


**CAUSES AND MITIGATION STRATEGIES FOR HOSPITAL DISALLOWANCES:  
AN INTEGRATIVE REVIEW** <https://doi.org/10.56238/sevened2024.041-024>**Aiezer Duarte dos Santos<sup>1</sup>, Priscylla de Souza Milani<sup>2</sup>, Simone Travi Canabarro<sup>3</sup>,  
Marcelo Schenk de Azambuja<sup>4</sup> and Carolina Sturm Trindade<sup>5</sup>.****ABSTRACT**

Hospital disallowances, characterized by the rejection of bills sent to payers, generate significant revenue losses and require precision in the billing process to minimize these impacts. This study conducted an integrative literature review to investigate the causes of disallowances and identify mitigation strategies applicable in hospital settings. The research was conducted between June and August 2024, using the Medline (via PubMed®), Virtual Health Library (VHL), *Scientific Electronic Library Online* (SciELO) and Scopus databases, resulting in 11 selected studies. The causes were grouped into four main categories: Administrative, Registration, Educational and Management, with nursing records standing out as a central element, given their direct impact on document compliance and hospital billing. The mitigation strategies were classified into seven categories: (1) Education, (2) Auditing, (3) Process Improvement, (4) Administrative, (5) Indicators, (6) Communication, and (7) Innovation. The performance of the health manager is essential for the implementation of these strategies, ranging from operational planning to team training, with the objective of creating an environment of document compliance and promoting continuous improvements in hospital billing, ensuring financial sustainability and patient safety.

**Keywords:** Health Management. Nursing Records. Nursing Audit. Health Administration. Charges.

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## INTRODUCTION

Hospital disallowances, characterized as partial or total rejections of bills sent to payers, represent a significant challenge for health services, resulting in significant financial losses and compromising the sustainability of institutions. These rejections often result from administrative errors, communication failures, inadequate completion of care records, and inconsistencies in the coding of procedures, factors intrinsically linked to the complexity of hospital billing (Figueiredo, 2023; Vigna, 2020).

Studies reveal the substantial financial impact of glosses. For example, in one hospital analyzed, losses related to disallowances in orthopedic medical records reached R\$ 67,994.38 in two years, with total impact projections estimated at R\$ 424,964.87 (De Souza, 2018). In another scenario, although the glossed value represented only 2.06% of hospital revenues by SUS, specific sectors, such as surgical centers, recorded losses of more than 50% of revenues, evidencing the seriousness of the problem (De Oliveira, 2020). In addition, factors such as failures to fill out the Hospital Admission Authorization (AIH), loss of documents and lack of knowledge of regulations intensify the financial and legal impacts of disallowances.

Given the central role of nursing records in hospital billing, the precision, clarity, and completeness of these notes are essential to avoid glosses. The nursing team, responsible for a large part of the clinical records, plays a fundamental role in the quality of the documentation. However, studies point to frequent gaps in these records, highlighting the need for educational and preventive practices that promote improvements in registration processes and help mitigate disallowances (Da Silva, 2019; Pinto, 2020).

At the same time, the performance of the health manager emerges as an indispensable element in the control and mitigation of hospital disallowances. This professional is responsible for planning and organizing operations, ensuring document compliance, and implementing continuous improvements in the billing process. Strategies such as budget control, monitoring of performance indicators, and the adoption of technological innovations have been highlighted as essential for adapting to the growing demands of the sector and reducing the impact of disallowances (Da Silva, 2019).

Despite existing initiatives, gaps remain in the in-depth understanding of the causes of the disallowances and in the effectiveness of mitigation strategies. Longitudinal studies that address diversified contexts, including public institutions and institutions of different sizes, are essential to improve hospital management and minimize the impacts of glosses.



## OBJECTIVES

This study aims to analyze, through an integrative literature review, the causes of hospital disallowances related to nursing records in hospital environments and to identify effective strategies for their mitigation.

## METHODOLOGY

The work consists of a systematic bibliographic review, of the integrative review (IR) type. This approach allows the synthesis of several studies, making it possible to obtain comprehensive conclusions on a specific topic and to identify gaps that still need investigation. In addition, the integrative review offers a panoramic view of the scientific production around a problem, allowing to follow the evolution of the theme over time (Moreira, 2014).

The stages of IR followed the model described by Botelho, Cunha and Macedo (2011), including:

1. Definition of the theme and formulation of the research question;
2. Establishment of inclusion and exclusion criteria;
3. Identification and initial selection of studies;
4. Classification of the selected studies;
5. Analysis and interpretation of results;
6. Presentation of the review and synthesis of knowledge.

