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ROLE OF THE NURSE AUDITOR IN THE REDUCTION OF COSTS AND QUALITY OF CARE IN HEALTH SERVICES

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ABSTRACT

Introduction: Auditing has emerged as an important tool for measuring the quality (care auditing) and costs (cost auditing) of health care institutions. The quality of nursing audit in health services involves all the care provided by the multiprofessional team to patients. **Objective:** To know the actions of nurse auditors for the reduction of costs and quality of care in health services according to the literature. **Methodology:** This is an Integrative Literature Review carried out independently in the electronic library of scientific journals SciELO and in the LILACS and MEDLINE databases. Twelve articles were found and the data were discussed in two analytical categories. **Result:** It was evidenced that nurse auditors act to reduce costs without harming the quality of patient care and that it is a fundamental tool for raising the problems presented in medical records, serving as a guide for the teams and for the institutions as to the appropriate annotations of the professionals' actions with ethical support. **Conclusion:** The practice of nursing audit is an essential tool in health services, not only to qualify care, but as a method for acquiring scientific knowledge, allowing learning to be associated with nursing practice.

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INTRODUCTION

The high costs undertaken in health services concern managers, researchers, and users, thus driving discussions about the role of professionals and health policies in the search for solutions that can adjust quality and usability of resources, so that health institutions can ensure quality management and with adequate financial conditions to the system for effective operation (INCHAUSPE; MOURA, 2015). Auditing has emerged as an important tool for measuring the quality (care auditing) and costs (cost auditing) of healthcare institutions. It constitutes a review and control system to inform the administration about the efficiency and effectiveness of the programs being

developed. Its function is not only to indicate failures and problems, but also to point out suggestions and solutions, assuming, therefore, an eminently educational character (BLANK *et al.*, 2013). Precepts about the quality of care have been widely discussed in the last decade with the implementation of the goals of Patient Safety and Quality of Care, however, discussions about this quality process only began with the implementation of the audit specialty, which is a control mechanism on the services provided by the health care unit, taking as an approach a multifactorial strategy focused on quality and management of expenses related to health care (KENNEDY; TEVIS; KENT, 2015).

Auditing can be performed by different professionals, but it has become an area where nurses have stood out (ZUNTA; LIMA, 2017). The nurse has direct participation both in the assistance and in the administrative and managerial area, which makes him/her a technical professional to deal with the production process of the hospital account, producing actions to reduce the costs of health services with quality. The quality of nursing auditing in health services involves all the care provided by the multiprofessional team to the patients. Therefore, it is necessary that health institutions offer continuing education to the professionals involved in this service, because it is only through the continuing education process that they will have better technical-scientific knowledge to undertake efforts in quality actions in health (BAKAN; BUYUKBESE; ERSAHAN, 2014). Nursing auditing also serves to control and reduce hospital costs as well as improve the quality of patient care. However, it is necessary that the nurse auditor has evidence-based knowledge to evaluate it, supervise it, reduce waste, promote quality care, and control collections from health insurance providers (FERNANDES, 2013; SCHEK *et al.*, 2017). In hospital services, costs represent the expenses related to goods or services used in the production of other goods and services. For the nurse auditor, looking at the conditions of health services is not limited to care, it is necessary for the quality of service, cost control, quality of care provided to the patient, proper payment of the hospital bill, transparency of negotiation (BONFIM, 2020).

The audit presents new dimensions and shows the importance inside the hospital institutions and health plan operators, mainly as a field of action for the analysis of the assistance provided in health, aiming at the patient, the hospital and the health operator, checking the procedures performed with the values charged to ensure a fair payment. The hospital audit, besides reducing waste of materials and medicines, is a necessary process for the quality of the service provided (KURCGANT, 2016). Therefore, the objective of this study was to know the actions of nurse auditors for cost reduction and quality of care in health services according to the literature.

