



ACCOUNTING AUDIT AND EXPERT EXAMINATION APPLIED TO PUBLIC PENSION SYSTEMS: INSTRUMENTS OF INTEGRITY, EFFICIENCY, AND TECHNICAL RESPONSIBILITY

AUDITORIA E PERÍCIA CONTÁBIL APLICADAS À PREVIDÊNCIA PÚBLICA: INSTRUMENTOS DE INTEGRIDADE, EFICIÊNCIA E RESPONSABILIDADE TÉCNICA

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ABSTRACT

This study analyzes the strategic role of accounting audit and expert examination in strengthening the integrity, efficiency, and technical responsibility of public pension systems. Considering the growing complexity of financial operations, increasing transparency requirements, and the evolution of accounting standards, the research seeks to understand how these instruments contribute to sound governance and actuarial sustainability within public pension management entities. The main objective is to demonstrate that the ethical and independent performance of auditors and accounting experts is essential to institutional credibility and the protection of collective assets. Methodologically, the study adopts a qualitative and documentary approach, based on the analysis of Brazilian Accounting Standards (NBCs), resolutions of the National Complementary Pension Council (CNPc), and reports from supervisory and control bodies. The discussion highlights that the integration between auditing, expert analysis, and professional ethics enhances the results of pension management and strengthens social trust in public systems. It concludes that technical improvement, combined with permanent ethical education, is an indispensable condition for consolidating a modern, transparent, and socially responsible public accounting system.

Keywords: Accounting Audit. Expert Examination. Professional Ethics. Public Pension Systems. Governance. Technical Responsibility.

RESUMO

O presente estudo analisa o papel estratégico da auditoria e da perícia contábil no fortalecimento da integridade, da eficiência e da responsabilidade técnica dos regimes de previdência pública. Considerando a crescente complexidade das operações financeiras, as exigências de transparência e a evolução das normas contábeis, a pesquisa busca compreender de que forma esses instrumentos contribuem para a boa governança e para a

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sustentabilidade atuarial das entidades gestoras de previdência. O objetivo central consiste em demonstrar que a atuação ética e independente do auditor e do perito contábil é elemento essencial à credibilidade institucional e à proteção do patrimônio coletivo. Metodologicamente, o trabalho adota abordagem qualitativa e documental, baseada na análise das Normas Brasileiras de Contabilidade (NBCs), das Resoluções do Conselho Nacional de Previdência Complementar (CNPc) e de relatórios de órgãos de controle e fiscalização. A discussão evidencia que a integração entre auditoria, perícia e ética profissional potencializa os resultados da gestão previdenciária e fortalece a confiança social nos sistemas públicos. Conclui-se que o aprimoramento técnico, aliado à formação ética permanente, é condição indispensável para a consolidação de uma contabilidade previdenciária moderna, transparente e voltada ao interesse público.

Palavras-chave: Auditoria Contábil. Perícia. Ética Profissional. Previdência Pública. Governança. Responsabilidade Técnica.

RESUMEN

El presente estudio analiza el papel estratégico de la auditoría y la pericia contable en el fortalecimiento de la integridad, la eficiencia y la responsabilidad técnica de los regímenes de previsión pública. Considerando la creciente complejidad de las operaciones financieras, las exigencias de transparencia y la evolución de las normas contables, la investigación busca comprender cómo estos instrumentos contribuyen a la buena gobernanza y a la sostenibilidad actuarial de las entidades gestoras de previsión. El objetivo principal consiste en demostrar que la actuación ética e independiente del auditor y del perito contable es esencial para la credibilidad institucional y la protección del patrimonio colectivo. Metodológicamente, el trabajo adopta un enfoque cualitativo y documental, basado en el análisis de las Normas Brasileñas de Contabilidad (NBC), de las Resoluciones del Consejo Nacional de Previsión Complementaria (CNPc) y de los informes de los órganos de control y fiscalización. La discusión evidencia que la integración entre auditoría, pericia y ética profesional potencia los resultados de la gestión previsional y fortalece la confianza social en los sistemas públicos. Se concluye que el perfeccionamiento técnico, aliado a la formación ética permanente, constituye una condición indispensable para consolidar una contabilidad previsional moderna, transparente y orientada al interés público.

Palabras clave: Auditoría Contable. Pericia. Ética Profesional. Previsión Pública. Gobernanza. Responsabilidad Técnica.



