

## ACCOUNTING AUDIT AS A STRATEGIC TOOL IN THE ASSESSMENT OF FISCAL RESPONSIBILITY IN THE PUBLIC SECTOR: LITERATURE REVIEW

### A AUDITORIA CONTÁBIL COMO FERRAMENTA ESTRATÉGICA NA AVALIAÇÃO DA RESPONSABILIDADE FISCAL NO SETOR PÚBLICO: REVISÃO DE LITERATURA

### LA AUDITORÍA CONTABLE COMO HERRAMIENTA ESTRATÉGICA EN LA EVALUACIÓN DE LA RESPONSABILIDAD FISCAL EN EL SECTOR PÚBLICO: REVISIÓN DE LA LITERATURA

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#### ABSTRACT

**Justification/Problem:** The growing complexity of public resource management, coupled with the demand for greater transparency and fiscal responsibility, has demanded effective mechanisms for monitoring and evaluating public administration. In this context, financial auditing emerges as a strategic tool to ensure compliance with the Fiscal Responsibility Law and improve governance in public agencies.

**Objective:** To analyze the role of financial auditing in assessing fiscal responsibility in the Brazilian public sector, identifying its functions, challenges, and contributions to strengthening financial and budgetary control, based on recent scientific evidence.

**Methodology:** To this end, an integrative literature review was conducted, including studies published between 2021 and 2025, selected from recognized databases such as MedLine, PubMed, Scopus, and Cochrane. The research followed the PRISMA protocol, with rigorous steps for identifying, screening, eligibility, and including articles, ensuring the quality and timeliness of the information analyzed.

**Results and Discussion:** Thus, it can be seen that financial auditing plays a crucial role in promoting transparency, control, and fiscal sustainability, standing out for its preventive and guiding capacity in public management. The incorporation of digital technologies and the qualification of auditors are highlighted as key factors in increasing the efficiency of oversight processes. However, challenges persist, such as a lack of standardization, a shortage of specialized professionals, and insufficient integration among public agencies.

**Conclusion:** This allows us to conclude that financial auditing, when combined with governance policies and investments in training and technology, is a fundamental instrument for ensuring fiscal responsibility, promoting accountability, and strengthening efficient and ethical public management.

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**Keywords:** Accounting Audit. Governance. Public Management. Fiscal Responsibility. Transparency.

## RESUMO

**Justificativa/Problema:** A crescente complexidade na gestão dos recursos públicos, aliada à exigência por maior transparência e responsabilidade fiscal, tem demandado mecanismos eficazes para o controle e avaliação da administração pública. Nesse cenário, a auditoria contábil surge como ferramenta estratégica para assegurar a conformidade com a Lei de Responsabilidade Fiscal e aprimorar a governança nos órgãos públicos.

**Objetivo:** Analisar o papel da auditoria contábil na avaliação da responsabilidade fiscal no setor público brasileiro, identificando suas funções, desafios e contribuições para o fortalecimento do controle financeiro e orçamentário, com base em evidências científicas recentes.

**Metodologia:** Para tanto, procede-se à realização de uma revisão integrativa da literatura, contemplando estudos publicados entre 2021 e 2025, selecionados em bases reconhecidas como MedLine, PubMed, Scopus e Cochrane. A pesquisa seguiu o protocolo PRISMA, com etapas rigorosas de identificação, triagem, elegibilidade e inclusão dos artigos, garantindo a qualidade e atualidade das informações analisadas.

**Resultados e Discussões:** Desse modo, observa-se que a auditoria contábil desempenha papel crucial na promoção da transparência, controle e sustentabilidade fiscal, destacando-se pela sua capacidade preventiva e orientadora na gestão pública. A incorporação de tecnologias digitais e a qualificação dos auditores são apontadas como fatores determinantes para o aumento da eficiência dos processos de fiscalização. Contudo, persistem desafios como a falta de padronização, escassez de profissionais especializados e integração insuficiente entre órgãos públicos.

**Conclusão:** O que permite concluir que a auditoria contábil, quando aliada a políticas de governança e investimentos em capacitação e tecnologia, configura-se como instrumento fundamental para assegurar a responsabilidade fiscal, promover a accountability e fortalecer a gestão pública eficiente e ética.

