INTERNAL CONTROL ACTIVITIES OF PRIVATE HOSPITALS: A COMPARATIVE STUDY

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ABSTRACT

The World Health Organization (WHO) defines hospitals as reservoirs of critical resources and knowledge which can be classified as general and specialty according to their service. As attention towards internal control specifically in the public administration including hospitals grows, this study was conducted to determine the internal control activities and compare the similarities and differences between the control activities of two Level 1 private hospitals chosen for this study. This qualitative descriptive research employed purposive sampling technique in identifying the research participants. Results revealed that in terms of authorization, approval and verification, both hospitals used PhilHealth for deduction for payments and have the same procedure for discharging patients. However, they differed in criteria in referring patients to a higher-level facility, documents needed for admission, and provisions for the kind of treatment the patient should receive. For reconciliation, it was found that both hospitals use the Bizbox Hospital Information system. However, Hospital A reconciles monthly while Hospital B reconciles daily. In terms of physical control, the checking of equipment and instruments were present in both hospitals. With regard to logical control in Hospital A, the chief nurse and her secretary were assigned in record-keeping while in Hospital B, the Medical Records Department oversees the hospital records. In terms of segregation of duties, both hospitals considered the skills, competency, and license to perform of an individual before delegating. It was also found that the chief nurse of Hospital A can authorize the delegation in all the departments, can access custody in the equipment, and can access the reconciliation process.

Keywords: authorization, approval, and verification, logical control, physical control, reconciliation, segregation of duties

INTRODUCTION

Rationale

The World Health Organization (WHO) defines hospitals as reservoirs of critical resources and knowledge. They are also classified according to their services namely general and specialty. General hospitals give services to all kinds of disease, illness, and injuries while specialty hospitals provide services to a specific disease or a particular patient (Department of Health). With the important role they play, hospitals are essential elements to meet the sustainable development goals of communities.

Specifically, private hospitals have been contributing to the goals and objectives of universal health coverage significantly affecting the achievement of these goals, thereby becoming undeniably helpful in the health care system of the developing countries (Fallah & Maleki, 2021). Song (2019) also emphasized the significant role that private hospitals play complementing and enhancing the effectiveness of other parts of the health system by providing consistent services for acute and complex conditions. Consequently, they have become an increasingly important part of medical and health services over the past 30 years. This growth has been supported by government policies that favor the expansion of private healthcare facilities.

But healthcare systems are becoming complex over time resulting in the increased likelihood of associated risks such as mismanagement (COSO, 2019). For instance, in the United States, the healthcare sector has faced challenges linked with the Patient Protection and

Affordable Care Act which placed pressure on the said sector. This act focuses on transforming a better healthcare delivery and on improving patient health outcomes and lowering their costs which leads to ever-increasing complexity of legal requirements and challenges.

In the Philippines, hospitals are also constantly under pressure to abide by the Republic Act 11223 otherwise known as Universal Health Care (UHC) Act which aims to ensure that every Filipino is protected from health risks and hazards, in good health, and has access to quality, affordable and readily available health service for their needs. This act mandates hospitals to have training and certification for their practitioners before they can provide primary care as stated in the UHC Act. In failing to do so, a health care provider will be subject to disciplinary action and penalties under its respective contracts without prejudicing the right of the government to institute any criminal or civil action before the proper judicial body.

Like other organizations, healthcare providers also employ certain controls to ensure that they stay true to their goals. According to Jaen (2023), internal control plays a vital role in achieving organizational goals. It can be considered as the core system of an organization since its adequacy is a crucial factor that can affect its sustainability. In the case of hospitals, internal control practices ensure that the normal operations of these institutions involve pertinent and accurate adaptive measures for risks that the management faces and can reduce the impacts to the operation of the hospital (Lee et al. 2021). Likewise, according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO), internal control serves as a means to deliver reasonable assurance concerning the achievement of the objectives of an organization through the effectiveness and efficiency of operations, credibility of financial reporting and adherence to appropriate rules and regulations.

Moreover, internal control comprises courses of action that are created and implemented by an institution which includes a set of behaviors, resources and procedures that are adapted to parallel the specific context of an entity. Its objective is to guarantee that the entity complies with legal requirements, follows executive management or the executive board instructions and directives, maintains integrity of internal operations especially those that deal with asset protection, and reliability of financial information (Autorite Des Marches Financiers, 2010).

But according to the University of California San Francisco, internal control depends on how the management does its processes. It is a tool to block inaccuracy and fraud, recognize problems and to ensure that there is a corrective action taken. The internal control framework has five components which helps every business to attend to their goals; (1) control environment; (2) control activities; (3) risk assessments process; (4) monitoring process; and (5) information systems and communication.

On this note, internal control is a vital tool for the management to ensure the compliance of hospitals in the economic and legal factors. It also promotes the trust for the hospitals governing body as the public may change their view according to the effectiveness, efficiency, reliability, and accountability of the management (Morim et al., 2020). In addition, according to COSO, implementing strong internal control considering many changes in business and operating environments can help mitigate risks associated with such complex pressure.

Indeed, the establishment of internal control, especially control activities policies is crucial for each institution as it is one way that these entities can respond to the dynamic nature of our world. On this note, this study focused only on the components of control activities since according to Ayintarika (2021), it serves as a key predictor of effective implementation of internal control. However, this study does not aim to assess the effectiveness of the internal control of the hospital but aims to describe the control activities that are being implemented by these private hospitals and to look for similarities and differences.

Statement of the Objectives

Generally, this study aims to determine the internal control activities in place of two Level 1 private hospitals and to look for similarities and differences between these control activities implemented. The researchers sought to achieve the following objectives during the second semester of the academic year 2023-3024:

1. To determine the internal control activities implemented by Level 1 private hospitals in terms of:
   1.1 Authorization, Approval, and Verification;
   1.2 Reconciliation;
   1.3 Physical and Logical Controls; and
   1.4 Separation of Duties.
2. To know the similarities and differences between these hospitals in terms of the aforementioned internal control activities in place.

