



ORIGINAL RESEARCH PAPER

Nursing

INTERNAL AUDIT AS A FACILITATOR INSTRUMENT FOR HOSPITAL ACCREDITATION

KEY WORDS: audit, hospital accreditation, internal audit

Lorena Zenha Andrade	Nurse. Goiania, Goias, Brazil.
Marinesia Aparecida Prado	Nurse – Doctor of Nursing. Nursing college teacher at the Federal University of Goias. Goiania, Goias, Brazil.
Maria Alves Barbosa	Nurse – Doctor of Nursing. Nursing college teacher at the Federal University of Goias. Goiania, Goias, Brazil.
Ludimila Cristina Souza Silva	Nurse – Doctor of Nursing. Goiania, Goias, Brazil. - Corresponding Author
Cyanea Ferreira Lima Gebrim	Nurse – Doctor of Nursing. Goiania, Goias, Brazil.
Marislei Espindula Brasileiro	Nurse – Doctor of Nursing. Goiania, Goias, Brazil.
Kelry Barbosa Pereira	Nurse. Goiania, Goias, Brazil.
Karina Suzuki	Nurse – Doctor of Nursing. Nursing college teacher at the Federal University of Goias. Goiania, Goias, Brazil.
Ana Lucia Queiroz Bezerra	Nurse – Doctor of Nursing. Nursing college teacher at the Federal University of Goias. Goiania, Goias, Brazil.
Lucimeire Fermino Lemos	Nurse – Doctor of Nursing. Nursing college teacher at the Federal University of Goias. Goiania, Goias, Brazil.

ABSTRACT

Internal auditing presents itself as an important tool for quality assessment, so it can be considered an impact strategy for the accreditation process. Motivating factor to seek evidence in the literature about internal auditing as a facilitating tool for the hospital accreditation process and to highlight the impacts of accreditation to the health institution. This is a review of the literature with analysis based on levels of evidence. We searched for studies from 2004 to 2016 in virtual health databases, such as BIREME, MEDLINE and SCIELO. Through the selected descriptors, we identified 35 studies, of which 26 met inclusion criteria. As for the year, it was verified that 2013 surpassed the other years, with eight (30.76%) of the publications. Regarding the level of evidence, studies of III to V moderate evidence prevailed 22 (84.61%). Regarding the impacts of the audit, it was highlighted the continuous improvement of the quality of the assistance, evaluation of structure and process, reduction of glosses and correction of failures. Among the advantages of accreditation for the health institution is the improvement of the quality of care, recognition and professional motivation, patient safety, among others. Based on the analyzes, managers are advised of the need to implement the internal audit committee as a facilitator of the hospital accreditation process, in view of the positive impacts on the quality of health care.

INTRODUCTION

The audit has its origin in the accounting area, with the industrial revolution in England, the companies needed to account for their expenses and earnings, characterizing itself as a practice of financial control (KURCGANT, 2006).

In the health area there are reports that in 1918 an american doctor presented publications in the health audit area. His works consisted at verifying the quality of the care provided to the patient through medical records (KURCGANT, 2006).

Nursing has been prominent in the area of auditing since the 1950s in the United States, when a teaching nurse published an audit tool that enable the evaluation of quality of care through the collection and analysis of quantitative datas on care provided (PINTO; MELO, 2010).

The nursing audit then emerges with purpose of enhancing and qualifying care, developing new work methods that provide the adequate measurement of quality in health institutions (PEREIRA;

LANGE et al., 2011).

Since 1990, the health area has undergone reforms in the economic and ideological spheres, constantly changing the way of administration, ensuring a quality service and with a satisfactory cost-benefit ratio (ESCAPARO; FERRAZ et al., 2010).

Patients have become increasingly demanding because the knowledge and access to information intensifies the wish for a safe and quality assistance. It is worth mentioning that before such a situation the institution has a challenge to meet the demands expected by the patient and also to provide an environment that allows the harmony between this patient and professional, in order to ensure the satisfaction of both (PAIM; CICONELLI, 2007).

In this look of quality, the American Society for Quality Control defines "quality as the totality of aspects and characteristics of a product or a service that provide the satisfaction of stated and implicit needs" (ASQC, 2006). In sequence, the institutions that aim in the current competitive market, seek and cherish quality

improvement, aiming at achieving for excellence in service. In this way, hospitals seek to modify their management with new healthcare models, which are capable of ensuring the improvement of the service offered, refining the humanized care and optimizing material, human and financial resources, possibility of change in the current scenario (MANZO; BRITO; ALVES, 2013).

