

Government auditing and its influences on the court of auditors of the state of Rondônia



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ABSTRACT

The main objective of this work was to analyse the government audit process at the Rondônia State

Court of Auditors (TCE/RO) and its influences. To this end, a bibliographical survey was carried out and, in addition, a literature review was constructed based on the reporting method for systematic reviews and meta-analysis (PRISMA). Thus, it was possible to observe that no work dealt with issues related to the government audit of the TCE/RO. Furthermore, the main conclusions were that the audit process at TCE/RO occurs through the planning, execution, reporting, and monitoring phases, following the premises of the audit procedures of the Federal Court of Auditors. Furthermore, it was found that the majority of advisors were chosen due to political influence, with 28.6% appointed by the state governor with approval from the legislative assembly and 71.4% appointed by the legislative assembly.

Keywords: External audit, Control mechanisms, Political indication, TBI.

1 INTRODUCTION

There is an increasing consensus that corrupt acts are recurrent in public management and are one of the main obstacles to the provision of an efficient public service. In addition, over the years, reforms in public administration aimed at reducing corruption have been unable to stimulate or monitor public officials in the fulfillment of their duties, in fact, corruption is often seen as something systemic, that is, often practiced by the political system and its agents, as well as by public administration officials. For this reason, accountability and control mechanisms have been seen as an important framework to effectively combat corruption (SCHATZ, 2013).

In this sense, in terms of control mechanisms, auditing is configured as a systematic analysis of the activities carried out by a public or private organization, aiming to determine whether these activities are occurring as planned or previously established according to their central objectives. In addition, it should be noted that auditing can be considered a millennial activity, if seen as a verification activity (PEREIRA, 2021).



Thus, government auditing is configured, together with the *accountability* activity, as an essential activity of verification and control of public resources in direct and indirect public administration, that is, it is known as the main control system of public agencies. In this sense, due to the proportion of scandals involving public managers over the years and the need for accountability to society, as the main stakeholder together with national and/or international private companies that wish to link possible investments in the country, the audit process and *accountability* in public agencies is increasingly necessary, since the audit process has the potential to establish a control system and at the same time demonstrate the real situation of the agency (MOREIRA, 2023).

Thus, the general objective of this study is to analyze the government audit process and its influences on the Court of Auditors of the State of Rondônia - TCE/RO. As specific objectives, this work aims to: (i) Present how the government audit process occurs in the Court of Auditors of the State of Rondônia - (TCE-RO); (ii) Analyze how the members of the Court of Auditors of the State of Rondônia are chosen and how the administrative body is formed; (iii) Analyze whether the way in which directors are chosen or appointed may interfere in their performance at the State Court of Auditors in order to show the *accountability* of public administrators.

Thus, this work is divided into four stages. In the first stage, the main approaches of the work are contextualized through the theoretical framework. In the second stage, the methodology of the work is presented. In the third stage, a systematic review of literature is presented, with the aim of discovering the gaps in the literature on the subject. Finally, the results, discussions, and main conclusions are presented.

2 THEORETICAL FRAMEWORK

2.1 ACCOUNTABILITY IN PUBLIC ADMINISTRATION

According to the Brazilian Public Sector Auditing Standards No. 100 (NBASP, 2023), government auditing within the public spheres, through managers and government institutions, is responsible and accountable to users, regarding the allocation of public resources from taxes, as well as other sources of revenue collection. Accountability is interconnected to the principles of public administration, being cumulative and participatory, linked to the institutional premises of government auditing that must be assessed by auditors throughout the audit process.

Santana (2020) defines Accounting Applied to the Public Sector (CASP) as the study of social science that, through fundamental accounting principles and standards, carry out the inspection of assets, rights and obligations in government entities. As a means of control, it aims to provide information in a transparent manner to society and other users, and presents itself as a budgetary, economic and financial accountability of public institutions. According to Mendes and Costa (2022),



CASP was structured with a focus on inspection and control of execution, regarding the application of budgetary and financial resources.

Raupp and Pinho (2023) describe *accountability* as assets and values that are under the responsibility of managers, thus aiming to allocate resources according to the goals defined effectively. Thus, transparency as an extension of accountability ensures the effectiveness of the Access to Information Law (LAI) when it makes data available in relation to the performance of managers to *stakeholders*, given the need to implement new mechanisms in transparency, whose purpose is to allow society to know about public administration, aiming at the probability of popular participation via social networks regarding the actions deliberated by managers. Still, according to the authors, in a very flexible civil society that exerts little pressure on governments and/or the political class, there are no good results, that is, a precarious *accountability is obtained*.