METHODOLOGY

The study employed a qualitative descriptive approach to analyze the internal control systems of two Level 1 private hospitals in Santiago City, Isabela. A total of four participants, composed of upper management and department heads, were interviewed using a semi-structured guide based on the control activities component of the COSO framework and the Department of Health checklist. Participants were selected based on their roles in authorization, reconciliation, supervision of assets, and staff delegation. Due to time constraints, only one respondent from Hospital A and three from Hospital B participated. Data were also supplemented through document scanning of hospital benchbooks, which contain quality standards from the Philippine Health Insurance Corporation. The collected data were analyzed using thematic analysis to organize and present findings according to the subcomponents of control activities, including authorization, approvals and Verifications; reconciliations; physical and logical controls; and segregation of duties.

RESULTS AND DISCUSSION

Section 1. Internal Control Activities Implemented by Level 1 Private Hospitals Authorizations, Approvals and Verifications

Upon admission, the nurse of Hospital A triaged the patient. If the patient is coded violet or unconscious and no relatives are present at that time, the hospital will take charge in giving necessary emergency treatments and then proceed to the Emergency Room (ER). When the relatives arrive, they will ask for their consent whether they want the patient to stay and be admitted in the hospital since they had the option to be transferred to government hospitals. Once the relatives want the patient to be referred, they follow the referral procedure wherein the hospital assesses the condition of the patient and the reason to do so. However, when the patient is admitted, the hospital provides necessary medical procedures from the Emergency Room (ER) until the patient is transferred to his ward. Furthermore, before discharging the patient, the attending physician authorizes the discharge and the nurses are in-charge of the papers and write down any necessary medication. Additionally, they give discharge forms after all billing statements and PhilHealth insurance are settled by the IT department.

In Hospital B, the triage nurse, doctors, and charge nurse assesses the patient upon admission to the hospital and evaluates the condition of the patient to know if a referral to a higher-level hospital was necessary. If the patient is admitted, they provide necessary

treatments based on the results of their laboratory, X-ray, ultrasound, and any diagnostic procedures. Lastly, before the patient is authorized for discharge, the hospital requires PhilHealth Insurance documents submitted to their record office then, they forward the patient charts to the billing section for settlement and issuance of gate pass. They also ensure that patients have discharge clearance and Home Medication Form.

Hospital B answered that the ones who approve the discharge are the "physicians and departments who rendered service to the patient – the lab, xray, ultrasound, pharmacy, billing and medical records."

The processes of both hospitals relate with the study of Escala et al. (2020) which states that internal control processes such as initializing transactions, internal checks, permissions, confirmations, reconciliations, and correlations, help in mitigation of risks. Such processes are incorporated in the authorizations, approvals, and verifications of both hospitals.

Reconciliation

The internal controls implemented by Hospital A regarding its reconciliation process include the appointment of a secretary for each department of the said facility - the radio technology, medical technology, nursing, pharmacy, in-patient, laundry and housekeeping. Said secretaries handle the systematic filing of paper records. Additionally, Hospital A also keeps a Medical Records Storage Room in which only the designated persons are authorized to enter.

As for the safekeeping of the electronic documents, the Information Technology department handles the said task. At the same time, the IT department is also in charge of bringing into agreement the paper records and electronic records of Hospital A using the BizBox Hospital Information System. Lastly, Hospital A usually conducts its reconciliation monthly or whenever the need arises .

On the other hand, to ensure the matching of paper records and electronic documents, one of the controls implemented by Hospital B is to assign a unique OPD number and in-patient number to each client. The interviewee said, "In recording, we have a unique OPD Number and In-patient number designated to each patient to ensure that our manual and electronic records will coincide or match."

Moreover, the said hospital has a Medical Records and Information Technology Department which files and stores all the paper and electronic documents of the hospital, respectively. Likewise, the IT department also performs the reconciliation process of Hospital B. To guarantee the accuracy of the process, the hospital uses the BizBox Hospital Information System, BizBox PhilHealth Information System, BizBox Material Management System and BizBox Financial Management System. They perform reconciliation over outpatient records on a daily basis, while reconciliation over in-patient or admitted patients happens on a monthly basis. Hospital B said "daily basis for the outpatient and monthly basis for the admitted patient."

Physical and Logical Control

Hospital A ensures all required equipment and instruments are present by using a standard which is provided by the DOH-HOS-LTO-ATPI Revision 01-2018 also known as the hospital assessment tool, a requirement to be a Level 1 hospital. The chief nurse is responsible for the security and custody of the hospital's equipment and instruments. Meanwhile, only the administrator and chief nurse can access these equipment and instruments to prevent theft and misuse. The procedure on cleaning and disinfecting equipment is monthly or yearly maintenance to ensure that the equipment and instruments are ready to use anytime.

For Hospital B equipment and instruments internal control, a log book is used every time an instrument is released from the storage room to ensure proper monitoring and inventory. CCTV is also installed all over the hospital premises to monitor the safety of its equipment and instruments. Security guards are hired to prevent any theft and other unfortunate event and ensure there is no unauthorized use or access of the hospital's equipment and instruments. Also, only the medical director or owner has the authority to access equipment and instruments. Policies and procedures for overall maintenance and monitoring are present to ensure equipment and instruments are up to standards. In support, Hospital B said, "Instrument and equipment can only be accessed by the medical director or owner and no other person or personnel."

Prior to use, every medical equipment must be examined. The medical institution must have a safety protocol in place to guarantee fair and reliable protection for both persons and property. In Hospital A, persons involved are immediately notified if there is a failure in equipment. During operations, scissors that are not sharp are marked, "This is disposable." Whereas, Hospital B divulged that in order to make sure that their apparatuses and tools are still complete and functioning as intended, they schedule a monitoring "4 times a month."

