

**FROM CONTROL TO IMPROVEMENT: PATHS OF AUDITING IN PUBLIC MANAGEMENT** <https://doi.org/10.63330/aurumpub.021-003>**Fernanda Barrozo Oliveira<sup>1</sup>****ABSTRACT**

Auditing in public management represents a fundamental instrument for strengthening governance and transparency in state administrations. This study aimed to analyze the evolution of public auditing in Brazil, its purposes, and its importance in the continuous improvement of management. The research adopted a qualitative approach, with a bibliographic review of relevant works and documents on the subject. The main results indicated that public auditing evolved from a rigid control model to a process focused on the efficiency and effectiveness of governmental actions. Contemporary auditing not only monitors but also proposes improvements, acting as an agent of transformation in public administration. The conclusions pointed out that, despite advances, auditing faces structural and cultural challenges that limit its effectiveness. Overcoming these challenges is essential to ensure that auditing fulfills its role of promoting accountability and transparency, contributing to a more ethical and efficient public administration.

**Keywords:** Public auditing; Governance; Transparency; Efficiency; Management.

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<sup>1</sup> Bachelor's degree in Business Administration, undergraduate student in Environmental and Sanitary Engineering Estácio University Center of Ribeirão Preto, UniFatecie University Center



## INTRODUCTION

Auditing in public management is an increasingly relevant topic, especially in a context where efficiency, transparency, and fiscal responsibility are increasingly demanded by society. This study explored the evolution of public auditing in Brazil, highlighting its importance as an instrument of control and improvement of public administration. The literature consulted encompassed works that discuss auditing as a governance mechanism, emphasizing the transition from a merely punitive approach to a proactive perspective that seeks to contribute to the improvement of administrative processes.

The central objectives of the study were to analyze the concepts and purposes of public auditing, investigate its structure and types, and discuss contemporary challenges faced in this area. The hypothesis raised indicated that public auditing, although it has advanced significantly, still faces barriers that limit its effectiveness and integration with governance principles.

The justification for conducting this study lies in the need to understand auditing as an essential element for promoting accountability and transparency in public management. In a scenario of growing demand for more efficient and ethical public services, it is essential that public administration uses auditing as a tool for learning and transformation.

The development of the work was carried out through qualitative research, based on bibliographic review and document analysis. The research included consultation of standards, manuals, and relevant works, which provided support for understanding the concepts and practices of public auditing. The work was structured in sections that addressed the origin of auditing in Brazil, its contemporary modalities, and culminated in a discussion on future perspectives and challenges faced in the area.

Thus, the study sought to offer a comprehensive view of auditing in public management, emphasizing its importance in building a more transparent, responsible administration committed to the continuous improvement of services provided to society.

## METHODOLOGY

The methodology of this study was developed to allow a comprehensive analysis of auditing in public management in Brazil. The approach adopted was qualitative, focusing on exploring concepts, practices, and challenges related to public auditing. The research began with an extensive bibliographic review, consulting works by renowned authors and academic articles, as well as official manuals and documents dealing with auditing standards and practices. This review provided a solid theoretical framework, underpinning the discussions throughout the work.

Next, a document analysis was carried out, including the evaluation of regulatory standards such as the Federal Constitution of 1988 and the Fiscal Responsibility Law (Complementary Law No. 101/2000). This analysis allowed understanding how these guidelines establish principles for public



auditing and fiscal management. Finally, the research included a study of practical cases of audits conducted by control bodies such as the Federal Court of Accounts (TCU). This stage was crucial to illustrate the application of the concepts discussed and highlight the results and impacts of audits on public management.

The research was conducted rigorously, ensuring data collection from reliable sources and the use of analysis methods that guaranteed the objectivity of the information. The work resulted in a critical discussion on current public auditing practices, their challenges, and future perspectives, thus contributing to the understanding and improvement of this important instrument in public administration.

