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ESSAY

Internal audit of the SUS and the commitment to improving the quality and effectiveness of health policies

Auditoria interna do SUS e o compromisso com a melhoria da qualidade e efetividade das políticas de saúde

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ABSTRACT This critical-propositional essay discusses the limits and possibilities of internal audit in Brazil's Unified Health System, focusing on how audit practices can contribute to policy improvement in a complex federal context. The objective is to critically revisit the current audit model and propose guidelines to redirect audit work toward the quality, effectiveness, and outcomes of health policies. The central argument is that punitive and compliance-driven approaches constrain organizational learning and the generation of public value. Three guidelines are advanced: i) linking audit findings to policy improvement mechanisms; ii) establishing nationally standardized and technically consistent audit processes; and iii) clearly defining the institutional role of audit units within the Ministry of Health and in coordinating the National Health Audit System. Examples and institutional experiences are used for illustrative and analytical purposes rather than evaluative inference.

KEYWORDS Health audit. Health management. Health public policy.

RESUMO *Trata-se de um ensaio crítico-propositivo sobre limites e possibilidades da auditoria na política de saúde no Brasil, com enfoque na auditoria interna no Sistema Único de Saúde. O objetivo é revisar criticamente fundamentos, problemas recorrentes e potencialidades do modelo vigente e propor diretrizes para reorientá-lo à melhoria da qualidade, da efetividade e dos resultados das políticas. Sustenta-se que, ao permanecer ancorada em lógicas predominantemente punitivas e conformistas, a auditoria reduz sua capacidade de produzir aprendizado organizacional e valor público. Apresentam-se três diretrizes: i) vincular achados de auditoria à qualificação das políticas; ii) padronizar processos nacionalmente com consistência técnica; e iii) definir com clareza o lugar institucional da auditoria no Ministério da Saúde e sua coordenação do Sistema Nacional de Auditoria. Os exemplos e as experiências mobilizados têm função ilustrativa e analítica, não avaliativa.*

PALAVRAS-CHAVE *Auditoria em saúde. Gestão em saúde. Políticas públicas de saúde.*

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Introduction

Brazil is experiencing the challenges of being a continental country in which the federated entities, especially at the municipal level, have, on the one hand, high autonomy and, on the other, a strong dependence on the Union. Such an arrangement puts pressure on public management and creates a federative environment in which, to ensure a national scale across the three levels of government. Throughout the territory, the implementation of public policies depends on central planning and control, combined with intensive intergovernmental coordination[1,2].

In the health sector, the National Audit Department of the Unified Health System of the Ministry of Health (DenaSUS/MS) deals with an important part of these challenges, which are exacerbated by the institutional peculiarity of being an agency of the federal government and, at the same time, a coordinating body of the National Audit System (SNA)[3] – which is weakened and needs to be recognized and strengthened –, position in which it needs to act as a State institution[4]. This becomes even more critical when seeking to ensure equity, coordination, and *accountability* in complex federative environments[5,6].

To overcome such difficulties, internal auditing – carried out by agencies of the Executive Branch – needs to be addressed as part of public policy cycles, a stage of institutional learning and continuous improvement, structured to support decisions and provide managers with qualified analysis[7-9].

In the health sector, internal audit, despite its advances and contributions to the development of the SUS, still seeks its own locus, independent of external control bodies, which allows it to orient its activity towards the commitment to the quality and effectiveness of policies, linked to their improvement.

For this to occur, auditing, rather than merely an inspection and punitive activity, must serve as a mechanism to improve and ensure the efficiency of public spending, with a commitment to improving the implementation of public policies.

The Brazilian tradition, however, has consolidated auditing practices that operate with a logic of limiting the space of the Executive Branch, often 'criminalizing' the behavior of the public manager. Thus, it assumes the role of a veto player[10], serving as a brake and counterweight to the development of actions, programs, and policies.

This organizational culture contributed to spreading the fear of auditing among managers, not only the auditee in the territory, but also in the Ministry of Health itself, which led the technical areas to develop bad relations with DenaSUS/MS, seeing it as an independent area, almost disconnected from the Ministry. By adopting this more supervisory orientation, internal audit systems end up being equated with external control systems, with similar impacts, especially in the 'limitation of innovation and innovation capacity to new challenges'[11].

As a result, many policies stall, always functioning in the same way, that is, the one that keeps them in compliance with the requirements of the audit, despite their results and the quality of their actions. When you do not do it, you do not innovate, but there are also no difficulties in keeping up with what is established and crystallized. In situations like this, auditing stimulates the 'paradox of accountability', in which excessive control produces immobility and aversion to innovation[12].

This puts the country before a historical dilemma: the punishments imposed by the audit seem predominantly focused on administrative failures, with little control over actual fraud, large-scale embezzlement, and money laundering. In this process, the audit penalizes, fines, and dismisses millions of reais. Still, the money returns to the National Treasury unlinked from its original objective, failing to solve the problem of SUS users, the original reason for its destination.