**Palavras-chave:** Auditoria Contábil. Governança. Gestão Pública. Responsabilidade Fiscal. Transparência.

## RESUMEN

**Justificación/Problema:** La creciente complejidad en el manejo de los recursos públicos, sumada a la demanda de mayor transparencia y responsabilidad fiscal, ha demandado mecanismos efectivos de control y evaluación de la gestión pública. En este escenario, la auditoría contable surge como una herramienta estratégica para garantizar el cumplimiento de la Ley de Responsabilidad Fiscal y mejorar la gobernanza en los organismos públicos.

**Objetivo:** Analizar el papel de la auditoría contable en la evaluación de la responsabilidad fiscal en el sector público brasileño, identificando sus funciones, desafíos y contribuciones al fortalecimiento del control financiero y presupuestario, con base en evidencia científica reciente.



**Metodología:** Para ello, se realizó una revisión integradora de la literatura, incluyendo estudios publicados entre 2021 y 2025, seleccionados de bases de datos reconocidas como MedLine, PubMed, Scopus y Cochrane. La investigación siguió el protocolo PRISMA, con rigurosos pasos de identificación, selección, elegibilidad e inclusión de artículos, asegurando la calidad y actualidad de la información analizada.

**Resultados y Discusiones:** Así, se observa que la auditoría contable juega un papel crucial en la promoción de la transparencia, el control y la sostenibilidad fiscal, destacándose por su capacidad preventiva y orientadora en la gestión pública. La incorporación de tecnologías digitales y la cualificación de auditores se destacan como factores determinantes para incrementar la eficiencia de los procesos de inspección. Sin embargo, persisten desafíos como la falta de estandarización, la escasez de profesionales especializados y la insuficiente integración entre los organismos públicos.

**Conclusión:** Esto permite concluir que la auditoría contable, al combinarse con políticas de gobernanza e inversiones en capacitación y tecnología, es un instrumento fundamental para asegurar la responsabilidad fiscal, promover la rendición de cuentas y fortalecer una gestión pública eficiente y ética.

**Palabras clave:** Auditoría Contable. Gobernanza. Gestión Pública. Responsabilidad Fiscal. Transparencia.



## 1 INTRODUCTION

The growing demand for transparency, efficiency, and accountability in the management of public resources has driven the strengthening of mechanisms for controlling and evaluating government activity. In this context, accounting auditing in the public sector emerges as an essential strategic tool to ensure the correct application of fiscal rules and compliance with the principles of public administration (Amorim *et al.*, 2022). By providing accurate diagnoses on budgetary, financial, and equity execution, the accounting audit contributes significantly to the promotion of fiscal responsibility, as recommended by the Fiscal Responsibility Law (LRF).

The performance of auditing goes beyond the simple verification of formal compliance, assuming an analytical and preventive role in the identification of risks, weaknesses and inefficient practices in public management. According to Campos Cursino *et al.* (2025), accounting auditing in the public sector should be understood as a governance instrument, which allows not only the correction of deviations, but also the improvement of administrative processes and the generation of public value. This perspective expands the relevance of the accounting function in the state apparatus, positioning it as a vector of fiscal rationality and social control.

The application of accounting auditing in government environments requires, however, a robust methodological approach, based on technical independence, standardization of procedures and adherence to international standards for public sector auditing. For Ferreira Da Silva *et al.* (2024), the effectiveness of this process depends on the integration between internal and external control bodies, as well as investment in the continued training of auditors and the use of information technologies that enhance the analysis of public data.

Fiscal responsibility, in turn, is a structuring principle of contemporary public finances, requiring the State to balance revenue and expenditure, budget predictability and efficiency in the application of resources. In this sense, the accounting audit acts as an instrument of continuous monitoring, allowing the evaluation of the adherence of public entities to the established fiscal goals and verifying compliance with the spending limits imposed by current legislation. As highlighted by Lima *et al.* (2021), this practice not only reinforces institutional control, but also legitimizes state action in society.

With the advancement of public transparency and the expansion of social control, the demand for clear, accessible, and auditable accounting reports becomes increasingly intense. Accounting auditing, in this context, assumes a pedagogical role by translating tax and accounting data into information understandable to civil society. For Souza *et al.* (2023), the audit's ability to communicate the results of fiscal management in a clear and reasoned manner is crucial to strengthen the bond between citizens and public authorities, promoting



accountability and democratic participation.

