

**NURSING AUDIT IN BRAZILIAN UNIFIED HEALTH SYSTEM:
An Integrative Review**

**AUDITORÍA DE ENFERMERÍA EN EL SISTEMA ÚNICO DE SALUD DE BRASIL:
Una Revisión Integradora**

**AUDITORIA DE ENFERMAGEM NO SISTEMA ÚNICO DE SAÚDE BRASILEIRO: Revisão
Integrativa**

Vanessa Moraes Liberatti

State University of Maringá-PR, Brazil
Avenida Robert Koch, 60 - Vila Operária, Londrina - PR, Brazil . Zip Code: 86038-350
E-mail: vanessa_liberatti@hotmail.com

Maria do Carmo F. Lourenço Haddad

State University of Maringá-PR, Brazil
Avenida Robert Koch, 60 - Vila Operária, Londrina - PR, Brazil . Zip Code: 86038-350
E-mail: carmohaddad@gmail.com

Mariana Angela Rossaneis

State University of Maringá-PR, Brazil
Avenida Robert Koch, 60 - Vila Operária, Londrina - PR, Brazil . Zip Code: 86038-350
E-mail: marianarossaneis@gmail.com

Raquel Gvozđ

State University of Maringá-PR, Brazil
Avenida Robert Koch, 60 - Vila Operária, Londrina - PR, Brazil . Zip Code: 86038-350
E-mail: raquelgvozđ@yahoo.com.br

ABSTRACT

Audit is configured as an important tool in the transformation of work processes in public health institutions to promoting excellence in the quality of service with limited resources. Analyzing the scientific production on the audit of nursing in the Brazilian Unified Health System. This is an integrative review carried out with scientific studies published between 2004 and 2014 in the Lilacs and Medline and BDNf data. There were identified 4,142 studies, of which 11 met the inclusion criteria. There is a need for further studies regarding the audit of nursing in the Brazilian Unified Health System, because knowledge on the subject in the area is incipient.

Keywords: *Audit; Nursing Unified Health System and Brazil*

RESUMEN

*La auditoría se presenta como una herramienta importante en la transformación de los procesos de trabajo en las instituciones de salud pública para la promoción de la excelencia en la calidad del servicio con recursos limitados. Analizar la producción científica acerca de la auditoría de la enfermería en el Sistema Único de Salud. Se trata de una revisión integradora llevada a cabo con estudios científicos publicados entre 2004 y 2014 en las bases de datos Medline y Lilacs y BDNF. Se identificaron 4.142 estudios, de los cuales 11 cumplieron los criterios de inclusión. **Conclusión:** existe la necesidad de realizar más estudios en relación con la auditoría de la enfermería en el Sistema de Salud de Brasil, solo porque el conocimiento sobre el tema en el área es incipiente.*

Descriptores: *Auditoría; Enfermería; Sistema Único de Salud y Brasil*

RESUMO

A auditoria configura-se como uma importante ferramenta na transformação dos processos de trabalho nas instituições públicas de saúde que visam promover excelência na qualidade do serviço com recursos limitados. Analisar a produção científica sobre a auditoria de enfermagem no Sistema Único de Saúde Brasileiro. Trata-se de uma revisão integrativa realizada com estudos científicos publicados no período entre 2004 e 2014 nas bases de dados Lilacs e Medline e BDNF. Identificou-se 4.142 estudos, sendo que 11 atenderam aos critérios de inclusão. Há a necessidade de aprofundar os estudos a respeito da auditoria de enfermagem no sistema único de saúde brasileiro, pois o conhecimento a respeito do tema na área é incipiente.

Descritores: Auditoria; Enfermagem; Sistema Único de Saúde e Brasil

INTRODUCTION

In Brazil, the improvement of quality of care is a goal that has been pursued by public and private health institutions. The progressive growth in spending in the sector as a result of technological advances and increased complexity requires from managers coping with constant challenges to the viability of these institutions in the provision of services with quality (BONACIN; AHMAD, 2011).

The audit of assistance processes has been a strategy adopted mainly by hospitals and health plan operators that aim to offer quality services and at the same time ensuring a competitive position in the market (DAVIS et al., 2011). This tool was introduced in the health area in the early 20th Century, as a tool for verifying the quality of assistance, through the analysis of records in charts. Currently, is adopted for controlling and regulating the use of Brazilian and health services, especially in the private area, has directed its focus for the analysis of the costs of the assistance (PINTO; MELO, 2010).

