INTegrative REview article

THE IMPORTANCE OF NURSING RECORDS IN HOSPITAL BILLING

Fabiane Pertille¹, Rosana Amora Ascari², Maira Cásdia Borges de Oliveira²

ABSTRACT

Objective: to analyze the national scientific production on Nursing records and its direct relationship with hospital billing. Method: integrative review, performed in 20 articles available online, from 2006 to 2016, in the Medline, Lilacs, BDEnf and SCIELO databases, analyzed through simple descriptive statistics, for the bibliometric analysis of the productions found, and Content Analysis, to deepen the relationship between Nursing records and hospital billing. Results: from this analysis the thematic categories "Hospital Environment and Nursing Registers"; "Audit of Nursing and Hospital Invoicing" and "The nurse professional in front of the audit sector" emerged. Conclusion: Nursing records express the quality of the care provided to the patient, have repercussions on the billing of the hospital bill, guide the management in the monitoring of quality indicators and enable the financial maintenance of the health service. It is important to emphasize the importance of continuing education about Nursing records and its interface with the financial health of the health organization. Descriptors: Nursing Audit; Billing; Quality of Health Care; Nursing professionals; Nursing Records; Hospital economics.

RESUMO

Objetivo: analisar a produção científica nacional sobre os registros de Enfermagem e sua relação direta com o faturamento hospitalar. Método: revisão integrativa, realizada em 20 artigos disponíveis on-line, no período de 2006 a 2016, nas bases de dados Medline, LilACS, BDEnF e na biblioteca SCIELO, analisados por meio de estatística descritiva simples, para a análise bibliométrica das produções encontradas, e da Análise de Conteúdo, para o aprofundamento da relação dos registros de Enfermagem com o faturamento hospitalar. Resultados: desta análise, emergiram as categorias temáticas “Ambiente Hospitalar e os Registros de Enfermagem”; “Auditoria de Enfermagem e o Faturamento Hospitalar” e “O profissional enfermeiro frente ao setor de auditoria”. Conclusão: os registros de Enfermagem expressam a qualidade da assistência dispensada ao paciente, repercutem no faturamento da conta hospitalar, balizam a gestão no acompanhamento de indicadores de qualidade e viabilizam a manutenção financeira do serviço de saúde. Ressalta-se a importância da educação permanente acerca dos registros de Enfermagem e sua interface com a saúde financeira da organização de saúde. Descriptores: Auditoría de Enfermería; Faturamento; Calidad de la Asistencia a la Salud; Profesionales de Enfermería; Registros de Enfermería; Economía Hospitalar.

RESUMEN

Objetivo: analizar la producción científica nacional sobre los registros de Enfermería y su relación directa con el facturación hospitalaria. Método: revisión integrativa, realizada en 20 artículos disponibles en línea, en el período de 2006 a 2016, en las bases de datos Medline, LilACS, BDEnF y en la biblioteca SCIELO, y analizados por medio de estadística descriptiva simple, para el análisis bibliométrico de las producciones encontradas, y de la Análisis de Contenido para la profundización la relación de los registros de Enfermería como la facturación hospitalaria. Resultados: de este análisis, surgieron las categorías temáticas: “Ambiente Hospitalario y los Registros de Enfermería”; “Auditoría de Enfermería y la Facturación Hospitalaria” y el “Profesional enfermero frente al sector de auditoría”. Conclusión: los registros de Enfermería expresan la calidad de la asistencia dispensada al paciente, repercuten en la facturación de la cuenta hospitalaria, balizan la gestión en el seguimiento de indicadores de calidad y viabilizan el mantenimiento financiero del servicio de salud. Se resalta la importancia de la educación permanente acerca de los registros de Enfermería y su interfaz con la salud financiera de la organización de salud. Descriptores: Auditoría de Enfermería; Facturación; Calidad de la Atención de Salud; Profesionales de Enfermería; Registros de Enfermería; Economía Hospitalaria.
INTRODUCTION

The health scenario is constantly changing and some factors are determinant for the entities that offer health services. New epidemiological features, the improvement of diagnostic medicine, high complexity treatments, the growth of the pharmaceutical industry, the multiplicity of health agreements and national health policies are some factors that are related to the current scenario and are closely related to the quality of services provided.¹