It is sustained, as a hypothetical argument, that, as auditing is predominantly organized in

a punitive manner and aimed at compliance, it reduces its capacity to generate institutional learning and guide concrete policy improvements, which makes it necessary to reorient it towards the generation of public value and the qualification of the policy cycle.

Therefore, the objective of this essay is to propose guidelines for overcoming an audit that is restricted to police and compliance logic, moving towards a model in which auditors, after going through daily experiences, are able to guide the manager by pointing out errors and indicating the correct path.

The desired model does not overlook the need to audit corruption, deviations, and malfeasance. Internal: its identification and punishment are essential, but this work must be shared and/or sent to the competent bodies (Police, Public Prosecutor's Office, etc.), freeing the audit to really contribute to the improvement of the quality and results of health policies, in order to enable the SUS to guarantee the exercise of the right to health.

Guidelines for an advanced model of internal audit of the SUS

To implement a new model, it is necessary, first of all, to address the scenario of destructuring inherited from previous governments, which suspended essential activities and subordinated auditing to interests that do not align with the tripartite management of the SUS.

In 2018, for example, the federal government canceled accreditation actions in the Popular Pharmacy Program, thereby ending on-site visits. This practice has now been resumed, and when the auditors arrived in the territory, they realized the difference that proximity brings: on the first day, even to reduce the risk, no disclosure was made, but, at the end of the day, more than 360 pharmacy websites were already warning that the audit was working. In the latest actions, a change in the behavior of attempts to authorize pharmacies was observed due to the impact of the actions in the territory. It was not the audit report that had the result; it was the audit team's presence that immediately generated an impact.

Another example: the Annual Audit Plan (PAA), which guides DenaSUS/MS's actions, was published in the last days of 2022 without agreement with the National Council of Health Secretaries (CONASS) or the National Council of Municipal Health Secretariats (CONASEMS). The Department spent 2023 trying to resume federative relations and to rescue the tripartite management of the SUS.

This restructuring also affected the workforce – we went from approximately 884 auditors in the department to about 437 in 2024, a gap exacerbated by the pension reform and the SNA, which was effectively abandoned.

This situation has been faced since President Lula's inauguration in 2023, first with Minister Nísia Trindade's commitment to rebuild the Ministry of Health and recompose the coalition federalism that guides the tripartite management of the SUS and, since March 2025, with Minister Alexandre Padilha's emphasis on the quality of health policies, whose great example is the 'Now There Are Specialists', which aims to reduce queues and expand access to consultations, exams and specialized surgeries in the SUS.

It is in this context that the proposed guidelines – which are being discussed and implemented in dialogue with DenaSUS/MS professionals – for a new audit model are: i) a DenaSUS/MS committed to instruments and mechanisms that directly link internal auditing to the improvement of the quality and results of public policies; ii) a respectful process of nationally standardized audits – a department with more than 25 years of history cannot afford not to have an established standard of audits –; and iii) a defined place and role for auditing as an organ of the Ministry of Health and as a coordinating body of the SNA.

Reflections and actions for the consolidation of the guidelines

The three proposed guidelines require structural, cultural, and methodological transformations to be consolidated. They are necessary for public auditing to act as an inducer of institutional learning, integrity, and continuous improvement[13-15].

When the audit penalizes, fines, or dismisses, the amount of R$ 2 million or R$ 3 million is returned to the National Treasury, unlinked from its original objective of investment in the SUS. Accountability mechanisms that do not preserve the link between identified failures and reinvestment in the policy weaken the state's response capacity and reduce the impact of control actions on service delivery[16].

Thus, the return of resources does not, in most cases, translate into concrete improvements for SUS users, whose service should constitute the ultimate purpose of the audit action. Health policies do not receive 2% of the returns, and when they do, managers are unable to ensure that the resource is allocated to the public policy in which the problems were detected.

This means that the problem of SUS users will not be solved. Solving the problem of SUS users, those who have already gone through them and, especially, those who have not yet gone through them, the next to be served, must be the commitment of the audit: a commitment to public policy, access to it, and care with quality and results.

For this, it is necessary to develop instruments and mechanisms that enable the manager, in the field, at the front lines, to increase investments in that public policy based on the audit findings. Thus, the findings of the audit would be linked to increased efficiency in public policy and investment decisions, reinforcing its role as a structuring component of the public policy cycle.

It is also necessary to recognize that defending a rigid separation between technique and politics is not in the country's interest. That is a big decision that we, as a nation, will have to make. Many claim that a technical action cannot be subject to political interference. They think it is possible to develop a technical model of action in the country across several different areas that is not influenced by political vision. Much of the Brazilian control system was designed by people who do not view Brazil as a sovereign, developing country. On the contrary, they think that auditing cannot permit actions outside what they consider correct.

It is in this conception that the logic of not being part of the government gains strength. Because of this, the commitment to the execution of the policy at the end, to the effectiveness of public policy, is also set aside.

As a result, a dichotomy arises between the 'form' and the 'action' of the audit that becomes clear when the auditors arrive in the territories, develop a relationship that does not seem ostensible, but whose practice – theoretical and technical, that is, their audit report – is extremely ostensible. They often repeat old practices, such as using an auditor's card and posing as a SUS sheriff. This has a very negative impact.

