

## LIMITED-SCOPE AUDIT PROPOSAL

### Comparing Causes of Death Before and After COVID-19

#### SOURCE

This audit proposal was requested by Representative John Barker.

#### BACKGROUND

Since March 2020, some estimates show about 470,000 more Americans have died than would have in a normal year. Most of the excess deaths are attributed to COVID-19.

The CARES Act created a 20% add-on to be paid for Medicare patients with COVID-19. The government will pay more to hospitals for COVID-19 cases in two ways:

- By paying an additional 20% on top of traditional Medicare rates for COVID-19 patients during the public health emergency
- By reimbursing hospitals for treating uninsured patients with the disease

Exact payments vary depending on a patient's principal diagnosis and severity, as well as the treatments and procedures used.

Counting the number of COVID-19 deaths is difficult. It is likely that some deaths attributed to COVID-19 likely would have occurred regardless of the disease. It is possible deaths from other causes have risen too, since hospitals in some hot spots have become overwhelmed. Further, some people have not sought care for ailments that are typically survivable. Conversely, death of undiagnosed COVID-19 victims, including those that occur at home may result in under-counting the deaths. Further, some causes of death may be declining as people stay inside more, drive less and limit contact with others.

Legislators have expressed interest in knowing how trends in the causes of death listed on death certificates may have changed as a result of the pandemic.

#### AUDIT OBJECTIVES AND TENTATIVE METHODOLOGY

*The audit objectives listed below are the questions we would answer through our audit work. The steps listed for each objective convey the type of work we would do. These may change as we learn more about the audit issues.*

**Objective 1: How did causes of death during the COVID-19 pandemic compare to those before the pandemic?** Our tentative methodology would include the following:

- Work with KDHE staff as needed to develop an understanding of how causes of death are determined and recorded on death certificates or elsewhere.
- Work with KDHE staff as needed to determine what data they have on causes of death and how that data is certified and recorded.
- For some recent time period, review a sample of death certificates data showing primary and secondary causes of death for Kansans. Compare those results to causes of death for a similar sample of pre-pandemic deaths, both in Kansas and to CDC national averages.

- Discuss results with KDHE staff to better understand any trends we identify.

**ESTIMATED RESOURCES**

We estimate this audit would require about 100 staff hours to complete (from the time the audit starts to our best estimate of when it would be ready for the committee).