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AUDIT IN NURSING: PROCESS ANALYSIS, CONCEPTIONS AND EXPECTATIONS

AUDITORIA EM ENFERMAGEM: ANÁLISE DO PROCESSO, CONCEPÇÕES E EXPECTATIVAS

AUDITORÍA EN ENFERMERÍA: ANÁLISIS DEL PROCESO, CONCEPCIONES Y EXPECTATIVAS

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ABSTRACT

Objective: to analyze the development of audit in nursing with investigation of methods, purposes, indicators, conceptions and expectations in public and private health institutions. **Method:** exploratory, descriptive study with qualitative approach and carried out through semi-structured interviews with five auditor nurses. Interviews were analyzed by the content analysis technique. The project was approved by the Research Ethics Committee CAAE 13182213.5.0000.5188. **Results:** thematic units enabled the construction of the following categories of analysis: methods of nursing audit process; indicators of nursing audit process; purposes of audit process in nursing; conception on audit in nursing; expectation for audit in nursing. **Conclusion:** differences in methods, indicators and audit process purposes were observed between public and private institutions. The importance and tendency to growth is evident in conceptions and expectations. **Descriptors:** Nursing; Nursing audit; Quality of Health Care.

RESUMO

Objetivo: analisar o desenvolvimento da auditoria em enfermagem, investigando métodos, finalidades, indicadores, concepções e expectativas, em instituições pública e privadas de saúde. **Método:** estudo exploratório, descritivo, com abordagem qualitativa, realizado mediante entrevistas semiestruturadas com cinco enfermeiros auditores. As entrevistas foram analisadas pela técnica da análise de conteúdo. O projeto foi aprovado pelo Comitê de Ética em Pesquisa CAAE 13182213.5.0000.5188. **Resultados:** as unidades temáticas possibilitaram a construção das seguintes categorias de análise: métodos do processo de auditoria em enfermagem; indicadores do processo de auditoria em enfermagem; finalidades do processo de auditoria em enfermagem; concepção sobre a auditoria em enfermagem; expectativa para a auditoria em enfermagem. **Conclusão:** entre as instituições pública e privadas há diferenças quanto aos métodos, indicadores e finalidades do processo de auditoria. Com relação às concepções e expectativas, observa-se importância e tendência ao seu crescimento. **Descritores:** Enfermagem; Auditoria de Enfermagem; Qualidade da Assistência à Saúde.

RESUMEN

Objetivo: analizar el desarrollo de la auditoría en la enfermería, investigando métodos, finalidades, indicadores, concepciones y expectativas, en instituciones públicas y privadas de salud. **Método:** estudio exploratorio, descriptivo, con enfoque cualitativo, realizado mediante entrevistas semi-estructuradas con cinco enfermeros auditores. Las entrevistas fueron analizadas por la técnica del análisis de contenido. El proyecto fue aprobado por el Comité de Ética en Investigación CAAE 13182213.5.0000.5188. **Resultados:** las unidades temáticas posibilitaron la construcción de las siguientes categorías de análisis: métodos del proceso de auditoría en enfermería; indicadores del proceso de auditoría en enfermería; finalidades del proceso de auditoría y enfermería; concepción sobre la auditoría en enfermería; expectativa para la auditoría en enfermería. **Conclusión:** entre las instituciones públicas y privadas hay diferencias entre los métodos, indicadores y finalidades del proceso de auditoría. Con relación a las concepciones y expectativas, se observó importancia y tendencia de su crecimiento. **Descriptores:** Enfermería; Auditoría de Enfermería; Calidad de la Asistencia a la Salud.

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INTRODUCTION

Historical records on audit process emphasize its realization in the accounting field. In contemporary times there has been an expansion of this practice in the evaluation and analysis of work performed in other professional areas, such as health care and consequently, nursing.