In the context of quality, internal audit can be considered an important tool since it allow analysis of the assistance implemented and the search for indicators to help elaborate actions that may contribute to the improvement of the health service. It should be noted that this process requires the active participation of the managers and modifications in the organizational climate (TEIXEIRA, 2006).

It is important to point out that the auditor's duties are not only identify failures, and those responsible for nonconformities, but also to guide and propose strategies that can contribute to safe, effective and quality assistance. In this set the patients will be attended with more safety and quality, and the professionals, able to critically evaluate the assistance provided, and thus be able to identify and solve possible failures (BAZZANELA; SLOB, 2013).

In relation to the gaps emerging from the nursing work process, the nurse audit, within the hospital institutions, contribute to reformulations of inappropriate practices, assists in the negotiations between hospital and providers and identify nonconformities in hospital bills. In addition to acting with educator and advisor that seeks the quality and not only an instrument of corrects bureaucratic problems (PEREIRA; MIRANDA; COSTA, 2011).

In the direction, accreditation emerges as a system of evaluate and certification of the quality of health services. It has a eminently educational character, aimed at continuous improvement, with no official or governmental oversight or control purpose, should not be confused with licensing procedures and typical actions of States (ONA, 1999). Hospital accreditation can be considered as an essential element for those organizations that seek to provide care based on efficiency and effectiveness (FELDMAN; GATTO; CUNHA, 2005).

This effectiveness consists of evaluating indicators of structure, process and results, in a voluntary and periodic way with the objective of maintaining a quality of care, within the pre-established standards (MATOS et al., 2006).

The process accreditation provides the hospital institution with greater stability and recognition, as well as stimulating the customer care process and the strengthening institutional image in society (MATOS et al., 2006).

Considering the impacts obtained through the hospital accreditation system, it has awakened in the managers of the health institutions, interest in the certification and in reaching the maximum level of excellence. In this context, it is believed that internal auditing can be considered as an instrument capable of identifying nonconformities and subsidizing strategies of adequacy to the recommended criteria for quality care, contributing significantly to the hospital accreditation process. Thus, studies that prove the relationship between internal auditing and the accreditation process become of great relevance, as it is an important way to achieve quality of care.

In this way, it was proposed as objective, to seek evidence in the literature about internal auditing as a facilitating instrument for the hospital accreditation process and to highlight the impacts of accreditation to the health institution.

METHODS

It is an integrative review of the literature, which refers to a methods that analyzes and synthesizes the researches of systematized manner, and contribute to deepening the subject researched, and from the studies conducted separately it is possible to construct a single conclusion, because identical or

similar problems were investigated (MENDES, 2008). The guide question of this present study was: How the internal audit can benefit the hospital institution in the accreditation process and the advantages of this accreditation to the accredited hospital?

The study was conducted through an online search of the national scientific productions on internal audit and hospital accreditation, from 2004 to 2016, through the Virtual Health Library (BVS), using the following databases: Latin American Literature and Caribbean in Health Sciences (LILACS), Scientific Electronic Library Online (SciELO). The descriptors used for the search were HOSPITAL ACCREDITATION, INTERNAL AUDIT and NURSING AUDIT.

For a quality bibliographical research accomplishment, first step and locate a terminology authorized and recognized worldwide. The descriptor is part of a controlled vocabulary is structured and organized to facilitate access to information. These vocabularies are used as a kind of filter between the language used by the author and the terminology of the area (PELIZZON, 2004).

They elected studies that address the factors that affect the quality of health and nursing services; Articles that highlight an internal audit as an important tool to evaluate the quality of the health and nursing service; published in Portuguese and Spanish. Articles excluded that do not respond to the guiding question.

Access to the database and data collection that performed in December 2016. In all the studies, they were to read in full. Through the external concepts identified 35 studies, being selected 26 that meet the established inclusion criteria.

The level of evidence was classified as: Level 1 - systematic reviews or meta-analysis of relevant clinical trials; Level 2 - Evidence derived from at least one well-delineated randomized controlled trial; Level 3 - well-delineated clinical trials without randomization; Level 4 - well-delineated cohort and case-control studies; Level 5 - systematic review of descriptive and qualitative studies; Level 6 - evidence derived from a single descriptive or qualitative study and Level 7 - opinion of authorities or report of expert committees (MELNYK; FINEOUT-OVERHOLT). The evidences belonging to levels I and II are considered strong, from III to V moderate evidence and VI and VII weak evidence (MILANI et al., 2011).

