

Audit and account billing process in a private general hospital: a case study

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ABSTRACT

Our study aimed to map, describe and, validate the audit, account billing and billing reports processes in a large, private general hospital. An exploratory, descriptive, case report study. We conducted non-participatory observation moments in Internal Audit Sectors and Billing Reports from the hospital, aiming to map the processes which were the study objects. The data obtained was validated by internal and external audit specialists in hospital bills. The described and illustrated processes in three flow-charts favor professionals to rationalize their activities and the time spent in hospital billing, avoiding or minimizing the occurrence of flaws and, generating more effective financial results. The mapping, the description and the audit validation process and billing and, the billing reports propitiated more visibility and legitimacy to actions developed by auditor nurses.

Descriptors: Billing; Documentation; Nursing Audit; Case Studies

INTRODUCTION

Considering the international crises and the technological advances, economic and financial scenarios suffer constant changes resulting in companies losing their markets; decreasing of profit margins; increases of demands related to product's quality, of the competition and, of the consumer market⁽¹⁾. In this dynamic environment, the institutions providing healthcare services, aiming to maintain their sustainability, need to economically develop through an efficient management of their many processes⁽²⁾.

Such institutions, considered complex companies, are obligated to continually adapt to political and financial scenarios, as well as, to become flexible to incorporate strategies capable of meeting internal and external users⁽³⁾. It is noted that in the national scenario, the growing financing difficulties of the health sector and the high cost of services have worried funders, authorities, providers and, users.

The billing in the hospital financial administration is a process that allows managers to know the rentability of health services and, to manage their costs, quality and, income. Through the hospital financial

administration, provision of services and, the consumption of materials and medications, will create the hospital bill and later, they will turn into currency. It starts when the patient is admitted to the hospital, starting many care procedures related to the patient's health needs, which should be documented in detail in the medical record by the multi-professional team. The adequate capture of these data will result in the charge. Therefore, there should be a flow of information to facilitate the invoice closing⁽⁴⁾.

In this perspective, the audit of hospital bills is crucial to prove the conduction of procedures performed to patients, through the constant documentation in the medical record, as it provides aids to bill the paying agencies⁽⁵⁾.

Public and private hospital institutions that provide services to operators of healthcare plans (OHCP) have invested in billing auditing foreseeing the adequate compensation for the provided attention. The audit can be conducted by different professionals. However, it has been increasingly consolidating as an important field for nursing operation.

Besides verifying the compatibility between the conducted procedures and the charges of items that are in hospital bills, the auditor nurse has the potential to act as an educator for the health team. The auditor contributes with the knowledge to obtain positive financial results, avoiding the occurrence of glosses, and preserving ethical relationships between the contractee and contractor. Therefore, the auditor should be informed and constantly updated regarding changes in assistance practice, being those related to medications or materials, so the auditor can address errors/flaws properly in registries and also, to guide the collaborators regarding problems/deficiencies encountered and, to point out corrective and/or preventive alternatives⁽⁶⁾.

The OHCP practice to gloss revenue items in hospital bills, due to flaws in registries, has impacted the budget of health organizations, resulting in financial losses caused by the lack of receiving adequate compensation for services provided⁽⁵⁾.

In the billing, the evasions of operational revenues can be related to the non-charging of materials and medications used; non-charging for diagnostic support services; not following deadlines to turn in revenues; not receiving for the services provided caused by glosses and outdated tables of procedures⁽⁴⁾.

Considering that the adequate hospital revenue is related to actions developed during internal auditing, that can detect flaws and intervene, so those are not recurrent, we conducted the present study aimed to map, describe and, validate the process of auditing and billing and, billing reports in a large general public hospital.

METHODS

An exploratory and descriptive, one case study design⁽⁷⁾, conducted in a large private general hospital, after approval by the Ethics in Research Committee from the Nursing School of Universidade de São Paulo – EEUSP (protocol n° 801.824) and, from the field study hospital – HCE (protocol n° 822.825).