The need to control finances, monitor costs, and measure quality and customer satisfaction becomes the unit’s greatest concern. As a tool to control the process, the audit has been effective and resolutive evaluating the service provided, measuring costs and expenses and monitoring the records.²

The work of the Nursing team is directly related to the audit service, contributing to the measurement of audited items, glosses and financial return. The main instrument used by the audit service is based on Nursing care and the records produced by it in the patient’s medical records, since the patient’s stay in the hospital is recorded in the patient’s medical records containing all the activities, intercurrences and procedures performed with the patient.³

The Nursing team, by specifying their work, is involved in all stages of patient care and represents the most significant number of records related to medical and Nursing procedures, examinations, medications, evaluations, intercurrences, expense records and everything else that could be related to the therapeutics used, being responsible for the main data that support the results of the audit.⁴

Audit findings about Nursing records provide information about the quality of care provided to the patient / family, the need for staff training in protocol development, cost control, waste avoidance strategies, care indicators, and data statistics on financial turnover and hospital billing.⁵

An analysis of the recent literature has shown that the lack of capacity building, the great care demands in the hospital area and the precariousness of the Nursing work directly affect the care costs and influence the quality of the Nursing records.⁶ In this context, the question is: How do Nursing records contribute to improving hospital billing?

It is believed that the nonconformities in the Nursing records are common and stem from the mistaken perception of Nursing professionals that registration is not a priority in the face of the great population demand for health services, where professionals sometimes opt for care to the detriment of records. In this sense, the literature indicates the responsibility of the professionals for the correct fulfillment of the patient’s medical records and their impact on the quality of care due to Nursing records.⁷

OBJECTIVE

● To analyze the national scientific production on Nursing records and their direct relationship with hospital billing.

METHOD

It is an integrative literature review that allows the construction of a broad analysis of the chosen literature in order to respond to the stated objectives. The preparation of this review was done through pre-defined stages, namely: identification of the theme and research question; application of the inclusion and exclusion criteria; definition of the information to be extracted from the studies; analysis of included studies; interpretation and presentation of results.⁸

The selection of the articles was done in the following databases: Medical Literature Analysis and Retrieval System Online (Medline), Latin American Literature in Health Sciences (LILACS), Nursing Database (BDENF) and Scientific Eletronic Library Library Online (SCIELO). The health terminologies used were selected from the Health Sciences Descriptors (DeCS) and the Medical Subject Headings (MeSH) represented by “Nursing Audit”, “Nursing Registers”, “Quality of Health Care”, “Supervision of Nursing” and used in the search of articles in combination with the Boolean operator AND “to refine the studies that addressed only the selected theme.

There inclusion criteria considered were those published between January 2006 and December 2016; available in Portuguese; national publications; in the form of the scientific article (experience reports, integrative literature reviews, original articles); available online in complete copy, free of charge; which deal with Nursing records and their relation with hospital billing.

The exclusion criteria were based on the works of conclusion of course, monographs, theses and dissertations; duplicate articles; publication format such as book / book
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chapters; conference proceedings and summaries; research reports, letters, editorials, reviews; governmental publications and the texts in which there was no relation of the Nursing records with the hospital billing (flight of the theme).

The first stage of this study occurred from the search in the cited databases; application of the inclusion and exclusion criteria; individual reading of the titles and abstracts of the pre-selected articles through the search for the association of the descriptors; organization of articles in folders identified according to inclusion and exclusion criteria, respectively, and review of selected studies.

In the second stage, two researchers independently read the articles included in this review in the first stage, and the excluded works were removed from the following stages, while the works inserted in the inclusion criteria integrated the basis of this integrative review (N = 20).

Data analysis was performed through the operational proposal for the analysis of qualitative data divided into moments of pre-analysis, material exploration and treatment and interpretation of the results. In the pre-analysis of the materials, a floating reading of the articles to be knowledgeable about the topics covered. The exploration of the material was carried out after detailed readings of the articles being made cuts in registry units. After these steps, the classification and aggregation of the data were performed, emerging three categories: “Hospital Environment and Nursing Registers”; “Audit in Nursing” and “The nurse professional in front of the audit sector”.

