

Nurses' practice in health audit*

A PRÁTICA DA ENFERMEIRA EM AUDITORIA EM SAÚDE

LA PRÁCTICA DE LA ENFERMERA EN AUDITORÍA DE SALUD

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ABSTRACT

The objective of this investigation was to identify nurses' practice in health audit. The hermeneutic-dialectic method was used for the analysis. The study was performed in three loci: the internal audit service of a hospital; the external audit service of a private health service buyer, and the state audit service of the public health system (SUS, acronym in Portuguese for Sistema Único de Saúde - Unique Health System), in Bahia. Nine audit nurses were interviewed. In the SUS audit, the nurses report being fulfilled with their practice and with the valorization of their professional role. In the private audit - both inside and outside of health organizations - the nurses' activities are focused on meeting the interests of their contractors, and do not get much involved with the care delivered by the nursing team and with the needs of service users.

KEY WORDS

Nurses.
Nursing.
Nursing audit.
Professional practice.

RESUMO

O objetivo da investigação foi conhecer a prática da enfermeira em auditoria em saúde. A concepção de análise adotada foi a da hermenêutica-dialética, e foi desenvolvida em três lócus: a auditoria interna de uma organização hospitalar; a auditoria externa de um comprador privado de serviços de saúde, e o sistema de auditoria do âmbito estadual do Sistema Único de Saúde (SUS), na Bahia. Foram entrevistadas nove enfermeiras auditoras. Na auditoria do SUS, as enfermeiras expressaram satisfação no exercício desta prática e valorização de seu papel profissional. Na auditoria privada - interna e externa às organizações de saúde - as ações das enfermeiras se direcionam para atender aos interesses de seus contratantes, e pouco se relacionam com a assistência prestada pela equipe de enfermagem e com as necessidades dos usuários dos serviços.

DESCRIPTORIOS

Enfermeiras.
Enfermagem.
Auditoria de enfermagem.
Prática profissional.

RESUMEN

El objetivo de la investigación es conocer la práctica de la enfermera en la auditoría de salud. La concepción de análisis adoptada fue la de la hermenéutica-dialéctica, y se desarrolló en tres locales: la auditoría interna de una organización hospitalaria, la auditoría externa de un comprador privado de servicios de salud y el sistema de auditoría del ámbito estatal del Sistema Único de Salud (SUS) en Bahía, Brasil. Fueron entrevistadas nueve enfermeras auditoras. En la auditoría del SUS, las enfermeras expresaron satisfacción en el ejercicio de esta práctica y en la valorización de su papel profesional. En la auditoría privada - interna y externa a las organizaciones de salud - las acciones de las enfermeras están dirigidas a atender los intereses de sus contratantes, y poco se relacionan con la asistencia prestada por el equipo de enfermería y con las necesidades de los usuarios de los servicios.

DESCRIPTORIOS

Enfermeras.
Enfermería.
Auditoria de enfermería.
Práctica profesional.

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INTRODUCTION

Auditing is originated from accounting practices, and appeared in Italy around the 15th and 16th century, through mercantile writings. The development of accounting audit was motivated by the capitalist production concept, which used it as a tool for financial control, as it registers the revenue and expenses of a business⁽¹⁾.

For scholars in this field, auditing refers to an accounting technique of the systematic examination of registers, which aims at presenting conclusions, criticisms and opinions about the assets and outcomes, whether finished or in the process of being completed⁽²⁾. This expands the understanding of the auditor's work to beyond simply checking the facts, adding the idea of providing an analytical direction to the surveyed outcomes.

In the health field, auditing was introduced in the early 20th century, as a tool to verify the quality of care, by analyzing the registers on medical records⁽³⁾. Today, auditing is used as a tool to control and regulate how health services are used, and, especially in the private sector, it has been focused on controlling the costs of the service provided.

The early publications on audit in nursing date of the 1950's, when a nurse professor from Wayne State University, Detroit, developed an auditing tool: the Phaneuf's Nursing Audit⁽⁴⁾. The nursing audit model developed by Phaneuf was applied retrospectively using medical record registers, thus making it possible for nurses to evaluate the quality of nursing care through the analysis of the quantitative data obtained regarding the care that had been delivered.

