Administrative and Financial Management Audit in an International Hospital

Mireille Koumetio Kenfack

Faculty of Economic Science and Management, University of Ngaoundere, Ngaoundere, Cameroon
Email: mireille.koumetio@gmail.com

Abstract

The non-profit sector, public or private, has been an area of reflection increasingly explored by economists and managers in recent decades. This is the case of hospitals or hospital organizations. Very often, the management bodies of these organizations do not have rigorous and standard-compliant managerial methods and procedures that comply with standards, which would allow them to guide their management. This taking into account the very nature of the main activity which is to provide care services (a very sensitive area), or even the very status of the establishment itself. Increasingly, there is a tendency to transpose the management rules and instruments applied to private companies, hence the need for this preliminary exercise, which is essential and takes its essence from the new management techniques, namely the audit of the hospital management system. In order to ensure the existence and application of a body of management standards, rules and management procedures adapted to the very nature and objectives of hospitals as well as the actual behavior of their staff, it is necessary to go through a functional/organizational hospital audit. This analytical effort very often aimed at accreditation by health authorities, is presented in this study, specifically with regard to the Human Resources and Management Accounting departments of the Administration function of the Sheikh Khalifa International University Hospital in Casablanca, Morocco. As hospital accreditation is now an international process, the methods are based on the existence of international scientific literature and on global agencies such as ISQua and the International Organization for Standardization (ISO). Insofar as methodological precautions have been taken in their development, it is nevertheless recommended to use the results and recommendations of this study with caution and, if necessary, to compare them with the experience of professionals in the field. By bringing a fresh and external viewpoint, this type of exercise gives an account of our professional thesis experience inspired by the pragmatist methodology and contributes to revealing procedural flaws that seem trivial but neverthe-

less no less problematic.

Keywords

1. Introduction

The internal control of companies in general and of hospital establishments deserves to be adapted to the challenges of today and tomorrow. Companies must therefore be part of a continuous improvement process with internal and/or external audit exercises (Schick and Lemant, 2001) in "The guide of self-audit". To do this, there are reference frameworks available.

For the last two decades, COSO has been a key reference in the field of internal control throughout the world. COSO stands for Committee of Sponsoring Organizations of the Treadway. It takes into account the evolution of the economic and regulatory environment in which these organizations operate, the ever-increasing role of technology, new risks, reporting requirements beyond financial communication, … The hospital sector being quite particular, there is a hospital audit reference framework in Morocco: The manual of hospital accreditation reference frameworks recommended by the Ministry of Health.

The ever-increasing role of technology (performance, security, continuity, etc.), the intensified use of outsourcing with the challenge of properly defining internal control expectations vis-à-vis service providers, the increased expectations in terms of governance (particularly the roles of senior management on important issues such as risks, compliance, etc.), the need to empower staff at all levels of hierarchy and in all entities of the organisation (Barbier, 1998), the need to adapt constantly to a changing internal and external environment, the effectiveness and efficiency of the internal control system, i.e. the link between operational, support functions and internal audit, and reporting requirements beyond financial communication (sustainable development, environment, quality, etc.) are all requirements that make the audit of companies in general and hospitals in particular a subject that remains topical.

This study is a contribution to the HUICK accreditation process. First of all, it is important to clarify the definition of key concepts. The International Society for Quality in Health Care (ISQua) defines accreditation as: "A process of self-evaluation and external peer review used by health care organisations to assess their performance adequately against pre-established standards and to use methods to continuously improve the system of care. It adds: "Accreditation is a public recognition of a health care organisation's compliance with accreditation standards, which has been proven through an external and independent audit".

Thus, hospital accreditation (HA) is a process of self-evaluation and external audit based on pre-established standards recognised by health professionals. It is considered to be an instrument which should encourage hospitals to examine both their functioning (organisational aspect) and the services provided to users (clinical aspect) in order to constantly improve their performance. It is one of the most important approaches to improving the quality of care structures. Eventually, it will serve as a tool for recognising and categorising the HUICK that is the subject of this exercise.

The Cheikh Khalifa-HUICK International University Hospital is a private hospital that wishes to guarantee its label through this recognition. It has opted in the broad lines of its strategic objectives for accreditation by the High Authority for Health (HAS). This accreditation covers 37 themes for which it has set itself the task of aligning itself with the compliance criteria. However, our exercise is rather based on another fairly general and less demanding reference framework: the manual of accreditation reference frameworks for public and private hospitals in Morocco. This accreditation covers Quality Assurance (compliance with standards), Continuous Quality Improvement, which is based on the analysis of the organisation and operation of the Cheikh Khalifa Hospital, and Risk Management, which is based on the identification and control of risks. The aim is not to guarantee that the function targeted by our study will not have any failures, but rather to produce and implement a system to identify them, rectify them and try to ensure that they do not recur.

The problem of this study therefore concerns the audit of the Administration function of the Cheikh Khalifa International University Hospital through the Human Capital Department and the Accounting Department, with a view to the accreditation of the hospital and on the basis of the hospital accreditation reference system in Morocco.

We were thus led to ask ourselves the following main question: How can the HCK ensure that its Human Capital and Accounting departments comply with the standards pre-established by the hospital accreditation reference system?

From this main question, several subsidiary questions arise, namely:

- Are the activities of the Human Capital Department and the Accounting Department schematised or schematised by means of organisation charts?
- Are the activities of the Human Capital Department and the Accounting Department materialised by clear, formalised, validated and disseminated procedures?
- Is there a real separation of tasks within the Human Capital Department and the Accounting Department?
- Do the Human Capital Department and the Accounting Department meet (fully or partially) the requirements set out in the manual of reference frameworks for hospital accreditation in Morocco?
- Is the audit and certification procedure well understood, welcomed and included in the daily professional practices of the Human Capital Department

and Accounting Department staff?

- Do the resources of the Human Capital Department and the Accounting Department comply with the requirements of the Moroccan hospital accreditation reference framework?
- Does the decision-making process within the Human Capital Department and the Accounting Department satisfy the requirements of the accreditation reference framework for hospitals in Morocco?

To answer these questions and thus deal with the announced problem, the general approach to auditing companies in Morocco will be discussed first, then hospital audits in particular. Then the HUICK audit approach and its analysis through the requirements of the accreditation reference manual for hospitals in Morocco. The analysis of the various compliance criteria will reveal the strengths and the weaknesses identified will be translated into areas for improvement and recommendations in a process of continuous quality improvement.

2. Audit Approach for Companies in Morocco

According to Davis and Carnovali (2010), there are five approaches for the purpose of evaluation. 1) Comparative Approach: Under this approach auditors identify one model company and the results obtained of the organisation under audit are compared with it. 2) Outside Authority Approach: In outside authority approach, a benchmark is set to compare own results. A standard for audit set by outside consultant is used as benchmark. 3) Statistical Approach: Under statistical approach, the statistical information maintained by the company in respect of absenteeism, employee turnover etc. is used as the measures for evaluating performance. 4) Compliance Approach: Under compliance approach, the auditors make a review of past actions to determine to see whether those activities are in compliance with the legal provisions and in accordance with the policies and procedures of the company. 5) MBO Approach: Under MBO approach, specific targets are fixed. The performance is measured against these targets. The auditors conduct the survey of actual performance and compare it with the goals set. The first paragraph below deals with the notion of audit and internal control, and the second reveals the profession of auditor in general. It is a literary review on the audit approach in general and in Morocco in particular.

2.1. The Notion of Corporate Audit

It was in the 3rd century BC that Roman governors began the practice of appointing quaestors to control the accounts of all the provinces. The quaestors reported verbally on their mission before an assembly of "auditors". It should be noted that the term "audit" comes from the Latin verb "audire" which means "to listen". The use of the term "audit" dates back to this period, and was originally marked by a meaning somewhat different from the one we know today.

In the centuries that followed, many rulers followed the example of the Romans. For example, Charlemagne appointed "missi dominci", high commis-

sioners who were responsible for auditing the provincial administrators. Quoting some references given by Collins and Valin in their book "Audit and Internal Control", we can say that the auditor was originally the assembly that listened to the quaestors' conclusions.