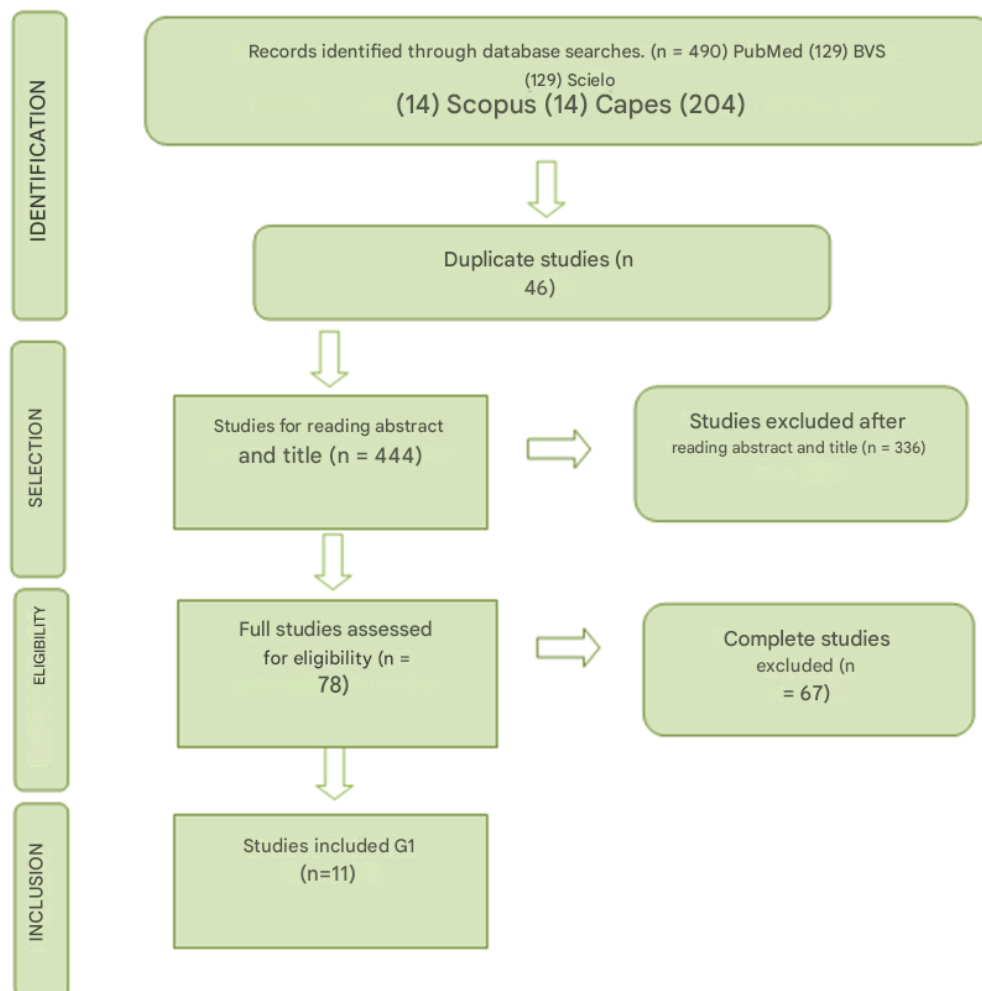
The guiding question was: "What are the causes of disallowances identified in nursing records in hospital environments?". As a secondary question, we sought to identify the strategies described to reduce the occurrence of these disallowances. For the selection of studies, inclusion criteria were established that encompass primary studies, published between 2016 and 2024, in Portuguese, English, and Spanish, with free access to the full text, as long as they are directly related to the proposed question. Duplicate studies, reviews, letters, abstracts, books, case reports, dossiers, theses, and dissertations were excluded.

Data collection took place between June and August 2024. The databases used included Medline (via PubMed®), Virtual Health Library (VHL, except the Medline database), Scientific Electronic Library Online (SciELO) and Scopus. The search strategies were developed based on the descriptors in Portuguese: "hospital glosses", "nursing audit" and "hospital costs", and their respective English translations: "hospital denial payments", "nursing audit" and "hospital costs". To form the search expressions, the Boolean operators

"AND" (for intersection of themes) and "OR" (for synonyms) (Pereira; Galvão, 2014). The results were organized in the Web Endnote reference management software.