In Brazil, medical and nursing audit originated in the 1970's and, since then, has increased the practice of health audit, with a growing use of nurses' work^(a). In 2001, the activities developed by audit nurses were approved by the Brazilian Federal Nursing Committee through Resolution 266/01⁽⁵⁾. The private sector is currently the area with the most expressive number of audit nurses, whose knowledge and professional experience are particularly used for rationalizing health care costs, working in hospitals or in health plan businesses⁽⁶⁾.

The important presence of a nurse among the professionals working in health audit services shows there is a relationship between the responsibilities taken on by nurses working in health care and the knowledge required for auditing work. That is because nurses are the professionals who most work with the procedures related with the care provided to users^(a), from direct care to administrative and managerial activities, and therefore they achieve some technical-administrative expertise to deal with the process of producing the hospital invoice.

^(a) This term was used to refer to individuals who are the "subject" of health care because we consider it is adequate for both public and private health audit services.

The knowledge about audit nurse practice, still incipient in Brazil, could help optimize financial and material resources in health services and develop the personnel, making improvements not only to planning and technically performing the job, but also the benefit-cost ratio for patients, hospital and health service buyer. If auditing was seen as an educational process, it would provide the necessary support to implement and manage quality health care.

Understanding this practice is also important because this work area is permeated by some mystification. Empirically speaking, it is observed that audit nurse practice is seen by other nurses as a more autonomous work compared to the activities traditionally assigned to nursing. Furthermore, health audit has drawn the attention of young inexperienced nurses, who appear to attribute some glamour to this practice, because they see audit nurses as a group of specialized nurses who analyzes the actions of the health care team, giving the idea of their work having additional power. It should be clarified that the authors did not find any studies that addressed this same theme; therefore it was not possible to make comparisons with the present study findings.

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OBJECTIVES

This article presents the results of a master's thesis, of which the main objective was to learn about the nursing practice at one public and two private health audit services. The specific objectives were to characterize the selected audit system and services and discuss on its characteristics, forms, conditioning factors and purposes.

METHOD

Using a qualitative approach, this multiple case study looked at the practice of nurses working at a private hospital with and internal audit service; one auditing company representing the private buyer of health services (health plans and insurance) and the Auditing Service of the Bahia State Health Department (SESAB, acronym in Portuguese for Serviço de Auditoria da Secretaria da Saúde do Estado da Bahia). These loci were chosen because they are seen as well-established areas where nurses perform auditing. The multiple case study is valuable for the objective of the present study, because it provides deep knowledge about three specific situations without the need to pursue comparison objectives among them⁽⁷⁾.

Nine semi-structured interviews were performed, three at each locus, which included questions about the interviewees' professional experience and how they entered the auditing area. The informants were also asked about their work propositions and what guides their practice. Furthermore, they were also asked to describe a typical

day at work. In addition to the interviews, an analysis was made on documents that guide nursing practice at the selected locations.

The study complied with ethical criteria as per The Nursing Professional Ethics Code 251/97 and Resolution 196/96 by the National Health Council. The research project was approved by the local Research Ethics Committee under review 008-2004.

Based on the study object, the chosen theoretical-methodological framework was the hermeneutic-dialectic method⁽⁸⁾. The hermeneutic approach emphatically aims at achieving a broad understating of the texts, considering historical facts, everyday living, and the situation in which they occur. It permits to understand the situation expressed in a text, using the world of everyday living where the discourse is produced as a parameter for analysis, using no rules or fixed norms to analyze the language. The dialectic approach reinforces the need for an analytical attitude in the analysis, by using a dynamic view of the social reality in which the nurses' work in included, focusing on the contradictions, conflicts and transformation that occur in that location⁽⁸⁾.

DATA ANALYSIS

The analysis was performed based on the interpretation of the content of the interviews, from which were extracted the themes that emerged through the explicit and symbolic language about the meaning that auditing nurses assign to their practice. The present study used discourse analysis based on the language being used, with the purpose to interpret the meanings produced in everyday living⁽⁹⁾.