Nowadays, the auditors retain the meaning of the Quaestors but they do not appoint the assembly. Even though basically the auditor will also have to listen before writing his report. It has to be recognised that the function has evolved over time, and the objectives too.

Several authors (Jean-Michel chaplain in "L'audit et contrôle des comptes", Lionel Collins and Gerard in "Audit and internal control: practice, objective and principle", Coopers and Lybrand in "La Nouvelle pratique du contrôle interne", Institut français des auditeurs consultants internes Paris: Editions d'Organisation, 1994, Geneviève Krebs and Yvon Mougin in "Les nouvelles pratiques de l'audit qualité interne", Edition AFNOR 2003, Benois Pige in "Audit et contrôle interne", Jacques Renard: Théorie et pratique de L'audit interne Edition d'organisation, Alberto Sillero in "Audit et révision légale", discussed audit and internal control within companies. These authors all agree on the fact that "Internal audit is an independent and objective activity that gives an organisation an assurance on the degree of control over its operations". Other authors have distinguished organisational (functional and/or operational) audit from financial and other forms of audit. This study focuses on organisational auditing, specifically functional and operational auditing, and will deal only briefly with financial auditing, which will be the subject of a future study.

According to Cappelletti (2005), operational audit involves examining information relating to the management of each function of an entity in order to express a responsible and independent opinion on this information and to ensure reasonable assurance by reference to the criteria of regularity, reliability and effectiveness. It aims to ensure that organisations are efficient, management's instructions are applied, procedures are put in place and include sufficient security, the information provided to management is sincere, and the transactions carried out are regular.

In this respect, with regard to accounting operations, for example, the operational audit will ensure that accounting and financial management has been optimal, while the financial audit will verify that all financial operations have actually been carried out by the company and are recorded in the appropriate accounts, and that the balances are accurate.

The scope of the operational audit is very diversified and can cover as many functions as there are in the company. These include marketing audit, cash audit, production audit, quality audit, energy audit, ecological audit, IT audit, tax audit, etc.

Unlike financial audit, which is carried out exclusively by an external auditor because of the guarantee required by third parties on the quality of the opinion issued on the annual accounts, operational audit can be carried out by an inter-

nal auditor (a department or employee of the company) or by an external auditor (a firm outside the company).

We have therefore been led to formulate the following basic hypothesis in reference with Internal Audit Department, 2018:

General hypothesis: The HCK guarantees the compliance of the Administration function (in particular by the Human Capital Department and the Accounting Department) with the standards and requirements pre-established by the reference framework for hospital accreditation in Morocco.

This main hypothesis can be broken down in the following sub hypotheses:

- Sub-Hyp 1: The activities of the Human Capital Department and the Accounting Department can be schematised using organisational charts.
- Sub-Hyp 2: The activities of the Human Capital Department and the Accounting Department are materialised by clear, formalised, validated and disseminated procedures.
- Sub-Hyp 3: There is a real separation of tasks within the Human Capital Department and the Accounting Department.
- Sub-Hyp 4: The Human Capital Department and the Accounting Department respond (fully or partially) to the requirements prescribed by the manual of hospital accreditation reference frameworks in Morocco.
- Sub-Hyp 5: The audit and certification procedure is well understood, welcomed and included in the day-to-day professional practices of agents.
- Sub-Hyp 6: The resources of the Human Capital Department and the Accounting Department comply with the requirements of the reference framework.
- Sub-Hyp 7: The decision-making process within the Human Capital Department and the Accounting Department complies with the requirements of the reference framework.

The organisational audit is in fact a method of analysing the strengths and weaknesses of a company, in all their dimensions: size, distribution of work, information and communication circuit, number of hierarchical levels (functional audit), procedures and rules for running activities (operational audit), etc. Thus, internal audit is an independent and objective activity that provides an organisation with assurance about the degree of control over its operations, gives it advice on how to improve them, and helps to create added value.

2.2. Why Auditing Companies in Morocco

The audit corresponds to a need for control (to ensure quality or reliability) that is difficult to dissociate from economic activity.

In general, the audit is a critical examination which aims basically at verifying the reliability of the information provided by the economic organisations and at ensuring the quality of the said information in relation to the quality normally expected of the material controlled.

In particular, the professional must assess the quality of the internal control

system and make the necessary recommendations for its improvement. The internal audit is also likely to integrate concerns relating to operational auditing into its mission.

The main audit tool is internal control:

According to the Ordre des Experts Comptables et des Comptables Agrees (1977), "Internal control is the set of securities contributing to the control of the company. Its purpose is, on one hand, to ensure the protection and safeguarding of assets and the quality of information, and, on the other hand, to assess management's instructions and promote performance.

It manifests itself through the organisation, methods and procedures of each of the company's activities to maintain the company's sustainability".

According to the Compagnie Nationale des Commissaires aux Comptes (1980), "Internal control consists of all the accounting and other control measures that management defines, applies and monitors under its responsibility, in order to ensure that:

- the protection of assets;
- the regularity and accuracy of the accounting records and the resulting annual accounts;
- the orderly and efficient conduct of the company's operations;
- conformity of decisions with management policy.

From these two definitions, we retain that internal control is defined as the set of security systems or coordinated organisational plans contributing to the protection and safeguarding of assets and the quality of information and to the efficient and consistent conduct of the company's operations with a view to performance.

2.3. A Word on the Company Audit Reference Framework: COSO

COSO stands for Committee of Sponsoring Organizations of the Treadway.

Commission, a not-for-profit commission, which in 1992 established a standard definition of internal control and created a framework for assessing its effectiveness. By extension, this standard is also called COSO.

In 2002, the US Congress, in response to financial and accounting scandals (Enron, Worldcom…), enacted the Sarbanes-Oxley Act (SOX act). This law obliges publicly traded companies to evaluate their internal control and to publish their findings in the statements requested by the Securities and Exchange Commission (SEC). The SOX Act also imposes the use of a conceptual framework, which favoured the adoption of COSO as a reference framework. In France, the Financial Security Act (known as the LSF Act) promulgated shortly afterwards in 2003 also contributed to its diffusion.

The COSO reference framework is based on the following basic principles:

- Internal control is a process: it is a means, not an end; it is not limited to a collection of procedures but requires the involvement of everyone at every level of the organisation.

- Internal control must provide reasonable (but not absolute) assurance of law-abiding management and leadership.
- Internal control is adapted to the effective achievement of objectives.

Internal control, as defined by COSO, consists of five components. These components provide a framework for describing and analysing the internal control implemented in an organisation. This includes:

- The control environment, which corresponds, for the most part, to the values disseminated in the company;
- The evaluation of risks in terms of their importance and frequency;
- Control activities, defined as the rules and procedures implemented to deal with risks, as the COSO requires that controls be factual;
- Information and communication, which must be optimised;
- Steering, i.e. internal "control of control".

After the objectives and components, COSO requires a distinction to be made between corporate structures (companies, entities, functions, etc.). The combination of the three objectives, the five components and the company structures, seen as three distinct axes of analysis, constitutes what is called the COSO cube.

2.4. The Constraints of the Auditing Profession in Morocco

In this section, it is appropriate to give a brief overview of the ethics, fundamental principles and rules of conduct of the audit profession.

2.4.1. The Auditor's Deontology

According to Internal Audit Department, 2018, in addition to the obligations inherent to the status of civil servant, the internal audit unit complies with the international standards of its profession in terms of ethics:

- The auditor ensures that his investigations are conducted without prejudice. The auditor shall ensure that investigations are conducted without bias and that conclusions are reached with a high degree of objectivity, impartiality and honesty;
- The auditor must behave in such a way that his integrity and good faith cannot be called into question;
- The auditor, not being able to be undemanding (compromising) on the quality of his research work, with the appropriate level of management, must meet the conditions necessary for the effective exercise of his missions;
- In his contribution to the organisation's performance, he must combine a rigorous methodological approach with the ability to listen and understand operational realities;
- In the event of the discovery of serious irregularities or fraud, the auditor immediately informs his or her superiors and examines with them the best course of action to take in the search for evidence with the necessary tact and discretion;
- The internal auditor is subject to strict professional confidentiality, of which only his mandate holders may set it free;

- The audit files are not accessible, except for the parts used by other professionals, who are themselves subject to the duty of confidentiality and professional secrecy;
- The internal auditor has a duty to refuse an assignment proposed to him if he considers, in good conscience and in a substantiated manner, and after discussion with senior management, that an insufficiency or lack of competence or means adapted to the proposed assignment risks damaging the credibility of the conclusions;
- The methodology, tools and means must meet recognised professional standards and aim at the best cost and efficiency for the audit;
- The internal audit reports, in writing, to the bodies that have mandated it, the facts brought to light; these are always made known in advance to the heads of the sectors audited, whose observations and support are requested.

