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Medical audit as a hospital management instrument: foundations, evidence and the role of technical management

Medical audit as a hospital management tool: foundations, evidence and the role of technical direction

Medical audit as a hospital management instrument: foundations, evidence and the role of technical management

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SUMMARY

Medical auditing has become established in recent decades as one of the tools available to hospital managers to assess the quality of care, the appropriate use of resources, and the compliance of practices with ethical and regulatory standards. This article aims to analyze medical auditing as a hospital management tool, emphasizing its conceptual foundations, the Brazilian regulatory framework, evidence of its effectiveness, and the responsibilities of technical management. This is a narrative review of national and international literature, consulting the PubMed/MEDLINE, SciELO, LILACS, and Cochrane Library databases, as well as regulations from the Federal Council of Medicine, the National Supplementary Health Agency, the National Health Surveillance Agency, and the Ministry of Health, complemented by the author's reflections on the exercise of technical management in a general hospital. The findings indicate that auditing associated with feedback produces modest improvements on average, but with great variability, and that its effect is greater when concentrated on relevant metrics, conducted by recognized leaders, and accompanied by goals and action plans. that the quality of clinical records affects both patient safety and financial sustainability; and that the effectiveness of the process depends on clinical governance, information systems, and a non-punitive organizational culture.

It can be concluded that auditing reaches its greatest value when it ceases to be exclusively a mechanism for controlling accounts and becomes integrated into the institution's continuous improvement cycle, under the active coordination of technical management.
Keywords: Medical audit; Hospital management; Quality of healthcare; Patient safety; Technical direction.

ABSTRACT

Over recent decades, medical audit has become one of the tools available to hospital managers for assessing the quality of care, the appropriateness of resource use and the compliance of practice with ethical and regulatory standards. This article aims to analyze medical audit as a hospital management tool, with emphasis on its conceptual foundations, the Brazilian regulatory framework, the evidence on its effectiveness and the responsibilities of technical direction. It is a narrative review of national and international literature, drawing on the PubMed/MEDLINE, SciELO, LILACS and Cochrane Library databases and on regulations issued by the Brazilian Federal Council of Medicine, the National Supplementary Health Agency, the National Health Surveillance Agency and the Ministry of Health, complemented by the author's reflections on serving as technical director of a general hospital. The findings indicate that audit combined with feedback produces modest average improvements, although with wide variability, and that its effect is greater when it focuses on relevant metrics, is led by respected clinical leaders and is accompanied by targets and action plans; that the

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quality of clinical documentation shapes both patient safety and financial sustainability; and that the effectiveness of the process depends on clinical governance, information systems and a non-punitive organizational culture. It is concluded that audit reaches its greatest value when it ceases to be solely a claims control mechanism and becomes part of the institution's continuous improvement cycle, under the active coordination of technical direction.

Keywords: Medical audit; Hospital administration; Quality of health care; patient safety; Technical direction.

1 INTRODUCTION

Hospital management in Brazil occurs under simultaneous and sometimes contradictory pressures. From one
On the one hand, the accelerated incorporation of technologies, the aging population, and the growing
The complexity of the cases continually increases healthcare costs. On the other hand, patients,
Health insurance providers, public administrators, and regulatory bodies demand clinical results.
Measurable, transparent use of resources, and guaranteed security. Berwick, Nolan and
Whittington (2008) summarized this challenge in the Triple Aim proposal, which articulates the improvement of
The experience of care, improved population health, and reduced per capita cost. Porter
(2010), in turn, proposed that value in health be understood as the relationship between outcomes
that matter to the patient and the cost required to obtain them. In both frameworks, the capacity
to measure what is done, compare it with recognized standards, and correct deviations systematically.
It becomes an indispensable managerial skill.

It is in this context that medical auditing gains relevance. Although it is frequently associated, in
The professionals' perception, the accounting process, and the negotiation of denials between hospitals and
For operators, auditing has broader roots, linked to the systematic evaluation of the quality of
Be careful. Donabedian (1988) demonstrated that quality can be examined from the structure,
of the process and the result, and this model continues to guide much of the auditing activity.
carried out in health services. In parallel, the publication of the report To Err Is Human, which
It was estimated that between 44,000 and 98,000 deaths occur annually due to preventable errors in American hospitals.
(KOHN; CORRIGAN; DONALDSON, 2000), shifted the discussion to the field of security of
patient and reinforced the need for institutional mechanisms for monitoring and reviewing practice.
Clinically, they are capable of identifying flaws before they turn into damage.