In the public sector of Brazilian health audit activities were initiated to form incipient in university hospitals from 1976. The following year, it was created the order of independent auditors of Brazil (MATHUR, 2009), and in 1983 the post of auditor-physician was recognized by the now defunct National Institute of Social Security medical assistance (INAMPS), passing the audit to be conducted in hospitals by resolution of the Ministry of health No. 45, from 7/12/1984 (BRAZIL, 2012).

In 1990, with the publication of law No. 8080 and the institutionalization of the Unified Health System (SUS), it was also implemented the National Audit System (SNA) that has as function the monitoring, control and evaluation of the actions and health services throughout the national territory (BRAZIL, 2011).

Since the audit has a prominent role in the process of consolidation of the SUS, since it contributes to the achievement of the goals established in the basic principles and ethics of the current Brazilian public health system.

Nursing, by representing significant importance in the production of health services, is one of several departments audited. This audit has the function to control the administrative process and exercise systematic evaluation of the quality of nursing care provided to the client, accomplished through analyses of records made in the handbook or the conditions of this by checking if the results of the assistance are in accordance with the principles of SUS (SANTOS et al., 2012).

It should also checking the effectiveness, efficiency and effectiveness of the services provided, promoting corrections and seeking improvement of service, cost control, quality of customer service, the fair payment of hospital bill and the transparency of the negotiation, based on ethical conduct (BRAZIL, 2011; SCARPARO et al., 2009; SCARPARO et al., 2010; BRAZIL, 2011).

In 2001 the Federal Nursing Council regulated the activities developed by the nurse auditor. In SUS the post of the nurse auditor is recognized in many Brazilian States, however in a few municipalities (COFEN, 2001).

In this context, the audit in nursing is characterized in care audit, audit costs and regulatory audit. Healthcare auditing is used to measure the quality of care in nursing, established through the records in the customer record and own conditions that it finds. The cost audit is intended to check and control the billing procedures performed and routine medical visits. The audit aims to adjustment to promote equity of access, ensuring completeness of fair shape assistance (BRAZIL, 2011).

Whereas there is a gap in scientific knowledge about this subject, and that the found studies are incipient, this research aims to analyzing the scientific production about nursing audit in the Unified Brazilian Health System.

METHOD

It is an integrative review of literature that constitutes a method that allows you to analyze multiple researches and synthesize knowledge regarding a particular area of study (MENDES; SILVEIRA; GALVÃO, 2008).

For the development of this review there were travelled the following steps: identification of the theme and selection of the guiding question; establishment of criteria for inclusion and exclusion of studies and relevant literature search; definition of the information to be extracted from selected studies; critical assessment of studies included in the integrative review; interpretation of results; presentation of the review/knowledge synthesis (MENDES; SILVEIRA; GALVÃO, 2008).

The criteria for inclusion of studies were: scientific papers that cover the topic of nursing audit on SUS in Brazil published in the period from 2004 to 2014, in Portuguese, English and Spanish and resume available in the database.

The literature search was conducted in the following databases: database in nursing (BDENF), Latin American and Caribbean Literature in Health Sciences (LILACS), Medical Literature Analysis and Retrieval System Online (MEDLINE) and Scientific Electronic Library Online (SCIELO).

The descriptors used in bibliographic searches were: audit, nursing and Brazilian Unified Health System. Each descriptor was used as a research source separately, in order to identify all studies related to him and was subsequently used the Association of these with the Boolean and. the descriptors were translated into English and Spanish language to search in the databases.

After defining the information to be extracted from identified articles containing the citation of the nursing audit in the Brazilian SUS, there was held the analysis of the studies included in the integrative review

RESULTS

The search for studies in the databases resulted in four articles that correlated the three descriptors: audit AND nursing AND health system in Brazil. In this way, there was an expansion of the search using the junction of descriptors: audit AND nursing, identifying 4,046 publications, of which six were related to issues addressed in this study. The Association of audit descriptors AND Brazilian unified health system located over 92 studies, which drew five articles. After the steps of selecting and exclusion of the repeated publications, there were obtained 11 publications.

