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**Daniela Silva dos Santos, Elizabeth Matos Ribeiro, Francisco Marton Gleuson Pinheiro, Katia Silene Lopes de Souza Albuquerque**

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## *Expectation Gap in Public Health Audit: a Study in the Context of the Attributions and Responsibilities of SUS Audit Professionals in Bahia*

Expectation Gap na Auditoria em Saúde Pública: um Estudo no Contexto das Atribuições e Responsabilidades dos Profissionais da Auditoria do SUS da Bahia

Brecha de Expectativas en la Auditoría en Salud Pública: un Estudio en el Contexto de las Atribuciones y Responsabilidades de los Profesionales de Auditoría del SUS en Bahia

*Daniela Silva dos Santos*

*Auditora em Saúde da Secretaria da Saúde do Estado da Bahia (Sesab), Brasil*

*daniela.slvsantos@gmail.com*

*Elizabeth Matos Ribeiro*

*Universidade Federal da Bahia, Brasil*

*ematosribeiro@gmail.com*

*Francisco Marton Gleuson Pinheiro*

*Universidade do Estado da Bahia, Brasil*

*fpinheiro@uneb.br*

*Katia Silene Lopes de Souza Albuquerque*

*Universidade do Estado da Bahia, Brasil*

*kalbuquerque@uneb.br*

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### Abstract

**Research objective:** To analyze differences between what the internal auditor of the SUS/BA Audit believes to be his attribution and what the actors that make up the structure of the Governance and Management System of the Secretary of Health of the State of Bahia (Sesab) expect the internal audit to perform, regarding the purpose of the audit and the Auditor's responsibility.

**Theoretical framework:** Two theories give theoretical support to this study, while the agency theory explains the reason for the audit, the Legitimacy Theory explains how the audit is used and recognized.

**Methodology:** It was an exploratory study, with a qualitative approach, conducted in the SUS/BA Audit, and data obtained based on the literature, documentary research, and semi-structured interviews, analyzed through content analysis and information triangulation.

**Results:** The results showed expressive gaps in expectations both in relation to the purpose of the audit and in relation to the auditor's responsibility, corroborating the explored literature.

**Originality:** This study differs from the others in that it transposes to the Audit of the SUS/BA a phenomenon of the audit of the private sector, which lacks exploration in the public sector; and by the qualitative approach, despite the empirical evidence using a quantitative approach.

**Theoretical and practical contributions:** The expectation gap phenomenon supported by the theory of legitimacy was ratified. The theoretical implication is also shown in the qualitative approach, which allowed identifying not only the existence of gaps but also what they are and why they exist. In practical terms, with the disclosure of the differences, the Audit of the SUS/BA will be able to institutionally approach the actors of Governance and Management and promote training to deal with the expectations of the auditors, their attributions, and responsibilities.

**Keywords:** Government Audit, SUS Audit, Expectation Gap, Public Governance.

### Resumo

**Objetivo da pesquisa:** Analisar diferenças entre o que o auditor interno da Auditoria do SUS/BA acredita ser sua atribuição e o que os atores que integram a estrutura do Sistema de Governança e Gestão da Secretaria da Saúde do Estado da Bahia (Sesab) esperam que a auditoria interna realize, em relação ao propósito da auditoria e à responsabilidade do

Auditor.

**Enquadramento Teórico:** Duas teorias dão suporte teórico a esse estudo, enquanto a teoria da agência explica o porquê da auditoria, a teoria da legitimidade explica como a auditoria é utilizada e reconhecida.

**Metodologia:** Tratou-se de estudo de natureza exploratória, com abordagem qualitativa, realizada na Auditoria do SUS/BA com dados obtidos com fundamento na literatura, pesquisa documental e entrevistas semiestruturadas, avaliados mediante análise de conteúdo e triangulação de informações.

**Resultados:** Os resultados apontaram lacunas de expectativas de forma expressiva tanto em relação ao propósito da auditoria quanto em relação à responsabilidade do auditor, corroborando com a literatura explorada.

**Originalidade:** O estudo se diferencia dos demais por transpor para a Auditoria do SUS/BA um fenômeno de interesse da auditoria do setor privado, carente de exploração no setor público; e pela abordagem qualitativa, a despeito das evidências empíricas utilizarem abordagem quantitativa.

**Contribuições teóricas e práticas:** Ratificou-se o fenômeno *expectation gap* sustentado pela teoria da legitimidade. A implicação teórica também se mostra na abordagem qualitativa, que permitiu identificar não somente a existência das lacunas como, também, quais são e porque existem. Em termos práticos, com a revelação das diferenças, a Auditoria do SUS/BA poderá se aproximar institucionalmente dos atores da Governança e Gestão e promover capacitações para tratar das expectativas dos auditores, suas atribuições e responsabilidades.

**Palavras-chave:** Auditoria Governamental, Auditoria do SUS, *Expectation Gap*, Governança Pública.

## Resumen

**Objetivo de la investigación:** Analizar diferencias entre lo que el auditor interno de la Auditoría SUS/BA cree que es su atribución y lo que los actores que integran la estructura del Sistema de Gobernanza y Gestión de la Secretaría de Salud del Estado de Bahía (Sesab) esperan que la auditoría interna realice, en cuanto a el propósito de la auditoría y la responsabilidad del Auditor.

**Marco teórico:** Dos teorías dan sustento teórico a este estudio, mientras que la teoría de la agencia explica el motivo de la auditoría, la teoría de la legitimidad explica cómo se utiliza y reconoce la auditoría.