In Brazil, the role of technical director concentrates the ethical responsibility for the conditions of
operation of the establishment before the Medical Councils (FEDERAL COUNCIL OF
(MEDICINE, 2016), which makes auditing a natural tool in their work. Despite this, the
National scientific production on the subject is mainly focused on nursing audits.
and in the control of claim denials, with less attention paid to the role of medical auditing as a tool for

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Clinical governance (SCARPARO; FERRAZ, 2008; PINTO; MELO, 2010). Given this gap, this...
This article aims to analyze medical auditing as a tool for hospital management.
discussing its conceptual foundations, the current regulatory framework, and the evidence regarding its
effectiveness, its relationship with clinical records, patient safety, and systems of
indicators, as well as the responsibilities of the technical management in conducting this process within the
institutions.

2 METHODOLOGY

This is a qualitative study, specifically a narrative literature review, supplemented by...
A reflective account of professional experience. Narrative review was chosen because it allows for...
articulation of sources of different natures, such as original articles, systematic reviews, documents
Technical and legal standards revolve around a broad and interpretive issue. Unlike
From the systematic review, this design does not intend to exhaust the available literature nor produce
aggregate estimates of effect, but to construct a critical synthesis capable of situating the topic in its
historical, normative, and managerial contexts. The guiding question was formulated in the following terms:
How can medical auditing contribute to hospital management and under what conditions?
Do institutional factors favor its effectiveness?

The literature review was conducted in the PubMed/MEDLINE and Scientific Electronic databases.
Library Online (SciELO), Latin American and Caribbean Literature in Health Sciences (LILACS)
and Cochrane Library, using the combined descriptors medical audit, clinical audit, management
hospital, quality of healthcare, patient safety, medical audit, clinical audit and
Audit and feedback, connected by the Boolean operators AND and OR. Studies were prioritized.
Original works, systematic reviews, and methodological reference texts published in Portuguese and English.
or Spanish, without strict period restrictions, so as to include both classical works, such as those of
Donabedian (1988), as well as recent evidence, such as the updated Cochrane review on
Audit and feedback published in 2025 (IVERS et al., 2025). Opinion pieces without [information] were excluded.
empirical or normative foundations and publications whose focus was unrelated to the environment
hospital.

In addition to scientific literature, regulatory documents from competent bodies were analyzed.
on the subject, including resolutions from the Federal Council of Medicine relating to auditing, technical
management and medical records, the Code of Medical Ethics, and the regulations of the National Health Agency.
Supplementary legislation that establishes the standard for information exchange between operators and
providers, the legislation that instituted and regulated the National Audit System of the Unified Health System.

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(SUS) and the actions of the Ministry of Health and the National Health Surveillance Agency regarding safety of the patient. The reading of these documents sought to identify the attributions, limits, and obligations that These changes affect the medical auditor and the technical director, as well as the most significant regulatory changes. recent changes, notably the repeal of CFM Resolution No. 1,614/2001 by CFM Resolution No. 2.448/2025 and the court decision of March 2026 that suspended part of its provisions.

The selected material was subjected to full reading and organized into six thematic areas, which The following elements structure the development of this article: conceptual foundations and audit modalities; regulatory framework; clinical audit cycle and evidence of effectiveness; clinical record and claim denials; Patient safety; and indicators, governance, and barriers. Specifically, the analysis incorporates Reflections by the author stemming from her experience as a medical technical director in a general hospital in Cuiabá. (MT), between 2022 and 2023. These reflections do not constitute research data, they do not involve patient or identifiable professional information and has the sole purpose of illustrating, in light of From the literature, practical challenges of implementing auditing in daily hospital practice.

3. HEALTH AUDITING: ORIGINS, CONCEPTS AND MODALITIES

Auditing is a practice originating from accounting, developed to verify the accuracy of records. financial matters and the compliance of operations with previously established rules. Its transposition In the area of health, the changes that occurred throughout the 20th century retained this vocation for verification, but It added its own dimension: the audited object ceased to be just the account and began to include... the care provided to the patient. Pinto and Melo (2010) describe this path, which starts from accounting and healthcare services are expanding, and they record the growth of auditing practices in Brazil. in different institutional settings, such as internal hospital audits, external audits of Private purchasers of services and the SUS audit system. This dual origin explains, in To a large extent, the tension between quality and cost that runs through the topic to this day and which manifests itself in daily routine of any hospital.

Conceptually, British literature has offered one of the most influential definitions of auditing. Clinical practice, understood as a quality improvement process that seeks to enhance care and... results obtained through systematic review of care in relation to explicit criteria and of implementation of changes (NATIONAL INSTITUTE FOR CLINICAL EXCELLENCE, 2002).

This concept is relevant because it situates the audit within a cycle, and not as an isolated event. of oversight. From this definition arises a useful distinction between auditing and research: auditing does not It aims to generate new knowledge, but also to verify whether the practice corresponds to already established standards. as appropriate. In other words, while the research asks what is the best course of action for

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In a given clinical situation, the audit asks whether the best known course of action is, in fact, being followed.
being adopted consistently within the institution.

