

**Nursing audit: aspects of the quality of care and its registration in the medical record***Auditoría de enfermería: aspectos de la calidad de la atención y su registro en la historia clínica**Auditoria de enfermagem: aspectos da qualidade da assistência e do seu registro no prontuário***Márcia Andréia Queiroz Freitas dos Santos<sup>1</sup>**

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**Submission:** 09-15-2020**Approval:** 09-25-2020**Abstract**

Objective: To analyze the nursing audit work process carried out in health institutions as a guarantee of the quality of the care provided and its adequate record in the patient's medical record. Method: Literature review, based on the selection of articles indexed in the databases of the Virtual Health Library and institutional evidence from the National Supplementary Health Agency and the Federal Nursing Council. Results and Discussion: From the foregoing, we could observe that the audit activities aim to: examine, measure, measure and observe whether the technical activities, operating systems and assistance protocols are being carried out within the required standards and recommended laws. Conclusion: It is evident, therefore, that if the health institution seeks to guarantee quality of care, financial sustainability, and safe records, it is necessary to establish a nursing audit team. In addition, we recommend more research that demonstrates the contribution of auditing in nursing degrees and at work in relation to risk management, aimed at patient safety.

**Descriptors:** Nursing Audit; Nursing Team; Nursing Care; Quality of Health Care; Nursing Records.**Resumén**

Objetivo: Analizar el proceso de trabajo de auditoría de enfermería que se realiza en las instituciones de salud como garantía de la calidad de la atención brindada y su adecuado registro en la historia clínica del paciente. Método: revisión de la literatura, a partir de la selección de artículos indexados en las bases de datos de la Biblioteca Virtual en Salud y evidencia institucional de la Agencia Nacional de Salud Suplementaria y el Consejo Federal de Enfermería. Resultados y Discusión: De lo anterior, pudimos observar que las actividades de auditoría tienen como objetivo: examinar, medir, medir y observar si las actividades técnicas, sistemas operativos y protocolos de asistencia se están llevando a cabo dentro de los estándares requeridos y leyes recomendadas. Conclusión: Es evidente, por tanto, que si la institución de salud busca garantizar la calidad de la atención, la sostenibilidad financiera y la seguridad de los registros, es necesario establecer un equipo auditor de enfermería. Además, recomendamos más investigaciones que demuestren la contribución de la auditoría en las titulaciones de enfermería y en el trabajo en relación a la gestión de riesgos, orientada a la seguridad del paciente.

**Descriptores:** Auditoría de Enfermería; Equipo de Enfermería; Cuidado de Enfermera; Calidad de la Atención Médica; Registros de Enfermería.**Resumo**

Objetivo: Analisar o processo de trabalho da auditoria de enfermagem realizado em instituições de saúde como garantia da qualidade da assistência prestada e do seu adequado registro no prontuário do paciente. Método: Revisão da literatura, a partir da seleção de artigos indexados nas bases de dados da Biblioteca Virtual em Saúde e de evidências institucionais da Agência Nacional de Saúde Suplementar e do Conselho Federal de Enfermagem. Resultados e Discussão: A partir do exposto, podemos observar que as atividades de auditoria objetivam: examinar, mensurar, medir e observar se as atividades técnicas, sistemas operacionais e protocolos assistenciais estão sendo executados dentro das normas exigidas e leis preconizadas. Conclusão: Torna-se evidente, portanto, que se a instituição de saúde busca garantir a qualidade nos cuidados, sustentabilidade financeira e registros seguros, faz-se necessário se constituir uma equipe de auditoria de enfermagem. Além disso, recomendamos mais pesquisas que demonstrem a contribuição da auditoria nas graduações de enfermagem e no trabalho frente à gestão de riscos, voltados a segurança do paciente.

**Descritores:** Auditoria de Enfermagem; Equipe de Enfermagem; Cuidados de Enfermagem; Qualidade da Assistência à Saúde; Registros de Enfermagem.