Both hospitals follow best practice by employing various internal controls to secure their physical assets. As mentioned by Olaleye (2023), the access control system includes using log books and security cameras within healthcare facilities to enforce restrictions based on the role of an individual, only granting access to authorized individuals.

Moreover, logical controls are implemented to safeguard the BizBox systems that handle, process, and store the data handled by both hospitals. Passwords and logical access limitations are two examples of the logical controls that are put in place.

An organization can use System and Organization Controls (SOC) 2 controls, which follow the Trust Services Criteria (TSC) principles, based on the risk management recommendations suggested by the COSO framework internal controls. The American Institute of CPAs (AICPA) created SOC 2, a voluntary compliance standard for service organizations that outlines how businesses should handle client data. Moreover, the TSC Principles modify the COSO framework's controls to fit requirements. This control protects important data's security, integrity, and privacy by utilizing both physical and logical control. This must be implemented by organizations for all of their assets.

With regards to this, Hospital A ensures the privacy of patient records, information systems and accounting records by limiting access to only two individuals: the chief nurse and her secretary. Records are stored in a secure, difficult-to-access location, and only healthcare practitioners have access to it. Patients sign a consent form, witnessed by health information management department and provider's office witnesses. They maintain timely record-keeping while preserving confidentiality. All records are kept private, and only authorized staff can access them. This is to ensure confidentiality obligations apply even after the patient's death.

Meanwhile, Hospital B's Medical Records Department oversees a secure storage facility for patient records, information systems and accounting records in order to ensure privacy and confidentiality. The department composes medical records staff, nurses, physicians, billing, and pharmacy. The hospital makes sure to obtain informed consent from patients prior to any care services provided to them. It is signed by both the patient and health care professionals who are assigned to the patient.

This control is in accordance with the Republic Act No. 10173 also known as the Data Privacy Act of 2012. This act aims to protect personal information of every individual in

information and communications systems both in the government and the private sector. Both hospitals maintain their records by ensuring that information is only shared with the patient's express agreement or as permitted by law.

Segregation of duties

The need for segregation of duties is to minimize if not eradicate the risk of inappropriate actions. Hence, in ensuring segregation of duties, both hospitals use the credentials of the staff such as their skills, training, and license to perform specific jobs as their basis in delegation of duties, responsibilities, and departments. Both hospitals also mentioned that their criteria and job description are based on the benchbook marking of each of the hospitals and they adhere to this during hiring of staff. For Hospital A, their staffing pattern is under DOH control. As such, they have one ER nurse, one or two OR nurses and 1:8 nurse-patient ratio in the ward. Meanwhile, Hospital B requires applicants to submit credentials and pertinent documents required, including medical and physical check-up. Moreover, Hospital A's chief nurse delegates the staff both medical and non-medical upon approval of the director. After which, the staff in each department sets their own schedule and then their department head monitors them. In Hospital B, medical directors and all department heads are involved in delegating staff and then the human resource director sets a scheduled rotation plan every 15th of the month including a written statement of their duties and responsibilities.

Section 2. Similarities and Differences in Internal Control Activities Implemented Authorizations, Approvals and Verifications

Table 1

Similarities and Differences in Internal Control Activities Implemented Authorizations, Approvals and Verifications

Similarities	Differences
Criteria for Evaluation Considered in Admission of Patient	
● Patients are assessed based on the severity of their conditions for them to be admitted and given the necessary treatments.	● Hospital B has a specific scale that they use to refer patients to a higher-level hospital namely, the Glasgow-coma scale score.
Documents Needed for Incoming Patients to be Authorized to Receive Hospital Services	
	● Hospital A requires the patient to present their ID during the interview since they are a service-oriented facility and anyone of any condition is accepted. ● Hospital B only gathers pertinent data through interviews and filling up of forms and chief complaints of the patient for documentation.
Acceptance and Admission of Incoming Patients	
● Involvement of nurse and attending physician	
Criteria for the Kind of Treatment an Emergency Patient Should Receive	
● Triaging of patients	
Necessary Documents the Outcoming Patients Need to Prepare for the Approval and Authorization of Release Papers	

Similarities	Differences
● Acceptance of PhilHealth Insurance Membership.	● Hospital A's billing department provides the documents such as the patients' statement of account, clinical abstract needed to avail benefits, submission of claims to the Department of Health (DOH) to avail support from the government if any, and insurances. ● Hospital B only needs the PhilHealth Membership of the patient for deductions in billing statements and some financial assistance.
Requirements for a Patient to be Discharged	
● Clearance from attending physician.	
Procedures Applied in Verifying Outcoming Patients' Authorization to be Discharged	
● Before the discharge of patients, authorization from the attending physician is obtained.	
Approval of Discharge of Patients	
● Involvement of a nurse and the attending physician in discharging. ● Involvement of a nurse and medical records officer, indicating compliance to the Hospital Assessment Tool.	● For Hospital A, the attending physician shall authorize the discharge. ● For Hospital B, the nurse on duty has the final responsibility to discharge.
Duties and Responsibilities of Persons Involved in the Acceptance of Incoming Patients	
● Nurses are primarily responsible. ● The physicians of both hospitals adhere to the Code of Ethics of PMA.	
Duties and Responsibilities of Persons Involved in the Admission of Incoming Patients	
● Nurses are primarily responsible. ● Nurses adhere to the Code of Ethics for Registered Nurses.	
Duties and Responsibilities of Persons Involved in the Discharge of Outcoming Patients	
● Nurses adhere to the discharge plan set out by the DOH. ● Patient satisfaction from admission up to post-discharge phase.	● The attending physician of Hospital A approves the release papers of the patients. ● For Hospital B, the nurses release the final clearance for discharge of patients.

