saúde EM DEBATE

ORIGINAL ARTICLE

Institutional changes and innovations in internal auditing of the Brazilian Unified Health System (SUS): Auditors' perceptions and institutional capacity

Mudanças institucionais e inovações na auditoria interna do SUS: percepções de auditores e capacidade institucional

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DOI: 10.1590/2358-28982026E311412I

ABSTRACT This article analyzes how auditors from Brazil's National Department of Audit of the Unified Health System within the federal government perceive a recent change agenda aimed at adopting dialogical governance mechanisms. The study is based on a voluntary, non-probabilistic online survey conducted between October and November 2024 as an institutional baseline for monitoring and evaluation. From a population of 435 eligible auditors, 324 responded to the questionnaire and 247 fully completed questionnaires were included in the analysis (56.8% of the eligible population). Results were presented as relative frequency distributions and organized as indicators to be reapplied annually. Responses suggest a relevant willingness among auditors to adopt a more dialogical and results-oriented audit model, combined with perceived constraints on implementation conditions and cautious expectations regarding the sustainability of change. The baseline provides a transparent starting point to track the trajectory of institutional changes over time and to identify enabling factors and potential veto points.

KEYWORDS Health governance. Healthcare audit. Monitoring and Evaluation.

RESUMO *Este artigo analisa como os auditores do Departamento Nacional de Auditoria do Sistema Único de Saúde, no governo federal brasileiro, percebem uma agenda recente de mudanças orientada à adoção de mecanismos de governança dialógica. Baseia-se em inquérito online, não probabilístico e de participação voluntária, conduzido entre outubro e novembro de 2024 como linha de base institucional de monitoramento e avaliação. De um universo de 435 auditores elegíveis, 324 responderam ao instrumento, e 247 questionários completos foram incluídos na análise, o que corresponde a 56,8% do universo. Os resultados foram apresentados por distribuições de frequências relativas e organizados como indicadores a serem reaplicados anualmente. As respostas indicam disposição relevante do corpo técnico para modelos de auditoria com maior componente dialógico e orientado a resultados, combinada a restrições percebidas nas condições de implementação e a expectativas cautelosas quanto à sustentabilidade das mudanças. Conclui-se que a linha de base oferece um ponto de partida transparente para acompanhar a trajetória das mudanças e identificar, ao longo do tempo, fatores de apoio e potenciais pontos de veto.*

PALAVRAS-CHAVE *Governança em saúde. Auditoria em saúde. Monitoramento e Avaliação.*

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Introduction

Internal audit in the Unified Health System (SUS) is part of the set of control and evaluation mechanisms aimed at transparency, accountability, and the improvement of health management and health policies. Historically, however, many stakeholders in the health sector have perceived it as a predominantly punitive practice, which tends to strain its relationship with municipal, state, and federal managers and may weaken its institutional role[1,2].

The National Audit Department of the Unified Health System (DenaSUS) is the body of the Ministry of Health (MS) responsible for SUS internal audit and for coordinating the National Audit System (SNA). Created in 1993, its work has responded to a set of rules and practices that, partly tracing back to the former National Institute of Medical Care and Social Security (INAMPS), consolidated a traditional and hierarchical form of governance, fostering an organizational culture in which punishment for normative and legal noncompliance predominates[3,4].

In 2023, at the beginning of President Lula's third term, the Ministry of Health, then headed by Minister Nísia Trindade, supported DenaSUS/MS in rebuilding a trajectory of institutional change that had been interrupted in 2015. At that time, the intention had already been to transform the Department's work through dialogic, reflexive governance aligned with national and international good practices in results- and quality-oriented auditing[5].

In the current resumption, the proposed changes were presented as a new institutional positioning for DenaSUS/MS, seeking to move beyond an audit model restricted to compliance and punishment toward an audit model based on results and quality, capable of producing management reports that support SUS management in decision-making and improve the performance of health policies[6].

In 2025, when Minister Alexandre Padilha took office, this position was expanded, with the new DenaSUS/MS leadership understanding audit through a commitment to: i) the effectiveness and improvement of policy at the system's point of delivery, transcending mere financial recovery and administrative sanction; ii) the consolidation of a national standard of action through the Technical Guidance Manual, which establishes a technically unified audit process oriented toward a dialogic relationship with managers; and iii) the redefinition of the institutional and political place of DenaSUS/MS as the coordinating body of the SNA and as a participant in the decision-making processes of senior MoH management[7].