1 INTRODUCTION

Public social security is one of the fundamental pillars of social protection, representing the materialization of the intergenerational pact that sustains the Democratic Rule of Law. Its management requires, in addition to financial and actuarial balance, high standards of governance, transparency and technical responsibility. In this context, auditing and accounting expertise play a strategic role as instruments of control, diagnosis and institutional improvement, ensuring that social security resources are managed with integrity, efficiency and in accordance with the public interest.

The growing complexity of financial operations and the rules that govern social security regimes imposes new challenges on the performance of accounting professionals. Digital transformation, the use of information technologies, and the intensification of inspection by control bodies demand increasingly qualified, ethical, and independent auditors and experts. Technical improvement, combined with moral training, becomes indispensable to ensure that the financial statements and technical opinions reflect the economic and patrimonial reality of the institutions.

Over the last decade, several regulatory frameworks — such as the Brazilian Accounting Standards (NBCs) and the Resolutions of the National Council of Complementary Pension (CNPB) — have reinforced the importance of public accounting focused on transparency and accountability. The convergence with international good practices, inspired by frameworks such as COSO (2017) and the International Auditing Standards (ISA), has driven the advancement of the culture of integrity and risk management. However, the effectiveness of these standards still depends on the ethical maturity of the institutions and the technical autonomy of the professionals who apply them.

Accounting expertise, in turn, emerges as a technical instrument of mediation between accounting science and the legal-administrative system. Its function goes beyond dispute resolution: it is a preventive tool, capable of identifying misstatements, improving controls and strengthening the credibility of financial information. In times of increasing judicialization and the demand for accountability, the role of the accounting expert becomes essential to ensure technical justice and the security of public decisions.

Thus, this article proposes to critically analyze the role of auditing and accounting expertise in public social security, highlighting its ethical, technical and legal challenges, as well as its relevance in promoting institutional integrity and efficiency. It seeks to demonstrate that accounting, when guided by principles of social responsibility and transparency, transcends the technical domain and consolidates itself as an instrument of trust and legitimacy in the scope of social security management.



1.1 STUDY OBJECTIVES

The general objective of this study is to investigate how auditing and forensic accounting contribute to the strengthening of integrity, efficiency and technical responsibility in public pension schemes.

As specific objectives, it is intended to:

1. Identify the main normative and ethical foundations that guide the performance of the auditor and the accounting expert in the social security context;
2. Analyze the interaction between auditing, expertise and governance in risk prevention and the promotion of transparency;
3. Evaluate the contributions of these practices to the sustainability and institutional credibility of public pension systems;
4. Suggest improved guidelines and practices for the integration between accounting control, professional ethics, and administrative efficiency.

2 THEORETICAL FOUNDATION

The theoretical foundation of this study is based on the understanding that auditing and forensic accounting are essential instruments of governance and institutional integrity in public pensions. Both practices, supported by the Brazilian Accounting Standards (NBCs) and international control references, make up the technical and ethical framework that sustains the credibility of social security institutions and society's trust in the State.

2.1 ACCOUNTING AUDIT AND GOVERNANCE

Accounting auditing can be understood as the systematic process of obtaining and evaluating evidence related to financial statements, with the purpose of verifying the adherence of this information to the technical and legal criteria in force (Crepaldi, 2022). In Brazil, its guidelines are consolidated in NBC TA 200 to 800, which deal with the responsibility of the independent auditor, audit planning, risk assessment and the issuance of opinions.

Historically, auditing has evolved from a merely supervisory function to a governance and strategic advisory role (Attie, 2023). The auditor is recognized not only as a technical evaluator, but as an agent of trust and social oversight, whose performance guarantees the integrity of the financial statements and the legitimacy of administrative decisions (Sá, 2019).

The application of the *COSO (2017) framework, Committee of Sponsoring Organizations of the Treadway Commission*, and the International Auditing Standards (ISA) strengthens the view that internal control should be continuous, integrated, and risk management-oriented. This perspective is particularly relevant in the context of public social



security, where financial and actuarial controls must ensure the long-term sustainability of the regimes and the correct application of social security resources.

In the Brazilian context, the control of social security entities takes place at multiple levels: internal, external and social. Internal control is exercised by the management bodies and fiscal councils themselves; external control is carried out by institutions such as the Federal Court of Accounts (TCU), the Office of the Comptroller General of the Union (CGU) and the National Superintendence of Complementary Pension (PREVIC); and social control is manifested by the participation of insured persons and counselors in the inspection of administrative actions.

