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Management of assistance costs in health plan operators: interface with audit of care

ABSTRACT | Objective: this study sought to identify strategies used in the Management of Assistance Costs with an interface in the Care Audit. Method: this is a qualitative research of the type of integrative literature review. A search was carried out in health databases: SciELO, Pubmed, LILACS and Ibecs. The publication period included the last five years, articles available online and in Portuguese, English or Spanish. Eleven articles were selected. Results: the data analysis was based on that proposed by qualitative health research, according to Minayo. A thematic category entitled: 'Care cost management and the interface with care audit'. Conclusions: the nurse is the professional who can perform the audit focused on the quality of care, managing the costs related to it. When associated with technologies, protocols, evaluation instruments, the audit of care is more effective, these being the main strategies for the management of care costs with a direct interface in the audit of care.

Keywords: Cost Reduction; Nursing Audit; Quality of Health Care.

RESUMEN | Objetivo: este estudio buscó identificar estrategias utilizadas en la Gestión de Costos de Asistencia con una interfaz en la Auditoría de Atención. Método: se trata de una investigación cualitativa del tipo de revisión bibliográfica integradora. Se realizó una búsqueda en bases de datos de salud: SciELO, Pubmed, LILACS e Ibecs. El período de publicación incluyó los últimos cinco años, artículos disponibles en línea y en portugués, inglés o español. Once artículos fueron seleccionados. Resultados: el análisis de datos se basó en lo propuesto por la investigación cualitativa en salud, según Minayo. Una categoría temática titulada: "Gestión de costos de atención y la interfaz con la auditoría de atención". Conclusiones: la enfermera es el profesional que puede realizar la auditoría centrada en la calidad de la atención, gestionando los costos relacionados con ella. Cuando se asocia con tecnologías, protocolos, instrumentos de evaluación, la auditoría de atención es más efectiva, siendo estas las estrategias principales para la gestión de los costos de atención con una interfaz directa en la auditoría de atención.

Descriptor: Reducción de Costos; Auditoría de Enfermería; Calidad de la Asistencia Sanitaria.

RESUMO | Objetivo: este estudo buscou identificar estratégias utilizadas na Gestão de Custos Assistenciais com interface na Auditoria do Cuidado. Método: trata-se de pesquisa de cunho qualitativo do tipo revisão integrativa da literatura. Foi realizada busca em bases de dados da área da saúde: SciELO, Pubmed, LILACS e Ibecs. O período de publicação compreendeu os últimos cinco anos, artigos disponíveis online e em língua portuguesa, inglês ou espanhola. Foram selecionados 11 artigos. Resultados: a análise dos dados teve como base o proposto pela pesquisa qualitativa em saúde, conforme Minayo. Uma categoria temática intitulada: 'Gestão de custos assistenciais e a interface com auditoria do cuidado'. Conclusões: o enfermeiro é o profissional que pode realizar a auditoria voltada a qualidade do cuidado, gerenciando os custos relacionados ao mesmo. Quando associado a tecnologias, protocolos, instrumentos avaliativos, a auditoria do cuidado se mostra mais efetiva, sendo estas as principais estratégias para a gestão de custos assistenciais com interface direta na auditoria do cuidado.

Palavras-chaves: Redução de Custos; Auditoria de Enfermagem; Qualidade da Assistência à Saúde.

Barbara Letícia Dudel Mayer

Nurse, Master's in Nursing, Specialist in Auditing and Emergency and Adult Intensive Care. International University Center-UNINTER. SC / Brazil.

Célio Luiz Banaszkeski

Pharmacist and Biochemist, Specialist in Hospital Administration. Research advisor. International University Center-UNINTER. PR / Brazil.

INTRODUÇÃO

According to data from the National Supplementary Health Agency - ANS⁽¹⁾, in the first half of 2018, almost 50 million Brazilians were beneficiaries of Health Plans and, of these, more than half linked to collective business plans. In this contingent, there are currently seven hundred and fifty-six Health Operators that manage health coverage for this population, with an approximate percentage of 22.7%.

Health plan operators can be understood as companies that operate (in the supplementary health market) health plans. These carry out activities of administration, marketing, and pro-

vision of plans. In Brazil, these Health Plans can be either medical-hospital or dental. Health Plan Operators are classified into modalities, such as medical cooperative, administrator, self-management, group medicine, philanthropy⁽²⁾.