Because it was a literature review, where there was no direct involvement of humans as participants in the research, there was no need for approval of the research by a Committee for Ethics in Research with Human Beings (CERHB). However, to contemplate the ethical aspects, the authorship of the researched articles was assured through citation and reference of the authors.

**RESULTS**

When analyzing the quantitative aspects involving the findings on the Nursing records and their direct relationship with the hospital bill, from the final sample of the study that consisted of 20 articles, ten articles were found (50%) in the Scielo library, seven studies in the Lilacs database (35%) and three (15%) in the BDEnf.

The articles included in this integrative literature review were duly referenced and are presented in figure 1 in ascending chronological order.
<table>
<thead>
<tr>
<th>Year</th>
<th>Author(s)</th>
<th>Title</th>
<th>Journal</th>
<th>Qualis</th>
<th>Database</th>
<th>Level of evidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>200811</td>
<td>Venturini DA, Marcon SS</td>
<td>Annotations of nursing in a surgical unit of a school hospital</td>
<td>Brazilian Journal of Nursing - REBEn</td>
<td>A2</td>
<td>Scielo</td>
<td>6</td>
</tr>
<tr>
<td>200812</td>
<td>Scarparo AF, Ferraz CA, Campos JF, Souza SROS, Saurusuatis AD</td>
<td>Audit in Nursing: Identifying its conception and methods Record audit: evaluation of intensive care tracheal aspiration records</td>
<td>Brazilian Journal of Nursing - REBEn Electronic Nursing Journal</td>
<td>A2</td>
<td>Scielo</td>
<td>6</td>
</tr>
<tr>
<td>200818</td>
<td>Ferreira TS, Souza-Braga AL, Carvalho-Alves EM, Valente GS, Souza DF, Pratini AD, Carvalho-Alves EM</td>
<td>Nursing audit: the impact of nursing notes in the context of hospital glosses</td>
<td>Aquichan</td>
<td>B1</td>
<td>Scielo</td>
<td>6</td>
</tr>
<tr>
<td>200913</td>
<td>Setz VG, D’Innocenzo M</td>
<td>Evaluation of the quality of nursing records in the medical records through auditing</td>
<td>Acta Paulista of Nursing</td>
<td>A2</td>
<td>Scielo</td>
<td>6</td>
</tr>
<tr>
<td>201014</td>
<td>Scarparo AF, Ferraz CA, Chaves LDP, Gabriel CS</td>
<td>Trends in the role of nurse auditor in the health market</td>
<td>Text Context Nursing</td>
<td>A2</td>
<td>Scielo</td>
<td>6</td>
</tr>
<tr>
<td>201115</td>
<td>Dias TCL, Santos ILG, Cordenuuzzi OCP, Prochnow</td>
<td>Nursing audit: a systematic review of the literature</td>
<td>Brazilian Journal of Nursing - REBEn</td>
<td>A2</td>
<td>Scielo</td>
<td>6</td>
</tr>
<tr>
<td>201126</td>
<td>Medrado SSR, Moraes MW</td>
<td>Audit of nursing in surgical center: performance of the nurse auditor</td>
<td>SOBECC</td>
<td>B3</td>
<td>Lilacs</td>
<td>6</td>
</tr>
<tr>
<td>201124</td>
<td>Prado PR, Assis WALM</td>
<td>The importance of nursing notes in the Hospital glosses</td>
<td>Nursing Care</td>
<td>B2</td>
<td>BDENF</td>
<td>6</td>
</tr>
<tr>
<td>201216</td>
<td>Silva MVS, Silva LMS, Dourado HHM, Nascimento AAM, Moreira TMM</td>
<td>Limits and possibilities of the nursing audit and its theoretical and practical aspects</td>
<td>Brazilian Journal of Nursing - REBEn</td>
<td>A2</td>
<td>Scielo</td>
<td>6</td>
</tr>
<tr>
<td>201221</td>
<td>Rosa LA, Caetano LA, Matos SS, Reis DC</td>
<td>Audit as a strategy for the evaluation of nursing records in a pediatric hospitalization unit</td>
<td>Journal of Nursing</td>
<td>B1</td>
<td>BDENF</td>
<td>6</td>
</tr>
<tr>
<td>201322</td>
<td>Silva RB, Louareiro MDR, Frota OP, Ortega FB, Ferraz CCB</td>
<td>Quality of nursing care in an intensive care unit of a school hospital</td>
<td>Journal of Nursing</td>
<td>B1</td>
<td>Scielo</td>
<td>6</td>
</tr>
<tr>
<td>201328</td>
<td>Oliveira DR, Jacinto SM, Siqueira CL</td>
<td>Audit of nursing in surgical center</td>
<td>Journal of Health Administration</td>
<td>B4</td>
<td>Lilacs</td>
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<tr>
<td>201323</td>
<td>Claudino HG, Gouveia LNL, Santos SR, Lopes MEL</td>
<td>Audit of nursing records: an integrative review of the literature</td>
<td>Journ Nurs UERJ</td>
<td>B1</td>
<td>Lilacs</td>
<td>6</td>
</tr>
<tr>
<td>201325</td>
<td>Valença CN, Azevêdo LNM, Oliveira AG, Medeiros SSA, Malveira FAZ, Germano RM</td>
<td>The scientific production on nursing audit and quality of records</td>
<td>Caution is fundamental Online research Journal</td>
<td>B2</td>
<td>Lilacs</td>
<td>6</td>
</tr>
</tbody>
</table>
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Figure 2 shows the distribution of articles by area, frequency and percentage, according to the publication periodical.