2.2 GOVERNMENT AUDIT PROCESS AT THE TCE OF RONDÔNIA

Government auditing is divided into external and internal government audit. Internal auditing was institutionalized by the Federal Constitution (FC) of 1988 in its Article 74, which governs that control in the Public Administration will take place through the "internal control system" of each of the three branches (legislative, executive and judiciary). Thus, the structure of the internal government audit is represented, within the scope of the Union, by the Ministry of Transparency and Comptroller General of the Union (CGU). On the other hand, external government auditing, supported by Article 71 of the Federal Constitution, is seen as an external control that is also essential to maintain the structure of the State, as it is practiced by external and independent agents, supported by the Federal Court of Accounts (TCU), since the TCU is configured as the external control body of the federal government and has the function of monitoring the budgetary and financial execution of the country, contributing to the improvement of public management for the benefit of society. Likewise, the State Court of Accounts (TCE) is the body responsible for overseeing the allocation of public resources by government officials.

Thus, government auditing is demanded in public agencies on a recurring basis and can be understood as an objective process that does not depend on budgetary, financial or administrative issues. According to Silva, *et al.* (2023), the TCU is a Brazilian entity that is similar to the Supreme Audit Institutions (SAI) or *Supreme Audit Institutions (SAI)*, an international body, which are supervisory bodies that are responsible for controlling and determining public resource allocations. Thus, government auditing is carried out in four phases: planning, execution, reporting and monitoring, which are carried out strategically in order to reduce risk to an acceptably low level.

Azevedo and Lino (2018) explained the four phases as follows: planning must be prepared before field activities in which the expenditure of resources, complexity in the execution of the work



must be appreciated. As for the execution, the evidence will be ascertained in the field and analysed in order to substantiate the opinion and/or opinion of the auditors. With regard to the report, which is the final outcome of the government audit, it must be published, exposing the auditor's opinion, which may be with or without reservations, adverse, with abstention or negative opinion, and the report with a paragraph of emphasis or uncertainties. Given the importance of the Government Auditing Standard, it suggests monitoring the observations issued in the report.

For Pereira (2021), all the work developed by auditors, whether external or internal, must be carried out through structured planning, that is, the planning phase must take into account the essential objectives of an audit, which is to execute this process economically, efficiently and in a timely manner, where the risks and audited object must be known in advance (overview) so that the process can be deepened and the main risks can be detailed (must have an inventory of risks and controls) by the auditors. In other words, it is necessary to prepare a planning matrix that considers the standards applicable to the object of the audit, the structure of the environment, the results of previous audits and pending recommendations/diligences, as well as pilot tests and a general audit plan. The execution phase, according to the author, is the phase where the auditor seeks evidence (physical, documentary, testimonial and analytical), whether of compliance or non-compliance, evidence to which it must be presented later, so it is necessary that any finding be noted by the auditor. The third phase is the one in which the audit reports must be presented and/or published according to the results or evidence found. The last phase, according to the author, is the monitoring phase, which consists of following up on the recommendations generated by the audit process.

In addition, NBASP No. 10 (2023) reports that the Audit Courts must be independent in the conduct of their functions, which cannot be subject to interventions, whether financial, administrative, political, or any other means of public management. They must perform their audit duties autonomously and impartially at all stages.

2.3 FORMATION OF THE TCE OF RONDÔNIA

According to Cabral (2020), the Federal Court of Accounts (TCU) is the entity that works together with the Legislative Branch in the execution of external control among public bodies. In this regard, the TCU is responsible for overseeing public spending, under the aegis of the Federal Constitution (FC) of 1988, of which it has numerous attributions, being responsible for the inspections and judgments of the public accounts of all those involved, directly or indirectly, who had influence over public assets.

From this perspective, the Basic Legislation of the TCE-RO (2017), in accordance with the Organic Law or Complementary Law - LC No. 154/1996, in Article 1, item I, the TCE of Rondônia follows the procedures of the TCU and is an external control body, having as jurisdiction to provide



for the accounts of administrators, among others responsible for public assets and values of the entities of the powers of the State, municipalities, indirect administration corporations, as well as foundations, funds and associations constituted and preserved by the public authorities, with a view to operations arising from these institutions that may cause losses, misplacement or irregularities that generate expenses to the State.

According to Article 36 and item I of the Complementary Law (LC) mentioned above, it is stated that it is the competence of the TCE-RO to carry out the processes of investigations and audits through the Legislative Assembly, City Councils and the technical commission or inquiries, whether accounting, financial, budgetary, operational or patrimonial, under government institutions in the Legislative, Executive and Judiciary Branches, as well as in indirect administration entities, foundations, funds and associations constituted and supported by the State and Municipalities.

2.3.1 Advisors

Also, according to the Federal Constitution of 1988 (2023), the Federal Court of Accounts is currently composed of 09 (nine) Ministers. Of which are approved in accordance with Article 73, §2 and items I and II, where one third (03) is appointed by the Chief Executive, that is, only one of these by indication of the President of the Republic, through the approval of the Federal Senate, the other two by indication of Auditors of the Public Prosecutor's Office – MP. As for the two-thirds (06) they are chosen by the National Congress – NC.