In the case of the survival of Health Plans, as well as of their Operators, it is worth highlighting the evaluation of costs that comprise the offer of access to a product called 'health'. This has proved to be a worldwide phenomenon with steady growth in the Gross Domestic Product (GDP) of nations and in the budget of families⁽³⁾. In the 2010-2014 period, the variation in the assistance cost of self-management operators was approximately 53%,

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with an average annual cost per beneficiary of R\$ 3,690.71 and an average expense in relation to hospital admissions of R\$ 12,167.33⁽⁴⁾.

In view of the above, it is possible to show that the alignment between the Management of Assistance Costs and the Organizational Strategy of Health Operators can be a first step towards the economic sustainability of Health Plans and the provision of quality services to its policyholders⁽⁵⁾.

The assessment of the provision of quality services starts from the applicability of a care audit, that is, an audit that seeks to guarantee the quality of the services provided, carried out by trained professionals and who understand the complexity of health care. Among these professionals, nurses stand out, since they are professionals trained in the care context focused on both the aspect that involves direct care and management. In this way, these professionals develop the audit of care, starting from a critical sense, focused on actions of education and guidance of providers, knowing and mastering the procedures that involve the provision of services to policyholders, with a view to a service that meets the need of the insured, combined with the best investment of the financial resources of the Health Plan⁽⁶⁾.

Thus, this study seeks to answer the following questions: What are the means by which the Care Audit becomes a strategic possibility in interface with the Management of Assistance Costs with a view to the assistance quality and services with coverage to the insured? What is the state of the art on the theme of Care Cost Management coupled with the Care Audit with a view to better economic management of Health Plans and Operators?

The Management of Assistance Costs, when focused only on the perspective of the financial cost, may fall short in the context of the coverage of services offered and quality to the in-

sured. Care Cost Management needs to be aligned with the Operator's vision and mission, as well as the Plan, and the audit itself. This alignment is based on offering quality service to its policyholders, with the best cost management in the Plan.

The audit performed by nurses can be understood as a systematic evaluation of the quality of the assistance provided to the insured of the Health Plans. This evaluation can happen through the analysis of the medical records, as well as the bedside, performed in the concurrent audit, by example. In this way, the nurse auditor is able to analyze and propose a balance between the needs of the insured, the control of high cost generating factors and the proper management of care costs vis-à-vis the Health Operator. In other words, he is a key person in this process of managing patients. care costs with interface to the care audit, as it can perform the provision and adequacy of resources and the quality of care⁽⁷⁾. The nurse performs a care audit based on the Resolution of the Federal Nursing Council (COFEN) No. 266/2001, which approves the nurse's activities as an auditor⁽⁸⁾.

Studies indicate that in the context of health, the audit of care performed by nurses allows assessment of qualitative and quantitative aspects related to direct assistance to policyholders. It also includes analysis of the organizational, operational and financial context with a focus on the quality of care provided. Health quality is directly related to a faster and more efficient intervention and recovery of policyholders who need hospitalization, for example, which directly impacts the reduction of the occurrence of adverse or unwanted events and, consequently, in the better Management of Health Care Costs Plans and Operators⁽⁷⁻⁹⁾.

The interface between Care Audit and Assistance Cost Management co-

mes to contribute positively to both Plans, Operators and Insured. Care cost management has become an instrument for improving the performance of institutions based on the redefinition of priorities in the use of available economic resources, the latter being increasingly scarce and which impacts on the survival of Plans, Operators, Health Institutions and in families. In this way, the Care Audit contributes positively to the Management of care costs, as it clearly demonstrates where the real need for investment is found and can carry out educational action on providers in order to show the applicability of health interventions following the best guidelines of the ensuring quality assistance and real investment of financial resources. That is, the alignment of the audit of care and the management of care costs can provide a series of benefits, one of which is the adequate management of available resources^(10,11).

In view of the above, this study aimed to identify strategies used in the Management of Care Costs with an interface in the Care Audit.

METHODOLOGY

Qualitative research of the type integrative literature review. This comprises a method that aims to synthesize results obtained in research on a topic or issue, in a systematic, orderly, and comprehensive manner. It provides broader information on a subject / problem, thus constituting a body of knowledge. The researcher can elaborate an integrative review with different purposes, being able to be directed to the definition of concepts, review of theories or methodological analysis of the included studies of a particular topic⁽¹²⁾.