2.4.2. Code of Ethics

The Institute's Code of Ethics (Internal Audit Department, 2018) aims to promote a culture of ethics within the internal auditing profession. Given the confidence placed in internal audit to provide objective assurance on risk management, control and corporate governance processes, it was necessary for the profession to adopt such a code. The code of ethics goes beyond the definition of internal auditing and includes two components:

- Fundamental principles relevant to the profession and to the practice of internal auditing;
- Rules of Conduct describing the standards of behaviour expected of internal auditors.

These rules are an aid to the application of the fundamental principles and are intended to guide the ethical conduct of internal auditors.

The Code of Ethics associated with the Professional Practices Framework and other Institute statements provide guidelines for internal auditors. Internal Auditors—refers to members of the Institute, holders of or candidates for professional certification by the Institute of Internal Auditors (IIA), and persons providing services within the scope of the definition of internal auditing.

2.4.3. Basic Principles of the Code

Internal auditors are expected to respect and apply the following fundamental principles:

- Integrity: The integrity of internal auditors is the basis of the trust and credibility placed in their judgement.
- Objectivity: Internal auditors demonstrate the highest degree of professional objectivity in collecting, evaluating and communicating information related to the activity or process under review. Internal auditors fairly evaluate all relevant matters and do not allow their judgment to be influenced by their own interests or those of others.
- Confidentiality: Internal auditors respect the value and ownership of the in-

formation they receive; they disclose such information only with proper authorization, unless they are required to do so by law or professional obligation.

- Competence: Internal auditors use and apply the knowledge, skills and experience required to perform their work.

Rules of conduct for the auditor.

The rules of conduct as defined by IIA are as follows:

- Integrity

Internal auditors:

- Must carry out their mission with honesty, diligence and responsibility;
- Must comply with the law and make disclosures;
- required by law and the rules of the profession;
- Must not knowingly engage in illegal activities or engage in acts that are dishonourable to the profession of internal auditing or their organisation;
- Must respect and contribute to the objectives of ethics and legitimacy of their organisation.

Internal auditors:

- Must not engage in activities or establish relationships that could compromise or risk compromising the impartiality of their judgement. This principle also applies to activities or business relationships that could conflict with the interests of their organization;
- Must not accept anything that could compromise or risk compromising their professional judgement;
- Must disclose all material facts of which they have knowledge and which, if not disclosed, would result in a distortion of the report on the activities under review.

Confidentiality Internal auditors:

- Must use with care and protect information gathered in the course of their work. activities;
- Shall not use such information for personal benefit, or in a manner that would be consistent with legal requirements, or would prejudice the ethical and legitimate objectives of their organization;
- Competence.

Internal auditors:

- Should only engage in work for which they have the necessary knowledge, know-how and experience;
- Shall conduct their internal auditing work in accordance with the Standards for the Professional Practice of Internal Auditing (Standard for the Professional Practice of Internal Auditing);
- Must always strive to improve their competence, efficiency and quality of their work.

The Code of Ethics applies to persons and entities providing internal audit services. Any violation of the Code of Ethics by members of the Institute, holders of IIA professional certification, or members or candidates for membership,

will be evaluated and dealt with in accordance with the Institute's constitution and administrative guidelines. The fact that a given behaviour is not included in the rules of conduct does not prevent it from being unacceptable or dishonourable and may result in disciplinary action against the person who is guilty of it.

Hospital audit in Morocco: The case of HUICK.

This study deals with the case of a particular category of companies: hospital. The first section of this chapter presents the particularities and risks specific to health Institutions in Morocco, as well as the manual of reference frameworks for the accreditation of hospital establishments in Morocco. The second section specifically presents the entity we are studying, the Cheikh Khalifa International University Hospital, and the two particular departments in which this accreditation exercise is being carried out: The Human Resources department and the Accounting department.

2.5. Specific Features of Health Care Institutions: The Reference Framework for Hospital Accreditation in Morocco

As part of the health sector reform programme and through the health sector strategy, many requirements have been put in place, including the improvement of the quality of care and services with a particular focus on improving the quality of care. It is in this sense that several projects relating to the definition and guarantee of quality assurance have been established for hospitals, including the hospital accreditation programme, which is a structuring approach within a national reference framework that can provide a basis for external evaluation of the quality of care in public and private health Institutions. In this respect, and following the 2002 resolution of the Regional Council of the Member States of the Eastern Region (EMRO) on hospital accreditation, Morocco has embarked, with the support of the World Health Organisation (WHO), on a process aimed at developing a national hospital accreditation programme for public and private health care organisations in order to encourage them to examine both their operation (organisational aspect) and the services provided to their users (clinical aspect), so as to be part of a process of continuous improvement and to constantly improve their performance. The specific features of hospitals There are three main categories of health Institutions: private for-profit establishments generally managed by large groups; private non-profit establishments or private health establishments of collective interest managed by foundations, social security bodies and mutual insurance companies; and public health Institutions.

The missions of Health Institutions, defined by the Public Health Code are: diagnosis, care, coordination of care, public health and vigilance systems, ethical reflection, improvement of the quality and safety of care and risk management, creation and management of social and medico-social institutions and health centres.

The general impression that emerges from the study of management systems in hospitals is that a major effort should be made to improve the management of

these "public and private enterprises". Increasingly, measures are being considered to adapt the modern management methods and organisational structures of private companies to the historical management style of health care institutions. In order to achieve good results, it will be essential for the hospital to ensure that it has set up a strategic plan or hospital project—PEH, the broad outlines of which are well defined and in line with the general objectives, and that internal control and quality control systems are well developed and implemented. This is why Attali (2009), when speaking about the future of the health system, says that the hospital is a business, and he immediately adds, "not in the capitalist sense, but it is an organisation that fulfils an objective".

2.6. HUICK's Audit Approach through the Requirements of the Manual of Reference Frameworks for the Accreditation of Hospital Establishments in Morocco

The hospital accreditation manual is a handbook of reference frameworks and accreditation standards. This document was drawn up in 2010 due to the collegial work of a team of Moroccan health professionals at central and regional level with the support of WHO consultants. It comprises three (3) main chapters, namely the care reference framework (I), the administration and support reference framework (II) and the infrastructure reference framework (III).

The care referential deals with the organisation of care, the organisation of emergencies, the organisation of obstetric and neonatal care, the organisation of the operating room and anesthesia, the organisation of laboratory examinations, the organisation of radiological examinations, the organisation of nursing care and the organisation of patient records.

The administration and support reference system deals with the organisation of hospital hygiene which includes (the organisation of sterilisation, the management of the fight against nosocomial infections, the organisation of cleaning and disinfection of areas and surfaces, the organisation of medical and pharmaceutical waste management), the organisation of the pharmacy, the organisation of the laundry, the organisation of the dietetic and nutrition services, the organisation of the Occupational Safety and Health, the organisation of the Administration (the subject of this study in particular), the organisation of the statistics and information system, the organisation of the management and administrative services, the organisation of the management system and quality assurance, and the organisation of Fire Safety and Emergency Management.

Finally, the infrastructure referential deals with the management of buildings and technical installations as well as the management of biomedical equipment.

3. Presentation of the Entity: The HUICK

The table below (Table 1) summarises the Sheikh Khalifa Ibn Zaid International University Hospital.