In table 1 is a summary of publications included in this integrative review.

Table 1. Summary of publications included in integrative review of the literature on nursing to auditing in the Brazilian SUS, 2004-2014. Brazil.

Nº	Title	Objective	Method	Results
1	The practice of nurse in health audit (PINTO,MELO; 2010)	Meeting the practice nurse in health audit.	Descriptive study, qualitative, with hermeneutic analysis-dialectic.	The nurses who were SUS audit showed greater job satisfaction in relation to the Auditors of private services, since the latter had targeted actions to audit costs, without a focus on healthcare quality.
2	Reflecting on performance evaluation of the nurse in the context of SUS (NEVES, BENITO; 2004)	Discussing on performance evaluation of the nurse in the context of the unified health system.	Study of qualitative approach. Reflective article.	The performance evaluation is a difficult public health services, because there is difficulty to be operationalized. The challenge is how to making this assessment, so that it is in fact considered as a management tool for labor, with the aim of improving the quality of services provided.
3	The audit and the nurse as the SUS improvement tools (SANTOS et al, 2012)	Understanding the functioning of the audit process in the three management	Study of qualitative approach, review of the literature.	Three levels of management, the functions of control, evaluation, coordination and planning are paramount to achieving the quality of actions and

		levels, and understand the role of nurse auditor.		services provided. Is the private competence of the nurse auditor organize, manage, plan, coordinate and evaluate, provide consulting, auditing and issuing opinions on the audit services of nursing.
4	Quality audit: improvement of processes in a public hospital (LIMA, ANGELO, DEMARCHI; 2013)	Analyzing the various sectors audited with the instrument internal audit guide.	Qualitative study, with descriptive approach.	Internal audits were performed and compared to see if the number of non-compliances pointed out had a decrease in relation to the number of conformity. In relation to structural items, there was an improvement in 15% of the total reviewed; regarding processes, the percentage of compliance increased by 5% and in item results, the percentage of compliance was equal.
5	Audit and evaluation in SUS (MELO, VAITSMAN; 2008)	Clarifying concepts, understanding the centrality that these tools are assuming in the public administration.	Qualitative study with a qualitative approach	The audit involves a systematic process, critical and continuous, which analyzes the actions and decisions of individuals and institutions which provide services in the area of health, aiming at optimization of administrative management, through the verification and control of processes and results. Health services the audit constitutes itself as an instrument for improvement of health programs and services
6	Limits and possibilities of the audit in nursing and its theoretical and practical aspects (SILVA et al, 2012)	Make a critical-reflexive analysis regarding the audit in nursing with analysis of limits and possibilities, its theoretical and practical aspects.	Qualitative study with a qualitative approach. Reflective article.	The audit is a management tool used by the nurses, to assess the quality of nursing care and the costs generated by the provision of this activity. There is no limit to the audit service, where a new situation arises, a problem, the audit can standardize, guide, discipline, streamline and identify existing deficiencies.
7	Audit in Nursing: identifying their design and methods (SCAPARO, FERRAZ; 2008)	Identify and analyze reviews of audit specialists who work in the context of nursing and systematize design trends, method and purpose of audit of nursing.	Qualitative study with structured research using the Delphi technique.	The current design of auditing is focused on accounting and financial vision; in the future, this conception will be associated with the evaluation of the quality of care, with involvement in other areas that interfere.
8	The audit method of nursing care (FARACO, ALBUQUERQUE, 2004)	Describing the development of a nursing audit process in a University Hospital.	Qualitative study, case studies.	Identified patterns of nursing care; the instrument was elaborated in the form of indicators, which were examined at random, and five records with user survey "on the spot". The data were measured and classified in a quantitative classification of nursing care.
9	Nursing, audit and regulation in health: a case studies (CECCON et al, 2013))	Reporting the experience experienced by nurses in the core implementation and audit Regulation in health in a	Qualitative study, case studies.	Four stages were established: Situational diagnosis, which has shown partial ignorance costs, excessive spending, inadequate financial job and lack of control of resources; formation of the Working Group; wheels of conversation and permanent education.

		municipality in the State of Rio Grande do Sul.		
10	Nursing audit: knowledge of professionals in public hospital of reference (PASSOS et al., 2012)	Identify the knowledge of nurses on the audit process.	Exploratory descriptive and quantitative study	The perception of the participants of the study proved to be limited, showing little knowledge on the subject.
11	Quality of nursing care: the evaluation process in public university hospital (HADDAD, 2004)	Describe and analyze the steps in the deployment process of the process of evaluation of the quality of nursing care in a public university hospital.	Descriptive study that used the quantitative method and the theoretical referential about total quality, audit and hospital accreditation.	The process consisted of three steps: held interviews with patients; observation of the environment; and audit of the nursing notes.