Based on the above, in August 2018, health databases were searched, such as: SciELO, Pubmed, LILACS and Ibecs, using the descriptors in health sciences

(DECs): "Prepayment Plans health "; "Cost reduction"; "Nursing audit" and "Quality of health care". The publication period included the last 5 years (2017, 2016, 2015, 2014, 2013), articles available online and in Portuguese, English or Spanish. We selected 11 scientific articles. Data analysis was based on the

one proposed by qualitative health research, according to Minayo⁽¹³⁾.

RESULTS

The articles were initially analyzed by titles and abstract, with the inclusion of those who agreed with the theme. Afte-

rwards, there was a complete reading of the articles and then the analysis. Eleven scientific articles were analyzed. The results of the analysis of the articles were initially presented in a chart with presentation of basic aspects of identification of the articles and, afterwards, discussion in a thematic category.

Chart 1. Summary of the articles included in the narrative review. Criciúma, SC, Brazil, 2018.

Autoria	Objetivo	Desfechos
Oliveira; Jacinto; Siqueira, 2013 ¹⁴	Relatar as experiências vivenciadas pelas autoras durante a atuação profissional em Centro Cirúrgico.	O conhecimento sobre a auditoria de enfermagem no Centro Cirúrgico e a compreensão dos aspectos e mecanismos de atuação do profissional de enfermagem são imperativos para uma prestação de assistência de enfermagem de qualidade.
Andreotti; Fonte; Ipuchimas; Kessler, 2017 ¹⁵	Identificar a produção científica brasileira acerca da auditoria concorrente sobre sua importância e suas implicações para melhoria assistencial e de processos nos prestadores de serviço à saúde.	Apesar da baixa produção de artigos sobre a temática da auditoria concorrente, este método é visado por estudiosos como uma perspectiva na auditoria de enfermagem por ser um processo completo de avaliação da qualidade da assistência e posterior redução de custos hospitalares.
Languardia; Maartins; Castro; Barcellos, 2016 ¹⁶	Destacar as relações entre a qualidade do cuidado, a variação injustificada na oferta de procedimentos e as iniciativas para redução da sobreutilização de procedimentos utilizados de maneira excessiva e inapropriada.	Critérios devem ser levados em conta para se avaliar se o uso de determinados procedimentos é, ou não, recomendável: transparência e a participação de um grupo mais amplo de profissionais, incluindo diversas especialidades.
Geraedts; Harrington; Schumacher; Karska, 2016 ¹⁷	Estudo observacional usando dados secundários de auditorias estatutárias de qualidade de todos os lares de idosos na Alemanha.	A qualidade dos cuidados em todas as categorias de qualidade melhorou com o aumento dos preços por dia. No entanto, para quatro das seis categorias de qualidade examinadas, a diferença de qualidade entre as casas de repouso com e sem fins lucrativos existia independentemente do preço cobrado.
Cesari; Hoogendijk; Vellas; Canevelli; Perez-zepeda, 2016 ¹⁸	Propor um exemplo que mostre como o FI pode apoiar avaliações econômicas da saúde e fornecer insights para a saúde pública.	Os resultados são apresentados graficamente para destacar as diferenças clínicas e econômicas entre as casas de saúde, como identificar possíveis discrepâncias entre a carga clínica e os recursos consumidos.
Knihs; Roza; Schirmer; Ferraz, 2015 ¹⁹	Utilizar os instrumentos adaptados do Modelo de Gestão de Qualidade da Organização Nacional de Transplantes da Espanha (ONT) em hospitais pilotos no Brasil.	Em um dos hospitais, ocorreu maior percentual de perdas por problemas de manutenção (17,6%), por recusa familiar (64,3%) e por escapes (16,7%) e o menor índice de efetivação real (29,4%).
Perreira, et al, 2015 ²⁰	Analisar a implantação de registro de trauma em hospital universitário com atendimento ao SUS, bem como, sua capacidade em identificar pontos para melhorada qualidade no atendimento.	Os filtros de auditoria mais frequentemente anotados foram a laparotomia após quatro horas da admissão e a drenagem dos hematomas subdurais agudos após quatro horas da admissão. Identificamos vários pontos a serem desenvolvidos, como o controle da "supertriagem" de doentes, a necessidade de diminuição do número de exames de imagem negativos, o desenvolvimento de protocolos.

