



## Medicine: its practice in auditing

*Medicina: su práctica en la auditoría*

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### Abstract

There is a significant progression in the labor market regarding the role of medical professionals in health audit services. Therefore, we sought to carry out a reflective approach on the role of the medical professional in health auditing, as well as highlighting concepts and the relevance of the practice in the context of health, emphasizing the role of this professional for the monitoring of processes and evaluations of services. To obtain theoretical support, a literature search was carried out in LILACS, SciELO, PubMed and other research sources, from which 25 articles published from 1994 were selected. health has contributed to the implementation of improvements in care practice by the teams that make up the entire health care process. As well as reducing failures and controlling institutional costs. It is essential for this professional to constantly improve and train to provide changes in the daily lives of health organizations.

**Descriptors:** Medical Audit; Supplemental Health; Quality of Health Care; Cost Efficiency Analysis.

#### How to cite this article:

Teixeira KKQ, Silva ALNV, Santos CM, Souza RA. Medicine: its practice in auditing. Glob Clin Res. 2021;1(1):e9.

Chief Editor: Caroliny dos Santos Guimarães da Fonseca

Executive Editor: Kátia dos Santos Armada de Oliveira

Submission: 01-22-2021

Approval: 02-25-2021



## Resumén

Existe una progresión significativa en el mercado laboral con respecto al papel de los profesionales médicos en los servicios de auditoría sanitaria. Por ello, se buscó realizar un abordaje reflexivo sobre el rol del profesional médico en la auditoría en salud, así como resaltar conceptos y la relevancia de la práctica en el contexto de la salud, enfatizando el rol de este profesional para el seguimiento de procesos y evaluaciones de servicios. Para obtener sustento teórico se realizó una búsqueda bibliográfica en LILACS, SciELO, PubMed y otras fuentes de investigación, de la cual se seleccionaron 25 artículos publicados desde 1994. La salud ha contribuido a la implementación de mejoras en la práctica asistencial por parte de los equipos que integran el todo el proceso sanitario. Así como reducir fallas y controlar costos institucionales. Es fundamental para este profesional mejorar y capacitar constantemente para brindar cambios en la vida diaria de las organizaciones de salud.

**Descriptor:** Auditoría Médica; Salud Complementaria; Calidad de la Atención de Salud; Análisis Costo-Eficiencia.

## Resumo

Há uma progressão significativa no mercado de trabalho referente a atuação do profissional médico nos serviços de auditoria em saúde. Diante disso, buscou-se realizar uma abordagem reflexiva sobre a atuação do profissional médico na auditoria em saúde, assim como evidenciar conceitos e a relevância da prática no contexto da saúde, enfatizando a atuação deste profissional para o monitoramento dos processos e avaliações dos serviços. Para a obtenção de subsídios teóricos foi realizada uma pesquisa bibliográfica nas bases de dados LILACS, SciELO, PubMed e outras fontes de pesquisas, das quais foram selecionados 25 artigos publicados a partir do ano de 1994. Evidenciou-se que a atuação do profissional médico na auditoria em saúde tem contribuído com a efetivação de melhorias na prática assistencial pelas equipes que compõem todo o processo de atenção à saúde. Assim como na redução de falhas e no controle de custos institucionais. Sendo fundamental a este profissional o aprimoramento e capacitação constante para propiciar transformações no cotidiano das organizações em saúde.

**Descritores:** Auditoria Médica; Saúde Suplementar; Qualidade da Assistência à Saúde; Análise Custo-Eficiência.

## Introduction

In a world in constant transformation, it has never been more important to address the role of medical professionals in the context of auditing, which requires constant updating and a keen eye on the effective and fair provision of healthcare services.

There is an immense interest on the part of institutions in making equivalent the low costs and high quality of care provided, together with patient satisfaction. Therefore, health organizations started to search for alternatives to achieve these goals. Likewise, the audit enters this scenario to ensure the quality of services provided<sup>1</sup>.

The audit provides support to managers to devise strategies to transform or correct detected failures, successfully seek to achieve goals and provide a parallel between cost/benefit and the quality of care developed in institutions<sup>2</sup>.

