

Hospital management: Operational audit as a strategic tool for waste control



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ABSTRACT

Currently, there is a shortage of financial resources in the hospital environment, the pursuit of management excellence is becoming increasingly present and growing. The audit is a hospital

management tool in the sense of maintaining the institutions financial sustainability, including the processes maintenance involve the assistance and, mainly, the paying sources and the providers of hospital medical services. The objective of this work was to demonstrate that the operational health audit can act as a strategic hospital management tool to control waste. The study was carried out through a literature review. The Operational Audit allows the hospital manager to identify ways to favor of the service qualification without adding costs to the care provided and charging correctly according to the hospital care record. This study makes it clear that the audit used as a management tool in health institutions achieves satisfactory results both in waste control and in strategic actions. It is noteworthy that the study was limited to bibliographical research aiming to analyze the operational audit as a management tool for health organizations. In this way, it is suggested for future research done evaluating health organizations regarding the performance of the operational audit to improve its performance, through the reduction of waste.

Keywords: Audit, Hospital Management, Strategies, Waste.

1 INTRODUCTION

Currently, due to the scarcity of financial resources in the hospital environment, the pursuit of management excellence has become increasingly present and growing and, in this context, is inserted for the continuous evaluation of management processes (TEIXEIRA, *et al.*, 2018).

As organizations, public and private, begin to expand their internal and external activities, the need begins to emerge for a professional who can assist managers in the process of supervising the activities performed, aiming at efficiency in management (AMARAL, BERTEGANI; 2018). Therefore, the excellence of organizational performance depends on the quality of the execution of managerial functions, which guide the type and amount of efforts that will be placed in each operational area to achieve the strategic goals (SENGER, 2021).

The manager of an organization performs a number of different functions, which are related to planning, deciding, acting, controlling and proceeding to lead the activities of third parties. But before



planning, the manager of the organization needs to obtain data and information, to later make decisions that must be managed. To carry out the planning it is necessary, in addition to data and information, work team, time and, among other resources, the help of management tools, which may be the hospital audit one of them (ASSI, 2020).

In this context, the operational audit can be conceived as an essential activity to organize and develop a management with a more active, participatory character and demonstrating forms of control (AMARAL, BERTEGANI; 2018). Therefore, auditing becomes a highlight and is directly linked to minimizing risks and the security of reliable data of health organizations and their professionals.

The hospital audit is considered a management and inspection instrument more appropriate to the needs of information management in the hospital environment, being seen as an area of the organization that provides information to the decision-making process. Thus, the audit works to minimize or resolve risks of possible errors or organizational fraud, through suggestions for improvements in internal controls (MASSON; SOUZA; SARTORI, 2018).

Thus, the audit supports the performing professional for the need to detect the errors that burden the costs related to excessive waste. From this, it promotes a quality service, verification, observation and analysis of how to generate means that favor the development of institutional goals within a proposal that relates cost/benefit and quality of care in hospitals. The professional responsible for this work, analyzes the processes, conducts actions that use resources to achieve correct and impactful objectives in the performance of the organization, achieving an effective result and financial return in a sustainable way and with social responsibility (ASSI, 2020).

In this context, there is a need to use specific technical tools that enable the manager to take a strategic position, ensuring the survival of the organization. Thus, the objective of this study is to demonstrate that the operational audit in health can act as a strategic tool of hospital management for the control of waste. The article was elaborated through a literature review, seeking to conceptualize the theme and prove the usefulness of auditing as a management tool for hospital organizations, leaving for future research the proof of results through empirical studies.

Therefore, the theme is relevant, because it allows the hospital manager to identify ways to favor the qualification of the service without adding costs to the care provided and the collection correctly according to the medical record of hospital care. Still, this article contributes to academia, since it is a subject that involves strategic issues of health organizations and the importance of internal or operational audit as a tool in the process of resolving hospital costs and, therefore, can be used as a strategy to control costs and improve the quality of service.



2 OPERATIONAL AUDIT IN HEALTHCARE ORGANIZATIONS

The operational audit, both in the health sector or in other diverse areas, becomes a management tool that, when well used, helps in the reduction of institutional expenses, in the evaluation of the quality of the services provided and in the development of the work between sectors. As presented by Evangelista, Bezerra (2021), the audit is a control review system to inform the management teams about the efficiency and effectiveness of the programs under development, and its function is not only to indicate failures and related problems, but also to point out suggestions and solutions assuming, therefore, an educational character.