In the Brazilian context, healthcare audits are usually classified according to different criteria.
Regarding the timing of the audit, a distinction is made between prospective audits, which precede the procedure.
and this materializes, for example, in the analysis of authorization requests; the competitor, carried out
during hospitalization; and retrospective assessment, done after discharge, usually based on medical records and billing statements.
hospital. Regarding the method of execution, the audit can be analytical, when it is based on the examination of
documents, reports and databases, or operational, when it involves on-site verification of
service conditions (BRAZIL, 2011). Regarding the auditor's affiliation, the term audit is used.
Internal, conducted by the institution itself, and external, carried out by operators, public managers or
independent entities. Each modality responds to distinct objectives and produces information.
complementary to management.

Another recurring distinction contrasts care auditing with cost auditing. Rodrigues, Perroca and
Jericó (2004) characterize the first as an instrument for measuring the quality of care.
and the second as a mechanism for verifying the adequacy of the charges to the services actually provided.
services rendered. In hospital practice, these dimensions rarely appear separately, since an account
Properly documented care presupposes a complete and coherent medical record, and a medical record...
complete care is, at the same time, evidence of well-conducted care. Scarparo and Ferraz (2008), in
A study using the Delphi technique involving auditing specialists found that the concept...
The predominant focus was still on the accounting and financial dimension, geared towards sustainability.
The hospital's economic situation was not the main focus, but participants envisioned increasing integration into the future.
from this perspective, along with the assessment of the quality of care.

This trend of convergence did not occur homogeneously. Pinto and Melo (2010), when
In interviewing nine nurse auditors working in three different contexts, they observed that, in
In private services, whether internal or external to organizations, auditing actions were oriented towards
predominantly driven by the interests of the contractors and with little dialogue regarding the assistance provided.
or with the needs of the users, whereas, in the SUS audit, the professionals reported
greater satisfaction and appreciation of their role. Although the study deals with nursing, its findings
They help to understand a dilemma that also affects medical auditing: when the activity becomes
Limited to financial control, it tends to be perceived by the clinical staff as an instrument of
restriction, not improvement. Overcoming this perception is essential for the audit to fulfill its purpose.
fully perform their managerial role.

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4. Regulatory Framework for Medical Auditing and Technical Management in BRAZIL

Healthcare auditing in Brazil has a legal basis in both the public and private sectors.

The Brazilian Unified Health System (SUS), through Law No. 8,689 of July 27, 1993, established the National Audit System, subsequently...
regulated by Decree No. 1,651, of September 28, 1995, which assigned to this system
control, evaluation and auditing activities of health actions and services (BRAZIL, 1993; BRAZIL,
(1995). In the supplementary sector, Law No. 9,656, of June 3, 1998, organized the market for health plans.
private healthcare providers, and the regulation by the National Supplementary Health Agency, became...
To regulate operational aspects of the relationship between operators and providers. Among them, the following stands out:
Standard for Information Exchange in Supplementary Healthcare, currently established by Resolution
Normative Instruction No. 501/2022, which standardizes the exchange of health care data and, consequently, the way in
which accounts and justifications circulate between the parties (BRAZIL, 1998; NATIONAL SUPPLEMENTARY HEALTH
AGENCY, 2022).

In the ethical and professional field, medical auditing has been regulated for over two decades by
Resolution CFM No. 1,614/2001, which recognized auditing as a medical act, required regularity.
from the auditor at the Regional Council of the jurisdiction in which the service was provided and established
limits to the auditor's actions in relation to the attending physician (FEDERAL COUNCIL OF
MEDICINE, 2001). On October 23, 2025, the Federal Council of Medicine approved Resolution
CFM Resolution No. 2,448/2025, published in the Official Gazette of the Union on November 4 of the same year, which
regulates the medical auditing act and completely revoked the previous rule (COUNCIL
FEDERAL DEPARTMENT OF MEDICINE, 2025). In its original wording, the new text defines auditing as
This is an act exclusive to physicians, which dictates that it must be based on scientific evidence and guidelines.
clinical and therapeutic protocols, respecting the autonomy of the attending physician, and establishes
Competencies, rights and duties of auditors, assistants and technical directors.

Resolution CFM No. 2,448/2025 also introduced provisions with a direct impact on management.
hospital. In its original wording, the prohibition of denying coverage for previously performed procedures stands out.
authorized and effectively carried out, the requirement for in-person examination in cases of
Disagreement between auditor and assistant, the prediction that the operator accreditation program
regulated by the National Supplementary Health Agency does not constitute a form of audit.
medical and the amendment to CFM Resolution No. 2,147/2016, with the addition of duties for the technical director.
related to auditing, including ensuring compliance with clinical protocols and guidelines.
based on scientific evidence and medical autonomy (FEDERAL COUNCIL OF MEDICINE, 2025).
The regulation became the subject of controversy with the regulatory agency and representative bodies.

