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EXPERIENCE REPORT

Monitoring internal audit recommendations as a driver of transformation in the Brazilian Unified Health System (SUS)

O monitoramento das recomendações de auditoria interna como indutor da transformação no SUS

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ABSTRACT In Brazil, the Brazilian Unified Health System (SUS) is essential to ensure universal access to health care, although it faces challenges arising from limited resources and growing demands. In this context, audits play a strategic role by assessing resource allocation, strengthening institutional accountability, and promoting integrity in public management. These initiatives are aligned with the Sustainable Development Goals (SDGs), especially SDG 16, which focuses on building effective, accountable, and transparent institutions. This article analyzes how audit recommendations can contribute to the operational efficiency of the SUS and to a more responsible public administration, considering the experience of the National Audit Department of the SUS (DenaSUS). The research is based on experience reports from managers and technical staff who participated in the design and implementation, beginning in 2023, of the project for monitoring audit recommendations. The results indicate that systematic monitoring, agreed upon through Action Plans with audited managers, strengthened institutional governance, increased transparency, improved management effectiveness, and encouraged organizational changes aimed at expanding users' access to health services.

KEYWORDS Management audit. Health governance. Cost transparency. Health monitoring.

RESUMO *No Brasil, o Sistema Único de Saúde (SUS) é essencial para assegurar o acesso universal à saúde, embora enfrente desafios decorrentes de recursos limitados e demandas crescentes. Nesse contexto, as auditorias exercem papel estratégico ao avaliar a alocação de recursos, fortalecer a responsabilização institucional e promover a integridade na gestão pública. Tais iniciativas dialogam com os Objetivos de Desenvolvimento Sustentável (ODS), especialmente o ODS 16, voltado à construção de instituições eficazes, responsáveis e transparentes. Este artigo analisa como as recomendações de auditoria podem contribuir para a eficiência operacional do SUS e para uma administração pública mais responsável, considerando a experiência do Departamento Nacional de Auditoria do SUS (DenaSUS). A pesquisa baseia-se em relatos de experiência de gestores e técnicos que participaram da concepção e implementação, a partir de 2023, do projeto de monitoramento das recomendações de auditoria. Os resultados indicam que o monitoramento sistemático, pactuado por meio de Planos de Ação com gestores auditados, fortaleceu a governança institucional, ampliou a transparência, melhorou a efetividade da gestão e induziu mudanças organizacionais voltadas à ampliação do acesso dos usuários aos serviços de saúde.*

PALAVRAS-CHAVE *Auditoria administrativa. Governança em saúde. Transparência dos gastos. Monitoramento em saúde.*

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Introduction

In Brazil, the Brazilian Unified Health System (SUS) plays a fundamental role in guaranteeing universal access to health care, facing complex challenges in an environment of limited resources and growing demands. To strengthen governance and transparency in this system, audits emerge as essential tools. They not only evaluate efficiency in the allocation of public resources but also promote the accountability of managers and the integrity of health institutions.

Aligned with these efforts, the National Audit Department of the Unified Health System, at Ministry of Health (DenaSUS/MS), is committed to the Sustainable Development Goals (SDGs), which were instituted by the United Nations within the scope of the 2030 Agenda for Sustainable Development, approved by the General Assembly in September 2015, through Resolution A/RES/70/1[1].

According to the official text of Agenda 2030[1], SDG 16, included in Chapter IV – 'The Sustainable Development Goals and targets', establishes: promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.

The link between internal audit within the SUS and SDG 16 lies in strengthening effective, accountable, and transparent public institutions. By adopting a governance and risk management-oriented approach, auditing goes beyond checking for formal compliance and acts as a strategic instrument for promoting accountability, integrity, and continuous improvement in public management.

In this context, the auditing and monitoring model adopted by DenaSUS gives centrality to audit recommendations. These recommendations, agreed upon by the audited party through Action Plans, focus on dimensions of governance, planning, processes, and controls, increasing the effectiveness of audit actions.

The systematic monitoring of these recommendations strengthens the accountability of managers, the transparency of the process, and the induction of lasting organizational changes.