Dios-guerra; Carmona-torres; Ruiz-gandara; Munoz-alonso; Borrego, 2015 ²¹	Compreender o impacto da visita domiciliar dos profissionais de enfermagem a pessoas com 65 anos ou mais, com diversas doenças, em morbimortalidade.	Os dados sugerem que a intervenção ocorre quando já apareceu o problema de saúde; assim, propõe-se uma linha de estudo dirigida ao atendimento rigoroso de pessoas idosas, que realize precocemente a avaliação funcional, intervindo na prevenção multifatorial.
Guerrer; Lima; Castilho, 2015 ²²	Verificar os itens componentes das contas hospitalares, conferidos por enfermeiros auditores, que mais recebem ajustes no momento da pré-análise; identificar o impacto dos ajustes no faturamento das contas analisadas por enfermeiros e médicos auditores e identificar as glosas relacionadas aos itens conferidos pela equipe de auditoria.	Após a análise de 2.613 contas constatou-se que o item mais incluído por enfermeiros foram gases (90,5%) e o mais excluído medicamentos de internação (41,2%). Materiais de hemodinâmica; gases e equipamentos foram os que mais impactaram nos ajustes positivos. Os ajustes negativos decorreram de lançamentos indevidos nas contas e não geraram prejuízos de faturamento. Do total de glosas 52,24% referiu-se a pré-análise dos enfermeiros e 47,76% a dos médicos.
Grossi; Pisa; Marin, 2014 ²³	Desenvolver aplicativo de consulta de medicamentos quimioterápicos para sistema web e dispositivo móvel para auxiliar na auditoria em enfermagem de contas hospitalares e avaliar quanto a satisfação do usuário e usabilidade.	A avaliação pelos enfermeiros indicou que o aplicativo web e móvel estão de acordo com as necessidades dos usuários.
Bel-pena; De la torre, 2015 ²⁴	Verificar se uma intervenção baseada em uma observação direta, acompanhada de informações à equipe de enfermagem responsável pela extração de sangue, ajuda a reduzir a hemólise.	Com base em uma porcentagem de amostras hemolisadas de 17% pré-intervenção, em seguida, obteve-se uma redução de até 6,1%. Um ano depois, e nas mesmas condições, o percentual de hemólise nas amostras analisadas foi remediado e o percentual foi de 9%.

DISCUSSION

Care cost management and the interface with care audit

Nursing audit comprises systematic assessment of the quality of care provided individually or collectively to users of the health system. One of the ways of evaluating is through the analysis of medical records, that is, a process of monitoring the user in the health system and checking the compatibility between procedures performed and collection. Therefore, it is possible to state that the nursing audit must be committed to the quality of care, processes, and costs. The surgical center is mentioned as one of the environments within the hospital area of prominence due to its high care complexity. In this regard, the nursing audit is inserted mainly in the context of the record of the assistance provided in this environment. The notes of the care provided to the patient comprise technical, scientific,

ethical, and legal knowledge. Based on this record, it is possible to identify the quality of care offered. Failure to register the care provided to the patient can lead to care errors, as well as the collection and billing of medical records/accounts. One of the means of ensuring quality care and timely cost management is continuing education. It can be a daily monitoring tool performed in any environment of the health system. In the case of the operating room, the interdisciplinary team must be made aware of the technical, scientific, ethical and legal context that comprises the filling of documents and the registration of the care provided to the patient during their journey in the health service⁽¹⁴⁾.

In this context, the nurse, for having assistance and intellectual baggage, can and should aim for the best way to provide care to the patient with an appropriate expense. The authors⁽¹⁵⁾ emphasize that, within the historical context of the audit, the nursing audit

initially branches from the accounting audit. In other words, nursing gained relevance in Health Plan Operators when carrying out inspection of the quality of care provided to patients, evaluating from medical records to 'in loco' monitoring, bedside, ascertaining the relevance of the procedure and materials used, so that there is, subsequently, a correct financial charge. This activity, performed by the nurse auditor, is based on previous knowledge related to contracts established between providers and health plan operator, updated knowledge in the area of health and medicine, new technologies available in the market, detailed knowledge of medical records and account of the patient.