In the medical scenario, the audit demonstrates a significant progression of the medical professional in the labor market. These are actions based on the analysis of records of care provided and the costs for carrying out these actions, based on the logic of the quality-of-care provided<sup>3</sup>.

This study had as general objective to analyze scientific productions related to the role of the medical professional in health auditing and, specifically, to emphasize its relevance in the search for the quality of care provided to patients.

## Methodology

A literature search was carried out using the LILACS, SciELO and PubMed databases, from which articles published from 2001 onwards were selected, totaling 25 articles that present the reality of the work and the importance of the medical professional in the auditing sector. Search carried out from November 25, 2019, to January 25, 2021, analyzing the similarities and differences in the different views of action.

## Results and Discussion

Quality assurance in healthcare over the past two decades has been a theme that is commonly emphasized due to its relevance to the population, being something sought after by the consumer. It is also a matter of ethics and social rights, implying a commitment that must be offered by organizations<sup>4</sup>.

Currently, health care presents many complexities, with several challenges for providers, leaders, and workers. Elements such as quality and cost of healthcare, patient satisfaction, and operational efficiency are among the top priorities in most of these organizations. Reflection on work processes has become routine on the part of some health institutions. Despite this, it is still necessary to re-establish efficiency, effectiveness, and effectiveness in the quality of services<sup>5</sup>.

To achieve effectiveness in the quality of care, in addition to obtaining items such as the commitment of



professionals, it is essential that they have knowledge of the care provided to patients. In this context, the audit is presented as a resource for identifying how care is being provided in its entire context, including pointing out possible failures or successes, aiming to improve the quality and safety of the patient<sup>6</sup>.

The introduction of a process for analyzing the care provided is characterized by the need to prevent risks or damage resulting from inappropriate activities. All these factors enriched the concept of quality of health care, but at the same time made it difficult to define. For this reason, many scholars prefer to highlight a series of quality dimensions rather than run the risk of adopting restrictive interpretations<sup>7</sup>, and in this framework, we understand that if we were to simplify the practical conception of the application of the concept of quality in medical auditing, we would say that it is "Say what you do and do what you say".

Commonly, reference is made to quality understood as technical efficacy, concerned exclusively with diagnostic and therapeutic aspects; or quality interested only in aspects related to health expenditures; or, still, the quality that considers only the patients' perceptions, reducing its evaluation to a mere opinion poll, thus excluding the perspective of analysis of the other actors involved in the process<sup>7</sup>. Thus, quality in health is not exclusively related to one or another aspect mentioned, but is, therefore, the result of a fruitful integration and connection between them.

Total Quality Management or Total Quality Management (TQM) presents itself as a new management model that transformed the evaluation of the product or service from a holistic conception through organizational culture, commitment to performance, self-control, and process improvement<sup>8</sup>.

The development of TQM started in the industrial scope, with several researchers who implemented their ideas to achieve goals emphasizing quality. In the field of health, this issue was highlighted based on the work carried out by the physician Donabedian, who presented the Systems Theory, which had as its purpose the triad: Structure, Process and Result. In this perspective, Donald Berwick, also a physician, collaborated with this concept by coordinating research in the health area that resulted in cost reduction and an improvement in quality and productivity; thus, certifying that QGT can also be performed in another area<sup>9,10</sup>.

The structure concept includes degree of qualification of human resources, adequate physical area, available financial resources, equipment in adequate numbers and distribution. Structure is relevant in the quality of care, as it increases or decreases the probability of good performance by the professional. The author also considers that the evaluation of the structure contributes to the planning process and to the implementation of programs<sup>11</sup>.

The process, part of the triad, comprises activities, based on accepted standards, involving professionals and their clientele. It is on these relationships that the results of the services provided are obtained. Therefore, it is where the bases for the valuation of quality come from. Among other factors, the process includes ethical aspects and the

professional relationship, work team and patient. In a way, everything related to meeting the needs of the clientele can be considered a process. Its analysis can be performed from a technical and/or administrative point of view<sup>11</sup>.

