

The importance of nursing auditing in the review of hospital accounts in supplementary health*La importancia de la auditoría de enfermería en la revisión de cuentas hospitalarias en salud complementaria**A importância da auditoria de enfermagem na revisão de contas hospitalares da saúde suplementar***Juliana Flores Dias de Souza¹**

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Abstract

The aim was to analyze the importance of the nursing audit in the review of hospital accounts of health care service providers in supplementary health. Integrative review with a qualitative approach, conducted in the online databases of the Scientific Electronic Library Online, the Latin American and Caribbean Literature in Health Sciences and the Nursing Database. Sixteen articles were selected that matched the inclusion criteria, in addition to 02 resolutions and 01 institutional reference, which served as a theoretical basis for the study approach on supplementary health, nursing audit, types of audits and review of hospital accounts of health providers. The nursing audit is considered of unquestionable magnitude, as the medical records are audited to identify the type of care provided. Therefore, it is essential for the nursing team to properly record it in the medical record, with due care.

Descriptors: Nursing Audit; Supplemental Health; Hospitals; Cost Efficiency Analysis; Nursing Records.**Resumen**

El objetivo fue analizar la importancia de la auditoría de enfermería en la revisión de las cuentas hospitalarias de los prestadores de servicios de salud en salud complementaria. Revisión integradora con enfoque cualitativo, realizada en las bases de datos en línea de la Biblioteca Científica Electrónica en Línea, la Literatura Latinoamericana y del Caribe en Ciencias de la Salud y la Base de Datos de Enfermería. Se seleccionaron dieciséis artículos que cumplieron con los criterios de inclusión, además de 02 resoluciones y 01 referencia institucional, que sirvieron de base teórica para el abordaje del estudio en salud complementaria, auditoría de enfermería, tipos de auditorías y revisión de cuentas hospitalarias de proveedores de salud. La auditoría de enfermería se considera de una magnitud incuestionable, ya que los registros médicos son auditados para identificar el tipo de atención brindada. Por tanto, es fundamental que el equipo de enfermería lo registre debidamente en la historia clínica, con el debido cuidado.

Descriptor: Auditoría de Enfermería; Salud Suplementaria; Hospitales; Análisis de Rentabilidad; Registros de Enfermería.**Resumo**

Objetivou-se analisar a importância da auditoria de enfermagem na revisão de contas hospitalares de prestadores de serviço de assistência à saúde na saúde suplementar. Revisão integrativa com abordagem qualitativa, realizada nas bases de dados online da *Scientific Electronic Library Online*, da Literatura Latino-Americana e do Caribe em Ciências em Saúde e da Base de Dados de Enfermagem. Foram selecionados 16 artigos que correspondiam aos critérios de inclusão, além de 02 resoluções e 01 referência institucional, que serviram como base teórica na abordagem do estudo acerca da saúde suplementar, auditoria de enfermagem, tipos de auditorias e revisão de contas hospitalares dos prestadores de saúde. A auditoria de enfermagem é considerada de magnitude inquestionável, pois, os prontuários são auditados, no intuito de se identificar o tipo da assistência prestada. Portanto, torna-se fundamental o adequado registro no prontuário pela equipe de enfermagem, com os devidos cuidados prestados.

Descritores: Auditoria de Enfermagem; Saúde Suplementar; Hospitais; Análise Custo-Eficiência; Registros de Enfermagem.

Introduction

The health audit aims to control and review the efficiency and effectiveness of programs under development. However, it is noteworthy that its function is not restricted to indicating failures and problems, but also pointing out suggestions and solutions to admit a highly educational character to the institution, thus improving the quality of the assistance provided. In this scope, the nursing audit is considered an important management tool in health services, especially regarding technical, ethical, legal, and administrative aspects¹.

Currently, healthcare institutions are in continuous growth, a situation that requires an increasing number of service providers, without detriment to quality and with cost optimization. In this context, health auditing has been conquering its space, because, with the increase in demand and the demands of the labor market, the performance of a trained professional is crucial to improve the quality of the service provided, with the purpose to obtain more satisfactory results².