Nursing experiences a context of globalized changes where new perspectives to the action of nurses are envisioned based on a reflective critical knowledge and practice, fundamental to its development. Thus, the nurse professional must be able to face the challenges of the profession, specifically in the managerial sector, seeking new approaches such as participatory management and programs of quality, which are the central focus of the audit process.¹

The Auditor Nurse, when exercising his/her functions, must have a holistic vision as management quality, service quality and economic-financial quantum, always bearing in mind the human well-being as patient/client.^{2:4}

Audit process in nursing must be conducted with the main objective to contribute to the quality of health care to service users, an efficient and effective tool of evaluation and analysis of the work done by professionals.

Methods adopted and indicators to be analyzed during the audit in nursing are key elements to detect problems in the management of services and consequent practice in health care. Based on the problems identified, it may be possible to develop strategies that attempt to minimize observed unconformities by implementing actions to resolve and prevent future problems.

Notably, development of audit process in nursing practice is not part of the vocational training. Moreover, lack of bibliographic material related to this theme it is evident, thus making the knowledge of the future nursing professional in this field of activity neglected.

The need to enhance the knowledge on how to operationalize the audit process was the inspiration for doing the present study, as the importance of development of nursing auditing processes can truly contribute to improving the quality of health care and at the same time increase knowledge of audit process in nursing.

Given the above, the objective of this study is to analyze the development of audit in nursing, investigating the methods, purposes, indicators, conceptions and

expectations in health public and private institutions.

METHOD

Exploratory, descriptive study with qualitative approach performed at public and private health system institutions in the city of João Pessoa - PB. Two hospitals, one Health Insurance Provider, one Health Consulting and Audit Company and the Board of Regulation of João Pessoa Municipality were selected.

The study population comprised 13 auditor nurses and the sample consisted of one professional from each local institution of study, totaling 05 individuals identified according to the institutions to which they are linked: Auditor 1 - Health Consulting and Audit Company, Auditor 2 - Health Insurance Provider, auditors 3 and 4 - Hospitals, and auditor 5 - Board of Regulation of the Municipality. Considering this quantitative of individuals, it is worth noting that:

The criterion of numerical representation is not what matters in a qualitative study. The researcher must be less concerned about generalization than with deepening, scope, and diversity in the process of comprehension of a social group, an organization, an institution, a strategy or a representation. The ideal qualitative sample is one that reflects the entirety of the multiple dimensions of the object of study.³

A semi-structured interview was conducted to collect empirical data. This was previously scheduled with each participant and conducted in the workplace as the necessary infrastructure was available and this promoted greater security for respondents. Reliability of statements at the moment of transcription was guaranteed; there was no change in the meaning of the messages issued by professionals.

The interview consisted of objective and subjective questions. Objective questions sought to identify health institutions to which professionals were linked, time length of professional exercise, time length of performance as auditor nurse and the level of expertise of each participant. In turn, subjective questions gave respondents space to discuss the topic under study by answering the following guiding questions: How do you characterize the nursing audit processes that you perform with regard to methods, indicators and purposes? What is your conception and expectation about the process of Audit in Nursing?

Interviews were conducted after submission of the research project to the Platform Brazil and conferred Opinion Nº 225,577 from the

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Health Sciences Center Research Ethics Committee of the Federal University of Paraíba and Certificate of Presentation for Ethics Appreciation - CAAE N° 13182213.5.0000.5188.

All ethical and legal precepts of research involving human beings were respected; according to which advocates the Resolution 466/12 of the National Council of Health.⁴

Participants of the research signed the Informed Consent through which research objectives, rationale, contribution, reliability of the analysis of information and anonymity guarantee were explained, as well as the right to freedom to withdraw from the study at any time if they so wished.

The content analysis technique was used to analyze empirical material and the content obtained through the speeches of the respondents was analyzed using thematic analysis. According to literature, this is "A suitable method for qualitative investigations in health. The analysis consists in discovering the units of meaning that make up a communication, whose presence or frequency mean something to the targeted analytical object".⁵

The process of organization and analysis of empirical material occurred in three distinct phases - pre-analysis, material exploration and treatment of results, inference and interpretation.

