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Process modeling of internal audit in healthcare center



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ABSTRACT

This scientific paper compares the definitions of an audit of domestic and foreign authors. The authors determine the elemental substance of the definition, namely that it is a systematic evaluation of the audited object based on pre-defined rules, norms and standards for the area.

The fundamental aim of the scientific paper is to propose and then optimize the model of process of internal audit on the quality of services in a health facility. The process model of internal audit has been created by the method – Event-driven Process Chain by help of the modeling tool – ARIS Express. The main objective of the scientific paper has been achieved by implementing a number of scientific methods. As a result, a model for internal audits in the health facility has been created and segmented into three areas and subsequently optimized. The audit activities are the main diagnostic tool of top management and acts as evaluation and feedback that provides information about the status of the quality of medical equipment and processes taking place in it. Audits represent an independent source of information and cover all the processes that make up a quality management system. Nowadays, the auditing process is considered the largest and most widely used management tool for determining the level of quality management system.

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Introduction

Since the establishment of the concept of audit, we have been faced with different definitions that try to more or less

determine the nature of the audit. Lee defined the audit as a way where the auditor assures the auditee of the quality, and condition or state of the subject that was examined by the auditor. The need for such an audit arises because the auditee has doubts or is unsure of quality, condition or state of the

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matter and is not capable to get rid of these doubts or uncertainties [1]. Silvosso conceives an audit as a systematic process of objectively obtaining and evaluating evidence concerning the information on economic activities and events in order to determine the measure of agreement with the established criteria and communicate the results to the stakeholders [2]. Arens et al. claim that the audit is the evidence collection and evaluation of information for the purpose of determining and reporting the degree of correlation between the information gathered and set criteria. The audit should be conducted by a competent and independent person [3]. The following is the definition of audit based on excerpting knowledge of domestic theoretical background in terms of Act no. 540/2007 Coll. on Auditors, Audit and Audit Oversight: audit is the verification of The individual financial statements or The consolidated financial statements and compliance verification of The individual annual report with The individual financial statements or compliance verification of The consolidated annual report with the consolidated financial statements [4]; Kareš defines an audit as an activity – auditing, which can be characterized as a specialized profession – oriented for multilateral and comprehensive examination, qualified evaluation of the company. The company is regarded as a dynamic object with a definite audit conclusion on the purpose for which it was ordered. The purpose was formulated by the customer and auditor undertakes to provide him with qualified conclusions for decision-making [5]. The audit definitions vary according to the content and orientation, e.g. financial audit differs from audit of nursing care.

In terms of nursing care, Farkašová et al. define an audit as the systematic assessment of the quality of nursing care with regard to its efficiency, cost-effectiveness and ethical adequacy. It is a basic technique for detecting quality [6]. This concept of auditing is our starting point for modeling the internal auditing process in healthcare facilities. Unambiguously, we can clearly define the elementary substance of the audit definition, namely that it is a systematic evaluation of the audited subject based on pre-defined rules, norms and standards for the area. Audit in terms of quality management is defined as a systematic, independent and documented process for obtaining audit evidence and evaluating it objectively in order to determine the extent to which audit criteria are fulfilled [7]. The quality of an audit is a tool that helps to not only improve quality, but also to reduce costs. It may be defined as a systematic and independent examination to determine whether quality activities and related results are consistent with the intended purpose and whether those plans were implemented effectively and are suitable to achieve specific objectives. The term quality management system means an organizational structure, procedures, processes and resources necessary for the implementation of quality management [8]. An important milestone in the development of quality management was the publication of ISO 9000 in 1987 by the International Organization for Standardization. Standards marked the start of a journey to excellence and were effective means for improving work within the organization. They did not deal with the technical requirements for production and processes, but only system requirements = Quality Management System. QMS are really clear instructions for the conduct of the organization's quality. In this context,

the word quality does not mean good or the best, but it is the organization's ability to meet the needs of customers [8]. It is important to note that nowadays, the quality of the management system is not a luxury, but a necessity to ensure long-term competitiveness. The former approach of quality management in the form of checks on products/services has nowadays changed to required systems thinking and systems approach [9]. The term quality means a set of characteristics that determine the degree (level) of the product, and respectively services to meet the needs of the recipient. Quality audits have become an essential part of the quality policy. Providing quality services in health facilities ensures the best possible attainable standards for healthcare. In the Czech Republic, the Act 372/2011 Coll., On health services and conditions of their provision in § 47, para. 3, letter b), assesses duties on the provider to establish an internal system of evaluating the quality and safety of the health services being provided [10]. Quality management in healthcare facilities is undoubtedly far more complex than in industry. It stems from a different understanding of quality and the complexity of the organizational system of healthcare facilities [11]. Quality of health services means not only high material and technical provision of the workplace, but also human access of all healthcare staff to clients. The concept of quality of services must be significant within the organization and become part of the mindset of each employee [8]. Services in health facilities are intangible and abstract. While in industry the determining factor is the quality of the product, in healthcare, attention is focused on the activities taking place in the relationship between patients and healthcare professionals. A poor quality product in the industry definitely does not have such a great impact on the quality of the client's life as a poor customer service provided in healthcare [11]. The audit activities are the main diagnostic tool of top management and act as evaluation and feedback that provides information on the status of the quality system of businesses, organizations and processes taking place in them. Audits are an independent source of information and cover all the processes that make up a quality assurance system. The auditing process is considered today as the largest and most widely used management tool for determining the level of quality management system. Internal quality audits takes place throughout the organization and covers all areas of the provided services. Internal quality auditors are trained for this purpose. The scope and type of training is determined by a healthcare provider. Audit results are analyzed and demonstrably used to improve the care provided.

Materials and methods

The fundamental aim of this scientific paper is to propose and then optimize the model of internal auditing process, regarding the quality of services provided in health facilities. The main objective consists of several partial objectives. The starting point is the excerpting knowledge of domestic and foreign literature, comparison of knowledge and a priori information. When comparing the definitions in domestic and foreign literature, we used important foreign publications and scientific journals included in Scopus, WOS, WOK, Medline

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