DISCUSSION

The audit of nursing, as discussed in the fourth article of this integrative review, developed primarily in order to meet the needs of computing and analyzing the costs of assistance, based on administrative and bureaucratic concepts. At the beginning of the years 2000, with specialty recognition in the area of nursing, came to be understood as managerial resource, used to qualify the healthcare (LIMA; ANGELO; DEMARCHI, 2013).

When you analyze the conceptions of nursing audit, referred to in the seventh article, notes that the fundamental purpose of this type of audit is related to proof of payment of hospital bills, reviewing glosses through the technical report, as well as conducting negotiations between representatives of the hospital and of the Covenant (SCARPARO; FERNANDEZ, 2008).

According to the fourth article, the audit in nursing during the health institutions, the role of internal auditors goes beyond checking compliance with institutional rules and laws. There is a fundamental role of the educator and facilitator in the learning process, leading to reflection on the processes and institutional results (LIMA; ANGELO; DEMARCHI, 2013).

In a study conducted in the State of Paraíba-BR, in a public hospital, it was possible to identify, through interviews with nurses, that 74% define the audit as the systematic evaluation of the quality of nursing care and 93% have assimilated the purpose of the audit with the improvement of the quality of nursing care. In addition, 98% felt that the notes made by the nursing staff could be used as sources of information for evaluating the quality of nursing care and 95% say that quality of care could be evaluated by obtaining successes of assistance (ANDRADE et al., 2012).

The audit of the SUS, according to the Brazilian third article, has as one of its purposes the qualification system and management implies directly in improving access to health actions and services offered to citizens, helping to meet the basic principles of the system: universality, integrality and fairness (SANTOS et al., 2012).

This article shows that the audit is performed in three management levels: Federal, State and Municipal, as well as the important role of nurse auditor in this process, show that when there is a broad knowledge about the system and over all aspects to be evaluated, it is possible to provide a service with higher quality (SANTOS et al., 2012).

Brazilian legislation identifies the importance of audit in a decentralized manner, where the National Audit System (ANS) is constituted from the structuring of components of the three spheres of SUS management, established by the Standard Basic Operating (NOB-SUS 01/96) (BRAZIL, 1997).

In addition, the audit is committed to strengthen the management, guiding the manager regarding the efficient application of the health budget, which may reflect the advance of epidemiological indicators, and consequently to improve social welfare and access to health services (BRAZIL, 2011).

The fifth article points out that the planning of health care through the evaluation of audit processes allows the Organization of these services in a more humane and welcoming, with better quality and resolution, plus full-form actions, preventive and curative (MELO; VAITSMAN, 2008). In this way, the audit in health, within the SUS has tied in their Brazilian proposals for continuing education purposes and monitoring the quality of care, contributing to the humanization of health actions within the financial standards available through SUS (SCARPARO et al., 2010).

When analyzed the role of auditing in SUS highlighted in the fifth article, it is possible to note that the audit aims to inspect the conformity of this program or health service to existing national standards, seeking to improve the quality of their actions and adapt them to the demands and needs of the collective. The audit is a tool that seeks to provide subsidies for the management in the field of health, aiming at its improvement. In addition, seizes this must first build and demarcate their identity in various areas of expertise, to facilitate its recognition by the State and by society, and therefore implement ways to modify the current scenario of health (MELO; VAITSMAN, 2008).

The eighth article mentions that there is a need to review the standards of nursing care, through the deployment and implementation of nursing audit. The audit can be considered an essential element to measuring the quality of nursing care, offering subsidies to professionals for (re) orienting their activities, stimulating individual and collective reflection and guide the process of permanent education (FARACO; ALBUQUERQUE, 2004).