The case study design allows investigating a contemporary phenomenon in depth, in its real context,

to represent an empirical investigation and, to comprehend a broad method with planning, data collection, and analysis⁽⁷⁾.

The HCE, located in the south area of São Paulo, is certified by the National Accreditation Organization (*Organização Nacional de Acreditação - ONA*) level 3, and accredited by the Joint Commission International (JCI). It integrates a hospital network, and it has 418 beds destined to attention to private patients and those that are part of operators of health care plans (OHCP). It has partnerships with more than 60 companies and medical assistance plans. Its infrastructure comprehends units of Medical-Surgical Clinic admissions, attending many specialties; Maternity with sectorial nursery, contributing to joint accommodation and stimulating the breastfeeding process, Emergency Room, Surgical Center, Obstetrics Center and, Adult and Neonatal Intensive Care Units.

It has an Internal Audit Sector that pre-analyze an average of 3,000 bills per month, intended to minimize financial losses and, to contribute to Institutional revenues. Therefore, it has a team composed of 11 auditor nurses, one supervisor nurse, eight administrative assistant and, one apprentice.

To increase the reliability of the case study and to guide the data collection, we created a protocol⁽⁷⁾ containing the research steps, the objective of each step and, the necessary activities for their achievement.

Initially, we visited the Internal Audit and the Billing Reports Sectors aiming to map the auditing and billing processes and, the billing reports through non-participating observation.

We descriptively documented the obtained data, and we illustrated it in three flow-charts validated by the Supervisor nurse of the Internal Audit Sector, the Operational Continuing Education nurse and, the Supervisor nurse of the HCE Billing Reports.

The Supervisor Nurse of the Internal Audit Sector had ten years since graduation; she had a graduate degree in Health Services Auditing and, she had been working in the HCE for seven years. The Operational Continuing Education nurse was responsible for the communication between the Internal Auditing Sector and the Surgical Center team; she had 22 years since graduation, she had a Master's degree in Nursing and, she had been working for more than six years in the assistance revenue process of the HCE. At last, the Supervisor nurse of the Billing Reports Sector had five years since graduation, and five years of auditing experience, she had a graduate degree in Health Services Auditing, she had a Master's in Business Administration related to business management, and she had been working for three years in the HCE.

Subsequently, we conducted a two-hour workshop at EEUSP to validate the description of mapped processes and flow-charts, where three external specialist nurses experienced with hospital bills auditing. The time since the graduation of these nurses varied between 14 and 27 years, with a mean of 19 years (SD = 7 years). Regarding the time of auditing experience with hospital bills, it varied from five to 26 years, with a mean time of 12.66 years (SD = 11.59 years). Auditor nurse previously received all the analysis material, and all their observations and suggestions were discussed in depth during the workshop and incorporated after group consensus.

RESULTS

The mapped and validated auditing and billing processes, and the billing reports will be presented.

The HCE auditing and billing process

The Unit of health services provided to the patient is responsible for entering information related to the patient's hospital discharge in the Tasy electronic system. The patient's medical record is organized and sent to the Medical Archive Service and Statistics (SAME) that sends it to the Pre-Billing Sector.

The Administration Sector is notified of the hospital discharge through the Tasy system, and forward the respective financial report (an envelope containing all the request sheets for admission, the administrative documents of the Hospital and the patient's contract) to the Pre-Billing Sector.

In the Pre-Billing Sector, the patient's record is confronted with the financial record. If all documentations are correct, both can be forwarded to the Internal Audit Sector, as it occurs with most OHCPs, or to subsidize the emission of the receipt (R) that will be sent directly to four OHCPs whose records are not submitted to pre-analysis due to contractual issues.