The function concerned by this study is the ADMINISTRATION function of

Sheikh Khalifa Hospital, and precisely the HUMAN RESOURCES and ACCO-UNTING functions. Every hospital must set up an administrative affairs department to ensure efficient management of its resources through appropriate management tools enabling it to make rational use of its logistical, financial and human resources.

The human resources department is responsible for the proper management of the hospital's staff. While the accounting department is the one that ensures the quality, availability, completeness and traceability of all financial information flows within the hospital. For a better understanding of these departments, it is important to have an idea of their hierarchical position within the hospital. Thus, these services can be materialised by the organisation chart below, which we have produced ourselves and whose accuracy commits us, as we have not found a validated and available organisation chart (Figure 1).

The departments involved in this work are the Human Capital Department (for human resources) and the Financial Department, which oversees the Accounting Department.

Table 1. Overview of the HUICK.

|	
Name of the establishment	Cheick Khalifa Ibn Zaid International University Hospital.
Inauguration date	May 14, 2015.
Geographical location	Casablanca Settat region.
Status: public/private	The Kingdom's largest private hospital A non-profit, public utility hospital operating as a private enterprise.
Functional bedding capacity	Capacity of 205 beds and a range of high standard hotel services.
	130 Doctors The establishment employs 740 people.
Total area	Built on a surface area of 65,000 m², of which 47,200 m² are constructed.
Missions	Providing medical services to the patients; To create and manage health care services, including the hospital. International Academic Sheikh Khalifa Ibn Zaid, based in Casablanca. 22 specialties, distributed over 4 stages.
Cooperation with other institutions	The Foundation, in collaboration with the Ministry of Health, the Hassan II University, the Faculty of Medicine and Pharmacy and the Ibn Rochd Hospital, has set itself the following mission: The creation and equipment of hospital training courses or some of their services; The study of diseases and the means to prevent and combat them; The continuation and development of research and care work.

Source: HCK website, www.hck.ma.
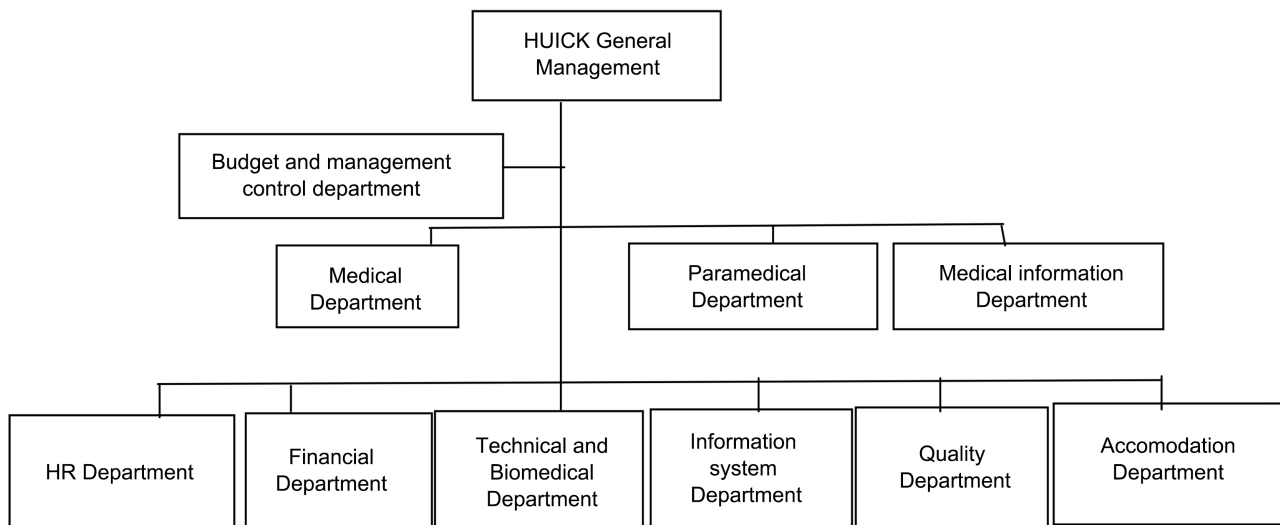
Figure 1. Organisation chart of the HUICK.

3.1. Presentation of the HCD

The management of HUMAN RESOURCES is essential to ensure a good organisation and allocation of human capital. The structure in charge of human resources management at Sheikh Khalifa International University Hospital is the Human Capital Department (HCD). HCD missions, activities and resources.

- Human Capital is one of the fundamental and inescapable elements of any organisation. It constitutes a real resource necessary for the smooth running of the HUICK. The Capital Department HUICK Human Resources has four main components related to the management of its human resources.
- The Human Resources Administration section is responsible for the production of all document requests made by staff (salary certificates, pay documents, leave requests, etc.) and for disciplinary management (attendance, taking disciplinary measures in accordance with the Labour Code, etc.).
- The Human Development section is responsible for career management, recruitment on the basis of the expression of needs by the services, the integration and insertion of staff, their evaluation and mobility.
- The Human Capital Component: Its missions are numerous, namely: ensuring the follow-up of staff careers, developing the staffing plan, developing mechanisms for mobilising and motivating staff, setting up the staff performance appraisal system (employee evaluation), managing the staff training plan, …
- Payroll: The payroll procedure begins with the employee's employment contract, which includes the gross salary negotiated with the Human Capital Department on the basis of a salary scale that depends on the employee's experience and degree. Fixed information on the employee is entered as soon as he or she is integrated into the hospital on the Human Resources Information System (HRIS), on the basis of his or her administrative file duly compiled at the time of integration. Subsequently, the variable personnel data re-

quired to calculate the payroll are gradually entered into the HRIS over the course of the month (social leave, etc.).

(circumcised births, marriages, illness of a close relative "spouse, parent or child", …), maternity leave, paternity leave, absences, marriages, on-call duty, overtime, on-call duty, JTS "All-accounts balances for outgoing employees", etc.). These data go through three levels of verification: firstly, by HCD staff who check the reality and conformity of the information using supporting documents, then by the head of department and finally automatic validation is done by the information system. Once the data has been checked, validated and entered into the software, the HRIS can generate and edit the printout of the month's salary statement. The latter is validated by the head of department, then signed by the Director General together with the transfer order and the statement of all-account balances (STC). Then the transfer order is signed by the Administrative and Financial Department (DAF) of the Sheikh Khalifa Foundation and deposited at the bank for the payment of salaries. At the same time, the HCD sends to the accounting department an Excel file called the personal accounting export, which is a detailed record of the payroll data for the month, in order to make the related accounting entries.

The staff of the Human Capital Department is made up of four (4) people, including a manager and three (3) agents. Each member of this team establishes a dashboard according to his or her tasks. This department is located on the first floor of the administrative building with:

- A room for the head of the Human Capital Department
- A room for the three human resources officers
- An archive room
- A meeting and interview room
- A payroll management and human resources development room
- An administration and social section room
- A training room
- A payroom (final phase)
- A waiting room

3.1.1. Organisation of the Human Capital Department

The organisation of the Human Capital Department (HCD), as we observed during the site visit, is as shown in the organisation chart below (Figure 2).