RESULTS

The characterization of individuals participant of this research revealed that four professionals have more than 10 years of exercise time and one professional has exercised the profession within a period of one and five years. The interviewed professional from the public institution acts as auditor for five to 10 years. In private institutions, two professionals exercise the auditor function for more than 10 years, one professional acts as auditor for five to 10 years, and one acts for five years.

Regarding academic titles, among all auditor nurses interviewed, four have the title of specialists and one has specialization in progress. Among the four specialists, one has expertise in Administration of Nursing Services and the rest have expertise in Audit of Health Services. Furthermore, nurses with expertise in auditing have other specialties such as: Labour Nursing and Hospital Administration. However, none of the surveyed participants has master and/or doctor degree.

Based on the guiding questions, the following categories of analysis were

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extracted in the empirical data analysis,: Category 1 - Methods of nursing audit process; Category 2 - Indicators of nursing audit process; Category 3 - Purposes of audit process in nursing; Category 4 - Conception on audit in nursing; Category 5 - Expectation for the audit in nursing.

Speeches extracted from interviews of participant auditor nurses, which represent the highlighted Thematic Units, are described below according to each category of analysis.

♦ Category 1 - Methods of nursing audit process

[...] We do on-site audit which is considered concurrent audit [...], we also audit medical charts [...]. (Auditor 1)

[...] We do the audit plus the concurrent, [...] we receive the medical chart from the hospital [...]. (Auditor 2)

[...] We have a criterion, we do a qualitative and quantitative analysis of this chart, [...] today is done when the patient is discharged from hospital [...]. (Auditor 3)

[...] I analyze the records [...]. In addition to this work [...] I do the audit on-site [...]. (Auditor 4)

[...] We do the visit, observe all that [...] is contained in the complaint, [...] that comes through the Public Ministry [...] Ministry of Health, [...] of SUS ombudsman [...]. (Auditor 5)

[...] there is the management audit, when [...] the municipality feels the need to audit to their knowledge [...]. (Auditor 5)

[...] Here there is a multidisciplinary team. According to the demand, the process that arrives, we assemble a team. [...]. (Auditor 5)

♦ Category 2 - Indicators of nursing audit process

[...] type of medication, expensive medication, expensive material, the kind of materials used in surgeries [...] if this material is really being used, if it was actually described in the medical justification, the nursing justification [...]. (Auditor 1)

[...] checking the medical charts and the evolution of nursing, [...] procedures [...] material that was used [...]. (Auditor 2)

[...] we follow some tables, [...] there is the medical part CBHPM [...] we work with SIMPRO magazine, [...] with BRASÍNDICE, besides tables of the agreement itself [...]. (Auditor 2)

[...] We see the prescribed in fact [...] the justification of the whole multidisciplinary team [...] signatures, [...] the very medical prescription [...], its consistency. [...]. We have a questionnaire of non-compliances [...]. (Auditor 3)

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[...] I pick up the prescription from previous days, I analyze, confront with nursing reports
[...] I analyze the drugs used, [...] usually we pick up the [...] tables of values, per diem payments and rates, values of materials and medicines [...]. (Auditor 4)
[...] Standards recommending the ordinances of the Unified Health System, [...] health and human resources physical conditions to meet the demand [...] check list of the directive regulating the procedure to be purchased or supervised [...]. (Auditor 5)
[...] Indicators: to reduce child mortality, reduce waiting lists for elective surgery and so he goes conciliating indicators [...]. (Auditor 5)

♦ **Category 3 - Purposes of audit process in nursing**

[...] We are concerned about the quality of service offered to the customer, that is, we are here not only to clarify and criticize, [...] it also comes with an educational focus [...] the purpose of the audit would be [...] to control the benefit-cost [...]. (Auditor 1)
My job today is correction of hospital bills [...] examine [...] patient care [...] the benefit-cost factor [...] non-compliances [...]. (Auditor 2)
The major purpose of my work, I think, no doubt, is to be able to close an account where there will not be overpricing [...]. (Auditor 3)
[...] Educational work, [...] has no punitive work [...] periodic training are ministered where we show the right way to correctly handle that record, all that need to be there in the records, from signatures, from justifications [...]. (Auditor 3)
[...] this charge, this be done correctly and accurately and that what was reported is actually what is charged, [...] to prevent deviation in charged services and [...] we help much in the question of the quality of medical records [...]. (Auditor 4)
The SUS audit department works in the following sense, to supervise, regulate and increasingly humanize the care offered by providers registered in the National Health System [...]. (Auditor 5)
[...] Service enablement, [...] educational principle [...]. (Auditor 5)