After the removal of redundant articles, the initial selection was conducted based on the titles, abstracts, and keywords. Studies that did not have direct relevance to the investigated theme were discarded. In the next stage, the eligible articles were fully evaluated, applying the previously defined eligibility criteria. Finally, the selected studies underwent a detailed analysis, with the elaboration of data collection forms containing information such as year of publication, authors, journal, title, keywords, study objective, type of research, place and country of conduction, causes of disallowances, main glossed items, authors' recommendations for reducing glosses, and final considerations.

Figure 1. Study Selection Process



Source: Prepared by the authors

## RESULTS

In this review, 11 studies published between 2016 and 2022 were analyzed (Chart 1). The highest concentration occurred in 2018, with three studies, followed by 2017 and 2022, with two studies each. The others were distributed over the other years, with one



publication per year. The predominant language was Portuguese (10 studies; 90.9%), followed by one publication in Spanish (9.1%). Regarding the location of the surveys, Brazil stood out as the main scenario, representing 90.9% of the cases, while Colombia contributed with 9.1%. The studies included public and private health institutions, evidencing the diversity of the contexts analyzed.

The causes of the disallowances identified were grouped into two large groups:

- Primary Causes, which include disallowances of (1) Administrative and (2) Registration;
- Secondary Causes, related to (3) Education and (4) Management.

The mitigation strategies for these disallowances were categorized into seven groups, according to the nature of the proposed interventions:

1. Education;
2. Audit;
3. Process Improvement;
4. Administrativa;
5. Indicators;
6. Communication;
7. Information Technology.

Table 1. Data from the articles included in the integrative review

No. study	Reference	Objective	Causes of Glosses	Strategies to avoid glosses
1	Cintra, 2016	Reduce the percentage of hospital losses through a critical evaluation of nursing records, ensuring the quality of care and the adequate completion of guides and medical records.	<ul style="list-style-type: none"> <li>- Improper charge - Lack of guides</li> <li>- Divergences with the table of procedures</li> </ul>	<ul style="list-style-type: none"> <li>- Review and audit of nursing records</li> <li>- Accurate correction and completion of accounts</li> <li>- Implementation of quality indicators</li> <li>- Continuous team training</li> </ul>
2	Zunta, 2017	Map, describe and validate the audit and billing processes of accounts and disallowance resources in a large private general hospital.	<ul style="list-style-type: none"> <li>- Failures in the records</li> <li>- Omission of materials and medicines</li> <li>- No charges for diagnostic services</li> <li>- Outdated tables</li> <li>- Late billing</li> </ul>	<ul style="list-style-type: none"> <li>- Clear and accurate communication</li> <li>- Detailed documentation</li> <li>- Team training</li> <li>- Internal Auditory</li> <li>- Constant updating of the procedure tables</li> </ul>



3	Da Silva, 2017	Implement a decentralized model for auditing hospital bills in a large hospital in the southern region of Brazil, aiming to improve the quality of care, reduce costs and ensure an accurate hospital bill.	<ul style="list-style-type: none"> <li>- Lack of knowledge of the rules</li> <li>- Inefficient processes</li> <li>- Lack of monitoring</li> <li>- Recurring errors</li> </ul>	<ul style="list-style-type: none"> <li>- Auditoria proativa</li> <li>- Improved and accurate documentation</li> <li>- Team training</li> <li>- Information systems integration</li> </ul>
4	Rodrigues, 2018	Identify and analyze the disallowances made by health plan operators in hospital bills, seeking an understanding of the most common causes and strategies for mitigation.	<ul style="list-style-type: none"> <li>- Lack of standardization</li> </ul>	<ul style="list-style-type: none"> <li>- Continuing education</li> <li>- Standardization of processes</li> <li>- Team awareness</li> <li>- Monitoring of disallowance rates</li> <li>- Improved documentation</li> </ul>
5	Chavarría, 2018	Develop and implement a tool for validating medical bills and managing disallowances for the health sector in Colombia, with the aim of improving the quality and efficiency of hospital management.	<ul style="list-style-type: none"> <li>- Inadequacy of invoice supports</li> <li>- Billing errors</li> <li>- Discrepancies in the rates charged</li> </ul>	<ul style="list-style-type: none"> <li>- Improved information flow</li> <li>- Improved documentation</li> <li>- Ongoing staff training</li> <li>- Auditing tools</li> <li>- Development of effective methodologies</li> </ul>
6	Zunta, 2018	To analyze the technical glosses generated in the operating room of a private general hospital, identifying their main causes and financial impact.	<ul style="list-style-type: none"> <li>- Incomplete records</li> <li>- Inadequate documentation</li> </ul>	<ul style="list-style-type: none"> <li>- Improved documentation quality</li> <li>- Educational programs</li> <li>- Regular audits</li> <li>- Integration of work teams</li> <li>- Process analysis and optimization</li> </ul>
7	Spigolon, 2019	To describe the impact of non-conformities in nursing records on hospital glosses, evidencing the effects of these records on the loss of revenue and quality of care.	<ul style="list-style-type: none"> <li>- Absence of notes and nursing evolutions</li> <li>- Lack of evidence of procedures performed</li> <li>- Demotivation and overload</li> </ul>	<ul style="list-style-type: none"> <li>- Effective communication within the team</li> <li>- Training and continuous education of professionals</li> <li>- Drafting clear protocols</li> <li>- Audit</li> </ul>
8	Gleriano, 2020	Map the non-conformities in the disallowances identified by the billing sector in a private hospital, aiming to optimize the billing process and reduce errors.	<ul style="list-style-type: none"> <li>- Medical staff: lack of evolution and discharge reports, omission of records of procedures</li> <li>- Nursing staff: absence of records and inappropriate use of materials</li> </ul>	<ul style="list-style-type: none"> <li>- Training of professionals</li> <li>- Internal Auditory</li> <li>- Improved documentation quality</li> <li>- Supporting technological tools</li> <li>- Critical analysis of accounts</li> </ul>