Both hospitals also stated that they refer patients when needed treatments and facilities are not present in their hospitals such as CT Scan, Intensive Care Unit (ICU), brain surgery, and other diagnostic procedures. These findings can be related with the results of the study conducted by Jeddian et al (2017), stating that options to transfer to other care facilities and availability of medical care and services are some of the factors affecting the length of stay of patients admitted in the hospitals. Hence, providing necessary diagnostic tests can lead to an appropriate admission or referral to another facility.

Documents Needed for Incoming Patients to be Authorized to Receive Hospital Services

Hospital A does not require documents but they ask for IDs. For Hospital B, they gather pertinent data and chief complaints for documentation. This relates with the study conducted by Tuwei and Ondabu (2020) which revealed that control activities of hospitals, specifically, patient admission, records of patients, supplier payment, approval mechanism, and verification of documents are effective. In this regard, Hospital B is more compliant since they mentioned that they gather pertinent data through interviews and filling up of forms which illustrates a more complete gathering of documents needed for a more effective control regarding patient records.

Acceptance and Admission of Incoming Patients

According to Hospital A, generally, there are two people who are directly involved in the acceptance of patients – the nurses and the attending physician or any physician on duty who is able to provide the necessary first aid care that the patients need. Upon entry to the facility, the nurses stationed at the Information Desk are the first to be approached for preliminary inquiries and procedures such as filling up the Patient Data Form and measuring weight and height as well as blood pressure. Next, the nurses will then refer the patients to the appropriate attending physician who will then take charge of providing the needed medical care. On the other hand, Hospital B divulged that there are three persons involved in the acceptance of incoming patients – the triage/admitting nurse who will assist the needs of the patients primarily, the doctor/attending physician who will provide the needed care and the charge nurse who assists the nurse on duty with regards to patients' care. However, for Hospital B, a triage nurse, a resident physician and a charge nurse are the persons who handle the said activity.

The said findings are supported by Pistoria (2023) when he stated that in providing the immediate care that a patient needs, it is the attending physician who has the responsibility to make all the decisions pertaining to the diagnosis, treatment and supervision of the accepted and admitted clients. Mula nad Estrada (2020) further revealed in their study that establishing a good relationship with the patient, beginning at the point of admission, improves the quality of health care, satisfaction of service and also enhances the emotional state of the patient resulting in better healing results.

Criteria for the Kind of Treatment an Emergency Patient Should Receive

Both hospitals perform a procedure called triaging of patients wherein they assess the patients who need their services the most. The treatment will be based on the results of laboratory, X-ray, ultrasound, or any diagnostic procedure of the patient and those who fall under emergency cases are attended to immediately and are provided immediate care. The procedures implemented by both hospitals are in accordance with the hospital assessment tool in prescriptions or verified orders and patients are properly identified before medications are administered.

Both hospitals comply with the patient rights and organizational ethics with regards to informed consent obtained from patients or their family prior to initiation of care from the said hospital assessment tool as well as the standard that only qualified personnel order, prescribe, dispense, prepare, and administer drugs for the patient.

Necessary Documents the Outcoming Patients Need to Prepare for the Approval and Authorization of Release Papers

Both hospitals only accept PhilHealth Insurance Membership as mandated by the National Health Insurance Program to provide health insurance coverage and ensure affordable, acceptable, available, and accessible health care services for all citizens in the Philippines for the approval and authorization of release papers rather than from private insurance providers. This finding may be related to a study conducted by Sorensen et al(2020), which showed that patients with health insurance mandated by the government had the lowest risk of delay in discharge compared to patients with private insurance or without insurance.

Requirements for a Patient to be Discharged

Both hospitals allow the patients to be discharged as long as they have clearance or authorization to do so. This is in accordance with the hospital assessment tool provided by the Department of Health to ensure continuity of care.

Hospital A states that there are cases wherein some patients want to be voluntarily discharged known as Home Against Medical Advice (HAMA) with the hospital's consent. They also mentioned another case known as waiver wherein the hospital requires the patient to write down the reason for their voluntary discharge and are informed of the dangers when discharged without the consent of the doctors, depending on the assessment of their condition.

For Hospital B, they ensure that the patients have a discharge clearance and Home Medication Form before being discharged as well as the authorization of the attending physician.

Both hospitals comply with the Department of Health (DOH) assessment tool in discharging patients wherein evidence of discharge are provided such as may go home order, home medications only if applicable, follow up visits/ schedule, and homecare/advice.

Procedures Applied in Verifying Outcoming Patients' Authorization to be Discharged

Both hospitals stated that after obtaining the authorization to discharge the patients from the attending physician, they will proceed to their discharge process such as forwarding patient charts to the billing section, settlement of accounts, and clearance for outcoming patients are provided. The said discharge process of both hospitals exhibits a monitoring system of keeping track of their patient records that conforms with the said study.

Approval of Discharge of Patients

Hospital A mentioned that in the approval of the discharge papers of outcoming patients, it is the attending physician who has the final responsibility to authorize the said release given that all bills are already settled and the patient was already assessed as well and healthy already. On the other hand, Hospital B answered that the people involved in the process of discharging patients are the attending physician, the billing clerk, the cashier and the medical records department clerk who will file the medical record of the said patient. Additionally, included also are the different departments who rendered service to the patient. After payment of the hospital bill, the clearance slip together with the receipt will be presented to the nurse on duty.

These findings relate with the study of Njagi and Mwangi (2019) which focuses on the revenue collection of hospitals. The results of the said study revealed that fraud prevention, as part of its control activities, can be put in place through the enforcement of various fraud

detection mechanisms and performance to ensure effectiveness of controlled reporting. The billing process of both hospitals, as part of their approval of discharge, show a similarity with the said study regarding effectiveness in revenue collection.

Moreover, according to Patel and Bechmann (2023), the person primarily involved in deciding whether to discharge a patient or not is the attending physician. He is also mainly responsible in creating the discharge plan and communicating the same to the discharging nurse. He also emphasized that the discharge plan must be understood well by the patient in order to still ensure the quality of care that he receives. Discharge planning may also include nurses, the family members of the patient, a caregiver and others.