♦ **Category 4 - Conception on audit in nursing**

The audit of nursing today is essential in any service, whether hospital service or diagnostic service or prevention service, the nurse auditor is indispensable [...]. (Auditor 1)
[...] The audit of nursing today is of paramount importance in a hospital [...] it must not be viewed with inspection, [...] we have to see audit also as an educator factor

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[. ..]. Audit is common sense [...]. (Auditor 2)
[...] Audit [...] is common sense, but not only that, it requires rules [...]. (Auditor 3)
[...] I personally cannot even see a hospital without nurse auditing today [...]. (Auditor 3)
[...]. Audit of nursing is undervalued, because few know their real purpose [...]. (Auditor 4)
[...] The need to increase the number of auditors in the state of Paraiba [...]. (Auditor 5)

♦ **Category 5 - Expectation for the audit in nursing**

And my vision for the future is that all hospitals, all services involving procedures [...] involving prevention in healthcare will hire an auditor nurse [...] (Auditor 1)
[...] it will make way for the construction of a better nursing, stronger, more respected, not only by the professional society, but civil society in general [...]. (Auditor 1)
[...] audit of nursing will grow much because the need is great and nowadays and nowadays we work based on costs, [...] I think the question of workload needs to improve, issue of wages, there needs to be a minimum acceptable wage [...]. (Auditor 2)
[...] audit of nursing will be paramount in any hospital, [...]. (Auditor 3)
[...] I really hope that the professional become more appreciated [...]. (Auditor 4)
I believe [...] that going forward with the motion that is on the regulation of the audit profession, [...] the trend is really ever growing and increasingly improve, [...]. (Auditor 5)

DISCUSSION

The analysis of empirical material made clear that among auditor nurses, the majority practices nursing for over 10 years and as auditors of nursing, they have predominantly more than five years acting in the area. This reality denotes that these professionals have considerable experience both in the nursing profession and in the auditor function.

This observation leads us to the realization that professionals, because they are experienced, can contribute to efficiency, efficacy and effectiveness before the audit process in nursing, since it is necessary to have thorough knowledge of what is being audited. Importantly, the fact that most of the surveyed professionals have expertise in auditing in Health Services reaffirms their qualification to act as auditors.

Auditors must have experience and knowledge in the areas involving the audit so that they can analyze data and see potential

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problems or opportunities in order to improve the system of quality. They also need the ability to find solutions and recommend them to the customer, demonstrating how much efficient and effective would be the implementation of the recommendations to enhance quality.⁶

Considering the categories of analysis drawn from the transcribed speeches of interviewed auditor nurses, with regard to Category 1 - Methods of nursing audit process, it was possible to identify the different methods used in the audit process in the surveyed institutions.

Speeches of Auditors 1, 2 and 4 show that they perform concurrent audit through the analysis of medical charts. However, Auditor 3 reports the adoption of retrospective audit and also uses medical record of the patient as an analytical tool.

The analysis of patient's medical chart with properly described times, dates and technical advice of professionals who assist the patient, is necessary when evaluating hospital audit. Emphasizing the technical knowledge which is not relevant to the administrator and increasing the need for a work done with a team which has the same vision and goals.^{7:53-4}

The Auditor 5, in his testimony, characterizes auditing methods used by him as audit of complaints, which is also denominated as special or extraordinary. Another method identified by this auditor was auditing management in addition to highlight that the process is developed by a multidisciplinary team, which according to the witness himself, "a team is assembled" according to the demand.