It is noteworthy that the patient's medical record is the main instrument used in the work process in auditing the audit of hospital accounts, including those of supplementary health providers. The literature shows that scarce and/or incomplete records compromise the quality of care provided and, consequently, the internal management of this institution³.

The nursing audit also makes it possible to guarantee the proper collection of the hospital bill. Thus, we understand that it represents the administrative process control function, verified from the results of the assistance provided to the client. The audit of hospital accounts is an essential process for analyzing the quality of care and a means to reduce waste, such as materials and medicines⁴⁻⁶.

Given the above, this study aims to analyze the importance of the nursing audit in the review of hospital accounts of health care service providers in the supplementary health.

Methodology

To conduct the study, from the stages of structuring the theme, data collection and analysis, discussion and final considerations, an integrative literature review was carried out, a method that allowed synthesizing knowledge in its relevant aspects, from way to significantly incorporate them in health care⁷, from the descriptive and qualitative approach about the importance of the auditor nurse in the process of reviewing hospital accounts of health care service providers in the supplementary network.

The theme covered was organized and built through the PICo strategy, which represent, respectively: "Patient/Problem", "Intervention", "Comparison" and "Context", which allowed for the proper definition of the information to be used in the preparation of this research⁸. From this, the question was defined as: Can nursing auditing improve the quality of care provided and provide for the reduction of disallowances of hospital bills in the context of supplementary health?

The inclusion criteria for the studies selected for this integrative review were: articles available online published between 2009 and 2018, in Portuguese and Spanish; nursing audit studies; reduction of disallowances in the hospital environment; quality of nursing care. We chose to consider the literature from this period, as it is a relevant topic that has only recently been investigated, but which is gradually attracting the attention of researchers.

Course completion papers, dissertations and theses, articles not publicly available, in addition to other databases, descriptors, languages and period of publication were excluded.

For this purpose, data collection was carried out in the second half of 2018, in the Scientific Electronic Library Online (SciELO), in the Latin American and Caribbean Literature in Health Sciences (LILACS) and in the Nursing Database (BDENF), complying with to the use of Descriptors in Health Sciences (DeCS): nursing audit, supplementary health, hospitals, cost - efficiency analysis and nursing records with the Boolean operators AND and OR - ("Nursing Audit") AND ("Supplementary Health") AND ("Hospitals") OR ("Cost - Efficiency Analysis") AND ("Nursing Records"); ("Nursing Audit") AND ("Nursing Records"); ("Nursing Audit") AND ("Nursing Records"); ("Supplementary Health") AND ("Hospitals"); ("Nursing Audit") AND ("Cost - Efficiency Analysis"); ("Cost - Efficiency Analysis") AND ("Nursing Records"); ("Nursing Audit") AND ("Supplementary Health"); ("Nursing Audit") OR ("Supplementary Health") AND ("Hospitals"); ("Nursing Records") AND ("Supplementary Health") OR ("Nursing Audit"); ("Nursing Audit") OR ("Nursing Records"); in addition to the database of the Federal Council of Nursing and the National Supplementary Health Agency.

In the initial search, 36,095 articles were found, 1,955 in LILACS, 15,540 in BDENF and 18,600 in SciELO. After reading the titles and abstracts, duplicate publications were excluded and the selected studies were read in full, in accordance with the inclusion criteria. Thus, the sample consisted of 16 studies, which were read in full.

An instrument developed by the authors was applied to the included studies, aiming at extracting the following information: year, journal, article title and study design. Data extraction took place in a descriptive manner as presented in the surveys, that is, without manipulation by the reviewers.

Results

The 16 articles that met the inclusion criteria for this work were analyzed in full, in addition to searches on the institutional website of the Federal Council of Nursing and the National Supplementary Health Agency. As for articles, their distribution by year of publication comprised, respectively: 1 publication (6.2%) in 2009; 3 (18.7%) in 2010; 1 (6.2%) in 2012; 4 (25%) in 2013; 2 (12.5%) in 2014; 1 (6.2%) in the year 2015; 2 (12.5%) in 2016; 1 (6.2%) in 2017 and 1 (6.2%) in 2018.