This implies that when approving the discharge of patients, the persons present must include the attending physician and a nurse. Both Hospitals A and B involve at least a nurse and an attending physician in the said process.

Duties and Responsibilities of Persons Involved in the Acceptance of Incoming Patients

According to the benchbook marking of each hospital, the nurses have the primary responsibility to carry out the orders of doctors accordingly and efficiently for patient care. This coincides with the statement of Hospital B where they stated that nurses have the main duty to provide service to the patient as per doctor's order with their consent. In addition, the benchbook marking of both hospitals also disclosed that they are also in charge of obtaining necessary and careful assessment of patient's condition for proper referral to the resident physician on duty. Nurses also assist doctors in the assessment of patients and fill up accurate information on patient's records.

According to News-Medical (2022), nurses are initially involved in the decision making of treating patients, from the point of admission up to discharge. As such, part of their responsibility is to exercise critical thinking when assessing patient signs in order to make proper recommendations and reports. Moreover, it also emphasized that nurses also have the duty to guide patients and their families in terms of appropriate referrals for other services or facilities. Both the nurses of the hospitals agree on the said fact as they basically employ such procedures in their practice. Hospital B said that nurses "provide services to the patient with a physician as per doctor's order with patient consent."

According to the Code of Ethics of the Philippine Medical Association (PMA), a duly licensed physician is required to deliver competent medical services with utmost care, understanding, independence and value for human dignity. In response, the benchbook marking of Hospital A stated that their resident physicians are the ones directly in charge of maintaining or restoring human health through providing the medical attention that their patients need. They also have the duty to refer health cases to higher level facilities or to those physicians who can deliver health services and address patient's needs when they are incapable to do so.

Meanwhile, as for the benchbook marking of Hospital B, the attending physician has the primary duty to provide the necessary needs of the patient and attend to all complaints and abnormal observations of patients' conditions. It can be inferred that physicians of both Hospitals A and B adhere to the Code of Ethics of PMA as stated in their respective benchbook marking.

Duties and Responsibilities of Persons Involved in the Admission of Incoming Patients

The hospital assessment tool provided by DOH indicates that medicines must be provided on time, in a safe, proper and controlled manner. Hospitals A and B comply with the

said standard since according to their benchbook marking, one of the primary duties delegated to nurses is to ensure that correct medications are administered to correct patients and as ordered necessary for patient care. Aside from this, both hospitals also ensure that patients are correctly identified by their own charts. For Hospital A and B, their benchbook marking revealed that nurses are also in charge of orienting patients and their families to the hospital setting and policies.

Moreover, nurses also perform chart reading to familiarize themselves with the patient's condition as well as plan for patient care. Likewise, they shall also communicate with other departments such as laboratory, dietitian and others deemed necessary for patient care. The nurses of Hospital A shall also update patient's KARDEX, an informational filing system the hospital used, for accurate and easy endorsement. The use of KARDEX by Hospital A also complies with the standard indicated in the hospital assessment tool as it dictates that hospitals must have a nursing manual and a properly utilized KARDEX.

Lastly, nurses also have the duty to endorse patients and their treatment to the next shift and keep patient records and patients' identity private and confidential.

Meanwhile, for Hospital B, its benchbook marking disclosed that nurses have the duty to always ensure that emergency medication stocks on his floor are complete. Additionally, nurses' notes on the patient chart must indicate all pertinent data including medications received by the patient, transfer of the patient to another room as well as the devices used by the patient with the proper date and time.

According to Hospital B, the charge nurse, who is a senior nurse, ensures adequate provision of nursing care for patients during his shift. He makes frequent rounds to check on the patient's total needs and provide direct nursing care to patients. The charge nurse is also tasked to refer to the chief nurse/medical director for any problems that may happen during his shift. Part also of the duties of the charge nurse is to make sure that wards are clean and orderly. News-Medical (2022) supports this finding that nurses also have the duty to observe how a patient reacts for every treatment and in case a problem arises, they have the duty to quickly report it to the immediate physician of the patient.

Duties and Responsibilities of Persons Involved in the Discharge of Outcoming Patients

According to the DOH hospital assessment tool, patients' charts should include notes allowing a patient to go home and advice for home medications, follow-up visits/schedule and home care. Both the nurses of Hospitals A and B follow the said discharge plan set out by the DOH. The nurses of the two hospitals have the duty to instruct patients on compliance to home medication and remind them of their follow-up checkup when needed. This indicates that both hospitals implement procedures that will provide assurance and confidence to their patients that even after they leave the vicinity of the facility, they will still be taken care of.

For Hospital A, their benchbook marking stated that nurses also have the responsibility to file Out Patient Department (OPD) records according to health records management and see to it that patients' release papers, most especially their PhilHealth claim forms, are fully accomplished and signed by proper signatories already. On the other hand, nurses in Hospital B, unlike in Hospital A, are in charge of releasing the final clearance for discharge of patients. Part also of their duty is to accomplish return slip form to present to Pharmacy department for excess medicines in medication boxes of patients and to give oral medications left to patient upon presentation of discharge slips.

Nurses must also notify housekeeping immediately to clean rooms vacated by discharged patients. Furthermore, discharging staff nurses have the duty to properly complete the patient's chart which will then be endorsed to the medical record personnel.

Whereas, the attending physician of Hospital A has the duty to approve the release papers of the patients. However, for Hospital B, the attending physician will write a doctor's order for discharge.

It can be observed that Hospital A shows better compliance to the hospital assessment tool issued by the DOH as evidenced by its benchbook marking. This suggests that the benchbook marking of Hospital A is created more informatively and completely than Hospital B. According to Philippine Health Insurance Corporation, the benchbook comprises the new standards for quality that Philippine Health Insurance Corporation will utilize in assessing healthcare organizations who wish to apply for Center of Excellence (COE) under the National Health Insurance Program.