In this context, audit recommendations in the SUS not only contribute to operational efficiency but also foster a more responsible public administration aligned with international governance standards.

Such recommendations are guidances or indications of solutions provided by auditors after carrying out an audit, which is a systematic and independent analysis of the activities, processes, systems, and controls of an organization. The objective of the recommendations is to help the organization improve its operations, increase efficiency, reduce risks, ensure compliance with regulations, and promote good governance practices. The main role in improving institutions includes: identifying inefficiencies, strengthening internal control, increasing transparency and accountability, regulatory compliance, improving governance, and fostering continuous improvement.

This article aims, based on an experience report in the internal audit of the SUS, to describe the role of monitoring audit recommendations as a strategic instrument for strengthening Brazilian health institutions, highlighting its impacts on governance, transparency, management effectiveness, and expanding user access to health services, while acting as a driver of the transformation of the SUS.

DenaSUS practices aim at improving public health management. These practices comprise an articulated set of steps that begin with carrying out audits within the SUS. As a result of these audits, Action Plans are elaborated in an agreed manner, with the participation of the managers of the audited units, in which recommendations aimed at correcting weaknesses, improving processes, and strengthening governance, are defined.

In a later stage, DenaSUS must systematically monitor these recommendations, tracking the implementation of the agreed actions, evaluating their compliance, and analyzing their effects on management and the provision of health services. This monitoring is not limited to the formal verification of compliance with the recommendations but must seek to understand the extent to which the implemented actions contribute to greater transparency, management effectiveness, institutional strengthening, and expansion of user access to SUS services.

The article is based on experience reports from managers and technical staff who participated directly, beginning in 2023, in the conception and implementation of the project for monitoring audit recommendations within DenaSUS.

The results indicate that the systematic monitoring of recommendations, formalized through Action Plans with audited managers, contributed to the strengthening of institutional governance, increased transparency, improved management effectiveness, and induced organizational changes aimed at expanding access to SUS services. The process also revealed challenges related to the culture of monitoring, while also highlighting opportunities for continuous improvement of internal auditing as an instrument for the transformation of SUS.

Thus, the article is divided into the following sections: 1) Methodological aspects; 2) Context and theoretical foundation; 3) Experience report; and 4) Final considerations.

Methodological aspects

The experience report adopted a qualitative and exploratory methodological approach to investigate the impact of audit recommendations on strengthening Brazilian health institutions, considering SDG 16. Given the complexity of the topic, which involves the analysis of governance, transparency, and accountability processes within the SUS, the research focused on an in-depth understanding of the dynamics and nuances inherent to audit practices and their institutional effects, to the detriment of data quantification.

Data collection was based on the documentary analysis of secondary data, from audit reports prepared by DenaSUS/MS. The study stems from a project structured in three stages, in which the authors participated fully. The first stage, developed in 2023, consisted of evaluating the need for regulatory review of the Department and the preliminary elaboration of the Internal Audit Manual of the SUS.

The second stage corresponded to the execution of a pilot project, carried out in 2024, involving five decentralized units of the National Audit System (SNA), representing the five regions of Brazil. This phase aimed to test the application of the manuals, qualify the audit reports, and support the implementation of Action Plans, as well as the future monitoring of audit recommendations. The third stage comprised the evaluation of the results of the pilot project and the review of regulatory documents, aiming for their subsequent publication.

Based on the reports produced in the pilot, it was possible to verify the applicability of the recommendations through the Action Plans agreed upon with the audited managers, including information on the implementation status of the recommendations (implemented, in progress, or not started). This monitoring allowed the effectiveness of the recommendations formulated in the audit reports to be evaluated.

With the implementation of the project, it was possible to start adopting specific manuals that directly address the agreement of Action Plans with audited managers and the monitoring of audit recommendations. This process also enabled the start of implementation of a tool for monitoring recommendations, allowing the systematic evaluation of published audit reports and respective agreed Action Plans.

