Audit of Quality Nursing in Public Health Care

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ABSTRACT
The present study aimed to understand the importance of nursing auditing in public health services and to understand its direct influence on the quality of care provided, reduction of financial losses, inadequate use of resources and better control of expenses. This article was done through a bibliographical review where productions published during the period corresponding to the last fifteen years were consulted. The search for this material was carried out in the Virtual Health Library (VHL), based on data from: the Scientific Electronic Library Online-Brazil (SCIELO), the electronic nursing journal and the academic Google, where the following descriptors were used: audit, nursing audit, public health audit, and quality of care. The research had as inclusion criteria: articles in Portuguese and English, published between 2000 and 2014 and with complete texts about the subject in question, being analyzed 23 articles. The analysis of the articles showed the importance of the health audit as an instrument to be used not only in the management of human and financial resources, but also in the assistance provided and as such reflects positively in the nursing services and especially in public health. It was possible to conclude that the data obtained through audit procedures in the health services are of fundamental importance in the quality of the services provided in public health.

**Keywords:** Audit, Nursing Audit, Public Health Audit, Quality of Care.

**INTRODUCTION**

The term auditing had its origin in the word *audire* which, in Latin, means to hear. However, it can also be explained by the word *audit*, which is English, which means to examine, correct, certify. In this sense, Pereira and Takahashi (1991) define auditing as a formal and systematic evaluation of an activity and indicates if this activity is being carried out within the proposed objectives. Although the audit is used by several professions, among them we can mention the nursing, it is a part of the accounting that aims to evaluate the effectiveness and efficiency of the service, as well as the control of assets. (REMOR, 2008).

According to Santi (1988), the audit appeared in the accounting area between the fifteenth and sixteenth centuries, in Italy, in order to account for the gains and expenses of a given business. According to Camacho and Rubin (1996) only in the twentieth century the audit was introduced in the health area aiming to evaluate the quality of care by analyzing the records in medical records. For Pereira (2011) the health audit is an area of knowledge related to the quality of care, bringing benefits to institutions in planning the use of resources and inputs.

In Brazil, the nursing audit appeared in the 1970s. And in 2001, the nursing audit was approved through resolution 266/01 by the federal nursing council (COFEN, 2001). Knowledge about the practice of nursing auditing could improve the use of available physical and physical resources in the health area, personal development, planning and execution of work techniques, and cost-benefit for those who use health services. When used as an educational process, the audit contributes to the management and
implementation of quality assistance (PINTO and MELO 2010).

According to Santos and Merhy (2006), prior to the creation of the Unified Health System (SUS), health was centered on private actions and the physician's figure. After its implementation in 1988, priority became the primary care with guarantee of universal and equal access to health services. Garcia et. al. (2012) states that it is important to know the actions of the Unified Health System and especially to know the role of the auditor within the various activities developed.

For Camelo et al., (2009), the audit is essential to guarantee the right to health, since it is focused on evaluating the quality of prevention, promotion and health care actions. The audit has become of paramount importance for the evaluation of the quality of care, especially in the SUS, helping to guarantee access to users, functioning as a management tool and assisting in the proper use of resources (CAMELO et al., 2009).

Thus, this article aimed to analyze the scientific productions about the performance of the nurse auditor in the provision of services in the public health network published in articles from 2000 to 2014 and seeks to demonstrate the reflection of the role of the auditor in the quality of care in health care provided by nurses.

METHODOLOGY

This qualitative-descriptive study was carried out through an integrative review of the literature, which is an alternative of research that seeks to analyze and analyze the knowledge already published about a particular topic in an in-depth way.

The integrative review includes the analysis of relevant research that supports decision making and improvement of clinical practice, enabling the synthesis of the state of knowledge of a given subject, as well as pointing out knowledge gaps that need to be fulfilled with the accomplishment of new studies. (MENDES et. al., 2008, p. 123).

For the development of this article, a study was carried out in the Virtual Health Library, Nursing Database (BDENF) and in the Latin American Health Science Literature (LILACS), among other virtual libraries; the choice of base was based on the need to understand the importance of the auditor in the nursing care in the public network. The search was carried out from June to December 2014; the criteria for inclusion of articles initially defined for this review are: articles published in Portuguese and English with full texts available, in the period between 2000 and 2014. The selection of the studies was carried out from the following descriptors: "Audit, audit of nursing, audit and public health and quality of care". The problem is focused on the questioning about the lack of nursing auditing and its influence on the
quality of care in public health. Twenty-three productions on the subject were used, in addition to laws, decrees, and manuals for auditing public health.