Under the aegis CF/88 following the structure of the TCU, the TCE - RO (2017), in LC 154/96 in its Art. 59 deals with the structural organization of the TCE - RO, where it says that it must have its headquarters in the capital of the state and its structure must be composed of 7 counselors. In addition, in Article 71 in its items I and II of the above-mentioned LC, the directors must be chosen as follows: 2 directors by the Governor of the State, upon approval of the Legislative Assembly, one of them being auditors and the other from the Public Prosecutor's Office, as well as must be on the triple list of nominees by the TCE - RO, respecting the criteria of merit and time of service in the entity. Finally, 5 will be appointed by the Legislative Assembly of the State of Rondônia.

Regarding the organizational *framework of the* Court of Auditors of the State of Rondônia, in accordance with the LC mentioned above in Article 65, the members of the Board of Directors shall appoint among them the president, vice-president, corregidor, the presidents of chambers 1 and 2, ombudsman, as well as the president of the Superior School of Accounts (ESCon). The elections will take place in secret at the 1st ordinary session in October or in case of any vacancy in the 1st session of the occurrence, with the presence of at least five councilors, including the vote of the chairman of the board.



Thus, the current members of the ECA/RO (2023) are: Paulo Curi Neto – President; Wilber Carlos dos Santos Coimbra - Vice-President; Edilson de Sousa Silva - Corregidor; Valdivino Crispim de Souza - President of the 1st Chamber; Jailson Viana de Almeida - President of the 2nd Chamber; Francisco Carvalho da Silva - Ombudsman; and José Euler Potyguara Pereira de Mello - President of ESCon.

2.3.2 Administrative staff

According to Lyra (2017), the structure of the Court of Auditors in terms of organization, composition and supervision extends to all TCs of the Brazilian federation, when the principle of symmetry is applied. According to Silva, *et al.* (2023), following the principle of constitutional symmetry, there must be a relationship of conformity between the legal norms in the three spheres of government, thus, the composition of the Federal Court of Accounts must be followed by States, the Federal District and Municipalities.

An administrative body of a court of auditors, in general, is composed of a president, an executive secretary of the presidency, a general secretary of external control, a general secretary of administration, a strategic secretary of information and communication technology, internal controller and general secretary of administration.

LC No. 1024 (2017) describes the organizational structure, as well as the performance of functions in the position of the TCE/RO. Among several functions of the Chairperson, one of them is to chair the ECA's Supreme Board of Directors (CSA) in decision-making; represent judicially and extrajudicially, as well as events of the Court of Auditors; swear in counselors, holders of TC secretariats, among others. The executive secretary is responsible for managing and supervising the activities under the competence of the executive secretariat and the advisory services that make up *its framework*; assisting and advising the president of the TC in the development of its activities, among other functions.

With regard to the secretary general of external control, he has the duties of proposing standardized technical rules and guidelines regarding external control, supervising projects, monitoring results, among others. As the strategic secretary of information and communication technology, he is responsible for planning the achievement of goals for the performance of the secretariat's activities, making suggestions and conducting policies and guidelines in the area of technology, among other attributions. The internal controller is responsible for the planning of the Internal Control System - SCI; standardization of methods; preparation and approval of technical opinions, among others. With regard to the general secretary of administration, his function is to assist the presidency in administrative matters, organization of work plans, as well as monitor and meet deadlines for activities, among other activities.



In Rondônia (TCE/RO, 2023), the structure of the administrative body is composed as follows: Paulo Curi Neto – President; Paulo Ribeiro de Lacerda – Executive Secretary of the Presidency; Marcus Cézar Santos Pinto Filho – Secretary General External Control; Hugo Viana Oliveira – Strategic Secretary of Information and Communication Technology; Rubens da Silva Miranda - Internal Controller; Gleice de Pontes Bernardo – Secretary General of Administration.

3 METHODOLOGY

The main purpose of this research is to analyze the governmental audit process and its influences on the TCE/RO and can be classified as descriptive research (GIL, 2008, p. 28), whose intention is to achieve a sharper view of the independence of auditors in TCE-RO, considering the fact that auditors are appointed by the Legislative and Executive branches.

For Lira (2014, p. 23), descriptive research aims to describe a specific theme in order to clarify a certain subject. Also, according to Vergara (2010), descriptive research aims to reveal the defined profile of people or events. Thus, in order to respond to the specific objectives of this work, a bibliographic research is carried out and complemented with the literature review process. To discover related issues and gaps in the references directed to the government audit of the Court of Auditors of the State of Rondônia, a systematic review of the literature was carried out based on the PRISMA method.

The method used was the Preferred *Reporting Items for Systematic Reviews and Meta-Analysis*, called PRISMA, whose objective is to involve both systematic reviews and meta-analyses. Where the systematic review is a correction of a question that has been elaborated for easy understanding, using systematic and distinct techniques to critically assess pertinent research. Statistical methods (meta-analysis) relate the use of statistical techniques in a systematic review in the form of aggregation and can be used to investigate and systematize the research results cited (GALVÃO; PANSANI, 2015).