The practice was interpreted not only by means of the nurses' statements, but also by the implicit knowledge they expressed, understood as that which is also expressed without the use of language, because language is not enough for expressing that knowledge⁽¹⁰⁾.

The themes were identified and grouped into four categories: purposes, characteristics, forms and conditioning factors of audit nurses' practice. In addition to the referred categories, it was also observed the feelings that interviewees expressed towards their practice.

The next step was to analyze the relationship between the findings obtained in the interviews and the contents of the documents that provide orientations about the nurses' activities in audit practice at each locus, and to verify the correlation between the information.

CASE STUDY #1

The study was performed at a private general hospital, with an open medical staff and about two-hundred beds. The internal audit service is part of the accounts analysis

department, which reports to the financial board. The service counts with six administrative employees and three audit nurses, with one working as the coordinator of the department. The nurses follow an administrative working schedule, each working a total of forty-four hours per week. All three nurses had a minimum eight-year experience in different specialties before being invited by the hospital to start working with internal auditing.

The responsibilities of internal audit nurses in that hospital are listed on a document with 15 items, which include activities such as checking medical record registers and the items charged on the users' invoice, correcting and identified errors, analyzing the composition of the medical record and maintaining an educational process that guides health team members about charging for the services and reimbursable equipments. The activities evidence that the audit nurse actions are aimed at controlling hospital charges. The concern identified in the auditing process refers to avoiding waste, reducing costs, and guaranteeing that the respective charges are made for all the procedures and equipments used. Therefore, internal audit nurses play a controlling and maintainer role regarding the economic-financial interests of the company, which reveals that the purpose of their practice is to correct the hospital invoices.

The main activity of internal audit nurses is to analyze hospital invoices: an activity marked by routine and task repetition. The idea emerged from the discourses is that their actions are mainly concerned with accounting and involve a great amount of activities related to checking invoices. Their work, according to this dynamic, tends to become tiring and wearisome, considering that the nurses' technical knowledge, professional skills, and analytical thinking are underused when performing such operational and repetitive tasks.

It is observed in the discourses that the nurses try to deny that their practice has the purpose of controlling finances, and they try to put it as a secondary objective, stating that their concern with the quality of the care provided is the priority of their auditing. Nevertheless, it appears to be an ideal supported by some of the interviewees, because when they describe their everyday practice, it is clear that their activities do not have this direction. Admitting that their practice is aimed at financial control could be uncomfortable for professionals whose education was entirely focused on caring and a practice that, historically, bears the mark of serving.

The contact with the healthcare team is made based on the detection of errors. Internal audit nurses emphasize the importance of this inspecting activity and classify it as a type of "continuing auditing education". The main purpose of identifying and reporting errors made the healthcare team is to guarantee that the respective charges are made and also highlight the adequate use of material, thus avoiding wastes. Therefore, these actions are aimed at the financial control of the organization and are not necessarily

focused on updating and developing the workers' practice, with a purpose to improve their performance and guaranteeing the quality of the care they deliver.

From the audit nurses' discourses it was possible to register only the use of analysis models focused on the amounts being charged. No references to the search for register regarding user complaints or any other data exclusively related to the quality of nursing care were identified in the audit nurses' practice. The lack of this information becomes more significant than the statements themselves and ratifies that audit nurses, in this locus, prioritize accounting activities with financial control purposes.

The main conditioning factor in this practice is the pressure exerted by the financial board of the hospital on the work of audit nurses. According to the interviewees, there is a strong relationship between their activities and the financial goals of the organization. They reveal that almost every month the financial board determines the auditing service to produce a greater quantity of hospital invoices, until they reach a specific quota or revenue goal. This reveals that the purpose of this practice is to meet the financial goals of the company, as opposed to the fragile arguments of nurses who reported that the service is mainly concerned with the quality of nursing care, before worrying about the financial aspect of the service.

The analysis of this practice shows that the professionals' potential of collaborating with the quality of user care has been underexplored. The studied hospital directs the work of audit nurses essentially at economical interests, with a view to achieving profit for the organization. It is clear that the hospital discourages any activities that are not related to controlling costs.

