

## OIG WANTS TO KNOW: IS YOUR PRACTICE OR HOSPITAL BILLING COVID-19 SERVICES AND DIAGNOSES CORRECTLY?

On May 21, 2020, Hall Render published "[Providers Beware: Avoiding the Pitfalls in Regulatory Flexibilities and Relief Funds](#)," which discusses the risks associated with pandemic related regulatory changes, as well as the acceptance of COVID-19 relief funds.

On May 26, 2020, the Office of Inspector General ("OIG") published "[OIG Strategic Plan: Oversight of COVID-19 Response and Recovery](#)." OIG put the health care industry on notice and stated that it would eventually begin auditing COVID-19 related issues.

In August 2020, OIG announced their [plans](#) to audit Medicare Payments for inpatient discharges billed by hospitals for patients assigned positive COVID-19 diagnosis codes.

In October 2020, OIG announced [plans](#) to additionally audit Health Resources and Services Administration reimbursements for diagnosing and treating uninsured COVID-19 patients.

By now, it is increasingly clear that coding and billing for COVID-19 related services is complex and that the government will be auditing these types of claims in the near future.

Hall Render Advisory Services' Coding Compliance Team has assessed and identified the following compliance risks associated with performing and billing COVID-19 related services:

- Inappropriate level of Evaluation and Management ("E/M") services billed for symptomatic versus asymptomatic patients resulting in over (under) payments.
- Improper assignment of diagnoses codes erroneously resulting in over (under) payment of COVID monies.
- Improper assignment of supply codes erroneously resulting in over (under) payment of COVID monies.
- Improper assignment of cost-sharing modifiers resulting in either fees charged to patient responsibility when they should be waived or not having the patient pay for their portion.
- Significant rise in high-level E/M services without supporting documentation of medical necessity.
- Increased utilization of Non-Physician Practitioners for services without adherence to "incident-to" guidelines.

Below are several specific COVID-19 issues that we have encountered:

### COVID-19 Testing

When patients present asymptomatic for a COVID-19 test, the ancillary health care staff should screen the patient. If there are no symptoms to indicate illness, the staff should perform the COVID-19 swab and bill the 99211 E/M CPT code with the 99000-supply code. CMS instructs providers to utilize the 99211 service for both new and established patients when patients are asymptomatic. If the patient presents for COVID-19 testing and has symptoms, the patient should be assessed by a provider and the appropriate E/M level for the assessment should be applied. At this point, the specimen collection 99000 would be considered as part of the E/M and should not be billed separately.

### ICD-10-CM Diagnosis Codes

Providers using incorrect diagnosis codes for COVID-19 positive patients may impact the finding of medical necessity for the visit, as well as COVID-19 reimbursement. Updated ICD-10 Coding Guidelines for 2021, which went into effect October 1, 2020 are below:

- U07.1 – COVID-19 positive (Use additional code to identify pneumonia or other manifestations); and
- Z20.828 – for asymptomatic/symptomatic individuals with actual or suspected exposure to COVID-19. During a pandemic, screening

would be coded as exposure even if the individual does not suspect exposure.

## Modifier CS

Providers who bill Medicare Part B services should review the utilization of the CS modifier and ensure that Medicare beneficiaries are not charged a co-payment and/or deductible for services subject to the cost-sharing waiver for COVID-19 testing-related services.

This modifier can be appended to both in-person and telehealth services to indicate they are related to COVID-19.

If providers fail to append the modifier, then the patient will be erroneously charged their copay/deductible. If this modifier is appended erroneously to non-COVID-19 services, the patient will not be paying their portion of care.

## Vaccines

By the time of this writing, pharmaceutical companies Pfizer-BioNTech ("Pfizer") and biotechnology company Moderna have received Emergency Use Authorization ("EUA") from the U.S. Food and Drug Administration for COVID-19 vaccinations. During the Public Health Emergency, Medicare will cover and pay for the administration of the vaccines (when furnished consistent with the EUA). Thus far, Pfizer and Moderna expect greatest efficacy with two doses of the vaccine, each separately billable. As with other vaccines, an administration charge is applicable for each dose. Organizations should only bill for the vaccine administration codes when they submit claims to Medicare and must not include the vaccine product codes when vaccines are free.

	First Dose Pfizer	Second Dose Pfizer	First Dose Moderna	Second Dose Moderna
Vaccine Code	91300 SARSCOV2 VAC 30MCG/0.3ML IM	91300 SARSCOV2 VAC 30MCG/0.3ML IM	91301 SARSCOV2 VAC 100MCG/0.5ML IM	91301 SARSCOV2 VAC 100MCG/0.5ML IM
Administration Code	0001A ADM SARSCOV2 30MCG/0.3ML 1st	0002A ADM SARSCOV2 30MCG/0.3ML 2nd	0011A ADM SARSCOV2 100MCG/0.5ML 1st	0012A ADM SARSCOV2 100MCG/0.5ML 2nd

Due to the upcoming OIG audits, the complexity of the underlying subject matter and the dollars at stake, organizations should take the following proactive steps or work with experienced third party advisors to:

- Run data analytics on COVID-19-related services to identify risk areas.
- Perform documentation reviews of COVID-19-related services (Physician documentation should include if the patient was asymptomatic versus symptoms presently active, modifiers applied and diagnoses assignment).
- In inpatient and outpatient settings, validate that a positive COVID-19 test is documented in the medical record if the patient is assigned the COVID-19 diagnosis code.
- Analyze current processes for accurate COVID-19 documentation and billing and prepare a gap analysis with corrective action plans, if needed.
- Continue to educate providers, coders and ancillary staff on proper documentation requirements for COVID-19 screening versus care.
- Notify providers, coders, managers and audit teams that OIG is going to audit COVID-19-related claims.

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