**Metodología:** Fue un estudio exploratorio, con enfoque cualitativo, realizado en la Auditoría SUS/BA y datos obtenidos a partir de la literatura, investigación documental y entrevistas semiestruturadas, analizados a través del análisis de contenido, seguido de triangulación de informaciones.

**Resultados:** Los resultados mostraron brechas significativas en las expectativas tanto en relación con el propósito de la auditoría como en relación con la responsabilidad del auditor, corroborando la literatura explorada.

**Originalidad:** Este estudio se diferencia de los demás en que transpone a la Auditoría del SUS/BA un fenómeno de la auditoría del sector privado, que carece de exploración en el sector público; y por el enfoque cualitativo, a pesar de la evidencia empírica utilizando un enfoque cuantitativo.

**Aportes teóricos y prácticos:** Se ratificó el fenómeno de la brecha de expectativas sustentado en la teoría de la legitimidad. La implicación teórica también se muestra en el enfoque cualitativo, que permitió identificar no solo la existencia de brechas sino también cuáles son y por qué existen. En términos prácticos, con la divulgación de las diferencias, la Auditoría del SUS/BA podrá acercarse institucionalmente a los actores de la Gobernanza y la Gestión y promover la formación para atender las expectativas de los auditores, sus atribuciones y responsabilidades.

**Palabras clave:** Auditoría del Gobierno, Auditoría SUS, Brecha de Expectativas, Gobernanza Pública.

## INTRODUCTION

The expectation gap in auditing emerged in the 1970s to explore the differences in expectations concerning the work produced by independent accounting auditing. These differences represent the confrontation between the auditor's expectations of his work and its usefulness and the expectations of the demanders and users of the products of this work (Almeida, 2004; Adeyemi & Uadiale, 2011; Dana, 2011).

The audit is responsible for evaluating the effectiveness levels of internal controls, measuring risk management, and ensuring the basis for good governance in organizations. Audit actions in the Unified Health System of Brazil (SUS) fall under the third line of public health policy control, representing a constitutional right. (Brazil, 2014; Brazil, 2018).

The audit activity as a monitoring mechanism to reduce conflicts has its conceptual origin in agency theory, in an environment in which the growth of organizations promoted the separation between ownership and management of the firm. With this separation, agency conflict arose, present in the relationship involving more than one interest, being actors, the principal (capital holder) and the agent (administrator), and this relationship can occur at different levels and

situations.

In summary, conflicts are characterized by a misalignment of interests between the parties, making it necessary to reduce tensions to the lowest level to achieve the socioeconomic system's performance (Lélis & Mário, 2009). Regarding public management, there are different sources of conflict, such as between the State and the society, among the society members, or within the managerial hierarchy.

Over the last decades of the 20th century, there was an expansion of Auditing into various areas such as health, education, and environment, among others (Power, 1994), indicating the importance of audits in guaranteeing or increasing confidence in the audited object. Therefore, the production of legitimacy is closely related to the technical audit judgment process. In this sense, the topic's relevance is based on the legitimacy theory. Thus, differences in expectations can be explained by the legitimacy of auditing in society (Albuquerque, 2009).

Anchored in this understanding and the previous analysis of SUS/BA Audit documents, it was found that SUS/BA auditors had no perception of the effectiveness of their work or were unaware of the results of their professional efforts. Furthermore, some were unaware of the existence of monitoring of the results of the audits carried out, and it was possible to verify the increase in demand from auditors for recognition of their work by management. Thus, with the audit as an instrument of Public Governance, it was inferred that there was a gap in expectations between the users of the information produced by the audit and the body of auditors concerning the work produced by the audit.

In this aspect, through the perception of auditees and Sesab auditors about the performance of the SUS/BA Audit, based on contributions disseminated in the literature that deal with gaps in expectations applied to the reality of private organizations (Almeida, 2004), we sought to respond to the following question: **how the differences in expectations are outlined between internal auditors and the actors of the Sesab Governance and Management System concerning the functions assigned to internal audit within the scope of SUS/BA?**

The objective of the study was to analyze differences between what the internal auditor of the SUS/BA Audit believes to be their role and what the actors that make up the structure of the Sesab Governance and Management System expect the internal audit to perform concerning the purpose of the audit and the Auditor's responsibility.

In the public sector, research carried out in the scientific article repository of the Scientific Periodicals Electronic Library (SPELL), the Scientific Electronic Library Online (SciELO), and Google Scholar demonstrated a lack of studies. In a search carried out in these repositories for the period from 2009 to 2021, five works were identified (Dana, 2011; Pongsapan, 2012; Vanstraelen et al., 2012; Alwardat, Benamraoui; Rieple, 2015; Santos; Caldas, 2019), of which four of them at the international level. The search in scientific databases was carried out using the following terms: "differences in audit expectations" and "audit expectation gap."

The research is also justified concerning the qualitative approach since studies on the topic tend to predominantly use the quantitative approach, which is a differentiator of this article. In this sense, studies are highlighted that deal with the phenomenon of differences in expectations within the scope of private auditing (Adeyemi & Uadia, 2011; Saeidi, 2012; Okafor & Otalor, 2013; Devi & Devi, 2014; Ihendinihu & Robert, 2014; Peixoto, 2018). Furthermore, another contribution of this work is in promoting debate for the public sector through the identification and analysis of the expectations of auditees and auditors in public health, which indicates innovation in this study, as no work was identified from the perspective of the public sector.