RESULTS AND DISCUSSION

The articles were analyzed individually and in a systematic way taking into account the topic addressed and divided into four categories where it was possible to highlight important points about the history of the audit, the performance in the nursing audit, the audit in the single health system and the audit in the quality of care provided.

A historical approach to auditing.

In this category, we have included articles that bring a historical approach to auditing in the world. With emphasis on the introduction of auditing in Brazil and especially in the health area. From the analyzed articles it can be noted that twelve of them are focused on a historical approach to auditing.

For Boynton (2002), although there is no precise record in the history of the use of auditing processes, in ancient times it is stated that in Egypt it was necessary to confirm the activities practiced in the large constructions, as well as to check the records of the collection of taxes. According to Scarpato et al., (2010) hospital records were found in Ancient Egypt, which evidences the existence of medical records for over a thousand years.

In ancient Greece, traces of what resembled those of current records were found, but the first record of diseases was attributed to Hippocrates in the year 460 BC. While in Ancient Rome auditors were in charge of overseeing the finances of their provinces. (SCARPATO et al., 2010).

The audit officially originated in 1314 in England, when England dominated the seas and commercial relations, through the creation of the position of auditor of the English treasury. (Martins, DYNEWICZ, 2007).

Oliveira and Diniz (2001) affirm that it was in 1956 during the industrial revolution, with the growth of capitalism in England, that elements of development, such as the emergence of large factories, contributed to the real need to use the activities of the audit, which was initially an accounting practice.

According to Duarte (2010) the audit gained more prominence in British legislation during the Industrial Revolution in 1956, the year considered as the origin of the audit as it is known today. Since then, it has been used in other countries, especially developed ones in North America, which, thanks to economic development, have improved auditing techniques (DUARTE, 2010).
Pinto and Melo (2010) affirm that the audit was introduced in the health area in the early twentieth century, as a way of verifying the quality of care through the analysis of records in medical records. For Rocha (2002) this introduction occurred when the focus is no longer only accounting and has also become administrative seeking to evaluate the effectiveness and effectiveness of the application of internal controls.

In Brazil, the history of health auditing began in 1923 in the origin of social security through the Eloy Chaves law, which created the pensioners' pension fund, social protection granting pension, retirement, medical and pharmaceutical assistance (BRASIL, 2007).

According to Pereira (2010), health care and assistance boxes served their associates and dependents according to the professional category to which the worker belonged. In 1967, there was a union of the institutes, with the purpose of meeting the demand in the health area, and with this there was a need to purchase third-party services, and customer service in an individual manner organized by class and right to choose care. In this way, the government adopted analytical, control and correction measures to avoid undue waste and collection, and to maintain the quality of services rendered. Thus, it was necessary to create a cadre of people trained in medical auditing in order to guarantee the proposed program and the functioning of the system in an integral way, thus creating the functional body of social security auditors (PEREIRA, 2010).

In 1970, the National Institute of Social Security (INPS) and second Camelo (2009) came the audit was done only through the evaluation of patient records and hospital bills, which are now called hospital admission guidelines (GIH) after the discharge with formal and technical control. Still in the 1970s, it was necessary to develop a system of control and evaluation of medical care by the then National Institute of Social Security (INPS) and the Supplementary System. This need was due to the emergence of fraud and serious deviations, with the exit of financial resources in the public system and in the supplementary system (PEREIRA, 2010).

Camelo et. al. (2009) points out that in 1978, the medical assistance secretariat was established, subject to the National Institute of Medical Assistance of Social Security (INAMPS), and after observation, the need to improve the GIH was verified. control and evaluation in the capitals and the Social Medicine Services in the municipalities and that according to Ferreira et al. (2009) aimed at the use of resources in a rational way, providing access to a better alternative of assistance to the population (FERREIRA et al., 2009).

In 1984, the audit was instituted in Brazil through resolution 45 of July 12, 1984, by the former National Institute of Medical Assistance of Social Security (INAMPS) that defines it, according to Rocha (2002) as being a set of actions administrative, technical and observational, that seek the defined characterization of the care performance, made by the members of all levels of execution, especially those referenced to the
own medical-assistance units, contracted, co-managed and agreed upon.