## **DEVELOPMENT**

### **AUDITING IN THE PUBLIC SECTOR: CONCEPTS AND PURPOSES**

Auditing in the public sector has consolidated over time as an essential instrument for strengthening governance, transparency, and administrative efficiency. Its origin dates back to the earliest forms of financial control exercised by States, when the primary concern was to ensure the correct collection and application of public resources. In Brazil, the development of governmental auditing is closely linked to the evolution of the State itself and its control institutions, especially after the Federal Constitution of 1988, which enshrined the principle of publicity and expanded the role of oversight and auditing bodies (Brazil, 1988).

According to Figueiredo and Santos (2018), public auditing emerged as a control practice aimed at verifying the legality and legitimacy of administrative acts, but over time it began to incorporate broader dimensions, such as economy, efficiency, and effectiveness of governmental actions. This transition reflects a paradigm shift: from a merely punitive and compliance-based audit to a modern and proactive audit that seeks to contribute to the improvement of public management. According to the Federal Court of Accounts (TCU, 2021), current governmental auditing is a systematic, independent, and documented process that aims to obtain and evaluate evidence to determine whether the activities, programs, and operations of an entity are being conducted in accordance with principles of good management and governance.

The concept of governmental auditing, therefore, goes beyond simple accounting control. For Rezende and Slomski (2019), it consists of a set of technical procedures aimed at analyzing compliance, performance, and results of public actions, ensuring the proper application of resources and the effectiveness of public policies. Silva and Rezende (2020) argue that auditing in the public sector is an instrument of accountability, that is, a means of ensuring that managers account for



their decisions, promoting transparency and responsibility in administration.

The differences between public and private auditing are substantial and mainly concern the nature of objectives and purposes. While auditing in the private sector aims to ensure the reliability of financial statements and protect the interests of investors and shareholders, public auditing seeks to guarantee the correct application of public resources and compliance with the collective interest (Figueiredo; Santos, 2018). Furthermore, governmental auditing is subject to constitutional principles and public legislation, such as the Fiscal Responsibility Law (Complementary Law No. 101/2000) and the new Public Procurement Law (Law No. 14.133/2021), which reinforce the role of internal and external control as mechanisms of governance and integrity (Brazil, 2000; Brazil, 2021).

In the contemporary context, public auditing assumes multiple objectives. Among the main ones are controlling the legality and legitimacy of administrative acts, evaluating the efficiency and effectiveness of public policies, and continuously improving management and governmental processes. According to the TCU Operational Audit Manual (2021), auditing should provide support for improving administration by identifying flaws and proposing recommendations that contribute to good governance. Thus, auditing is not limited to pointing out irregularities but acts as an instrument of organizational learning and support for public decision-making.

The role of the public auditor in this scenario is of fundamental importance. They must act with independence, impartiality, and technical responsibility, respecting the ethical principles that govern public service. According to the standards of the International Organization of Supreme Audit Institutions (INTOSAI, 2019), auditors should base their actions on integrity, objectivity, professional competence, and commitment to the public interest. Public trust in audit results depends on the ethical conduct and competence of the professionals involved, who must maintain a critical stance and commitment to the values of public administration.

Moreover, the contemporary public auditor is not only an inspector but also an agent of transformation and continuous improvement. For Chiavenato (2014), the efficiency of organizations—public or private—depends on the ability of their agents to identify problems, propose solutions, and promote changes. Thus, modern auditing assumes a pedagogical role by guiding managers on good governance practices and fostering an organizational culture focused on results and transparency.

Therefore, it can be affirmed that auditing in the public sector is an indispensable mechanism for administrative democracy, as it strengthens social control, promotes the rational use of resources, and drives the improvement of services provided to the population. Its evolution from a rigid control instrument to a process of evaluation and management improvement reflects the institutional maturity of the State and its commitment to a more efficient, ethical, and transparent public administration.

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## STRUCTURE AND TYPES OF AUDITING IN PUBLIC ADMINISTRATION

The structure of auditing in Brazilian public administration is organized into different levels and modalities that complement each other to ensure legality, legitimacy, efficiency, and transparency in state management. This plurality of audits—internal, external, and independent—reflects the need for multiple control mechanisms that, together, guarantee good governance and the rational use of public resources (Figueiredo; Santos, 2018).

