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Opinions of Healthcare Employees on Internal and External Audits: A Qualitative Study

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Abstract

The study was conducted to comprehensively examine the opinions of healthcare employees regarding internal and external audit processes, which are critical for ensuring quality and accountability in healthcare services. The study had a descriptive qualitative design. The sample consisted of 20 healthcare employees (physicians, nurses, anesthesia technicians) working in various hospitals in Ardahan and Ankara. The data of the study were collected using a semi-structured interview form prepared by the researcher after the voluntary consent of the participants. Participants were coded as P1, P2, ..., P20. During data analysis, similar data were grouped and coded within the framework of certain concepts and themes. The mean age of the participants was found to be 37.95 ± 7.40 (min: 26, max: 53), 35% (n=7) were female, 65% (n=13) were male, and 50% (n=10) were single. In terms of educational background, 20% (n=4) had a bachelor's degree, and 50% (n=10) had a master's degree or higher. The occupational distribution was 35% (n=7) nurses, 40% (n=8) anesthesia technicians, and 25% (n=5) physicians. Also, 60% (n=12) of the employees worked in the public sector, and 40% (n=8) worked in the private sector. Although healthcare employees believe that audits are necessary, there are disagreements regarding the functioning of audit processes, the qualifications of auditors, and the impacts of audits on employees. Most participants noted differences in objectivity and frequency between internal and external audits and said that audits increase workload, cause stress, and negatively impact employees, particularly because of increased documentation and the pressure on audit days. These results highlight the need to make processes more efficient and employee-friendly, in addition to the benefits of audits.

Keywords: Audit, Audit Processes, Healthcare Worker Perception

Sağlık Çalışanlarının İç ve Dış Denetimlere Yönelik Görüşleri: Nitel Bir Çalışma

Öz

Bu çalışma, sağlık çalışanlarının iç ve dış denetimlere ilişkin görüşlerini belirlemek amacıyla yapılmıştır. Araştırma tanımlayıcı nitel bir çalışma olarak gerçekleştirilmiştir. Örneklemi, Ardahan ve Ankara ilinde da çeşitli hastanelerde görev yapan 20 sağlık çalışanı (hekim, hemşire, anestezi teknikeri) oluşturmaktadır. Veriler, araştırmacı tarafından hazırlanan yarı yapılandırılmış görüşme formu kullanılarak ve katılımcıların onayı alınarak toplanmıştır. Katılımcılar K1, K2,... K20 olarak kodlanmıştır. Veri analizi sırasında benzer veriler, belirli kavram ve temalar çerçevesinde gruplandırılarak kodlanmıştır. Katılımcıların yaş ortalaması 37,95 ± 7,40 (min: 26, max: 53) olup, %35'i (n=7) kadın, %65'i (n=13) erkektir. %50'si (n=10) bekardır. Eğitim durumlarına göre %20'si (n=4) lisans, %50'si (n=10) yüksek lisans ve üzeri mezundur. Meslek dağılımı ise %35'i (n=7) hemşire, %40'ı (n=8) anestezi teknikeri ve %25'i (n=5) hekime aittir. Çalışanların %60'ı (n=12) kamu, %40'ı (n=8) özel sektörde görev yapmaktadır. Sağlık çalışanları denetimlerin gerekli olduğunu düşünmekle birlikte, denetim süreçlerinin işleyişi, denetçilerin nitelikleri ve denetimlerin çalışanlar üzerindeki etkileri konusunda görüş ayrılıkları bulunmaktadır. Katılımcıların çoğu, iç ve dış denetimler arasında objektiflik ve sıklık açısından farklar olduğunu belirtmiş ve denetimlerin iş yükünü artırdığı, strese yol açtığı, özellikle dokümantasyon artışı ve denetim günü yaşanan baskının çalışanlar üzerinde olumsuz etkiler yarattığını ifade etmiştir. Bu bulgular, denetimlerin faydalarının yanında süreçlerin daha verimli ve çalışan dostu hale getirilmesi gerekliliğini ortaya koymaktadır.