According to Brito and Ferreira (2006), the creation of the National Audit System (SNA) through Law 8,080 of September 19, 1990 was another important milestone, since it came with the function of coordinating the technical and financial evaluation of the Single System of Auditing. Health (SUS) throughout the national territory, in collaboration with the states, municipalities and the Federal District.

It could be observed that throughout history, the audit process has constantly been an important tool for the management of financial resources, which was later introduced in the health area, aiming at the quality of care provided.

It is evident that in Brazil, initially, the audit was performed through the analysis of medical records and sought to organize the financial resources and to allow a better access to health services. However, it was only in 1984 that the audit was actually introduced in Brazil through the National Institute of Medical Care of Social Security (INAMPS, 1984).

**Audit in nursing**

For this category, sixteen articles were selected that discuss the definition of the nursing audit, the purposes of the duties of the nurse auditor, the laws that regulate the performance of the nurse in the field of auditing and the use of the systematization of nursing assistance as a tool of the process of audit.

The nursing audit, according to Araújo (2001), is the process by which an evaluation of the activities performed by nursing is carried out, being a rigorous investigation of the quality of the nursing care offered to the patient. For Scarparo and Ferraz (2008) the audit in nursing seeks to supervise the administrative process establishing a relationship between the objectives outlined and the results obtained in the care. For Pereira et al. (2011), the nursing audit performs an administrative function through the conference and control of hospital bill billing, verifies the procedures and examinations carried out, and promotes the improvement of the quality of the nursing service provided through evolution of nursing records.

According to Scarparo et al. (2009), some authors define the nursing audit as being a managerial tool, whose objective is to evaluate the quality of care, processes and costs. The audit is an important tool to highlight the problems found in the medical records, and also allows a better evaluation and orientation for the team and the institution, through reports, regarding the most appropriate registration of professional actions and the ethical and legal support, before the councils, class associations and justice. (SETZ, D’INNOCENZO, 2009).
The audit services have been performed largely by nursing professionals, since this shows a greater involvement with the analysis of the quality of care offered to patients, and this activity is regulated by Law 7,498 / 86, which says about the professional practice of nursing. Nursing and the resolution of COFEN 266/01 that provides on the duties of the nurse auditor. (COFEN, 2001). In addition, the code of ethics of nursing professionals determines the principles, duties and prohibitions that guide the ethical conduct of professionals in this area, whether auditors or not, collaborating directly or indirectly to the nursing audit process (COFEN, 2007).

Melo and Vaitsman (2008) affirm that the nurse auditor performs the activities of his competence according to the technical aspects established in the current legislations of the Ministry of Health, National Agency of Supplementary Health, National Health Surveillance Agency, Nursing Audit Standards, nursing ethics, federal nursing council legislation, regional nursing council, law 9,656 / 1998, consumer protection code law, contracts and contractual coverage always seeking to maintain quality standards.

Camelo and Silva Júnior (2006) argue that the duties of the auditor nurse are aimed at reducing wastage, reducing costs and ensuring that all procedures and equipment used and that are reimbursable are charged to hospital bills.

According to Silva et al. (2001), the use of the audit process also benefits the nursing team as the strengthening of elements that will stimulate professional reflection as long as it is not used as a threat. According to Kurcgant (2006), the nursing audit does not have a punitive character to the professionals, but an evaluation of the assistance provided, analyzing the errors to seek to provide a basis of standards or tendencies, as well as possible modifications of procedures and administrative techniques.

According to Paulino (2006), the nursing professionals' understanding that they are one of the fundamental pieces of contribution in the audit process, makes patient care even more efficient.

One of the tools used by the nursing audit to evaluate the quality of services provided is the Systematization of Nursing Care (SAE) used as an important component of the evaluation of the quality of care provided to patients (GALANTE, 2005). SAE is used as a tool to have a quality audit with the improvement of the assistance rendered and also through the use of low cost for the institutions (BRASIL, 2011). The implementation of the SAE helps the nurse communicate with the multidisciplinary team and, according to Setz and D'innocenzo (2009), provides patient safety, quality of care and increase the autonomy of nursing professionals.

The auditor nurse has full autonomy to perform his duties without depending on the presence of other professionals or the prior authorization of another auditor, and according to Faraco and Albuquerque
(2004) also has the right to access any documentation and visits and interviews to patients, being their main function the evaluation of the quality process, the deficiency in the care, planning and satisfaction of the users of the health services.