**Introduction**

The nursing audit has stood out, within all health institutions, including hospitals, for contributing to ensuring the reach of the quality of care provided, which can also be verified by the records in the patient's record. Thus, the audit activities are based on the analysis of the appropriate costs involved in the care process and the possible weaknesses that can compromise the quality of nursing care<sup>1</sup>.

Geremia and Costa<sup>2</sup> they also claim that even though the purpose of the nursing audit still seems to be unknown to many professionals and managers, their activities are based on the evaluations of the care processes and on the records contained in the patient's record, a situation that drives the investment of top management in an internal audit sector.

However, currently, it is still possible to identify within hospitals, the absence or precariousness of nurses specialized in auditing. In this sense, the lack of knowledge about the importance of a sector composed of these professionals, motivates us to deepen the study on this theme.

Given the above, this research aimed to analyze the nursing audit work process carried out in health institutions as a guarantee of the quality of the care provided and of its adequate record in the patient's medical record.

**Methodology**

This is a literature review guided by six steps, these: (1) identification of the theme and selection of the guiding question; (2) establishment of inclusion and exclusion criteria; (3) definition of study information; (4) evaluation of the studies included in the review; (5) interpretation of results; and (6) synthesis of knowledge<sup>3</sup>.

Based on this premise, we elaborated the following guiding question, "The internal audit carried out in hospitals contributes to ensuring the quality of care provided by the nursing team and with its proper record in the patient's record?".

Thus, data collection was carried out from June to July 2019, in the database of the Virtual Health Library - Portal VHL, using the keywords extracted from the Health Sciences Descriptors (DeCS): Nursing Audit , Nursing Team, Nursing Care, Quality of health care and Nursing Records.

Initially, the research was carried out with the following combination: "nursing records" AND "quality of health care", which directed us to 106 publications. As inclusion criteria, the following filters were added: Portuguese language; publication between the years 2009 to 2019; in addition to the main issues: quality of health care, nursing audit, nursing records, quality assurance of health care, electronic health records and clinical protocol. After this procedure, this sample was reduced to 63 articles, which, with the reading of the titles and abstracts, was finally limited to 12.

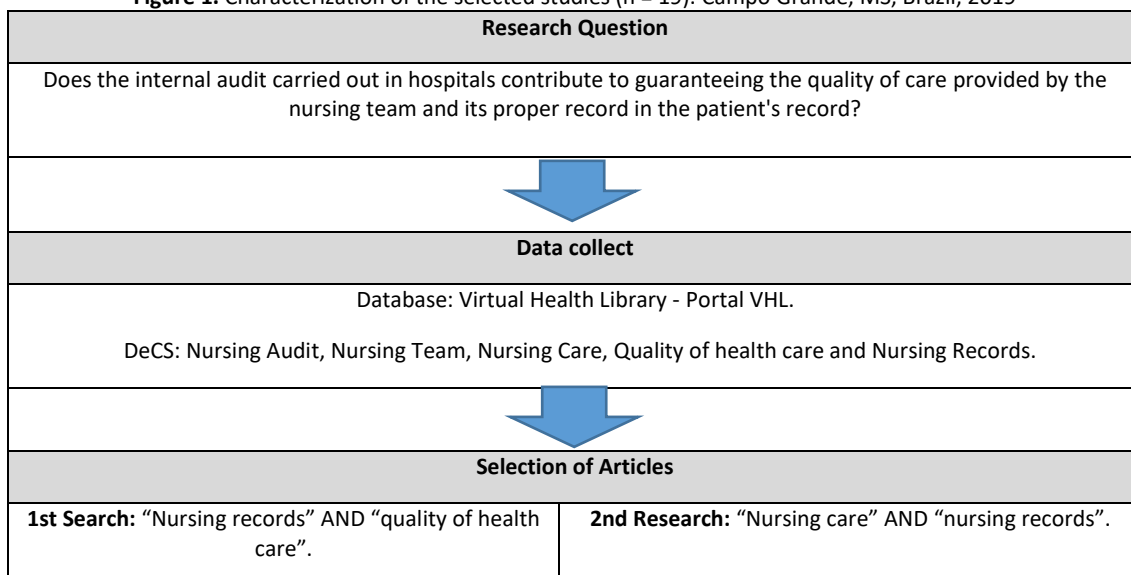
To expand the research, the terms "nursing care" AND "nursing records" were used, which enabled us to find 263 articles, which using the criteria of: Portuguese language; period from 2009 to 2019; country and region: Brazil; and main subject: nursing records, nursing care, quality of health care, reached a total of 93, and after proceeding with the reading of the respective titles and abstracts, the final selection was restricted to 7 articles.