Additionally, a review of specialized literature was carried out on public sector auditing, health governance, administrative transparency, institutional accountability, and the SDGs, as well as an analysis of regulatory documents and guidelines issued by DenaSUS and the Ministry of Health of Brazil, available on the Ministry of Health's official website.

The data analysis is interpretive and critical in nature. The selected documents were examined aiming to identify patterns, challenges, and opportunities related to the implementation and monitoring of audit recommendations. The reviewed literature provided the theoretical framework for interpreting the documentary data, allowing the analysis of the relationships between audit practices and the strengthening of governance and transparency in health institutions within the SUS. The discussion of the results seeks to articulate the particularities of the Brazilian context with the international objectives of good governance advocated by the SDGs, offering a relevant perspective for the academic and professional audience in the areas of administration, health, and auditing.

As this research used data from secondary sources (existing and public documents) that do not contain information that allows the identification of individuals, it falls into the category of theoretical deepening, without any intervention or interaction with human beings, making it unnecessary to go through the Research Ethics Committee and National Research Ethics Commission system. Furthermore, based on art. 1, VII, of Resolution No. 510, of April 7, 2016[2], of the National Health Council, the study is configured as a 'Research that aims to theoretically deepen situations that emerge spontaneously and contingently in professional practice'.

Context and theoretical foundation

The SUS was created by the 1988 Federal Constitution, with the aim of providing universal, comprehensive, equitable, and free access to health services for the entire Brazilian population. Before the SUS, access to health was limited and often restricted to those who had a formal employment relationship and could contribute to social security. The creation of the SUS marked a significant change, promoting the idea that health is a right of all and a duty of the State.

Currently, the SUS is the largest interfederative public health system in the world, serving the entire population of Brazil, including foreigners[3]. This characteristic gives the SUS high institutional magnitude, especially regarding Primary Health Care, the provision of urgency and emergency services, organ transplants, and the provision of high-cost medicines. It offers a wide range of services, from primary care to highly complex treatments, and is responsible for important programs, such as mass vaccination, control of endemic diseases, and urgency/emergency care.

International organizations, such as the World Health Organization and the World Bank, recognize the uniqueness of the Brazilian model of universalization of access in a middle-income country, highlighting its territorial capillarity and central role in reducing health inequalities[4]. However, specialized literature also points to relevant controversies, mainly related to the persistent rationing of services offered, evidenced by the high direct expenditure of families and the expressive coverage of prepaid private health insurance, a phenomenon observed even in comparisons with other Latin American economies[5].

Despite its achievements, the SUS faces significant challenges, including underfunding, inadequate infrastructure, inequality in access to health services between regions, and a growing demand that puts pressure on available resources.

Several national and international studies point out that public health systems face recurring challenges related to fragile governance, information asymmetry, limited transparency, and exposure to corruption risks, especially in contexts of high organizational complexity and federative decentralization, as is the case of the SUS[6,7]. In Brazil, control bodies recognize that such risks do not stem only from individual deviations, but, above all, from structural failures in planning, management, monitoring, and control processes[6,7].

In this context, public auditing plays a strategic role in preventing and mitigating fraud and corruption, by assessing the adequacy of internal controls, the coherence between planning and execution, the conformity of expenses, and the institutional capacity of managing entities[8,9].

The existence of an effective SNA, with systematic monitoring of audit recommendations, reinforces the trust of society in the SUS by demonstrating that there are permanent institutional mechanisms aimed at integrity, quality of services, and protection of the public interest[7,8].

Audits help detect and prevent fraud and corruption, ensuring that public resources are used appropriately, as agreed and planned, especially in a tripartite management system[6-8]. By evaluating the allocation and use of resources, audits promote operational efficiency, ensuring that they are used in a way that maximizes benefits for the population[7,8].

Therefore, the recommendations resulting from audits offer guidance for improvements, supporting institutions in correcting structural deficiencies and implementing best management practices, in line with national governance and integrity references and international standards for corruption prevention[7,10,11].