The literature review considered the language Portuguese using the Capes Portal search platform and, in a complementary way, the Web of Science and Scopus platforms were used, with searches only in the English language. In addition, other filters were used in the search, as will be presented in the literature review. The combinations of searches used on the platforms were: "State Court of Accounts and government audit"; "State Court of Accounts and Operational Audit"; "TCE, Rondônia, counselors and government audit"; "TCE, Rondônia and composition of counselors", "State Court of Accounts and Counselors", and finally, "TCE and Audit".

As for the approach, it is qualitative, since it contemplates numerous forms of studies that can help the researcher to understand and express the social phenomenon clearly, thus, they do not aim at the methods, but at the understanding of people and what instigated them to have such behavior, if the individuals are heard through their principles and considerations.

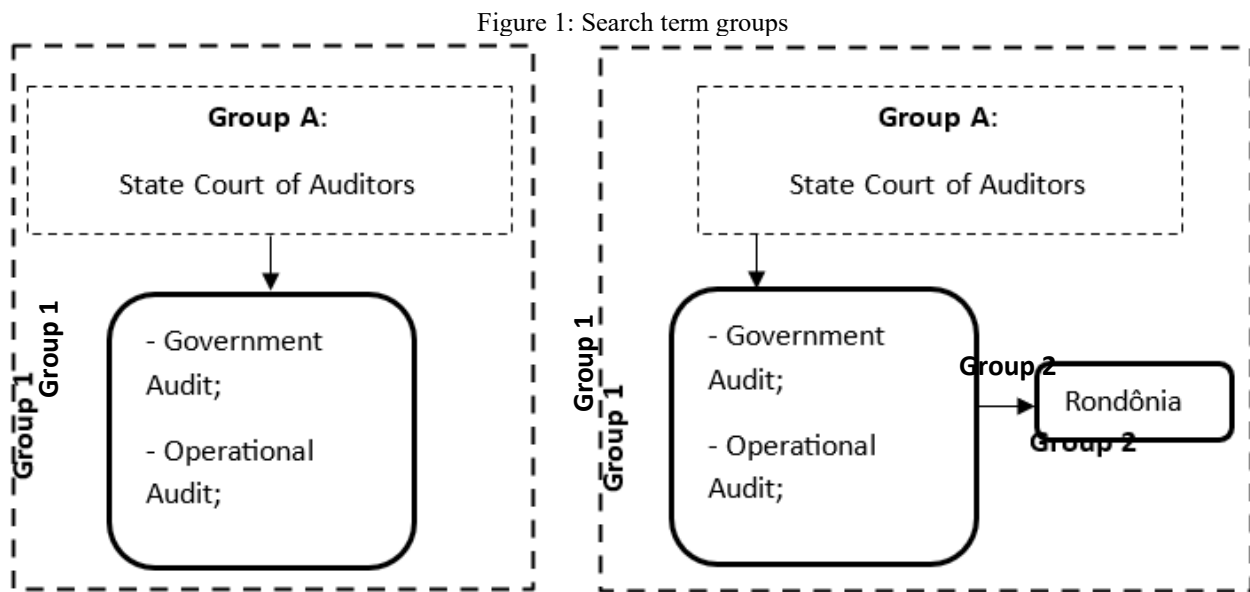


With regard to the applied method, the research has as a bibliographic characteristic of knowledge, whose qualitative approach. As for the essence, it is related to bibliographic research, since materials available to society will be used (VERGARA, 2010).

According to Martins and Theóphilo (2007), the instruments used in data collection were from secondary sources through documents. For Prodanov and Freitas (2013), the study will be processed through publications in journals and/or periodicals, aiming to meet the objectives exposed by the research. The results of this research will be presented by means of tables and/or sketches, in order to give greater clarity to the results obtained.