It should be noted that, as exclusion criteria were publications that did not fit the filters described above.

**Results and Discussion**

The 18 articles were part of this study, which were analyzed in their entirety and organized by themes, under aspects of quality of care and medical records, as detailed in Figure 1. In addition, there was a need to increase the current study. Thus, we select on institutional websites the regulations for the audit activities, being specifically: 01 Decree dealing with the National Supplementary Health Agency (ANS), 2 Resolutions and 01 Law, these specific to nursing.

**Figure 1.** Characterization of the selected studies (n = 19). Campo Grande, MS, Brazil, 2019



Filters	Filters
Articles published between 2009 - 2019, Portuguese language and main subject: Health care quality, nursing audit, nursing records, health care quality assurance, electronic health records and clinical protocol.	Articles published between 2009 - 2019, Portuguese language, country Brazil and main subject: Nursing records, nursing care, quality of health care.
Articles found: 106 Potential articles: 63 <b>Selected articles: 12</b>	Articles found: 263 Potential articles: 93 <b>Selected articles: 07</b>
Database: Institutional Websites	
<b>Selection of Decree, Law and Resolutions</b>	
	
http://www.cofen.gov.br	http://www.ans.gov.br
Selected: 02 COFEN Resolutions 01 Presidential Law	Selected: 01 Presidential Decree

In Figure 2, the data shows that there are several studies addressing the theme, given the importance of

nursing records for both patient safety and the institution's financial health.

**Figure 2.** Distribution of selected studies (n = 19), according to work title, year / journal and analyzed context, Campo Grande, MS, Brazil, 2019

Title	Year/ Journal	Context
Auditoria de enfermagem e a qualidade da assistência à saúde: uma revisão da literatura.	CAMELO <i>et al.</i> , 2009 <sup>4</sup> . Revista Eletrônica de Enfermagem.	Identification of the national production of articles on nursing auditing, published between 2001 and 2008, analyzing their contribution to improving the quality of care and the performance of the nurse's role in this area.
A importância do enfermeiro auditor na qualificação da assistência profissional.	PEREIRA; PORTO; THOFEHRN, 2010 <sup>5</sup> . Revista de enfermagem UFPE <i>Online</i> .	Verification of the nurses' opinion regarding the importance of the nurse auditor in the qualification of assistance.
Auditoria em enfermagem: revisão sistemática da literatura.	DIAS <i>et al.</i> , 2011 <sup>1</sup> . Revista Brasileira em Enfermagem.	Analysis of scientific production about nursing audit, published in national articles between 1998 and 2008.
Limites e possibilidades da auditoria em enfermagem e seus aspectos teóricos e práticos.	SILVA <i>et al.</i> , 2012 <sup>6</sup> . Revista Brasileira de Enfermagem.	Critical-reflective analysis regarding nursing auditing, its limits, and possibilities, in addition to its theoretical and practical aspects.
Auditoria da qualidade dos registros de enfermagem em uma unidade de internação clínica hospitalar.	GEREMIA; COSTA, 2012 <sup>2</sup> . Revista de Administração em Saúde – RAS.	Identification of the suitability of the nursing records with the procedures performed.
A prática do enfermeiro auditor hospitalar na região do Vale do Itajaí.	BLANK; SANCHES; LEOPARDI, 2013 <sup>7</sup> . Revista Eletrônica de Enfermagem.	Identification of the role of the in-hospital nurse auditor in institutions in the Vale do Itajaí / Santa Catarina / Brazil and the measures designed to build the quality of care provided.