Innovations in government actions such as these seek to adapt public administration to the complex problems typical of public policies, strengthening democratic institutions through societal practices. This political agenda has gained prominence in influential organizations in modern democracies, such as the Organisation for Economic Co-operation and Development (OECD), whose proposals on open government have been followed by member and observer countries (including Brazil), emphasizing a reorientation toward modes of governance that foster state responsiveness, participation, and transparency in the conduct of public policies[8].

To monitor governmental innovation processes and develop the capacity to act when difficulties and limits related to such reorientations arise, consensual Monitoring and Evaluation (M&E) practices have gained relevance[9], allowing the effects of promoted reforms to be analyzed, when necessary in real time, both in terms of their capacity to increase public sector effectiveness and in terms of their legitimacy and equity.

To formulate and develop an M&E method capable of monitoring the proposed changes and identifying progress, problems, and gaps in time for them to be addressed, a historical partnership between DenaSUS/MS and the National School of Public Health of the Oswaldo Cruz Foundation (ENSP/FIOCRUZ) was resumed through Decentralized Execution Agreement 80/2023[10].

The starting point of this method corresponds to the construction of a baseline that maps the perceptions of DenaSUS/MS professionals who conduct audits, since they constitute the public directly involved in the implementation of, or resistance to, the proposed changes.

The information required for this purpose was collected through a survey whose design, instrument, and administration were developed in workshops and consensus-building activities involving the ENSP/FIOCRUZ team and DenaSUS/MS managers.

In this context, this article aims to analyze how the auditors who responded to the survey perceive – retrospectively, situationally, and prospectively – the change agenda formulated by the DenaSUS/MS leadership. It thus seeks to help bridge an analytical and applied gap: the lack of systematized information that would enable senior DenaSUS/MS management to monitor and evaluate the extent to which the proposed changes are being implemented, while closely, critically, and comparably following perceived conditions, potential obstacles, and facilitating factors over time.

Materials and methods

To achieve this objective, this article starts from the understanding that SUS internal audit is not limited to technical and operational procedures, but rather constitutes a political-institutional arrangement that organizes relations of oversight, accountability, and evidence production within the State[11,12]. From this perspective, changes in DenaSUS/MS are interpreted based on debates on public governance, institutional dynamics, and state capacity, situating tensions among normative compliance, results orientation, and social participation in SUS[13].

In this vein, the theoretical and conceptual basis adopted is linked, with regard to M&E, to the model consolidated by Kusek and Rist[14] and expanded by Görgens and Kusek[15]. In terms of institutional analysis, the main foundations are based on Pierson[16] (especially regarding changes in institutional trajectories according to the sequence of events and time), while modes of governance and the emergence of the dialogic and reflexive dimension in decision-making processes are grounded in Jessop[17].

The article, therefore, adopts an institutionalist approach, coordinating three complementary axes: i) historical neo-institutionalism, which makes it possible to understand changes in DenaSUS/MS as gradual (or interrupted) reorientations of institutional trajectories conditioned by sequences of events, organizational legacies, and windows of opportunity; this guides the interpretation of the 2015-2022 cycle as an interrupted trajectory and the 2023-2026 period as a resumption, addressing the changes observed at baseline (t0) as predominantly incremental; ii) the debate on public governance, especially the contrast between traditional hierarchical modes and more dialogic and reflexive arrangements, which is useful for interpreting the innovation agenda as an attempt to redefine practical rules, decision-making circuits, and forms of interaction among oversight, management, and participation, a dimension operationalized in the classification of routines and arenas of interaction monitored at baseline; and iii) the literature on bureaucracy and state capacities, which offers categories for analyzing how resources, competencies, instruments, and incentives shape the feasibility and sustainability of changes within the State and, in this article, structures the interpretation of implementation conditions captured by indicators on resources, SNA instruments, coordination, and reach, especially in the federative context of SUS.

In its empirical dimension, the study is a cross-sectional observational survey, with a non-probability and voluntary sample. A remote investigation technique was adopted to collect responses, in which a research instrument in the form of a questionnaire (16

closed-ended questions, with different response scales, and two open-ended questions, the analysis of which falls outside the objective of the article because they do not compose indicators that can be monitored over time) was administered to the eligible universe of employees occupying positions and functions and performing activities directly related to audits in all DenaSUS/MS units nationwide, hereafter referred to as auditors.

