



FOLKETINGET  
STATSREVISORERNE



FOLKETINGET  
RIGSREVISIONEN

**March 2023**  
– 13/2022

**Extract from Rigsrevisionen's report  
submitted to the Public Accounts Committee**

# **How the regions check payments made to general practitioners for services provided**

# 1. Introduction and conclusion

## 1.1. Purpose and conclusion

1. The report concerns how the regions check the remuneration of services provided by general practitioners (GPs). When a citizen has consulted his or her GP, the GP sends an invoice to the region. Every year, the regions receive around 60 million invoices from the GPs. In 2021, the regions settled invoices from the GPs worth approx. DKK 9 billion. All invoices are to be checked by the regions before they are settled.

2. Rigsrevisionen submitted a report to the Danish Public Accounts Committee on the activities and expenditure in the primary health sector (GP sector) in August 2012, and since then we have followed the performance of the regions in checking their payments to the GPs. In the report, Rigsrevisionen concluded that the regions should be better equipped to check and follow up on the services provided in the GP sector.

In her report of 7 January 2013, the minister for health and prevention (now the minister for the interior and health) informed the Public Accounts Committee that the regions had joined forces to develop a new payment system and launch various initiatives to tighten controls. The minister also stated that the ministry would emphasize the need to expand the scope of the regions' checks in the pending negotiations with the Organisation of General Practitioners.

Since then, the control measures applied by the regions have attracted political attention and criticism following press coverage of several incidents of fraud among GPs. In 2020, the Public Accounts Committee considered it unsatisfactory that eight years after Rigsrevisionen's report, the regions still had not implemented an improved payment system. Following several delays, a new system was put into operation in 2121.

3. The regions conduct checks before (ex-ante) as well as after (ex-post) settling an invoice. The ex-ante control is conducted in a payment system where all invoices are scanned automatically for compliance with the agreement between the regions and the Organisation of General Practitioners. In the scan, it is checked, among other things, that social security numbers include the required ten digits and that an adult has not been subjected to a pediatric examination. Claims affected by errors detected in the scan are rejected.

The ex-post control includes checking that services paid for have been provided. If this is not the case, the regions claim a refund from the GPs. When we looked at the regions' ex-post control in 2012, we concluded that the framework set up at the time did not provide the regions with adequate opportunity to check that the GPs' claims reflected the actual services provided. Moreover, the regions do not have full authority to impose sanctions on the GPs.

4. The purpose of the study is to assess whether the regions have effectively checked payments made to the GPs in the period 2012-2022.

Rigsrevisionen initiated the study in February 2022.



## Main conclusion

**Overall, the regions have not effectively checked the payments made to GPs in the period from 2018 to mid-2021. Rigsrevisionen finds this unsatisfactory. The effectiveness of the ex-ante control has improved since mid-2021, but the regions' ex-post control is still not satisfactory. In consequence, it cannot be determined whether the payments made by the regions to the GPs are materially affected by error.**

### **The regions' ex-ante control of payments made to the GPs has not been effective**

The regions have at least been aware of the flaws of the former payment system, since these were highlighted by Rigsrevisionen in 2012. Despite the implementation of a few supplementary checks, the regions have not adequately made up for the critical flaws of the former payment system in the period leading up to mid-2021, when a new, enhanced system was implemented.

Since the regions started using the new payment system in mid-2021, the ex-ante control has become more effective. The new system detects a wider scope of errors, and more items are checked automatically. The study shows that the regions now reject payment of claims for additionally approx. DKK 50 million annually because they detect more errors in invoices that would probably have been paid before. However, the validity of many of the claims still needs to be assessed by the regions. The regions have only established criteria for this assessment to a limited extent, which entails a risk that the same claim would be rejected by one case worker, but approved by another.

### **The regions' ex-post control of payments made to the GPs has not been effective**

The regions' ex-post control of invoices has not been organised and conducted based on an overall analysis of risk and materiality. Additionally, none of the regions have adequately analysed data to identify a pattern in the GPs' claims that would allow the regions to target their checks further.

### **The framework set for the regions' check of payments made to the GPs is essentially unchanged**

Rigsrevisionen's follow-up shows that the framework set for the regions' check of payments in the agreement with the organisation of the general practitioners and in the Danish Health Act has essentially remained unchanged for the 10 years that have passed since Rigsrevisionen pointed to a need to expand the scope of the regions' checks. The Ministry of the Interior and Health and the regions have tried to establish a more appropriate framework for their checks by implementing a few additional measures. However, the scope of the regions' checks of payments made to the GPs still depends on the individual GP's assessment of whether the regions should be permitted access to relevant medical records. This authority is vested in the GPs in accordance with the provisions of the Danish Health Act.

The regions can do more to strengthen their checks but as long as the framework remains unchanged, it will not be possible to achieve the level of effectiveness expected in other areas of government procurement of services and goods from private suppliers. All the regions have made it clear to Rigsrevisionen that they appreciate the importance of addressing this challenge.