In the audit for investigation of complaints, nurses analyze documents and collect testimonies of the complainant and the accused so that they can come to a conclusion if there is merit or not in the case.^{8:676}

The special audit is conducted by order of the Ministry of Health to investigate the complaints, evidence of irregularities and/or verify any specific activity. It aims to examine and evaluate the facts in a particular area and period.^{9: 545}

The purpose of the audit is to contribute to the management for the qualification of universal access towards ensuring the right to health and right to life, as defined in the 1988 Federal Constitution. Thus the audit report figures as a relevant product, an informative and constructive tool with high public credibility. The audit product is recognized as essential in making decisions.^{10:46}

In this sense, audit is intended as a tool to support SUS management, with the aim to strengthen the process of consolidation of the health system, among other things. This must be operated from its planning in a work process involving analytical and operative stages, in the pursuit of effectiveness and analysis of the results of the audited work.

Currently, the audit does not consist only of accounting control. It requires a careful look at the universality of the problem in focus, requiring proper training of auditors and demanding from audit managers the composition of multidisciplinary teams.^{10:46}

The audit, by analyzing and operational verification, allows for evaluation of quality of processes, systems and services and the need for improvement or preventive/corrective/remedial action. It aims to provide the SUS manager information needed to exercise effective control and contribute to the planning and improvement of health actions.^{11:15}

The Category 2 - Indicators of nursing audit process showed that auditors of the participating private institutions use a series of indicators that make up the same object of analysis - the chart during the implementation of the audit process. For example: nursing evolution, kinds of materials and medicines, signatures, value tables, and per diem payments and rates; among others. SIMPRO and BRASÍNDICE magazines were also highlighted as indicators. The participating public institution, the auditor nurse does not express the use of this same object of analysis. This informs, therefore, the use of ordinances, covenants and norms established by the National Health System as parameters.

The auditor must know and have on hand the patient's chart with nursing notes, nursing and medical prescription and evolution [...] in order to audit. This way, the entire length of stay or customer service can be thoroughly evaluated and the realized procedures justified.^{6:259}

For analysis of accounts, the internal and external auditor nurses need to have control of some tools. These are: AMB Table - Table of the Brazilian Medical Association, which obtains values of all medical procedures and SADT (Support Service to Diagnosis and Therapy-tests); Per diem payments, rates and medical gases table - values stipulated in the agreement which may be defined between the parties or may follow already existing standards of the Association of Hospitals; Simpro table - Magazine with quarterly editions that bring medicines and materials values and the most modern and traditional

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materials in the market; *Brasíndice Magazine* - fortnightly magazine that also features medicines values, nutrition, and some materials.^{12:9}

As for materials and medicines, "*the basic tool of nursing consultation is BRASÍNDICE where factory prices and the maximum price to consumers are observed*"^{13:131}

The BRASINDICE magazine is a pharmaceutical guidance publication that features updated drug prices in each new edition. Its Resolution N° 2 of March 12, 2014 deals with:

The form of the definition of Manufacturer Price - MP and Maximum Price to Consumer - MPC of drugs on March 31, 2014, establishes the procedure for making Sales Report for the Drug Market Regulation Board - DMRB, regulates the advertising of prices of pharmaceuticals and defines marketing margins for these products.^{14:2}

The purposes of the audit process of nursing were observed in Category 3. It is evident that some of the auditors express concern about customer service quality and educational process. However, regarding the educational aspect, this is explicitly directed to the quality of medical records and not to patient care. It is noteworthy, therefore, that in this category, accounting analysis fundamentally predominates, as evidenced in the reports transcribed below:

[...] *The purpose of audit would be to control benefit-costs [...].* (Auditor 1)

My job today is correction of hospital bills [...]. (Auditor 2)

The major purpose of my work is to be able to close an account where there will not be overpricing [...]. (Auditor 3)

[...] *collection it is done right, [...] to prevent deviation in charged services [...].* (Auditor 4)

Emphasis on audit hospital bills held by the auditor nurse is given to the fact that nursing actions directly interfere in the results of the audit of hospital bills, because the care processes generate revenue through the records of actions taken. However, the assessment of this process happens without a systematic concern of the use of the obtained results.¹⁵⁻¹²⁵