3.1.2. Existence of a Manual of Procedures within the HCD

There are many procedures at the level of the human capital department, only a few of which are formalised (e.g. procedures for requesting documentation), the others being in the process of being prepared or validated by senior management. However, we cannot unreservedly validate the existence of procedures within the Human Capital Department because the existence of a procedure means, in addition to the admission of its availability, of a written document, of its appropriation by the staff and of its effective application.
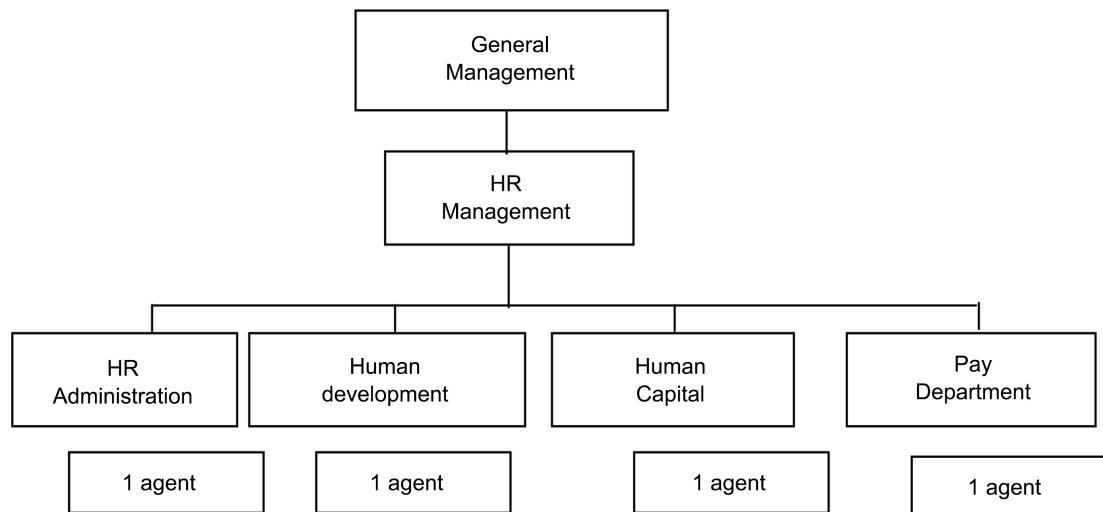
Figure 2. Organisation chart of the capital department human represented by ourselves.

Indeed, it includes:

- Activities for which there are no procedures at all and which are managed on a case-by-case basis;
- Tacit but not formalised procedures;
- Procedures are currently being drafted;
- Written and ongoing procedures for verification;
- Entries drafted, checked, but not yet validated by the General Management.

3.2. Presentation of the Accounting Department

In addition, the ACCOUNTING Department is just as important in that it ensures the completeness, quality and traceability of financial information within the hospital by producing summary financial statements such as the balance sheet, income and expense accounts, etc.

3.2.1. Missions, Activities and Resources of the Accounting Department

The missions of the accounting department comprise four (4) main components, namely:

- The management of accounting Clients (one agent).
- The management of supplier accounting (one agent).
- Management of the fund and doctors' fees (one agent).
- The management of cash flow and general accounting (the head of the department).

The staff of the accounting department is made up of four (4) persons, including a manager and three (3) agents.

The financial department as well as the accounting service is located on the first floor of the administrative building with an office for the head of the accounting service and an office for the three agents for client and supplier accounting and for the management of cash and doctors' fees.

3.2.2. Organisation of the Accounting Department

The organisation of this service as observed is shown in the following organisation chart (Figure 3).

3.2.3. Existence of a Manual of Procedures in the Accounting Department

Also in the accounting department, as well as in the Human Capital Department, we were able to observe during the interview that procedures exist in the field, however no formalized procedures are available and tangible.

Having approached the Quality Department, which in principle is responsible for drawing up and implementing the procedures manual, we were able to gather the following information:

Indeed, the Quality Department within the HUICK is the one in charge of managing the regulatory documents within Sheikh Khalifa Hospital. It is responsible for the production (assistance in drafting during workshops, using templates and frameworks pre-designed by this department), verification, validation and implementation of the following elements: policies, procedures, instructions, protocols, operating procedures, internal regulations, charters of good conduct, etc.

The operating circuit of this department for the provision of procedures is therefore rather particular, regulated and rigorous, hence the waiting times. This in a way justifies the absence of formalised procedures in the departments, as we have observed and mentioned above. This circuit also involves drafting (more precisely, the support of each department by the quality engineers in the drafting of its internal procedures, through the production of frames, models, etc.), verification by the quality manager, approval by the manager of the department concerned in collaboration with his team, validation by the Director General at a working meeting, and finally distribution to the departments concerned.
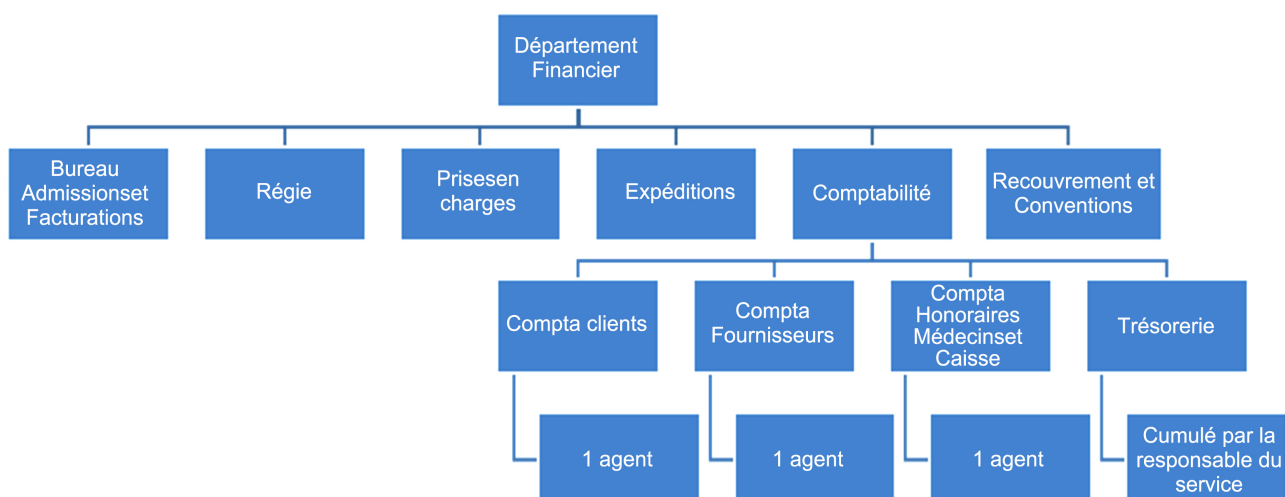

Figure 3. Financial departmental organisation chart.

We were also pleased to note that the Sheikh Khalifa International University Hospital in its accreditation process has set up a number of committees and commissions with the aim of strengthening the monitoring of the quality of the services it offers, as part of a continuous improvement process. These include:

- CODIR: Steering Committee/or Directors' Committee
- CLIN: Committee for the Fight against Nosocomial Infections
- COMEDIM: Committee for Medicinal Products and Medical Devices
- CSTH: Committee for Transfusion Safety and Haemovigilance
- CHSCT: Hygiene, Safety and Working Conditions Committee
- CLUD: Committee for the Fight against Pain
- CIV: Comité d'Identité Vigilance (Identity Vigilance Committee)
- CME: Medical Commission of the Establishment
- COPIL: Operational Steering Committee Methodology of the audit carried out at the HUICK

As Savall (1998) explains, the scientific quality of a research project is assessed through the solidity of the body of hypotheses and the degree of validation of the latter with regard to the diagnosis of the research (positioning of the problem and hypotheses), the research project (quality of the proposed solutions), the implementation of the research (substantial results and follow-up), and the evaluation of the research (criticism and adjustment of the tested solutions). Rigour depends on two fundamental variables (Cappelletti, 2005): the quality and scientific interest of the research, which is assessed through the expression of the problem raised in the research and the hypotheses put forward in response to it. David (2003) shows that a case study or an experiment, carried out according to an adapted methodology, implies a type of dialogue between theory and observation which is not a statistical generalisation but an analytical generalisation. He argues that it is wrong to say that the case study or experience cannot lead to a generalisation, but it is not a generalisation of statistical inference. The question of the exploitation of professional experience to produce scientific knowledge is therefore not an aporia, but refers to the search for an adapted methodology (Cappelletti, 2005).

The methodological framework proposed in this study is designed to carry out qualitative research in auditing and control, exploiting professional experience and scientific intent. For us, as researcher-actors, this framework consists of formulating a problem and the research hypotheses, and explaining the ontological and epistemological frameworks of this work; then choosing and implementing a research method, with an integrated observation and knowledge creation system, based on both a theoretical and a technical pole (Cappelletti, 2005). Finally, to evaluate and disseminate the results of its work. These results will be followed up in order to adjust the problems and hypotheses and to generate new research. This is an ongoing process.