A produção científica sobre auditoria de enfermagem e qualidade dos registros.	VALENÇA <i>et al.</i> , 2013 <sup>8</sup> .  Revista de Pesquisa Cuidado é Fundamental <i>Online</i>	Evaluation of the quality of the nursing notes of the Emergency Room of a Teaching Hospital Specialized in the care of women.
Qualidade dos registros dos controles de enfermagem em um hospital universitário.	MAZIERO <i>et al.</i> , 2013 <sup>9</sup> .  Revista Mineira de Enfermagem.	Analysis of the quality of the records of nursing controls performed in an adult inpatient unit of a University Hospital.
Avaliação da qualidade das anotações de enfermagem no pronto atendimento de um hospital escola.	SEIGNEMARTIN <i>et al.</i> , 2013 <sup>10</sup> .  Revista da Rede de Enfermagem do Nordeste.	Evaluation of the quality of the nursing notes of the Emergency Department of a teaching hospital specialized in assisting women.
Qualidade dos registros de enfermagem em terapia intensiva: avaliação por meio da auditoria retrospectiva.	PADILHA; HADDAD; MATSUDA, 2014 <sup>11</sup> .  Revista Cogitare Enfermagem.	Evaluation, through retrospective audit, of the quality of the adult ICU nursing records (ICU-A) of a Public University Hospital.
Auditoria de enfermagem como possibilidade de melhoria do cuidado.	CARVALHO; SILVA, 2014 <sup>12</sup> .  Revista Estudos Vida e Saúde.	Systematization of national and Latin American scientific production on nursing auditing as a possibility for improving care.
Compilação técnico-científica acerca da auditoria e gestão de qualidade: revisão integrativa.	MAIA <i>et al.</i> , 2017 <sup>13</sup> .  Revista de enfermagem UFPE <i>Online</i> .	Analysis, from the literature, of the relationship between auditing and quality management in health services.
Importância das anotações de enfermagem segundo a equipe de enfermagem: implicações profissionais e institucionais.	BORGES <i>et al.</i> , 2017 <sup>14</sup> .  Revista de Enfermagem do Centro-Oeste Mineiro.	Description of the importance of nursing notes in the patient's record and the professional and institutional implications of nursing records.
Auditoria de enfermagem e sua importância no ambiente hospitalar: uma revisão de literatura.	RIBEIRO; SILVA, 2017 <sup>15</sup> .  Revista Refaci.	Analysis of the importance of nursing auditing in the hospital environment for the quality of care to support the role of the nurse auditor.
O papel do enfermeiro frente à auditoria hospitalar.	OLIVEIRA JÚNIOR; CARDOSO, 2017 <sup>16</sup> .  Revista de Administração em Saúde.	Analysis of scientific production on nursing records in the hospital environment.
A importância dos registros de enfermagem no faturamento hospitalar.	PERTILLE; ASCARI; OLIVEIRA, 2018 <sup>17</sup> .  Revista de enfermagem UFPE <i>Online</i> .	Analysis of national scientific production on nursing records and their direct relationship with hospital billing.
Auditoria de enfermagem: revisão integrativa da literatura.	LIMA <i>et al.</i> , 2018 <sup>18</sup> .  Revista Nursing.	Identification and discussion of the current scientific evidence of the audit in the field of nursing.
Anotações da equipe de enfermagem: a (des) valorização do cuidado pelas informações fornecidas.	CALDEIRA <i>et al.</i> , 2019 <sup>19</sup> .  Revista de Pesquisa Cuidado é Fundamental <i>Online</i> .	Analysis of the notes of the nursing staff in the medical records of hospitalized children and discussion of the information described by nursing and its implications for childcare.
Impactos da obesidade no ambiente hospitalar: o caso do Enfermeiro.	BOGOSSIAN T, et al., 2020 <sup>20</sup> .  Global Academic Nursing Journal	Impacts of obesity on nurses' work relationships.

