



KANSAS LEGISLATIVE  
**DIVISION** *of*  
**POST AUDIT**

The Rundown podcast transcript for Performance Audit report titled ***Comparing the Impact of COVID-19 on Death Rates During Certain Months of 2019 and 2020 (Limited-Scope Audit)*** – Released June 2021

**Brad Hoff, Host and Recruiting Training Manager:** [00:00]

Welcome to The Rundown, your source for the latest news and updates from the Kansas Legislative Division of Post Audit, featuring LPA staff talking about recently released reports and discussing their findings, key takeaways, and why it matters. I'm Brad Hoff. In June 2021, Legislative Post Audit released a limited scope performance audit that focused on answering the following question, how did causes of death during the COVID 19 pandemic compare to those before the pandemic? I'm with Macie Smith, auditor at Legislative Post Audit who supervised the audit. Macie, welcome to The Rundown and thanks for taking the time to discuss the audit findings with me.

**Macie Smith, Auditor and Supervisor:** [00:43]

Sure. Thank you for having me.

**Brad Hoff, Host and Recruiting Training Manager:** [00:46]

Before we discuss the findings of this limited scope audit, the report includes two figures, one listing the stakeholders in the death record process, and another figure showing an overview of the death record process and the roles. Each stakeholder is responsible for take a few minutes to talk about who the stakeholders are and their responsibilities.

**Macie Smith, Auditor and Supervisor:** [01:11]

So, there are four main participants in this process. First, there is the Kansas Department of Health and Environment (KDHE), [KDHE's] Division of Vital Statistics, just so you know, as I go forward, you'll hear me call them KDHE, then there are funeral directors and medical certifiers. Now the medical certifier is either a coroner or the physician in last attendance. Then the last stakeholder in the process is the National Center for Health Statistics (NCHS). You will hear me call them NCHS and they are a division of the Center for Disease Control and Prevention. KDHE is responsible for what is called VRV Web. It is the web-based system where vital records data is input. So, when someone dies, the funeral director starts the process and inputs the decedent's demographic data into VRV Web. Then the medical certifier determines and inputs the cause of death. I want to pause here and say that the medical certifier is the only person who can make modifications to the cause of death. If somewhere in this process, someone spots a cause of death that doesn't make sense on the death record. The medical certifier is the only person who can

make modifications. And I should say there are processes to make those changes, but back to that death record process, after the medical certifier inputs cause of death, the record goes back to the funeral director who may input updated demographic information. So, they sometimes get additional information from family. Then the funeral director submits that record to KDHE. KDHE reviews the record for quality concerns. Then they register the death and submit the data to NCHS. NCHS assigns standardized coding for causes of death and determines the underlying cause of death and they send that information back to KDHE.

**Brad Hoff, Host and Recruiting Training Manager: [03:24]**

Now the National Center for Health Statistics or NCHS uses a standardized system to determine the underlying cause of death. Talk about what the underlying cause of death is and how it is determined.

**Macie Smith, Auditor and Supervisor: [03:42]**

The underlying cause of death is the disease or injury that triggered the events, which led directly to the death. So, the process for coding and determining the underlying cause of death is largely automated. So, generally in that system, it is determined by the sequence that the causes or conditions are entered into the death record. The very first cause of death listed on the certificate is what immediately led to the death [and] then subsequent causes are listed. So, I want to point out to listeners before I give an example to illustrate this a little better, that if they go online, they can view a sample death certificate at the end of our audit report. So, looking at that may be helpful in kind of understanding how causes and conditions are listed, but I will go into my examples. If there were a car accident that led to someone's death, that person's death certificate might list causes in this order: so, the immediate cause is listed first, that is in this example, asphyxia, then a crushed chest, then a car accident. The process used by NCHS to determine the underlying cause of death asks a series of questions. So, in this particular example, it would ask, can asphyxia be due to a crushed chest? The answer to that is yes. So, the next question is can a crushed chest be due to a car accident? Yes. So, in this example, there were no more causes listed on the certificate and a car accident would then be listed as the underlying cause of death and I do want to provide one more example. If the death certificate lists a cause of death in this order, acute respiratory distress, viral pneumonia, COVID-19, [and] diabetes, the system asks, can respiratory distress be due to viral pneumonia? Yes. Can viral pneumonia be due to COVID-19? Yes. Can COVID-19 be due to diabetes? No. So COVID-19 is then listed as the underlying cause of death.

**Brad Hoff, Host and Recruiting Training Manager: [06:09]**

So, as I stated earlier, the audit's objective was to answer the question of how did causes of death during the COVID-19 pandemic compare to those before the pandemic. So, what did you find?

**Macie Smith, Auditor and Supervisor: [06:24]**

We looked at Kansas death record data for September 1st through December 31st, 2019, and 2020 and then we compared those during those time periods the leading causes of death remained mostly the same. So, for example, deaths caused by heart

disease, cancer or unintentional injuries were still leading causes of death and the number of deaths from 2019 to 2020 were similar for those categories. The exception to this is COVID-19 for our time period in 2020. COVID-19 was the leading cause of death where there had been zero deaths due to COVID-19 in 2019. In 2020, there were 2,608 deaths due to COVID-19. We found for that September through December time period, there were 3,331 more deaths overall and that was in 2020. So, COVID-19 accounted for 78% of those additional deaths. So, these increases in deaths were largely attributable to COVID-19. If you visit our report online, you can see the list of leading causes of death and compare those numbers for each year.

**Brad Hoff, Host and Recruiting Training Manager:** [07:52]

Now, the Kansas Department of Health and Environment and officials from the National Center for Health Statistics, they both told you they have added new review processes when COVID-19 is listed as the cause of death. What are these changes?

**Macie Smith, Auditor and Supervisor:** [08:11]

Yes, they both added new review processes. So NCHS staff told us they review all COVID-19 deaths a second time. They compare the codes assigned to causes of death to the actual death record and verify they match, and this is in addition to their normal review processes. KDHE also has a normal review process, but they added additional review steps as well. They match the death records to the reportable disease system in Kansas infections and deaths from specific reportable diseases have to be reported by labs and healthcare providers and that is the reportable disease system. Those kinds of diseases might be something like measles, rabies, or COVID-19. So, if it COVID-19 death is listed in the reportable disease system, but not on the death certificate the reportable disease system is updated. The death record is considered the official record for COVID-19 deaths.

**Brad Hoff, Host and Recruiting Training Manager:** [09:22]

Finally, what is the main takeaway of this limited scope audit?

**Macie Smith, Auditor and Supervisor:** [09:26]

There are two things I would say. Generally, the leading causes of death remained the same from 2019 to 2020. However, there was an increase in deaths in 2020 and that is largely attributable to COVID-19. Then the second kind of takeaway is just that there are processes for recording and coding and checking death record data and there is also a standardized process for determining underlying cause of death.

**Brad Hoff, Host and Recruiting Training Manager:** [09:58]

Macie Smith is an auditor at Legislative Post Audit. She supervised an audit examining how the causes of death during COVID-19 pandemic compare to those before the pandemic. Thank you, Macy, for visiting The Rundown studio and discussing this limited scope audit's findings with me.

**Macie Smith, Auditor and Supervisor:** [10:15]

Thank you for having me.

**Brad Hoff, Host and Recruiting Training Manager:** [10:17]

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