RESULTS

We found 35 articles, of these, 26 articles met the criteria for inclusion of the study. Of the 26 studies analyzed, eight (30.76%) were published in the year 2013, figure 1.

Figure 01: Characterization of the articles, regarding authors, year, source and title of the article.

Nº	Year	Author	Periodic	Title
1	2016	VIANA, C.D., et al.	Text Nursing Context	Implantation of concurrent nursing Audit: an experience report.
2	2014	D'ÁVILA, V.G.	Juiz de Fora Federal University	Hospital accreditation and its interfaces with the nurses' work process
3	2013	ALÁSTIDO e TOLEDO	Production Management	Hospital Accreditation: proposition of roadmap for implantation
4	2013	BAZZANELO, N. A.L. e SLOB, E.	Health and Development Notebook	Audit as an analysis tool to improve quality in the service provided
5	2013	EMÍDIO, L.F. et al.	Perspective on Management and Knowledge	Hospital Accreditation: a case study in Brazil
6	2013	LIMA, E.C; ANGELO, M.L.B; DEMARCHI	RAS	Quality audit: improvement of processes in a public hospital

7	2013	MANZO, F.B; BRITO, MJ.M; ALVES, M.	Brazilian Journal of Nursing	Influence of communication in the hospital accreditation process
8	2013	MAZIEIRO, V.G; SPIRI, W.C.	Electronic Journal of Nursing UFG	Meaning of the hospital accreditation process for nurses of a state public hospital
9	2013	SILVA, A.T., SANTO, E.E	Health and Development Magazine	Audit as an instrument for excellence in hospital management
10	2013	LIMA, E.C., ANGELO, ML.B., DEMARCHI, T.M.	RAS	Quality audit: improvement of processes in a public hospital
11	2012	MANZO, B.F.; BRITO, MJ.M; CORRÉA, A.R.	Nursing School Magazine USP	Implications of the hospital accreditation process in the daily life of health professionals
12	2011	ANTONINI, C. N.	Tuiututi University of Paraná	Evaluation of the process of an audit service in a large hospital
13	2011	CORRÉA, C.S.P; et al.	Health Context Magazine.	Health Audit: use of checklist to monitor records and quality of care
14	2011	PEREIRA, P.M., LANGE, C., COIMBRA, V.C.C., BORBA, D.L.L.	Journal of Nursing Health	The view of nurses facing health auditing as an instrument in the care process
15	2011	PEREIRA, S.M., MIRANDA, N.R. R., COSTA, F.R.	Academic course	Audit in nursing and its interfaces with care: a literature review.
16	2011	PAIM, C.R.P.P., ZUCCHI, P.	Science and Collective Health	Audit of evaluation of health services in the process of accreditation
17	2011	ROTHBARTH, S.	University of Parana	Hospital Management: a hospital accreditation process.
18	2010	SCARPARO, A.F; et al.	Text Nursing Context	Trends of the role of nurse auditor in the health market.
19	2009	CAMELO, S.H.H; et al.	Electronic Nursing Journal	Nursing audit and the quality of health care: a review of the literature.
20	2007	PAIM, C.R.P.; CICONELLI, R.M.	RAS	Audit of evaluation of the quality of health services.
21	2006	D'INNOCENZO, M; CUNHA, I.C. K.O; ADAMI, N.P	Brazilian Journal of Nursing	The movement for quality in health and nursing services.
22	2006	MATOS, S.S; et al.	REME – Revista Mineira de Enfermagem	A look at the nurse's actions in the hospital accreditation process.
23	2006	TEIXEIRA, M.T.	Open University	The contribution of internal audit to effective management
24	2005	FELDMAN, L.B; GATTO, MA.F; CUNHA, IC.K.O.	Acta Paul Enfermagem	History of the evolution of hospital quality: from standards to accreditation.
25	2005	FONSECA, A.F; et al.	The health world	Audit and the use of care indicators: a more than necessary relationship for the care management in the hospital activity.
26	2004	LABBADIA, L.L; et al.	Nursing Magazine UERJ	The hospital accreditation process and the participation of the nurse.