Thus, the operational audit is defined as the systematic and formal analysis of activities developed by professionals not involved in its execution, with the objective of ensuring compliance, quality and control in a function, process or health institution (SOUZA, *et al.*, 2010).

Health audit activities aim to ensure the quality of care provided to patients, respecting technical, ethical and administrative standards. The function of the auditor should not only be seen as a means to reduce costs, it can also be perceived as an ally, to ensure the quality of care (EVANGELISTA, *et al.*, 2021). Therefore, the health audit can be classified, according to Brazil (1998), regarding its execution, for example:

- Analytical audit: audit model that is carried out through the analysis of reports, processes and documents, which aims to assess whether health services or systems meet the previously defined norms and standards;
- Operational audit: audit model that aims to verify processes and documents compared to the legal and normative requirements that regulate the Unified Health System (SUS) and Health Operators (PAHO) and the activities related to the health area, through the direct examination of the facts, documents and situations.

In relation to its nature, the health audit can be classified, according to Brazil (1998) in regular or ordinary audit, which is performed routinely with a view to the analysis and verification of the specific phases of an activity, action or service; and special or extraordinary audit, which is carried out to meet the findings of complaints and indications of administrative irregularities.

The audit can also be grouped as to the form of intervention in internal audit, where the audit performed by qualified auditors of the audited organization itself, which has the function of examining the controls and evaluating the efficiency and effectiveness of management. This area of auditing aims to promote improvement in operational controls and resource management (Brasil, 1998); and external audit, where the audit performed by auditors or independent company hired to verify the activities and results of a particular organization. It is the examination of the financial statements or of some specific area or predefined procedure as an object of special work (Brasil, 1998).

According to Brasil (1998), the audit can be grouped into:



- Retrospective audit or audit of hospital bills: it is performed after the discharge of the patient and consists of the verification of all the procedures that were performed during the period of hospitalization;
- Concurrent audit: it is performed during the hospitalization of the patient and consists of the monitoring and authorizations of procedures performed in the hospitalization process;
- Prospective audit: consists of the evaluation of medical procedures before the patient's hospitalization.

Therefore, the audit carried out in health organizations consists of the evaluation and systematic analysis of the procedures performed during the time of hospital stay and post-hospital discharge, being carried out by professionals trained for the correct verification of the quality of the care provided (TEIXEIRA, et al. 2019). That is, auditing in organizations is related to a cycle of improvements in the quality of efficiency and effectiveness of health care. Thus, it is developed through actions to adapt the care practice, quality of care provided and minimization of costs in waste (KAURA, 2016).

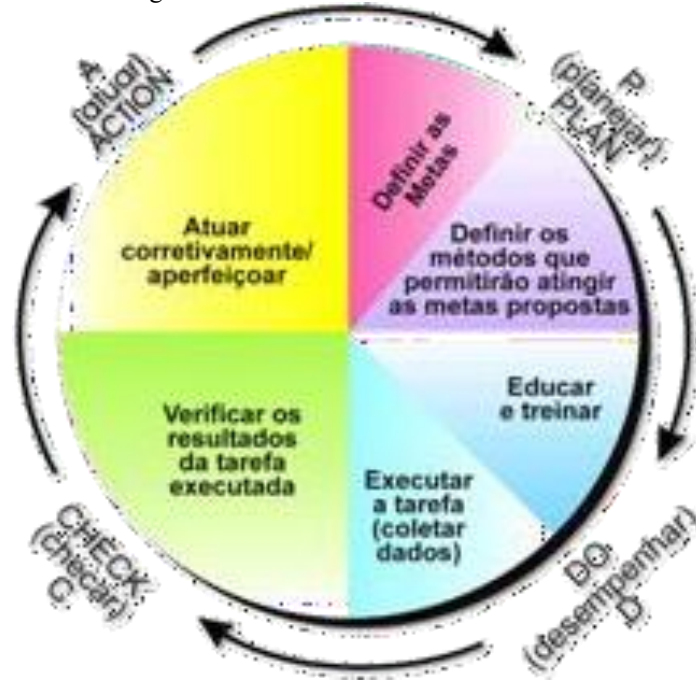
3 MANAGEMENT OF HEALTHCARE ORGANIZATIONS

Hospital management aims, as a general rule, to coordinate and standardize its work and institutional environment. However, when considering a health care institution, management stands out among the others, since it contains the most diverse sectors, with the most different professionals and with multiple services involved (SILVA, ESPÍRITO SANTO, 2013). Therefore, the excellence of business performance or its malfunction, depends on the quality of the performance of the managerial functions of the organization, which guide the type and amount of effort undertaken in each operational area to be developed (ANDRADE, SICHESKI, 2017).

