

Ethical issues in healthcare audit

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Abstract

In this paper we propose to reflect on the ethical aspects of healthcare audit, and the moral and legal responsibility that the professional playing this role has. The paper is organized into three main parts. The first is the introduction which presents general aspects of the topic, such as its importance, what it is and its purposes. The second section corresponds to the development, and it refers to the definition, roles, responsibility, limitations and moral values of the auditor. The third is the conclusion, and this highlights the importance of performing the audit as a process of accumulating and evaluating evidence, as an activity performed by an independent and competent professional who has the duty to act for the welfare of consumers and to improve the quality of service provided by institutions in the field of health.

Key words: Standards, Education, Ethics in health care (MeSHsource).

Aspectos éticos en la auditoría en salud

Resumen

En este escrito nos proponemos hacer una reflexión sobre los aspectos éticos de la auditoría en salud y la responsabilidad moral y legal que tiene el profesional que desarrolla esta función. El artículo está organizado en tres grandes partes, la primera es la introducción y se refiere a los aspectos generales como la importancia, en qué consiste y fines de la auditoría, la segunda, que corresponde al desarrollo, hace referencia a la definición, funciones, responsabilidad, impedimento y valores morales del auditor. La tercera, a manera de conclusión, resalta la importancia de concebirla auditoría como un proceso que consiste en acumular y evaluar las evidencias encontradas, es una actividad realizada por un profesional independiente y competente, que tiene el deber de actuar para el bienestar de los usuarios y para mejorar la calidad del servicio que prestan las instituciones del campo de la salud.

Palabras clave: Normas, educación, ética en instituciones de salud (fuente DeCS).

In his work *Ethics*, Peter Singer states that ethics is a branch of philosophy that deals with the rational study of morality, virtue, duty, happiness and good living¹. Fernando Savater, in a recent

interview with the newspaper *El País* from Spain, indicates that in the first chapter of his book *Ethics for Amador* (“What’s ethics”) he defines ethics as “the art of living, good living, therefore, the art of

discerning what is beneficial for us (good) and what is not (evil)². These general principles expressed by Singer and Savater impact heavily on ethics applied to health services and, in particular, to healthcare audit.

The ethical aspects of healthcare audit are an issue that has become particularly relevant after the reforms made by the Colombian State in the field of health, from Law 100 to the comprehensive reform of the health sector proposed in 2014. In this regard, Colombian universities with medical schools have devoted at undergraduate and graduate degrees to investigate aspects related to the field of health and, in particular, healthcare audit. These research papers are crossed, largely, by reflections which belong to the field of morals. In this vein, the ethical aspects of healthcare audit have become very important, as they contribute to the formation of the personnel working in this area, which should lead to better institutions in this field with good services.

The audit, as stated by Adriana Amado, comprises a series of research and analysis methods in order to produce a profound inspection and evaluation of the management³; i.e. it is the examination of the demonstrations, evidence and records in a particular institution. It involves the examination of all entries in order to check their accuracy, the veracity of the statements, and the situations which are caused by these records.

The auditor's role lies in verifying the accuracy, completeness and authenticity of such demonstrations, records and documents. The above criteria define an audit as an activity to verify the correction of the figures in contrast with the findings. It is the inspection of records and sources to determine the reasonableness of the figures issued by such documents.

Development

The objective of the audit is to support and guide members of an organization in performing their activities. However, in the field of health its responsibility is greater because the lives of patients are at stake. The audit allows: analyses, assessments, re-

commendations, advice and providing information concerning the activities reviewed. Members of the audited organization have the duty to assist auditors in the performance of their duties. Regarding health institutions, audit ensures the provision of a service of the highest quality, which should translate into better conditions for workers and users of healthcare services.

The purpose of the audit is related to aspects under which the object is observed. These include: investigations and determinations on the statements of the organization's assets. In the case of the field of healthcare, for instance, it inspects the quality of service of a company providing healthcare services (EPS), and inquiries and determinations about an institution's financial statements or on the profits of the organization.

Santillana considers that there are two types of tax auditors: State or public and private. The basic actions of public auditors are: looking for those who are required to register as taxpayers for expanding the universe of those who contribute to public spending; identifying which taxpayers file or don't file their tax returns in the time and manner prescribed by the Act; ensuring that those taxpayers who comply with the presentation of their statements include reliable information in order to avoid tax evasion; recovering or collecting the money from taxpayers who filed their statements faithfully but who have not been able to clear their debt⁴.

As stated by Santillana, the audit work seeks to discover and prevent errors and fraud that may arise in organizations. The exercise of the audit is to carefully examine tax and legal aspects in accordance with the laws of each nation. In essence, the auditor must be capable of making decisions based on criteria and findings, and supported by evidence.

Ethical aspects of the healthcare audit

This section is about aspects related to the definition and functions of a healthcare auditor. In addition, the responsibilities and moral values to be assumed by health professionals who perform audit services will be mentioned.

Definition and functions of an auditor

The auditor is a professional from various fields of science, devoted to audit work to different types of organizations. The auditor's specific functions are: to study the regulations, mission, objectives, policies, strategies, plans and working agendas; to establish the working agenda of an audit; to define the objectives, scope and methodology for implementing an audit; to capture the information needed to evaluate the functionality and effectiveness of processes, functions and systems used by organizations in the healthcare field; additionally, to review statistics on volumes and workloads, and to diagnose on the methods of operation and information systems.

In the performance of their duties, auditors must detect the findings and evidence and incorporate them into the working papers; respect the rules of conduct dictated by descent, corporate, sectoral groups and policy makers; propose administrative systems and modifications that allow enhancing the effectiveness of the organization; analyze the structure and functioning of the organization in all areas and levels; and check the flow of information and its disclosure mechanisms.