It is noteworthy that the most used database was SciELO with 9 publications (56.2%); followed by BDENF with 5 (31.2%) and LILACS with 2 (12.5%).



The details of the articles used in Chart 1 are shown below.

Chart 1. Distribution of analyzed studies. Campo Grande, MS, Brazil, 2018

Year/Journal	Article title	Study design
2009/Acta Paul Enferm	Avaliação da qualidade dos registros de enfermagem no prontuário por meio da auditoria ⁹	Descriptive and retrospective study
2010/Rev Esc Enferm	A prática da enfermeira em auditoria em saúde ¹⁰	Multiple case study by qualitative approach
2010/Texto Contexto Enferm	Tendências da função do enfermeiro auditor no mercado em saúde ¹¹	Exploratory study of a quantitative nature
2010/Cad Saúde Pública.	Estrutura e qualidade assistencial dos prestadores de serviços hospitalares à saúde suplementar no Brasil ¹²	Nationwide Survey
2012/Rev Bras Enferm	Limites e possibilidades da auditoria em enfermagem e seus aspectos teóricos e práticos ⁵	Critical- reflective analysis
2013/Rev Eletr Enferm	A prática do enfermeiro auditor hospitalar na região do Vale do Itajaí ¹³	Qualitative, exploratory, and descriptive study
2013/R Pes Cuid Fundam	A produção científica sobre auditoria de enfermagem e qualidade dos registros ¹⁴	Narrative review
2013/ RAS.	Auditoria de prescrições de enfermagem de um hospital de ensino paulista: avaliação da qualidade da assistência ¹⁵	Qualitative, retrospective and documentary study
2013/Rev Enferm	Auditoria em registros de enfermagem: revisão integrativa da literatura ¹⁶	Integrative literature review
2014/Saúde Debate	Análise de produção em auditoria e saúde pública a partir da base de dados da Biblioteca Virtual da Saúde ⁴	Literature review
2014/Cad Saúde Desenvolvimento	Auditoria em saúde e atribuições do enfermeiro auditor ²	Quantitative bibliographic study
2015/Rev Enferm	Auditoria em saúde: um novo paradigma na qualidade da assistência de enfermagem ¹	Reflective study
2016/Enferm Foco	Conteúdo dos registros de enfermagem em hospitais: contribuições para o desenvolvimento do processo de enfermagem ¹⁷	Research with a quantitative approach
2016/R Enferm Cent O Min	Inconsistências das anotações de enfermagem no processo de auditoria ³	Integrative literature review
2017/Rev Eletr Enf	Processo de auditoria e faturamento de contas em hospital geral privado: um estudo de caso ¹⁸	Exploratory and descriptive research
2018/Enferm Foco	Anotações de enfermagem: avaliação da qualidade em unidade de terapia intensiva ⁶	Descriptive and quantitative study

Discussion

In order to guarantee quality care to the client, the nurse auditor has as part of his duties to visit the health care services, in order to assess the facilities, equipment and also the quality of care provided, in addition to carrying out the analysis of medical records and the respective nursing records, during and after the service, in order to verify the compatibility between the procedure performed and what is being billed by the service provider to the health plan operator. In this way, it is possible to issue reports, aiming at fair charging and the reduction/removal of undesirable glosses, so that the health institution can receive for the actual expenses spent during customer service at the hospital².

At the end of the 1950s, private hospital institutions were strengthened as the main providers of health services, offering care to the emerging middle class, concomitantly with the public system, which contributed to the current plan sector and health insurance in Brazil, consists of the second largest private health system in the world¹⁹.

However, the supplementary health network is composed of the self-management segments (own plans sponsored or not by the employing companies), group medicine (consisting of groups of doctors), insurance companies (may or may not be linked to the bank, in which it represents the modality business) and medical work cooperatives, (those organized on the initiative of doctors,

with the argument of the threat of loss of autonomy in medical practice and the commodification of medicine), which aim to provide health care to beneficiaries of accredited agreements¹⁴.