Studies on perceptions address non-observable data and respondents' subjectivity regarding the meaning of the statements presented to them. In the field of governance, such studies are frequently used in comparative analyses and indicators[18,19]. Here, the questionnaire sought to collect auditors' perceptions based on the understanding that these perceptions influence the preferences and decisions of these professionals regarding the changes proposed by the DenaSUS/MS leadership.

The questionnaire items sought to capture auditors' perceptions at three points in time: i) the time of response as a situational observation; ii) the previous 12 months; and iii) expectations for the following 12 months. Thus, they aimed to capture what auditors think about adherence, obstacles, feasibility, and sustainability of the political agenda for change. The results obtained are presented as proportional distributions so that they can be used as indicators to build a time series.

To this end, the development of the research instrument followed recommendations in the specialized literature on consensus-based evaluation systems[14,15], while the analysis of the results follows the tradition of evidence-based argumentation as per the model presented by Majone[20] for the field of *policy analysis*.

With the support of the DenaSUS/MS leadership, an eligible universe of 435 auditors who composed the study sample was validated. After the pretest was conducted, the research Steering Group (SG) (composed of representatives from ENSP/FIOCRUZ and DenaSUS/MS) sent these auditors, on October 5, 2024, an email containing the link to the instrument via the SurveyMonkey® platform, which was to be answered within 15 days, a period later extended to 31 days and ending on November 5, 2024.

To access the instrument, auditors first had to agree to the Informed Consent Form. To minimize possible risks and ensure confidentiality and anonymity, analyses by state, age group, and length of service were not disclosed – either to the DenaSUS/MS leadership or in this article. For the same reason, we did not assess the distribution of nonrespondents.

The SG implemented several respondent mobilization strategies to increase adherence and the number of complete responses. Conducted through formal and informal channels, these strategies even included a video by the then director of the Department encouraging completion of the instrument. On the one hand, these strategies considerably increased the number of respondents; on the other, they accentuated the effects of the sample's voluntary and nonprobability nature.

At the end of the response period, 324 (74.5%) auditors had answered the instrument. For the purposes of this article and the development of the central core of the recommended M&E system, full completion of the instrument was adopted as the inclusion criterion. This resulted in 247 completed questionnaires, corresponding to 56.8% of the total and 76.2% of respondents, response and completion rates that are high for structured voluntary participation surveys, especially online surveys[21-23].

The study results will next be presented and analyzed based on the distribution of response frequencies (which allows articulation of the different types of scales used in the instrument), systematized in five summary tables.

Results and discussion

Table 1 addresses the auditors' everyday work routines. Respondents were asked to assign scores from 0 to 10 to the selected routines, considering their perception of the importance

of each routine for the auditor's work. After analyzing the distribution of scores, a binary aggregation was chosen to mimic low (scores from 0 to 6) and high (7 to 10) intensities, which waived the need to use a dummy variable or any statistical inference. Simulations using other score aggregations were less advantageous for the article's objectives. Three response-intensity strata were observed, revealing more evident axes of practice.

The stratum with the highest prevalence of high scores (7-10) ranged from 62.4% to 89.9%. These items share routines in which administrative aspects of the work predominate, although they have implications for institutional policy and require professional experience. Items related to the return of results to managers, to the DenaSUS leadership, and to resources transferred by the Federal Government to states and municipalities also involve relational factors in auditors' work, although they represent a professional and hierarchical standard of conduct.

An intermediate stratum involves interviews with health secretaries (56.3%) and meetings with managers to promote agreements and adjustments (52.2%). In this case, although there is a normative and work-manual nature, the relational dimension is evident both in the search for qualified information for the audit and in the discussion of results to support management. Under these conditions, the routine and administrative practice of audits is articulated with a more dialogic and reflexive dimension.

By contrast, the lower importance attributed to societal activities (ranging from 20.7% to 50.2%) stands out, forming a comparatively smaller stratum of high scores. Interviews with council members and organized client groups, in particular, had the lowest impact when compared with administrative routine items. This occurs despite the fact that interviews with SUS users, in a generic sense, held an intermediate stratum among the responses.