Anahtar Kelimeler: Denetim, Denetim Süreçleri, Sağlık Çalışanlarının Algısı

Introduction

Auditing is a systematic and impartial review process conducted in healthcare institutions to improve quality, assess compliance with standards, and identify areas for improvement. By examining an institution's activities, resource usage, and decision-making mechanisms against specific criteria, legal regulations, and objectives, it contributes to continuous improvement and accreditation efforts, strengthening transparency, accountability, and public responsibility in the healthcare system (Özsoy and Özdemir, 2020; Karapınar and Uysal, 2021; WHO, 2016). In healthcare, auditing is conducted to improve service quality, ensure patient safety, and assess regulatory compliance. The audit process consists of planning, implementation, reporting, and monitoring phases. The scope and criteria for the audit are determined during the planning phase, while document reviews, on-site observations, and employee interviews are conducted during the implementation. After the results are assessed, a report is prepared and submitted to the institution. Finally, the improvement process is initiated by requesting corrective and preventive actions from the institution. This systematic approach supports transparency, accountability, and continuous improvement in the healthcare system. In healthcare, inspections offer numerous advantages, including improving service quality, ensuring patient safety, improving resource utilization, and overseeing regulatory compliance, and contribute to accreditation and quality management processes by increasing institutional transparency and accountability. However, the audit process might also have some disadvantages. For example, excessive bureaucracy, stress on employees, and disruptions to service delivery can all have negative impacts. Also, superficial or formal inspections might lead to a focus solely on documentation rather than true quality improvement (Karapınar and Uysal, 2021; Özsoy and Özdemir, 2020).

The audit process is divided into two as: internal and external audit. Internal audit is an independent and objective assurance and consulting activity that evaluates an institution's internal control systems, risk management, and governance structure (Turkish Court of Accounts, 2016; Kaya and Şahin, 2021). Planning is based on risk analysis, and the process is assessed through document reviews, on-site observations, and employee interviews. Based on the results, strengths and weaknesses are identified, and corrective and preventive action recommendations are developed, allowing the institution to achieve its goals more effectively and establish a culture of continuous improvement (Tuan and Nguyen, 2020).

External audits, on the other hand, are conducted by independent organizations or authorities, such as the Ministry of Health as assessments of healthcare institutions' service quality, financial practices, and regulatory compliance levels based on objective criteria and aim to ensure that healthcare services are conducted following the principles of transparency, accountability, and continuous improvement (Erdem and Çetinkaya, 2017; JCI, 2021; Ministry of Health of the Republic of Turkiye, 2015). External audits also contribute to the national and international accreditation processes of healthcare institutions by assessing the implementation of patient safety standards. The Quality Standards in Healthcare (QSH), Joint Commission International (JCI), and the Baby-Friendly Hospital program come to the fore among the external audit mechanisms commonly implemented in Turkiye. The QSH and JCI are among the fundamental reference frameworks for external audits since they provide a holistic assessment of the institution. One of the most widely used systems in the external audit process in Turkiye is the Quality Standards in Healthcare (QSH), which is a national quality management system developed by the Ministry of Health of the Republic of Turkiye. This system aims to ensure the delivery of healthcare services in line with fundamental principles, such as patient safety, effectiveness, accessibility, and service continuity. The QSH includes measurable and comparable criteria based on scientific evidence in areas such as patient rights, infection control, clinical practices, management processes, human resources, and information systems (Ministry of Health, 2015; WHO, 2016; Erdem and Çetinkaya, 2017). These standards not only guide quality improvement efforts but also form the basis of internal and external audit mechanisms, supporting the accountability and institutional sustainability of healthcare institutions at national and international levels. In Turkiye, healthcare institutions are regularly audited annually within the scope of the QSH (Ministry of Health, 2023). The QSH audit process is a systematic and ongoing quality assurance activity that evaluates healthcare institutions' compliance with established standards in terms of patient safety, service quality, and institutional functioning. The process begins with the institution's self-assessment. On-site inspections are then conducted by inspection teams authorized by the Ministry of Health or Provincial Health Directorates. These inspections utilize methods such as document review, field observations, and employee interviews (JCI, 2021). Based on the results, organizations are evaluated by scoring them on topics such as patient safety, employee satisfaction, and management processes. Strengths and areas for improvement are identified, and corrective and preventive action plans are developed to ensure continuity in the quality improvement process at the institutional level. QSH inspections not only improve service quality but also contribute to the establishment of fundamental principles such as transparency, patient-centeredness, and efficient use of resources in