As to the level of evidence of the 22 (84.61%) belong to level III to V, moderate, and four (15.39%) belong to level VI and VII of weak evidence.

Regarding the impacts of the internal audit for the hospital accreditation process, table 1.

Table 1 - Distribution of the studies, regarding the impacts of the internal audit for the accreditation process.

Impacts of Internal Audit	N	%
Continuous improvement of the quality of care	13	50%
Structure and process evaluation	9	35%
Glossary reduction	7	27%
Bug fixes	6	23%
Permanent education	4	15%
Compliance in the records	4	15%
Standardization of assistance	3	11%
Management tool	2	8%

The advantages of accreditation for health institutions, table 2.

Table 2 - Distribution of studies, according to the benefits of accreditation to the health institution

Advantages of accreditation for the health institution	N	%
Improved quality of care	7	27%
Professional recognition and motivation	4	15%
Patient safety	4	15%
Standardization of services	3	11%
Professional improvement	3	11%
Efficiency and effectiveness in management	3	11%

DISCUSSION

The hospital audit has received its due recognition in recent years for its ability to manage health institutions, standing out as an instrument of management and oversight, because through a meticulous work it finds nonconformities in the medical records, documents, processes and in the accounting area (SILVA E SANTO, 2013).

In the present study, the continuation of quality of care 13 (50%) of the studies and an evaluation of structure and process 9 (35%) were considered by the authors as results of the internal audit in the hospital institutions. This allows for an improvement of all processes that take place in the institution, and so on, as nonconformities and enable a strategy to be developed to support a continuous quality improvement.

The implementation of the quality audit can also be used to control costs, since this audit allows the identification of routines and minimum procedures that guarantee patient safety avoiding possible risks in the care (PAIM; ZUCCHI, 2011).

Since clients are increasingly demanding and convinced of their rights, healthcare institutions seek to associate cost reduction with quality of care. In order to be able to please all clients, without presenting large financial deficits, the organizations seek the assistance of the audit in a continuous way in order to guarantee the satisfaction of all involved (CAMELO; PINHEIRO, 2009).

The internal audit also helps to reduce glosses seven (27%) and six (23%) correction of failures, considered an essential element to ensure the reduction of expenses and in return improve professional development. Therefore, the internal audit provides information to managers and professionals favoring the planning of actions, correction of failures and control of expenses.

It is necessary the commitment on the part of the managers and the professionals, to guarantee a service free of nonconformities and so on levels of quality. Based on the constant search for excellence, accreditation emerges as a possibility to improve aspects of process, structure and results (MAZIEIRO; SPIRI, 2013).

Managers and health professionals are instigated to seek quality of

service constantly, especially in the current hospital scenario marked by more demanding and informed patients. In this way, the achievement of quality standards with excellence becomes an essential criterion for the institution that seeks growth and social prominence. The nurse auditor should seek the quality of care as its main objective, considering that with adequate care the hospitalization time will be reduced, satisfying the patient and consequently benefiting the hospital in cost reduction, being essential that all efforts are concentrated in this perspective (VIANA et al., 2016).

The audit nurse can be considered an efficient manager, because it associates quality with cost control. Although they seem to be two different strands, quality and costs can evolve together as long as there is a permanent and professional education involved and committed throughout the process.

In this context, it can be seen that the implementation of the audit can contribute to the systematic evaluation of nursing care, due to its actions and observations made by the team contributing to a complex planning of health services (VIANA et al., 2016).

In this way, the audit is no longer just a bureaucratic work based on legislation and institutional norms, becoming fundamental in the work of education, orientation and reflection on processes and institutional results (LIMA; ANGELO; DERCHI, 2013).

The nurse can be considered the professional that is more qualified to work with managerial, audit and educational processes, playing an impact role in the hospital accreditation process (MAZIERO; SPIRI, 2013), since this professional brings in his training the skills and technical and scientific skills in the area of management.

The permanent presence of an internal audit team, associated to the continuous maintenance of processes, are factors that motivate the constant improvement, reflected in the assistance provided to the patients, who begin to have a perception about the safety standards adopted. It is worth emphasizing that the educational and non-punitive approach is of great relevance for achieving excellence (EMÍDIO, 2015).

Positive contributions emerging from internal audit in health institutions contribute to the accreditation process of these institutions, which directly interfere in the patient safety process, minimizing errors in daily procedures and practices, making care more qualified and safe (MANZO, 2012).