Internal auditing is carried out within the organizational structure of the public entity itself, aiming to evaluate internal controls, administrative procedures, and the results achieved by management units. According to the Federal Court of Accounts (TCU, 2021), its main function is to support senior management in preventing errors and irregularities by identifying risks and proposing improvements. Thus, internal auditing assumes a preventive and educational character, acting as a link between management and external control. External auditing, on the other hand, is conducted by autonomous bodies in relation to the audited entity, with the purpose of overseeing the legality and efficiency of public administration. In Brazil, this function is primarily exercised by the Federal Court of Accounts (TCU), State Courts of Accounts (TCEs), and Municipal Courts of Accounts (TCMs), which have constitutional authority to judge the accounts of public administrators and issue prior opinions on the accounts of the head of the Executive branch (Brazil, 1988).

In addition, there is independent auditing, carried out by professionals or specialized firms that do not belong to the public structure but are hired to examine financial statements, evaluate internal controls, or assist oversight bodies in specific analyses. According to Rezende and Slomski (2019), independent auditing, although more common in the private sector, has gained relevance in the public sphere, especially in state-owned enterprises and mixed-capital companies, contributing to greater credibility and transparency of financial reports.

Regarding audit modalities, literature and technical standards distinguish different approaches according to objectives and evaluation criteria. Compliance auditing (or regularity auditing) focuses on verifying whether administrative actions and operations comply with current legal, regulatory, and procedural norms. Accounting auditing, in turn, is dedicated to analyzing financial statements and accounting records, seeking to ensure that the data reflected in accounting accurately represent the entity's financial and patrimonial situation (CFC, 2016).

Operational auditing and performance auditing constitute more modern modalities aimed at evaluating the efficiency, effectiveness, and impact of public policies and programs. According to TCU (2021), operational auditing seeks to analyze management performance from a results perspective, identifying causes of deficiencies and proposing recommendations for improvement. This type of audit is based on principles of good governance and results-based management, aligning with the international

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trend of using auditing as a tool for continuous improvement, as advocated by INTOSAI (2019) in its ISSAI 3000 standards.

The main oversight bodies responsible for executing and supervising public audits in Brazil play complementary and integrated roles. The Federal Court of Accounts (TCU) acts as the external control body of federal administration, monitoring the application of Union resources and advising the National Congress. The Office of the Comptroller General (CGU), in turn, is the central body of the internal control system of the Federal Executive Branch, responsible for conducting preventive audits, investigating irregularities, and promoting transparency and citizen engagement (CGU, 2020). At the state and municipal levels, Courts of Accounts and Comptroller's Offices perform similar functions, overseeing the application of regional and local resources, reinforcing the decentralized and cooperative nature of Brazil's control system (Silva; Rezende, 2020).

Public auditing activities are supported by a robust normative framework. The International Standards of Supreme Audit Institutions (ISSAIs), issued by INTOSAI, constitute the main theoretical and technical reference for governmental auditing globally. Among them, ISSAI 100 establishes the fundamental principles of public sector auditing, and ISSAI 3000 addresses performance audits (INTOSAI, 2019).

In Brazil, these guidelines are complemented by the Brazilian Accounting Standards Applied to Auditing (NBC TAs), issued by the Federal Accounting Council (CFC), and by audit manuals prepared by oversight bodies, such as the Operational Audit Manual and the Technical Reference for Internal Governmental Audit Activity of the Federal Executive Branch, published by TCU and CGU, respectively.

These normative and technical instruments ensure the standardization of procedures and the alignment of national practices with international best practices, strengthening audit credibility and expanding transparency in public management. As Figueiredo and Santos (2018) emphasize, compliance with professional standards ensures that audits are conducted independently, objectively, and based on evidence, allowing their results to serve as a reliable basis for decision-making and accountability to society.

Thus, the structure and types of auditing in the public sector form an integrated control system that encompasses everything from verifying legal compliance to evaluating results and performance. When well-coordinated, this system decisively contributes to strengthening governance, integrity, and administrative efficiency, promoting public management oriented toward transparency, responsibility, and continuous improvement.