METHODOLOGY

This is an integrative literature review. Six steps were followed: first, the guiding question of the research was defined; in the second step, the inclusion and exclusion criteria were defined; in the third step, the databases were listed and the scientific productions were searched; in the fourth step, data analysis was performed; in the fifth step, data discussion was performed; and in the sixth step, the synthesis of the review (MENDES; SILVEIRA; GALVÃO, 2008). The first stage of the research occurred through the PICO strategy (P: patients, I: nursing audit, C: Comparison, cost reduction and O: Outcomes or outcome that is the quality of care) according to the guiding question: what is the scientific evidence on the benefits of nursing audit for cost reduction and quality of care in health services? In the second stage, a survey of studies published online on the subject was carried out, using inclusion criteria: articles that made the full text available, free of charge, in national and international productions published in Portuguese, Spanish or English. The delimited temporal space was the years 2015 to 2020, in order to portray the scientific production of the last five years. Literature reviews, theses, dissertations, monographs, and articles that, after reading the abstract, did not converge with the proposed object of study were excluded, as well as publications that were repeated in the databases. The search for scientific production occurred between October 2020 and January 2021, carried out independently in the electronic library of Brazilian scientific journals Scientific Electronic Library Online (SciELO) and the bases Latin American and Caribbean Literature on Health Sciences (LILACS) and Medical Literature Analysis and Retrieval System Online (MEDLINE) through the search engine Public/Publisher MEDLINE (PUBMED). The search used the controlled descriptors "audit", "nursing" and "Health Service" in the DeCS (Descriptors in Health Sciences) and MeSH (Medical Subjects Headings) dictionaries, together with the Boolean operator AND. Thus, a total of 93 publications were obtained from MEDLINE, 71 from LILACS, and 3

from SciELO, from which 12 articles were included for analysis according to the established criteria. The final synthesis was developed in the descriptive form, regarding the characterization of the studies. The data were grouped and organized in a table, enabling the reader a synthesis of each study included in the review and in two analytical categories: Nursing audit for cost reduction and Nursing audit for quality of care in health services. The results were analyzed using Bardin's technique, which allows methods to be characterized in a schematized manner for better understanding (BARDIN, 2016).

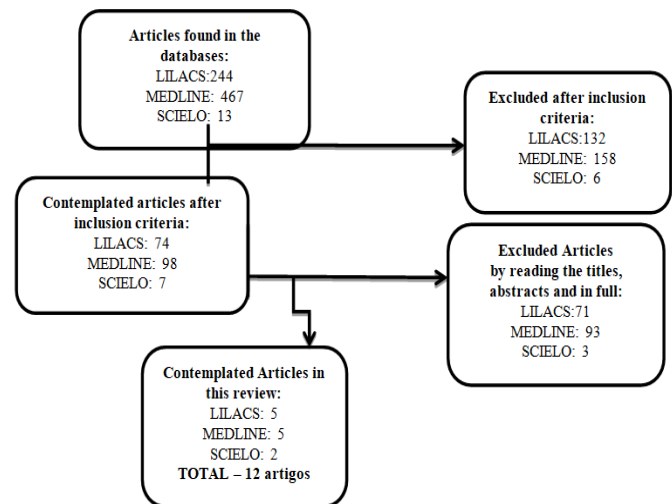


Figure 1. Identification of the articles in the databases

RESULTS AND DISCUSSION

Of the 12 articles selected in the search, four belonged to the MEDLINE database, six to LILACS, and two to the SciELO electronic library. Five articles were written in English and the rest in Portuguese. It was verified that of the 12 articles selected for the study, three were from 2019, four from 2018, three from 2016 and only two from 2015, the articles were published in the respective journals: *Ciência e Saúde Coletiva*, *Health Service Residency, Nursing (São Paulo)*, *Acta Paulista de Enfermagem*, *Medical Care*, *Caderno de Saúde Coletiva*, *Revista Brasileira de Enfermagem*, *BMJ Open* and *Cogitare Enfermagem*, as represented in table 1.