In view of this scenario, this chapter aims to discuss the role of accounting auditing as a strategic tool in the assessment of fiscal responsibility in the public sector. The proposal involves a critical analysis of the hearing practices adopted in Brazil in the light of the normative and operational requirements imposed by the Fiscal Responsibility Law, also considering the recent transformations in the mechanisms of control and public governance. It seeks to understand to what extent auditing can contribute to the improvement of public management, to fiscal efficiency and to the consolidation of an institutional culture oriented to responsibility and integrity.

## 2 METHODOLOGY

This study was developed from an integrative literature review, with the objective of gathering and systematizing recent scientific production on the role of accounting auditing in the monitoring and evaluation of fiscal responsibility in the public sector. The choice of this approach is justified by the exploratory nature of the theme, which demands critical analysis from different theoretical and empirical perspectives. According to Galvão, Pansani and Harrad (2015), the literature review allows for the identification of gaps, mapping consolidated practices and offering subsidies for the improvement of control and public governance policies.

The temporal delimitation of the study comprised the period from 2021 to 2025, prioritizing recent publications, in line with the transformations that occurred in the fiscal, normative, and technological spheres of public administration. Scientific articles available in full text, in Portuguese, English or Spanish, which directly addressed the performance of accounting auditing in verifying compliance with fiscal responsibility standards in the public sector, were used as inclusion criteria. Studies with an exclusive focus on the private sector or without a clear methodological approach were excluded. To reinforce the validity of the selection, the criteria were applied by two reviewers independently and in the recommendations of the Joanna Briggs Institute (JBI, 2022), in order to ensure scientific rigor, transparency, and reliability in the selection and analysis of the included studies.

The construction of the research's guiding question followed the PICo strategy (Santos, Pimenta and Nobre, 2007), adapted to the field of accounting sciences and public administration. Thus, the following were defined: **P (Population)**: bodies and entities of the direct and indirect public administration; **I (Interest)**: accounting audit applied to the assessment of fiscal responsibility; **Co (Context)**: legal and normative requirements imposed by the Fiscal Responsibility Law and by the courts of accounts. Based on this, the question



was formulated: "How does accounting audit contribute to the strengthening of fiscal responsibility in the Brazilian public sector?"

The collection of studies was carried out between April and June 2025, in widely recognized scientific databases, such as Scopus, Web of Science, Scielo, and Google Scholar. The descriptors combined by Boolean operators were used, adjusted according to the criteria of the Virtual Health Library (VHL) and based on the DeCS/MeSH controlled vocabulary. The main terms used were: "Accounting Audit", "Fiscal Responsibility", "Public Management", "Transparency" and "Internal Control". The search strategy prioritized empirical and theoretical studies that related accounting auditing and fiscal control in public administration.

In the selection phase of the studies, an adaptation of the methodological flowchart of Galvão, Pansani and Harrad (2015) was used, organized in four sub-stages: **1) Identification:** the studies were located in the previously defined bases, according to the established descriptors; **2) Screening:** titles and abstracts were read to assess adherence to the theme; **3) Eligibility:** inclusion and exclusion criteria were applied to ensure relevance and methodological quality; **4) Inclusion:** the articles that met all the requirements were incorporated into the final analysis. All steps were performed by at least two reviewers independently, in order to ensure reliability and avoid bias.

After the initial collection, the titles and abstracts were screened to verify adherence to the thematic and methodological scope of the study. Next, the selected articles were read in full, with a systematized record of information such as author, year of publication, study objective, methodology used, and main results found. According to Stucke *et al.* (2021), this step of systematizing the data is essential to ensure the reliability of the analysis process, enabling the identification of trends, theoretical convergences, and relevant gaps in the literature.