It is worth noting that the audit cycle is a continuous process that comprises several stages, from planning and problem solving to monitoring. Planning determines the selection of the topic, objectives, scope, and resources. During execution, information is collected and analyzed, followed by the analysis and evaluation of evidence, in addition to the agreement of the Action Plan. In monitoring, the effective tracking of the implementation of structural recommendations occurs, that is, those that were included in the Action Plan agreed upon by the manager during the manifestation in the audit report. These stages constitute an orderly approach, aiming to guarantee the effectiveness, transparency, and integrity of audit processes and benefit the SUS user.

The Audit Report is the materialization of the audit activity, in which the results, conclusions, and the agreed Action Plan composed of structural recommendations are presented. The monitoring stage is developed from good planning and the audit execution phase, as the Action Plan emerges at this stage. There is no monitoring without the audit activity carried out and the Action Plan agreed upon.

For the elaboration of an Action Plan as a technical document, the recommended tool is 5W2H, which is an acronym for Why, What, Who, When, Where, How, How Much, as filling out the matrix consists of a way to structure our thinking in an organized and materialized way before implementing a solution. By applying it, it is possible to analyze discrepancies and deficiencies that will allow defining and ordering change strategies. Its effectiveness comes from the fact that it is a simple technique, which can be applied to short, medium, and long-term action plans, going down to the operational level[12].

Monitoring the recommendations of the Audit Report is an essential phase in the audit process, whose objective is to ensure the effective implementation of corrective actions and improvements proposed by the audit, with the aim of achieving the desired results, contributing to the improvement of SUS management and the strengthening of governance, risk management, and internal control of the object/process evaluated.

Monitoring is intrinsically linked to the previous stages of the audit, as its effectiveness depends on the quality of planning, execution, and recommendations with developments in action plans. This implies, in the planning phase, elaborating the risk matrix, conducting meetings with the audited unit to validate the criteria of the planning matrix, and seeking, among the audit questions, answers regarding the existence and status of planning instruments, such as Management Reports, aiming to assess transparency and accountability, support the basis of analysis, and identify risk areas, control effectiveness, and verification of information.

During execution, it is essential to validate the findings and include the benefits in the findings matrix, as these not only demonstrate the importance of the results obtained but also motivate the manager to implement the recommendations and improve public health policies and programs.

The syntax of an audit finding must include four main components: criterion, condition, cause, and effect[13]. In short, a criterion is the demonstration of what should be; audits generally adopt norms, regulations, and/or indicators to establish bases for comparison. The condition is the portrait of reality that can be evidenced in various ways and requires the use of one or more audit techniques.

The cause explains why the situation found exists. Therefore, it is essential to discover the most important cause of the condition. The problem tree and the Ishikawa diagram are examples of techniques for reaching the root cause, given the complexity of identifying the deepest cause. The divergence between the condition and the criterion results in an effect that can be positive or negative. The most common example of effect is damage to the public treasury.

The recommendation is a consequence of the results of the audit execution that must be supported by appropriate and sufficient evidence (NBC TA 500) and must be directly related to the root cause. According to Technical Guidance Manual of the Comptroller General of the Union[13], some characteristics can contribute to the effectiveness of the recommendation, namely: monitorable, act on the root cause, feasible, present a good cost-benefit ratio, consider alternatives, be directed, be direct, specificity, significance, and be positive.

By way of example, there is a high rate (75.8%) of recommendations issued by DenaSUS in the evaluation of health actions in Primary Care that are not implemented[14], therefore, given the low adherence, institutional self-criticism is urgent, in order to attack the root cause of this problem, which Calliari[15] calls space for the audit unit to improve because not all are easy to understand, sometimes do not focus on the essential or are not feasible.

For Moreira[16], monitoring internal audit recommendations is essential to supervise the compliance or non-implementation of the recommendations issued by the audit unit, as well as possible modifications resulting from the activities carried out.

Such recommendations must be aligned with the principles and objectives of the public health system, adding value to the manager's decision-making. Finally, it is essential to hold meetings with the manager of the audited unit to seek joint solutions and agreements, so that the manager can prepare their Action Plan.