Contributions of nursing auditing to reduce hospital costs:

According to Castilho, Lima, and Fugulin (2016), assistance in health services requires that nurse auditors perform cost management in the work process. The use of resources should be integrated as everything reflects in cost to the institution as the purchase of a certain material or hiring of a professional. In auditing, cost management is an administrative tool that the nurse auditor uses to contribute to the institution's decision-making processes. Technological advances have driven the constant increase in the complexity of care, requiring more and more material resources, which requires greater attention from professionals to manage these resources in order to promote quality care at a lower cost, and ensure the quantity and quality of these materials in order to ensure the safety of care for customers and professionals (CASTILHO; MIRA; LIMA, 2016). According to Tavares and Biazin (2011), the nursing audit contributes to cost reduction, since it develops standards and routines, assembles procedure kits, promotes health education with planning and pre-established goals. And these actions performed by the nursing audit meet the optimization of resources, ensuring a higher quality care with lower costs for the institution. Castilho *et al.* (2011) say that the nurse auditor should develop actions to avoid losses of materials and medications, disallowances, waste due to lack of maintenance, such as leaks in gas valves and dripping taps, unnecessary lights on, and delays in heating water, among others. These situations corroborate to increase the fixed costs, and, in this case, they are mostly related to the behavior of the professionals, which can compromise the sustainability of the institution and the planet.

Table 1. Categorization of studies included in the review according to title, author, year, databases and journals. Teresina, Piauí, Brazil, 2021

N	TITLE	AUTHOR	DATABASE	YEAR	JOURNAL
1	Efficiency of public expenditure on health: challenge for cities of Santa Catarina, Brazil	MAZON <i>et al.</i>	LILACS	2015	Ciência e Saúde Coletiva
2	The relationships of physician practice characteristics to quality of care and costs.	KRALEWSKI <i>et al.</i>	MEDLINE	2015	Health Service Residency
3	Experiences of nurses in the quality assessment process in a university hospital	FREIRE <i>et al.</i>	LILACS	2016	Nursing (São Paulo),
4	Outpatient satisfaction with nursing care	FERREIRA <i>et al.</i>	LILACS	2016	Acta Paulista de Enfermagem
5	Patient satisfaction according to the form of hospital stay at a teaching hospital	MOLINA, MOURA	SCIELO	2016	Acta Paulista de Enfermagem
6	Changes in Utilization and Expenditures for Medicare Beneficiaries in Patient-centered Medical Homes: Findings From the Multi-Payer Advanced Primary Care Practice Demonstration.	NICHOLS <i>et al.</i>	MEDLINE	2018	Medical Care
7	The Impact of a Health Information Technology-Focused Patient-centered Medical Neighborhood Program Among Medicare Beneficiaries in Primary Care Practices: The Effect on Patient Outcomes and Spending.	ORZOL <i>et al.</i>	MEDLINE	2018	Medical Care
8	Relationship between quality and financial indicators: a study in a hospital network of the third sector of South Brazil	RAMOS <i>et al.</i>	LILACS	2018	Caderno de Saúde Coletiva
9	Out-of-pocket payments in hospital bills: a challenge to management	RODRIGUES <i>et al.</i>	SCIELO	2018	Revista Brasileira de Enfermagem
10	Impact of palliative home care support on the quality and costs of care at the end of life: a population-level matched cohort study.	MAETENS <i>et al.</i>	MEDLINE	2019	BMJ Open
11	Hospital management and nursing management in the light of the lean philosophy in healthcare	SILVA <i>et al.</i>	LILACS	2019	Cogitare Enfermagem
12	The creation of the autonomous social service Instituto Hospital de Base as a new model for public hospital management in the Federal District, Brazil	FONSECA, CUNHA	LILACS	2019	Revista Brasileira de Enfermagem

Source: Authors.

According to the authors above, the nurse auditor must know and follow the consumption profile of the materials in his unit, in order to ensure the effectiveness of nursing care and avoid waste, which is defined as the use of available resources in an uncontrolled, abusive, irrational, and inconsequential way. Avoiding waste is a trend that is increasingly gaining strength in health services. The knowledge of detailed and consistent information about the costs involved in the assistance is essential for health organizations to be able to apply the available resources in an efficient and effective way, emphasizing the different assistance processes and their impacts on costs, developing strategies capable of favoring the distribution of resources and services, ensuring the quality of care and expanding the accessibility of users (LIMA, 2018). Rocha, Barros, and Ouchi, (2018) say that auditing in nursing aims to reduce costs without harming the quality of patient care, since it is an extremely important tool in a hospital institution, establishing solutions for improvements in the quality of care. Nursing auditing is of utmost importance, especially for reducing costs and disallowances in certain procedures and also offering quality in nursing care, directly benefiting the user. Loureiro (2018) says that the existence of nursing auditing in healthcare institutions is an instrument for cost reduction, especially in the use of material and human resources that generate revenue and costs. The implementation of the audit, therefore, should be an educational audit that allows this activity to be a source of data in the investigation of the revenue generated and the quality provided, although it allows the audit to be exclusively focused on billing. According to Rodrigues *et al.*, (2018), auditing in nursing to reduce expenses, contributes not only to the review and control, but also as an indicator about the efficiency and effectiveness of the processes that are happening. The audit does not have exclusively the role of pointing failures or problems, it offers suggestions and solutions, in order to educate the professionals involved in the assistance.