In this context, it should be noted the appreciation of the nurse auditor in the process of evaluation and implementation of measures that can improve the quality of health care of the patient, especially within the hospital environment, through the analysis of patient records (SETZ; D INNOCENZO, 2009). Furthermore, for the performance of the audit, it is important to build instruments that contemplate the goals according to the structure, process and result of assistance, defining the way to go to achieve the quality (KOBAYASHI; Milk, 2010).

The first article shows that there is a significant difference between job satisfaction and the goal of the work played by nurse auditor of public service and private service. To analyze the practice of nurses' work it was possible to identify that audits the professionals working in the public service, the audit of the SUS are much valued within the work team. This contrasts to the speech of the internal and external auditors nurses private area, expressing a routine of work characterized as mechanical and repetitive (PINTO; Melo, 2010).

A study of nurses working in a public institution in Bethlehem-PA-Brazil identified that there is dissatisfaction in some aspects of the work process of these professionals, one of them being the salary, which is incompatible with the work performed, as well as the level of nurse status within the Organization (PIRES; VANCONCELOS, 2012).

Still, the first item shows that the Auditors would report that their work is dynamic and diverse, that they have the freedom to draw up its work plan, and say they are very satisfied in relation to its work (PINTO; Melo, 2010).

In this context, a study in public services in the capital of the State of Ceara-BR has highlighted the important role of the nurse, since coexistence with everyday actions of nursing unveils significant capability be nurse, which in certain circumstances is characterized as all-rounder in an interdisciplinary environment without losing its specificity. In constant search of scientific knowledge, the nurses are keeping the essentiality of a cultural anthropological posture class, which is very important, because currently subsidizes the auditing health planning, implementation, management, and qualitative assessment of results (COSTA et al., 2004).

When analyzed the performances of nurse auditor of SUS in Brazil, it was evidenced that there needs to be an improvement and deepening of their knowledge, for contributing definitively and effective in all the objectives it proposes (rock, 2011). Thus article 10 stated that the perception of the participants of the study on the topic audit proved to be limited, and suggested the need to invest in professional training (STEPS et al., 2012).

Educational institutions must enter in their resumes the subject of audit in order to prepare health professionals to perform the function of auditor in nursing and health services (MENEZES; BUCCHI, 2011).

Such performances are in accordance with the considerations recorded in the Audit Manual of the SUS, the Ministry of health (2011), which requires the auditor to act with caution, discretion, confidentiality, keep up to date technically, have the support and confidence of the individual service coordinators, among other behaviors.

Such requirements are intended to facilitate the professional autonomy to run the audit process (BRAZIL, 2011).

It should be noted that in a study involving 78 nurses revealed the necessity of qualification in the area of audit, showing that 84.4% of respondents have no specific training in this area, whether in undergraduate, postgraduate or specialization in audit in nursing (SCAPARO; FERNANDEZ, 2008).

There's a paradigm-shifting perspective until 2020, with concerns about the quality of the service provided, passing the audit of nursing having the purpose of pointing out inadequacies in the care provided, reframing their practices, indicating continuing education processes, outlining corrective actions by management of nursing service and direction of the hospital (SCAPARO et al., 2010).

Efforts to ensure the improvement of the quality of assistance provided have been a constant challenge, but it is possible to observe a gradual change to the welfare approach and quality (MENEZES; BUCCHI, 2011).

The audit of nursing of the SUS in Brazil still has many challenges to reach its full development and being able to extract the essence of audit. In addition, the audit of nursing presents possibilities and limitations, with the evident need to emphasize the points that should be strengthened so that the knowledge in this area is enlarged, allowing the specialized professional category is recognized and thus contributes to improving the quality of health (SILVA et al., 2012).

FINAL NOTES

Knowledge about nursing auditing in the Brazilian still incipient SUS shows, as evidenced in the studies included in this integrative review. It was possible to identify that most are recent publications, and that these themes has been the subject of investigations currently.

Nursing needs to awaken interest in the topic, empowering your working process in order to use this knowledge as a tool for management of care upon which it is responsible, using nursing auditing thus in decision-making, improvement in work processes and consequently improvement in user satisfaction and quality of care.

When analyzing the nursing audit purposes in the future it is observed that the intention will point out inadequacies of nursing care, reforming their practices, indicating service education processes, outlining educational and corrective actions.

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