It is understood that, if the skills of internal audit nurses were explored to the point of establishing a systematic relationship with the quality of nursing care in the present hospital, there would be greater improvement for the organization and for nursing professionals in terms of the development of their work and, certainly, for service users as well.

CASE STUDY #2

The external auditing company is located in Salvador, Bahia, and has been in the market of private health service buyers for five years. The company also provides auditing, consultancy and training services to several health plan companies. The company's staff counts with 40 workers, including physicians, nurses and an administrator, in addition to support personnel and interns from secondary-level education. Most professionals have a work contract through a health cooperative and develop auditing activities at hospitals associated to the health plan network represented by the referred company. The audit nurses work a shift of twenty hours per week.

No official documents that determined the activities of each professional were found in the company. It was found that work is divided technically, with physicians responsible for visiting hospitalized users, and nurses responsible for the accounting analysis, which is performed by checking medical record registers and hospital invoices.

The interviewees showed that the purpose of their work is to audit the invoices of health service providers, aiming at identifying any excessive charges and reduce the final prices. The nurses' discourses reveal the difficulties that they face to clearly express the purpose of their practice, but when they do so they try to justify the importance of the accounting-financial analysis, considering that *health services have a high cost*.

No elements were found in the description of the nurses' activities that would indicate any sort of concern with the users' specific needs. The lack of that sort of information is relevant and reinforces the interpretation that the referred practice is focused on the analysis of invoices, developed to guarantee that the agreements and contracts established between hospitals and health plan companies are met. Hence, the company expected that the team of auditors (physicians and nurses) would contribute to reducing costs with the service provided to health service users.

Nursing practice in external auditing may be characterized as a mechanical and repetitive work, considering that the main activity involved is the analysis of hospital invoices and medical record registers. One of the interviewees stated that:

You have to be careful or you can forget for little awhile that you are a nurse. It's because you seem like a mere bill collector (11).

It appears that this routine work does not permit audit nurses to express their creative skills, as their work is a static process of checking information on medical records and the hospital invoice. The external audit nurses also revealed that they usually do not make contact with the health care team, and, whenever it occurs, it is due to a need of clarifying doubts about materials and/or fees being charged.

The nurses state that they learn the external auditing activities during their practice, because they do not receive and initial or continuing training. The inexistence of formal guidelines for their practice induces audit nurses to adjust according to their own discernment.

It was also identified that the power relationship established among external audit nurses represents the sources that pay for health services, while internal audit nurses represent the service suppliers. Because each nurse assumes the financial interests of their contractor, the dispute that occurs is, as one of them describes it, *a battle between titans*, in which they assume positions referred to as authoritarian and vain, feeding an environment of permanent suspicion, in which the users' needs are never mentioned.

The work of external audit nurses is conditioned by the contracts between the health plan company and the hospital. This is seen as an important limit to the autonomy of the nurses' work and an obstacle to the development of a practiced aimed at quality care. That is because there are situations that what is agreed by the contract, is followed, could reduce or harm the quality of the care provided to users and, nevertheless, the nurses are instructed to always follow the contract.

The auditors also expressed feeling dissatisfied with their working conditions. The working relationship between the nurses and the contracting company is established by means of a cooperative that outsources the workforce of their associates. This fact is detrimental to guaranteeing basic workers' rights such as the thirteenth salary (a worker's right in Brazil), paid vacations, etc. Nurses also consider that this situation leaves arises insecurity, because they can be dismissed at any moment. On the other hand, it is understood that the condition imposed by an informal work contract, in addition to increasing nursing staff turnover at the company, contributes to their not investing in the continuing training of auditors.

The nurses identified that auditing makes it possible to improve the quality of nursing care, medical record registers, controlling material waste, etc. However, they recognize that it is expected that their work reduces the values on invoices, and, for this reason, that is the aim of their activity. It appears that this is an uncomfortable situation for the interviewees, as they often discussed on what an ideal auditing work is to them, i.e., one that would emphasize returning information to the health team with the purpose of improving the care that is delivered.