Throughout monitoring, it is important to closely follow the progress in implementing the structural recommendations, evaluate the results achieved, and make adjustments as necessary. Furthermore, it is essential to maintain effective communication with those responsible for executing the corrective actions, providing support and guidance, as necessary.

As advocated by the Basic Reference for Efficiency Auditing in Hospitals of the Federal Court of Accounts[14], the main objective of monitoring is not the compliance or implementation of the proposed measure, but whether the problem evidenced by the audit has been resolved or solved.

In this process, the participation of the three management entities is of paramount importance: the Federal, which drives the policy/program; the State/Federal District, which coordinates the process; and the Municipal, which executes directly for the benefit of the Brazilian population.

Recommendations comprise DenaSUS' understanding of measures to be adopted by the audited party, so that the problems and non-conformities identified are corrected, considering the non-conformity resolved within an agreed period. The monitorable recommendations included in the Action Plan agreed upon by the manager are those that impact or contribute to the execution of best practices in health establishments, as well as in the living conditions of the population, in health care lines, investment in health, health management, and health education, since the effective added value of the audit work is only measured when the monitorable recommendations are complied with/justified and the proposed improvements are achieved.

It is essential that the monitoring of recommendations be carried out in a structured, regular, and interactive manner, with due provision for this activity in the operational plan of the Governmental Internal Audit Unit[17]. Furthermore, it contributes directly to the transparency of the actions promoted by health managers and their accountability.

Transparency refers to the practice of conducting activities in an open and accessible way, in which the actions, decisions, and processes of an institution are visible and understandable to all interested parties[6,7,10]. Transparency implies public trust, which is essential for the credibility of public institutions.

Furthermore, accountability means that institutions and their managers must answer for their actions and decisions, providing clear and objective accountability to interested parties. Involves strict compliance with ethical, legal, and professional standards, as well as the commitment to correct failures, learn from them, and implement continuous improvements that strengthen public trust and institutional effectiveness.

In this sense, the adoption of a computerized system in the monitoring stage of audit recommendations represents a significant advance in promoting transparency and governance within the SUS. This type of solution allows for the systematic, organized, and traceable registration of corrective actions adopted by the audited parties, enabling the precise evaluation of the degree of implementation of the recommendations issued.

In addition to facilitating access to up-to-date and reliable information by control bodies and society, the computerized system contributes to the standardization of processes, agility in data analysis, and the strengthening of DenaSUS management regarding the effectiveness of audit reports.

Another benefit of having a systematic monitoring tool is to constitute a bank of recommendations with all the topics that have already been audited so that, when preparing the recommendations, the audit team knows which recommendations are available in common cases.

Thus, a computerized monitoring system is consolidated as a strategic tool to ensure that audits fulfill their role as an agent of change and transformation, adding value and promoting concrete improvements in the health services offered to the population.

In general, monitoring aims to provide managers with simpler and more timely information about the operation and effects of the program, summarized in panels or monitoring indicator systems for Jannuzzi[18]. The word monitor comes from the Latin monitum and means 'the one who gives advice, who makes you think, who warns, who reminds'.

Monitoring is the continuous, daily follow-up, by managers, of the development of programs and policies in relation to their objectives and goals. It is a function inherent to program management, and must be able to provide information about the program to its managers, allowing the adoption of corrective measures to improve its operationalization. It is carried out through indicators, regularly produced based on different data sources, which give managers information about program performance, allowing measuring whether objectives and goals are being achieved, according to Vaitsman et al.[19].

From an analytical perspective, the need emerges to underline the intrinsic polysemic nature of the word 'monitoring'. In the scope of public management, there is a tendency to subsume, under this heading, a vast range of activities that imply some form of systematic follow-up. Such terminological generalization, although sometimes convenient, obscures the methodological nuances and specific objectives inherent to each supervision process. Thus, for the purposes of this study, the rigorous application of the concept of 'monitoring' is circumscribed to the specialized domain of governmental internal auditing, understood here as a formal and independent process of evaluating the effectiveness of internal controls, risk management, and governance processes, aiming to add value and improve the operations of the public entity.