9	Sousa, 2021	Assess the financial impact of the on-site audit in the operating room by identifying critical materials and estimating revenue losses associated with disallowances.	- Inadequate or incomplete completion of medical records	<ul style="list-style-type: none"> <li>- Improved completion of medical records</li> <li>- Constant auditing</li> <li>- Staff education and training</li> <li>- Identification of critical materials and procedures</li> </ul>
10	Truzzi, 2022a	OBJECTIVE: To analyze the influence of medical records as a factor associated with technical glosses in two private hospitals in Brazil, aiming at a detailed understanding of the causes of disallowances.	- Inadequate or incomplete completion of medical records	<ul style="list-style-type: none"> <li>- Improved records</li> <li>- Ongoing training</li> <li>- Effective auditing</li> <li>- Accounts divided by stages</li> <li>- Protocol implementation</li> <li>- Adoption of norms and standards</li> </ul>
11	Truzzi, 2022b	To examine hospital glosses as performance indicators, using the TISS Domain Table and exploring the exchange of information in supplementary health.	- Inadequate completion of medical records- Charging for materials in incompatible quantity	<ul style="list-style-type: none"> <li>- Improved chart completion</li> <li>- Regular audits</li> <li>- Team training</li> <li>- Monitoring of gloss indicators</li> </ul>

Source: Prepared by the authors

## DISCUSSION

### CAUSES OF HOSPITAL GLOSSES

The causes of hospital disallowances analyzed in this study were organized into two main categories: Primary and Secondary. The primary causes include disallowances of (1) Administrative and (2) Registration, directly associated with operational processes and document accuracy. Secondary causes include factors related to (3) education and (4) management, which, although impacting indirectly, influence primary causes by promoting improvements through training practices and internal organization (see Box 2).

This categorization expands the approach of Pellegrini (2004, apud Rodrigues et al., 2004), who classified the glosses into administrative and technical. According to this perspective, the administrative disallowances result from operational failures in the billing process and the lack of effective coordination between providers and health operators, which is in line with the administrative causes identified in this review. Record glosses, on the other hand, reinterpret the concept of technical glosses, as they are associated with documentary problems, such as incomplete or inadequate records, failures in nursing records, incorrect coding of procedures, and other inconsistencies (Furukawa, 2018; De Paula, 2019; Da Silva, 2019).

Nursing records, in particular, stand out as a critical element in this context. Alves (2024) identified recurring inconsistencies and illegibility, as well as frequent errors in documentation. Problems such as the lack of standardization in acronyms and



abbreviations, redundant or irrelevant information, absence of adequate structure, and omissions of essential data compromise the functionality of records as communication tools. These factors negatively impact both the quality of care and hospital billing, reinforcing the importance of record disallowances and the need for interventions to improve the standardization and training of teams.

These findings expand the understanding of the impact of document failures, evidencing the need for greater rigor in the registration processes, as a way to ensure the accuracy of hospital billing.