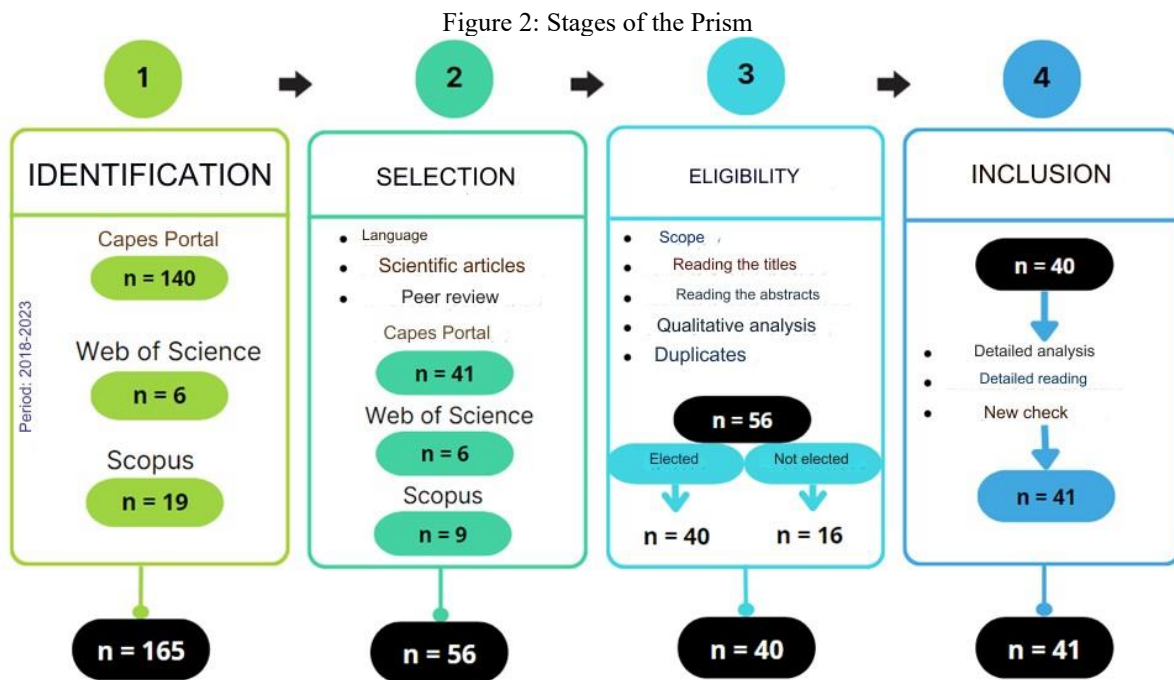
4 LITERATURE REVIEW

In order to search for issues related to the government audit of the Court of Auditors of the State of Rondônia, a literature review was carried out based on the Prisma method. Group A was related to groups 1 at first and then the same group A was related to group 1 plus group 2, as described below:



Source: This research (2023).

Thus, group A, when combined with group 1, totaled 4 keyword combinations, and group A, when combined with group 1 and group 2, also generated 4 search combinations. In this first stage, considering the period from 2018 to 2023, a total of 165 articles were found. Thus, Figure 1 is presented in this first phase in the combination of keywords and the rest of them in the literature review based on the Prisma method.



Source: This research (2023).

As can be seen in Figure 2, the first stage was identification. At this stage, searches were made on the Capes Portal, at first using keywords, as shown in Figure 1. A result of 140 articles was obtained in the Capes Portal, 6 in the *Web of Science* and 19 in the *Scopus* out of a total of 165 articles. In the second moment, the selections of the articles were carried out, through filters, namely: period (from 2018 to 2023, until June 2023), peer review, scientific articles and language (Portuguese). With the filters performed, 41 articles were obtained in the Capes Portal. To the platform *Web of Science* and *Scopus* In addition to the filters mentioned above, the English language was a selection criterion, thus obtaining 6 scientific articles in the *Web of Science* and 9 in the *Scopus*. In the end, joining the three search platforms, a total result of 56 articles was obtained. Thus, books, articles published in congresses, articles without peer review and in languages other than the filter used were automatically excluded.

The third phase was eligibility, where the works related to the research theme were verified. In this phase, the titles and abstracts of the articles found were previously read, as well as a qualitative analysis of the findings was performed and duplicate articles were disregarded. It was noted that of the 56 selected articles, 18 were not elected, because it was a duplicity, with the total result, only 40 articles elected.

Finally, the fourth and final stage was inclusion. After a thorough analysis and reading of the articles, 1 of the 18 articles not elected in the eligibility phase was considered, and in this phase 40 articles were elected, added to 1 more, a total result of 41 eligible articles was reached at the end of the literature review (RL).



4.1 RELEVANT WORKS OF THE LITERATURE REVIEW

In this sense, of these 41 findings in the RL, in the combination of group A and group 1, as illustrated in Figure 1, the work of Lino and Aquino (2020) stands out, where they dealt with the inappropriate practices in the Courts of Auditors, whose main objective was to make an analysis that has as its practice the misconduct on the part of the Counselors, Directors and Advisors of the Court of Auditors of the State of Rio de Janeiro - TCE/RJ. In addition, it was pointed out the interference on the part of the organizational hierarchy, which had a patrimonialist view and acted within the institutions in a continuous way to instigate the use of bad practices within the TCE/RJ, aiming at their own benefits and favors at all organizational levels. Thus, leaving aside the logic of the professional technique which is to give priority to impersonality and the public good.

The work of Gomes and Vasconcelos (2020), on the other hand, dealt with the operational audit processes in the ECA of Ceará from 2008 to 2017, whose main objective was to examine the Operational Audits (ANOp) carried out in the ECA/CE, resulting in evidence of the primacy of the principle of efficiency in the ECA/EC's ANOp regulation when compared to the principle of economy that is rarely used.

In addition, Duarte, Ferreira Júnior and Ferreira (2021) dealt in their work with municipal resources for health and external control, with the main objective of investigating the application of municipal resources in public actions and services in the state of Minas Gerais. Where, the existence of the principle of insignificance and/or banality, practiced by some counselors of the TCE of Minas Gerais, was verified. For this, there was the final opinion of the auditors, however, this opinion of the auditors was taken for analysis by the collegiate of the deliberative chambers of Minas Gerais and it was found in the collegiate's view that the principle of insignificance was not injured. That is, the opinion of the deliberative chambers was contrary to that of the auditors, leaving a dubious result that contradicts the socioeconomic reality of the audited municipalities.