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of operators. In March 2026, the 21st Federal Civil Court of the Judicial Section of the Federal District granted an injunction in a lawsuit filed by these entities and suspended part of the provisions. from the resolution, among other things, the prohibition of denying previously authorized procedures, the requirement of on-site evaluation and the provision relating to accreditation programs, a decision of a professional nature. provisional which the Council itself announced it would contest (JUSTICE..., 2026; FEDERAL COUNCIL) (FROM MEDICINE, 2026). The scenario recommends that the manager closely monitor the outcome of This process should be followed before establishing internal routines within these devices. Regardless of this debate, The text signals a clear direction from the professional body: the audit must serve the quality of... Care, and not just in terms of cost containment.

Resolution CFM No. 2,147/2016 is the main regulatory instrument regarding management functions. in healthcare facilities. It establishes that the provision of care and the guarantee The technical conditions of care are the responsibility of the technical director and the clinical director. each within the scope of their responsibilities, and defines the technical director as the person responsible, before the Regional Medical Councils, for the information provided and for their technical and ethical functioning. of the institution (FEDERAL COUNCIL OF MEDICINE, 2016). Among its duties are to ensure decent working conditions and the means essential to medical practice and to guarantee full The functioning of medical ethics committees. These responsibilities are supplemented by CFM Resolution No. Law 1.638/2002, which defined the medical record and made the creation of Review Committees mandatory. of Medical Records in healthcare institutions (FEDERAL COUNCIL OF MEDICINE, 2002), instance which interacts directly with any internal audit program.

The Medical Code of Ethics, approved by CFM Resolution No. 2,217/2018, dedicates a chapter to this topic. Specifically related to auditing and medical expertise, it prohibits the medical auditor from, among other actions, to interfere in the professional acts of another physician and to authorize, veto, or modify procedures. established propaedeutic or therapeutic treatments, allowing modification only in emergency situations. Emergency or imminent danger of death, with written notification to the attending physician. (FEDERAL COUNCIL OF MEDICINE, 2018). Added to this set are the requirements of protection of sensitive personal data brought about by the General Data Protection Law and the rules for digitization and storage of medical records as provided for in Law No. 13.787/2018 (BRAZIL, 2018a; 2018b).

In the author's experience as a technical director, the coexistence of these norms required translating Legal requirements scattered throughout simple institutional routines, such as procedures for accessing medical records. by external auditors, recording of audit visits and clear definition of who is responsible for each hospital billing stage.

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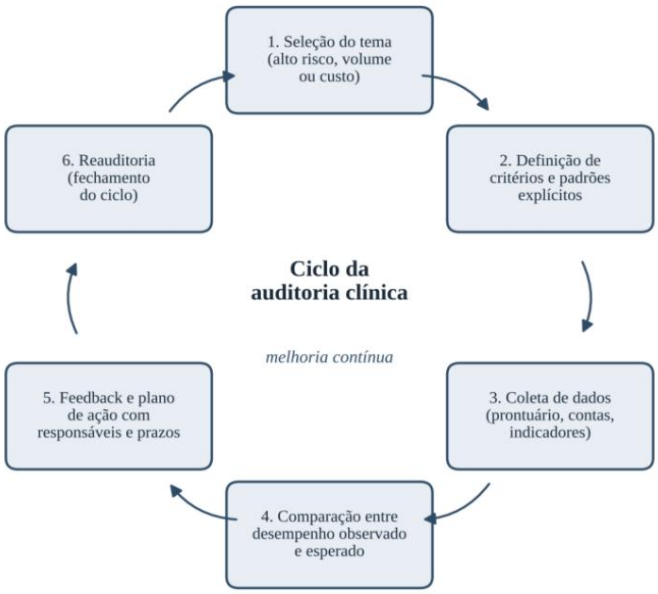
5. The Clinical Audit Cycle and Evidence of Effectiveness

Clinical auditing is usually represented as a cycle, and this representation has implications. practices. Benjamin (2008) describes the process in five stages: audit preparation, selection of criteria, performance level measurement, implementation of improvements and their sustainability. improvements, and recommends that the chosen topics involve high-risk, high-volume, or high cost, that the action plans name those responsible for the changes and that the audit be Repeated to verify if the care has effectively improved. The document of good principles Practices published by the National Institute for Clinical Excellence also present auditing as a cyclical process, in which monitoring after changes serves to confirm the improvement and the final stage is dedicated to sustaining it (NATIONAL INSTITUTE FOR CLINICAL EXCELLENCE, 2002). Figure 1 adapts these steps to the way they are usually applied in the hospital setting.

