648	(\$770)	97.95%
December 2023	\$30,331	(\$2,445)	-8.06%	\$27,886	\$27,114	\$772	102.84%
January 2024	\$28,742	(\$601)	-2.09%	\$28,141	\$28,347	(\$206)	99.27%
February 2024	\$37,563	(\$1,129)	-3.00%	\$36,434	\$36,670	(\$237)	99.35%
March 2024	\$32,934	(\$2,466)	-7.48%	\$30,467	\$31,320	(\$853)	97.27%
April 2024	\$31,138	(\$3,233)	-10.38%	\$27,905	\$29,438	(\$1,532)	94.79%
May 2024	\$38,126	(\$4,080)	-10.70%	\$34,046	\$37,121	(\$3,074)	91.71%
June 2024	\$30,119	(\$753)	-2.49%	\$29,366	\$29,390	(\$24)	99.91%
July 2024	\$24,950	(\$1,325)	-5.31%	\$23,625	\$24,092	(\$467)	98.06%
August 2024	\$34,368	(\$890)	-2.58%	\$33,478	\$37,025	(\$3,547)	90.42%
September 2024	\$33,284	(\$2,710)	-8.14%	\$30,574	\$31,936	(\$1,362)	95.73%
October 2024	\$38,627	(\$634)	-1.64%	\$37,993	\$38,077	(\$83)	99.78%
November 2024	\$31,192	(\$2,086)	-6.68%	\$29,106	\$29,143	(\$37)	99.87%
December 2024	\$27,786	(\$2,716)	-9.77%	\$25,071	\$25,313	(\$243)	99.04%
January 2025	\$32,784	(\$4,016)	-12.25%	\$28,768	\$30,103	(\$1,335)	95.56%
February 2025	\$37,403	(\$2,554)	-6.82%	\$34,849	\$35,369	(\$520)	98.52%
March 2025	\$29,687	(\$1,930)	-6.50%	\$27,758	\$28,268	(\$511)	98.19%
April 2025	\$36,042	(\$2,434)	-6.75%	\$33,608	\$34,465	(\$857)	97.51%
May 2025	\$34,734	(\$397)	-1.14%	\$34,337	\$34,859	(\$522)	98.50%
June 2025	\$31,492	(\$2,185)	-6.93%	\$29,307	\$31,378	(\$2,071)	93.39%
<b>Cumulative Totals</b>	<b>\$830,335</b>	<b>-\$83,649</b>	<b>-10.07%</b>	<b>\$746,687</b>	<b>\$770,884</b>	<b>-\$24,198</b>	<b>96.86%</b>
					<b>Minimum Completeness (%)</b>		<b>97.00%</b>
					<b>Non-Compliant</b>		<b>-0.14%</b>

## 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.