the healthcare system. In this respect, QSH comes to the fore as an effective control and development tool that supports the sustainability of the Turkish healthcare system (Erdem and Çetinkaya, 2017). Joint Commission International (JCI) is an independent accreditation organization that sets internationally recognized patient safety and quality standards, providing inspection, certification, and guidance services to healthcare institutions (Joint Commission International, 2021). JCI standards cover key areas such as patient-centeredness, leadership, infection control, information management, and continuous quality improvement. The audit process begins with a self-assessment, followed by on-site audits. During this process, patient files are reviewed, one-on-one interviews are conducted with employees, emergency drills are carried out, and quality indicators are evaluated. Following the audit, a comprehensive report is submitted to the institution, and once the deficiencies are addressed, the institution earns JCI accreditation, which is important for institutional reputation and international recognition (Akbulut and Albayrak, 2019).

Internal and external audits, which are implemented to ensure quality assurance and continuous improvement in healthcare services, come to the fore as complementary audit types. Although both audit types aim to assess the performance, regulatory compliance, and service quality of healthcare institutions, they differ significantly in terms of purpose, methodology, scope, and implementing actors. Internal auditing is a process conducted by independent and impartial auditors within healthcare institutions and guides institutions toward achieving their goals by evaluating the effectiveness of processes, internal control systems, and risk management (Kaya and Şahin, 2021). Internal auditing also serves as a consulting role, developing institution-specific solutions and supporting a culture of continuous improvement, and is typically conducted at regular intervals and with flexible planning by quality management units. However, external auditing is a systematic process that evaluates the activities of healthcare institutions by independent authorities external to the institution. The purpose of external audits is to ensure compliance with legislation, document service quality, and increase accountability (Erdem and Çetinkaya, 2017; JCI, 2021; Republic of Turkiye Ministry of Health, 2015). External audits are generally conducted as part of certification or accreditation processes, and their results are reported to the public or authorized authorities. These audits are characterized by an emphasis on impartiality, compliance with standards, and institutional reliability. The differences between internal and external audits can be categorized under 4 headings: the implementing agency, the purpose, the frequency and flexibility, and the method. Implementing agency: Internal audits are conducted by internal units, while external audits are conducted by independent external authorities. Purpose: Internal audits support learning and development, while external audits focus more on documentation, compliance, and accountability. Frequency and flexibility: Although internal audits are flexible and can be planned according to the needs of the organization, external audits are conducted periodically and with standardized procedures. Method: Both internal and external audits involve document review, on-site observation, and interviews, but external audits are more formal and report to external stakeholders. Both types of audits are critical for patient safety, efficient resource utilization, institutional learning, and the sustainability of quality management systems. Internal audits establish institution-specific development strategies, but external audits provide confidence to external stakeholders by documenting healthcare institutions' compliance with national or international standards (Ministry of Health, 2023; Joint Commission International, 2021).

Healthcare audits are integral components of quality assurance systems, designed to ensure compliance with standards, enhance clinical efficiency, and safeguard patient safety. However, the way these processes are perceived by healthcare professionals can significantly influence their overall effectiveness. Employees do not approach audits from a purely technical standpoint; rather, they experience them through a psychosocial lens shaped by workload, institutional culture, and the nature of management-employee interactions. While audits have the potential to foster organizational learning and professional growth, they may also be perceived as burdensome if implemented rigidly or without adequate communication. Employees who lack clarity on the objectives or outcomes of audit procedures may associate them with administrative pressure, control, or performance scrutiny rather than with improvement and support. Such perceptions can generate resistance, reduce morale, and hinder the creation of a quality-oriented culture. On the other hand, when audits are designed to be participatory, transparent, and developmental, they can contribute positively to employee engagement and institutional trust. In such settings, healthcare workers are more likely to perceive audits as opportunities for reflection, skill enhancement, and collaborative problem-solving. The process becomes less about inspection and more about shared responsibility for care quality. In this context, evaluating employees' attitudes toward audits should be seen not merely as a feedback mechanism but as a strategic tool to strengthen organizational commitment and service excellence. For audit processes to reach their full potential, they must be implemented with a balance between accountability and support—where communication, fairness, and professional development are prioritized. This requires leadership that is both quality-driven and empathetic to the real-world challenges faced by healthcare staff.