Figure 1 – Stages of the clinical audit cycle applied to the hospital environment



Source: compiled by the author based on Benjamin (2008) and the National Institute for Clinical Research. Excellence (2002).

The logic of the cycle brings clinical auditing closer to the continuous improvement models widely used in management. of quality, especially the Plan, Do, Study and Act cycle, systematized by Langley et al. (2009) in the Improvement Model. In both cases, change is treated as a hypothesis to be tested, And repeated measurement is what allows us to distinguish real improvement from random variation. This approximation

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This has direct consequences for hospital management: an audit that identifies non-conformities,
But it doesn't generate an action plan, assign a responsible party, or set a deadline; it tends to produce reports that accumulate without...
altering the practice. Similarly, changes implemented without subsequent reassessment prevent that
The institution needs to know if the investment of time and resources has produced any measurable results.
which weakens the credibility of the audit process itself in the eyes of the medical staff.
The best available evidence on the effectiveness of auditing comes from Cochrane reviews on
Audit and feedback, an intervention defined as any summary of clinical performance.
professionals over a specific period, returned to them with the goal of modifying their practice.
In the version published in 2012, Ivers et al. analyzed 140 randomized trials and found, for
dichotomous outcomes, median absolute improvement of 4.3% in adherence to desired practice, with
interquartile range of 0.5% to 16% (IVERS et al., 2012). The update published in 2025 expanded
the basis for 292 studies and, by synthesizing 558 dichotomous outcomes from 177 studies that
They compared audit and feedback with control, identifying a median absolute improvement of 2.7%.
with an interquartile range of 0.0 to 8.6 percentage points (IVERS et al., 2025). The numbers indicate
modest effect on the median, but with great variability between studies, which makes it more useful.
Ask under what conditions the intervention works, rather than simply asking if it works.
Exploratory analyses from the 2025 review point to characteristics associated with larger effects.
Audits tend to be more effective when they focus on key metrics in which...
Professionals have substantial room for improvement, and when measuring the practice of the recipient themselves, and
not just that of the team or the organization. As for feedback, the results favor the
participation of a local leader with a prior relationship with the professionals, the combination of
different modalities, such as verbal and written, and comparison with the best performances or
with an external reference; comparison with the average of all pairs, on the other hand, does not.
associated with a significant effect (IVERS et al., 2025). These findings are consistent with the previous version.
The review, which already indicated a greater effect when feedback was provided by a supervisor or colleague, revealed this positive result.
respected, repeated over time and accompanied by explicit goals and an action plan (IVERS
et al., 2012).
For hospital administrators, this evidence translates directly. An audit designed solely for
identifying flaws and communicating them through generic reports, distributed without discussion, gathers
precisely the characteristics associated with less effect. In contrast, a process in which the director
A technician or a clinical leader recognized by their peers presents individualized data, compares the
Performance with clear benchmarks and building an action plan with the team tends to produce...
more consistent changes. There is also an opportunity cost aspect to consider: how the
The average effect is modest; the selection of audited topics should prioritize high-risk, high-volume areas.

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or high cost, in which small percentage variations represent significant gains in
patient safety or financial resources preserved for the institution itself.

6. MEDICAL RECORDS, CLINICAL RECORDS AND DENIALS: THE INTERFACE BETWEEN QUALITY AND SUSTAINABILITY

The medical record is the raw material for virtually all hospital audits. CFM Resolution No.
Law 1.638/2002 defines it as a unique document, consisting of a set of information, signs and
Images recorded from facts, events, and situations concerning the patient's health and...
assistance provided to him, of a legal, confidential and scientific nature, which enables communication between
the members of the multidisciplinary team and the continuity of care (FEDERAL COUNCIL)
(FROM MEDICINE, 2002). This definition highlights that the medical record fulfills, at the same time, functions
clinical, legal, administrative, and educational. When the record is incomplete, illegible, or
Contradictorily, all these functions are compromised simultaneously, and the audit, whether internal or external, becomes problematic.
From an external perspective, it begins to operate on a fragile information base, leading to equally fragile conclusions.
The relationship between accounting entries and rejections is one of the most studied topics in Brazilian auditing literature.
Glosas are cancellations or refusals, total or partial, of items charged by the provider, motivated by...
due to administrative, contractual or technical inconsistencies. Rodrigues, Perroca and Jericó (2004)
They highlighted that nursing notes constitute the main documentary support for billing.
Hospital records, incomplete, illegible, or subjective, result in denials with an impact.
a considerable portion of the institutions' budget, which highlights the economic dimension of a
This problem is often treated solely as a matter of quality of care. Although a large part
Even though this type of production originated in nursing, the reasoning applies fully to medical records:
The absence of clinical justification for an examination, the use of material not described in the patient's progress notes.
The lack of a detailed surgical description creates gaps that external auditors tend to interpret.
against the service provider, resulting in financial losses and, often, strain on the relationship with the operator.
The computerization of medical records has brought both benefits and new challenges. Law No. 13.787/2018 regulated the...
digitization and the use of computerized systems for the safekeeping, storage and handling of data.
from the medical record, while the standardization of information exchanged between providers and operators by
The TISS standard has reduced some of the administrative errors resulting from heterogeneous forms (BRAZIL, 2018b;
NATIONAL SUPPLEMENTARY HEALTH AGENCY, 2022). On the other hand,
Electronic systems facilitate the automatic reproduction of texts, such as copied evolutions from a previous day.
for the other, which give the appearance of completeness to records that do not reflect the real condition of
patient. For auditing purposes, this phenomenon is particularly problematic because it makes it difficult to distinguish