This article has four more sections in addition to this introduction. The second section outlines the methodological procedures applied in the research, followed by the third section, which presents the theoretical-empirical framework. In turn, the fourth section discusses the results, data analysis, and discussion regarding the theoretical-empirical framework explored, with the final considerations expressed in the fifth and final sections.

## THEORETICAL-EMPIRICAL FRAMEWORK

The theoretical-empirical framework used in the preparation of the research deals with the SUS Audit as an instrument of Public Governance and the Audit as an instrument of legitimacy, focusing on the discussion about the differences in expectations in auditing. Finally, it presents a reference dealing with the normative context of Public Health Audit.

### SUS audit as a public governance instrument

Governance arises from the complexity of organizations' operations, the distance between business owners and the management of their projects, and the need to align managers' expectations with owners' expectations. In this sense, the objective of this new concept within the scope of business management begins to prioritize establishing actions aimed at directing, monitoring and controlling organizations, or both, to achieve the intended results (Teixeira & Gomes, 2018).

The TCU's Basic Governance Reference (Brazil, 2014), a document prepared by the Federal Court of Accounts of Brazil, indicates that the audit is the internal governance support body that evaluates and monitors risks and internal controls. The most recent version of this reference (Brazil, 2020) reinforces the audit's duty as an internal body to support governance and expands its role to evaluate governance and risk management processes and internal controls.

Generally speaking, auditing has been considered a process that involves and delivers collecting evidence to substantiate claims (usually made by managers, but also by other parties), evaluating those claims against objective criteria (e.g., control standards internal, accepted accounting principles, or international financial disclosure standards) and communication of audit findings to interested parties – generally external users, but also to management and regulatory agents (Gramling, Rittenberg & Johnstone, 2011).

Independent auditors play an important role in reducing informational asymmetries between internal and external agents, especially concerning the reliability of accounting information disclosed by entities (Alves Júnior & Galdi, 2020).

Unlike private institutions that seek profit, it turns out that in the public sector, the interest is focused on promoting society's well-being and the common good. Therefore, auditing takes on a role with another perspective. On the topic, Rodrigues (2017) points out that government auditing is part of the Internal Control System, and its activities and responsibilities have expanded to act not only in the evaluation of controls but in the entire risk management and governance process of the entity. In this sense, this mechanism also mitigates risks and achieves institutional objectives.

### Audit as an instrument of legitimacy

Auditing is a practice legitimized by public and private organizations. However, the expectations of organizations cannot be far from what auditing standards establish since, if this occurs, it can enter into a process of deinstitutionalization or delegitimization on the part of its users (Albuquerque, 2009).

Legitimacy is the ability to exercise authority. In its absence, authority will depend on coercion. At the other end, where legitimacy is at its peak, authority will be exercised through ideological systems that do not require coercion (Breton & Côte, 2006). In this sense, considering that one of the objectives of independent auditing is to issue an opinion on the reliability of the accounting information published by organizations and based on the theory of legitimacy, it can be inferred that there is anxiety on the part of the auditee and, also, of the auditors concerning the audit product. From this process, differences in expectations arise between auditors and those interested in the audit, and the more significant this expectation gap, the greater the tendency for the audit to fall into a crisis of legitimacy (Albuquerque, Dias Filho & Bruni, 2010).

Power (2003) confirms that auditing produces legitimacy. However, it emphasizes that, in a universe of continuous transformations, these must be legitimized, as the legitimacy of the audit is often threatened by the misalignment of expectations about and within the system. According to the author, these threats lead to pressure for the audit process's rationalization, formalization, and transparency in the form of standards and technical guides.

From the above, it can be seen that both from the perspective of organizations and the

perspective of government, it is essential for management that the audit legitimizes its choices and processes, regardless of how it is acting. Thus, an agent acting opportunistically but serving the principal's interests and legitimizing the choices that interest managers is what matters to the agency.

Given this, the problem of differences in expectations will be discussed based on research on the topic.

### Differences in Expectations in Auditing

In the last decade, studies carried out in various parts of the world have focused on independent audits and sought to identify the expectation gap phenomenon, with results, for the most part, pointing to its existence. The surveys addressed different research questions: audit education as a means to reduce gaps, variables that are the basis of differences in expectations, and identification of gaps in expectations based on litigation filed against auditing companies, among others. Studies focused on the audit product, the report, were also observed. However, it is worth highlighting the most discussed point, which concerns issues related to the responsibility and duties of the auditor, according to research carried out by Adeyemi and Uadiale (2011) and Saeidi (2012).

Authors such as Okafor and Otolor (2013) and Ihendinihu and Robert (2014) concluded that misunderstanding about auditors' duties generates irrational expectations from the public about auditors' work. At the national level, Sousa and Jácome (2020) pointed out that society attributes a high degree of legitimacy to auditors' responsibilities, which sometimes exceeds the delimitations established in auditing standards. As highlighted, this discussion was born in the private sector and directly relates to the auditor's responsibility and auditing standards.

In the public sector, the scope goes beyond this, and it is necessary to verify whether resource management is taking place in compliance with the principles of economy, efficiency, accountability of public agents to serve the public interest, and whether the established objectives have been achieved. At this point, within the scope of public governance, five works were identified, three of which sought to identify the existence of the expectation gap phenomenon (Dana, 2011; Pongsapan, 2012; Santos & Caldas, 2019), having among the variables of interest, the independence and responsibility of the auditor, the performance of the auditors and the credibility of the audit report.