According to Camelo *et al.*<sup>4</sup>, the health market is becoming increasingly competitive, due to globalization, knowledge, and access to information on the part of clients, above all, regarding their rights. Thus, health establishments increasingly seek to guarantee lower costs with the best result, from the perspective of the quality of care provided.

In this sense, the audit exercise, in general, aims to make sure that a process, activity or task, is being executed correctly and with the expected results<sup>15</sup>.

To assign and regulate the activities of monitoring, inspection, control, technical, scientific and financial assessment in health services, on July 27, 1993, in Brazil, Law 8,689 was established, which instituted the National System Audit System (SNA) in the Unified Health System (SUS)<sup>4</sup>. As a result, the SNA has been contributing to public services and private health institutions, contracted as complementary to this system<sup>8</sup>.

Another area that directly involves health auditing is the National Supplementary Health Agency (ANS), an



agency linked to the Ministry of Health, created by Federal Law No. 9.961 / 2000, responsible for the development and implementation of national private sector regulation strategies, including focusing on the quality of care provided in supplementary health<sup>20</sup>.

Historically, auditing activities have come from the accounting branch, however, with the constant change in the health market, there was a need to incorporate other professional categories in the teams of health institutions, including the specialty of nurse auditors<sup>15</sup>.

From this perspective, nursing, in the hospital area, is responsible for most of the care for the patient, therefore, the audit has assumed a prominent position in the aspect of care assessment<sup>8</sup>. Thus, these activities have an important role in the investigation of the assistance provided and in the control of the costs of health establishments, since it evaluates the care provided, including through reports in the patient's medical record and through periodic visits also known as "in loco" visits<sup>18</sup>.

It is necessary, therefore, to reinforce that the nursing audit activities were regulated by the Federal Nursing Council (COFEN), on October 5, 2001, through Resolution No. 266. It is mentioned that it is the exclusive responsibility of the nurse auditor: to organize, direct, coordinate, evaluate, consult, audit and issue an opinion on nursing services<sup>22</sup>.

Lima *et al.*<sup>18</sup> they also state that, this type of audit aims to guarantee the quality of the assistance provided and the improvement of the management of the nursing process. Thus, health institutions that invest in this sector can identify, through reports and indicators, the effectiveness and efficiency of processes, as well as possible errors and difficulties, in addition to the strengths of nursing care.

From these reflections, Blank, Sanches and Leopardi<sup>7</sup> they point out that it is still common for health institutions to face difficulties and disorganizations in the work processes, a situation that promotes complaints and dissatisfactions from users. Thus, health managers are faced with the great challenge, which is to articulate the quality of health care with cost control. Under this perspective, the audit service, focused on nursing audit on care practices, meets this purpose.

Pereira, Porto and Thofehn<sup>5</sup> affirm that the performance of the nursing audit affects several areas of the health institutions, such as: billing, accreditation, continuing education sectors, among others, with the purpose of examining, measuring, measuring and observing whether the technical activities, operational systems and care protocols are being carried out within the required standards and recommended laws.

Therefore, in the auditing process it is possible to identify, including by analyzing the records made in the patient's medical record, whether the nursing care provided is adequate and compatible with the costs generated, with the collection in the hospital account and with the contracts established between the institution and the contractor, in order to avoid / minimize disallowances. In the medical record, for example, a thorough analysis of the medical and

nursing prescription is made, in addition to the reports of the multidisciplinary team and institutional protocols<sup>4,7</sup>.

Thus, the main instrument used by the audit is the patient's medical record, as it provides information about the care provided. Then, through the analysis of the records, the audit can build assistance and financial indicators, as well as identify the need for training the assistance team<sup>17</sup>.

We can also understand that, as mentioned by Blank, Sanches and Leopardi<sup>7</sup>, these activities can take place in different stages. In this way, the audit can be: "Prospective", performed before the execution of the procedure; "Concurrent", in real time with a visit to the inpatient; and "Retrospective", by analyzing the medical record, after the assistance has already been performed. In addition, for Padilha, Haddad and Matsuda<sup>11</sup>, Operational Audit is based on the real-time assessment of patient care.