The 41.7% of high scores attributed to forwarding complaints to the Federal Court of Accounts (TCU) or the Office of the Comptroller General of the Federal Government (CGU) draws attention to a significant volume of irregularities identified in the use of resources transferred by the Federal Government and reinforces the normative audit pole among the institution's practices.

In summary, the data presented in *table 1* suggest that, when faced with a list of selected procedures, the dominant practices are those linked to routines and hierarchical behavior, whereas the least prevalent are those requiring greater field engagement by auditors with institutionalized sectors of public system users.

Table 1. Auditors' routine: selected items and relative frequencies of aggregated scores* (n = 247)

Item	7-10 scores	0-6 scores	Total
Research of documentation presented by managers	83.8%	16.2%	100%
Return of results to the audited management level	73.7%	26.3%	100%
Return of results to the DenaSUS/MS management	64.4%	35.6%	100%
Production of reports for the return of transferred resources	62.4%	37.6%	100%
Interviews with Health Secretaries	56.3%	43.7%	100%
Meeting with decision-making leaders to establish agreements and adjustments	52.2%	47.8%	100%

Table 1. Auditors' routine: selected items and relative frequencies of aggregated scores* (n = 247)

Item	7-10 scores	0-6 scores	Total
Interviews with SUS users	50.2%	49.8%	100%
Production of reports denouncing irregularities to the TCU or CGU	41.7%	58.3%	100%
Interviews with health councilors	36%	64%	100%

Source: Prepared by the authors based on a survey with auditors from DenaSUS/MS, 2024.

* Items based on the answer to the following question: *"Considering your audit work routine, assign each practice listed below a score from 0 to 10 that reflects the importance of each one. Considering the period of the last 12 months, assign 0 (zero) if you did not perform a given practice; assign 1 for practices that have very low importance among those performed; assign above 1 as importance increases, with 10 being the highest importance".*

Table 2 presents the proportional distribution of responses to other items related to routines and working conditions. In the adopted scale, emphasis falls on the polar aggregates 'high/very high' or 'low/very low'.

Responses referring to the previous 12 months show that the availability of specialists was low/very low for 46.9% of respondents, and the availability of financial resources was low/very low for 32%. Financial resources tend to fluctuate more over time according to the economic and political situation and governments' fiscal capacity.

There is a constraint related to regulatory neutrality in DenaSUS use of a unit selection protocol, which was rated high/very high by only 34.4% of respondents. Although the choice of entities to be audited should not be restricted to the use of random criteria, since requests of a societal or administrative nature are relevant, the criteria adopted are expected to be part of a rigorous, transparent institutional action protocol.

The national coverage of audits was considered low/very low by 47.8% of respondents. This is an indicator of the limits of institutional action and may be related to the fact that satisfaction with the quality of work was considered high/very high by only 26.7% of these career public servants.

The restitution of Federal Government resources is controversial in terms of efficiency. On the one hand, it represents punishment for compliance gaps in their use by states and municipalities; on the other, it reveals a failure to establish conduct adjustments for their appropriate reuse. This is an indicator whose most appropriate meaning should be monitored over time. The same situation applies to the merely regular (49%) or low/very low (25.9%) quality of the SNA's guiding instruments.

Table 2. Perceptions about work structure and routine: selected items and relative frequencies (n = 247)

Item	Very low	Low	Fair	High	Very high	Total
Availability of specialized professionals in the last 12 months	18.2%	28.7%	30.8%	17%	5.3%	100%
Availability of financial resources in the last 12 months	9.3%	22.7%	43.7%	20.2%	4.1%	100%
Use of protocols for selecting municipalities, states, and programs to be audited or inspected	9.7%	19%	36.8%	26.7%	7.7%	100%

Table 2. Perceptions about work structure and routine: selected items and relative frequencies (n = 247)

Item	Very low	Low	Fair	High	Very high	Total
National coverage of audit activities	20.7%	27.1%	34.4%	15%	2.8%	100%
Proportion of audits that recommended the return of federal funds transferred to states and municipalities	10.1%	25.1%	40.5%	21.9%	2.4%	100%
Quality of instruments in the National Audit System and the Audit Manual	5.7%	20.2%	49%	22.7%	2.4%	0%
Satisfaction with the quality of work in the last 12 months	3.6%	14.6%	55.1%	25.1%	1.6%	100%

Source: Prepared by the authors based on a survey with auditors from DenaSUS/MS, 2024.