In addition to identifying gaps, the other two works sought to capture perceptions and explanations about their existence and how this affects audit practices. These works focused on the reporting and performance of audit practices. Vanstraelen et al. (2012) investigated whether there is consensus between users and auditors regarding the form and content of the report, showing a level of agreement between them. In turn, Alwardat, Benamraoui and Rieple (2015), using role theory and audit expectations gap theory to critically evaluate the cost-benefit capacity of audit procedures to improve performance in public sector organizations in the United Kingdom, found significant role conflicts, including differences in expectations between auditors and auditees.

### Auditing Standards in the Public and Health Sector

At an international level, among the bodies that issue auditing standards for the public sector, the International Organization of Supreme Audit Institutions – Intosai (groups together the highest auditing entities) and the International Federation of Accountants – IFAC (groups together the different international audit organizations) stand out accounting and auditing professionals). International standards for the Professional Practice of Internal Auditing are issued by the Institute of Internal Auditors (IIA), which produced the code of ethics, international standards for the practice of Internal Auditing and recommended practices.

Because of this and considering that the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) was translated and approved as Brazilian Public Sector Auditing Standards (NBASP), we resorted to the description of auditing in the public sector by Intosai, contained in item 18 of ISSAI 100 (which corresponds to NBASP 100):

(...) a systematic process of obtaining and objectively evaluating evidence to determine whether information or the actual conditions of an object conform to applicable criteria. Auditing the public

sector is essential, as it provides legislative and control bodies responsible for governance and the general public with independent and objective information and assessments about the management and performance of government policies, programs, and operations. (Instituto Rui Barbosa, 2017, p. 20).

Therefore, it should be noted that within the scope of Public Health, the SUS Audit is the internal control body supported by the National Audit System (SNA), created by the Organic Health Law, n. 8,080/1990 and established by Law no. 8,689/1993, which established the fundamental competence of the SNA to carry out the technical-scientific, accounting, financial, and patrimonial assessment of the SUS. Two years after its institution, Federal Decree no. 1,651/1995, in its 1st article, regulated the SNA at all levels of government without prejudice to the supervision carried out by internal and external control bodies. In turn, in Bahia, the SUS Audit was established in 1995, regulated by State Decree no. 7,884/2000.

The State of Bahia was a pioneer in creating the position of Public Health Auditor. In 1999, the first 50 auditors approved in the public examination were appointed, including 40 doctors, five nurses, three dentists, and two accountants (Bahia, 2014a). Through State Law no. 9,510/2005, the state government expanded the number of auditors and added other professionals to the original team, incorporating pharmacists, economists, and administrators.

In 2014, the organizational identity was established, recorded in the technical report entitled Report on the Organizational Identity Definition Process, defined as follows: "Mission: Ensure compliance of SUS actions, services and application of resources with the standards and results established, in the scope of the state of Bahia."

The SUS/BA Audit is directly subordinate to the Office of the State Secretary of Health. In its field of activity, audits are carried out in Municipal Health Systems, in public health services managed by the state of Bahia, and in services contracted in the private sector. The body also receives and deals with demands arising from the various sectors of Sesab, such as the SUS/BA Ombudsman's Office, the Governor's Office, the Federal Prosecution Service (MPF), the State Public Ministry and the General Audit Office of the SUS (Ministry of Health). Furthermore, it investigates complaints about irregularities in the SUS and enters into partnerships and technical cooperation with other bodies, such as federal and municipal bodies within the scope of the SUS/BA (Bahia, 2014a).

For the present study, it is highlighted that, in independent audits, the work is from an external audit perspective, while the present research dealt with the internal audit perspective. In the private sector, audits are carried out to issue an opinion to investors and shareholders on the reliability of the company's financial statements, taking accounting and auditing standards as references. In the public sector, the focus tends to be expanded to verify compliance with the public interest, economy, effectiveness, and efficiency, following what is established in planning, programs, and public policies.

Therefore, due to the singularities of the two types of organizations subject to audit, it is essential to establish considerations that delimit the possible singularities in the context of the differences in purposes, objectives, and legal constraints that guide the Public Administration. In this sense, table 1 presents a summary of the differences between the independent or external audit within the scope of private organizations and the SUS/BA Audit (internal audit) within the scope of Sesab:

Table 1

Independent Audit Reality versus Sesab Audit Reality

Aspect	Private Organizations	Sesab Audit
Goal	Check and certify whether the financial statements were recorded under Accounting Standards.	Verify the state system's compliance with SUS standards; Evaluate SUS user satisfaction; Check service-providing units' performance; Detect and prevent errors and fraud.
Profile of users interested in the information generated by the reports prepared	External public: customers, shareholders, investors, creditors, and suppliers	External and internal actors of the Sesab Governance System and society
Professional qualification	Professional trained in accounting sciences with Regional Accounting	The body of auditors is multi-professional, registered with the

Aspect	Private Organizations	Sesab Audit
	Council (CRC) registration, approved in a Technical Qualification Exam to be formally registered in the National Register of Independent Auditors (CNAI).	respective Councils, and admitted through a public competition—training in Medicine, Nursing, Pharmacy, Dentistry, Administration, Accounting, and Economics.
Generated products	Technical report on the financial statements	The technical report whose object may derive from audit planning, complaints, or demands from bodies internal and external to Sesab.

Source: own elaboration.

Based on the theoretical-empirical framework explored and the technical-normative context of interest, the following section deals with the methodology used in the study, focusing on obtaining and analyzing data.