The monitoring of audit recommendations contributes to managers evaluating public policies and promoting organizational learning practices that generate benefits for SUS users. For Boullosa[20], the evaluation of public policies in Brazil has, purportedly, been creating a field of scientific and professional knowledge and practices, which is multifaceted in terms of its objectives and interests, plural in terms of the distinct actors that compose it – evaluators, requesters, funders, evaluated parties – and dispersed in terms of its purposes and applications. The construction of this field, linked, hegemonically, to managerialist, quantitative, and objectivist logics, has been marked by little reflexivity and, as a consequence, does not impose positionality on evaluators nor does it require them to position themselves on and within the field of evaluation itself.

In the literature on public policy analysis (different from law), the rules to be considered are not only formal ones in official legal statutes. They can also be informal rules that exist in organizations, or that are disseminated among groups, or that prevail in professions. Therefore, analyzing how these services and public policies are concretely constructed through the practical action of bureaucrats who transform abstract ideas into concrete actions is the great challenge[21].

To this end, Garvin[22] indicates that there are five means that can facilitate the occurrence of organizational learning: systematic problem solving, experimentation, past experiences, circulation of knowledge, and experiences carried out by others. However, organizational learning will only occur in learning organizations. Otherwise, let's look at the difference: organizational learning is interested in describing how the organization learns; while the learning organization focuses on the action and adjustment of specific methodological tools for diagnosis and evaluation that allow identifying, promoting, and evaluating the quality of learning processes, according to Tsang[23].

For Senge[24], one cannot speak of organizational learning without individual learning. A learning organization is one where people continually expand their capacity to create results they truly desire, where new and comprehensive thinking patterns are stimulated, where collective aspiration gains freedom, and where people continually learn to learn together. Gorelick[25] advocates that both organizational learning and the learning organization can and should coexist.

In this sense, it is necessary to continuously monitor audit recommendations so that they are effective, produce results, and positively impact the SUS, generating transformation and direct benefits for users.

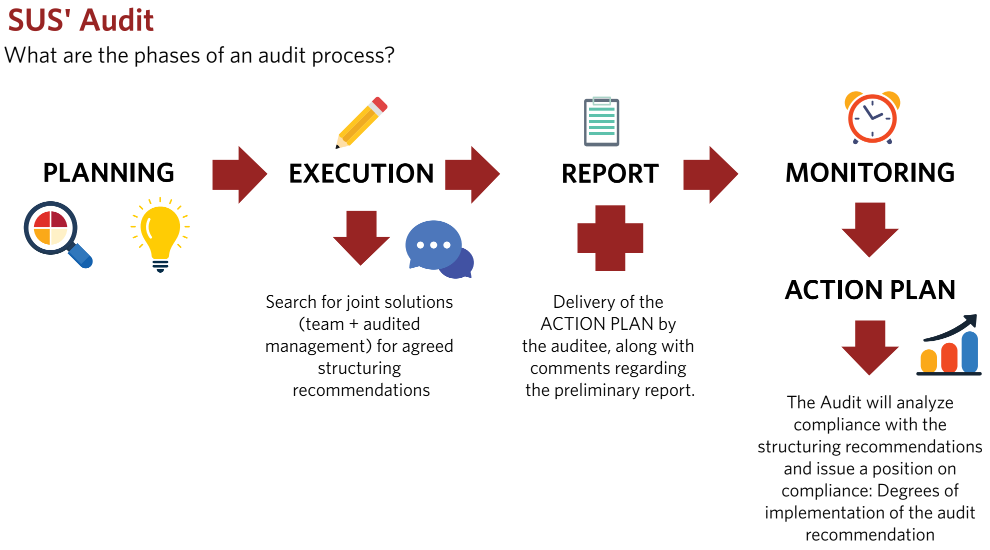
Experience report

This study examined the implementation and monitoring of audit recommendations within DenaSUS/MS, based on the direct action of the authors as managers and technical staff involved in the process. Although this institutional position has allowed broad access to the practices, instruments, and results of the analyzed model, it also constitutes a limitation of the study, as it may influence the interpretation of the findings. The recognition of this condition contributes to methodological transparency and the mitigation of excessively normative or prescriptive readings.