The processes of internal control evaluation, audit and socio-economic diagnosis constitute the foundations of the activity audit (Savall and Zardet, 2004).

The overall methodology of this mission aims to highlight the state of the existing system and areas of anomaly, and to propose avenues for improvement with a view to implementing corrective measures as part of a process of continuous improvement and quality management within the establishment, thus aiming for the hospital's accreditation. It involves three (3) main stages: preparation of the audit mission or accreditation visit, the visit itself and the post-visit.

- Preparing the visit to the hospital: This involves preparing the mission by negotiating meetings with the managers (actors with whom we will interact in the sense of Cappelletti (2005)) of the services concerned, asking for their involvement in this process, and the prior construction of an accreditation grid which will act as a guide during the visit. The accreditation grid is a document comprising four (4) tables presenting the levels of analysis of the entity studied and each containing the headings criteria, sub-criteria, questions to be asked, description of the inventory of fixtures, source of information, compliance.

- Accreditation visit: this consists as explained by Herve and Peuch-Lestrade (2015) of a visit to the field to observe, listen to and question the service's staff on the organisation and operation of the service, on the habits and work procedures within the service. Our attitude is based on observing and listening, without exclamations or judgements, and to make our interlocutor feel at ease to give us as much information as possible. The interview is guided by our pre-established analysis grid and possibly interview guides.

- The post-visit: This consists of restoring all the information that we have been able to gather in a report, analysing whether or not it conforms to the criteria and sub-criteria identified in the analysis grid. Propose recommendations or areas for improvement regarding areas of non-compliance and record them in the report.

4. Methodological Approach

The conduct of this study required the use of specific materials and methods.

4.1. Planning the Audit Mission

This assignment will consist of carrying out an organisational audit aimed at giving a general opinion on the relevance of the internal organisational structure of the Human Capital Department and the Accounting Department. It will involve auditing the resources and procedures available or not available to these departments to carry out the missions entrusted to them. Examination of the operating methods and procedures implemented for the execution of these activities will make it possible to establish a diagnosis of their functioning and to formulate recommendations aimed at improving the efficiency of their actions through a division and separation of tasks and decision-making circuits.

It is therefore a matter of proposing a work programme and verifying the preconditions for the exercise. This action plan includes a set of activities to be

carried out.

4.2. Preparation of the Mission

To carry out this audit exercise, we used a number of tools, namely the hospital accreditation reference manual and the accreditation grid. The standards proposed in the reference manual include for each unit, department or sector of the hospital References/Guidelines. The references have been broken down into Criteria and Sub Criteria for evaluation according to the different levels mentioned above (level 1, level 2, level 3 and level 4). These references define the expectations and requirements, together with recommendations to guide the approach to be followed in order to comply and to enable the provision of quality care. The references are accompanied by guidelines representing recommendations that can be used as a teaching aid for establishments, giving examples and illustrations that can guide them in the process of complying with the requirements of the references. These references are broken down into evaluation criteria which indicate the means or more precise elements for satisfying the accreditation references. The criteria are structured according to a framework reflecting the dimensions of quality. Each criterion reflects one dimension of quality. For the sub-criteria, specific elements are provided to help define what evidence is needed to verify compliance with each of the criteria. They should be seen as indicators. These sub-criteria concern structural, process and outcome aspects. The criteria are not exhaustive. Criteria/sub-criteria which require investment or the implementation of sophisticated management tools or systems or which do not always depend on the hospital are staggered over the different levels, allowing institutions to apply them in a progressive manner taking into account the resources available.

4.3. Conduct of the Mission

The mission was carried out in three main stages: firstly, an overall knowledge of the HUICK and its environment, then an evaluation of the effectiveness of the inter-control within the Human Capital Department and the Accounting Department on the basis of the hospital accreditation reference system, and finally, the proposal of areas for improvement linked to the areas of anomalies detected.

4.4. General Knowledge of the Entity and Its Environment

The visit to the Sheikh Khalifa International University Hospital took place in a child-friendly atmosphere. Our various contacts took pleasure in answering all our questions, at least for those within their area of responsibility, and redirected us whenever necessary to the most appropriate department to obtain the best information. The concern was to question the human resources and accounting departments whose appointments had been previously negotiated by the coordination at EISP level. Only, instead of a single month, our visit was spread over three months during which we had to get into contact with other services and

actors in order to complete as much information as possible to carry out our study. Thus we were able to visit the following services: The Human Capital Department, the Financial Department, the Accounting Department, the Quality Department and the Budget and Management Control Department.

However, our approach was not without obstacles: we were nevertheless confronted with a few difficulties linked above all to corporate culture, in particular the need for some respondents (deputy head of department) to have the approval of their hierarchical superior to give us certain information deemed "confidential", "internal to the company", or "not yet validated by general management", or "not authorised for disclosure" for one reason or another.

4.5. Evaluation of the Effectiveness of Internal Control within the Human Resources and Accounting Departments

This stage involves evaluating a set of activities. Such as, the organizational structure of the hospital and the services audited. At the functional and operational levels, do the tasks and levels of responsibility entrusted to each of the services enable them to participate effectively in the performance of the missions entrusted to them; The analysis of the decision-making methods within these services reveals in particular the capacity of the Directorate to fulfill its role of control and guidance, in relation with the heads of its administrative services. The examination of the human resources policy and the evaluation of its adaptation to the standards established by the benchmark reveal a relative compliance with the defined benchmark. Are the functions of the various members of the staff of these services fully described in the job descriptions; are the staff recruitment procedures compliant; is the suitability of the profiles for the positions verified; This also involves examining personnel tracking systems; assessing the adequacy of human resources and the resources allocated to each service or department with regard to the responsibilities and tasks to be assumed; verifying compliance with procedures by agents in the performance of their tasks, analyzing the management system through meetings by working groups, internal notes; examining the functioning of the management system put in place; analyzing the channels for transmitting information and administrative, financial and accounting documents; analyzing the systems and tools for periodic control of the operations carried out.

4.6. Recommendations and Drafting of the General Audit Report

The objective of this stage is to make recommendations for improvement and to define a project for development in order to strengthen the performance of the Human Capital Department and the Accounting Department.

Three (3) reports are provided:

- A preliminary report (10 pages) provided one week after the beginning of the mission detailing the methodology and the first observations on organisation.
- A draft final report (35 pages on average excluding annexes) describing the

state of play of the organisation in operational terms, resources and procedures as well as the first recommendations. It is presented during a one-day feedback workshop to a monitoring committee to share points of view and make any corrections to the draft final report.

- A more elaborate final report (80 pages on average, excluding annexes) containing a diagnosis of the state of play as well as proposals for recommendations to improve the organisation's performance. It will include any corrections that may be necessary.

5. Results and Recommendations

A first section is devoted to the formulation and discussion of the audit results, and the second section focuses on the formulation of some areas for improvement.

5.1. Formulation of Results and Discussion

This section presents the results of the audit of the Human Resources department (the Human Capital Department) and the Accounting Department.

5.2. Results of the Audit of the Human Resources and Accounting Departments

The school is run by a director with about 35 years of experience in school management. He does not perform functions other than those related to the management of hospital services. He is a training financier. We can conclude from this that the Sheikh Khalifa International University Hospital complies with this criterion, which we consider to be fully mastered.

There are a few procedures governing the management of the hospital. These procedures are managed by the quality department following a well-established circuit, namely: drafting, checking, approval, validation and dissemination. However, these procedures are not yet established and revised by specific deadlines. It can be said that this criterion is partly under control.

The Sheikh Khalifa International University Hospital has numerous agreements and insurance policies (fire, theft, unforeseen disasters, etc.). This documentation is kept by the director but managed by the services concerned. The policies and procedures relating to staff compensation are kept by the Human Capital Department's archiving service. Building permits are managed by the Technical Department, which we did not have the opportunity to visit. Thus, we can consider that this criterion is mastered by the Sheikh Khalifa International University Hospital and therefore complies with the criterion.