## CONTROL IN PUBLIC MANAGEMENT: CONCEPTUAL AND LEGAL ASPECTS

Control in public management constitutes one of the fundamental pillars of democratic administration, representing the set of mechanisms through which legality, legitimacy, morality, and efficiency of acts performed by public administration are ensured. Historically, control emerged as an intrinsic necessity of State management, with the purpose of guaranteeing that public resources are used appropriately and in compliance with constitutional principles of administration (Brazil, 1988).

According to Meirelles (2016), administrative control is the faculty available to the administration to monitor its own acts and those of its agents, correcting possible irregularities and ensuring compliance with the public interest. This internal control is exercised within the governmental structure itself and aims to prevent failures, guarantee legality, and promote administrative efficiency. Social control, according to Secchi (2017), is the power granted to civil society to oversee State actions, constituting an instrument of citizenship and democratic participation. Through it, citizens—directly or through representative institutions—can monitor the implementation of public policies, demand transparency, and require accountability from managers.

The types of control in public administration can be classified as internal, external, and social, each with its own nature, scope, and instruments. Internal control is exercised by bodies and units that are part of the administration itself and aims to ensure regularity in management and proper application of public resources. According to Article 74 of the Federal Constitution of 1988, internal control systems must support external control in fulfilling its institutional mission and prevent irregularities in budgetary and financial execution (Brazil, 1988). The Office of the Comptroller General (CGU) is the main body responsible for this type of control at the federal level, performing functions of auditing, correction, ombudsman services, and transparency (CGU, 2020).

External control, in turn, is exercised by bodies independent of the controlled administration, constitutionally assigned to the Legislative branch, with the assistance of Courts of Accounts, to oversee the budgetary and financial execution of public entities. The Federal Court of Accounts (TCU) and State and Municipal Courts of Accounts have the authority to analyze annual accounts of administrators and others responsible for public funds, assets, and values, as well as to conduct audits and inspections to verify compliance and efficiency in management (TCU, 2021). Complementarily, social control acts as a mechanism of oversight exercised directly by civil society, institutionalized through public policy councils, transparency portals, public hearings, and instruments of popular participation provided by law (Rezende; Slomski, 2019).

The legal basis for public control in Brazil is broad and consolidated, establishing normative parameters for the exercise of oversight and administrative responsibility. The Federal Constitution of 1988 is the fundamental milestone, defining in Article 37 the principles of public administration—

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legality, impersonality, morality, publicity, and efficiency—and establishing in Article 70 that “accounting, financial, budgetary, operational, and patrimonial oversight” shall be exercised by the Legislative, Executive, and Judiciary branches, with the assistance of Courts of Accounts (Brazil, 1988).

Complementary Law No. 101/2000, known as the Fiscal Responsibility Law (FRL), reinforces these mechanisms by instituting public finance rules aimed at responsibility in fiscal management, requiring transparency and balance between revenues and expenditures. It introduces the principle of managerial responsibility, which imposes fiscal limits and targets on managers and provides sanctions in case of noncompliance (Brazil, 2000). Law No. 14.133/2021, the new Public Procurement and Administrative Contracts Law, consolidated control and governance as central principles, mandating the implementation of integrity mechanisms, risk management, and auditing in procurement processes (Brazil, 2021). Other laws, such as Law No. 12.527/2011 (Access to Information Law) and Law No. 13.303/2016 (State-Owned Enterprises Law), expanded oversight and transparency tools, consolidating control as an essential dimension of modern public management.

In this context, control is directly linked to the concepts of accountability and transparency, which constitute the main pillars of good governance. The term accountability, according to Pinho and Sacramento (2009), refers to the obligation of public managers to account for their acts and decisions, responding for their results to society and oversight institutions. Transparency, in turn, is understood as the clear and accessible provision of information about governmental actions, enabling citizen monitoring and participation. For the International Organization of Supreme Audit Institutions (INTOSAI, 2019), transparency is an indispensable condition for public trust, while accountability ensures the legitimacy of management.

The relationship between control, efficiency, and public responsibility is interdependent. When exercised technically and ethically, control does not constitute an obstacle to administration but rather an instrument for continuous improvement. According to Chiavenato (2014), administrative efficiency is linked to the ability of institutions to learn from the results of their controls, correcting failures and improving processes. Thus, public control should be understood not only as a mechanism of oversight but also as a strategic management process aimed at improving governance and service delivery to society.