As categorized in table 2, the improvement in quality in care seven (27%), professional recognition and motivation four (15%) and patient safety four (15%), are considered important advantages. The professional motivation reflects directly in the adherence to new protocols and their participation in the discussions that aim at internal improvements, thus facilitating the implementation of processes that will reflect in the quality of assistance.

Institutions currently seek competent professionals with high performance in the work and who collaborate to reach the organizational objectives, thus establishing a relationship between both where people are valued by the institution as they contribute to its development, just as organizations receive Greater credibility for offering concrete conditions to obtain satisfaction and professional and personal fulfillment of those who seek their maintenance in the labor market (DUTRA, 2008 apud D'Ávila, 2014).

A proposal of permanent education, generating the need for investments to facilitate the change in the organization's processes, representing an important strategy of professional qualification (SIMAN; BRITO; CARRASCO, 2014).

In the health area, the search for quality is a complex, uninterrupted process that involves multiprofessional actions in a dynamic and interactive way, through daily evolutions with broad and comprehensive actions. This search for excellence involves activities related to the identification of flaws in routines and

procedures, which should be constantly reviewed and updated, requiring comprehension by those who integrate management with care (ROTHBARD, 2011).

Faced with the complex structure of health organizations, care is vulnerable to the occurrence of risks, errors and waste. "In this way, an audit can be an important alliance with hospital planning, subsidizing the strategy to minimize wastage, simplify tasks and transmit information about the development of activities" (CHIAVENATO, 2006, page 633).

It is up to the nurse auditors to influence changes in the welfare of the patients, leading the team to achieve their goals, which will reflect the achievement of goals established by the institution.

Given the constant search for excellence in a competitive market, and the confirmation that with the current audit it is possible to achieve changes in the current scenario, hospital accreditation appears as a possibility of changes in habits, values and behaviors, imposing on all involved the rupture of mechanized care, fostering an organizational environment of excellence (MANZO, 2013).

The Ministry of Health defends the idea that the Hospital Accreditation Program is considered an important part of improving the quality of care offered by Brazilian institutions and that it is not only a need regarding efficiency, but an ethical obligation. As a stimulus, it offers lectures that encourage conscious change of habits (BRASIL, 2002).

One of the most difficult factors in Accreditation cited by Alástico and Toledo (2013) was precisely the lack of understanding and awareness of professionals, related to accreditation practices and adherence to new protocols in their daily routine, pointing doctors and nurses as the more resistant professionals.

The success of a Hospital Accreditation Program depends on the involvement of the entire organization that will direct its efforts towards achieving quality. In this sense, it is important that everyone involved understands the accreditation process and the various stages and changes that will occur, since ignorance may imply the lack of commitment of professionals (ROTHBARD, 2011).

When an institution manages, the Accreditation seal it comes to have greater credibility with the company that has the perception that the service becomes higher quality and more performed by trained professionals. Accreditation also results in stricter assistance protocols, and arouses employees a sense of satisfaction, security and commitment, as they constitute the human resources framework of an institution recognized by the level of excellence.

The Accreditation Program promotes improvements in working conditions, providing employees with better conditions to meet the needs of their clients, offering standardization and organization due to the level of quality and excellence of the physical and physical resources available, making it a more pleasant, free from nonconformities and strengthened within human relations (MANZO; BRITO; CORRÊA, 2012).

The improvements that occur both in the physical structure and materials of accredited institutions, result in the need for more qualified human resources and with constant updates so that the level of quality keeps evolving.

It is noticeable that an accredited hospital manages not only the standardization of the service but also a continuous improvement of the processes, guaranteeing to the user a better service and to the employee's professional recognition and credibility.

According to the National Accreditation Organization almost 10% of the beds are in certified hospitals, that is, a small quantitative. These data point to the idea that although accreditation results in impact benefits for the institution, the search for certification is still low.

In the future, certified organizations that provide quality services that meet the needs of users will have a greater rise in the market. Nursing professionals have a direct participation in the development of evaluation processes in order to reach increasing levels of improvement, and also professionals who perform on average 60% of the assistance, and can therefore be considered key parts of the accreditation process. And excellence in care, (FELDMAN; GATTO; CUNHA, 2005).