The HUICK has a general director, heads of directorates and departments, as well as department heads. In addition to the medical directorate, there is a directorate of care, but not a directorate of administrative affairs. In fact, administrative affairs are distributed and managed by several directorates, namely the Human Capital Department, the Technical Directorate, the IT Directorate, the

Medical Information Directorate, etc. In addition to these management bodies, there are support bodies, namely the CODIR (Steering Committee/Directors), the CME (Commission for the Management of the Healthcare System), the CME (Commission for the Management of the Healthcare System), the CME (Commission for the Management of the Healthcare System) and the CME (Commission for the Management of the Healthcare System). the COPIL (Operational Steering Committee), the CLIN (Committe for the Fight against Nosocomial Infections), the COMEDIM (Committee for Medicinal Products and Medical devices), the CSTH (Committee for Transfusion Safety and Haemovigilance), ... It can be concluded that the criterion is met.

There is no financial management policy or procedure in place for the preparation and finalisation of budgets, nor for the management of resources. However, there are policies and procedures for debtor and creditor management, financial data collection and analysis, internal and external audit, financial risk management and financial reporting. It can be said that this criterion is partially mastered.

There is no manager in charge of administrative affairs as there is no directorate dedicated in particular to administrative affairs as outlined above. Rather, financial management is managed by the financial director. And budgetary control is managed by an executive responsible for the Budget and Management Control Department. This criterion can be considered to be partly under control.

According to our interviews, the institution has a manager in charge of procurement. However, we did not have the opportunity to visit the supplies and Logistics Department, which is responsible for this section. Liquidation is managed by an executive in charge of the accounting department, and human resources management is carried out by an executive in charge of the Human Capital Department (HCD). It can also be concluded that this criterion is met.

The Human Capital department has four main missions, one of which is exclusively dedicated to human resources administration. This section is responsible for managing all information relating to all employees within the hospital, including identification, date of hire and start date and staff contact details. In addition, there is a whole system for managing human resources in which all data relating to staff members is processed and centralised. This is the HRIS (Human Resources Information System). As such, we consider this criterion to be under control and therefore compliant.

There is a file available for all staff in the human capital department: in addition to the physical file, the HRIS system makes it possible to centralise the fixed data of the staff, including the signed job description, their qualifications, professional experience, the medical examination report prior to taking up their position, their curriculum vitae and the date of their assignment, documents attesting to their registration with the medical association, and evidence of their continuous and accumulated professional information up to that date. In this respect, we consider this criterion to be in line with the level of the institution.

The institution has human resources management policies and procedures relating to the recruitment process, the orientation/integration of the person, the medical examination procedure prior to employment, the remuneration scale set by a grid, and the confidentiality policy which very strict. What makes the institution comply with this level criterion.

There is no orientation manual detailing the orientation process, general information about the institution such as organization charts, mission statement, communication structures, internal regulations, general overview of department functions, organization chart for each department, description of each department's policies and procedures, and a plan for each department. At least we were not able to obtain or see any of these documents.

However, there are supporting bodies with internal regulations for fire prevention and fire-fighting, occupational health and safety, and nosocomial infection control. In addition, no respondent could confirm the existence of a Hospital Establishment Project. On the basis of these elements, we believe that the establishment is partially compliant with the criteria.

The acquisition, distribution and control of supplies and material resources is managed by the Supplies and Logistics Department. Asset management is managed by the paramedical department and the technical department. Liquidation and therefore payment of suppliers is managed by the accounting department. However, these road actions and administrative procedures are neither materialised nor formalised, and therefore are not collected in a manual including all functions. However, the materialisation of these procedures is still in progress, but we have not been able to find any tangible proof of these facts. As such, we consider that the criterion is not under control.

There is a form (purchase order) for all orders. These orders all go through the accounting department, with proof between the purchases and the payment vouchers (purchase requisition, purchase order, quotation, delivery note, acceptance report). These documents must be authorised, stamped and signed by the heads of the departments concerned and their hierarchical superiors (requesting department, accounting department, finance, budget and management control department, managing director, administrative and financial director at foundation level).

Access to the warehouses is limited. This was confirmed to us by the quality manager during the interview negotiated with this department. We were not able to go into further detail because we were unable to visit the stock department. For example, we do not know whether the goods are stored in well-lit and well-ventilated areas, nor do we know whether the shelves are in good condition and designed in such a way that the objects are not on the floor, let alone whether or not amorphous goods are stacked under liquid products. As such, we cannot pronounce on the conformity or not of this criterion unless we plan a meeting with this service.

A budget is drawn up for the institution with continuous monitoring of im-

plementation. This budget details the expected monthly expenditure and income. The Budget and Management Control Department prepares an overall monthly financial statement showing the variables in the budget. A statement of variances between forecasts and actuals is prepared monthly, and an end-of-year balance sheet is prepared by the accounting department.

5.3. Results and Discussion

The audit of human resources and accounting within the hospital in order to have an adequate knowledge of its performance in relation to pre-established standards has led us to use methods aimed at continuously improving these services. The aim was to recognize the institution's compliance with pre-established accreditation standards recognized by health professionals. The accreditation instrument aimed to encourage the Human Capital and Accounting departments to examine both their functioning (organisational aspect) and services (operational aspect) in order to constantly improve their performance. This is one of the most important approaches to improving the quality of services.

Generally speaking, and taking into account the information gathered within the institution, the audit of the effectiveness of the internal control of the human resources management process through the Human Capital Department and of the accounting management process by the Accounting Department focused on four (4) audit criteria, according to the following aspects: Is the control design adequate to cover the risk? Is the control operating as intended? Is the execution of the control based on defined modus operandi (e.g. procedure)? Is the execution of the control materialised? Thus, we have the following criteria:

Adequacy of controls: This first aspect consists in checking that the control, as designed, is adequate to cover the risk it is supposed to cover.

The Human Capital department separates the tasks by assigning a manager for each of its missions, namely human development, human resources administration, payroll and archiving, which is adequate in a quality process. This department encompasses a physical and human environment conducive to a healthy working environment. The Human Capital Department also has nine (9) offices (a room for the head of the Human Capital Department, a room for human resources officers, an archiving room, a meeting and interview room, a payroll and human resources development room, an administration and social section room, a training room, a payroll room for the final phase and a waiting room. This department has enough materials at its disposal (equipment, office furniture, computers) and a human resources management software, the HRIS.

The Accounting department has two (2) offices: one room for the head of the department and one room for staff. There are three (3) staff members in addition to the head of department, also meeting the requirement for separation of duties. One person in charge of the management of the Suppliers' accounts, one person in charge of the management of the Clients' accounts, one person in charge of the management of the doctors' fees and the cash desk, and one person

in charge of the Accounting Department who is in charge of all other aspects of the accounting (various operations, cash flow, settlements, calculation of depreciation, payroll reconciliation, control of invoicing, control of purchases, management of invoices, control of the differences between AZ and SAGE imports "about 2000 invoices per year", control of all the tasks of the other collaborators, etc.). This constitutes an overload of work for the latter and therefore a point for improvement in the Accounting department.

The effectiveness of the controls: This second aspect consists of ensuring that the control is carried out. This involves testing the execution of the controls. A sample should be selected and the correct execution of the control should be checked.

We were able to carry out an effectiveness test at the level of the Human Capital department through the SelfRH component of the HRIS human resources management software. It turned out that the software works very well and in real time.

At the level of the Accounting department, we were not able to carry out a test with the available software (AZ, SAGE, Excel) to see whether or not these tools were effective.

The documentation of controls: This third aspect consists of ensuring that the execution of controls is based on a written procedure. The procedure must be easily accessible, understood by the person carrying out the control and updated, i.e. adapted to the evolution of the processes.

The Human Capital department was able to present to us some procedures in digital format, but acknowledges that not all procedures are yet developed, others are developed but not yet validated by the general management. We were also able to obtain from this department a set of documents related to the management of this service which we propose to you in the appendix, namely: recruitment procedures, leave requests, health insurance reimbursement, etc.). This shows that controls are fairly well controlled within this department.