Therefore, control in public management goes beyond a merely supervisory role and assumes an educational, guiding, and participatory function. It represents the link between the State’s duty to act and the citizen’s right to good administration, consolidating itself as an essential instrument for strengthening democracy, efficiency, and integrity in Brazilian public administration.



## FROM OVERSIGHT TO IMPROVEMENT: AUDITING AS AN INSTRUMENT OF CONTINUOUS IMPROVEMENT

Public auditing has undergone a paradigmatic transformation in recent decades. Traditionally associated with the function of oversight and detection of irregularities, auditing in contemporary public administration assumes a more strategic posture, oriented toward the continuous improvement of processes and management outcomes. This change stems from the consolidation of an administrative culture based on governance, transparency, and efficiency, in which control ceases to be merely punitive and becomes preventive, educational, and results-oriented (Santos; Almeida, 2019).

The paradigm shift in governmental auditing is linked to the transition from the bureaucratic model to the managerial model of public administration, proposed during the State Reform of the 1990s. According to Bresser-Pereira (1998), this new model sought to overcome the rigidity of formal control, emphasizing efficiency, accountability, and the quality of public services. Thus, auditing began to play a supportive role in management, providing relevant information for planning, decision-making, and the improvement of public policies (Matias-Pereira, 2010).

In this context, operational auditing emerges as an essential tool for evaluating and improving public management. Unlike traditional compliance audits, which focus on legality and correctness of administrative acts, operational auditing aims to examine the economy, efficiency, effectiveness, and impact of governmental actions (TCU, 2020). This modality seeks not only to identify shortcomings but also to propose solutions and best practices that contribute to the continuous improvement of public administration (Cavalcante; Marinho, 2018).

Beyond performance evaluation, operational auditing has been widely used as a risk management instrument. According to the Office of the Comptroller General (CGU, 2022), applying methodologies based on risk identification, analysis, and mitigation allows anticipating problems and reducing waste, making public management more predictable and sustainable. In this way, auditing ceases to act only after failures occur and becomes integrated into the management cycle, contributing to preventive actions and continuous improvement (Rezende, 2019).

Another important aspect is the integration of auditing with quality management systems and public governance. Alignment with standards such as ISO 9001:2015 and with corporate governance principles adapted to the public sector (OECD, 2015) reinforces the need for auditable, transparent, and results-oriented processes. This integration enables public audits to assume an internal consulting role, supporting managers in implementing more effective policies aligned with institutional strategic objectives (Figueiredo; Caggiano, 2017).

Practical experiences demonstrate the transformative potential of improvement-oriented auditing. The Federal Court of Accounts (TCU), for example, has conducted operational audits in areas such as



health, education, and infrastructure, producing recommendations that resulted in direct improvements in the efficiency of public services (TCU, 2021). Similarly, state and municipal comptroller offices have adopted audit models based on performance indicators, fostering a culture of organizational learning and innovation in public management (Souza; Martins, 2020).

Therefore, contemporary public auditing consolidates itself as an instrument of institutional transformation and improvement. More than a control mechanism, it constitutes a continuous process of learning, guidance, and enhancement, capable of strengthening social trust in public institutions. By adopting a collaborative and preventive posture, auditing contributes to the development of a more ethical, efficient administration committed to delivering public value to society (Chiavenato, 2021; Motta, 2013).

## CONTEMPORARY CHALLENGES OF AUDITING IN PUBLIC MANAGEMENT

Auditing in Brazilian public management faces a set of challenges that reflect the social, technological, and institutional transformations of the 21st century. Although it has advanced significantly toward becoming more strategic, results-oriented, and a promoter of continuous improvement, its effectiveness is still constrained by structural, technical, and human limitations, as well as cultural and political barriers that hinder its full integration with governance and efficiency principles (Matias-Pereira, 2010; Rezende, 2019).