It is also noteworthy that the result means the final product of the service provided, considering the satisfaction of standards and expectations of the clientele<sup>11</sup>.

In other words, an adequate structure is idealized, with well-described and connected processes, aimed at a common purpose, generating adequate results for the patient, institution and for society.

In this aspect, in the health area, auditing can be listed as a quality tool. From the Latin "Audire", auditing is defined by the verb "to listen". From the English language "Audit", it is understood: "to examine, correct and certify"<sup>12</sup>.

It is noteworthy that the genesis of the audit occurred in the accounting area, in the year 2600 BC; and only from the twelfth century AD it was conceptualized as such in England, due to its use in business activities. This practice, which was founded in the 17th century, because of the Industrial Revolution, extends to the present day<sup>13</sup>.

In health, it appeared in a study carried out by physician George Gray Ward, in the United States, in 1918, where the quality of services provided was verified through the registration in the medical records. As can be seen, the medical professional was the pioneer in the discussion of auditing in health processes, which makes the article in question even more relevant<sup>13</sup>.

The practice of auditing in the health area began to permeate activities during the last century, gaining maturity over the decades. In recent years, the audit has covered all sectors<sup>13</sup>.

It is noteworthy that, in Brazil, the beginning of auditing in the health area occurred with the creation of social security through the Eloy Chaves Law, in 1923, with the railway workers' retirement funds<sup>14</sup>.

The audit is understood to inspect and inform the hospital administrative management about the effectiveness of the work provided and the imperfections committed in the operational processes, with the purpose of indicating suggestions and solutions for the obstacles that arise<sup>15</sup>. However, this concept can be expanded, as the professionals started to audit, respecting their respective competences, the entire care process that goes far beyond hospital administrative management.

Medical auditing is a specialty in medicine that comprises the assessment of the adequacy and cost of medical services provided by public or private entities. Thus, there is a medical audit carried out in private hospitals and in the Unified Health System (SUS), which can be extended to partner hospitals, in addition to other points of care in the network. In this way, the medical auditor can work both in operators, providers, and health plans, as well as in public health services<sup>16</sup>.

SUS has a complex audit system, composed of physicians and other professionals, who are responsible for constantly checking the procedures performed<sup>17</sup>.

The activities performed in auditing are basically divided into two phases, analytical and operational. The first



evidence the survey of matters related to the object of analysis, such as: previous audit reports, as well as production reports, protocols and all documents that may be necessary to obtain information that bring effectiveness to the proposed objective. In the operational audit, all information is obtained through visits to physical facilities, with direct observation of records and verification of equipment, among others<sup>18</sup>.

In addition to the above, the audit is classified and divided according to the purpose for which it refers, which may be the management audit, establishing the purpose of analyzing the activities that bring together the health area, such as inspection around budget control, financial and accounting, also carrying out technical evaluation of health care and results as evidence of quality<sup>7</sup>.

It is emphasized that the accounting audit is carried out through a survey to analyze the transactions, routines, and all accounting procedures, comparing the financial statements of a given entity with the goals set by the health plan operators, aiming at the results obtained, certifying the reliability of quality and compliance with financial activities<sup>14</sup>.

The audit contributes to the analysis of accounting records and forms in an institution. Its objectives are in line with the evidence of data through indicators, surveys and observations of procedures and care provided in daily life<sup>16</sup>.

The auditing physician is responsible for examining the procedures performed, checking if they are adequate for the diagnoses and if the payments were made in accordance with the actual costs, which are defined in official and legally recognized tables such as medical fees and prices of medicines. Thus, the auditor cannot interfere in the assistant physician's work, but should only issue a report on the adequacy of the procedures and, if necessary, report wrong or unethical conduct. Once an inadequate payment is found, for example, the physician, in the role of auditor, must apply the gloss of the latter, with greater or lesser correction, according to institutional rules. It is worth mentioning that the glosses are classified as administrative and technical<sup>19</sup>.