The study was conducted to comprehensively examine the opinions of healthcare employees regarding internal and external audit processes, which are critical for ensuring quality and accountability in healthcare services

Materials and Methods

The ethics committee permission was obtained from the Scientific Publication and Ethics Committee of a Public University with the protocol number 2025-2ÖNP-0018 on 21.03.2025.

Method

The study had a descriptive and qualitative design. In this study, a qualitative research design was employed to gain an in-depth understanding of participants' experiences, perceptions, and the meanings they attach to organizational processes. Qualitative methods are particularly suitable for exploring complex, context-dependent phenomena that cannot be fully understood through numerical data alone (Creswell & Poth, 2018). This approach enables the researcher to capture rich, detailed insights from the participants' perspectives, which is essential when studying subjective experiences. Specifically, the study adopted a phenomenological approach, which seeks to explore how individuals make sense of a particular phenomenon they have personally experienced (Moustakas, 1994). Phenomenology is grounded in the belief that reality is constructed through lived experience and personal interpretation. In this context, the aim was to explore how participants perceive audit processes in healthcare institutions and how these perceptions shape their attitudes and responses.

Location of the Study

The study was conducted with the participation of healthcare employees working in Ardahan and Ankara provinces. The selection of Ardahan and Ankara as the research sites was deliberate and aimed at providing the study with contextual richness and multidimensional insight. This decision reflects an intention to capture the spatial, institutional, and socio-economic diversity inherent in the Turkish healthcare system. Ankara, as the capital city and home to numerous tertiary-level healthcare institutions, represents a metropolitan context characterized by advanced infrastructure, high patient volume, and complex organizational structures. In contrast, Ardahan exemplifies a peripheral region, where access to healthcare services is relatively limited, institutional resources are constrained, and local organizational dynamics are more prominent. By including these two geographically and structurally distinct settings, the study enabled a comparative analysis of healthcare employees' perceptions, attitudes, and experiences across different institutional and regional contexts. Rather than aiming for statistical generalizability, this design enhanced the study's theoretical transferability by capturing nuanced, context-dependent insights that reflect both metropolitan and peripheral healthcare realities.

Date of the Study

The data collection process began with the approval of the ethics committee and was completed between March 31 and April 30, 2025.

Population and Sample

A minimum of 12 to 20 qualitative interviews were planned until data saturation was reached. Informed consent forms were obtained from each participant before they participated in the study. The study was completed with 20 participants.

Inclusion Criteria: Individuals who worked as healthcare employees (nurses, physicians, anesthesiologists, technicians, etc.) in hospitals and agreed to participate voluntarily were included in the study. Those who did not meet the inclusion criteria and were not healthcare employees were excluded from the study.

Data Collection Process and Tool

The data were collected with a semi-structured interview form developed by the researchers (eight questions in total, including questions about age, gender, marital status, education level, profession, department, institution, and supervisory processes). Each interview lasted approximately 10-15 minutes. Written consent was obtained from participants before the interviews. This relatively brief interview length was intentional and aligned with the focused nature of the research questions, which targeted specific aspects of participants' perceptions and experiences related to audit processes. Since the questions were designed to elicit concise, yet meaningful insights on well-defined topics, the interview structure emphasized depth over breadth within a limited timeframe. Thus, the interview duration was sufficient to capture relevant and pertinent data without causing participant fatigue or compromising data quality.

Data Analysis

The data obtained from the interviews was transcribed, and the coding process began. Participants were identified as P1, P2, and P20 The qualitative data analysis process is a multi-stage procedure that involves the systematic organization, interpretation, and explanation of data. In this study, the interview data were analyzed using descriptive and interpretative methods. First, all interviews were transcribed from audio recordings, and the transcripts were carefully read to identify themes, significant statements, and to code the participants. Using an open coding approach, the texts were examined line by line

to identify meaningful expressions, concepts, and phenomena, which were coded using original and descriptive terms. Similar and related codes were then grouped into categories and themes. The relationships, patterns, and differences between codes were analyzed to reveal the holistic structure of the data. Themes were organized and interpreted to address the primary research questions. The analysis process was supported by repeated readings and comparisons; coding and theme development were reviewed and revised by the researcher when necessary. This methodological approach enhanced the validity and reliability of the study.