<table>
<thead>
<tr>
<th>Journal</th>
<th>Area</th>
<th>n</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brazilian Journal of Nursing - REBEn</td>
<td>Nursing</td>
<td>4</td>
<td>20</td>
</tr>
<tr>
<td>Electronic Nursing Journal</td>
<td>Nursing</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Aquichan</td>
<td>Nursing</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Journal of Nursing</td>
<td>Nursing</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>RENE Journal</td>
<td>Nursing</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Text &amp; Context Nursing</td>
<td>Nursing</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>SOBECC</td>
<td>Nursing</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Cogitare Nursing</td>
<td>Nursing</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Mineira Journal of Nursing</td>
<td>Nursing</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Gaúcha Journal of Nursing</td>
<td>Nursing</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Journal of Health Administration</td>
<td>Nursing</td>
<td>2</td>
<td>10</td>
</tr>
<tr>
<td>UERJ Journal of Nursing</td>
<td>Nursing</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Caution is fundamental online research</td>
<td>Nursing</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Journal of Health Informatics</td>
<td>Nursing</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Journal of Nursing and Health</td>
<td>Nursing</td>
<td>1</td>
<td>5</td>
</tr>
</tbody>
</table>

DISCUSSION

Scientific journals in Brazil are classified from QUALIS periodicals, a model created by the Coordination of Improvement of Higher Level Personnel (CAPES) used in the dissemination of the intellectual production of Stricto sensu graduate programs (masters and doctorates) in the country. Currently, CAPES evaluates its journals from the classification in seven strata (A1, A2, B1, B2, B3, B4 and C) where the stratum A1 is assigned the highest weight (100) and the stratum C, the lowest value (zero). The importance of the classification of journals in QUALIS / CAPES as an influencer where the researcher should publish his/her studies.10

Thus, in the classification by QUALIS, from the stratification of quality of intellectual productions used by CAPES, it was verified that, of the articles selected for this study, seven of them were published in journals identified as QUALIS CAPES A2,11-17 six, identified as QUALIS CAPES B1;18-21 two, with QUALIS B2,24-5 two, with QUALIS B326-7 and three, with QUALIS B4.28-30

When analyzing the characteristics of the articles in relation to the year of publication, it was identified that the year of 2015 was the most published, with 25% (n = 5) of all publications, followed by the years 2008, 2009, and 2011, with three studies each, evidencing an increase in publications on the subject in recent years.
The papers were published in 15 journals (Figure 2), with the Brazilian Journal of Nursing - REBEn highlighting four articles. It was identified that all papers were published in journals in the area of Nursing (n = 20).