CONCLUSION

The search for evidence in the literature about internal auditing as a facilitating tool for the hospital accreditation process highlighted that through the audit it is possible to redesign the work processes, identify nonconformities, and propose improvements in the health service. It highlighted the nurse in the guiding role and educator, revealing an innovative paradigm, the quality of care, and not just focused on cost control.

This corroborates the hospital accreditation process, given that nurses are technically and scientifically trained to work both in care and in the management of services, which qualifies to be part of the internal audit committee of the health institution. Being responsible for acting as auditor in several areas, and therefore, it contributes positively to the continuous improvement of the quality of assistance and facilitates the accreditation process, by allying with the minimum quality standards.

Regarding the impact of accreditation to the health institution, the analysis of the studies showed that the certification impacts on the improvement of the quality of care, evaluation of the structure and processes, reduction of the costs of patient hospitalization, correction of nonconformities, actions of permanent education, compliance of records in records, standardization of care and as a management tool. In view of these evidences, it is recommended the implementation of the audit committee, as a mechanism to promote the hospital accreditation process.

REFERENCES

1. ALÁSTICO, G. P.; TOLEDO, J. C. de. *Acreditação Hospitalar: proposição de roteiro para implantação*. Gest. Prod., São Carlos, v. 20, n. 4, p. 815-831, 2013
2. ANTONINI, C. N. *Avaliação do processo de um serviço de auditoria interna em um hospital de grande porte*. Dissertação. Curitiba. Universidade Tuiuti do Paraná; 2010
3. BAZZANELLA, N. A. L.; SLOB, E. *A auditoria como ferramenta de análise para a melhoria da qualidade no serviço prestado*. Caderno Saúde e Desenvolvimento. n.2 v.3 julho/dezembro 2013
4. CAMELO, S. H. H.; PINHEIRO, A.; CAMPOS, D.; OLIVEIRA, T. L. *Auditoria de enfermagem e a qualidade da assistência à saúde: uma revisão da literatura*. Revista Eletrônica de Enfermagem. n. 4 v. 11, 2009
5. CORREIA, C. S. P.; VIANA, C. D.; BRAGAS, L. Z. T. de; TREVISAN, R. O. S.; FELIN, V. D. *Auditoria em saúde: utilização do check list para monitoramento dos registros e da qualidade assistencial*. Revista Contexto e Saúde. Ijuí. n. 20 v. 10 p. 723-726 janeiro/junho 2011
6. D'ÁVILA, V. G. *Acreditação hospitalar e suas interfaces com o processo de trabalho do enfermeiro*. Dissertação de mestrado. Juiz de Fora. Universidade Federal de Juiz de Fora; 2014.
7. D'INNOCENZO M.; ADAMI, N. P.; CUNHA, I. C. K. O. *O movimento pela qualidade nos serviços de saúde e enfermagem*. Rev. Bras Enferm 2006 jan-fev; 59(1): 84-87.
8. EMÍDIO, L. de F.; ALONSO, L. B. N.; FERNEA, E.; HEDLER, H. C. *Acreditação hospitalar: estudos de caso no Brasil*. Perspectivas em Gestão e Conhecimento. João Pessoa, n. 1 v. 3, jan/jun. 2013.
9. SCARPARO, A. F.; FERRAZ, C. A.; CHAVES, L. D. P.; GABRIEL, C. S. *Tendências da função do enfermeiro auditor no mercado em saúde*. Texto Contexto Enfermagem. Florianópolis. n. 1 v. 19, jan/marc. 2010
10. FELDMAN, L. B.; GATTO, MA. F.; CUNHA, I. C. K. O. *História da evolução da qualidade hospitalar: dos padrões a acreditação*. Acta Paul enferm. São Paulo. n. 18 v.2, 2005
11. FONSECA, A. da S.; YAMANAKA, N. M. A.; BARISON, T. H. A. da S.; LUZ, S. De F. *Auditoria e o uso de indicadores assistenciais: uma relação mais que necessária para a gestão assistencial na atividade hospitalar*. O mundo da saúde. São Paulo. n. 2 v. 29 abril/jun. 2005
12. KURCGANT, Paulina et al. *Administração em Enfermagem*. São Paulo: EPU, 2006.
13. LABBADIA, L. L.; MATSUSHITA, M. S.; VIANA, T. de A.; PIVETA, V. M.; VIANA, T. de A.; CRUZ, F. S. L. *O processo de acreditação hospitalar e a participação da enfermeira*. Rev. de Enferm. UERJ. Rio de Janeiro. 2004
14. LIMA, E. C. de; ANGELO, ML. B.; DEMARCHI, T. M. *Auditoria de qualidade: melhoria dos processos em um hospital público*. RAS. São Paulo n. 58 v. 15 jan/mar, 2013.
15. MANZO, B. F.; BRITO, MJ. M.; CORRÊA, A. dos R. *Implicações do processo de acreditação hospitalar no cotidiano de profissionais de saúde*. Rev Esc Enferm USP. São Paulo. n. 46 v. 2, 2012
16. MANZO, B. F.; BRITO, MJ. M.; ALVES, M. *Influência da comunicação no processo de acreditação hospitalar*. Revista Brasileira de Enfermagem. Brasília. n. 66 v. 1, 2013.
17. MATOS, S. S.; MORAIS, R. M.; NEUMANN, V. N.; SILVA, V. C.; SILVA, T. C.; ALVES, M. *Um olhar sobre as ações do enfermeiro no processo de acreditação hospitalar*. Rev. Min. Enf. Belo Horizonte. n. 10 v.4 out./dez., 2006.
18. MAZIERO, V. G.; SPIRI, W. C. *Significado do processo de acreditação hospitalar para enfermeiros de um hospital público estadual*. Revista Eletrônica de