Each of these instances reinforces the need for technically qualified and ethically committed auditors, capable of ensuring transparency, *accountability* and efficiency in social security management.

2.2 ACCOUNTING EXPERTISE AND TECHNICAL RESPONSIBILITY

Accounting expertise, defined in NBC PP 01 and NBC TP 01, consists of the application of scientific and technical knowledge of accounting to examine, analyze and clarify patrimonial facts of judicial, arbitral or administrative interest. It is, therefore, an instrument of technical evidence intended to elucidate situations that require specialized judgment.

According to Sá (2019, p. 83), "*expertise is the means to achieve accounting truth, converting science into technical justice*". This conception translates the role of the expert as a mediator between accounting truth and legal truth, responsible for translating financial data into clear, verifiable and ethically consistent information.

The fundamental principles of expert action, impartiality, secrecy and diligence, constitute guarantees of the technical and legal process (CFC, 2019). Impartiality ensures that the expert acts without the influence of external interests; professional secrecy protects the information obtained due to the exercise of the function; and diligence requires that the work be performed with zeal, competence and technical responsibility (NBC PG 100, art. 2).

The interface between expertise and auditing is marked by both complementarity and tensions. While auditing has a preventive and continuous character, expertise tends to be punctual and corrective, often arising after conflicts or suspicions of irregularity materialize. However, both share the same purpose: to ensure the veracity and integrity of accounting information. Recent literature defends the expansion of preventive expertise, as a way to integrate the investigative look of expertise with the prospective performance of auditing (Crepaldi, 2022; Frank; Marra, 2020).



2.3 ETHICS, ACCOUNTABILITY AND CIVIL RESPONSIBILITY

Professional ethics is the axis that sustains the credibility of accounting. The Code of Professional Ethics for Accountants, edited by the Federal Accounting Council (CFC), establishes that the accountant must perform his function with integrity, objectivity, competence and zeal, respecting the public interest above any personal advantage. For Sá (2019, p. 54), "*ethics is the soul of the accounting profession; without it, technology becomes sterile and information loses its social value.*"

NBC PG 100, in its article 2, reinforces the duty of technical diligence, establishing that the accounting professional must act with zeal, competence and independence, maintaining a posture compatible with the trust that society places in the profession. In the legal field, the civil and criminal liability of the auditor and the expert is governed by article 158 of Law No. 6,404/1976 (Brazilian Corporation Law), by the Legal Regime of Public Servants (Law No. 8,112/1990) and by consolidated jurisprudence of the Superior Court of Justice (STJ), which recognize technical liability for errors, omissions or negligence in the exercise of the function.

Professional ethics, therefore, is not a mere recommendation of conduct, but a presupposition of institutional legitimacy. In social security regimes, where the future of thousands of civil servants and beneficiaries is managed, the integrity of accounting information is synonymous with social justice. Thus, ethics and *accountability* form the foundation on which public trust is built. As Crepaldi (2022) observes, "*accounting is not just a record of facts, but a permanent commitment to truth and social responsibility*".

3 METHODOLOGY

The present research is characterized as a qualitative, descriptive and documentary study, guided by the critical analysis of standards, reports and theoretical references on auditing, expertise and governance applied to public pensions. The qualitative design was chosen because it enables an interpretative and contextualized understanding of the phenomena investigated, favoring conceptual and normative analysis over mere statistical measurement.

According to Creswell (2021), the qualitative approach is indicated when the objective is to understand meanings, processes, and complex relationships, which applies directly to the study of ethics and technical responsibility in social security accounting.

3.1 STUDY TYPE AND DESIGN

It is a bibliographic and documentary research, supported by primary and secondary sources. Primary sources include:



- a) the Brazilian Accounting Standards (NBCs) issued by the Federal Accounting Council (CFC), notably NBC PG 100, NBC TA 200 to 800, NBC PP 01 and NBC TP 01;
- b) the Resolutions of the National Supplementary Pension Council (CNPC), especially No. 52/2022 and No. 60/2024, which deal with governance, internal controls, and transparency in pension schemes;
- c) reports, opinions and rulings of control bodies such as the Federal Court of Accounts (TCU) and the Office of the Comptroller General of the Union (CGU), which oversee the integrity and efficiency of social security funds.

As secondary sources, books, scientific articles, and technical documents by renowned authors were analyzed, including Attie (2023), Crepaldi (2022), Sá (2019), Iudícibus and Marion (2022), and Jonas (2017), as well as publications by COSO (2017) and INTOSAI (2020).