Regarding the strength of the evidence, it was verified that all articles presented evidence level 6. It is worth mentioning that scientific evidence can be classified hierarchically according to the methodological approach employed in the studies. In this sense, this study considered as levels of evidence: 1 - evidence from a systematic review or meta-analysis of randomized controlled trials or from clinical guidelines based on systematic reviews of randomized controlled trials; 2 - evidence derived from at least one well-delineated randomized controlled trial; 3 - evidence obtained from well-designed clinical trials without randomization; 4 - evidence from well-delineated cohort and case-control studies; 5 - evidence from a systematic review of descriptive and qualitative studies; 6 - evidence derived from a single descriptive or qualitative study and 7 - evidence derived from the opinion of authorities and / or expert committee reports.

From the thematic analysis of the studies that composed this integrative review, three thematic categories emerged to investigate the relation between nursing records and hospital billing: Hospital Environment and Nursing Records, Nursing Audit and Hospital Billing and The nurse professional in front of the audit sector.

Hospital Environment and Nursing Records

Based on the dimension of Nursing care, this category covers ten of the studies analyzed and brings the discussion of professional practice with a view to care and its fragilities in the health-illness process of individuals.

The studies analyzed address the importance of Nursing records, which are the result of the care provided to the patient during the hospitalization time. These records cover several aspects and provide ethical and legal support to the professional responsible for care, a fact that deserves attention as to the quality of the information that must be contained in the Nursing records capable of revealing all the care provided in a formal language, information accuracy, legibility, identification and terminology technique. The studies also emphasize the need to standardize these records so that annoyance failures are increasingly scarce.

The Nursing records are any and all information produced by the health team and should refer to patient-related facts and produced at each work shift or whenever necessary, as they reflect and document the care, composing important information instrument on the conditions health and sickness of the patient and becoming a north for the practice of the profession.

When considering that the hospital environment is formed by the patient-team-institution triad, this place is considered a reference for the treatment of health problems and must have adequate infrastructure, state-of-the-art technology and human resources, according to the recommended staffing by the nursing class council, and to have materials, medicines and supplies available for immediate use.

The Nursing team assists the patient, acts in all phases of hospital treatment and represents the highest percentage of the work team that collaborates with the audit service. It has the obligation to formally record all the data related to the care provided during hospitalization in the patient's medical record, a document that gathers all the written information about the patient possessing ethical, scientific and civil value. Based on these records, the audit service is an administrative tool, a management tool for the analysis, control and verification of results.

A study that investigated the financial impact of Nursing records in medical-surgical records in a hospital in the Midwest of Santa Catarina found that among the inconsistencies in Nursing records are the absence of expense sheets in the medical records when performing procedures, absence of type of catheter for oxygen therapy, excessive use of materials, unchecked medications and use of unjustified materials, non-substantiated examinations, among other record nonconformities that resulted in a significant financial impact on the hospital service.

Audit in Nursing and Hospital Billing

Different studies affirm that audit is fundamental to detect the difficulties found in the Nursing records, generically called inconsistencies, which can be used to assess the actions of both the Nursing team and the hospital management. In this sense, the nurse auditor should be able to evaluate the activities and notes that are developed by the Nursing professionals with the objective of...
The entities that provide health services have the concern of offering the service with quality and resoluteness, by associating it with a payable expense. In this sense, it is necessary to clarify that there are many costs involved with the maintenance of the hospital health service such as the maintenance of the functional structure and costs resulting from the care itself that vary with the medical diagnosis, therapy and services provided to the patient. Likewise, there are different ways of billing the hospital bill, which is sometimes presented with a single value according to the procedure, at which time the service assumes the risk of spending more than it receives through the procedure, called a closed account, and sometimes by the open invoice, in which the operator and / or the individual assumes the cost of the assistance, regardless of the number of events that emerge from the institutionalization.

The use of the patient’s chart to perform the nursing audit makes it possible to identify problems, guide the team and assist in establishing the patient’s health, as well as ethically and legally validate the assistance provided.

As a way of calculating health care expenses, Nursing records are the most reliable source of data, as they evaluate the care provided, provide studies of the effectiveness, verify the level of efficiency and provide data for hospital billing. The medical record, after the discharge of the patient, is sent to the billing department of the institution that will analyze all the information and generate the invoice for the respective agreement.