Secondary causes of disallowances, related to educational and management aspects, play an indirect but significant role in the emergence of primary disallowances. Educational glosses are directly related to the lack of training and updating of professionals, which limits their understanding of the importance of adequate documentation. Studies show that continuing education improves the quality of nursing records, reducing the occurrence of glosses (Furukawa, 2018; De Paula, 2019; Costa, 2020). In addition, training programs have been shown to increase the accuracy of notes and the awareness of teams about billing processes (Santos, 2024; Vigna, 2020).

Management glosses, in turn, are associated with organizational failures, including poor communication, insufficient protocols, and inadequate management of health processes. These problems contribute to documentation errors and undue charges, impairing the efficiency of hospital billing (Figueiredo, 2023; Santos, 2024).

The analysis revealed that registry disallowances, mainly caused by document failures, were the most prevalent, present in 9 studies (81.82%). This data highlights the relevance of complete and accurate medical records to ensure effectiveness in the hospital billing process. On the other hand, the administrative, educational and management categories appeared less frequently, with emphasis on administrative and educational disallowances in 3 studies (25%) and management in 2 studies (16.67%). Chart 2 summarizes the causes identified, highlighting the importance of addressing each of these categories to mitigate the impacts of disallowances.

Table 2. Classification of the Causes of Disallowances

Study	Primary		Secondary	
	Administrative	Registration	Education	Management
1	x			
2	x	x		
3		x	x	x
4		x		
5	x			
6		x		
7		x	x	x



8		x	x	
9		x		
10		x		
11		x		
Total (%)	3 (27,27%)	9 (81,82%)	3 (27,27%)	2 (18,18%)

Source: Prepared by the authors

## STRATEGIES FOR REDUCING HOSPITAL DISALLOWANCES

The data analyzed indicate that 100% of the articles included in this review pointed to educational initiatives as fundamental for the reduction of hospital disallowances. Among the main actions identified are the continuous training of professionals, the awareness of the teams, the improvement of internal communication and the improvement of records and documentation. Continuing education and Continuing Education in Health (PEH) stand out as complementary and fundamental approaches in this process. Chart 3 presents the categorization of the initiatives proposed to mitigate hospital disallowances, organized according to their nature and objective.

Table 3. Classification of Strategies for Reducing Disallowances

Strategies for Reduction of Disallowances	Study											Total (%)
	1	2	3	4	5	6	7	8	9	10	11	
Education	x	x	x	x	x	x	x	x	x	x	x	11 (100%)
Auditor		x				x	x	x	x	x	x	7 (63,63%)
Process Improvement			x		x	x	x	x		x		6 (54,55%)
Administrative	x			x		x		x		x		5 (45,45%)
Indicators	x			x					x		x	4 (36,36%)
Communication		x			x							2 (18,18%)
Information Technology			x					x				2 (18,18%)

Source: Prepared by the authors

Continuing education refers to formal and structured activities, such as courses and training, aimed at keeping professionals up to date on new procedures and technical standards, with a focus on individual improvement. On the other hand, EPS promotes learning integrated into the work environment, based on critical reflection of daily practices and needs identified in the context of the service (Ceccim, 2005; Brazil, 2018).

According to Silveira (2023), EPS is an initiative instituted by the Unified Health System (SUS) through Ordinance No. 198, of February 13, 2004, and differs from continuing education by prioritizing changes in professional practices based on work demands. In addition, EPS values employees by creating a continuous teaching-learning



network, which develops in the work environment itself. This approach responds to the needs of the population, promoting transformations in care processes and contributing to the improvement of the quality of care and to a more efficient and integrated management.

The combination of continuing education and PHE provides a solid basis for the mitigation of disallowances. While continuing education enhances technical training, PEH drives innovation and the transformation of professional practices, promoting sustainable changes in care.

Auditing was highlighted in 8 of the studies analyzed (72.73%) as an essential tool for reducing hospital disallowances. This systematic process verifies the compliance of the activities carried out with established standards, ensuring the quality of care and promoting administrative and financial efficiency. In the context of nursing, Dudel Mayer (2020) defines auditing as a systematic analysis of the quality of care, which can be conducted by reviewing records in medical records or directly at the bedside, as in concurrent auditing. This approach allows the identification and control of factors that generate high costs, in addition to implementing educational actions that ensure the quality of care.

Zunta (2018) complements this view, emphasizing that auditing corrects errors in the documentation and billing processes, promoting the accuracy of information and reducing the incidence of disallowances. Thorough review of medical records and administrative practices ensures that the data is complete and correct, avoiding failures that could result in unwanted glosses. In addition, the audit ensures compliance with standards and guidelines, ensuring that the services provided are adequately documented and justified.