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what was actually assessed by the doctor that day versus what was merely replicated by the system, and
This undermines the value of the medical record as evidence of care provided.
Internal auditing, when well-structured, shifts the focus from recovering rejected claims to its...
prevention. Instead of focusing efforts on preparing appeals after payment is refused, the
The institution will now review medical records during hospitalization, identifying gaps while the patient is still in the patient.
It is possible to legitimately supplement them, always with the date, time, and identification of the author.
supplement this information and return it to the teams. This approach is consistent with the findings of
Ivers et al. (2025) argue that feedback is more effective when directed at metrics.
relevant and accompanied by support for the action. Even with the prohibition of denying procedures.
previously authorized, as provided for in CFM Resolution No. 2,448/2025, currently suspended by decision.
In provisional judicial proceedings, the logic remains the same: it is the registration that proves the appointment and execution.
Documenting each intervention accurately protects the institution in any scenario.
regulatory (FEDERAL COUNCIL OF MEDICINE, 2025; JUSTICE..., 2026).
In the author's experience during her time as technical director, the periodic review of medical records proved to be...
It was more productive when the findings were presented to the teams in clinical meetings, with examples.
concrete and without nominal public exposure, compared to when they circulated only as notifications.
individual writings. This observation, of a non-systematic nature, converges with Johnston's review.
et al. (2000), who identified among the perceived disadvantages of auditing the fear of litigation and the
Hierarchical and territorial distrust among professionals are factors that reduce adherence to...
process. Quality clinical records are not the result of isolated enforcement, but of a culture.
institutional context in which documentation is understood as an inseparable part of the medical act and as
Simultaneous protection for the patient, the professional, and the institution itself.

7. Auditing, Patient Safety, and Adverse Events

Patient safety has become, in recent decades, one of the central pillars of patient assessment.
health services, and the review of medical records, is at the origin of much of the knowledge produced.
on the subject. Large studies on adverse events in hospitals, conducted in various
Several countries used a two-stage retrospective review of medical records, with initial screening by
explicit criteria and subsequent evaluation by reviewing physicians. Mendes et al. (2005), in a review
These studies observed incidences of adverse events ranging from 2.9 to 16.6 per 100
patients, a difference attributed in part to the definitions and methods employed in each investigation.
The variability of the results themselves demonstrates that the quality of the audit, that is, the clarity of the...
The criteria, the training of the reviewers, and the quality of the records examined determine the

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reliability of the conclusions drawn from it.

In Brazil, the reference study was conducted by Mendes et al. (2009) using a sample of 1,103 medical records of patients admitted to three teaching hospitals in the state of Rio de Janeiro, with Instruments adapted from the Canadian Adverse Events Study. The incidence of patients with events. The adverse event rate was 7.6%, and 66.7% of these events were considered preventable. The high proportion of Avoidable events are especially relevant for management because they indicate that a significant portion The damage stems from failures in care processes, which can be identified and corrected by institutional mechanisms. In economic terms, Slawomirski, Auraaen and Klazinga (2017) they concluded, for the countries of the Organisation for Economic Co-operation and Development (OECD), which states that approximately 15% of hospital activity and expenditure can be attributed to treatment. of the consequences of security failures, which demonstrates that preventing damage is also a efficiency strategy.

In terms of regulations, the National Patient Safety Program, established by Ordinance No. 529, of April 1, 2013, and Collegiate Board Resolution No. 36, of July 25, 2013, which It established actions for patient safety and made the creation of Centers mandatory.

Patient safety in healthcare services has led to the creation of institutional structures that directly engage with auditing (BRAZIL, 2013; NATIONAL HEALTH SURVEILLANCE AGENCY, 2013). These structures include incident reporting, root cause analysis, and monitoring of...