Reconciliation

Table 2
Similarities and Differences under Reconciliation

Similarities	Differences
Reconciliation of Paper and Computer Records	
● Use paper documents and a computer system in processing their transactions. ● Use the BizBox Hospital Information System in carrying out their reconciliation process.	● Hospital A performs its reconciliation process monthly or whenever the need arises while Hospital B reconciles daily for outpatients and monthly for inpatients.
Persons Involved in the Reconciliation Process	
● The Information Technology Department performs their reconciliation process and safekeeps their electronic records.	● For Hospital A, in addition to the IT Department, the secretary of each department and the Chief Nurse are also involved. ● For Hospital B, the Medical Records Officer and Billing Officers are also included.
Duties and Responsibilities of the Persons Involved in the Reconciliation Process	
● The Information Technology department is the section primarily involved.	● For Hospital A, the secretary of each department is in charge of paper documents and the chief nurse monitors the process. ● Hospital B's Medical Records officer handles all the patient's records and the Billing Officers generate the patient's bill.

Reconciliation of Paper and Computer Records

Both Hospitals A and B employ a combination of using paper documents and a computer system in processing their transactions. Also, both answered that they make use of the BizBox Hospital Information System in carrying out their reconciliation process. According to AMSI DOCTORS Medical Center (n.d.), the use of BizBox Hospital Information System aids the operations of the hospital in a lot of ways. It results in enhanced management of the admission and discharge process of patients, a more efficient administration of costs as well as easier and more time efficient generation of reports and managing patient records.

For Hospital A, the assigned secretaries of each section submit all the records coming from the different departments of the hospital to the IT department. For instance, the paper records of the secretary of the Pharmacy department, Radio Technology Department, Medical Technology Department and others are all submitted to the IT department and the said department will perform the reconciliation process as the chief nurse oversees the process.

In general, Hospital A performs its reconciliation process monthly or whenever the need arises. For example, when the IT department wishes to reconcile it weekly, then it may choose to do so. If the IT department observed that there are claims not yet paid, they will also perform reconciliation to settle such claims. The BizBox Hospital Information System is installed with a special function to detect whether a patient has unsettled bills with the hospital. This feature aids in the recording of transactions as it provides specific instructions to clarify the balance with either the billing or the accounting department before the transaction shall be authorized to proceed. Furthermore, the said system can also detect duplication of records. Both Hospitals A and B are using the BizBox Hospital Information System in ensuring that the amount paid by their clients are accurate. However, instead of monthly, Hospital B reconciles on a daily basis for the outpatient and monthly basis for the in-patient. Moreover, Hospital B said that the BizBox Hospital Information System can generate the bill of the patient as it stores all the medicines, laboratories and other procedures with the corresponding amount.

Persons Involved in the Reconciliation Process

It can be observed that the chief nurse must not be involved in the reconciliation process taking into consideration his duties and responsibilities enlisted in the benchbook. As specified in their benchbook marking, the chief nurse is mostly responsible for the recruitment and selection of the nursing staff and providing encouragement towards professional development and education.

Duties and Responsibilities of the Persons Involved in the Reconciliation Process

For both hospitals, the Information Technology department is the section primarily involved in the reconciliation process as they are the ones who perform the process itself. However, for Hospital A, the secretary of each department is known as the secretaries for record hence, they are primarily in charge of safekeeping and the systematic filing of the paper documents of their respective section whereas the chief nurse is in charge of monitoring and checking the reconciliation process. Meanwhile, for Hospital B, the Medical Records officer handles all the patient's records in their paper form. The Billing Officers use the BizBox Hospital Information System to generate the total amount to be paid by the patients.

For both hospitals, the presence of a separate Medical Records department for Hospital B and a secretary of record for each department for Hospital A is a good practice. Through these, they can properly evaluate patients, plan effectively the treatment procedures, provide confidence to the medical practitioner that ordered treatment was actually carried out and offer also a means to establish negligence in case of legal issues (Bali et al., 2011).

Physical and Logical Control

Table 3

Similarities and Differences Under Physical and Logical Control

Similarities	Differences
Ensuring All Needed Equipment and Instrument are Present	
● Instrument and equipment are monitored by the hospital director or administrator ● They follow the hospital assessment tool for level one hospital ● The number of equipment per department of the facility are accounted for	● Hospital B uses a logbook for its inventory and maintenance which serves as a checklist to ensure that everything is provided
Measures Employed to Protect Equipment and Instruments	
● CCTVs are installed on the whole premises of the hospital	● For Hospital A CCTV are monitored by the chief nurse while for hospital B it is the guard that is on duty that day ● Hospital A has different standards in place like fire safety, proper disposal of equipment and instruments, safe and efficient use of medical devices ● Hospital B has a different approach wherein there is general standard which encompasses maintenance, cleaning, and disinfecting other processes regarding the hospital's equipment and instruments
Persons who can Access Equipment and Instruments	
● An individual is identified to have a sole authority to access their equipment and instruments	● Hospital A's Administrator and Chief Nurse have access ● Hospital B's hospital director can access the equipment and instrument and has the authority to give access whenever the hospital director is not around
Schedule of Checking if All Equipment/Instruments are Present, Working and Functioning	
● Every medical equipment is examined. ● Safety protocol is in place	● Hospital A checks all their equipment/instruments on a daily basis. ● Hospital B schedules a monitoring four times a month.
People who have Access into Files and Records and the Measures They Employed to Prevent Unwanted Access Over Patient Records, Information Systems and Accounting Records	
● Both private hospitals take precautions against unauthorized access to patient records, information systems, and accounting records.	● Hospital A ensures that patient records, information system, and accounting records are only to their chief nurse and her secretary. ● Hospital B has a Medical Records Department that is guarded against unauthorized access.
Duties and Responsibilities of the Persons Involved in the Process	
● Only authorized health record officers or staff are able to view the charts and records that are filed on a file cabinet.	● The chief nurse and her secretary at Hospital A are the assigned staff members who are able to maintain timely and organized record-keeping while maintaining confidentiality. ● Hospital B's Medical Records Department is in charge of maintaining Confidential information

Similarities	Differences
	and all identifying information ought to be safeguarded.