Clinical summary, data on patient hospitalization, medical diagnosis, rates and daily referrals for hospitalization period, expenses related to the nutrition and dietetics service, laboratory and imaging exams, equipment and materials, medications are considered valid information for hospital bills. Any illegible, incorrect or unrecorded record directly impacts the billing of hospital bills, in addition to not reliably demonstrating the treatment instituted to the patient. It is also important to highlight the importance of discussing this subject in Nursing courses at both a technical and higher level, as well as investing in training and continuing education in health services.

During a documentary analysis in medical records presented to a health plan operator, a researcher found that among the inconsistencies in the Nursing records are the absence of expense sheet in the medical record when performing procedures, the absence of the type of catheter for oxygen therapy, excessive use of materials, unchecked medication and use of unjustified materials, non-medical examinations, among other inconsistencies of records that culminated in a significant financial impact on the hospital service.

Study states that proper billing contributes to the educational process of the care team in order to guarantee the fidelity of the data with the therapy used; guidelines on charges due; waste reduction; correct appointment; request of materials according to the Nursing evolution registry, which has an impact on the decrease of hospital glosses.

The audit service initially emerges in the health field as a financial management strategy for the purpose of monitoring and controlling expenditure. However, time has shown that, in addition to financial control, health auditing has an educational impact on Nursing records and that financial return is a consequence of quality care with their respective records and justifications. In this sense, the approach that the audit recommends is the fidelity of the Nursing records considered a strategy to be assumed by the professionals to represent the quality of care and the reduction of hospital costs.

The nurse professional in front of the audit sector

Audits can be carried out in a variety of ways, including retrospective documentary analysis (retrospective audit), continuous internal audit (developed by the institution's own professional), external audit (normally performed by another institution), specific auditing (which meets a need of the moment) and the total audit (covering all sectors of the institution), all proposing a complete analysis of the data regarding hospitalizations and the costs involved in this process.

Studies point out the role of the auditor nurse in the development of his actions that seek the quality of Nursing care.
times, it is necessary for the auditor to assume the role of educator, enabling the professionals to perform the improvements resulting from situations identified from the documentary analysis.\textsuperscript{14,17,26,28}

When care is performed with quality, it reduces the time spent in the institution and brings satisfaction to the patient. In this sense, the on-site audit narrows relations with other professionals facilitating the insertion of educational actions based on the good practices of Nursing.\textsuperscript{17}

The weaknesses prevalent in the Nursing audit contemplate several inconsistencies, namely: lack of care (42.3%); absence of check (42%); absence of records in Nursing prescriptions (11%); erasures in Nursing prescriptions (4%); incorrect request of materials and medications by Nursing (0.27%) and incomplete header (0.02%).\textsuperscript{15} In relation to the absence of verification, it was observed that the least verified items were gases (55%), drugs (36%) and materials (6%) followed by procedures (3%) and monitoring (1%).\textsuperscript{14}

The Nursing audit incorporated, in its daily activities, the analysis of the quality of the care provided to the patient, through different methods, in order to contemplate the needs of the service itself. In this perspective, the role of the auditor nurse will be enriched and guided not only by the financial needs of the institution, but by the health needs of the clients\textsuperscript{14}.

\textbf{CONCLUSION}

The concern to offer quality services, associated to the control of the expenses involved in the process, is evidenced by the need to provide documentary security and control of the processes carried out since these have repercussions on the medical and hospital accounts in a very expressive way.

It is visualized that the Nursing records, as well as their quality, are expected to ensure, among other aspects, the adequate billing of the patient’s medical-hospital bill allowing the maintenance of the expenses inherent to the assistance offered by the institution. Some challenges, still present in this context, require, on the part of the management, new looks and strategies of awareness or, also, instruments that allow to follow the registers of Nursing or to ensure that they are carried out.

The development of permanent education is pertinent for the Nursing team concerning management strategies, such as the audit, with the intention of promoting the quality of care and the maintenance of the medical and hospital accounts.

\textbf{REFERENCES}


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