## METHODOLOGY

It was an exploratory study, considering that almost all of the research on the topic took place internationally. This type of research has as its primary objective the improvement of ideas or the discovery of intuitions (Gil, 2002). Regarding the approach to the problem, the qualitative work sought to understand this phenomenon in more depth. Therefore, the primary material of qualitative research is the word that expresses everyday speech, whether in affective and technical relationships or in intellectual, bureaucratic, and political discourses, as assured (Minayo & Sanches, 1993).

In this sense, the research sought to transpose a private-sector audit phenomenon to the SUS/BA Audit. Studies on the topic are recurrent with a quantitative approach, while few studies with a qualitative approach were identified. Therefore, to apply it to the reality of the Health Department of the State of Bahia, adaptations were necessary, including the fact that the SUS/BA Audit is an internal audit mechanism composed of a multidisciplinary audit team, with professionals from different areas of training (courses in the areas of health and administration, accounting and economics) and which delivers diversified products. It was also considered that the user, in this case, is not neutral, as he can also be the plaintiff, the recipient, and even held responsible in some audit processes.

### Data Collection Instrument

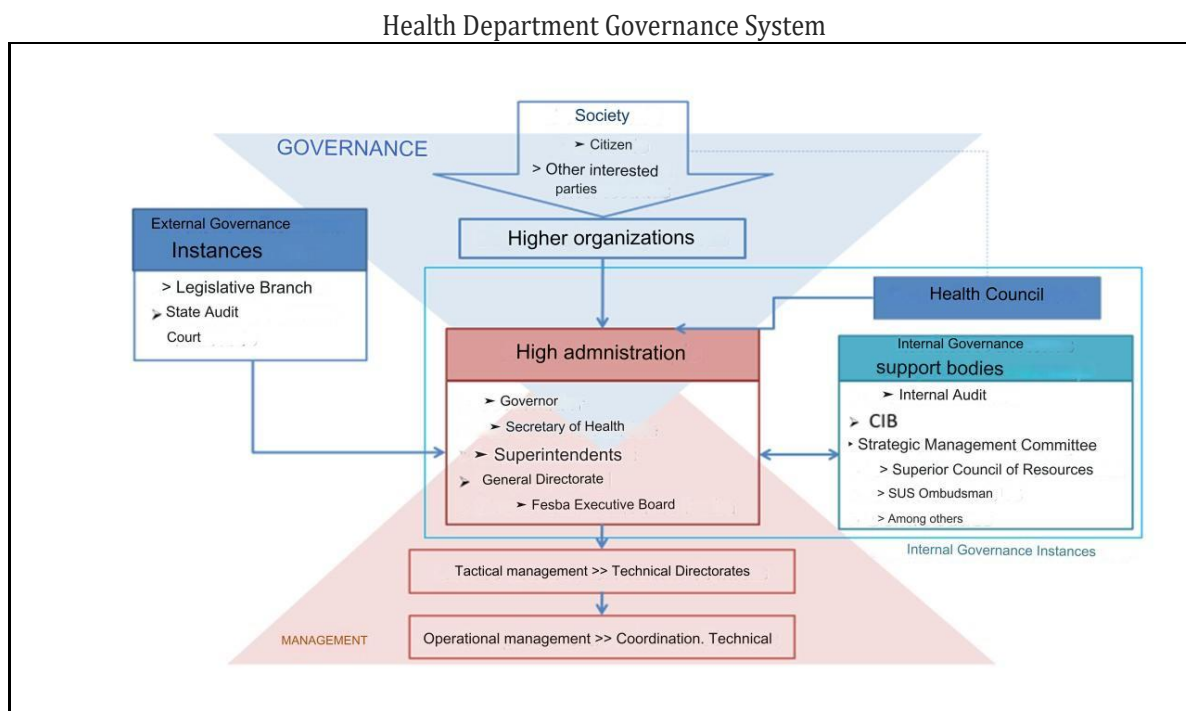
Primary (interviews) and secondary sources of information (literature review and documents, such as legislation, standards, and official documents relating to the SUS/BA Audit) were used. The interviews were carried out between February and May 2021, using a semi-structured script prepared based on a review of literature and legislation related to the topic to investigate the interviewees' perceptions of the purpose of the audit and the auditor's responsibility. The total interview time was 11 hours and 25 minutes.

The interviewees signed a Free and Informed Consent Form (TCLE), guaranteeing the confidentiality and anonymity of those involved. All interviews were recorded and transcribed. The research was approved by the Sesab Research Ethics Committee (Opinion no. 4,484,883/2020), and ethical aspects were respected under Resolution no. 466/2012 from the National Health Council.

To identify the actors in the Sesab Governance and Management System, the TCU Health Governance and Management Guide, applicable to Health Secretariats and Councils (Brasil, 2018), was used as a parameter. In this model, the internal audit is positioned as an internal governance support body, communicating identified non-conformities to the Health Council and Senior Management. According to the document mentioned above, the Health Departments Governance System presents the following structure:



Figure 1



Source: Sesab Governance and Management Structure adapted from TCU (Brasil, 2018, p. 24).

The interviewees were divided into two groups: Group A, formed by SUS/BA Auditors, and Group G, formed by actors in the Sesab Governance and Management System. It is noted that the participants in **Group G worked** a) in tactical management, which includes managers (directors) who are responsible for coordinating operational management in specific areas, or b) the Senior Management, the Health Council, and the Internal Governance Support Instances.