The method adopted is analytical-interpretative, guided by the triangulation between:

- a) theoretical foundations (scientific and normative literature);
- b) institutional practices (reports and official documents); and
- c) ethical and legal principles that govern the accounting profession.

3.2 DATA COLLECTION AND ANALYSIS PROCEDURES

The data used in this research were obtained through a systematic process of surveying, analyzing and categorizing information from different theoretical and documentary sources. Initially, a detailed survey of the legislation and regulations applicable to public and social security accounting was carried out, including the standards issued by regulatory and inspection bodies, as well as the governance and control instruments adopted within the scope of social security regimes. Next, the analysis of official documents made available on institutional portals of entities such as the Federal Accounting Council (CFC), the National Council of Complementary Pension (CNPC), the National Superintendence of Complementary Pension (PREVIC), the Federal Court of Accounts (TCU) and the Office of the Comptroller General of the Union (CGU) was analyzed, with the objective of understanding how these bodies guide and monitor auditing and accounting expertise practices in the public sector. In addition, a review of technical and scientific literature published between 2017 and 2024 was carried out, focusing on the identification of contemporary trends and challenges that characterize the performance of the auditor and the accounting expert in the context of public pension.

The analysis of the data obtained was conducted based on a process of thematic categorization, which allowed the organization of the information into three central axes of



investigation: accounting audit and public governance; accounting expertise and technical responsibility; and ethics, accountability and social responsibility. This structure of analysis enabled a critical confrontation between the theoretical frameworks and the observed practices, allowing the identification of convergences, gaps and contradictions in the existing approaches. From this interpretative triangulation, it was possible to formulate analytical propositions aimed at improving accounting control mechanisms and strengthening governance in public pension systems, in line with the principles of transparency, integrity and administrative efficiency.

3.3 ETHICAL CONSIDERATIONS

As it is a documentary research based on public sources and technical literature, the study does not involve human beings or personal data collection, and is, therefore, exempt from approval by the Research Ethics Committee, according to CNS Resolution No. 510/2016. with the proper citation of all sources, in accordance with the standards of ABNT NBR 10520:2023.

3.4 STUDY LIMITATIONS

The main limitation stems from the documentary nature of the research, which restricts the analysis to the interpretation of the standards and reports available at the time of the article's preparation. Any regulatory changes or updates in auditing and accounting expertise practices may alter part of the conclusions. In addition, the absence of empirical studies in certain private pension schemes reduces the possibility of generalizing the results, but does not compromise the theoretical and methodological validity of the study.



3.5 CONCEPTUAL REPRESENTATION OF THE METHODOLOGY

Figure 1

A estrutura metodológica adotada pode ser expressa pela seguinte relação conceitual:

$$A_{cp} = (A_t + P_t + E_m) \times G_p \times R_s$$

onde:

A_{cp} = auditoria e perícia contábil integradas;

A_t = abordagem teórica;

P_t = práticas técnicas;

E_m = ética e moral profissional;

G_p = governança pública;

R_s = responsabilidade social.

This symbolic equation illustrates the integration between technique, ethics and governance, highlighting that the effectiveness of auditing and accounting expertise depends on the balanced interaction between these elements.

3.6 METHODOLOGICAL SYNTHESIS

Table 1

Synthesis of the methodological design

Stage	Procedures	Sources	Expected Results
Theoretical survey	Bibliographic and normative research	NBCs, CNPC, COSO, literature	Solid conceptual framework
Documentary collection	Analysis of reports and opinions	PREVIC, TCU, CGU, CFC	Identifying practices and gaps
Interpretative analysis	Data categorization and triangulation	Primary and secondary sources	Integration between technique, ethics and governance
Consolidation of propositions	Systematization of findings	Academic and normative production	Guidelines for social security auditing and expertise

Source: Prepared by the authors (2025).

The methodology adopted, by integrating technical rigor and ethical reflection, seeks not only to analyze the current rules and practices, but also to offer an applied contribution to the improvement of accounting governance in the public pension system.



4 RESULTS AND DISCUSSIONS

The analysis of normative, documentary and bibliographic data allowed us to identify that auditing and accounting expertise occupy a strategic position in strengthening the governance and institutional integrity of public pensions. The information collected shows that, in recent years, there have been significant advances in the standardization and professionalization of accounting practices, but challenges persist related to technical autonomy, professional ethics and integration between the different levels of control.