Auditors must consider the environmental and economic variables that affect the functioning of the organization. It is also important to analyze the distribution of space and the use of office equipment, assess the accounting records and financial information, maintain the level of performance through an interaction and continuous inspection of progress, and propose state-of-the-art technology to drive organizational change. All of these functions are summarized in the design and preparation of progress reports and audit reports to be presented before the established legal authorities.

Healthcare auditors' responsibilities and limitations

It is the auditors' responsibility to preserve mental independence, do their work based on their knowledge, experience and professional skills acquired in the exercise of their profession, comply with the rules and criteria for the exercise of their functions,

train and update on a regular basis, be free of impediments that detract credibility to their judgments, comply with the legal provisions established for the exercise of an audit and keep the confidentiality and loyalty to the audited organization. This involves the mastery of emotions, aspects which are studied from a biological and moral perspective⁵ by Rodríguez.

Limitations which an auditor usually face may be personal and external. Personal ones correspond to circumstances that are directly on the auditor and, because of their character, can affect performance, for instance: personal connections, professional, financial or official connections to the organization to be audited, personal financial interest in the audit, corresponsibility in incorrect operating conditions, relationship with institutions that interact with the organization, and previous advantages obtained unlawfully.

External limitations relate to factors that limit auditors to perform their function in a timely and objective manner. These are: external interference in the selection and application of techniques and methodology for performing the audit, undue interference of internal supervisory bodies, limited resources distorting the scope of the audit, and unjustified pressure that promote induced errors.

Auditors' responsibilities and limitations are a result of consequentialist ethical tendencies, which reflect on the consequence or result of moral actions. In this regard, it is important to note that consequentialism holds that the morality of an action depends only on its consequences (the end justifies the means)⁶. Consequentialism does not apply only to actions, but these are the most prominent example⁶.

Believing that morality is just about generating the greatest amount of possible happiness or increasing freedom as possible, or promoting the survival of our species, is holding a consequentialist position because, although all these beliefs differ as to which consequences matter, they agree on that what matters are the consequences⁶. One way to classify the different types of consequentialism is starting from agents that must be taken into account when considering the consequences of actions. This results in three types of consequentialism:

- Utilitarianism is the theory where the best action is one that produces the best consequences for the greatest number of people⁷.
- Moral altruism states that the best action is Haines, is one that produces the best consequences for all but for the agent⁸.
- Ethical egoism claims that the best action is one that produces the best consequences for the agent⁹.

Consequentialists trends related to utilitarianism, altruism and egoism result in situations of moral character which are reflected on the work of a healthcare auditor, since they have to do with all the good and bad that human nature can express.

Moral values of healthcare auditors

Auditors of healthcare services must be objective, that is, maintain an independent view of the facts and avoid making judgments or fall into omissions that alter in any way the obtained results. They must be responsible, which implies observing professional conduct, and fulfilling their orders timely and efficiently. They must also avoid behaviors that could endanger the group cohesion or cooperation, such as cheating, lying and stealing. It is important to note that in some MRI analyses, areas associated with annoyance and negative trends¹⁰ have been found to activate in such situations.

Auditors of healthcare services must be integral, must preserve their values and beliefs above external pressures; must keep the confidentiality, which implies keeping the information handled in the performance of their duties for themselves and not using it for their own benefit or interests of others; must bear in mind their obligations to themselves and to the organization; must keep balance of the dimension of reality and the meaning of the audited facts. In their activity, honesty is very important, and it implies accepting their condition and trying to give their best effort with their own resources, avoiding agreements or deals of any kind that may be illegal, to some extent as a result of egoism where particular interests prevail over general¹¹.

There are other values, such as institutionality, which implies having in mind that their work ethics compels them to respect and obey the organization to which they belong. Auditors only has the guidance of their own criterion to use their judgment in a balanced and objective way. This value is complemented by the initiative to assume an attitude and ability of agile and effective response. They must also be impartial, be beyond the idea of not getting involved personally in the audited events. They must keep their objectivity outside their personal preferences. What was stated in the previous section is strongly related to Haines's and William's approaches on moral consequentialism¹².

Auditors require for their work a certain amount of creativity, that is, they need to be proactive and innovative in the performance of their work for the welfare of the institutions and of people who depend on their services.

Conclusions

In conclusion, we can state that the audit is the process of gathering and evaluating evidence, an activity performed by an independent and competent professional. An audit is performed on the quantifiable information of a specific economic entity for the purpose of determining and reporting the degree of correspondence between the quantifiable information and the established criteria under existing laws.

Healthcare audit works on the basis of records of what has been undertaken and, in addition to assessing the quality of these, also assesses the quality of care itself, by showing that there is a direct relationship between the quality of records and attention given.

Healthcare audit is defined as a critical and periodic assessment of the quality of care that patients receive, through the inspection and study of medical records and hospital statistics. Its main purpose is to ensure that the patient receives the best possible medical care and its specific objective is to improve the quality of institutions in the field of health, in accordance with the principles of autonomy, beneficence, justice and nonmaleficence¹³.

The audit of healthcare services has its foundation in deontology, that is, the normative theory where there are certain actions that must be performed and others that must not be performed, beyond the positive or negative consequences that they may bring. Larry Alexander and Michael Moore consider that there are certain duties or obligations that must be met beyond their consequences¹⁴.

Healthcare auditors must be guided by the highest moral values, since they are elements that serve as a guide for the honest exercise of their professional

work. In societies where health is seen as a business and where patients are perceived as clients, their task becomes difficult, as they must be impartial and maintain a balance for the benefit of the organization that is audited and the users of the relevant health system.

Interest conflict

The authors declare no conflict of interest.

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