The nursing audit has all the legal support that contributes to this being an increasing area with many perspectives in the coming years, even though currently few professionals work in this area, and a better orientation of the nurses is still necessary about the importance of the audit in the field of the nursing as well as the benefits that the audit brings to this service (BERTI; ALMEIDA, 2005).

Regarding the nursing audit, the authors point out that it does not only evaluate the material resources used in care, but also the quality of the services provided. It can be observed that, in a general way, the audit is carried out by nursing professionals who provide a more direct assistance to the patient being regularized by the law of professional practice and nursing code of ethics, among other legislations (BERTI; ALMEIDA, 2005).

It is also possible to emphasize that the audit is also important for professional development since it provides a reflection about the quality of the assistance provided, being in no way a punitive measure.

**Audit in the Unified Health System**

For the composition of this category, 12 articles were used that deal with the use of the audit in the Unified Health System through the Organic Health Law, and the laws that regulate the National Audit System (ANS) and the National Agency of Supplementary Health (ANS) (OLIVEIRA, 2009).

The audit in the Unified Health System (SUS) aims to assist in the quality of health care provided to the population in the search for universality, equity and integrality, these being fundamental principles of the SUS, besides the principle of economical use of the financial resources involved, according to Klustchovski (2009 *apud* OLIVEIRA, 2009).

Law No. 8,080 of December 19, 1990 regulates the actions and health service throughout the national territory. (BRASIL, 1990) This law establishes the National Audit System (SNA) as a means of technical and financial control under the competence of the Unified Health System and in collaboration with the states, municipalities and the Federal District. However, it was on July 27, 1993 that the SNA was instituted, through art. 6 of Law no. 8,689 (BRAZIL, 1993) and having its regulations through decree no. 1,651 of September 28, 1995 (BRAZIL, 1995).

Regulated through Law n. 9.961 / 2000, the National Agency for Supplementary Health (ANS) seeks to control the actions and health services of operators and other public agencies (BRASIL, 2000) in order to
maintain the quality of health care.

The SUS defines as objective the transformation of the health care model, distancing health from the condition of merchandise by establishing it as a right of citizenship. The consolidation of SUS implies universalization, access, quality of services and social control. In turn, the ANS was regulated aiming at the systematic control of structure and processes and results in the SUS context (MELO and VAITSMAN, 2008).

A major challenge for public institutions has been to develop measures to ensure increasingly improved quality of care. The audit allows to create subsidies to elaborate new proposals and methods of management of the activities and resources related to the assistance (CUNHA et al., 2003).

According to Camelo et al., (2009), the decentralization and integration of audit services are some of the principles and guidelines established by the National Audit Department with the purpose of guaranteeing the performance throughout the national territory, with its tasks divided and defined for each sphere of SUS management.

There is a great deal of responsibility and interest when it comes to health care, because SUS work is highly complex due to the need to carefully manipulate a large amount of information extracted, analyzed and interpreted (BERTI; ALMEIDA, 2005).

According to Vaitsman and Andrade (2005), the evaluation of audit processes through the planning of health care enables the organization of health services in a more humanized way. In the SUS, the health audit seeks to manage and control public financial resources with actions focused on continuous care and follow-up of the quality of care, collaborating with humanization of health actions within the financial resources available in SUS (SCARPARO, 2010).

Santos and Merhy (2006) point out that one of the purposes of the audit is focused on the accounting evaluation that assists management in the financial control of public resources. Thus, the evaluation and control of financial resources in public health are important tools for monitoring public policies implemented, with the purpose of establishing the institution's objectives, the re-allocation of resources and actions in health in a resolutive and centralized way in equity (SANTOS and MERHY, 2006).

Because it is a management system, Camelo et. al. (2009) states that the audit strengthens the SUS and acts as an important management tool through the planning of healthcare practices, organizing and supervising health care within the financial parameters. In this way, the audit provides the evaluation of health care provided to SUS users.
The revised articles showed that the audit, within the context of public health, seeks to put into practice the principles of the Unified Health System (SUS), mainly aimed at the quality of care in the public sector.

Auditing in the SUS also allows management of public financial resources, which directly influences a better implementation of public policies and consequently the quality of care provided.

**Audit and quality of care**

In this category it is possible to observe the importance of the nursing audit in the quality of the assistance provided with regard to the audit as a form of evaluation of the quality, effectiveness and efficiency of the services offered through the assistance. 10 articles were used to compose this category.

