



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



Medicaid Contract Audit  
88 East Broad Street  
Columbus, Ohio 43215  
(614) 466-3340  
ContactMCA@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS OF THE MEDICAID PROGRAM APPLICABLE TO SELECT DENTAL SERVICES

Ohio Department of Medicaid  
50 West Town Street, Suite 400  
Columbus, Ohio 43215

RE: Jonathan W. Draney, DDS, LLC dba Lancaster Pediatric Dentistry – Jonathan W. Draney, DDS, MS  
Ohio Medicaid Number: 0081621 NPI: 1124360441

We examined compliance with specified Medicaid requirements for provider qualifications and service documentation related to the provision of crown and filling services paid by one of Ohio's Medicaid managed care organizations during the period of January 1, 2019 through December 31, 2020 for Jonathan W. Draney, DDS, LLC. In addition, we tested all instances in which a recipient received more than 10 crowns on the same day, as well as instances in which a recipient received multiple fillings on the same tooth during our examination period.

Jonathan W. Draney, DDS, LLC is doing business as Lancaster Pediatric Dentistry – Jonathan W. Draney, DDS, MS (Lancaster Pediatric Dentistry), which is a registered trade name with the Ohio Secretary of State. Lancaster Pediatric Dentistry entered into an agreement with the Ohio Department of Medicaid (the Department) to provide services to Medicaid recipients and to adhere to the terms of the provider agreement, Ohio Revised Code, Ohio Administrative Code, and federal statutes and rules, including the duty to maintain all records necessary and in such form so as to fully disclose the extent of services provided and significant business transactions.

Management of Lancaster Pediatric Dentistry is responsible for its compliance with the specified requirements. Our responsibility is to express an opinion on Lancaster Pediatric Dentistry's compliance with the specified Medicaid requirements based on our examination.

The purpose of this examination was to determine if the selected payments complied with Ohio Medicaid regulations. All rules and code sections relied upon in this report were those in effect during the examination period and may be different from those currently in effect.

We tested compliance with Ohio Admin. Code § 5160-5-01(C)(1) which requires a dentist be practicing in Ohio and Ohio Admin. Code § 5160- 1-17.2(H) which specifies that a provider cannot be currently subject to sanction or otherwise prohibited from providing services.

Using the eLicense Ohio Professional Licensure System, we verified licenses for the five dentists identified in the service documentation and that none were prohibited from providing services. We also confirmed that each rendering dentist had an active Medicaid number during the examination period.

We obtained clinical notes from Lancaster Pediatric Dentistry and compared to the required elements for the following services:

- All 26 recipients with more than 10 crowns (procedure code D2930) on a day;
- All 32 instances in which a recipient had more than one filling (D2140, D2150, D2330, D2331, D2335, D2391, D2392 and D2393) on the same tooth during our examination period;
- A random sample of 60 recipient dates of service (RDOS)<sup>1</sup> in which the recipient received more than one filling (D2140, D2150, D2160, D2161, D2330, D2331, D2332, D2335, D2391, D2392 and D2393) on the same day; and
- A random RDOS sample of 100 crowns (D2930).

We compared the service documentation to the requirements of Ohio Admin. Code § 5160-1-27(A) which requires providers to keep records to establish medical necessity and meet requirements that include, but are not limited to, disclosing the type and extent of services provided to Medicaid recipients. We applied these requirements to all services examined.

There were nine instances in which the surfaces of the filling were billed separately. These nine errors resulted in an improper payment of \$472.71 based on the difference in the payment and the rate for the appropriate number of surfaces as supported by the documentation.

In addition, there were 20 instances in which the procedure code billed did not match the procedure code documented. For 19 of these services, the rate for the procedure code documented and the procedure code billed were the same and did not result in an overpayment. One instance resulted in an overpayment of \$18.33 based on the difference in the payment and the procedure code documented.

All other services were supported by documentation that contained the required elements.

### **Recommendation**

Lancaster Pediatric Dentistry should implement a quality review process to ensure that billing is consistent with the services rendered. Lancaster Pediatric Dentistry should address the identified issue to ensure compliance with Medicaid rules and avoid future findings.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Lancaster Pediatric Dentistry complied, in all material respects, with the specified requirements referenced above. We are required to be independent of Lancaster Pediatric Dentistry and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our compliance examination.

An examination involves performing procedures to obtain evidence about whether Lancaster Pediatric Dentistry complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion. Our examination does not provide a legal determination on Lancaster Pediatric Dentistry's compliance with the specified requirements.

### ***Internal Control over Compliance***

Lancaster Pediatric Dentistry is responsible for establishing and maintaining effective internal control over compliance with the Medicaid requirements. We did not perform any test of the internal controls and we did not rely on the internal controls in determining our examination procedures. Accordingly, we do not express an opinion on the effectiveness of Lancaster Pediatric Dentistry's internal control over compliance.

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<sup>1</sup> A RDOS is defined as all services for a given recipient on a specific date of service.

***Basis for Qualified Opinion***

Our examination disclosed that, in a material number of instances, the procedure code documented on the clinical note did not match the procedure code billed.

***Qualified Opinion on Compliance***

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, Lancaster Pediatric Dentistry complied, in all material respects, with the select requirements of crowns and fillings for the period of January 1, 2019 through December 31, 2020.

Our testing was limited to the specified Medicaid requirements detailed above. We did not test other requirements and, accordingly, we do not express an opinion on Lancaster Pediatric Dentistry's compliance with other requirements.

This report is intended solely for the information and use of Lancaster Pediatric Dentistry, the Department and other regulatory and oversight bodies, and is not intended to be, and should not be used by anyone other than these specified parties.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 17, 2023

# OHIO AUDITOR OF STATE KEITH FABER



**JONATHAN W. DRANEY, DDS, LLC**

**FAIRFIELD COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 5/16/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)