For Group A, seven auditors were selected, covering all areas of activity: a doctor, two nurses, a pharmacist, a dentist, and two auditors from the financial area. In order to guarantee impersonality in the selection, the auditors were chosen through a draw, excluding those who held positions in the SUS/BA Audit management. In turn, a balance was established for Group G between participants linked to tactical management and those related to internal governance bodies. Thus, three directors, two senior management actors, a member of the Health Council, and a representative of internal Governance support bodies were selected for the interviews.

In order to guarantee confidentiality, the interviewed participants were identified by the group letter and sequential numbers (A1, G1, among others). The semi-structured interviews followed a prior script, as shown below:

Table 2

Interview Script

Category	Questions	Theoretical-empirical foundation	Audited	Auditors
Audit Purpose	What is your perception regarding the role of the SUS/BA Audit?	Almeida (2004); Lélis e Mário (2009); Instituto Rui Barbosa (2017);	X	X
	What is your perception regarding the role of Internal Audit in Sesab's management and governance?	Rodrigues (2017); Albuquerque (2009); TCU (2018).	X	X
	What are your expectations regarding the roles and responsibilities of SUS/BA auditors?	Bahia (2000); Dana (2011); Okafor e Otalor	X	X

Category	Questions	Theoretical-empirical foundation	Audited	Auditors
Auditor's Responsibility	Could you mention your knowledge of the Public Sector and SUS Auditing Standards? Justify.	(2013); Devi e Devi (2014); Alwardat, Benamraoui e Rieple (2015); Instituto Rui Barbosa (2017).	X	-
	What is your perception of the auditing standards of the Public Sector and the SUS?		-	X

Source: own elaboration.

With the presentation of the categories of interest and the questions asked through semi-structured interviews, we move on to the next item, which addresses the study's data analysis model of interest.

### Data Processing and Analysis

As a base reference, we used content analysis (Bardin, 1977) of analyzed documents and the narratives of the two groups of actors involved, followed by the triangulation of findings with the theoretical support of interest related to the expectation gap phenomenon. Concerning the documentary analysis, we sought to place the SUS/BA Audit in the Governance and Management System and identify its purpose, attributions, and generated products. The analysis of the material obtained followed the following steps: pre-analysis, exploration of the material, and treatment of results based on theoretical, empirical, and normative references.

After reading the interview transcripts, the perceptions and expectations of the two groups were mapped, by categorization, into the following themes: Purpose of the Audit and Auditor's Responsibility. This process allowed the comparison of expectations. Thus, affinities and disagreements in the narratives related to the internal auditor and users were observed. Furthermore, the meanings given by the actors to the questions addressed in the interviews were identified, discussing the findings with the literature and standards.

## RESULTS, ANALYSIS AND DISCUSSION

In this section, the results were analyzed and discussed considering the two categories of interest: Audit Purpose and Auditor Responsibility.

### Audit purpose

For the first category of analysis, we sought to capture the perceptions and expectations of both groups regarding the purpose of the Audit. Table 3 presents central expressions captured from each interviewee's perceptions when expressing their opinion.

Table 3  
Respondents' Perception of the Purpose of the Audit

Internal Auditors		Governance and Management System Actors	
A1	Inspect; apply the law. Long-term guiding role; to punish;	G1	Monitor, follow up; educator role
A2	<b>Control</b>	G2	Guide and correct; guiding gaze.
A3	<b>Internal control</b>	G3	Support, help qualify; point out paths, solutions; and identify inconsistencies.
A4	Role of both <b>control</b> and evaluation, as well as work of change of proposition	G4	Noticing errors and correcting errors; <b>internal control</b> .
A5	Management tool, whose purpose is to ensure system compliance	G5	<b>Control</b>
A6	Monitor and verify compliance with standards	G6	Supervision and educational role

Internal Auditors		Governance and Management System Actors	
	concerning services, audit controls, and the role of internal control.		
A7	Asset, financial, and quality control	G7	SUS control

Source: own elaboration.

In the analysis process, the expression "control" was mentioned by five auditors and three Governance and Management actors, corroborating the definition of the Audit Business, Internal Control. It should be noted that the Audit Business was defined in 2014 at the SUS/BA Audit Organizational Identity Workshop. In turn, the lower frequency with which other actors made this direct association signaled an expectation gap between users and auditors concerning the purpose of the audit.

The interview data showed that while the group of auditors generally understands the role of the SUS/BA Audit as a control mechanism, management tool, inspection, and verification of the Health System's compliance with standards, The Governance and Management group understands, as a rule, that the role of the SUS Audit is to monitor, guide, identify errors, correct errors, help qualify management, in addition to internal control.

It appears that the auditors focused on the conformity of the process, while the group linked to management highlighted other variables, such as the result, closer to that propagated by New Public Management. However, this may occur due to managers' interest in a non-punitive Control System.

It is worth highlighting that the perceptions of the group of auditors were in line with the mission (purpose) defined by the audit: "Ensure compliance of SUS actions, services and application of resources with established standards and results, within the scope of the state of Bahia." (Bahia, 2014b).

The research findings align with a study by Humphrey and collaborators (1992 apud Almeida, 2004), according to which there is a significant difference between auditors and users of financial information concerning their perspectives on the nature of the audit. In the study mentioned above, the authors examined the differences in expectations, investigating the public's perception regarding their expectations about the audit.