Administrative disallowances arise from operational failures at the time of collection, lack of interaction between the health plan and the service provider, or even problems when analyzing the provider's account. Technical disallowances, on the other hand, are those recorded when a medical procedure is disputed, and may occur when there is inconsistency in the methods applied to the patient's care, from the period of hospitalization to the drugs used<sup>19</sup>.

The release audit is a modality used by health plan operators, being the responsibility of medical auditors, who require technical, full, and integrated knowledge of the profession, to identify contractual needs, coverage, conference of codes of procedures, materials, medicines and implantable medical devices (DMI) in relation to the medical procedure adopted, among other activities that will determine whether the requested procedure can be released, without any irregularity, by the operator<sup>14</sup>.

It is essential to use the patient's medical record to carry out the analysis of the care provided, as it is part of a

group of registered and organized documents, assigned to professionals in public and private health service institutions<sup>20</sup>.

It can be said that the handling of medical records in the audit process enables the finding of problems and instructs the team, as well as the institution, as to the relevance of the notes<sup>14</sup>.

For the analysis of medical records, some information is essential, such as physiological and general state, psychosocial, physical and procedures performed and their results. In addition, through the medical record, communication between team members is possible, which facilitates and implements the quality of care<sup>21</sup>.

A relevant factor in health markets and in sectorial public policies refers to the role of the medical profession. Physicians have the prerogative of defining consumption in the sector at different stages, from diagnostics and the use of medication to determining hospitalization and discharge. Cost control mechanisms in the industry always involve some level of control over elements of medical autonomy.

Thus, increasingly, the medical audit activity and its functions play an important role, not only in cost control and auditing medical expenses, being necessary to play a regulatory role between the quality of services provided and their respective costs<sup>22</sup>.

Still in the role of medical auditing functions, a radar alert to the facts of the daily business in the health environment is needed, with the entry of international groups in the supplementary health area, in addition to constant improvement in the medical auditing area, in Evidence-Based Medicine (MBE), management models, comprehensive action protocols and information technology<sup>23</sup>.

In this context of auditor skills, it is emphasized that auditing is one of the most efficient control instruments and can be performed prior to or corrective to an execution. The audit was created to ensure the veracity and reliability of the information. As the audit was intricately linked to the performance on accounting and financial results, until recently, many of its concepts were held in this focus. Over the years, the concept has evolved, detaching itself from the accounting performance, and using a more global and systemic conception of the organization<sup>24</sup>.

As a doctor invested in the role of auditor, obviously, due to the vast existing legal and administrative regulation, the aim is to achieve a rational, effective, efficient, and effective care model. The success of an auditor is summed up, especially, by the ability to negotiate costs, prevent disallowances and improve the processes under their responsibility. And yet, in the disconnection of a pattern that was previously followed to a new model adopted<sup>24-26</sup>.

### Final Considerations

Due to the need to implement quality in the care provided, it is noted that institutions seek to promote improvements in physical structures, human resources, equipment and materials to meet not only the satisfaction of



patients, but also favor the reduction of costs generated in their activities.

In this logic, the presence of auditing in institutions induces the inclusion of quality in healthcare, as the work process is based on patient satisfaction, reduction of failures and cost control. From this perspective, the medical auditor emerges, with the main function of analyzing the conformity between what was requested and the correct correspondence between legality and medical and administrative indication.

In addition to the elements, the auditor must pay attention to changes in economic, political, and especially technological scenarios, since the implementation of the audit method must be associated with the purpose proposed by the institution.

Furthermore, this professional needs to guarantee a respectful interaction with the other professionals involved in the care process.

It becomes evident, therefore, that the physician, in the role of auditor, needs constant improvement in this theme, to provide changes in the daily life of health organizations.

Finally, attention should be paid to the profile of this professional, who with the processes of current times is forced to reinvent himself, with the explosion of procedures carried out in clinics and clinics, in addition to telemedicine, which has already become a reality, however, lacking clearer regulations. Still, the findings indicated that the realization of medical audit favors the analysis between the quality of services provided and their respective costs.

Therefore, this literature review made it possible to identify several improvements that can be incorporated into medical auditing, such as: new studies, techniques, and procedures to provide quality care to patients.

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