According to Barbará, *et al.* (2008), the management process is characterized as a set of coordinated activities, aiming to control and direct a group of people and install processes with responsibility, authority and defined relationships. Given this, we consider the current situation in which we live, both with technological advances and the process of globalization, institutions to remain in the market, understood that they need to focus on organizational objectives and goals as a purpose for success. Therefore, in order to reap good results, institutions need to have a well-structured management. Therefore, one can use, according to Catelli (2011), the form of the planning, execution and control click, that is, to apply the PDCA cycle (Plan - Planning, Do - Execution, Check - Verification and Action - Action). The PDCA characterizes the efficiency in solving problems of a cycle by making improvements from stages (SHIBA, 1997), as observed in Figure 1.



Figure 1 - PDCA - Process Control Method



Source: Andrade, Sicheski, 2017.

Therefore, the PDCA, represents the resolvability in the efficiency of a cycle, from the problems of an organization, that is, it performs improvements by stages and repetitiveness of the cycles of improvements until when it is necessary (SHIBA, 1997). Fieg and Senai (2002) state that the application of this quality tool can be used in all sectors of an organization, as it helps in the optimization of the process, including internal audit. It is worth mentioning that to improve performance, the organization must have an action plan, this contributes to the orientation and solution of problems, prioritizing the actions to be developed, designating responsible and verifying the fulfillment of the tasks.

With regard to hospital management, Meyer Júnior, Pascucci and Mangolin (2012) define hospitals as multiprofessional organizations composed of different specificities, emergency needs marked by interdependence between sectors, professionals and a strong social mandate. Neves (2009) states that health institutions are environments with advancement in information technology, process optimization, excellence in management, professional efficiency and customer satisfaction. Thus, hospital management does not differ from other organizations.

In the midst of an environment that presents constant changes and competitiveness, hospitals are defined by Stacey (1996) as complex systems that are in continuous transformation. According to the author, for this phenomenon of updating to happen, innovation has become a condition to remain in the competitive market.

The scholar Dussault (1992) considers hospital management as one of the most complex activities. To assist in management and decision-making and control, auditing plays a key role in



hospital management. The audit has the role of making the systematic and formal evaluation of the activities developed, by someone not directly involved in the execution, to analyze, check and determine if this activity is in accordance with its objectives.

Therefore, the internal hospital audit is part of a process of systematic investigation, which according to Chiavenato (2004) contributes a lot to health organizations, through the review of exercise control, of the most diverse areas involved in the process.

4 HOSPITAL AUDIT AND MANAGEMENT

The importance of auditing in hospital management is due to the diversity of professionals who perform it and how specific, complex and how much it collaborates in the management of health services. Thus, it contributes to hospital management as it drives the achievement of results for management (Souza, *et al.* 2010). Thus, the use of auditing as a management tool should contemplate the requirements inherent to the management process such as planning, monitoring, evaluating health actions and services, intensifying the training and permanent education of all those involved in the process (BAZZANELLA, 2013).

The hospital audit service can also be inserted in an educational process, which undertakes to explain to the performing professional for the failure in the process, the reason for the non-compliance generated. In addition, the audit becomes responsible for the efficiency of the financial control of the hospital organization.

As pointed out by Souza, *et al.* (2010), the audit of hospital bills has a primary function for determining the costs and profits of the organization, being a management mechanism for decision-making processes, as it interferes directly and fundamentally in the quality of care provided to the patient. The authors maintain that the main objective of the audit is to evaluate consumption and charges made to patients or service providers. According to Castilho, *et al.* (2015), the increase in hospital costs has been an object of attention by hospital managers and health professionals. The tendency of hospital organizations, both public and private, is to invest in the audit of hospital bills seeking adequate remuneration for the care provided.