In conclusion, nursing practice in external audit of the private health service buyer gives evidence of the influence and predominance of the company's interests in controlling costs and obtaining profits. This practice holds no relation with the quality of the care provided or with the satisfaction of the users' health needs.

CASE STUDY #3

The locus of the third case study is the SESAB Auditing System, a part of the National Auditing System (SNA, acronym in Portuguese for Sistema Nacional de Auditoria), which is responsible for performing the technical-scientific, accounting, financial and assets assessment of the Unique Health System (SUS, acronym for Sistema Único de Saúde). The SESAB auditing is the first state auditing component officially implemented in Brazil, in 1998. Bahia was the first state to establish the public health auditor position, filled in by means of a public examination. The activities are implemented through the Auditing Board, which is coordinated by a medical practitioner and is composed by physicians, dentists, accountants and nurses.

The auditing concept is understood as a group of independent actions that consists in examining SUS activities

and components. The objective of auditing is to verify the adequacy of the SUS, as well as its components and activities, in view of the ruling plan and norms. The expected outcome is the indication of administrative measures and due penalties, aiming at guaranteeing the SUS principles⁽¹¹⁾. To achieve this, SESAB auditing is based on three models: Health service audit; investigating charges, and performing the audit of municipal health system administration.

At the time of the interview, the audit nurses had been working in this area for about five years, after passing a public examination. All the nurses were experienced in public health care and some held positions of supervisors and managers at public health centers.

As for their practice, the nurses reported working with the objective to verify service efficacy and efficiency and resources management in the public health system in Bahia.

We understand that the characteristics of the work performed when auditing the SUS is closer to that of control than of detecting errors and frauds. We also consider that the act of verifying how the resources are used contributes to make better public health action plans and a progressive improvement in the quality of those services.

The interviewees confirmed that their work consists of a public health audit, which is not specific to nurses. This means that nurses perform all the activities, provided that the technical-juridical limits of their profession are taken into consideration. The nurses informed, however, that the in the task distribution, the team professionals are chosen based on their knowledge or affinity with the area or unit being audited. Because of the complexity of the actions they develop, auditing activities should be assumed by a multiprofessional team.

The nurses reveal that their work is dynamic and diversified, and that they work with the three types of auditing. In the auditing of municipal health system management, they perform health management analysis from primary care to high complexity procedures. They consider this the most complex activity, which, therefore, requires more time to be completed.

In auditing to investigate charges, the nurses analyze documents and collect the statements from the individual who made the complaint as well as from the individual being reported so they can reach a conclusion about the case proceeding or not.

In health service auditing they investigate the units providing services, whether they are public, philanthropic, or private services associated with the SUS. The analysis is directed towards verifying the compliance of norms inherent to the organization and the functioning of those services.

We emphasize the fact that interviewees made reported about the three types of auditing with confidence and showing familiarity, which expresses that the multiplicity of ac-

tions and objects of analysis indicates that it is a dynamic and motivating work. We observed in one of the nurses' statement that another factor that favors this dynamic is the constant review or creation of new SUS norms, which they must always follow to keep updated.

The auditing actions are performed in two steps: the analytical and the operative. In the analytical auditing, a document survey regarding the object of analysis is performed. An examination is made of previous audit and production reports, protocols and any other documents that could provide necessary information. In operative auditing the information is verified *in loco*, including visits to the facilities, a direct analysis of the records, examining equipment, and other activities.

In this practice, the nurses have the liberty to elaborate their working plan, respecting the type of audit being performed and the established deadline to present the result. We consider that this is an aspect of work organization that favors a better planning of actions and implies on the quality of the results. There is a previous discussion with the group of auditors about the report to establish a consensus about the perceptions, opinions and forwarding that will be suggested so that the final opinion is in fact an expression of their agreement. It appears that this is significant evidence that nursing practice in SUS auditing is performed in collaboration with other professionals.

In SUS auditing, there is frequent contact with users. We emphasize the importance of this conduct of using the user's opinion as reference, valuing the user's perception and permitting the crossing of the data obtained with other sources of information. This was, the process of audit analysis is performed based not only on complying with the laws and rules established on the SUS, but also with the view of those using these services.