Even when the audit is restricted to accounts, the nurse has the opportunity to assess inadequacies in the work process, which can express drop in quality, generating unnecessary expenses and rework, as misuse of equipment, inappropriate flow of information, waste of materials and medicines, storage excesses, among others, can be identified. Thus, this makes possible to

identify resources that could be better used in other functions, thus offering more subsidies for improving the assistance quality.¹⁵⁻¹²⁵

Abovementioned reports regarding accounting analysis feature the work of those auditor nurses, linked to private institutions. By contrast, auditing work in the public health service is mainly centered in the quality of attention given to users. This finding is the reflection of Auditor 5' statement, from the Municipal Regulation of Health, which leads us to understand that the public health auditing is aimed at contributing to gradually humanize the care of the National Health System.

Auditing is adopted as a tool of control and regulation of the use of health services but, especially in the private sector, this has directed its focus to the control of the costs of assistance offered.^{8:672}

The Category 4 - Conception on audit in nursing led to the analysis of how surveyed professionals view the audit process. Their speeches emphasized the importance of this process in the various health institutions. However, it is noticeable the lack of this professional in the market; and according to the speech of Auditor 4, audit in nursing is still undervalued in the profession, noting that few know its real purpose. "Today, auditing is important to support the planning of health actions, their implementation, management and qualitative evaluation of results".¹⁶⁻¹⁰²²

Another observed conception is the understanding that the act of audit involves "common sense"; although one auditor highlighted that, even with common sense, there must be compliance of rules.

It is understood that the auditor nurse, even acting sensibly in front of decision-making, should not fail to comply with ethical principles and legal requirements; the latter set out principles, guidelines and regulatory aspects, thus subsidizing the operation of the audit work processes.

Audit with common sense in compliance with ethical principles entails attitudes and cooperative behavior from the auditor, in pursuit of efficient and effective practices before the team and in the workplace. It is, therefore, essential to act with integrity, confidentiality, professional care, social responsibility and trustworthiness.

We tried to ascertain in this study the views of auditor nurses toward expectations for audit in nursing, analyzing Thematic Units built from the content of interviews which are present in Category 5. One of the findings is that audit in nursing may help to transform nursing into a stronger and respected profession.

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Expectations of nursing auditors are that due to the need of the auditor's presence in all health institutions, hiring more nurses to exercise the auditor function must happen, and at the same time they desire a better salary compensation and hourly workload reduction. The issue of better wages and reduced working hours are also desired by the whole category of nursing which thereby seeks greater appreciation as professionals.

CONCLUSION

Auditing in health and nursing has been a practice of work and care analysis under increasingly growth. The search for this field of activity has raised the need for training of professionals. This is a fact observed among the participants of the present survey, since these are mostly specialized in Audit of Health Services. These professionals have a relevant time exercising nursing what when associated with the expertise, strengthens the quality of their work as auditors.

The audit process in nursing presents great differences between private and public institutions with regard to methods, indicators and purposes. The methods used in private institutions consist of retrospective audit and concurrent audit, performed with use of patient's chart. In turn, methods in public institutions are characterized as complaint and management auditing, which is developed by a multidisciplinary team.

Indicators in private institutions consisted of those contained in medical charts, like: nursing evolution, signatures and types of materials and medicines; and the use of materials, drugs, per diem payments and hospital rates tables. The use of ordinances, covenants and norms established by the National Health System were the parameters identified as audit indicators in the public institution.

Nurses of private institutions emphasize given that, for the development of the audit process, the purpose of auditing is focused on accounting analysis, while in the public institution, the quality of care toward users is the main goal.

Nursing auditors stated that auditing is of paramount importance in health institutions, although there is shortage of professionals and little appreciation. They expect the hiring of more professionals for auditor role, better remuneration and reduced working hours.

We agree, therefore, that the audit in nursing may contribute to the transformation of a stronger and more respected nursing; besides being an indispensable mechanism for analysis in order to increasingly qualify the

attention of care offered to users of health services.

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