The accounting department has procedures, but these are not written down and formalised in procedure sheets. However, we were able to consult (and in some cases obtain) many documents associated with its processes, namely the purchase requisition, the purchase order, the invoice sealed and signed "good for payment" by the purchasing department and the department concerned, the delivery note, the acceptance report for pharmaceutical products and materials and the completion report for contracts. The main point for improvement therefore lies in the drafting, validation and dissemination of procedures to the staff of the accounting department.

Materialisation of controls: The execution of controls must be materialised and proof of this must be kept; in other words, proof of their execution must be available, otherwise the control will be considered as not carried out. Traceability is an important criterion in internal control. The Human Capital department has a filing service with very limited access given the extreme confidentiality of the information it contains, which is very important for the traceability of in-

formation. In addition to the archiving service, which is essentially made up of paper documentation, the Human Capital department also has human resources management software tools that enable it to centralise and save human resources information. However, not all management procedures are materialised by validated technical sheets available to the department's staff.

The Accounting department also has a method for tracing financial information by means of the documents associated with its procedures, only these procedures need to be written down and formalised in procedure sheets or manuals. Thus, the accounting department should have its own accounting procedures manual, which is not yet the case.

5.4. Formulation of Recommendations

This section is devoted to the formulation of some avenues for improvement in the areas of anomaly that could be detected during this accreditation exercise.

5.4.1. Avenues for Improvement

On the basis of the inventory of fixtures that we were able to observe during our visit to the Sheikh Khalifa International University Hospital and precisely in the Human Capital Department, the Financial Department, the Accounting Department, the Quality Department, the Budget and Management Control Department, the General Management Secretariat, and taking into account the anomalies that we were able to detect during the interviews guided by the accreditation grid, we were able to identify as recommended by Renard, 2016, the strong points and areas for improvement within the hospital, which are the subject of the recommendations below:

- Develop policies and procedures and the associated financial management support in terms of managing the institution's resources.
- Develop policies and procedures as well as the associated financial management support in terms of budget preparation and finalisation.
- Inform all departments of accurate annual financial results showing discrepancies with the budget.
- Elaborate administrative policies and procedures as well as associated support for routine actions including the functions of procurement, allocation and control of supplies and material resources.
- Develop, validate and disseminate to all staff the organization chart of the institution.
- Drawing up, validating and disseminating to all staff of the department concerned the organisation chart of each department.
- Drawing up, validating and disseminating to all staff (or managers in each department) the PEH (Hospital Establishment Project) so that they can read it in order to produce action plans and management charts for each of their departments.
- Drawing up, validating and disseminating to all the staff of the department

concerned a document presenting an overview of the missions of each department.

- Elaborate and assign to each staff a job sheet indicating precisely the tasks allocated to each employee.
- Draw up, validate and disclose to all staff the internal rules of the establishment.
- Draw up a service plan for the administrative building, as is already the case for the hospital.
- Urgently recruit a head of the Supply Department to replace the previous one who has resigned.
- In addition to the nursing management body, set up a support body such as a Nurses Council (NCC), with well-defined rules of procedure governing the actions of this council, the roles, responsibilities and powers of the group, the procedure for electing its members and the duration of the term of office, the frequency of meetings and minutes of meetings.
- Set up committees to draft procedures, choose a facilitator for each committee, carry out document reviews, draw up drafting programmes, develop procedures and materials.
- Corresponding to each activity. Test these procedures and supports and have them validated.
- Identify the target staff to be trained if necessary, develop training programmes, choose the facilitator, organise training workshops, monitor and supervise the use of the procedures and materials.

5.4.2. Propose Performance Indicators for Each of the Human Resources and Accounting Activities to Produce Management Charts

The table below provides an overview of the main performance measurement indicators within a human resources department. We have not researched far enough to know which of these indicators are used within the Human Capital Department, however scheduling an appointment to meet again in this department to try to collect these data would not be a bad idea.

The following proposals for further improvement are recommended on the basis of these indicators:

- Choose the most representative indicators for each of the services studied.
- Build dashboards by responding to the strategic needs of the hospital.
- Ensure the implementation and the experimentation of these TB.
- Bringing them to life by periodically updating them in order to make them sustainable.
- Finally, disseminate them to the staff of these services.

6. Conclusion

The issue of this work was the audit of the performance of certain services within the host institution with a view to the accreditation of the Sheikh Khalifa

Hospital. The analysis was supposed to be limited to the Human Capital Department and the Accounting Department, but for the sake of precision, it had to be extended to the Quality Department, the Financial Department, the Budget and Management Control Department and the General Management Secretariat.

The main objective of the mission as explained by Ahouangansi (2006), was to highlight the state of the existing system and the areas of anomaly, and to propose avenues for improvement with a view to implementing corrective measures as part of a continuous improvement and quality management approach within this establishment, thus aiming for the hospital's accreditation. This objective was thus expressed on a triple descriptive, analytical and prescriptive level.

The methodology adopted to provide adequate answers to the research questions and achieve the objectives of the study was carried out in three stages: Firstly, the preparation of the accreditation visit (negotiation of appointments with the heads of the departments concerned, preliminary construction of an accreditation grid), then the visit itself (administration of questionnaires, listening to the interlocutors, observation of practices in the department) and the post-visit (summary of work and production of reports). The interview was guided by an analysis grid and interview guides previously drawn up on the basis of the Hospital Accreditation Reference Manual, which is the reference manual in terms of the accreditation of health care institutions in Morocco.

The interest of this work is of undeniable benefit both to us students (because it allows us to understand and experience the stages of a hospital accreditation process), to the health establishment concerned and therefore to the Sheikh Khalifa International Hospital (because its health professionals are now aware of the existence of such a process and its importance for the quality of services and the image of the establishment, This is the logic that the Ministry of Health (because it is a privilege and a guarantee for this supervisory authority to have certified health facilities), for health facility managers (because they take ownership of the conformity criteria for their services and pre-established standards and ensure that they are put into practice in this same quality improvement process) and for the Ministry of Health (because it is a privilege and a guarantee for this supervisory authority to have certified health facilities).

The characteristics of the inventory of these services and the results of the resulting analyses have made it possible to predict two categories of elements: strong points and points for improvement.

The report on the strengths of these services reveals that the Sheikh Khalifa International University Hospital has an excellent working environment. The premises are well-lit and well-ventilated, responsibilities are divided among the staff, there are management tools such as software dedicated to human resources professions, such as HRIS and SelfRH, and accounting software such as SAGE Compta and AZ-.

Clinic (for patient records and patient billing). In some cases, there are written and formalised procedures and associated documents to guarantee the tra-

ceability of the operations carried out.

A review of the weak points reveals a certain number of anomalies, so corrective measures should be planned with a view to improving the system (Becour and Bouquin, 1996). Given the ambiguity of the organisation chart (a fundamental document within any organisation) and in order to better clarify the hierarchical and functional links between the different departments and the different players within the Sheikh Khalifa International Hospital, it is recommended that the establishment and validation and official publication of the final version of the organisation chart be accelerated. The same applies to the production, validation and distribution to all staff of the hospital's internal rules and regulations. Furthermore, it is strongly recommended that the procedure sheets for each of these services be drawn up, validated and published for each of the activities, and that the associated documents be produced and validated. It is also recommended to draw up a department plan for each department concerned, an organisation chart for each department, produce a document giving an overview of the department's missions and produce, have validated and have validated, and make available to each employee his or her job sheet.

In general and subject to the specific diligence mentioned above in terms of areas for improvement or recommendations, we can say that, on a scale of zero (0) to three (3) (with 0 = Not at all mastered/not in compliance, 1 = Partially mastered, 2 = Mastered with reservations, 3 = Totally mastered), the Human Capital department obtains a score of 2 and therefore has a fairly good grasp of the criteria enabling it to subscribe to hospital accreditation, but the Accounting department has a slightly lower grasp with a score of 1 and therefore has a partial grasp of the hospital accreditation criteria.

A few perspectives have emerged from our study: in particular, it is a question of extending our analysis to the departments in which we did not have the privilege of carrying out the visit, namely the General Management, the Medical Management, the Care Management, the Technical Management and the Administration, Supplies and Logistices Accomodation Management.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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