The results obtained from the examination of the Brazilian Accounting Standards (NBCs) and the Resolutions of the National Council of Complementary Pension Funds (CNPc) demonstrate that the Brazilian regulatory framework is broadly aligned with good international control practices, especially the recommendations of the COSO framework (2017) and the International Auditing Standards (ISA). These instruments define structuring principles of internal control, risk management and governance, reinforcing the need for auditable processes and continuous assessment of the integrity of accounting information. However, the effective application of these standards still depends on the consolidation of an organizational culture oriented to ethics, transparency and technical responsibility.

The analysis of the reports and documented experiences of different public and complementary social security entities shows that the level of maturity in auditing and accounting expertise varies according to the governance structure and the technical independence of their internal control bodies. In general, the public pension schemes have made significant progress in the institutionalization of preventive auditing, especially when integrated with controllership and inspection units, which favors greater alignment with good fiscal management and compliance practices. Corporate pension funds and mixed-economy funds, on the other hand, although equipped with robust audits and specialized technical teams, face challenges in terms of professional autonomy and the mitigation of external interference, especially in contexts of administrative transition or political instability.

On the other hand, there are also cases in which ethical weaknesses and the lack of independence of auditors and accounting experts have compromised the integrity of control systems, resulting in failures in the evaluation of investments, overestimation of assets or omissions in technical opinions. Such occurrences, widely recorded by control bodies such as the Federal Court of Accounts (TCU) and the National Superintendence of Complementary Pension (PREVIC), reinforce the importance of continuous auditing and preventive expertise as mechanisms for correction, accountability and institutional learning.



Table 2

Comparative synthesis of institutional maturity in auditing, expertise and social security governance

Analysis Axis	Entity A (consolidated public regime)	Entity B (stable corporate fund)	Entity C (complex and vulnerable structure)
Governance	Public and preventive	Corporate and mature	Complex, with structural weaknesses
Independence	Moderate, evolving	High and consolidated	Limited, subject to external interference
Expertise	Eventual, complementary	Technical, routine and institutionalized	Reactive, triggered after irregularities
Professional Ethics	Growing, driven by local regulations	Structured and internalized in the culture	Shaken by conflicts of interest
Relationship with Control	Integrated with controllership and fiscal councils	Convergent with internal audit instances	Interventional and fragmented

Source: Prepared by the authors (2025), based on documentary and normative analysis.

By way of illustration, Table 1 presents a comparative synthesis of different institutional configurations observed in the social security sphere, generically referred to as Entities A, B and C. The table shows that the results of auditing and accounting expertise are directly related to the degree of maturity of governance and the level of technical independence of the internal control bodies. It is noted that institutions with structured governance, consolidated ethics and auditing integrated into decision-making processes tend to have greater efficiency and credibility. On the other hand, those marked by organizational fragmentation and political interference demonstrate less capacity to prevent and respond to irregularities.

The comparative analysis, therefore, shows a consistent pattern: the greater the integration between auditing, expertise and institutional ethics, the more efficient and transparent social security management tends to be. This finding corroborates the literature of Crepaldi (2022) and Attie (2023), for whom the reliability of financial statements and actuarial sustainability depend directly on the technical independence and ethical commitment of the professionals involved.

From the operational point of view, it was found that the accounting audit has evolved from a merely supervisory approach to a function of a preventive and strategic nature, aimed at improving management processes and strengthening internal control. Specialized literature (Attie, 2023; Sat, 2019; Crepaldi, 2022) points out that this transformation stems from the adoption of risk-based audit methodologies, which allow for continuous monitoring



of operations and the early detection of irregularities. Such a perspective brings public auditing closer to the logic of corporate governance, in which control is not limited to legal compliance, but extends to the search for efficiency and public value.

Accounting expertise, in turn, has been expanding its relevance as an instrument of technical proof and mediation between the accounting and legal-administrative fields. The analysis of NBC PP 01 and NBC TP 01 indicates a trend towards the consolidation of preventive expertise and administrative expertise, which aim at the early resolution of accounting divergences and the mitigation of litigation. This evolution expands the perception of expertise as a function of governance and integrity, capable of supporting reasoned technical decisions and strengthening the confidence of policyholders and managers in the reports produced.