Table 3 presents the results regarding the impact of institutions and political and social sectors as stakeholders that place demands on the SNA. Given the list provided, 'total or partial' agreement reveals that institutions belonging to the state regulatory framework (TCU, the Judiciary, comptrollers' offices, and ombuds offices) affect DenaSUS routines the most, which is expected, given the institutional design of public administration itself.

The 70.9% related to the aggregated importance of Health Councils and social movements is noteworthy because it reveals the presence of DenaSUS societal connections, which should be encouraged and reinforced through the policy of dialogic governance.

From another perspective, the greater disagreement (from 50.2% to 74.9%) regarding the impact of the political system (National Congress, local Legislative Branch, and political parties) on work routines represents an important gap in ties with the Legislative Branch and the party-political system.

Table 3. Impact of requesting institutions on DenaSUS/MS: relative frequencies* (n = 247)

Item	Totally agree	Partially agree	Disagree	Total
Federal Court of Accounts	61.5%	32.8%	5.7%	100%
Comptroller's Offices	40.5%	42.5%	17%	100%
National Congress	16.6%	31.2%	52.2%	100%
State and Municipal Legislative Branches	10.9%	38.9%	50.2%	100%
Political Parties	4.1%	21.1%	74.9%	100%
Judiciary, Public Prosecutor's Office, and Public Defender's Office	52.6%	41.7%	5.7%	100%
Public Ombudsman Offices	33.6%	41.3%	25.1%	100%
Media Outlets	20.7%	48.8%	29.6%	100%
Health Councils and Social Movements	30.4%	40.5%	29.2%	100%

Source: Prepared by the authors based on a survey with auditors from DenaSUS/MS, 2024.

* Frequency related to the question: "*Indicate your level of agreement/disagreement with the following sentence: the institutions listed in the table make demands and statements to DenaSUS that produce relevant impacts that can change the daily practice of their work*".

One of the main objectives of public institutions with audit activities is to seek an appropriate balance between compliance and results assessments. Guidance in this direction exists in several institutional accreditation systems. Among them is the Internal Audit Capability Model for the Public Sector (IA-CM), recommended by The Institute of Internal Auditors (IIA) and by its national counterpart, IIA-Brazil.

Table 4 shows perceptions regarding the predominant orientations in recent assessments of the programs listed in DenaSUS Annual Internal Audit Plan (PAA). According to good practices supported by certifying institutions such as the IA-CM, results auditing is recommended to play a leading role in core policy programs.

The predominance of results assessment occurred only for 'Hospital Efficiency Analysis' (61.1%). In the other programs, the compliance orientation prevailed among most auditors. This result may be attributed to the fact that hospital efficiency involves the use of databases on allocated financial resources and the traditional outcome indicators of this type of assessment. However, we should emphasize that all other programs in which compliance assessments predominated over results are known to have broad access to public databases. In the case of 'Parliamentary Amendments Allocated to Health', the predominance of compliance analysis is strengthened by the availability of data on payments made.

Table 4. Main orientation in the analysis of selected programs: relative frequencies* (n = 247)

Item	Compliance analysis	Analysis of results	Not applicable	Total
Previne Brasil Program	56.3%	34.4%	9.3%	100%
Brazilian Popular Pharmacy Program	73.3%	16.6%	10.1%	100%
National Chronic Kidney Disease Policy	65.2%	24.3%	10.5%	100%
Mobile Emergency Care Service	70.5%	21.1%	8.5%	100%
Parliamentary amendments allocated to health	61.5%	20.2%	18.2%	100%
Evaluation of hospital efficiency	24.7%	61.1%	14.2%	100%
Application of resources allocated to combating COVID-19	59.1%	22.7%	18.2%	100%

Source: Prepared by the authors based on a survey with auditors from DenaSUS/MS, 2024.

* Frequencies compiled from responses to the question: *"In the table below, mark with an 'X' which criteria, according to your perception, predominated in the preparation of the audit reports prepared by DenaSUS regarding the listed policies".*

The prospective dimension regarding the feasibility of innovations over the next 12 months is addressed in *table 5*. A selection of items from this agenda was presented to respondents for assessment using a three-point scale.

