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RIGSREVISIONEN

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submitted to the Public Accounts Committee

The administration of subsidies for dental treatment

1. Introduction

1.1. Purpose and conclusion

1. This report concerns the administration of subsidies that the regions pay to dentists for treating adults. We have examined whether the Ministry of the Interior and Health has ensured satisfactory administration of the framework for the subsidy and whether the regions have exercised satisfactory control of subsidy payments.

2. When adults visit the dentist, the regions subsidise part of the cost of treatments and examinations. The subsidy ranges from DKK 36 to DKK 286 per treatment and represents an annual expenditure of approx. DKK 1.6 billion. The regions pay the subsidy directly to the dentist, and the patient pays the remainder. The regions are responsible for ensuring that the subsidy is paid in accordance with the rules.

3. Previously, subsidies for dental treatment were regulated by a collective agreement between the regions and the Danish Dental Association. However, since 2018 – when negotiations broke down – the subsidy has been regulated by a special law, which in practice has been inserted as provisions in the Danish Health Care Act. At the time, the parties behind the legislative intervention expected that the special law would be replaced within one year by a new model for adult dental care. This has not happened.

The special law gave the Ministry of the Interior and Health several responsibilities and opportunities to regulate and monitor the area during the period without a collective agreement. We have examined the administration of this area in the years following the introduction of the special law.

Under the special law, it is the Ministry of the Interior and Health that sets the rules for subsidies to dentists. The ministry must ensure that the overall budget is adhered to. It can do so by adjusting the amount of subsidy per treatment, which treatments are subsidised, and what each treatment includes.

4. Some treatments have fixed patient prices, meaning all patients across the country pay the same price. This applies, for example, to status examinations, tooth extractions, and root scaling. When the ministry adjusts subsidies for these treatments in response to budget overruns, only the dentists' earnings are affected, while the patient price remains fixed. Other treatments have free pricing and dentists can set their own prices. The ministry is not permitted to reduce subsidies for these treatments when the budget is exceeded.

5. In 2013, the Danish Health Authority issued a clinical guideline on intervals between examinations. This guideline is meant to assist dentists in categorising patients as either red, yellow or green, based on their oral health. The categorisation influences the interval between status examinations and how often patients can receive subsidies for certain treatments. Dentists must categorise patients to receive subsidies. For example, regions offer one subsidised dental cleaning per year for healthy patients (green), while patients with dental diseases (yellow and red) may receive more. Dentists therefore have an economic incentive to classify patients as yellow or red instead of green.

The clinical guideline from 2013 notes that many countries traditionally called all patients for check-ups every six months or annually. Due to improvements in oral health, disparities in oral health, and a desire for better use of resources, the guideline aimed to change this practice.

Although Danes' oral health has improved, this has not led to lower costs. The clinical guideline was intended to support needs-based intervals between check-ups. It also aimed to improve resource allocation by enabling savings from green category patients to be redirected to those in the yellow and red categories.

If dentists, for a given level of oral health, place too many patients in the yellow or red categories, there is a risk of overtreatment of healthy patients. Since the subsidy budget is fixed, fewer funds are then available for patients with greater needs. Healthy patients may also end up paying for unnecessary treatments. It should be noted that the study does not assess how many patients should fall into each category, as this also involves a clinical assessment.

When the budget is exceeded, the subsidy is reduced in the subsequent period. This means dentists' profits may decline, and/or patients' out-of-pocket expenses for free-price services may rise.

It is therefore crucial that patients are categorised correctly and called for examination at intervals based on their individual oral health.

If the Ministry of the Interior and Health does not follow up on dentists' categorisation of patients and the treatments provided, the ministry has no basis for adjusting and targeting the subsidy in a way that ensures patients with the greatest need receive more dental care.

6. The regions are responsible for disbursing subsidies to dentists and, according to the Danish Health Care Act, regions must ensure that subsidies are paid in accordance with the rules.

The regions can conduct their control of the subsidies both pre-payment (pre-control) and post-payment (post-control). Pre-control ensures that the payment meets subsidy conditions. Post-control verifies that the treatment was delivered and performed correctly. If not, regions can demand repayment.

7. The purpose of the study is to assess whether the Ministry of the Interior and Health and the regions have administered the dental subsidy satisfactorily. We answer the following questions in the report:

- Has the Ministry of the Interior and Health ensured satisfactory administration of the framework for subsidies in adult dental care during the period under the special law?
- Have the regions exercised satisfactory control over the disbursement of subsidies to dentists?

Rigsrevisionen initiated the study in April 2024.

Conclusion

The administration and control of subsidies for dental treatment by the Ministry of the Interior and Health and the regions are not satisfactory. The ministry has reduced subsidies in violation of the rules and has not investigated the reasons behind annual budget overruns. This increases the risk of unintended rises in patients' out-of-pocket payments and misapplication of subsidies, which are intended to ensure access to dental care for those with the greatest need. Some elements of regional control are comprehensive and effective, while others need improvement. Insufficient control increases the risk that some dentists receive more in subsidies than they are entitled to.

The ministry's administration of the subsidy framework for adult dental care is unsatisfactory

Since 2018, the ministry has reduced subsidies for treatments ten times due to budget overruns. Each year, the ministry reduced subsidies for treatments with free pricing, which violates the rules and risks raising patients' costs. The ministry stated that it became aware of this issue through Rigsrevisionen's study and has since changed its practice.

The ministry does not have an overview of what causes the recurring budget overruns. Nor has it examined whether dentists categorise patients according to the clinical guideline or call patients based on individual need, although these factors affect costs. The ministry therefore does not know whether the budget overruns are due to more frequent dental visits than clinically advised or due to a bigger need for treatment than expected.

The study shows a significant gap between the ministry's expectations for oral health and dentists' real-world assessments. It finds that patients with healthy teeth and those with dental diseases receive status examinations less than one month apart on average. Rigsrevisionen finds it remarkable that the difference is so small and considers this contrary to the intention of the clinical guideline.

The regions' control of subsidy disbursement is not entirely satisfactory

The regions' automated pre-control of dental bills is extensive and effective. However, the study shows that the regions did not verify whether the conditions for certain treatments were met, despite paying subsidies amounting to approx. DKK 50 million for these treatments from January 2022 to June 2024 - 1.3% of the total subsidy in the period.

The regions' post-control of treatments can be strengthened. Rigsrevisionen recommends that such efforts be based on analyses identifying the most financially significant and risk-prone disbursements.