The study did not receive financial support from any public or private institution. This is an experience report from the authors on the implementation of monitoring audit recommendations in DenaSUS.

Before delving into the experience, it is worth highlighting how the internal audit process takes place in the SUS. *Figure 1* below simply illustrates the sequence of phases that make up this process and that were addressed throughout the text, thus facilitating understanding.

Figure 1. Internal audit process of the SUS



Source: Own elaboration based on the Internal Audit Manual of the SUS (Mais).

The project for the implementation and monitoring of audit recommendations within DenaSUS/MS was developed in three successive phases. The first consisted of gathering information and reviewing existing norms and manuals; the second involved carrying out pilot projects, in which audits were executed applying the revised references; and the third comprised the evaluation of the results of the pilot, followed by the refinement of the norms and methodological instruments. This is the first structured experience of this nature in the Department, after previous attempts at monitoring that were unsuccessful.

Adopting a phased structure proved essential to allow for progressive adjustments, critical evaluation of the model, and institutional maturation of the process. The main innovations introduced focused on the audit execution phase, with the holding of meetings aimed at seeking joint solutions with the audited parties, and the formal agreement of the Action Plan, in which managers commit to complying with the recommendations, defining deadlines, responsible parties, and corrective actions.

In parallel, we began the development of a tool for monitoring recommendations, aimed at analyzing the effectiveness of audit reports and verifying the capacity to induce improvements in public health policies. Although still in the refinement phase, this tool aims to expand monitoring to all audits carried out by the Department and support the elaboration of management reports on the effectiveness of recommendations.

Monitoring began after the conclusion of the audit and the signing of the Action Plan by the audited party, including only the recommendations considered subject to follow-up.

The pilot project was applied in five decentralized units, distributed across the five regions of the country, considering the different regional realities and their institutional specificities.

In the methodological scope, DenaSUS started classifying audit recommendations into three categories: justifiable recommendations, aimed at correcting non-conformities subject to adjustment; recommendations for the return of resources, when damage to the public treasury or misuse of purpose is identified; and structural recommendations, aimed at strengthening SUS policies and programs, with the potential to impact management, health services, and the population's living conditions. These recommendations express DenaSUS' institutional understanding of the measures necessary to overcome non-conformities, within agreed deadlines.

For monitoring purposes, degrees of implementation of the recommendations were defined, which allow evaluating the level of compliance with the actions foreseen in the Action Plan, ranging from 'not started' to 'complied with/implemented', including intermediate and exceptional situations. Monitoring comprises stages such as requesting information, analyzing the evidence presented, attributing the degree of implementation and, when necessary, reiterating the recommendations (*table 1*).

Table 1. Degrees of implementation of SUS internal audit recommendations

Degree of implementation	**Description**
Postponed	A situation in which a new timetable is agreed upon for the implementation of the recommendation.
Not started	Implementation of the recommendation has not yet begun, indicating the need to revise the Action Plan.
Complied with/implemented	The recommendation was fully implemented by the manager.
Partially fulfilled	The implementation was partial, with significant difficulties and a low probability of completion within the planned timeframe, requiring a revision of the Action Plan.
In implementation	The measures for implementation are underway, or these are ongoing recommendations, with satisfactory execution and under control.
Not complied with	The recommendation was not implemented, leaving the manager to assume the risk of losses in the efficient delivery of services to the population.
Canceled	The recommendation is removed from the Action Plan due to adjustments resulting from justification.

Source: Own elaboration, based on the SUS Internal Audit Manual and the Guide for monitoring the structuring recommendations by the government internal audit unit[17]

The monitoring of recommendations was defined as semiannual, after six months of the Action Plan agreement, based on the analysis of records in the system and the holding of virtual meetings aimed at identifying obstacles and reorganizing actions. At the end of the Action Plan's validity, the audit unit prepares a specific monitoring report, which closes this stage of the audit.