Every time the audit processes try to build a logic of independence from the policy, they seek to rely on strictly technical concepts. Much of the Brazilian control system was designed by people who do not see Brazil as a sovereign, developing country. On the contrary! They think that auditing cannot allow actions that are outside what they consider correct, based on internationally recognized models, but in the context of consistent pressure on national autonomy, an "international development policy establishment"[17]. This, however, requires an expenditure of state energy, making it difficult to achieve effective development goals[18].

In many actions to punish public managers – not only in health but also in all areas – auditors know that there was no misappropriation of funds, but rather an administrative failure

that, when pointed out in the audit, falls on the manager's personal information.

At the same time, when there are cases of corruption or deviation from the object and purpose, the control bodies hold the private body, not the individual, accountable. What is the point of doing an audit in the territory without the 'card' and the 'sheriff's vest', but when it is time to give the pen, not having any commitment to public policy?

The great dilemma is that there is no point in ending police auditing practices, applying an audit that works, and then having the results be worse! It is necessary to ensure that the transition to an audit committed to public policy does not reduce technical quality or control effectiveness.

Another structuring challenge is to take the audit to the territory. The reduction of audit actions in the territory and the expansion of practices centered on document analysis produced an even more police-like audit that was less sensitive to local specificities, a phenomenon also observed in other control bodies. In this sense, the elaboration of the Technical Guidance Manual, coordinated by the General Audit Coordination of DenaSUS/MS (CGAUD/DenaSUS/MS), is a strategic initiative to standardize actions throughout the SNA, aligning with international recommendations on methodological standardization and quality assurance in public audits[19].

In certain respects, DenaSUS/MS made relevant changes by adjusting ordinances, redesigning programs, and implementing corrective actions that could improve public policy. However, there are cases in which audits took two years, produced lengthy reports for institutional circulation, and focused solely on the request to return funds, without bothering to ensure the policy being audited was effective.

The consolidation of the guidelines proposed here also requires auditors to acquire direct experience in daily actions at the end[20]. That is when he can tell the manager the appropriate guidance for achieving quality results.

In addition, it is necessary to strengthen the national control network. The articulation between bodies such as DenaSUS/MS, social control, Courts of Accounts, Public Prosecutor's Office, professional councils, and regional instances is compatible with contemporary models of collaborative governance, in which complex problems require permanent negotiation tables and inter-institutional coordination. A practical example of this articulation is the monthly meetings between DenaSUS/MS and the SUS General Ombudsman to analyze complaints, which demonstrate how cross-checking information informs the selection of audit priorities.

Among the major issues that impact society and can change the course of public policy, it is necessary to have a permanent table for conversation, negotiation, and discussion about how to address problems.

Final considerations

The consolidation of a new internal audit model for the SUS depends on an institutional movement capable of redefining priorities and aligning control practices with the improvement of public policies. The guidelines presented – a commitment to improving quality and results, national standardization of processes, and a clear definition of the institutional place of DenaSUS/MS – constitute a strategic horizon that goes beyond simple technical reorganization. It is about guiding the audit so that it exercises its republican function of protecting the public interest, effectively contributing to more efficient, more responsive, and fairer policies.

The central challenge, therefore, is not only to correct flaws or reorganize workflows but to institute a new institutional culture. This culture requires auditing practices that are less focused on formal punishment and more oriented toward generating public value; less focused on technical distancing and more committed to the operational realities of services;

less dedicated to accumulating reports and more directed toward the concrete impact on the lives of SUS users.

This transformation involves expanding analytical capacities, strengthening presence in the territory, improving instruments for federative coordination, and creating mechanisms that reconnect audit findings to management decisions.

The construction of this new model will also depend on the continuous articulation between the bodies of the SNA, the Ministry of Health, social control, and external control institutions. The growing complexity of health policies demands cooperative arrangements capable of producing shared diagnoses, agreeing on guidelines, and facing structural problems that go beyond both the punitive logic and the administrative limits of the audited body. Recent experience shows that effective results emerge when auditing is embedded in governance networks, with the capacity to learn, engage in dialogue, and reorient public action.

For the future, some axes seem decisive. The first is the institutionalization of an audit system that links its findings to the effective improvement of policies. The second is strengthening the technical training and practical experience of auditors, ensuring that performance is sensitive to territorial realities. The third is the consolidation of permanent mechanisms of inter-institutional coordination and social participation, capable of increasing the legitimacy of audit actions and supporting decisions that consistently modify the quality of the services provided.

The advancement of these agendas will not be linear or free of tensions, as it involves shifts in power, revisions of established practices, and reconfigurations of how the State acts on itself. However, by proposing an audit model oriented to the effectiveness of health policies, it seeks to contribute to the construction of a more robust, more transparent SUS that is more committed to social rights.

Internal auditing, understood in this way, is no longer just a control mechanism and starts to integrate, in a purposeful way, the institutional architecture necessary for the health system to advance in quality, comprehensiveness, and social justice.

Authorship contributions

Parra RB (0009-0007-6889-883X)* is responsible for the preparation of the manuscript. ■

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