It is important to highlight that the nurses' expression of being satisfied with their work was spontaneous, during several moments of the interviews. It drew our attention the fact that the nurses did not report any aspect of their work that they considered negative, not even regarding the normative limitations of their activity.

The analyzed aspects permit us to consider that the audit performed by nurses is direct to improving the quality of the health services provided to SUS users in Bahia. The role played by these nurses is apparently positive for them and for acknowledging the nurses' presence in the auditing multiprofessional team.

DISCUSSION OF RESULTS

By analyzing the nursing practice in health audit we identified that nurses are acknowledged health team professionals in the state SUS auditing process. This is opposite to what was presented in the discourses of private sector internal and external audit nurses', who reported a working routine characterized as mechanical and repetitive.

The identified purposes, modes, characteristics and conditioning factors about the practice at the referred services evidence that organizations treat their audit nurses as operational agents, with limited autonomy, and whose actions are determined by the main concern with cost control. This focus on financial control contributes for nurses to reveal a feeling of dissatisfaction towards their work, as it distances from being concerned with the people being cared for. It is clear that internal and external audit nurses feel uncomfortable with the real objective of their practice, which emerges dialectically from their discourses. It was not possible to infer if that discomfort is only factual or if it means a possibility for their intervention to change their practice.

The nurses express an ideal model for audit practice that is directly associated with the quality of nursing care. There is, however, an expressive lack of references to users in the internal audit nurses' description and analysis of their practice as of the health service buyer. Nevertheless, there are frequent references to hospital invoices, the materials used, medications, quantities, etc. We understand that the lack of reference to users in the nurses' discourses is an indication of the secondary focus that they have in auditing its propositions, conditioned on cost control. Finally, there were seldom indications in the discourses that implied that their practice could have a positive repercussion on the quality of the care provided to users.

Furthermore, we identified several factors that help the private health audit market to absorb nurses at its services. In the health field, nurses are professionals with a greater administrative view, because they are responsible for administering the service provided to users. Furthermore, nurses have knowledge about the use of medication and materials, which is valuable for the major focus in private health auditing, i.e., controlling costs. Nurses also are low-demanding professionals or who do not make many claims, historically submitted to precarious work conditions, and with a little power of participating in making decisions in health organizations⁽¹²⁾.

Despite receiving a low salary, having work overload, changing their work to guarantee the financial goals of their contractors, and having to obey rules which they disagree, nurses still assume an obedient position towards the organization and its directors.

However, reflection and self-criticism have been present in the discourses of several interviewees, though covered by the concern to preserve the image of the company that hired them.

FINAL CONSIDERATIONS

Auditing is an attractive activity for nurses because it is carried out during regular administrative hours and on business days. It is a differential in a field of professional practice in which hospital work still prevails, implying working night shifts, working on holidays and on weekends and fol-

lowing schedules that may implies being on standby shifts, therefore prolonging work hours whenever requested by the organization.

Working in auditing allows some schedule flexibility and less control from the employer, especially for nurses who hold a second job, which was the case of all interviewees, except for SUS auditors.

It should also be observed that auditing is a job that nurses in the private sector see as a practice that would permit to higher their status as professionals. We observe that the nurses' excitement when speaking about their observant position in view of the actions of the healthcare team apparently assigns internal audit nurses a feeling of superiority among the other professionals working in other hospital departments.

Hence, we understand that nursing practice in private health service audit, either internal or external, there is a relationship of exchanging interests between contractors

and workers. It is evident that nurses assume a significant onus from the exploitation of their workforce, and they try to deny this condition revealed in the contradictory elements of their discourses.

We understand that audit nursing may be an important intervention that could do more than simply serving the interests of the organization where they work, provided it is part of a health policy and a context of a health organization whose purpose clearly states what is expected from the auditing, such as its contribution to improving the quality of nursing care and the health care provide to the overall population, in addition to completing the construction of the SUS.

Hence, it is necessary to discuss, analyze and improve knowledge on auditing, which remains an important gap of knowledge in Brazil, despite the concentration area of Nursing Service Administration having been established in the 1970's in Nursing Graduate Programs⁽¹³⁾.

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