The central objective of this process is to verify the degree of implementation of the recommendations, understood as the level of compliance, by the audited party, with the actions agreed upon in the Action Plan, as well as the effects produced by the measures adopted. Monitoring includes steps such as requesting information, analyzing the evidence presented, attributing the degree of implementation, and, when necessary, reiterating the recommendations until their conclusion or justified closure.

In the pilot projects, it was observed that seeking joint solutions with audited managers contributed to the audit being perceived as a value-adding activity, rather than a punitive instrument. In some cases, corrective measures were adopted even during the audit execution, before the final report was issued, which demonstrates the benefits of the methodological change and enables immediate corrections of situations that could compromise the quality of care for the SUS user.

Greater engagement of managers in resolving the situations that gave rise to the recommendations was also observed. Although the measures adopted are not always sufficient or timely, the formal agreement of the Action Plan, combined with the systematic monitoring of recommendations by control bodies, induces the accountability of audited managers and reinforces the institutional commitment to correcting the identified non-conformities.

The success of monitoring depends primarily on the commitment of audited managers. Institutional resistance, capacity limitations, budgetary restrictions, and bureaucratic obstacles constitute recurring challenges to the implementation of structural recommendations. Even so, monitoring goes beyond the formal verification of compliance with recommendations, by promoting the production, dissemination, and internalization of information that qualifies management processes.

In this sense, monitoring is consolidated as a strategic instrument to evaluate the quality and effectiveness of Governmental Internal Auditing in DenaSUS/MS, by verifying whether there was a strengthening of governance, risk management, and internal control processes, as well as an improvement in the effectiveness of public health policies. Thus, more than ensuring regulatory compliance, monitoring reaffirms auditing as an activity that generates public value and induces continuous improvement in management.

Final considerations

The SUS plays a central role in guaranteeing the constitutional right to health in Brazil, operating in a context marked by high institutional complexity, budgetary restrictions, and growing assistance demands. In this scenario, internal auditing has been consolidated as a relevant instrument for strengthening governance, transparency, and accountability, in line with the SDGs, especially SDG 16, which addresses the construction of effective, accountable, and transparent institutions.

This study analyzed the experience of implementing and monitoring audit recommendations within DenaSUS/MS, based on the direct involvement of the authors as managers and technical staff in the process. This institutional position, while enabling privileged access to the practices, instruments, and results of the adopted model, constitutes a limitation of the study, as it may influence the analysis from the perspective of the formulators and executors of the initiative themselves. Recognizing this condition is fundamental to provide methodological transparency to the report and avoiding excessively normative or prescriptive interpretations.

The findings indicate that structural recommendations and systematic monitoring agreed upon through Action Plans contributed to the improvement of management processes, the strengthening of internal controls, and the induction of organizational changes in the SUS. However, the experience also highlighted relevant challenges, such as institutional resistance to change, limitations in technical capacity, manager turnover, difficulties in federative coordination, and budgetary restrictions, factors that directly impact the effectiveness and sustainability of the recommendations formulated.

Furthermore, the study relies predominantly on qualitative and documentary analysis, not including quantitative metrics of impact on care or financial results, which limits the generalization of the findings. It is, therefore, a reflective essay based on an experience report, and not a *stricto sensu* impact evaluation.

Despite these limitations, the analyzed experience suggests that the adoption of an auditing model guided by recommendations and continuous monitoring can strengthen institutional governance and contribute to the operationalization of SDG 16 in the field of public health. As a future agenda, the deepening of empirical studies that evaluate the effects of these practices on concrete results of the health system is recommended, as well as the improvement of capacity building, risk management, and interfederative coordination mechanisms, in order to consolidate a culture of continuous improvement and institutional accountability in the SUS.

Authorship contributions

Souza JC (0009-0005-4194-1549)*, Oliveira Neto JF (0009-0005-6914-2474)*, and Moraes RF (0009-0000-8997-5864)* contributed equally to the preparation of the manuscript. ■

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