If there is any pending related to the documents contained in the records, distinct actions are conducted: in case of bills that will be pre-analyzed, the financial record is kept, and the patient's medical record is sent to the Internal Audit Sector. In case the OHCP whose bills will not be internally audited, the Pre-Billing Sector assumes the responsibility to do necessary changes to issue the receipt.

After being analyzed in the Internal Audit Sector, the patient's record returns to the Pre-Billing Sector, where it is attached to the financial record. After, both are forwarded to the Coordination of Guides Sector, where they will ask for the documents missing in the financial record. After rigorous checking of the two records, they are sent again to the Internal Audit Sector.

After performing the technical analysis of the patient's record in the previous step, the auditor nurse will print the hospital bill to confront them. In case there is a need to adjust the bill, it will be done via Tasy system and print it again. Then, the nurse sends the patient's record, the hospital bill, and the financial report to the OHCP auditing (external audit).

When the internal and external audits agree, the OHCP gives back all these documents to the Internal Audit Sector and, from there, they are all sent to the Billing Sector, where a receipt will be issued, sent to the OHCP, for the charges and billing of the provided services.

When the non-conformity is detected in the process of the external auditing, the OHCP negotiates with the nurse from the Internal Audit Sector. After negotiation between the parts, the needed adjustments will be conducted, and the hospital bill will be forwarded to the OHCP, and the documents will be sent to the Billing Sector to issue the receipt, charges, and billing.

Regarding the four OHCP without internal auditing of billings in the HCE, after adequacy of the documentation by the Invoice Sector, the Billing issues and send a mirror of the bill in electronic format, called XML demonstrative, to the OHCP to charge for the services provided.

The flow-charts of the auditing and billing process and the billing process of the OHCP with hospital

bills not sent to pre-analysis can be seen in Figures 1 and 2:

