



Review

How to ensure quality of health accounts



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ABSTRACT

Policy makers need up-to-date and reliable information to formulate health policies and monitor their implementation. Given that financing is one of the pillars of the health system, quality of financing data is essential. Quality is a key element but difficult to measure. Increasing quality on financing data involves the use of standard procedures and methods. Current standard framework, the System of Health Accounts 2011, needs to be implemented with checks and controls on the individual as well as aggregated data. Data input on the construction of the accounts and their related metadata are subject to quality measures. In this paper we address a first proposal of the components of the quality in health accounts reporting. The paper assesses Quality Of Health Accounts at four stages: (1) Design; (2) Development; (3) Management; and (4) Reporting. It explains what is needed at each stage to ensure reliable results which are fit for informing decision-making. Quality is essential for reliability and trust among all stakeholders, who are responsible of data provision, construction of the accounts and using their results. Quality measurement in health accounts is a reality needing effort.

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1. Introduction

Policymakers increasingly need detailed and reliable information to design efficient and effective strategies. Health accounts (HA), the approach to measure financing flows in a health system, provide the critical part of financing information, which is one of the pillars of any health system [1]. HA are a statistical synthesis, integrating

scattered data from several sources prepared with various objectives, formats and content. The major quality challenges relate to the data quality, availability and a proper handling of statistical criteria.

To date, a systematic assessment of quality in HA has not been developed. Identified problems refer to a variation in interpretation of classifications and definitions, formulation of assumptions; missing, incomplete and wrong use of data [2]. Lack of uniformity in the process of data handling, and partial use of the classifications, make it difficult to identify data gaps and double counting. These problems lead to reduced comparability and trust of the key policy indicators, such as out-of-pocket payments (OOPs). In 2015 OECD [3] has summarized the problems of estimation of

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OOPS among their Member States as: (a) lack of a standard approach to measure it, (b) incomplete coverage, (c) wrong coding, (d) incomplete metadata. Another recent analysis of health accounts [4] refers also that reports are not accessible, they include partial data, the classes of “other”, or “not elsewhere classified” are large, and that year to year data include unexplained major changes.

The target is to reduce the identified problems by implementing the System of Health Accounts (SHA2011) [5], which is the revised version of the previous standard SHA1.0. This internationally agreed framework, has been promoted by the World Health Organization (WHO), Eurostat (Statistical Office of the European Community), and the Organization for the Economic Cooperation and Development (OECD), and other international organizations since 2011. Among the advantages of adhering to an international standard is enlarging comparability in time and across countries, gaining shared learning and increasing quality.

This article highlights that although HA deal with diversity of and lacking data sources, ensuring quality of the results is feasible. Policy makers need to get what they expect. After a brief overview of the concept of quality, its applicability in HA is analyzed and finally a set of specific recommendations to deal with the most frequent problems is proposed.

2. Quality in statistics and in health accounts: how to define it?

There is no universal definition of quality. Commonly, it is expressed as the set of basic rules or prerequisites explicit and known that a product must meet [6]. This leads to an essential inherent feature, a degree of excellence; or a distinctive attribute of a product [7], depending on the viewpoint of the producer or the final consumer. The producer understands that quality is [8] making its product different from others, while “reducing the variation around

the target” through a “process” that begins with product design and ends with the intended use. For the customer, quality is the satisfaction that is achieved by the product. Quality is reflected when demand and supply meet, involving communication to accept the possibilities of producers to adapt to the needs of users.

Institutionalization [9] and the use of SHA2011 induce better quality data in the longer run. Institutionalization deals with data collection, embedding it in the information system; enforcing data production; and promoting data use. It is a process, in which the HA knowledge is maintained in a structural way (people move, organizations stay). It implies that the results are routinely available, timely and used in policy making. The routine improves results of previous years, making this an upgrading process, increasing trust with the suppliers of the data and the users of the information.

Quality implies how well HA inform decision-making in the health system [10]. The producer and user criteria of quality in statistics are set by the European Union [11,12] and cover the System of National Accounts (SNA) and SHA. For health, the list has been adjusted and complementary characteristics are listed in Fig. 1.

3. Quality in health accounts: how to achieve it?

The process of generating a health account can be summarized in four key activities, each of which involve elements of quality:

- Design
- Development
- Management
- Reporting

3.1. Health accounts design

As the SNA (SNA2008) [13] reflects economic reality in a country, HA aim at reflecting the reality of the health

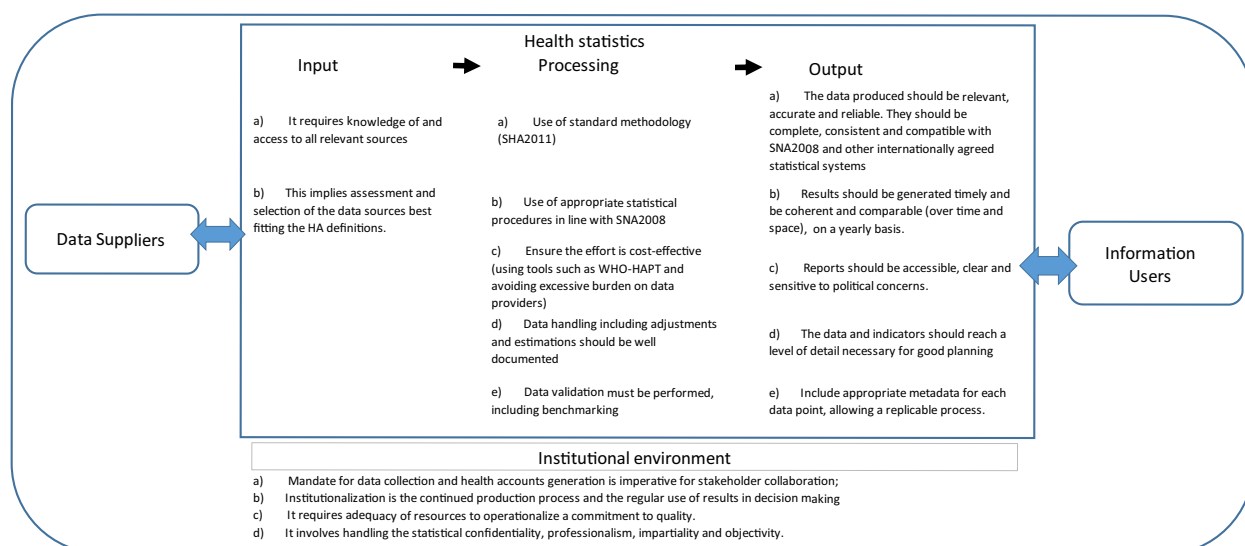


Fig. 1. Representation of the structure and flow of information.

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