Protocols, such as those for safe surgery, fall prevention, and patient identification, depend from reliable data and periodic reviews of practice. At the international level, the Action Plan Global Goal for Patient Safety 2021-2030, from the World Health Organization, also recognizes the need for information and learning systems capable of transforming data. in effective improvement of care (WORLD HEALTH ORGANIZATION, 2021).

The connection between auditing and security requires, however, careful conceptual consideration. Reason (2000) He distinguished two approaches to human error: the person-centered approach, which attributes failures to inattention, Individual negligence or carelessness, and the system-centered approach, which understands error as a consequence. latent organizational conditions, such as work overload, ambiguous protocols, and barriers. Insufficient defense. An audit guided by the first approach tends to produce Blaming and, consequently, underreporting, as professionals who fear punishment fail to report. incidents and begin to record them defensively. An audit guided by the second search Understanding why the error was possible and which defenses failed, promotes learning. organizational, process redesign and prevention of recurrences in other sectors of institution.

For surgery, the author's area of expertise, this discussion has particular weight, since...

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Events related to surgical procedures represented a significant portion of the cases.
identified in the Brazilian study by Mendes et al. (2009). Auditing indicators such as infection
surgical site, unplanned reoperation, adherence to the surgical safety checklist and
Adequate antimicrobial prophylaxis is one of the most direct ways to bring management closer to
clinical practice. When this data is returned to surgical teams in an individualized manner and
Compared to recognized benchmarks, auditing is no longer perceived as mere inspection.
external and begins to function as a tool for professional self-assessment, in a manner consistent with
the characteristics that the Cochrane review associates with greater effects of auditing and feedback (IVERS
et al., 2025).

8 Indicators, Clinical Governance, and Barriers to Effective Auditing

Auditing depends on well-constructed indicators. Mainz (2003) defines clinical indicators as
measures that assess specific structures, processes, and outcomes of care and propose classifying them.
according to different criteria, including the quality component they measure, in indicators.
of structure, process and result, revisiting Donabedian's model (1988), and its form of
expression, in rate-based indicators and sentinel indicators, the latter related to
Serious events that warrant individual investigation for each occurrence. This distinction is useful for the
Designing hospital audit programs: rate indicators allow for monitoring trends.
over time and compare performance between teams or institutions, while sentinel events
They require in-depth analysis of each case, regardless of its frequency, because they signal
Potentially serious flaws in the system.
The choice of indicators should balance clinical relevance, feasibility of collection, and capacity to...
to guide decisions. Malik and Schiesari (1998), in a manual focused on the local management of health services,
They dedicate a specific chapter to indicators and use Donabedian's model as a basis for...
to build them in each dimension of quality, which reinforces that the indicator should serve as a subsidy.
for managerial decisions, and not as an end in itself. In the hospital, this means avoiding dashboards with
Dozens of measures that no one analyzes, prioritizing a small set of linked indicators.
to institutional priorities, with explicit operational definitions, known data sources,
A defined periodicity and designated responsible parties. Without these conditions, the audit produces numbers.
which do not translate into action and end up reinforcing, among professionals, the perception that it is about
from a bureaucratic task disconnected from assistance, which further reduces engagement.
necessary to ensure the data is reliable.
The barriers to effective auditing are well documented. Johnston et al. (2000), in a review of 93

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publications have identified the reduction in the sense of
clinical ownership of the process, fear of litigation, hierarchical and territorial mistrust
and professional isolation. Among the facilitating factors, they highlighted modern record-keeping systems.
Medical professionals, effective training, dedicated staff, protected time, structured programs, and dialogue.
between funders and service providers. The authors concluded that auditing can contribute
valuable for any quality improvement program, but they warned that, in the absence
From a coherent institutional strategy aimed at supporting it, relevant opportunities tend to arise.
wasted, a conclusion that remains true more than two decades later.

This is where the technical management takes on a decisive role. As the entity responsible to the Boards
of Medicine due to the technical conditions of care (FEDERAL COUNCIL OF MEDICINE,
(2016), the technical director occupies a privileged position to coordinate internal audit, committee of
review of medical records, patient safety core, infection control committee and areas of
revenue generation around common goals. This coordination corresponds, in practice, to the notion of
Clinical governance, described by Scally and Donaldson (1998) as the framework by which organizations
They are responsible for the continuous improvement of the quality of their services and for maintaining high standards.
care patterns. In the author's view, the integration of these instances during her management
It contributed to reducing the fragmented treatment of the same problem by different sectors and
This gave the recommendations greater legitimacy in the eyes of the medical staff.