Following this logic, the National Supplementary Health Agency, created by the Ministry of Health, was established by Law No. 9,961 of January 28, 2000, as a regulatory body responsible for the health insurance sector in Brazil. In a simplified way, this regulation can be understood as a set of measures and actions of the Government that involves the creation of norms and control, in addition to the inspection of market segments exploited by institutions to ensure the public interest¹⁹.

It is noteworthy that this Agency also established the induction of change in the supplementary health care logic, with the responsibility of health plan operators towards their beneficiaries, through proposals for improvements in the quality of care offered to their beneficiaries¹¹.

Hospital service providers in supplementary health are concentrated in the Southeast (41.5%), followed by the South (21.6%), Northeast (19%), Midwest (12.9%) and North regions, (5%), respectively. As expected, these proportions follow the distribution of health plan operators in the country: Southeast (59.5%), South (17%), Northeast (13%), Midwest (7.2%) and North (3.3%). Regarding the care complexity of hospitals, it was evident that, in general, the provider offers admissions in several specialties (clinical,



surgical, in intermediate units and in intensive care units, including specialized ones), in addition to emergency services, hospital day, home care/home care, pathology laboratory/clinical, anatomopathological analysis, imaging diagnosis, hemodynamics, angiography, dialysis, hemotherapy, chemotherapy and psychiatric¹².

In view of the capacity of the services offered, there is a much greater focus on the billing of the supplementary health hospital care provider. And, therefore, auditing has been a valuable tool for management in health institutions, as auditing means evaluating and analyzing the monitoring of operations⁶.

In this logic, the nursing audit can be understood as a systematic means of formally evaluating a nursing activity, by someone not directly involved in its execution, to determine whether it has been conducted in accordance with the regulations and with the expected quality, which can be verified, among others, through the notes in the patient's medical record¹⁸.

Therefore, it is essential that these notes contain quality information, capable of revealing all nursing care, as they serve as proof of the care provided^{4,6}. It is the responsibility and duty of nursing professionals to register, in the patient's medical record and in other documents of the area, whether through traditional or electronic support, the information on the care process and the management of work processes, necessary to ensure the continuity and quality of care²⁰.

Thus, the records must be clear, complete, and legible, including the affixing of the signature and stamp, to allow the identification of the professional who performed the care. In addition, it is not allowed to contain erasures, smudges, or blank spaces, that is, the customer's document must be properly completed¹⁷. Thus, the hospital bill is the main means by which the audit has evaluated the quality of care provided, as well as the costs involved in this process.

Consequently, a medical record endowed with significant flaws in the records entails the invalidation of its documentary, ethical and legal character, especially in relation to professional advice^{1,9}. Therefore, health plan operators rely on records to guide the payment of their care guides¹⁶. Disallowances (cancellation or partial or total refusal of the account, or payment considered illegal or improper) are applied when the situation raises doubts in relation to the rules and practices established by the health institution⁵.

In this scope, the auditor nurse is a professional qualified to evaluate the disallowances, which mostly occur due to a lack of annotation and justifications regarding the use of materials and medicines considered to be of high cost¹⁴.

From this perspective, the audit seeks to understand the expenses generated by care, in the standards established in hospital contracts. For this purpose, it is necessary, therefore, to analyze the protocols of the institutions involved, regarding the use of materials and medicines in carrying out the procedures, in addition to medical prescription and nursing records. Therefore, it is essential that the auditor nurse has a critical reading of all documents,

to know the costs and quality of care provided to the patient are due¹³.

Furthermore, with the nursing audit it is possible to point out flaws and problems in the work process, as well as to propose corrective and preventive measures to admit an educational peculiarity, with the objective of improving the quality of care provided, with the control of the efficiency and effectiveness of the programs under development⁹⁻¹³. It is noteworthy that the auditor nurse effectively contributes to the assessment of the nursing service to support, among others, the development of manuals, standards, routines and the provision of services².

In relation to legal aspects, in 2001, through COFEN Resolution No. 266/2001²¹, the organization, planning, coordination of health care programs and the assessment of the care provided to the client were described as the exclusive competence of the auditor nurse, in the exercise of their activities, with a view to providing comprehensive care and improving the individual's health. It is also necessary to provide consultancy services and issue opinions on nursing audit services, in addition to preparing educational action programs and participating in contracts and addenda regarding the matter.