Another issue observed from the data analysis was a gap in expectations between research participants and public sector auditing standards regarding the purpose of the audit. Intosai, through ISSAI 100, states that public sector auditing provides independent and objective information and assessments about the management and performance of government policies, programs, and operations, playing an essential role in improving Public Administration (Instituto Rui Barbosa, 2017, p. 20). The TCU (Brasil, 2018) positioned auditing as an internal governance support body that evaluates and monitors risks and internal controls. From this perspective, considering the agency theory, the purpose of the audit is to be an instrument for monitoring the principal over the agents, as Lélis and Mário (2009) pointed out.

A possible explanation for the differences in expectations regarding the role of internal audit is the complexity of the object, the Public Health System, which requires a look at the different dimensions, as well as the professional training of the various actors in this system, who, for the most part, are from the assistance area. One can add to this the origin of the health audit, inherited from the extinct National Institute of Medical Assistance for Social Security (Inamps) and based solely on the analysis of medical bills.

Another probable cause for the expectation gap between the two participating groups was captured in the interviews with Governance and Management actors, who signaled the distancing of the SUS/BA Audit from the other bodies and sectors of Sesab. This context tends to harm interaction and encourages the existence of unreasonable expectations. Therefore, the actors in this group highlighted issues such as: a) never having participated in a meeting with the auditor during the audit; b) that the dialogue between auditor and auditee is very distant, and that it would be interesting to communicate and discuss the severe situations identified during the audit; c) usually, they do not have contact with the auditors and only receive the report ready to present the justifications.

One of the actors emphasized that the Audit carries out work in the municipalities. However, he never approached the sector, which has decades of expertise in this relationship, for lectures, meetings, and seminars to discuss, share some experience, or both. He also emphasized that private companies that provide services to municipalities or municipalities themselves seek out the sector to seek knowledge and guidance. He highlighted that this exchange is missing, which would greatly value the auditor's work. Another participant reinforced that "[...] Auditing is very distant from management [...]" (G1).

Regarding the distance between the Audit and the Sesab Governance and Management group, the Audit must overcome this barrier to reduce existing gaps. In the article "Auditing and Society: The Necessary Dialogue," Almeida (2004) points out that the dialogue between society and audit needs to be reinforced to find a balance between both parties, with both groups responsible for this commitment. The author further emphasizes that this situation requires public education programs and improved communication about the nature of auditing and the duties that auditors can reasonably perform. Another aspect of interest concerns the auditor's responsibility, which is dealt with in the following subsection.

### Auditor's responsibility

The auditor's responsibility is among the most debated aspects of the studies. Participants reported having little or no contact with auditing standards, including the SUS/BA State Auditing Regulations. The regulation above, approved by State Decree no. 7,884/2000), provides in articles 3, 4, and 11 the Audit competencies, purposes, and duties from an institutional perspective, while article 18 presents the auditors' duties.

It was also verified that the group of respondents from Governance and Management expressed very diffuse perceptions and expectations regarding the roles and responsibilities of auditors. This diffusion may be related to the lack of knowledge about the auditors' duties and audit processes, thus diverging from the responses of the group of auditors; this points to a gap in expectations between the two groups concerning the auditor's responsibilities.

One interviewee indicated the following expectation: "We expect the audit to be this bridge between managers and the SUS, and what we have to deliver" (G1). Another Governance and Management actor highlighted the importance of Continuing Education on the role of auditing, for health advisors who do not have knowledge of the audit activity and sometimes request support to understand the audit report and its process.

These statements align with what was pointed out in the study by Okafor and Otalor (2013), in which 67.12% of respondents do not know what is expected of auditors, as enshrined in regulatory and professional documents on the roles and responsibilities of auditors. Dana (2011), in a study on the expectation gap in Auditing in the Public Sector in Romania, also corroborated this finding, which showed a significant difference in the understanding of the audit activity between users and auditors. In turn, research by Devi and Devi (2014) points out that the main reason behind this gap is the lack of education about auditing standards and practices.

In the group of audit professionals, when asked about expectations regarding the roles and responsibilities of Sesab's auditors, three interviewees highlighted that the auditors' roles are not well defined. It was highlighted that auditors performed non-audit functions at various times, such as financial rebalancing of contracts or being "lent" to the Secretary's Office. It was also highlighted that the body does not work on ethical issues "in the sense, for example, of considering the places that we as auditors are working and, subsequently, carrying out an audit." (A2). This situation may arise due to the auditors' qualifications and the managers' perspective so that their actions also focus on improving the governance model and aspects related to legal compliance.

A critical report was related to the possible deficiency in the institution's internal control, which could generate expectations regarding the auditor's role. In this context, one interviewee mentioned a role that would not be his but of internal control, namely "playing the role of contract inspector" (A1).

Given the complexity involving the receipt and application of health resources, another consideration indicated the existence of a conflict related to the attribution of competence to audit

SUS resources, given that health financing is tripartite. Therefore, it has federal, state, and municipal resources. Therefore, the state's role is to coordinate public health in its territory. However, the auditor is left with this conflict: doubt regarding the competence to supervise all of these resources. In addition, the various inspection mechanisms involved in this scenario were also highlighted.

The auditors' statements revealed a gap in expectations regarding what is or is not the role and responsibility of the Sesab auditor, thus pointing out the importance of reviewing State Decree no. 7,884/2000 regarding the auditor's duties and responsibilities and the role of the SUS/BA Audit concerning the Federative Pact and the SUS governance model. At this point, this situation tends to negatively influence the value of auditing and auditors' reputation in modern society, resulting in negative expectations, which, for Dana (2011), are harmful to the audit profession.