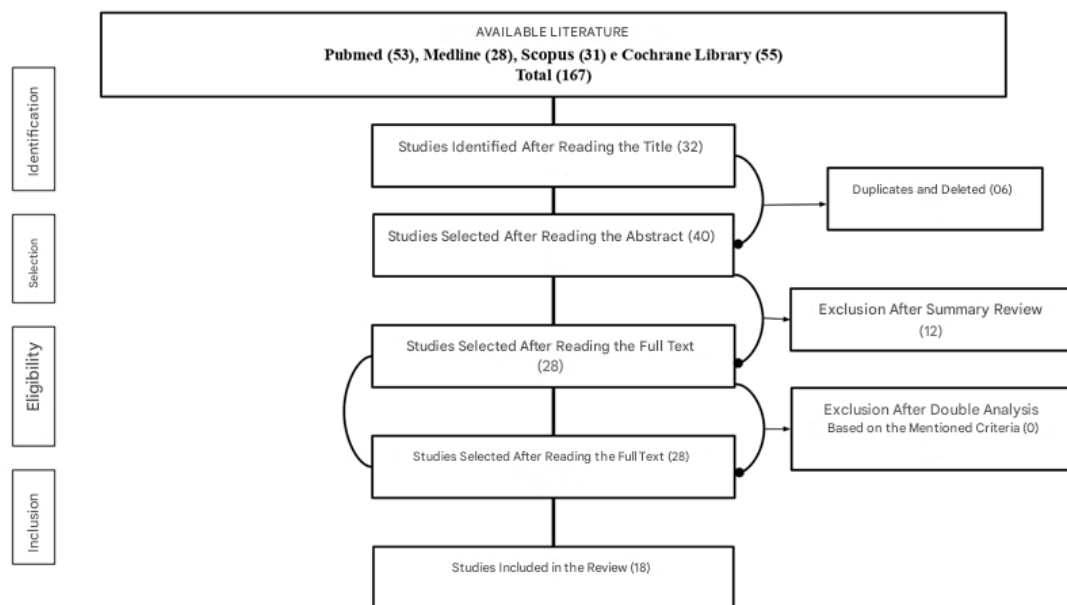
Finally, the extracted data were submitted to an interpretative qualitative analysis, based on the thematic categorization technique. The findings were grouped into three major axes: (1) functions and limits of accounting auditing in the public sector; (2) auditing as an instrument of governance and fiscal transparency; and (3) operational and institutional challenges for the effectiveness of accounting control. This structure allowed us to understand, in the light of authors such as Souza *et al.* (2025), how accounting auditing has evolved as a strategic practice for the promotion of fiscal responsibility and integrity in Brazilian public management.



### 3 RESULTS AND DISCUSSIONS

The study selection process followed the PRISMA protocol, ensuring methodological rigor and transparency. Initially, 167 studies were identified in the relevant databases, all published between 2021 and 2025, distributed as follows: MedLine (28), PubMed (53), Scopus (31) and Cochrane (55). These articles had as their main focus the application of accounting auditing in the assessment of fiscal responsibility in the public sector. After reading the titles and deleting 12 duplicates, 40 studies advanced to the abstract analysis stage.

**Figure 1**  
*Flowchart of the Review Study Selection Process*



Source: Authors, 2025.

In the abstract screening phase, 28 studies showed adherence to the thematic scope and methodological criteria, while 12 studies were excluded because they dealt with public control generically, with no direct relationship with accounting auditing. Subsequently, in the complete reading of the articles, 20 studies were initially selected by the first reviewer and validated by the second, ensuring the reliability of the review.

To ensure timeliness and coverage, a new round of search was carried out in June 2025, which resulted in the inclusion of 2 more articles that fully met the eligibility criteria. Thus, the total number of studies incorporated into the final analysis was 18 articles, all of which were aligned with the defined objective.

The PRISMA flowchart adapted for this study, presented in Figure 1, clearly describes each phase of the process (identification, screening, eligibility, and inclusion). This detail confirms the commitment to traceability and scientific quality in the selection of evidence.



The analysis of the 18 articles included in the review highlights that accounting auditing plays a fundamental role in promoting fiscal responsibility in the public sector. Several studies highlight that auditing acts directly in verifying compliance with the Fiscal Responsibility Law, especially in the control of budget execution, transparency of expenditures, and compliance with legal limits related to public expenditures. According to Santos *et al.* (2024), the accounting audit goes beyond the simple detection of irregularities, functioning as a preventive and guiding mechanism for the improvement of public management.

The independence and qualification of the professionals responsible for the audit are pointed out as essential elements for the success of the inspections. According to Souza *et al.* (2023), the technical and impartial performance of auditors strengthens public governance processes, reducing risks of deviations and promoting greater reliability in accountability. The studies also show the growing role of internal audits and audit courts in increasing transparency and accountability, facilitating monitoring and social participation in fiscal control (Teixeira *et al.*, 2021).

