



# Dental Practice Audit Checklist 2026: Internal Controls & Revenue Integrity

## Revenue Cycle Management Audit

Verification of billing accuracy, coding precision, and the identification of leakage in the claims process.

### Billing Accuracy Rating

- ☐ High Accuracy
- ☐ Moderate Discrepancies Found
- ☐ Critical Errors Detected

### Percentage of Denied Claims

### Summary of Coding Discrepancies

### Audit Completion Date

### Identified Revenue Leaks

- ☐ Unbilled Procedures
- ☐ Incorrect Insurance Coding
- ☐ Uncollected Patient Co-pays
- ☐ Expired Pre-authorizations

### Auditor Verification

## Accounts Receivable & Collection Controls

Review of aging reports, outstanding patient balances, and effectiveness of payment plan enforcement.

### Audit Review Date

### Total Outstanding AR Balance (Over 90 Days)

### Discrepancies Identified

- ☐ Unapplied Credits
- ☐ Unmatched Deposits
- ☐ Missing Patient Insurance Info
- ☐ Inaccurate Payment Posting

### Collection Rate Status

- ☐ Above Target
- ☐ Within Target
- ☐ Below Target

### Notes on Collection Discrepancies

Write something...

### Auditor Signature

## Patient Record & Documentation Integrity

Assessment of clinical note completeness, signed consent forms, and HIPAA-compliant data entry.

### Clinical Note Completion Status

- ☐ Fully Completed
- ☐ Incomplete - Pending Provider Signature
- ☐ Missing Essential Data

### Required Documentation Present

- ☐ Informed Consent Form
- ☐ Medical History Update
- ☐ Radiograph/Imaging Attached
- ☐ Anesthesia/Sedation Logs
- ☐ Post-Op Instructions Signed

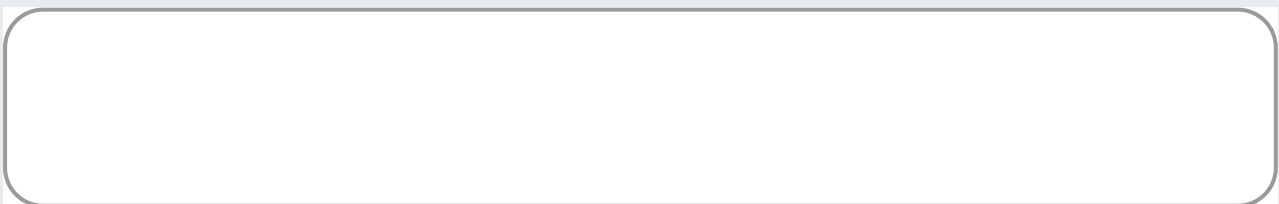
### Last Audit Review Date

Enter date...

### Identified Documentation Discrepancies

Write something...

### Auditor Verification Signature



### Upload Sample Error Log/Evidence

 Upload File

## Financial Reconciliation & Cash Handling

Audit of daily deposit matching, credit card processing logs, and petty cash management protocols.

### Audit Date

Enter date...

### Total Daily Cash Deposits

Enter a number...

### Total Credit Card Transactions Volume

Enter a number...

### Discrepancy Status

- ☐ Balanced
- ☐ Discrepancy Found

### Discrepancy Explanation & Resolution Plan

Write something...

### Daily Deposit Slip Scan

 Upload File

### Auditor Signature

## Insurance Verification & Claims Submission

Validation of pre-authorization accuracy, timely filing workflows, and secondary insurance coordination.

### Verification Status

- ☐ Verified
- ☐ Pending Information
- ☐ Needs Re-verification
- ☐ No Insurance Found

### Verification Date

Enter date...

### Insurance Carrier Name

Write something...

### Member ID & Group Number

Write something...

### Coverage Effective Date (Year)

Enter a number...

### Coverage Benefits Verified

- ☐ Basic Restorative
- ☐ Major Restorative
- ☐ Periodontal Services
- ☐ Endodontic Services
- ☐ Radiology/X-Ray

### Insurance Benefit Breakdown Document

 Upload File

### Verification Officer Signature

## Inventory Cost Control & Procurement

Evaluation of supply usage vs. ordering frequency to prevent waste and unmonitored overhead increases.

### Current Inventory Audit Date

Write something...

### Supplies Audited

- ☐ Dental Consumables (Gauze, Gloves, Masks)
- ☐ Restorative Materials (Composites, Bonding Agents)
- ☐ Anesthetics & Local Anesthetics
- ☐ Sterilization Supplies
- ☐ Laboratory Supplies

### Estimated Monthly Supply Spend

Enter a number...

### Inventory Discrepancy Level

- ☐ Low (Under 5% variance)
- ☐ Medium (5% - 15% variance)
- ☐ High (>15% variance)

### Discrepancy Notes & Root Cause Analysis

Write something...

### Upload Inventory Log/Spreadsheet

 Upload File

### Inventory Manager Verification

## Compliance & Regulatory Internal Controls

Review of staff access permissions, digital backup verification, and adherence to state-specific dental regulations.

### Compliance Checklist Items

- ☐ HIPAA Privacy Training Records Updated
- ☐ Digital Backup Integrity Verified
- ☐ Staff Access Permissions Reviewed
- ☐ OSHA/Safety Training Documentation Complete
- ☐ Incident Reports Logged & Reviewed

### Date of Compliance Audit

Enter date...

### Auditor Name

Write something...

### Discrepancies or Non-Compliance Observations

Write something...

### Evidence of Compliance (Certificates/Logs)

 Upload File

### Compliance Officer Signature

## Staff Training & Protocol Adherence

Assessment of team compliance with established office SOPs and recent training updates for 2026.

### Completed Training Modules

- ☐ HIPAA & Privacy Compliance
- ☐ Infection Control & Sterilization Protocols
- ☐ New Software/EHR Updates
- ☐ Customer Service & Patient Communication
- ☐ Emergency & Safety Procedures

### Last Training Completion Date

Enter date...

### Staff Member Name

Write something...

### Identified Training Gaps or Skill Deficiencies

Write something...

### Training Certificates or Competency Documentation

 Upload File

### Manager/Auditor Validation Signature

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✓ Finish

 Generate Sample Report