According to the Ministry of Health (2011), the quality of health care seeks to reduce risks, raise the level of professional competence, be effective in the use of services, aiming at customer satisfaction by associating a favorable effect on health promotion.

According to Abdon et al., (2009), the patterns are gradually established through studies conducted at the institution itself. In this way, the audit appears as a means of evaluating the quality of healthcare in a given population. According to Camelo et al., (2009) the audit is a fundamental tool to measure the quality of care, adding financial and qualitative values, providing forms for the development of health activities, aiming to improve care. In this way, the audit functions as a method of systematic evaluation of a process or an activity, providing information for ascertaining the quality of the health service offered by an institution.

In Brazil, according to Scarparo and Ferraz (2008), there is a mistaken idea that health auditing is linked only to bureaucratic activities, focused on the accounting and financial area. Now it is noted that auditing is an ally of the efficiency and effectiveness of the services provided and of customer satisfaction.

The commitment to ensure the improvement of the quality of care provided, the development of new proposals and methods that enable work processes and resources for care have been a great challenge for the nursing services. In this context, the audit contributes, in a restricted way to the bureaucratic and administrative functions, however, there is a gradual change with the focus for the assistance. In the nursing area, the audit enables the development of health indicators, allowing the development of evaluation criteria and the formation of new knowledge, which allows the evaluation of the problems faced by nursing, the procedures established for each one of them and the proposed solution for each problem (SCARPARO et al., 2010).
In the health area, when it comes to quality, Camelo et al. (2009) states that we must be attentive to the level of customer satisfaction, the variable factors in the healthcare environment and the possible effects on the credibility of the institution. For this reason, some health services are making use of auditing as a means of continuously improving the quality of care provided. In order to reduce errors, aiming at the quality of care, health services use audit through services and procedures, audit of accounts, to promote the quality of patient health (MELO, VAITSMAN , 2008).

According to Faraco and Albuquerque (2004), the audit provides subsidies to nursing professionals to reorient their activities. According to Mota (2003), the nursing audit process should have clear objectives that highlight the weaknesses of the service and also affirms that over the years, the nursing audit has been gaining new dimensions and revealing its importance within the institutions.

According to Riolino and Kliukas (2003), nursing needs competent and trained professionals who can give it the advances of the health area, because it is directly linked to the quality of the care for being responsible for the care. In the quest for quality of care, competence is the ability to develop functions seeking first quality of service.

Galante (2005) states that the practice of nursing auditing results in benefits for patients, who can benefit from services offered with greater efficiency and consequently better quality care. These benefits are not limited only to service users, but also to those who provide care, such as the nursing staff. By reviewing the activities performed, they will achieve successful results in future procedures, leading professionals to reflect, leading to a greater interest in the scientific area, establishing elements for better quality assistance.

The studies reviewed here show a direct relationship between the audit process and the quality of care provided. Although the audit work is initially focused on the bureaucratic and administrative area, it can be concluded that it influences directly the care area.

In this research, the authors emphasize that for the audit to be used effectively it is necessary for health professionals to become aware of the importance of the use of health auditing and the qualification of the professionals who perform the audit.

**FINAL CONSIDERATIONS**

The present study made it possible to analyze the importance of auditing over the years, which over time ceased to be exclusively a branch of accounting and started to be used by other professions, among them nursing, applied in the health area, with a vision focused not only on the control of expenses and financial losses, but mainly concerned as a quality assistance.
The health audit is an area that requires a high degree of qualification of the professional, since the actions performed in the health care requires a lot of responsibility, besides providing the necessary elements to guide the activities performed by the auditors.

In the health area, the nurse is the best qualified professional to perform and execute the audit actions, since it is directly related to patient care. This professional, in the performance of his audit activities, should seek to reduce expenses, avoid waste and ensure quality assistance.

In public health, auditing functions as an important management tool, which, when used correctly, provides subsidies to the single health system (SUS) in order to better plan, organize and supervise healthcare practices, evaluating the quality of assistance provided to users, thus ensuring the fundamental principles of universality, equity and integrality guaranteed by law and promoting health that according to the federal constitution is a right of everyone and duty of the State to provide it.

Thus, we can conclude that in the health area, the nursing audit has a fundamental role in evaluating the quality of care, effectiveness and effectiveness of the services provided, as well as the evaluation and control of financial resources, which are essential for the construction of a quality public health guaranteeing users of the universal health system universal and humanized access.

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