- Enfermagem. São Paulo. n. 15 v.1, 2013.
19. MENDES, K.D.S.; SILVEIRA, R.C.C.P.; GALVAO, C.M. *Revisão integrativa: método de pesquisa para a incorporação de evidências na saúde e na enfermagem*. Texto Contexto – Enferm, v.17, n.4, p.758–64, 2008.
20. Ministério da Saúde (BR). *Secretaria de Assistência à Saúde. Manual Brasileiro de Acreditação Hospitalar*. Brasília: Ministério da Saúde; 2002. 5. Agência Nacional de Vigilância Sanitária (ANVISA).
21. *Organização Nacional acreditação*. <https://www.ona.org.br/Pagina/23/Historico>. Acesso:25/07/2017.
22. PAIM, C. DA R. P.; CICONELLI, R. M. *Auditoria de avaliação da qualidade dos serviços de saúde*. RAS. n. 36 v. 9, jul/set 2007
23. PAIM, C. da R. P.; ZUCCHI, P. *Auditoria de avaliação dos serviços de saúde no processo de credenciamento*. São Paulo. Ciência e Saúde Coletiva. n. 16 v. 1, 2011
24. PELLIZZON, R.F. *Pesquisa na área da saúde: 1. Base de dados DeCS (Descritores em Ciências da Saúde)*. Acta Cir. Bras. v.19, n.2, p.153-163. 2004.
25. PEREIRA, P. M.; LANGE, C.; COIMBRA, V. C. C.; BORBA, D. L. L. *A visão dos enfermeiros frente à auditoria em saúde como instrumento no processo de cuidar*. Journal of Nursing and Health. Pelotas. n. 1 v. 2, 2011
26. PEREIRA, S. A.; MIRANDA, N. R. R.; COSTA, R. F. *Auditoria em enfermagem e suas interfaces com o cuidado: uma revisão de literatura*. Percurso Acadêmico. Belo Horizonte. n. 2 v. 1, jul/dez 2011
27. ROTHBARTH, S. *Gestão da qualidade: um processo de acreditação hospitalar*. Dissertação de Mestrado. Curitiba. Universidade Federal do Paraná; 2011
28. SCARPARO, A. F. *Auditoria em Enfermagem – identificando sua concepção e métodos*. Dissertação de Mestrado. Ribeirão Preto. Universidade de São Paulo; 2007.
29. SILVA, A. T.; SANTO, E. do E. *A auditoria como ferramenta para a excelência da gestão hospitalar*. Revista Saúde e Desenvolvimento. Bahia. n. 2 v. 3 jan/jun 2013
30. TEIXEIRA, M. de F. *O contributo da auditoria interna para uma gestão eficaz*. Dissertação de Mestrado. Coimbra. Universidade Aberta; 2006.
31. VIANA, C. D.; BRAGAS, L. Z. T. de; LAZZARI, D. D.; GARCIA, C. T. F.; MOURA, G. M. S. S. de; *Implantação da auditoria concorrente de enfermagem: um relato de experiência*. Texto Contexto Enferm. Rio Grande do Sul n. 1 v. 25, 2016