Ensuring All Needed Equipment and Instrument are Present

Both hospitals ensure that every instrument needed for a level 1 hospital is present. They also make sure that the right number of equipment are present per department.

Measures Employed to Protect Equipment and Instruments

While CCTVs are present in both hospitals, the chief nurse monitors it for Hospital A while the guards does it for Hospital B. Moreover, Hospital A has different standards in place like fire safety, proper disposal of equipment and instruments, safe and efficient use of medical devices. Hospital B has a general standard which encompasses maintenance, cleaning, and disinfecting other processes regarding the hospital's equipment and instruments.

Persons who can Access Equipment and Instruments

Hospital A's Administrator and Chief Nurse have access while Hospital B's hospital director can access the equipment and instrument and has the authority to give access whenever the hospital director is not around.

Schedule of Checking if All Equipment/Instruments are Present, Working and Functioning

Both hospitals take considerable precautions to keep themselves safe and to create a secure atmosphere for patients and visitors to the medical institution. Every medical equipment needs to be handled carefully and stored in a dust-free, clean environment. Prior to use, every medical equipment must be examined.

Hospital A said that on a daily basis, it can use almost all of its instruments and equipment. As a result, they can always check whether this equipment is operating as intended and that no necessary medical tools or apparatus are missing. Additionally, the chief nurse is notified right away if any of their devices or tools suddenly malfunctions. For instance, if any of the instruments used during an operation did not work properly, it would be reviewed immediately, and, should it be deemed unusable, a "This is disposable '' sign would be placed on it to indicate that it is disposable. This instrument/equipment will be submitted to the person responsible for maintenance for an instant replacement.

Hospital B schedules a monitoring of instruments four times a month. Aside from these, every month, all equipment and fixed assets are inventoried. Damages and malfunctions are billed to the accountable party, and timely and appropriate replacement of the instruments and equipment is carried out. The CSR replenishes supplies at the beginning of every shift. Additional materials for disposal are gathered and disposed of at one location.

As observed, both hospitals promote the adoption of mercury-free thermometers and other mercury-containing devices, such as BP apparatus. They are kept in a spotless, secure, well-ventilated, and well-lit area. Equipment is also tested and calibrated for clinical acceptability, correct calibration, and electrical safety. Adverse event reports, recalls, and nomenclature are identified. Hospital A and Hospital B also started employing digital blood pressure monitors and thermometers instead of analog ones.

People who have Access into Files and Records and the Measures They Employed to Prevent Unwanted Access Over Patient Records, Information Systems and Accounting Records

Hospital A ensures this by guaranteeing that only two individuals have the authority to access this information. Data files and records that they obtained all throughout their service are only accessible to the chief nurse and her secretary. Records are stored in a safe place that is difficult for employees to access. Only healthcare practitioners have access to a patient's medical records in order to diagnose and treat patients. Unless the patient expressly consents to disclosure, all information obtained from them is kept private.

Meanwhile, Hospital B has a Medical Records Department overseeing a Medical Records Storage facility that is guarded against unauthorized access. The personnel in charge of this department are the medical records staff, nurses, physicians, billing, and pharmacy departments.

Notwithstanding the fact that both hospitals meet the majority of DOH criteria and the COSO framework, it was determined that Hospital A has a manpower deficiency, particularly when it comes to maintaining logical control.

Both hospitals follow the System and Organization Controls (SOC) 2 controls, which follow the Trust Services Criteria (TSC) that modify the COSO framework's controls to fit requirements. This control protects important data's security, integrity, and privacy by utilizing both physical and logical control.

Duties and Responsibilities of the Persons Involved in the Process

In the two hospitals, the roles and responsibilities of the individuals engaged in these procedures differs. The chief nurse and her secretary at Hospital A are in charge of preserving the privacy of the documents and guarding against their loss, destruction, and illegal use. All health information is kept in a permanent, secure, and roomy file area that is accessible exclusively to medical professionals in order to support diagnostic and treatment decisions.

Conversely, Hospital B's Medical Records Department is in charge of maintaining confidential information, which is only allowed to be shared with others with the patient's express agreement or as permitted by law. In the stringent "need to know" scenario, information may be shared with other healthcare practitioners without the patient's express agreement. They contend that all identifying information ought to be safeguarded. Data protection needs to be compatible with how it is stored. Human material that can be used to identify someone needs to be protected in the same way.

Segregation of Duties

Table 4

Similarities and Differences Under Segregation of Duties

Similarities	Differences
Delegating Staff	
• The training, competence, experience, and license to perform are considered before hiring and delegating.	• In Hospital A, the chief nurse delegates the staff with the approval of the medical director. • In Hospital B, the department heads will delegate within their department with the approval of the medical director.

Similarities	Differences
Available Departments	
● For ancillary services, a Radio Technology Department and a Pharmacy Department is in place. ● There is a nursing service. ● For administrative services, a Laundry Department and Housekeeping Department is in place.	● Hospital A has a Dietary Department while Hospital B has none. ● Hospital B has a Medical Records Department while Hospital A does not.

Delegating Staff

Hospital A follows the staffing plan set out by the hospital assessment tool which includes every individual's character, professional skills, roles, and obligations. Similarly, Hospital B outlines and distributes the procedure for selecting and reassigning employees and supervisors. Each department has employees to move about and do certain tasks that are delegated to them.

Hospital A's chief nurse then delegates all the staff in the hospital including the non-medical personnel and the director of the hospital will be the one approving the delegation of the staff. However, in the job description written in the bench book of the hospital, it is not stated that the chief nurse can delegate in the other departments.