Limitations of the Study

The study was limited to the responses given by healthcare employees who voluntarily agreed to participate in the study in Ardahan and Ankara provinces.

Results

The mean age of the healthcare employees participating in the study was 37.95 ± 7.40 (min 26, max 53), 35% (n=7) were female, 65% (n=13) were male, 50% (n=10) were single, and 50% (n=10) were married. When the education level of the healthcare employees was evaluated, it was concluded that 30% (n=6) had graduated from health vocational high school, 20% (n=4) had a bachelor's degree, 50% (n=10) had a master's degree or above; in terms of professional status, 35% (n=7) were nurses, 40% (n=8) were anesthesia technicians, 25% (n=5) were physicians, 60% (n=12) of the participants worked in the public sector and 40% (n=8) worked in the private sector (Table 1).

Table 1. Demographic Data of Participants

Participants (n=20)		n	%
Sex	Female	7	35
	Male	13	65
Age	X±SD (min, max)	37.95±7.40 (Min 26-Max 53)	
Marital Status	Single	10	50
	Married	10	50
Educational Status	VSH	6	30
	Undergraduate	4	20
	Master's Degree or above	10	50
Job	Nurse	7	35
	Anesthesia Technicians	8	40
	Physician	5	25
Organization	Public	12	60
	Private	8	40

X: Mean, SD: Standard Deviation, VSH: Vocational School of Health, n: number, % percent

When the participants were asked "What is auditing and is it necessary?", all participants said that audits were necessary, and their responses for the definition (n=20) were coded into 4 groups. When the responses given were examined according to the codes (n=20), 60% (n=12) defined auditing as "Control and Audit Processes", 25% (n=5) as "Regularity of the System and Operation", 5% (n=1) as "Goal and Result Orientation", 10% (n=2) as "Management and Process Control". It was concluded that the majority of the participants' answer to the question of what auditing is was mainly control and audit processes. When the participants were asked, "Are you informed about audits and did you receive any training?", 95% (n=19) of the participants were informed, 5% (n=1) did not have any information, and in the case of training, 75% (n=15) of the participants (n=20) said "yes" 15% (n=3) said "no" and 10% (n=2) said "partially", When the participants were asked "Are internal and external audits the same? If there is a difference, what is the difference?", 95% (n=19) of the participants (n=20) said that the audits were not the same. When the difference was asked, the responses given by the participants were divided into three codes. When the responses given were examined, 75% (n=15) of the participants said that there were changes in the processes and on an institutional basis in general, such as "Objectivity and Frequency of Audits", 20% (n=4) "Differences and Observations between Public and Private Sector Audits", and 5% (n=1) "General Assessment/Different Approaches" (Table 2, Figure 1).

Table 2. Distribution of Audit Definition and Being Informed Status by Categories

Categories /Themes (n=20)	n	%
Definition of Audit		
Control and audit processes	12	60
Regularity of the system and operation	5	25
Goal and result orientation	1	5
Management and process control	2	10
Do you have information on inspections?		
Yes	19	95
No	1	5
Has your institution provided training on this subject before?		
Yes	15	75
No	3	15
Partially	2	10
Are internal and external audits the same?		
Yes	1	5
No	19	95
Differences between internal and external audits		
Auditing is different in the public and private sectors	4	20
General assessment/different approaches available	1	5
Objectivity and frequency of inspections are different	15	75

n: number, % percent

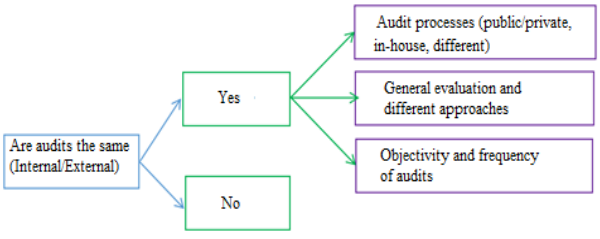


Figure 1. Differences Between Internal and External Audits According to Participants

When the participants were asked, "Are the results detected after inspections communicated to you? Is information sharing sufficient?", all participants (n=20) said that information sharing was done, and 80% (n=16) said that information sharing was sufficient. When the participants were asked, "Is there an institutional culture of rewarding or punishing after inspections? Must there be rewards?", all participants said that there was no punishment, and 80% (n=16) said that there was no reward. When the question "How must it be?" was asked, 50% (n=10) of the participants said that positive feedback was given, 30% (n=6) said that there was rewarding, 10% (n=2) said that general comments (negativities) about inspections must be shared, and 10% (n=2) said that corrective and preventative measures must be reported (Table 3, Figure 2).