Still dealing with works related to group A and group 1 of search terms, the work of Araújo (2021) stands out, who presented a comparative analysis between opinions and judgments in decision-making reputed by the Court of Auditors, as a judicial activity. Where it demonstrated the level of proximity and distance between the factual and legal principles pointed out in the opinions of the TCE of Bahia.

Finally, no studies were found involving group A integrated with groups 1 and 2. That is, studies addressing issues related to the Court of Auditors of the State of Rondônia with government auditing, board members, operational audit and/or auditing were not located, considering the Literature Review developed. Thus, analyzing the government audit process and its influences on the Court of Auditors of the State of Rondônia - TCE/RO is a necessary task.



5 RESULTS AND DISCUSSIONS

5.1 ACCOUNTABILITY IN THE PUBLIC ADMINISTRATION OF RONDÔNIA

In Brazil, according to Santana (2020), *accountability* It is divided into public, also known as governmental, and private with specific laws and norms. Where accounting applied to the public sector aims to demonstrate essential information to managers, accountability and popular participation. And that public entities must be willing to receive the manifestations of society. Therefore, in order for social control to be effective, access to information is relevant, through accountability, public budgeting, transparency, among others.

Teixeira and Gomes (2019) explain public management as the discrepancy of information between society and public administrators. That is, acquisition and distribution of authority and/or control to society. Thus, the public administration must be directed towards the advancement of results in connection with what was agreed between society and public managers.

According to Maurício, Rodrigues and Nunes (2019), *accountability* In public administration, it alludes to transparency, responsibility and participation of society, with regard to the application of public resources in government entities that need to evolve in the transparency and exposure of information about public management within organizations. Thus, societal pressure increasingly makes the *accountability* is paramount in discussions and decision-making regarding public policies. That is, more and more citizens demand methods and/or techniques that provide more transparency, *accountability*, control and co-participation. In this sense, the *accountability* It collaborates with inappropriate mitigation and/or loss in the allocation of resources and corruption, thus contributing to the improvement of the governance system and, in return, being an effective pillar in the country's democracy.

For Cavalcante and Rodrigues (2017), CF/88 made Brazil a democratic country, which was only possible through the participation of the population, where their voice has great weight over the acts of the government. Exercising their rights through Article 1, in accordance with the aforementioned FC, which says "that all power emanates from the people...", whether through elections, referendums, plebiscites and popular initiatives. The performance of the population must be assiduous in all stages of the public budget and that control and transparency in management within government institutions is vital.

In this sense, Raupp and Pinho (2023) explain that the *accountability* In public administration, it is linked to transparency, accountability, participation of society and control. According to the authors, although the theme is a constant subject in international debates nowadays, the term in the literature does not have a clear definition, since there is an absence in its concept in Brazil. That the introduction of the *accountability* In public administration, there is a sequence of changes in the



political life of the country and that the concept of the theme is under construction in the country, although it has achieved considerable advances in the law and in the institution.

In view of the considerations exposed by the authors Raupp and Pinho (2023), the relevance of accountability and transparency in the information provided by public agents to public agents is verified. *stakeholders*, as well as, complements Cavalcante and Rodrigues (2017) the active participation of society, whether through social networks, elections, popular demonstrations and plebiscite. That for Maurício, Rodrigues and Nunes (2019) and Teixeira and Gomes (2019) the collection of accountability, through the active participation of society, adds value to the country's growth and control of public accounts for better effectiveness in the allocation of resources in public policies, the fight against corruption and the deviation of purpose, aiming at the common good of society, growth and sovereignty of the country.

5.2 GOVERNMENT AUDIT PROCESS IN THE TCE OF RONDÔNIA

Government auditing, according to Montenegro and Celente (2017), is fundamental in providing independent and impartial information and opinions regarding the allocation of public resources, administration and execution of public policies, corroborates the responsibility and integrity of public entities, aiming at the common good of society. In this sense, government auditing designates that its offices are independent and/or impartial to the audited entity, with guarantees and unrestricted access to it, resources available to carry out its activities, a leadership with *expertise* in auditing, impartiality on the part of the team, cooperation of the parties, finally, application of auditing standards.

The Brazilian Public Sector Auditing Standard No. 100 (NBASP, 2023) describes auditing as a systematic procedure of analyzing information on a given subject, consistent with applicable standards. Government auditing is essential for public bodies, as it provides information and opinions to public bodies. *stakeholders* on the management and public policies carried out by administrators within government entities. In addition, the Supreme Supervisory Entities (SAIs) must define and preserve the procedures relevant to ethics and control regarding the peculiarity at the organizational level, to enable an acceptable level of security that the teams comply with the applicable professional, ethical, legal and regulatory standards. These are through the planning, execution, reporting and monitoring of audits.