Another relevant point identified in the review refers to the incorporation of information technologies in audit processes. Research such as those by Silva *et al.* (2021) show that the adoption of digital tools, such as specialized software and data analysis, has increased the monitoring capacity and efficiency of audits, enabling greater agility in the identification of non-conformities and in the follow-up of public financial execution. The use of these technologies reinforces the accuracy and reliability of the reports produced, helping managers and inspection agencies.

Despite the advances, the studies point to challenges that still limit the effectiveness of accounting auditing in the assessment of fiscal responsibility. Among the main difficulties are the lack of qualified auditors, the lack of standardization in procedures between different public agencies and the deficient integration between accounting systems used in the various governmental spheres. Oliveira Laranja *et al.* (2024) highlight the need for investments in training, technological updating, and institutional coordination to overcome these limitations and ensure greater effectiveness and impact of audits in the public sector.

According to Fonseca *et al.* (2025), accounting auditing in the public sector has been consolidated as an important mechanism to ensure fiscal responsibility and good governance. The studies indicate that the efficient performance of audits contributes to the transparency and control of public resources, in line with the requirements of current legislation, especially the Fiscal Responsibility Law. However, for this role to be fully exercised, it is essential that audits have qualified and independent professionals, who can





act with technical rigor and impartiality, minimizing risks of fraud and irregularities (Cunha *et al.*, 2025).

The growing incorporation of digital technologies in public audit processes, such as advanced software and analysis of large volumes of data, has enhanced the efficiency of inspections. Technological tools enable a more detailed and real-time analysis of accounting information, contributing to the early identification of deviations and to the improvement of decision-making by public managers (Carmo *et al.*, 2023). However, the use of these technologies also requires continuous investments in training and infrastructure, challenges that not all public agencies are prepared to face.

Another crucial point identified refers to the need for standardization of audit procedures among the different levels of public administration. The absence of uniform standards and the fragmentation of methodologies make it difficult to compare results and implement effective practices at the national level (Fogaça *et al.*, 2021). Harmonisation of processes can increase the effectiveness of audits, facilitate external oversight and promote greater consistency in the assessment of fiscal responsibility.

The performance of the audit courts and internal audits has proven to be fundamental to foster the culture of accountability in the public sector. The publication of accessible reports and the dissemination of audit results strengthen society's participation in the control of public resources, increasing transparency and confidence in fiscal management. However, there are still limitations regarding the effective repercussion of this information on citizens and managers, which requires strategies to increase social engagement and the dissemination of fiscal knowledge (Macedo *et al.*, 2024).

In addition, difficulties related to the scarcity of specialized human resources are recurrent in the literature. The demand for trained and experienced auditors contrasts with the limited supply, especially in smaller federative entities (Mendes *et al.*, 2022). This gap compromises the quality of the processes and can cause delays in inspection and identification of irregularities. Investments in professional training and the creation of attractive career plans are pointed out as necessary measures to reverse this situation.

Finally, it is observed that accounting auditing, when integrated with solid governance and a stable regulatory environment, has the potential to become an effective instrument of fiscal sustainability (Nascimento *et al.*, 2021). The strengthening of cooperation between inspection agencies, the modernization of information systems and the improvement of management practices are recommended ways to overcome the challenges identified. Thus, auditing is no longer just a control mechanism to become a strategic element in the promotion of responsibility and efficiency in public management.



## 4 CONCLUSION

Accounting auditing is an essential tool for assessing fiscal responsibility in the public sector, contributing to transparency, governance and sustainability in the management of public resources. The studies analyzed show that the technical, independent and qualified performance of the auditors strengthens internal and external control, mitigating risks of irregularities and promoting compliance with current legal standards. The incorporation of digital technologies has increased the effectiveness of audit processes, although there are still challenges related to training and infrastructure.

In addition, the standardization of procedures and the harmonization of hearing practices are fundamental aspects to ensure the comparability of results and the effectiveness of inspection at different levels of public administration. The transparency provided by the reports and social participation are factors that reinforce accountability, even if they require greater effort to expand citizen engagement.

Despite the advances, obstacles persist linked to the shortage of specialized professionals and the fragmentation of control systems, which compromise the scope and depth of audits. Investments in training, technology, and institutional cooperation are needed to overcome these limitations and strengthen the strategic role of accounting auditing.

Finally, the consolidation of auditing as a strategic instrument depends on the alignment between governance, technology, and public policies that favor regulatory stability. In this way, accounting auditing can contribute decisively to fiscal responsibility, promoting efficient, ethical, and sustainable public management.

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