Table 3. Distribution of Audit Results Sharing, Level, and Reward/Punishment Practices by Code

Categories /Themes (n=20)	n	%
Information sharing		
Yes	20	100
Do you think sharing is enough?		
Yes	16	80
No	4	20
Is there a reward after the audit?		
Yes	16	80
No	4	20
Is there any punishment as a result of the inspection?		
No	20	100
What must the audit results feedback process be like?		
Positive audit result feedback	10	50
Rewarding	6	30
General comments (negativities) of the audits must be shared	2	10
Corrective and preventive measures must be reported	2	10

n: number, % percent

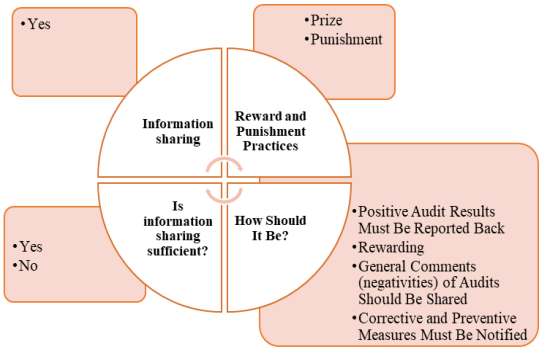


Figure 2. Reward and Punishment at the End of the Audit and How They Must Be

When the participants were asked, "Who must be the auditor? Who must conduct the audits? Why?", 40% (n=8) of them said that the audit must be conducted by an expert, 60% (n=12) of the participants said that the audit must be conducted by experts, and individuals with good communication skills. When asked the reason (n=9), the answers were divided into 3 codes 44.4% (n=4) of the participants answered "Expertise and Merit", 44.4% (n=4) answered "Communication and Experience", and 11.2% (n=1) answered "Training and Process Improvement") (Table 4). When the participants were asked, "What is the level of coverage of the audits in the unit you work in?" 85% (n=17) of the participants answered "Sufficient for the unit/department covered by the audit," 15% (n=3) answered "Insufficient for the unit/department covered by the audit". When the participants were asked, "Do you trust the accuracy of the results of the audits?", 50% (n=10) said "Yes" and 50% (n=10) said "No". When the participants were asked, "Do private and public institutions go through the same processes?", 15% (n=3) answered "Yes" and 65% (n=13) answered "No", and 20% (n=4) answered "Undecided". When the participants were asked, "What are the differences between public and private sector in this context", 57.1% (n=8) said that private sector inspections were more frequent/intensive, 14.3% (n=2) said that inspections were similar in the public and private sectors, 21.4% (n=3) said that public sector inspections were weaker/insufficient, and 7.2% (n=1) said that they did not know (Table 4).

Table 4. Distribution of Auditors, Audit Scopes, and Private and Public Audit Processes According to Categories

Categories /Themes (n:20)	n	%
Who must be the auditor?		
Expert	8	40
Expert and good communicators	12	60
From where?		
Expertise and Merit	4	44.4
Communication and Experience	4	44.4
Training and Process Improvement	1	11.2
Unit/department covered by the audit		
Sufficient	17	85
Insufficient	3	15
Do private and public sectors experience the same processes?		
Yes	3	15
No	13	65
I am undecided	4	20
Differences between private and public		
The Opinion That Private Sector Inspections Are More Frequent/Intensive	8	57.1
Audits are expected to be similar in the public and private sectors.	2	14.3
The View That Public Sector Audits Are Weaker/Inadequate,	3	21.4
Lack of Information	1	7.2