The nurse auditor, when identifying deficiencies in the health service or in the direct assistance provided to patients, is raising the possibility of redirecting towards the quality of the service. The quality of care should in no way be related to the volume of

procedures performed. Currently, the sum of scientific uncertainty about the conduct of health professionals, the culture of the need for tests and serial treatments, the marketing of industries linked to the health service, among others, can lead to a distorted understanding that the more, the better. Acting on this reality has been challenging to the health system, whether public or private.

In this sense, the audit of the care provided by nurses associated with the search for better quality of care, the real need of the patient and an effective expenditure on health must follow scientific evidence, as it increases the likelihood of benefits and reduces the risk of harm to the health of the patients.

Authors also propose the use of the Choosing Wisely technique, that is, that health services compose multidisciplinary teams including patients. They can seek recognition by peers and identify these procedures as legitimate, free from conflicts of interest and incorporating diverse perspectives. That is, it opens the discussion between health professionals and patients about the risks and benefits of using certain procedures, encourages patients to question professionals and themselves about the need for a certain conduct, and makes professionals seek deeper studies and improve risk understanding and overuse of tests and interventions⁽¹⁶⁾.

A case⁽¹⁷⁾, Germany, exposes the issue of population aging, focused quality care to this population and the related cost. In this case, the study is aimed at patients who choose to receive care in their own homes or in a nursing home. The question was about the quality and the operational cost of this individual choice. In this way, the government made it mandatory to carry out annual audits with the verification of eighty-two criteria and the results are made available online.

The results pointed to the fact that the homes that were charging higher operating cost value does not necessarily complied with the basic requirements raised in the audit. In this way, the audit shows the importance of their work, either by raising the diagnosis, or by causing the improvement of health-related services and balance with the issue of assistance costs.

A second case⁽¹⁸⁾ used the "Weakness Index" instrument proposed by Rockwood and Mitniski, in Canada, which aims to measure the health status of older individuals - as an indirect measure of aging and vulnerability to poor results. The study proposed to verify how the Weakness Index can be used to support economic health assessments and provide insights for public health management. The instrument describes the accumulation of deficits (predictor of clinical outcomes and costs) related to biological age. Thus, the instrument was adequate to provide clinically meaningful information and supported comparisons between populations, environment, and health economics. In this sense, this evaluative instrument, little explored by the health management area, could be used to provide population health information and, consequently, be a guiding tool for the allocation of health resources. What can be applied to both public and private areas.

In Brazil, a study was developed, in the same perspective of the cases above, and sought to assess the impact of home visits by nursing professionals to people aged 65 or over, with various diseases, in morbidity and mortality. The researchers⁽²¹⁾ point out that the problems arising from the growing aging of the population include, mainly, those related to the difficulties of the health systems in dealing with the needs of the aging population and, this, influences not only the increase in the costs of care, but also, the capacity organization of the

different levels of care and the impact on families that care for the elderly who need assistance in planning and administering care.

Faced with this health paradigm, nursing professionals, when providing care audit, may be acting in different aspects, be it in the prevention, promotion or treatment and recovery of these subjects. Being able to manage health care in both the public and private context is one of the challenges facing professional nurses. One of the tools he uses, which is the care audit, can intervene in this reality, seeking to improve care and better manage financial investment in health. Home visit programs, rigorous monitoring of these subjects, elaboration of performance protocols that include comprehensive assessment of the elderly, observe the population's health situation, monitor care offered, develop preventive actions for the young population, among others, can support the audit of care and mainly to produce data and information from this group that enable analysis and reorganization of the quality management and financial context of health services - public or Health Operators.

In the care context, studies are focused on the question of the importance of the audit of care in the work of nurses in the process of identifying brain death and organ donation associated with the use of quality instruments - as soon as, in Brazil, there are no records of care instruments. quality to measure and evaluate the donation and transplantation process. Researchers⁽¹⁹⁾ used the instrument 'Quality Management Model of the National Transplant Organization of Spain (ONT)'. This instrument enabled the development of indicators capable of assisting in the development of strategies in order to increase the number of transplants, that is, the instrument provided a better audit of the care provided to possible cases of brain

death, increasing the effective number of donors and minimizing losses. In this sense, the effectiveness of the care audit associated with the use of instruments can generate more positive results in the context of population care, as it identifies cases in less time and with greater security and reduces the cost related to this process.