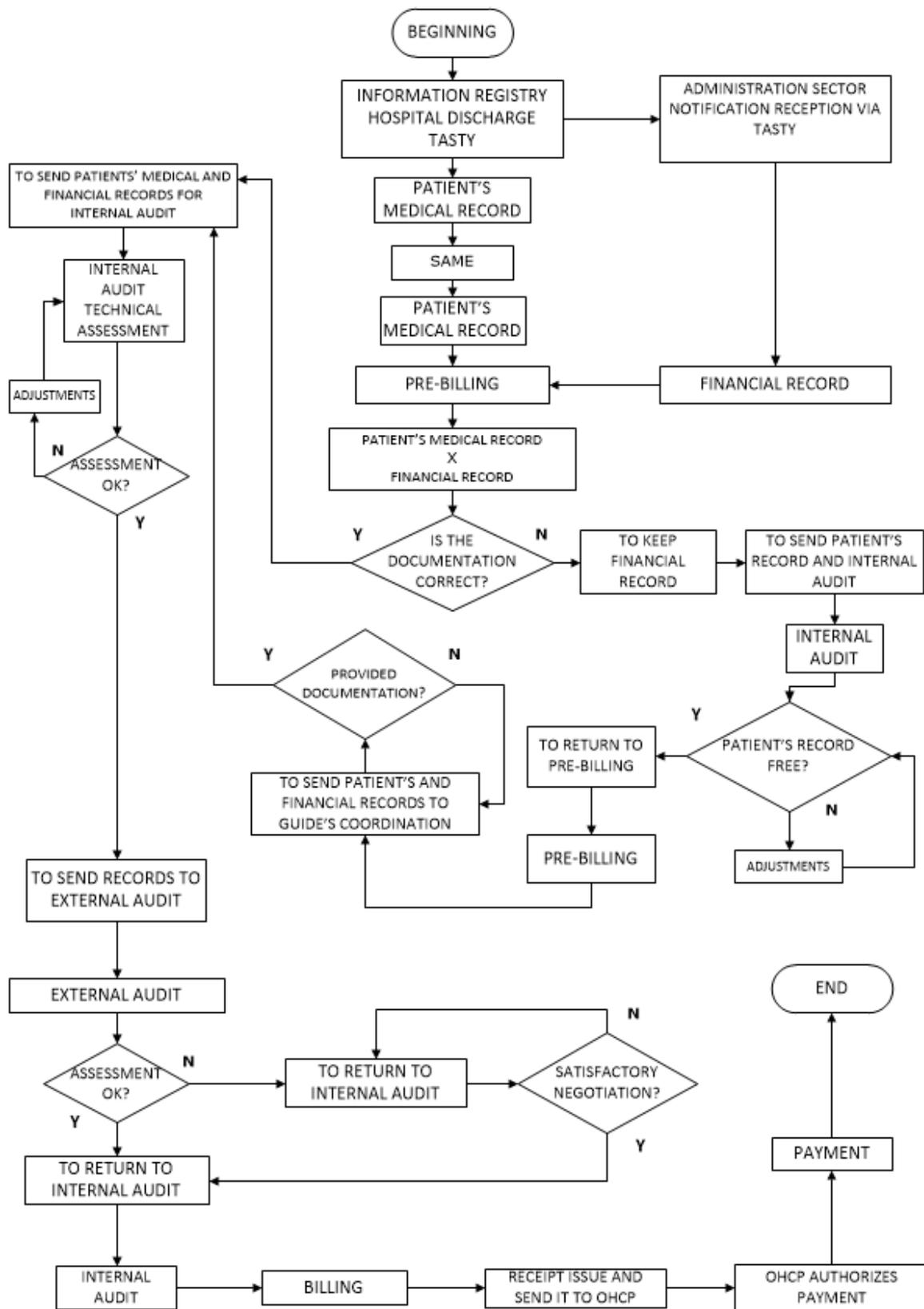


Figure 1: Flow-chart of the HCE Auditing and Billing Process. São Paulo, SP, Brazil, 2016.