Table 5. Feasibility of implementing, within 12 months, proposals for institutional changes in DenaSUS/MS: selected items and relative frequencies (n = 247)

Items	Low	Medium	High	Not applicable*	Total
Greater focus on results analysis †	26.7%	43.7%	14.6%	15%	100%
Cooperation with managers‡	23.1%	38.9%	19%	19%	100%
Agreements on auditing and inspection at CIT§	19%	24.3%	10.1%	46.6%	100%
Government negotiations for a PCC ⁑	49.4%	21.5%	20.7%	8.5%	100%
Proposals from ProQuali and IA-CM accreditation ‡	19.4%	45.8%	30%	4.9%	100%
Strategic Planning Proposals for Institutional Change at DenaSUS/MS #	14.2%	44.1%	18.2%	23.5%	100%

Source: Prepared by the authors based on a survey with auditors from DenaSUS/MS, 2024.

* 'Not applicable' refers to the fact that the respondent was unaware of the proposals through the institution's publications.

† A substantial shift in focus from audits and inspections for compliance assessment to a greater focus on evaluating results

‡ Establishing cooperation with local managers for the purpose of recommendations, solutions, and policies, in a collaborative manner.

§ Active participation of DenaSUS/MS in the CIT and signing of agreements on audit and inspection activities.

⁑ The role of DenaSUS/MS in government negotiations for a Career Plan (PCC) for the permanent appointment of federal employees of the SNA.

‡ Proposals from the DenaSUS/MS Quality Management and Improvement Program and the IA-CM accreditation process as guidelines for institutional change.

Key propositions contained in the Strategic Planning (2024–2027 cycle) as an institutional change program at DenaSUS/MS.

For all items, the 'High' possibility ranged from 10.1% to 30% and reflects uncertainty regarding their medium-term implementation. The proportional distributions are affected by the combined effect of the 'Not applicable' response among those who were unaware of that agenda item. The decision to include this response was based on the study's objective of monitoring policy implementation factors. Lack of awareness of the proposals is an evident obstacle and adds to negative expectations.

By contrast, for themes such as cooperation with managers and adherence to the accreditation proposal, medium expectations are high (38.9% to 45.8%). Together with the respective high expectations, they suggest the existence of a solid base of expectations for these innovations.

In this direction, the most ambitious proposal in the change agenda – adherence to IA-CM protocols, in which the dominance of audits centered on results analyses is one of the parameters defined for reaching higher accreditation levels – has a combined 'Medium' and 'High' expectation of 75.8%.

After the presentation of results, the architecture of the baseline (t0) built from the survey is set out below. This section does not revisit the findings already discussed in each table, but aims to make visible, synthetically, the system of indicators to be adopted for annual monitoring of the change agenda in DenaSUS/MS while preserving comparability across rounds.

Baseline developed from the perceptions of DenaSUS/MS auditors, in November 2024, regarding the institutional change proposals implemented by the Department's leadership

Within the scope of M&E, a baseline (t0) corresponds to the initial, measurable, and documented record of a set of indicators that will be reapplied over time using stable rules for collection, processing, and interpretation, allowing

trends to be compared and effective changes to be distinguished from conjunctural variations[24].

This section systematizes the architecture of these indicators – their domains, reading logic, and expected variation direction – in order to guide annual monitoring and ensure comparability across rounds. To make it monitorable, the survey items were organized according to *tables 1 to 5* and recoded so as to preserve their interpretive direction (higher value = greater presence of the practice, greater perceived sufficiency/quality, or greater expected feasibility). In operational terms, the indicators are read primarily as relative frequencies by response category. Thus, the baseline structure organizes the indicators into seven axes.

Axis A (Adherence and data quality) gathers indicators that qualify the feasibility of the M&E system: (A1) survey return rate; (A2) rate of questionnaires completed in full; and (A3) agenda awareness index, estimated by the frequency of 'not applicable' responses attributed to lack of awareness in the prospective items (*table 5*). This axis establishes the consistency base for future temporal interpretations, defines the minimum data quality, conditions comparability across rounds, and functions as an interpretive key for the other indicators by differentiating, for example, low perceived feasibility from mere lack of awareness of the proposal.