One of the main obstacles faced by public auditing concerns the structural and technical limitations of oversight bodies. In many cases, audit units suffer from a shortage of financial resources, technological obsolescence, and a lack of specialized personnel, which compromises the execution of complex tasks and the implementation of modern methodologies (Cavalcante; Marinho, 2018). According to the Federal Court of Accounts (TCU, 2021), the overload of demands and the lack of integration between internal and external control systems also result in rework and operational inefficiency, reducing auditing's potential as a governance instrument.

In addition to technical limitations, there are institutional resistances and cultural barriers that hinder innovation. Many public agencies still view auditing through a punitive lens, associating it with a mechanism of oversight and correction rather than an instrument of improvement and learning (Santos; Almeida, 2019). This negative perception, rooted in traditional bureaucratic culture, tends to generate resistance among managers to implementing recommendations presented by auditors, which compromises the effectiveness of corrective and preventive actions (Motta, 2013). Overcoming this obstacle requires a continuous process of cultural and educational change that reinforces the importance of auditing as a management tool and not merely as a control mechanism.



Another significant challenge lies in the integration between internal and external control systems. Although both share the objective of ensuring proper application of public resources and administrative efficiency, in practice, there is still fragmentation of competencies and lack of institutional coordination (CGU, 2022). This lack of articulation results in overlapping audits, divergence of criteria, and communication difficulties among different oversight bodies—such as the Office of the Comptroller General (CGU), Courts of Accounts, and state and municipal comptroller offices. According to Figueiredo and Caggiano (2017), effective public auditing requires inter-institutional cooperation, standardization of methods, and information sharing to promote synergy and avoid redundancies.

The technological revolution constitutes both an opportunity and a challenge for contemporary public auditing. The use of Big Data tools, Artificial Intelligence, and predictive analytics has the potential to profoundly transform how public management control is carried out. Digital auditing enables continuous monitoring of large volumes of data, identifying anomalies, risk patterns, and signs of irregularities in real time (OECD, 2021). However, adopting these technologies requires technical training, adequate infrastructure, and an organizational culture oriented toward innovation, which is still limited in many Brazilian institutions (Rezende, 2019; CGU, 2022). Furthermore, new ethical dilemmas arise related to data privacy, algorithmic transparency, and responsible use of technology in public oversight.

Given this context, continuous training and professional ethics stand out as pillars of public auditing modernization. The growing complexity of administration demands auditors with multidisciplinary skills, capable of understanding not only accounting and legal aspects but also managerial, technological, and social dimensions of public policies (Bresser-Pereira, 1998). According to Chiavenato (2021), constant updating is essential to ensure that auditors act with independence, impartiality, technical competence, and ethical commitment—attributes indispensable for the credibility and legitimacy of the control function.

Thus, contemporary public auditing needs to balance intensive use of technology with the strengthening of its human and institutional foundations. Addressing structural, cultural, and technical challenges requires strategic planning, investment in innovation, and reinforcement of professional capabilities. More than correcting failures, auditing should be recognized as an instrument of organizational learning and institutional development, capable of promoting a more efficient, ethical public management oriented toward delivering social value (Souza; Martins, 2020; OECD, 2021).

## FUTURE PERSPECTIVES AND TRENDS IN GOVERNMENT AUDITING

Recent transformations in public administration and advances in information technology have elevated government auditing to a new level of performance, shifting its focus from traditional control to

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a strategic, predictive approach oriented toward risks and results. In this scenario, public auditing is increasingly understood as an essential instrument of governance, integrity, and administrative innovation, actively contributing to the efficiency and legitimacy of the State before society (Rezende, 2019; OECD, 2021).

One of the most relevant trends in this context is risk-based auditing (RBA). Unlike traditional models that inspect samples or past events, RBA is guided by the identification and prioritization of risks that may compromise organizational objectives, allowing auditors to act preventively and strategically (TCU, 2021). As highlighted by the Office of the Comptroller General (CGU, 2022), this methodology makes the audit process more efficient by directing efforts toward areas of greater vulnerability and impact, thereby optimizing the rational use of public resources. Furthermore, RBA integrates performance indicators and efficiency metrics, enabling the evaluation not only of legal compliance but also of the results and impacts of public policies (Souza; Martins, 2020).