It is therefore necessary to highlight that these activities can be classified into internal and external. The former is composed of professionals from within the institution and the latter by external professionals, such as third-party teams. In practice, the internal audit service in a hospital, for example, contributes to the reduction of financial losses, disallowances, and undue billing. Commonly, it is causally linked to critical sectors such as: surgical center (closed sector with high costs), intensive care unit or semi-critical (high costs and prolonged hospitalization)<sup>2,6</sup>.

From the above, it is observed that the professional auditor has been constantly contributing to the health institution, above all, due to the great benefits already listed in the management area and in the quality of the assistance provided. Thus, the audit helps to prevent errors, in addition to enabling adequate risk management, with the analysis of non-conformities and the detection of flaws in the assistance and administrative processes<sup>15</sup>.

In Art. 14 of Law No. 7,498, of June 25, 1986, the nursing professional is responsible for the obligation to note in the patient's record all the care provided. Therefore, the records must be complete and in chronological order of events, that is, from the patient's admission to the health service until his discharge<sup>22</sup>. It is noteworthy that the notes and developments make up the Systematization of Nursing Care (SAE)<sup>9</sup>.

According to Resolution No. 358/2009, of the Federal Nursing Council (COFEN), the SAE comprises the following phases: Nursing History, Nursing Diagnosis, Nursing Planning, Nursing Implementation and Evaluation<sup>23</sup>.

Care planning, continuous and effective, occurs from the records made by the nursing team. Thus, the notes contained in the patient's record are sources, for example, of research, audit and legal processes<sup>19</sup>. Thus, the appropriate record can indicate whether nursing care was provided safely to the patient.

Thus, well-developed SAE contributes significantly to the care process. Therefore, it is necessary to analyze that the records need to be adequate to guarantee the sustainability and continuity of nursing care planning<sup>9</sup>.

From the analysis of the patient's medical record, quality indicators and a report can be constructed with a



conclusive opinion on the situation found, instruments that allow the action plan to be based on the main problems listed<sup>7</sup>.

From this perspective, the nursing records subsidize the audit process, to ensure that the assistance was provided, that is, they protect the health professional from judicializations and administrative processes<sup>14</sup>. Therefore, the effective performance of the audit, through technical and scientific capacity, contributes to the certification of readability, clarity, and safety of nursing care<sup>10</sup>.

Despite the importance found in these records, there is still a cultural issue in which it is disseminated that it is not a priority in the practice of nursing, above all, due to the subterfuge of work overload caused by the erroneous dimensioning of the team<sup>1</sup>. Other organizational factors, such as stress, long working hours, inadequate working conditions, reasons that affect productivity, can cause absenteeism and dissatisfaction with the work environment, which directly influences the quality of care and, consequently, the records<sup>20</sup>. Pertille, Ascari and Oliveira<sup>17</sup>, in their study, they corroborated this analysis when they found the failure in the perception of the health professional about the importance of records, whose focus is restricted only to patient care. In this logic, Dias et al.<sup>1</sup> described the main non-conformities found, such as: absence of requests and scheduling of medication administration; poorly readable letters; erasures; lack of checking in medical and nursing prescription; extensive and unspecified annotations; absence of a description of patient conditions, therapeutic needs and the organization of the patient's unit and comfort; in addition to the lack of records and / or incomplete records; and notes made only by shift and not by schedule.

This results in the need to constantly carry out evaluations of nursing records in the patient's record, so that non-conformities are presented to the entire team involved, to promote improvements in work processes<sup>14</sup>.

In this logic, for the records to be as correct as possible, currently, there is a frequent search for an adequate and satisfactory standard, which meets all the necessary demands. Thus, it is possible that the internal audit can contribute to this process, ensuring the proper record of the assistance provided<sup>2</sup>.

Initially, the audit service was intended only for financial management, with a focus on expense control. Therefore, it was found that these activities have been supporting the actions of continuing and permanent education<sup>17</sup>.