In trauma care⁽²⁰⁾, death from external causes in Brazil occurs seventeen times an hour. In this group of external causes, trauma is the third leading cause of death in the age group of five to thirty-nine years old. Assisted, there was the establishment of a line of care in the public health system that proposed measures to improve care, implementation of quality control programs in the care of polytrauma patients, as well as methods and processes for continuous monitoring of the diagnosis, treatment and evolution of diseases. In the study, a database was used that contained information about the disease, demographic and epidemiological data, trauma mechanism, information on pre-hospital care, diagnostic procedures, treatments performed, patient evolution and expenses. The use of the bank, focused on the context of applicability of the care line, provided better quality control in the care of the traumatized person, better prognosis for the patient and reduced expenses to the hospital or care unit. In this sense, tools aimed at quality of care can generate data that favor the nurse the applicability of a care audit, seeking to ensure the survival of polytrauma patients and optimizing the use of financial resources.

Another area of emphasis in nursing care and auditing is oncology. Study⁽²³⁾ developed a chemotherapy medication consultation application for the web system and a mobile device to assist in nursing audit of hospital accounts and assess user satisfaction and usability. The authors argue that

with the growth of the supplementary health segment and the expansion of health care coverage by the National Supplementary Health Agency, agreements have sought to develop strategies to reduce health costs. In this scenario, the nurse was faced with a new field of work, the auditing of accounts to verify the adequacy between the assistance provided and the cost for financial transfer. In the context of oncology, an area with a growing number of cases in the world, nurses need to check if the medications charged are compatible with the medical prescription and charged according to the contracted table. In the day-to-day work of the care audit, nurses read the instructions for the medication to check the indication, dosage, stability, method of administration, manufacturer's guidelines, among others, which demands an important percentage of their working time. In this sense, the authors state that the use of information and communication technology must happen to improve professional performance, support the decision and represent a resource that optimizes the care and evaluation process, assuming that who has adequate and updated information at the point of care has better conditions to choose and make decisions in the context of health. In this way, the application can join the audit process of care performed by nurses.

Based on the above, another area challenges the performance of nurses in the context of the audit of care related to cost management - the pre-analysis of medical records. Research⁽²²⁾ sought to verify the component items of hospital bills, checked by nurse auditors, who receive the most adjustments at the time of the pre-analysis and to identify their impact on billing of accounts. The authors highlight the issue of the role of nurses in the audit of care with a view to quality in customer service and

the focus to avoid waste and assist in the management of care costs. The increase in costs in the health area has gained evidence and called the attention of hospital managers, professionals and paying sources, whether public or private. In this sense, the pre-analysis of hospital accounts in medical records constitutes one of the main instruments of work of the audit team to prove the performance of the procedures and subsidize the collection from the paying sources. The nursing actions interfere in the results of the audit of hospital accounts, as the care processes generate revenue through the records of the actions performed.

It is noteworthy that a significant part of the payment for materials, medicines and procedures is linked to the records of health professionals, which are generally inconsistent, unreadable and subjective, causing the disallowance of billing items, errors in collections and, consequently, financial loss. health institutions. The research showed that gases (90.5%), hospitalization materials (85%) and nursing service (83.2%) were the items of hospital bills analyzed by nurses who received the most positive adjustments. Hemodynamic materials, gases and equipment had a greater financial impact on inclusions. The impact of these adjustments on billing showed that the audit team added R \$ 628,554.55 that would be lost if the pre-analysis were not carried out. Of the accounts analyzed, 91.42% received positive and negative adjustments. The average number of inclusions made by the audit team was R\$ 1,340.75; and exclusions averaged R\$ 1,571.58.

CONCLUSION

This study aimed to identify strategies used in the Management of Care Costs with an interface in the Care Audit, which made it possible to sur-

vey publications from the academic scientific environment that showed that the care audit carried out by nurses covers different contexts and areas. It can happen both in the purely administrative context (in the previous and retrospective audit), as well as in the assistance (concurrent

audit); internal (within health institutions) and external (performed by teams not linked to health institutions). Anyway, the nurse is the professional who can perform the audit focused on the quality of care, managing the costs related to it. When associated with technologies, protocols, evalua-

tion instruments, the audit of care is more effective, and these were the main strategies for the management of care costs with a direct interface in the audit of care. 🍀

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