Exercise on Auditing Healthcare Waste

Assume that you work at the Office of the Auditor General in Wasteland, and your office is going to conduct an audit of the management of healthcare waste.

Background information
Healthcare waste (HCW) is a by-product of healthcare that includes sharps, non-sharps, blood, body parts, chemicals, pharmaceuticals, medical devices and radioactive materials. It contains a wide range hazardous waste and toxic materials as well as infectious material.

HCW is an example of a waste stream with high potential for spreading of diseases. Poor management of HCW exposes healthcare workers, waste handlers and the community to infections, toxic effects and injuries.

The Organizational structure
Wasteland has ratified The Basel convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal. This convention sets out the principles of environmentally sound management of healthcare waste, and aims to minimize the concurrency of hazardous waste with regard to the amount and potential risks, and to minimize the transboundary movements of hazardous wastes.

The parliament in Wasteland has established a legal framework – The Public Health act of 1995 and the Waste Management Act of 1985. This framework sets out the responsibility of the waste producers, transporters and operators and requires the significant waste activities to be licensed. Others need to register at the Environmental Agency.

The Ministry of Environment is competent authority for the Basel Convention and is responsible for the implementation of national environmental policy included waste. A national plan for managing waste has been implemented since 2000.

The Environmental Agency regulates the management and disposal of solid and hazardous waste. It is to ensure that waste is managed and disposed properly to prevent harm to health and the environment. Under the legal framework the Agency regulates waste by setting out how the waste should be managed and by monitoring and checking compliance with relevant laws, licenses and other regulations.

The main producers of healthcare waste in the country are 20 hospitals at state level, 10 local hospitals and 20 private hospitals. The waste producer has to pay charges for depositing waste into landfills or incineration. The operators collect the charges which in 2005 made a total of 20 million dollars. For 7 of the hospitals on the border of Cleanland where the charges are lower, it is more economically to transport the healthcare waste to the operators there.

Questions:

- What are the most important audit topics (lines of enquiry) for this type of waste? Why?
- Which researchable questions would be useful for an audit in this area?
- What can be the main audit criteria for this audit?
- What kind of audit methods might be used to answer the research questions**?**