Thus, the audit does not have the exclusive role of pointing out flaws or problems, but of educating the professionals involved in the assistance. In this sense, the nursing auditor has the technical and scientific knowledge related to assistance and adequate records, therefore, it is essential that this professional performs training actions in health institutions<sup>16</sup>.

The authors above also reinforce that the demonstration of indicators containing data of registration of the assistance provided, for example, can be considered one of the training methods, because in this way, it demonstrates the need for improvements, while sensitizing

the team. Geremia and Costa<sup>2</sup> highlight that nothing better than involving the team, which belongs to the daily assistance, to participate in suggestions for improvements.

It is believed that the work of the nursing audit is evidenced, discussed and that it produces executable action plans, in order to modify the culture rooted in the nursing team, about the lack of valorization of the records<sup>1</sup>. Therefore, the involvement of internal auditors in health institutions contributes to disseminate their knowledge and promote continuing education.

In this sense, Seignemartin et al.<sup>10</sup> reinforce the imminent need to perform the analysis and periodic evaluation of the nursing team's notes, to support the team's training activities.

Thus, this strategy aims to train them about safe registration, with the purpose of ensuring quality in care and reducing hospital costs<sup>7,17</sup>. That is, when the professional understands the value of the correct annotation, besides guaranteeing the support in his activities, he also perfects the development of the task.

Therefore, it is necessary that the nursing auditor develops the role of educator and advisor to quality care and adequate hospital charges. Furthermore, it is essential to reflect on the inclusion of the audit theme in the graduation period of new nursing professionals to contribute to the importance of the quality of care, as well as to the safe records and financial sustainability of a health institution<sup>12</sup>.

Maia et al.<sup>13</sup> and Pereira, Porto e Thofehrn<sup>5</sup> make it clear that nursing auditing is not based only on the review of hospital accounts and expenditure control, but on the management of the quality of care provided by professionals in health institutions, through risk management and identification existing non-conformities. Pertille, Ascari and Oliveira<sup>17</sup> also argue that auditing, for example, can contribute to reducing the length of stay of patients in the institution, based on fostering good nursing practices.

Thus, in order to achieve quality in the provision of care to the patient, the nurse auditor must be based on the critical assessment of the technical activity, on effective and educational communication with the professionals and on the management of the patient's medical records<sup>8</sup>.

From this reflection, Pereira, Porto and Thofehrn<sup>5</sup> intensify the statement that the action that is outside the established protocols can produce major consequences and discomfort for patients. Thus, auditors commonly focus on patient safety risk management, on the performance of working professionals and on the institution's credibility.

Such activities aim at quality control, as the development of professional skills, safe care techniques based on protocols and the safe registration of activities performed are accompanied<sup>5</sup>. So, for the qualitative and quantitative goals of care assistance to be achieved, the performance of the audit must also reach the organizational, operational, and financial perspectives<sup>1</sup>.

These reflections are consistent with the fact that the work of the audit is based on the processes of education and guidance on the quality of services, good practices in health care and safe records. Therefore, it is not based on inspection and pointing out errors or bureaucratic problems,



only<sup>15</sup>. Thus, it is necessary to invest and structure an audit team, with favorable conditions for the work environment and with the enhancement of its role in the institution.

### Conclusion

The change in the health market, with globalization and increased technologies, has contributed to the incorporation of a “new” area in health institutions, which is auditing, an activity that originated from accounting and expanded as a contribution to health management.

Despite this, health institutions still suffer from financial waste, especially due to the lack of records in the patient's medical record of all care provided. This situation, in addition to being open to doubt, can lead to lawsuits. Thus, it can be understood that the records made by the

nursing team preserve the rights of professionals, guarantee the adequacy of the care provided and make the institution financially sustainable. In this sense, a nursing auditor can, therefore, be assigned to perform financial control and quality management actions, with activities of process management, medical accounts, billing, and permanent / continuing education, for example.

From the above, it is evident that if the health institution seeks to guarantee quality of care, financial sustainability, and safe records, it is necessary to establish a nursing audit team. In addition, for future studies, we recommend more research that demonstrates the contribution of auditing in nursing degrees and in working with risk management, aimed at patient safety.

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