In accepting and delegating staff in addition to the mentioned above, Hospital B requires that before a staff member be delegated, they should undergo medical and physical check-up or examination. This is set by the hospital assessment tool that medical staff of a hospital should attain license, training beforehand and continuous training if accepted. It is supported by the findings from the study of Belanich et. al (2019) wherein licenses and certification acquired by workers are perceived to indicate a worker's qualification and legal ability to work in an occupation.

Available Departments

Hospital A has many kinds of nurses who have different functions. These are out-patient nurses who initialize assessment of patients according to their chief complaints, assists doctors and patients, performs health education and files OPD records according to Health Records Management. A ward nurse orients patients and their family of hospital rules, helps patients through giving care or treatment that they need, carries out doctor's orders which includes communicating to other departments for patient's needs and keeps patient records and identity confidential and private. An emergency room nurse provides patients safety and privacy, obtains careful assessment, secures consent from patient or families, and carries out doctor's orders. An operating room nurse is tasked to check pre-operative order from the ward which includes checking the patient before operation, orienting the patient and get all consents needed before the operation and assists surgeon in performing actual operations.

While in Hospital B, nurses are only classified into three, namely charge nurse/senior nurse who is responsible for the flow of nursing activities required by the hospital during his shift; junior staff nurse who is responsible for the delivery of nursing health care to patients in the ward; and nurse trainee who assumes and performs the responsibilities of IVF regulations, updating bedside medication instructions and other nursing care under supervision of junior staff nurse or senior nurse.

Moreso, the hospital assessment tool regarding administrative services standards includes dietary, laundry/linen, security, housekeeping/ janitorial, proper waste disposal, and maintenance of equipment and building. According to Administrative Order No. 2020-0047 of DOH, a hospital will not be sanctioned if at least one of the services is fully compliant with the existing rules and regulations.

Both hospitals emphasized that there were no instances that segregation of duties were breached in the past and that there will be no instances that it will be breached in the future. In ensuring this, Hospital A gives the staff their designated duties and responsibilities and they are being monitored by the department heads. On the other hand, at Hospital B, staff are given written statements for their duties and responsibilities before they begin their work which conforms to the hospital assessment tool of DOH in staff recruitment, selection, appointment, and responsibilities. Also, a rotation plan or rotation of schedule every 15th of the month among those who are in the same department just like in the Nursing Department.

It can be observed that second floor nurses are sometimes requested to assist either in the much busier first floor and even at the ER but this does not pertain to breaching of segregation of duties because technically, the nurses still fulfill their nursing duties but in different departments though.

CONCLUSION AND RECOMMENDATIONS

Conclusion

1. The study revealed that internal controls pertaining to authorization, approval, verification, reconciliation, physical and logical control, and segregation of duties had been put in place at both hospitals. To guarantee that patients have access to long-term health insurance, the two institutions are utilizing Philhealth to assess its internal control structure over authorization, approval, and verification. Reconciliation is also performed using BizBox hospitals information systems. In addition, guards and CCTV are used to maintain physical control, and designated staff members make sure that logical controls are being implemented properly. Last but not least, staffing plans are being observed to establish segregation of duties.
2. There are similarities and differences between these hospitals in terms of the aforementioned internal control activities. For authorization, approval, and verification, the study revealed that both hospitals use PhilHealth for deduction for payments and have the same procedure for discharging patients. However, they differ in criteria on referring patients to a higher-level facility, documents needed for admission, and provisions for the kind of treatment the patient should receive. The specific process implemented is not substantial as to the determination of proper treatments to be provided since both criteria are acceptable and the treatments not present in both hospitals are the same. Furthermore, this study concludes that for reconciliation both hospitals' IT departments oversee reconciliation and use the BizBox hospital information system to accomplish the said activity. They differ in terms of who manages the documents. The use of the BizBox hospital information system as a tool for reconciling is a good practice since utilization of this system facilitates the optimization of hospital operations across multiple departments, fostering smoother communication channels and empowering decision-making at all levels. For physical control, both hospitals have CCTV installed though the responsible person is Hospital A's chief nurse and Hospital B's guard on the other hand. In logical control, both private hospitals take precautions against unauthorized access to patient records, information systems, and accounting records. For Hospital A, assigned staff members are responsible for the safe

keeping of records, while for hospital B there is a medical record department that oversees the whole logical control for the hospital. Both logical and physical control allowed their personnel complete control over every part of an organization, increased security, and a greater chance that unauthorized individuals won't be able to enter areas that are restricted. In segregation of duties, both hospitals require skills, competency, and license to perform specific duties before delegating duties and responsibilities. It can also be concluded that Hospital A's chief nurse can access authorization, can access assets of the hospital, and can access and monitor the reconciliation process. These processes should be segregated, hence, if an individual can access all of these then there is no segregation of duties.

Recommendations

For the Hospital Administration. It is recommended that both hospitals take into consideration the similarities and differences in implementing the control activities. In addition, both can conduct an internal control self-evaluation which can assist in identifying potential shortcomings prior to developing more efficient controls to be put in place. It can be done by identifying areas of control activities where it is effective and knowing the gaps that need improvements.

For the School of Accountancy and Business Professors and Students. It is recommended that accountancy and business professors incorporate internal control practices, particularly the control activities of service business like private hospitals to promote more learning in a variety of contexts. Just as hospitals have effectively managed their operations by emphasizing open financial management, resource allocation, and accountability, students also need to understand the significance of ethical behavior in their future careers. No matter what route they choose for their careers, this may help them become responsible, ethical professionals who respect good corporate governance.

For Future Researchers. To synthesize current knowledge, future researchers are recommended to consider exploring and studying the other components of internal control focusing on the operations of the hospital as a whole, if possible. It is also highly suggested that observations and walkthroughs must also be done in order to further validate the data gathered when aiming to understand, identify and describe the internal controls implemented by the hospitals or other business institutions.

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