n: number, % percent

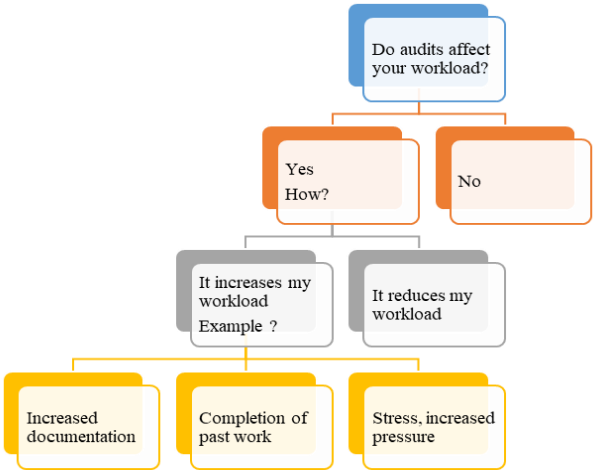
When participants were asked, "Do audits affect your workload?" all said that they did. When asked, "How does it affect you?" the responses were divided into two groups 85% (n=17) increase my workload, 15% (n=3) decrease my workload). When participants were asked, "Can you give an example of an increase in workload?" 20% (n=4) said, "Increased stress, pressure all day on audit days," 70% (n=14) said, "Increased documentation," and 10% (n=2) said, "Completing past work" (Table 5, Figure 3).

Table 5. Frequencies and Percentages of the Status and Level of Audit Impact on Workload According to Categories

Categories /Themes(n:20)	n	%
Do audits affect your workload?		
Yes	20	100
How?		
They increase my workload	17	85
They reduce my workload	3	15
Example of increased workload?		
Increased stress and pressure all day long on the audit day	4	20
Increased documentation	14	70
Completion of past work	2	10

n: number, % percent

Figure 3. Impact Level of Audits on Workload Examples of statements made by participants are as follows.



When the participants were asked "What do you think auditing is?", the participant with code P2 said "Checking that the system is functioning properly", the participant with code P3 said "Keeping under control the progress of work, information, and technical equipment". The participant with code P4 said, "Checks performed to ensure that work is performed smoothly and reliably", the participant with code P5 said, "Checking whether things are going well", the participant with code P6 said, "It ensures that things run smoothly by being tidy and orderly, prevents disruptions and also ensures that the well-functioning parts of the institution set an example". The participant with code P8 said, "It is the auditing of an institution following the rules" and the participant with code P9 said, "Auditing is the set of rules that exist for the systematic and orderly operation of a business".

When the participants were asked, "Are you informed about audits? Has training been provided on this subject in your institution before?", the participant with code P1 said, "It was provided for some audits," the participant with code P2 said, "No, there was no training", the participant with code P3 said, "No, I have not received any training", the participant with code P4 said, "There are audits in our institution, I am informed", the participant with code P7 said, "Yes, training and regular meetings are held", the participant with code P8 said, "I was not informed, I have not received training before", the participant with code P9 said, "Yes, I am informed and training was provided".

When the participants were asked, "Do you think internal and external audits are the same? If so, what is the difference?", the participant with code P1 said, "They are not the same. The Ministry's audits are performed more seriously", the participant with code P3 said, "I think external audits are more objective", the participant with code P4 said, "They are not the same, external audits are stricter and more as they must be", the participant with code P6 said, "No, they are not the same. Internal audits are more flexible, external audits are stricter and more as they must be", and the participant with code P7 said, "Both are important and need to be done for the process to work efficiently and effectively"

When the participants were asked, "Do you think audits must be conducted by people who can communicate easily? Or are experts sufficient? Why?", participant P1 said, "I think experts must do it. Qualification is important", participant P2 said, "Those with good communication skills must do it because they are more understanding", participant P3 said, "Both are extremely important. However, if a choice must be made, experts must be chosen", participant P4 said, "Both are necessary", participant P6 said, "It is better to have experts, because qualification must always be the basis", participant P7 said, "The process progresses better with people who have audit experience and good communication skills. Both are important for the process" and participant P10 said, "Those with expertise and good communication skills must do it".