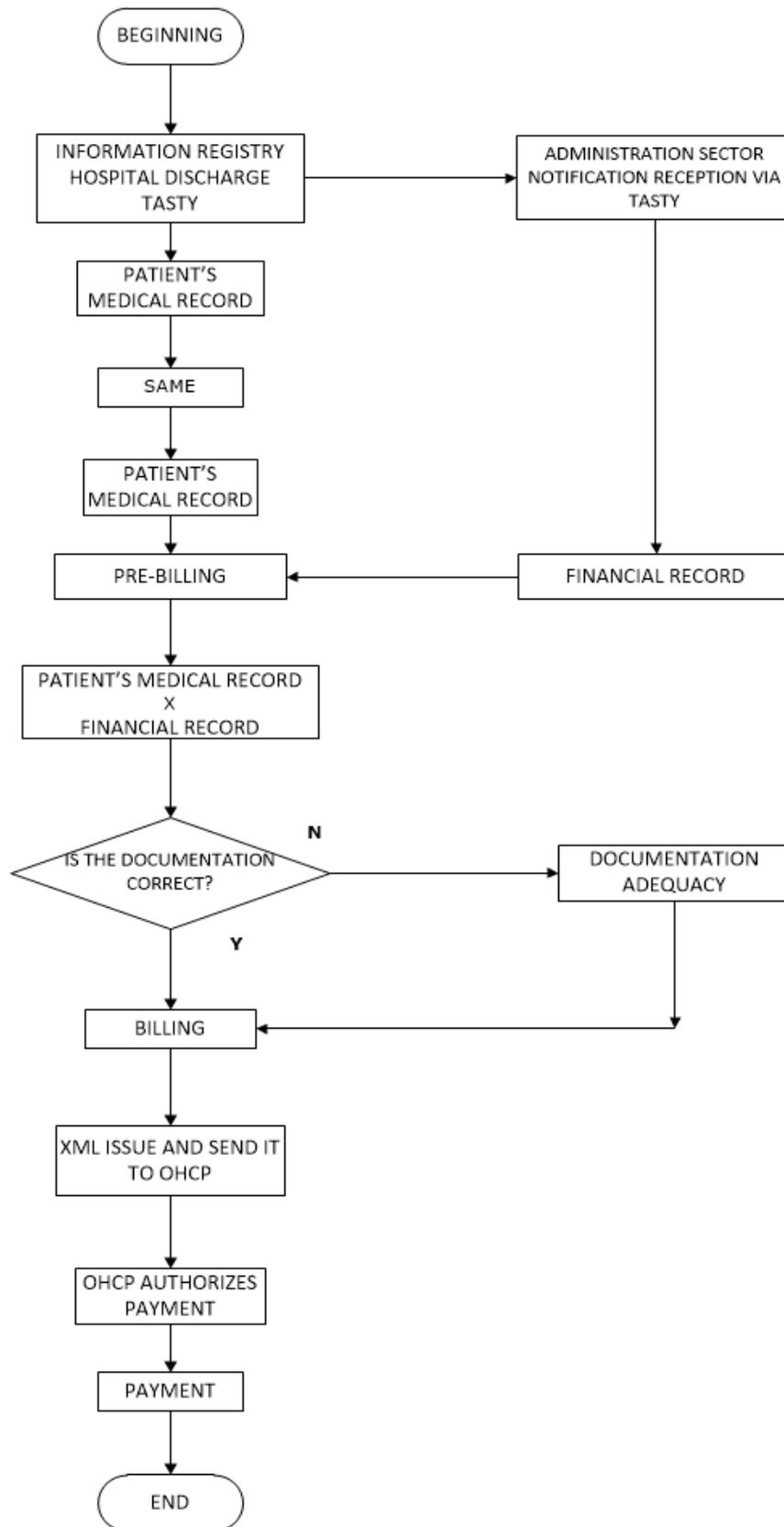


Figure 2: Flow-chart of the billing process of bills not sent to pre-analysis in the HCE. São Paulo, SP, Brazil, 2016.

The HCE billing reports' process

The Billing Sector issues the XML demonstrative that will be forwarded to OHCP. When it is foreseen

in the contract, the receipt is sent with this demonstrative. In those cases, after the OHCP analysis, in case of agreement, the payment will be done. When there is disagreement, the XML as billing report (in disallowance) will be issued for the items considered wrong, and this demonstrative will be sent to the Billing Reports Sector (BRS). After the BRS analyze it, if there is an agreement between parts, it can occur or not the payment of the total requested value. The BRS will use this information to compose the disallowance indicator of the HCE, the accorded value will be authorized by the OHCP, and the payment will be made.

About the four OHCP with billings not audited in the HCE, that is, without the emission of receipt, the Billing Sector will send the XML demonstrative and the pertinent documentation. If the OHCP agrees, it will authorize the payment and return the documentation for the Billing, to issue the receipt and to receive the value presented. If the OHCP does not agree, an XML as billing report (in disallowance) for the items considered wrong will be issued, and this demonstrative will be sent to the BRS, that will need to conduct the technical analysis of the patient's medical record, confronting against the demonstrative data, and if needed, it can request complementary medical reports.

After this analysis, the BRS will negotiate with the OHCP and, if there is an agreement between parts, the agreed value without the billing reports, will forward it to the Billing to issue the receipt and, to make the payment. In cases of disagreement, the BRS will use this information to compose the HCE billing report, and the OHCP will authorize the agreed value and sent to Billing to issue the receipt and payment. If there is no consensus between the BRS and the OHCP, the negotiation will be transferred to responsible parties in the Commercial Sector of both, and they will continue to deal with it until reaching an agreement.

The flow-chart of the HCE Billing Report Process can be seen in Figure 3:

can subsidize educational actions for continuous improvements in documenting medical records, decreasing the non-conformities between the registries of the assisted patient and the items charged in the hospital bill; avoiding to compromise the assistant billing⁽⁸⁾.