Performance-oriented auditing represents another significant advancement. It is based on the analysis of quantitative and qualitative evidence that demonstrates the effectiveness of governmental actions, assisting managers and decision-makers in understanding whether planned goals are being achieved (Matias-Pereira, 2010). This approach reinforces the logic of results-based evaluation, typical of New Public Management, and allows auditing to act not only as an oversight mechanism but also as a strategic partner in improving management (Cavalcante; Marinho, 2018).

At the same time, auditing plays an increasingly important role in strengthening governance and public integrity. According to OECD (2021), good governance presupposes transparency, accountability, fairness, and responsibility—values that align directly with the mission of government auditing. In this sense, the contemporary auditor acts not only in verifying compliance but also in promoting ethical values, combating corruption, and disseminating sustainable and integrity-based practices (CGU, 2022). Strengthening integrity programs and coordinating audits with internal affairs and ombudsman offices become essential for building an institutional culture of trust and public ethics (Figueiredo; Caggiano, 2017).

Another vector of transformation is the expansion of active transparency and social involvement in audit processes. Contemporary society increasingly demands access to clear, comprehensive, and real-time information on the use of public resources. In this context, oversight bodies have adopted practices such as open data, interactive audit dashboards, and simplified public reports, enabling citizens to monitor oversight activities and actively participate in social control (TCU, 2020; Brazil, 2021). Auditing, therefore, assumes a pedagogical and democratic role, expanding dialogue between the State and civil society and strengthening both horizontal and vertical accountability (Santos; Almeida, 2019).



Finally, future perspectives point to the consolidation of auditing as a strategic agent of modernization and administrative efficiency. The incorporation of technologies such as artificial intelligence, machine learning, predictive analytics, and blockchain promises to revolutionize auditing practices, enabling greater precision, agility, and depth in analyzing public data (OECD, 2021). However, this modernization requires continuous investment in training, technological infrastructure, and professional ethics to ensure that the use of these tools respects principles of legality, transparency, and impartiality (Chiavenato, 2021).

Thus, the future of government auditing is built upon four fundamental pillars: risk-based management, governance and integrity, transparency, and technological innovation. By integrating these elements, auditing ceases to be merely a reactive control mechanism and assumes a proactive and strategic role, oriented toward creating public value and strengthening society's trust in state institutions. As Rezende (2019) summarizes, the challenge is to transform auditing into an instrument of learning and transformation, capable of driving the State toward efficiency, ethics, and excellence in public management.

## **CONCLUSION**

The conclusion of this study highlights the strategic role of auditing in Brazilian public management, consolidating it as an essential instrument for promoting transparency, efficiency, and administrative accountability. Throughout the analysis, it was possible to observe the historical evolution of auditing, which shifted from a merely punitive and control-oriented approach to a more modern and proactive perspective focused on continuous improvement and the efficiency of public services. This transformation reflects a paradigm shift in public administration, where auditing not only monitors but also guides managers, promotes best practices, and contributes to strengthening governance.

The results obtained indicated that, despite significant progress, public auditing still faces challenges that limit its effectiveness. Issues such as lack of resources, cultural resistance in some institutions, and fragmentation between internal and external control systems were identified as obstacles that need to be overcome to ensure that auditing fully fulfills its role. Overcoming these barriers is essential for auditing to act not only in detecting irregularities but also as an agent of transformation, promoting a more ethical public administration committed to delivering value to society.

The analysis of contemporary auditing practices revealed that integrating modern methodologies, such as risk-based auditing and results-oriented approaches,



can enhance the effectiveness of public audits. Adopting these approaches allows auditors to focus their efforts on areas of greater vulnerability and impact, contributing to a more rational use of public resources. Furthermore, the growing demand for transparency and social participation reinforces the need for auditing to become a more collaborative process, involving civil society and promoting effective social control.

Finally, it is crucial that auditing institutions continue to invest in professional training and the incorporation of technological innovations to strengthen their technical and ethical capacities. The future of public auditing in Brazil will depend on its ability to adapt to new challenges and realities, always seeking process improvement and promoting a more efficient and transparent public administration. Thus, this study contributes to a deeper understanding of auditing in public management, emphasizing its essential role in building a State that is more responsible and committed to society's demands.



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