That said, the nurse auditor must have theoretical and practical knowledge, in addition to the competence to know how to listen and remain silent, when necessary, under the prism of secrecy, discretion, autonomy, independence, domain of professional judgment, impartiality and objectivity⁵.

There are two types of audits, the retrospective, which is performed after the client's discharge, through a review of the medical record, to assess the care provided, and the operational or concurrent audit, performed during the hospitalization period. In addition, it can also be classified according to its form of action (internal or external), time (continuous or periodic), nature (normal or specific) and the limit of a sector (total or partial)².

It is noteworthy that the most used is the retrospective, as it does not require the presence of the auditor at the time of assistance/care. However, it is essential that the notes on the assistance provided to the client during hospitalization contain quality information capable of revealing the care provided. Thus, this audit has as an evaluation method the detection of problems related to the annotations, as well as the proposition of measures for quality assurance^{2,13}.

In the case of auditing hospital accounts, the external audit would be the one conducted by the health plan operator that hired the hospital. The internal audit, on the other hand, is performed by elements of the hospital institution itself, duly clarified and trained^{1,11}.

It is necessary, therefore, to analyze that although the external audit allows for administrative and affective independence, the internal audit is still the most used, however, there are situations in which the external auditor's appraisal is necessary¹.

Among the activities represented by the actions of the auditor nurse, there is control over hospital charges, including the identification of waste and the identification of



cost reductions, ensuring that all procedures and equipment used are charged. In addition, the internal auditor also plays a disciplinary role, with the purpose of correcting hospital accounts¹⁰.

The responsibility of this professional is to carry out the conference of nursing records in medical records, verifying that they are completely and correctly filled, in its various fields, above all, clinical history, daily record of prescription and medical and nursing evolution, checking of services, anesthesia and surgery reports, post-anesthetic recovery room, in order to assess and analyze whether such records match the items charged to the beneficiaries' accounts, aiming at controlling hospital charges, reducing costs and ensuring that all procedures and equipment used are actually charged^{2,10,18}.

It is noteworthy, therefore, that the entire record of the medical record has investigation value for the audit, so the notes must contain records of all actions taken and the care provided⁹.

It is therefore necessary to confirm that inconsistencies in the records can generate financial losses for the hospital, in addition to raising doubts about the care provided¹⁷. As pointed out in previous studies, in general, the following are found: inconsistent and incomplete data, with illegible spelling, lack of guidance to the patient and family regarding therapy and hospital discharge, lack of checking and justifications for the care not provided¹⁶, as well as poorly constructed sentences or use of very specific terms⁹, in addition to the absence of a report on the occurrence of the procedure, erasures, lack of timeliness and checking, extensive and unspecific nursing notes¹⁵.

Thus, it is coherent to state that the medical record, through nursing records and notes, should be the focus of

attention, in addition to being considered the main means of ensuring receipt of the amount spent during the care provided¹.

So, the nurse auditor plays a disciplinary role within the scope of the institution's financial interests, with the practice of correcting hospital bills, through the use of some work instruments such as: daily price table and hospital fees agreed between the health insurance and Service provider; the patient's physical and electronic medical record; price list for materials and medicines; brasindex; hospital bill; protocols; printed; statement of glosses, reports or indicators and data collection^{2,10}.

Thus, it is up to them to provide educational strategies and participate in training with the nursing staff; analyze accounts and glosses, in addition to studying and suggesting new agreements; prepare relevant reports; stay up to date; use the collected data to optimize the audit service; analyze and verify health indicators, among others².

Conclusion

From the findings of the study in question, it is noteworthy that in supplementary health, the nursing audit is considered to be of unquestionable magnitude, as, when performing the pre-analysis of hospital bills, before being delivered to the health plan operator, the medical records are checked/audited, in order to identify the type of care provided, including hospitalization data, surgeries, materials and medications, to be charged according to the contractual agreement and, in this way, the necessary subsidies are obtained, through the evaluation of work processes, promoting improvements in the quality of care, as well as avoiding undesirable glosses that harm the institution.

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