When participants were asked, "Do you think certain professional groups/units are inspected more frequently during inspections? Or does the workload fall equally on all personnel?", participant P1 said, "It is equal for everyone", participant P2 said, "Non-physician healthcare personnel are inspected individually during quality inspections", participant P3 said, "I think it is equal, but I hear that specific units are examined in more detail", participant P6 said, "No, some units are inspected more frequently (i.e., emergency, operating room, intensive care, etc.)", participant P7 said, "Unit managers have more work to do. Of course, it is teamwork, but unit managers handle the control and regulations", and participant P10 said, "It is not equal, someone always gets a bigger workload". When the participants were asked, "Do the audits performed have an impact on the motivation of the staff? Positive/Negative?", the participant with code P1 said, "It has a positive impact", the participant with code P2 said, "It has a negative impact, it adds more work to the existing workload, there is no financial reward", the participant with code P3 said, "I

do not think it has a significant positive or negative impact, but I see that the process creates stress", the participant with code P4 said, "I do not think it has an impact on motivation", the participant with code P6 said, "Negative, because the staff feels stressed", the participant with code P7 said, "When there are disruptions or a heavy workload, it can have negative impacts".

When the participants were asked, "Do you think the auditing processes in private and public institutions are the same? If there is a difference, can you give an example?", the participant with code P1 said, "I think it must normally be the same, but it is not. The public sector is audited more", the participant with code P2 said, "It is the same", the participant with code P3 said, "I cannot make a comparison because I do not know private institutions", the participant with code P6 said, "It is not the same. The private sector is audited more", the participant with code P9 said, "It is not the same. The private sector needs to be audited more", and the participant with code P10 said, "I do not think the process in private institutions is the same because of financial constraints"

When participants were asked, "Does it affect your workload during inspections? How?", participant P1 said, "Form usage may increase, but having order reduces workload", participant P2 said, "It increases because we have to deal with inspectors in addition to our work during inspections", participant P3 said, "Yes, during inspections, forms, medication counting, etc. are more intensive", participant P4 said, "In addition to the workload, we increase our attention to ensure no missing items are found, and this inevitably puts pressure on us", participant P5 said, "Medication counting", participant P6 said, "It increases because we try to pay extra attention to everything. Normal work done with one sheet of paper, when it comes to inspections, we try to be more careful, and use three or four sheets of paper", the participant with code P7 said, "The number of forms increases", the participant with code P10 said, "Excess paperwork and formalities can be tiring".

Discussion and Conclusion

This study provides an in-depth examination of healthcare employees' perceptions regarding internal and external audit processes, revealing critical insights into the role of audits in healthcare services. While participants unanimously acknowledged audits as indispensable for maintaining institutional order and enhancing quality, divergent views emerged concerning audit procedures, auditor qualifications, and the impact on employees. These findings underscore the intricate relationship between audit practices, organizational culture, and employee experience. A key finding highlights perceived functional differences between internal and external audits: external audits were seen as more systematic, objective, and regular, whereas internal audits were characterized as flexible, educational, and supportive. Despite widespread sharing of audit results with staff, ineffective feedback mechanisms and a lack of reward systems negatively affect employee motivation. This suggests that audit processes should be restructured not only as control tools but also as mechanisms that foster employee engagement and motivation.

Moreover, audits were reported to increase employee workload, particularly due to intensive documentation requirements and stress experienced during audit periods. Such burdens pose indirect threats to healthcare workers' psychological well-being and service quality. The growing bureaucracy and administrative workload in healthcare necessitate a reevaluation of the balance between audit effectiveness and employee well-being. The findings also emphasize the need for auditors to possess not only technical expertise but strong communication and empathy skills, which could enhance the perceived fairness and developmental orientation of audits.

Finally, notable differences between audit practices in the public and private sectors highlight the critical need for standardized auditing frameworks. Such standardization is essential to harmonize quality and safety levels across healthcare institutions. In light of these findings, audit processes must evolve beyond mere control mechanisms to become flexible, transparent, and development-focused systems that support employee motivation, balance workload, and promote continuous learning. This holistic approach is vital for improving healthcare quality and ensuring workforce satisfaction. Based on these results, the following recommendations are made.

- Sharing audit results with employees transparently and constructively, providing positive feedback, not just on deficiencies.
- Creating process improvement plans based on audit results, together with employees, and regularly collecting employee opinions.
- Simplifying and reducing documentation processes to reduce the workload and stress of audits on employees.
- Increasing employee motivation by rewarding the successes and quality improvements achieved in audits.
- Ensuring that internal and external auditors receive training to the same standards in terms of communication skills and technical competencies.
- Developing flexible and effective audit models suitable for both sectors, taking into account the differences in audit dynamics in the public and private sectors.
- Increasing unannounced inspections and reviewing existing inspection processes to make them more realistic and functional.

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