Finally, the effectiveness of the audit depends on the relationship it establishes with the clinical staff. When
The professionals participate in the selection of topics, are aware of the criteria used, and receive data.
Regarding their own practice and their involvement in building solutions, the audit tends to be...
incorporated as a tool for professional development. When, on the contrary, it is conducted
In a distant, secretive, or punitive manner, it encourages defensive behaviors, such as filing complaints.
produced solely to satisfy the conference, and reduces the willingness to report flaws. The literature
The revised analysis converges on the indication that the most effective audit is not necessarily the most rigorous.
not in control, but the one that manages to combine methodological rigor, transparency, and trust among
managers and professionals (JOHNSTON et al., 2000; IVERS et al., 2025).

CONCLUSION

This article analyzed medical auditing as a tool for hospital management and showed that its
Relevance goes beyond account management, even though that function continues to hold an important place.
in the relationship between providers and funders. Auditing, understood in a broad sense, is a
A mechanism for systematically verifying the correspondence between what is done and what should be done.

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applicable to both care and administrative processes. By connecting these two
In terms of dimensions, it offers the manager an integrated view of the institution, in which the quality of care...
Financial sustainability and sustainability appear as two sides of the same problem.
An analysis of the Brazilian regulatory framework revealed a changing landscape. The replacement of
Resolution CFM No. 1,614/2001, as amended by Resolution CFM No. 2,448/2025, sought to reinforce auditing as
medical act, protect the autonomy of the attending physician and expand the duties of the technical director, but
Part of these devices are suspended by a provisional court decision. This controversy
This indicates that defining the boundaries of an audit involves legitimate and sometimes conflicting interests.
which requires hospital managers to constantly monitor regulations and have the capacity to
Adapt your internal workflows quickly.
The evidence on auditing and feedback, summarized in the 2012 and 2025 Cochrane reviews,
They indicate modest effects on the median, but are heterogeneous across studies. More important than the
Average effect size is the set of characteristics associated with better results: focus on
Relevant metrics with room for improvement, individualized data, leadership involvement.
Recognized locations, feedback across multiple modalities, and comparison with high-level benchmarks.
Performance. These characteristics are, to a large extent, management decisions, not technical attributes.
of the instrument, which puts in the hands of management the possibility of expanding the impact of the audit.
The clinical record emerged as a central element of the entire process. Without complete medical records,
While legible and coherent, the audit fails to assess the quality of care or justify the charges.
of the services provided, and the institution is exposed to claim denials, ethical questions, and risks.
Legal. The Brazilian literature on legal glosses, although concentrated in nursing, demonstrates with
It's clear that the quality of documentation has direct financial consequences. Investing in systems
of information, in training and in concurrent review of medical records, therefore,
simultaneously ensuring patient safety and the economic health of the hospital.
In the field of patient safety, medical record review has been a fundamental tool for...
To gauge the magnitude of adverse events in Brazil and the world. The finding that two-thirds
of the events identified in Brazilian hospitals were preventable, coupled with the estimate that approximately
15% of hospital activity and spending in OECD countries is due to security failures.
This demonstrates that preventing harm is also an efficiency strategy. Auditing contributes
for this purpose when adopting the systemic perspective of error, focused on identifying flaws in
The focus is on processes, not on finding individual culprits.
The technical management occupies a strategic position in conducting hospital audits. Therefore...
ethical responsibility before the Medical Councils and by their authority over the committees
In institutional roles, the technical director can integrate internal auditing, record review, and security of...

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Patient care, infection control, and billing within a coherent clinical governance framework.

The experience reported by the author, although not systematic, suggests that this integration favors...

legitimacy of recommendations before the clinical body and reduces fragmentation in the treatment of

problems, a hypothesis that deserves empirical investigation in future studies.

This study has limitations inherent to the chosen design. The narrative review does not follow

systematic search and selection protocol, which can introduce bias in the choice of sources, and the

Reflections derived from the author's professional experience are for illustrative purposes only, without any claim to be definitive.

Generalization. Furthermore, most of the evidence on auditing and feedback comes from countries.

high-income earners, with health systems and organizational cultures distinct from those of Brazilians, which

It recommends caution in directly extrapolating its results to private and philanthropic hospitals.

of the country, especially the smaller ones.

As a research agenda, it is recommended that Brazilian studies be carried out that evaluate, with

quasi-experimental designs or interrupted time series, the impact of programs

structured internal audit procedures based on quality, safety, and claim denial indicators, as well as

Qualitative studies on the clinical staff's perception of auditing after the changes.

recent regulations. For managers, the main message of this work is that auditing achieves

Its greatest value arises when it ceases to be a mere inspection event and becomes integrated into the improvement cycle.

The institution's ongoing efforts are conducted with rigor, transparency, and respect for professional autonomy.

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