The HCE has been investing in audits of hospital bills for 25 years, through the pre-analysis of medical records, aiming to minimize/reduce financial losses and, consequently, to obtain an adequate revenue. For that, the hospital counts with a team of nurse auditors and billing reports that have been developing specific and complementary activities in auditing and billing processes and, in billing reports.

The mapping and description of these processes, adequately validated by specialists with great experience auditing hospital bills, aimed to contribute with the HCE to improve management, organization and control of the activities conducted, as well as, to inspire other hospital organizations to make their actions explicit in the billing process aiming at its continuous improvement. We highlight the mapping of processes as an important tool for management through processes, being fundamental its use in any organization⁽⁹⁾.

Besides the management character, mapping helps to improve existing processes and/or facilitates the implementation of a structure directed to processes. It has a communicative appeal that allows seeing the sequencing of activities and their interactions contributing to the continuous management improvement and business performance. The incorporation of improvements in the processes, guided by the mapping, propitiates profits increments, decreases operational complexities, reduce costs, increases the quality, identifies activities with low added value, identifies the excess of repetitive or bureaucratic tasks, improvement in the relationship between activities and processes⁽¹⁰⁾.

Through mapping, the description and validation of audit processes and billing and, of billing reports, there was more visibility to work performed by HCE internal auditor nurses. Such visibility can be used to analyze internal flows of hospital bills, revision, improvement and continuous upgrading of activities in order to aggregate higher agility and resolution to processes; to standardize the developed processes and, consequently, to avoid/minimize the occurrence of flaws and, to subsidize the creation of management indicators, once these processes are described and accessible, they contribute to professionals to optimize their time spent and to obtain better results.

When mapping, describing and validating the process of creating bills in a public university hospital of tertiary attention level, specialized in cardiology and Pneumology, a study⁽⁵⁾ demonstrated that the results obtained allowed the proposition of strategies to minimize the time to present the bills to the OHCPs, besides giving visibility and dynamics to the process, considered fundamental for the economic-financial balance in a hospital. It was made explicit the importance to share obtained knowledge, making it public and accessible, once other health organizations could use the generated information to increment their revenues and to decrease divergencies between the patient's medical record and the hospital bill⁽⁵⁾.

A study of mapping processes in a hospital pharmacy demonstrated that when the collaborator starts to understand better his tasks and the impact that they have in the macro-process, his productivity increases

and there is a continuous quality improvement⁽¹¹⁾.

It is fundamental to start to re-draw processes starting from the responsibility of each person, from the possible limits and interfaces of activities, assessing who are the clients, providers and their performances, which activities aggregate value and generate work, and then, to introduce the improvements in the performance of the analyzed processes. It is about beyond only controlling the results, to develop between the collaborators the perception that the processes are inter-related, and it is necessary to listen, to favor training and, to integrate people who are involved⁽¹²⁾.

The mapping of processes confers the reaction capacity that is agiler to internal and external changes, once it allows the control and monitoring of undertaken actions. Still, it allows visualizing the existence of any critical point that can compromise the performance of the whole organizational system. Therefore, to focus conjunct efforts to minimize or even to eliminate them, avoiding unnecessary costs and delays in results⁽¹³⁾.

At last, once there is a lack of studies in the literature about the mapping, description, and validation of processes, it becomes necessary to conduct new investigations aiming to broaden and to verticalize the knowledge about the theme in question.

CONCLUSION

The mapping, detailed description and, validation of audit and billing processes and, of billing reports by specialists in auditing hospital bills, confers more visibility and legitimacy to actions developed by nurse auditors and, propitiates, more reliable systematic tracking and recovery of information.

The adopted methodology can be reproduced in different hospital contexts that invest in internal billing auditing, to conduct other studies that make those processes explicit and, consequently, that favor the continuous increment of assistance revenue minimizing financial losses.

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