Martins (2000), considers cost as the expense related to good or service used in the production of other goods or services. In health services there are costs with human resources, with materials (syringe, needle, gloves, equipment used in the production of care), medicines and with the hospital structure (physical space, furniture, water, electricity, telephone), among others. Hospital costs are fundamental work instruments for the optimization of hospital operations, alerting management to any results that require correction (YANO, 2020). Cost information is useful in the hospital sector when it enables the understanding of its behavior, and the identification and development of waste containment strategies.



In this sense, the audit is used to identify problems related to the care and management processes (RODRIGUES, *et al.*, 2018), to which it contributed both to the situational diagnosis and to the proposition of strategies in obtaining relevant information for managerial decision-making. Therefore, the use of auditing by management to assist in the implementation of improvement of care and management processes was subsidized by changes and/or incentives for the implementation of protocols and/or clinical guidelines (MARTINS; ANGELO, 2020). Therefore, this implementation aims to adjust conducts and make changes in professional practices, monitoring indicators to qualify care and adjust the use of resources. The use of clinical auditing helps to understand the expenditure of the care provided and can contribute to important cost savings, resulting from the analysis of indicators and use of resources (JOHRI, *et al.*, 2017).

The analysis based on the financial losses evidences problems arising from the assistance. Thus, an intervention tool can be used, such as the process control method – PDCA, to reduce waste rates, improve performance, provide subsidies for cost management in the care and management processes (RODRIGUES, *et al.*, 2018). Therefore, waste is part of every area of a healthcare organization. According to Aranha, Vieira (2001), waste is considered any and all resources that are spent to perform a certain product or service, in addition, one should consider the extra consumptions, such as raw material, materials, time, energy and money, because it is an addition to the normal costs of the product / service.

In health organizations, waste is related to inputs such as materials, medicines, especially injectables, seen as the sources of greater expenditure within institutions. According to Brasil (2002), waste related to the health area needs the attention and knowledge of all professionals directly or indirectly involved in the process. Therefore, for a better understanding of what happens in the health institution in relation to waste, greater attention should be paid to this, where they may be related to excessive and unjustified amounts of the use of materials and medicines, also of human resources/labor, work methods, equipment/machinery, input rates and suppliers.

Given this, the audit has a fundamental role in this process, seeking to examine them and make proposals to minimize them through the records found. In this context, the absence of this information and/or the inadequate filling with inconsistency in the notes, interfere directly in the generation of financial losses, since they cannot prove whether in fact certain inputs were used (MORAIS, GONÇALVES, AMARAL, 2017).

Thus, it is necessary to identify what are the main reasons that generate waste in the health institution, so that strategies can be identified and implemented to avoid failures in this process (SPIGOLON, *et al.*, 2019). However, the audit aligned as a hospital management tool provides financial sustainability of organizations, including the maintenance of processes involving care and, mainly, the paying sources and providers of hospital medical services.



Therefore, the audit is a strategic management tool, used to minimize and control waste. In order to be successful, in relation to this objective, in the health organization, it is necessary to carry out regular specialized audits specific to the sector in focus. These audits should use programs and procedures developed by professional auditors, in order to avoid nonconformities and undue charges, in addition to contributing to reduce the percentage of waste and measurement of data.

5 FINAL CONSIDERATIONS

The present study sought to demonstrate that the operational audit in health can act as a strategic tool of hospital management for the control of waste, and the audit plays an important role within organizations. Thus, it becomes an important gauge and evaluator regarding internal controls regarding their efficiency and effectiveness, advising managers through information and data collected in a technical way.

The audit has an important role in the analysis of hospital performance through the verification of records and the verification of costs, thus contributing to the improvement in the control and economic-financial balance of the hospital organization. Therefore, the hospital audit activity has stood out as a management and inspection instrument more appropriate to the needs of information management in the hospital environment. This model for measuring results meets the specific information needs of each manager and other users.

This study makes it evident that the audit used as a management tool and the elaboration of instruments to perform analyses in health institutions, achieves satisfactory results both in the control of waste, as in strategic actions from the institutional indicators by the management team and in the permanent education with the professionals involved in the care provided to the patient.

It is noteworthy that the article was limited to a bibliographic research aimed at analyzing the operational audit as a management tool for health organizations, without proceeding with a case study or analysis in hospital organizations to corroborate the results presented from the literature review. Thus, it is suggested that future research be done evaluating health organizations regarding the performance of the operational audit to improve their performance through the reduction of waste.



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