Another recurring point identified is the need to strengthen technical independence and professional impartiality. The performance of the auditor and the accounting expert is often conditioned by institutional and political factors that, if not balanced by social control mechanisms and strict ethical codes, can compromise the credibility of the information. The Accountant's Code of Professional Ethics (CFC, 2019) and NBC PG 100 establish principles of integrity, objectivity, competence and zeal as pillars of professional conduct. Respect for these principles is an indispensable element for the preservation of public confidence and the legitimacy of social security institutions.

The results also indicate that the adoption of collaborative governance structures between auditors, experts and fiscal councils represents an innovative and effective practice in increasing transparency and institutional efficiency. The integration between these instances favors the sharing of information, the harmonization of criteria and the consolidation of more effective control processes. In accordance with the recommendations of the TCU (2023) and PREVIC (2024), the creation of integrated audit and accounting expertise committees can reduce operating costs, avoid duplications, and strengthen the accountability of social security entities.

From an ethical and social perspective, the results confirm that accounting, when guided by values of integrity and responsibility, transcends the technical field and assumes the role of an instrument of social justice. As Jonas (2017) observes, the technical exercise devoid of ethics loses its moral legitimacy and compromises the very meaning of the profession. Thus, social security accounting should be understood as an intergenerational commitment to transparency and sustainability, aimed at the preservation of collective wealth and equity between generations.



Finally, the discussion of the results allows us to affirm that the improvement of auditing and accounting expertise requires continuous investment in technical training, ethical training and institutional integration. The strengthening of accounting governance and digital auditing practices, combined with the dissemination of a culture of integrity, is the most promising path for the advancement of public pension schemes. Despite the progress achieved, structural limitations still persist, such as the scarcity of integrated information systems and the heterogeneity of accounting reports, factors that reduce the efficiency and comparability of information. Such limitations reinforce the importance of new research aimed at the automation of public auditing, the technological convergence of accounting systems, and the development of social security performance indicators based on public value.

In general, the results and the discussion show that the convergence between auditing, expertise and professional ethics is the most solid way to consolidate a modern, transparent and socially responsible social security accounting. The technical domain, when supported by ethical values and a vision of public governance, becomes an instrument of institutional credibility and strengthening of the collective interest.

5 CONCLUSION

The present study allowed us to demonstrate that auditing and accounting expertise are fundamental pillars of modern social security governance, configuring themselves as instruments of integrity, efficiency and technical responsibility. The analysis showed that, in a scenario of increasing regulatory and technological complexity, accounting applied to public pension goes beyond the mere recording of economic facts to assume a strategic function of control, prevention and institutional legitimacy.

The research revealed that the advancement of the Brazilian Accounting Standards (NBCs), in line with international references such as the COSO framework and the International Auditing Standards (ISA), has consolidated a robust normative basis for the improvement of auditing and expertise practices in the public sector. However, it was found that the effectiveness of these instruments depends, to a large extent, on the technical independence, ethical training and institutional maturity of the bodies and professionals responsible for their application.

It was found that the accounting audit has been transformed into a preventive and purposeful mechanism, aimed at the early detection of risks and the continuous improvement of administrative processes. At the same time, forensic accounting expands its relevance as a governance function, assuming not only a corrective role, but also an educational and preventive one, by offering technical diagnoses that support decisions and promote



transparency. The integration between these two dimensions — auditing and expertise — is essential for the consolidation of an evidence-based public accountability model, capable of ensuring society, the correct application of social security resources and the intergenerational balance of retirement systems.

From the results obtained, it is possible to conclude that the strengthening of social security accounting requires three inseparable conditions:

- i. the technical and scientific improvement of auditing and expertise professionals, with constant updating in the face of technological and regulatory innovations;
- ii. permanent ethical training, guided by the principles of integrity, independence and professional zeal, as recommended by the Accountant's Code of Ethics and NBC PG 100;
- iii. institutional integration between control and governance bodies, in order to ensure the coherence and transparency of the inspection and monitoring systems.

From the social point of view, it is reaffirmed that accounting, when exercised under the precepts of ethics and responsibility, transcends its technical function and becomes an instrument of justice and public trust. It ensures that social security management is not restricted to an administrative commitment, but translates into a moral pact between generations, capable of sustaining the dignity and balance of the Brazilian social protection system.

Finally, it is recommended to encourage applied research on digital auditing, preventive expertise and accounting governance indicators, as well as the creation of permanent ethical and technical training programs for auditors and experts who work in public social security. Such initiatives will contribute to consolidating an innovative, efficient and socially responsible social security accounting model, capable of responding to the challenges of the digital age and reaffirming the State's commitment to transparency and the collective interest.

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