Truzzi's (2022a) comparative analysis demonstrates how the presence of a well-structured audit team in a hospital (hospital "1") resulted in a greater capacity to contest disallowances and superior financial efficiency compared to an institution without an equivalent structure (hospital "2"). This example shows that hospital management that invests in systematic and well-planned audits not only reduces financial losses, but also strengthens the economic sustainability of the institution, aligning with the principles of efficient and integrated management.

Process improvement approaches were discussed in 6 studies (54.55%) and include the standardization of procedures, the continuous improvement of documentation and the development of methodologies to optimize the workflow. The adoption of clear protocols for documentation of procedures and administration of medications reduces discrepancies that can lead to disallowances (De Paula, 2019; Vigna, 2020). In addition, the rigorous checking of prescriptions and the systematization of nursing notes ensure complete and accurate records, minimizing the risk of disallowances (Furukawa, 2018; Figueiredo, 2023).



Administrative measures and the use of indicators were mentioned in 5 (45.45%) and 4 (36.36%) studies, respectively. Administrative practices include the standardization of processes and the critical analysis of accounts, while indicators make it possible to monitor and identify failures before they become financial problems (Furukawa, 2018). In addition, these indicators help to adjust administrative practices, promoting greater efficiency in hospital management (Vigna, 2020; Santos, 2024).

Communication initiatives were highlighted in 2 studies (18.18%) as essential to improve the flow of information and prevent disallowances. Effective communication between clinical and administrative teams ensures that documentation is accurate and data is transmitted clearly, reducing misunderstandings and errors (Furukawa, 2018).

Information technology (IT), mentioned in 2 studies (18.18%), was pointed out as an indispensable tool in the prevention of disallowances. Da Silva (2017) highlighted the impact of the Tasy system, which automates billing and auditing processes, while Da Silva (2019) stressed that technology organizes and standardizes information, streamlining records and reducing inconsistencies.

Thus, it is observed that the strategies for reducing disallowances are directly related to their primary and secondary causes. While measures such as audits and indicators directly impact documentary and administrative failures, educational actions and technological innovations promote preventive and sustainable support, connecting causes and effects in an integrated and efficient way.

## CONCLUSION

The review highlighted two main categories of causes of hospital disallowances: primary (administrative and registration) and secondary (educational and management). Primary causes, especially administrative and registry causes, were more frequent, showing that operational and documentary failures are the major sources of disallowances in hospitals. On the other hand, secondary causes revealed gaps in training and organizational practices, suggesting that strategies such as continuing education and well-defined processes can significantly reduce disallowances. These findings reinforce the need for complete and accurate records, aligned with rigorous documentary standards.

Recommended processes include systematic audits, continuous training of teams, and the standardization of protocols, emphasizing the importance of efficient hospital management. These results are particularly relevant for managers, health professionals, and auditors, as they highlight the positive impact of well-structured practices on both billing and quality of care.



The review recognizes important limitations, such as the predominance of descriptive and exploratory methods, which reduce the generalization of findings, and the absence of specific research in 100% SUS environments. These gaps suggest the need for more targeted investigations, especially in public contexts where financial and operational challenges have unique characteristics.

For future research, it is recommended to deepen the analysis on the effectiveness of approaches such as continuous audits, team training and the use of information technologies. Longitudinal and comparative studies between different types of hospital coverage are also essential to assess the financial and operational impact of these interventions. In addition, research directed to the public context is essential to adapt and validate methodologies to the particularities of the SUS, promoting sustainable practices aligned with the health needs of the population.

In summary, this review contributes to the scientific literature by organizing and categorizing the causes of hospital disallowances, facilitating strategic interventions. Health management plays a crucial role in mitigating disallowances, reinforcing the importance of a robust organizational culture that prioritizes documentary rigor and continuous training. These practices not only promote fair billing, but also ensure quality care, strengthening the sustainability of health systems.

Additionally, this study is aligned with the Sustainable Development Goals (SDGs), particularly SDG 3: Health and Well-Being, by proposing strategies that promote operational efficiency and quality of health care, contributing to more equitable and resilient systems. The emphasis on training and continuing education also reinforces SDG 4: Quality Education, by highlighting the importance of continuous learning for health professionals. Finally, by addressing practices that optimize financial and operational resources, the study supports SDG 8: Decent Work and Economic Growth, promoting more efficient and sustainable management in health institutions.



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