Axis B (Audit routines) derives from *table 1* and consolidates the listed routines into four summary indicators: (B1) mandatory routines (internal and technical-administrative procedures); (B2) dialogic routines (interaction with management, health councils, and organized client groups); and (B3) coercive accountability routines (referral to oversight bodies). This consolidation allows changes in the balance among routine types to be monitored in annual rounds, with progress in the agenda expected to be expressed through a greater relative weight of dialogic routines and through rebalances in the use of coercive mechanisms.

Axis C (Working conditions and infrastructure) and Axis D (Legitimacy and reach) derive from *table 2*. Axis C gathers indicators of institutional capacity and support: (C1) available technical capacity (specialists); (C2) available financial capacity (resources); (C3) normative-operational infrastructure (quality of instruments); and (C4) perception of work quality. Axis D gathers indicators of legitimacy and reach: (D1) neutrality/transparency of selection (use of a selection protocol); and (D2) territorial reach (perceived national coverage).

Together, these axes function as critical conditions for the trajectory of change: weaknesses in capacity, instruments, or legitimacy tend to affect both the rebalancing of routines and the perceived feasibility of the proposals.

Axis E (External pressures and governmental porosity) derives from *table 3* and gathers: (E1) pressures from the state regulatory framework; (E2) societal connections (councils and social movements); and (E3) links with the party-political system. Maintaining these indicators over time allows shifts to be monitored in the demand environment that shapes priorities, agendas, and the legitimacy of internal control, as well as shifts in the composition of these pressures and connections.

Axis F (Audit orientation: compliance versus results) derives from *table 4* and consolidates: (F1) perceived predominance of results auditing by program; and (F2) reorientation gradient, defined as a synthesis of the set of programs in which results orientation appears as predominant. This axis organizes the central axis of the change agenda – the transition from a predominantly normative audit to a results-oriented audit – in the form of monitorable indicators, so that progress can be identified by an increase in the reorientation gradient across rounds.

Finally, Axis G (Feasibility and sustainability of changes) derives from *table 5* and gathers: (G1) expectation of implementation within 12 months (high/medium/low) by agenda item; (G2) aggregate expectation by thematic axis (according to agenda groupings), allowing the

perceived traction among different fronts to be compared; and (G3) agenda awareness ('not applicable' responses due to lack of awareness). In future rounds, this axis will make it possible to monitor whether expectations shift toward greater perceived feasibility and the extent to which such shifts are articulated with changes in routines (Axis B) and institutional conditions (Axes C and D).

From an analytical standpoint, this indicator architecture makes three central dimensions of institutional change monitorable: i) trajectory and sustainability over time (by fixing t0 as a reference for successive rounds); ii) reconfiguration of governance modes (by allowing observation of the rebalancing among mandatory, dialogic, and coercive routines); and iii) state capacities and federative coordination (by monitoring resources, instruments, transparency, reach, and implementation conditions).

In this context, the annual comparability of the baseline depends on three conditions: i) maintenance of the instrument (wording, order, and response options, including 'not applicable'); ii) stability in the definition of the eligible universe and in the criterion of analyzing only complete questionnaires, considering quantitative changes in the contingent of auditors; and iii) preservation of the aggregation rules and the classification of items into axes and indicators.

If these conditions are met, t0 remains a transparent reference for comparing periods without confusing situational and episodic changes with substantive transformations in auditors' practices and/or perceptions.

Final considerations

In this study, audit, evaluation, and policy analysis are treated as articulated dimensions of the same institutional problem. Internal audit is understood not only as compliance verification, but also as a component of governance capable of producing evidence for decision-making, organizing accountability relations, and inducing course corrections. Evaluation, in turn, is configured as a systematic effort to define indicators and monitoring criteria, while policy analysis guides the interpretation of findings in light of tensions among oversight, performance, and democratic legitimacy in SUS.

By building a baseline of perceptions and structuring indicators for periodic monitoring, the article brings these three dimensions together and offers an initial setting that is useful and functional for internal control. This design establishes an agreed-upon evaluative device that can feed back into management decisions and situate institutional change within the debate on state capacities and modes of governance.

Thus, future rounds of applying the same instrument with the same techniques and the same selection and analysis criteria tend to be informative both as descriptive updates and as evidence on the trajectory, implementation, and sustainability of the changes.

The dialogue with contemporary SUS challenges reinforces the political relevance of this M&E method. In contexts marked by a crisis of state capacities and disputes over the State's functions, organizational reforms and reorientations of control instruments produce different effects depending on the type of capacity mobilized and how democratic institutions are made present.

