

# **TITLE: Audits over the billing of medical healthcare services in the field of hospital care**

## **Introduction**

In the year 2022, every resident in Slovenia underwent more than 14 examinations by doctors at various levels of healthcare. One in five received hospital care.

The volume of services provided and billed requires constant control over the correctness of billing. The main objective of a medical billing audit is to ensure that billing practices comply with standards, legal requirements and insurance guidelines.

There are different levels of controls to ensure that the billing of services is correct. Medical billing auditing of hospital services is part of the Medical billing auditing of hospital services performed by the Slovenian Health Insurance Institute of Slovenia (HIIS or ZZZS: Zavod za Zdravstveno Zavarovanje Slovenije).

## **Methods**

The data on the services billed, which are reported monthly by the healthcare providers to the ZZZS, form the basis for the medical billing audits. Financial medical audits in particular are usually carried out directly at the service providers, where compliance with valid billing codes is verified, and the content of the medical records of services performed is compared with the data of recorded and billed services. It involves assessing the accuracy, completeness, and compliance of billing records, coding practices, and reimbursement processes.

In Slovenia, the majority of hospital activity is billed according to the DRG coding system. From January 1, 2023, we use the new version of Coding Standards - Australian Version 11 and the Slovenian Supplements, which are based on the Australian Coding Standards for ICD-10-AM and ACHI © Copyright Independent Hospital Pricing Authority 2019, Eleventh Edition.

The Slovenian supplements are compiled in Appendix B. They resolve some of the ambiguities encountered and give instructions on correct coding for the most prevalent issues identified, written in the form of questions and answers.

## **Results**

In 2022, ZZZS performed 715 medical billing audits in total. 336 were administrative audits, and 379 were financial medical audits, 61 of which were audits over billing for hospital activity.

There was a total of 8,750,000 EUR of inadequately charged services, which means almost 144,000 EUR per individual financial medical audit over hospital activity. An average of 17.7% of miscalculations were found, which represents just over 25,000 EUR per individual financial medical audit.

Verification of the coding process is the most crucial component of the financial-medical billing audit checklist. When auditing the billing of hospital treatments, certain types of errors occur for all providers. Over-coding is the most frequently identified, mainly due to non-compliance with the criteria of coding standard 0002 (additional diagnoses).

## **Discussion**

An accurate financial-medical billing audit is a complex procedure.

Although the coding rules are written, we must be aware that choosing appropriate diagnoses and billing procedures is largely a matter of individual discretion. ZZZS ensures consistency of judgment through regular training and frequent consultations within the group of supervisors.