In this sense, it is essential to establish clearly and formally what the Sesab auditor is responsible for carrying out within the scope of their professional activities. For Niyama and collaborators (2011), standards are essential for delimiting auditors' responsibilities and establishing standards for pronouncements, among other aspects.

Regarding the auditor's responsibility for the product he delivers, as a positive point in the product construction process, the implementation of the planning matrix as a working instrument was emphasized, which took place in 2016 through the completion of the Audit Report Qualification course. Concerning the accountability matrix to identify who caused the non-compliance, according to the externalized perception, the absence of this working instrument leaves the auditor in a comfortable situation concerning not having adequate skills or knowledge for that activity. Because of this, it is essential to report that, although the "Risk Assessment and Accountability in SUS Audits" course took place in 2018, these practices had not yet been incorporated into the internal audit work process within the scope of the SUS/ BA.

About the financial recognition of the SUS/BA Audit professional, which would not accompany the responsibility inherent to the function, one interviewee pointed out the need to obtain other sources of income, harming the desired dedication to the auditing profession (A4). From this perspective, it is noted that the audit professional is provided with a workload of 30 or 40 hours per week, with no exclusive dedication regime.

Another important aspect that emerged from the participants' speech was related to the auditor's responsibility in substantiating non-compliance with a standard when there is a mismatch between this standard and reality. An interviewee from the Governance and Management group assessed that the Audit analyzes the cold letter of laws and regulations without considering the irregular situation's context and investigating the cause of that non-compliance. In this logic, the manager is often penalized and even prosecuted due to a report that points in this direction.

Two situations were highlighted to illustrate this issue. The first was about checking compliance with working hours in the Family Health Units (USF), established in a ministerial order. The audit team pointed out that the medical professional was not fulfilling this workload and suggested a penalty for the manager, even knowing that this professional was unavailable to meet the existing demand. The second situation was related to the Agreed and Integrated Programming (PPI), which was reported to be a notary document where the public entity agrees and offers services. Taking as an example the agreement to offer 1,000 specialty consultations for R\$ 10.00 (ten reais), "no one will comply, the State will not comply, the Municipality will not comply" (G3), as the value for a specialty consultation is much more significant.

Therefore, the audit report found irregularity, indicating that the manager did not comply with what was agreed. However, the context of this irregularity is not discussed. Other issues were mentioned that the auditors did not consider in the analysis of the non-compliant situation, such as the absence of a human resources policy for the SUS, which from this aspect is precarious, and the underfunding of this health system, because despite the financing being tripartite, financial resources are insufficient.

This reflection highlights another discussion, as it arises from the fact that the SUS/BA Audit performs many compliance audits. The Brazilian Public Sector Auditing Standards (NBASP) establish that a public sector compliance audit assesses whether public sector entities' activities follow the standards that govern them (Instituto Rui Barbosa, 2017).

Finally, the results found within the public sector on auditing and the role of auditors are aligned with the findings revealed in studies whose object was auditing in the private sector, an example being the research by Alwardat, Benamraoui and Rieple (2015), in which interviews revealed apparent differences in expectations and perceptions between external auditors and their clients about auditors' roles.

## FINAL CONSIDERATIONS

This research sought to analyze differences between what the internal auditor of the SUS/BA Audit believes to be their role and what the actors that make up the structure of the Sesab Governance and Management System expect the internal audit to perform, concerning the purpose of the audit and the Auditor's responsibility. To this end, the expectations of the two groups interviewed were mapped and compared, and the results were analyzed and discussed, highlighting the context of the analysis and the existence of gaps in expectations in auditing in the public health sector.

While the auditors linked the purpose of the audit to process compliance, the Governance and Management group linked the purpose of the audit to other variables, such as the result. Regarding the roles and responsibilities of auditors, in addition to a gap in expectations between the two groups, a gap was observed in the group of auditors, confirming the general presupposition guiding this research that there are differences in expectations between what the public expects from the auditor's work and the perception he has of carrying out his work.

Considering the study's implications, the results generated through the link with the theoretical basis revealed differences in expectations between the two groups involved in the research, as well as ratifying the phenomenon supported by the theory of legitimacy through the analysis and discussion of the results. Another implication concerns theoretical and methodological aspects, as the qualitative approach proved viable for studies within the public health sector. In turn, the practical implications were revealed in the need for institutional rapprochement with management actors and the need to discuss the roles and responsibilities of SUS/BA auditors. Furthermore, it is assumed that reducing the expectation gap may contribute to reducing risks within the scope of Sesab's Governance and Management System.

During the research, some limitations were found, such as carrying out the work from an internal perspective, the interviewees' perception of the questions asked, which can change, as well as not representing what happens in the institution, and the difficulty in expanding the number of interviewees due to the Covid-19 pandemic. Despite the limitations, the study successfully compared essential theoretical, empirical, and normative material for data collection and analysis.

Given the limitations, including as a form of mitigation in future research involving the expectation gap phenomenon in the public sector, it is recommended that other public control mechanisms that work with internal audit bodies within the SUS be included, as well as the adoption method with a quantitative focus, in order to complement the qualitative approach.

It is recommended that other studies be carried out to identify differences in expectations between internal auditors who work in public health and external governance actors, such as the State Public Ministry (MPE/BA) and the State Audit Court (TCE/ BA). Studies involving internal actors, such as Directors of Hospitals, Health Units, and Regional Health Centers, are recommended but not addressed in this work. Furthermore, it is understood as opportune to carry out research with Municipal Health Managers.

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