In SUS, such effects are expressed particularly acutely in a federative arrangement marked by asymmetries among federative entities, multiple control arenas, and tensions among accountability, intergovernmental coordination, and social participation. Therefore, the analysis of t0 makes it possible to situate, on an empirical basis, where the change agenda finds favorable conditions and where it tends to run into veto points and legitimacy disputes that pressure internal audit in competing directions.

The place of internal audit within these tensions depends on its capacity to engage in dialogue with regulatory, institutional, and societal arenas without losing responsiveness

or becoming captured by unilateral pressures. From this perspective, the central contribution of the article consists of transforming structural tensions into monitorable objects, making it possible to assess, over time, the extent to which proposals and expectations are converted into implementation, effective reorientation of practices, and sustainability.

The indicator architecture discussed here suggests an institutional reorientation under dispute, traversed by tensions that cannot be resolved through programmatic statements. In Axis A, adherence to monitoring, awareness of proposals, and data quality qualify the very possibility of accountability and public monitoring: the policy does not 'exist' in the same way for all its agents. The high participation and completeness of the survey function as a sign of engagement at t0, but they should be read with caution, considering courtesy bias due to voluntary participation, confidentiality, and the time frame. For example, this may be less evidence of support than of responsiveness to a consultation process.

Axis B indicates that the intended change is not limited to improving procedures, but rather to shifting balances among stabilized routines of the technical and internal circuit, dialogic practices, and coercive accountability mechanisms, which tend to coexist and generate tensions. Because they are perception indicators, the results do not directly describe observed practice, but rather how it is experienced and interpreted by auditors, a crucial dimension when the object is institutional change and its incentives, resistances, and expectations.

Axes C and D operate as critical conditions: they can sustain change, as well as act as veto points, by modulating the everyday feasibility and legitimacy of internal control. Therefore, future variations in routines and expectations should be interpreted in light of capacities, instruments, transparency, and territorial reach, avoiding voluntaristic readings. In the federative context of SUS, weaknesses in the institutionalization of the SNA tend to expand asymmetries and reduce comparability and effectiveness, reinforcing the importance of national standards and continuous technical support.

In Axis E, the environment of multiple demands appears as a constitutive component of internal control: it can broaden responsiveness and public visibility, while also intensifying agenda disputes and heterogeneous pressures, with the risk of selectivity and capture by unilateral rationalities. Axis F makes explicit the substantive axis of the agenda by allowing observation of whether results orientation ceases to be the exception and becomes stabilized as a cross-cutting practice, confronting the historical tendency to reduce control to formal compliance. Finally, Axis G synthesizes perceived sustainability and functions as a gauge of traction by indicating whether awareness and expectations are translated into feasibility, adherence, and consistent shifts in practices.

In summary, the t0 constructed here points to: a consistent base (A), incomplete rebalancing of routines (B), critical conditions associated with capacity and credibility (C-D), an environment of multiple demands (E), the compliance-results transition as a substantive and contested axis (F), and low expectations as a gauge of traction (G).

For management, this is a transparent starting point: there is an empirical basis for monitoring changes over time, but their implementation depends on rebalancing routines and addressing institutional conditions that may block or redirect their implementation in undesirable ways.

Authorship contributions

Moreira MR (0000-0003-3356-7153)* and Ribeiro JM (0000-0003-0182-395X)* contributed to all stages of the manuscript. Gomes PB (0009-0000-3083-4151)* and Sucena LFM (0009-0009-9527-2095)* contributed to the collection and systematization of information and the conception of the manuscript. ■

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Received on 12/10/2025
Approved on 02/12/2026
Conflict of interest: Non-existent
Data availability: The research data are contained within the manuscript itself
Financial support: Non-existent

Editor in charge: Raphael Mendonça Guimarães, Fundação Oswaldo Cruz (Fiocruz), Centro de Estudos Estratégicos Antônio Ivo de Carvalho (CEE) e Escola Nacional de Saúde Pública Sergio Arouca (Ensp), Rio de Janeiro (Rio de Janeiro/RJ), Brasil. Lattes: http://lattes.cnpq.br/8356846640489575, Orcid: https://orcid.org/0000-0003-1225-6719, e-mail: raphael.guimaraes@fiocruz.br