Azevedo and Lino (2018) listed government audit procedures as follows: planning must be prepared in advance, resources and complexities must be given close attention; In the execution stage, the remnants will be investigated in the field and the auditors' opinion will be conclusively analyzed. About the report, which is the final stage of the audit, it must be published, setting out the auditor's opinion, which may be with or without reservations, adverse, with abstention or negative opinion and



the report with a paragraph of emphasis or uncertainties. Finally, due to the importance of the Government Auditing Standard, it is recommended to monitor the observations issued in the report.

According to the Financial Audit Manual of the TCE/RO (2017), government auditing in the state of Rondônia, with the purpose of financial auditing is to instigate the auditor to issue his opinion on the financial statements, aiming to analyze whether they are following the principles, standards and specific legislation of accounting. Since government auditing consists of three phases, they are planning, execution, and reporting. However, to be credible in the audit, some crucial points must be observed, which are: quality control, documentation and communication.

In this sense, the purpose of quality control is the implementation of procedures that give the auditor prerogatives with a minimum of security to complete the activities and that they are in accordance with the standards and legislation. When it comes to communication, in a government financial audit, there are those responsible for the governance of communication. In the case of the audit of the state of Rondônia, for example, one of those responsible is the head of the state secretariat for planning, budget and management.

It is worth noting that, during the audit process, it is essential to communicate with those responsible for the entity and this must be continuous, aiming at the effectiveness of the audit, as well as the provision of information by those responsible for strategic logistics of the institution, so that they can have an inspection of the credibility of *accountability* in the institutions of the state and municipalities of Rondônia. In the execution phase, a closing meeting is held with those responsible for the audited body, where the findings of the activity performed are presented. However, communication with the other users of the audit will be done through a report, which consists of the issuance of the auditor's opinion. Finally, the audit documentation should be prepared by the auditor for best effectiveness in a clear and easy-to-understand manner. The auditor's objective is to retain sufficient and pertinent documents to substantiate the audit report, giving indications that the audit was planned and executed in compliance with the applicable rules and regulations.

In this segment, the importance of government auditing within public institutions is verified, as well as its autonomy and independence in defining the scope of work, the availability of resources for better performance in its activities and the need to comply with the procedures in all phases of the office, that is, in the planning, execution, reporting and monitoring in all stages of the audit process. and thus, get better results.

5.3 ECA/RO ADVISORS

The current members of the ECA/RO (2023) are: Paulo Curi Neto – President; Wilber Carlos dos Santos Coimbra - Vice-President; Edilson de Sousa Silva - Corregidor; Valdivino Crispim de Souza



- President of the 1st Chamber; Jailson Viana de Almeida - President of the 2nd Chamber; Francisco Carvalho da Silva - Ombudsman; and José Euler Potyguara Pereira de Mello - President of ESCon.

President Paulo Curi Neto was a prosecutor at the Public Prosecutor's Office (MPC) from 2000 to 2009, currently, he is the president of the TCE/RO, where he was unanimously reelected for the 2022 to 2023 biennium. Following the Organic Law of the internal regulations of the TCE-RO or Basic Law of the TCE-RO, the election was held in person on October 4, 2021 at the Superior Board of Directors of the TCE-RO, through a vote of the directors, with a secret ballot, obeying the time of service provided in the collegiate. Also according to the internal regulations, with inauguration scheduled for December 16, 2021, the performance of his duties in the position begins on January 1, 2022 until December 31, 2023.

Thus, the following councilors were also unanimously elected for the same period: Wilber Carlos dos Santos Coimbra - Vice-President; Edilson de Sousa Silva - Corregidor-General; Valdivino Crispim de Souza - President of the 1st Chamber; Benedito Antônio Alves - President of the 2nd Chamber; Francisco Carvalho da Silva - Ombudsman; and José Euler Potyguara Pereira de Mello - President of ESCon. It is worth mentioning that, in the current framework of the composition of the President of the 2nd Chamber, Jailson Viana de Almeida is the acting president. In this sense, it can be observed that the entire structural composition of the TCE/RO follows the TCU model, based on CF/88 (TCE/RO, 2023).

5.4 ADMINISTRATIVE BODY

In Rondônia, the structure of the administrative body is composed of a president, an executive secretary of the presidency, a general secretary of external control, a strategic secretary of information and communication technology, an internal controller, and a general secretary of administration (TCE/RO, 2023).

For Cabral (2020, p. 253), this model of structures are profiles of choices in the State Audit Courts throughout Brazil. Also, according to Machado (2017, p. 40), in 2017, of the 186 effective counselors in the Court of Auditors of the Brazilian states, 126 were appointed through political means, that is, they held political positions and/or were advisors to governments and 51 were public servants. In addition, the remaining 9 councilors were appointed particularly because of family ties to a politician in the state.

It is worth mentioning that, according to Grandi (2023), several ministers who make up the current Government influenced the nominations of their wives to the position of Counselors in the TCEs, namely, Aline Peixoto in the state of Bahia, Rejane Dias in the state of Piauí, Renata Calheiros in the state of Alagoas, Marília Góes in the state of Amapá and Daniela Barbalho in the state of Pará. In the case of Daniela Barbalho, special attention should be paid, given that she will be responsible for



issuing an opinion on public accounts in her husband's previous administration, since Helder Barbalho was re-elected to the State Government in the last election in 2022. Where there is a similarity in the situation of Rejane Dias, who will oversee public accounts of the government of her husband Wellington Dias in Piauí until March 2022.