Nursing audit for quality of care in health services: Rosa (2012) says that nursing auditing in health services emerges with the purpose of improving the quality of patient care, providing better care to the user and allowing for the identification of service inefficiencies for effective decision-making in service improvement.

According to Camelo *et al.* (2009), auditing is a mechanism for evaluating the quality of health care. And in nursing, auditing uses instruments to measure the quality of care, adding financial and qualitative values, providing ways to develop health activities, aiming to improve care. Still according to the author, auditing is a method of systematic evaluation of a process or an activity, providing information to ascertain the quality of the health service offered by an institution. According to Bazzanella and Slob (2013), auditing in nursing evaluates the quality of care provided to patients. This quality is verified by a single nurse or team through the records made in the patient's chart. In general, the nurse auditor usually has, in addition to his/her duties, some type of hospital audit. The nurse is an auditor of accounts and of research into the quality of care. In this case, he/she performs the analysis of the medical records before the bill is invoiced and sent to the operator or patient. From there, he/she makes the necessary adjustments and indicates to the billing department the final corrections to the bill, if necessary. This is important to avoid the dreaded hospital rejections. The nurse auditor seeks to improve the assistance given to the client, using the medical records as the main tool to evaluate the quality of the service. By means of nursing records, the nurse auditor controls nursing actions within the unit, implementing strategies to obtain quality care (GHIZONI, 2015).

Siqueira (2014) mentions that the actions developed by the nursing audit are fundamental to promote the quality of care. The nurse, through the audit, analyzes the medical record, verifies if it is complete and correctly filled in its various fields by the doctor, nurse, physical therapists, nursing technicians, and other professionals of the multidisciplinary health team. Besides this, it verifies the filling of the clinical history, registers the daily prescription and medical and nursing evolution, checks the services, anesthesia and surgery reports; it evaluates and analyzes the hospital bill, supplies subsidies and participates in the training of the nursing staff; it analyzes the bills and disallowances, as well as studies and elaborates suggestions to restructure the tables used; it elaborates pertinent reports about negotiated disallowances, accepted or not, services rendered; difficulties found and areas susceptible to failure and suggestions and maintenance of the knowledge update for the nursing technicians. The

nursing audit ensures the quality of the services offered and provided by the institution; it improves the technical, administrative, and ethical procedures of the health professionals, evaluates the performance of the service, and promotes the educational process of the professionals, aiming to advance the quality of care at a cost compatible with the financial resources of the institution (LOUREIRO, 2018). The benefits brought by auditing in nursing care become constant evidence in the various areas of the profession, because the auditing practice has demonstrated notorious improvements in the quality of care in parallel with cost reduction. Rosa (2012) points out that the systematic evaluation of the quality of care is performed using medical records, which provides compatibility between the procedures performed and the items that make up the bill to be charged, thus ensuring a fair payment. The same author also says that auditing is not a form of care inspection, but a continuing education program that allows the improvement of health professionals. Through auditing, the healthcare institutions have the possibility to perform a diagnosis regarding the performance of the processes, being related to the patient or directly to the administration. The findings showed that auditing in healthcare services is an essential part of the management of any healthcare institution. Even though it is a challenge, it makes clinics and hospitals survive; moreover, it promotes better quality of care, services provided, and more financial balance.

CONCLUSION

The practice of auditing constitutes an essential tool in health services, not only to qualify care, but also as a method to acquire scientific knowledge, allowing learning to be associated with nursing practice. In the study, it was evidenced that nurse auditors act to reduce costs without harming the quality of patient care, and that it is a fundamental tool to raise the problems presented in medical records, serving as a guide for teams and institutions regarding the appropriate annotations of the actions of professionals with ethical support.

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