It is observed that, by appointing wives and/or relatives to positions of counselors of the courts of auditors, it may mean calling into question the fairness of the analysis of public administrators' accounts. It is worth mentioning that the nominations of the Minister's wives and supporters of the current government to positions in the courts of accounts, according to Grandi (2023), is not something atypical in the political environment. For example, a survey conducted by Transparência Brasil in 2016 showed that 80% of the 233 directors in 34 Audit Courts held effective or relevant positions in senior public administration before their appointment and that of the 53 recommended directors respond to lawsuits. However, there are few changes in the current scenario due to the lifetime of the position.

A reflection of this, for example, according to Tuma, Silva Filho and Lizardo (2022), the then Minister of Finance Serzedelo Corrêa in the government of Floriano Peixoto, resigned from his position after the publication of decrees that removed the merit of the Courts of Accounts (TCs). The clash in the Court of Auditors was motivated after President Floriano Peixoto made an appointment of a relative of former President Deodoro da Fonseca, which was considered illegal.

In addition, according to information from TCE/RO (2023), it should be noted that, for the most part, the administrative body is made up of public servants. It is worth mentioning that the term of office of the board members is 2 years for each election, however, it was found that the average performance of the present board members over time is approximately 12 years rotating if considered the current ones in dispersed positions, whether as president of the board, of the 1st chamber, court or Escom, vice president of the board, of the 1st chamber, court or Escom or correjedor(a).

6 FINAL CONSIDERATIONS

Through the present work it was possible to carry out an analysis of the governmental audit process and its influences on the Court of Auditors of the State of Rondônia (TCE/RO). Initially, in order to achieve the objectives of this work, a bibliographic survey was carried out on the main subjects addressed. In addition, a literature review was carried out, aiming to discover the main works in the area of government auditing in the period from 2018 to 2023, on the platforms of the Capes portal, Web of Science and Scopus. The method of literature review to systematize results was the reporting method for systematic reviews and meta-analysis, known as PRISMA.

Thus, PRISMA consists of a four-step procedure, identification, selection, eligibility and inclusion, and after analysis it was possible to verify that among the 40 articles elected in the eligibility stage, none of them dealt with government auditing in the TCE/RO, as well as no works were found



specifically in the area of government auditing of the court of auditors of the Brazilian federation. However, 3 studies were found in other courts, one related to the area of operational auditing and two related to audit procedures, that is, related to the TCE of Ceará (operational audit) and Bahia (audit), as well as to the Court of Auditors of the Municipality (TCM) of Rio de Janeiro (audit).

In this sense, it was possible to observe that the audit process in the TCE/RO occurs through the planning, execution, reporting/communication and monitoring phases. However, in order to be reliable, some points need to be considered, such as: quality control, communication and documentation. Quality control aims to implement the methods that the auditor may have to obtain the minimum of security for the completion of the work, within the rules and regulations. In terms of communication, it is essential that it is continuous with those responsible for the audited entity, throughout the audit process so that they have the relevant information and reliability in the accountability to *stakeholders*. In the execution phase, a closing meeting is held with the heads of the audited institution, where the findings are presented and the report with the auditor's opinion is presented. In terms of documentation, this procedure must be structured in a way that is understandable by the auditor, based on the audit report, in order to provide evidence that the audit was planned and executed in accordance with the rules and regulations.

In addition, it was possible to observe that of the current TCE/RO councilors, all were chosen directly in a political manner, with 28.6% of the councilors being appointed by the governor of the state with the approval of the legislative assembly and 71.4% of the other councilors in office were appointed by the legislative assembly, among them auditors and members of the Public Prosecutor's Office (MP), respecting the indication of the Court's triple list, according to the criteria of seniority and merit. On the other hand, the administrative body is mostly made up of public servants and the term of office of the councilors is 2 years for each election.

In this sense, it was observed that the composition of the board members and the administrative body within the TCE/RO follows the same profile as all TCs in Brazil, that is, there is a potential political link in the composition, whether by degree of kinship, political bond or public positions. It is important to emphasize that it will be these same directors and/or managers who will be responsible for the performance and demands in the activities within the Court of Auditors, as well as they will be the ones who will dictate which institutions will be audited and which people's accounts will be inspected due to possible links. It is worth mentioning that in some cases these directors and/or administrative managers respond to some type of process in this segment, indicating/suggesting remnants of fairness and credibility in the analysis of public accounts.

In view of the above, there was a need for changes in the legislation regarding the form of appointment and the structural composition of the audit courts. It is believed that these changes may occur if there is a prohibition of indication by the NC; withdrawal of lifetime tenure from positions,



stipulating a period interval of up to 8 years of activity aiming at more turnover; and the requirement of technical training; detaining professionals without any party affiliation, among other requirements listed in CF/88 in article 73.



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