

## Auditing Practices in the Brazilian Unified Health System: An Integrative Literature Review

Práticas de Auditoria no Sistema Único de Saúde: Uma Revisão Integrativa

Prácticas de Auditoría en el Sistema Único de Salud: Una Revisión Integrativa

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### ABSTRACT

**Objective:** The study's purpose has been to analyze the auditing practices in the *Sistema Único de Saúde (SUS)* [Brazilian Unified Health System]. **Methods:** It is an integrative literature review that was carried out in the *Literatura Latino-Americana e do Caribe em Ciências da Saúde (LILACS)* [Latin American and Caribbean Literature in Health Sciences], Virtual Health Library (VHL), and Web of Science databases. By using the inclusion and exclusion criteria, 12 scientific articles were selected for in-depth analysis. **Results:** The findings demonstrate the political and institutional advances regarding to the auditing practices in the *SUS*. There have been also identified many challenges that must be overcome in order to support such practices, such as the need to qualify the tools of the National Audit Department from the *SUS* and to improve the communication between State, Municipal, and Federal auditing. **Conclusion:** Auditing practices in the *SUS* are still under development, then requiring more studies and dissemination, aiming to bring contributions to both practice and the academic milieu.

**Descriptors:** Management Audit, Unified Health System, Health Services, Health Care Reform.

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## RESUMO

**Objetivo:** Analisar as práticas de auditoria no Sistema Único de Saúde (SUS). **Métodos:** Trata-se de uma revisão integrativa de literatura realizada na Biblioteca Virtual em Saúde (BVS), Literatura Latino-Americana e do Caribe em Ciências da Saúde (Lilacs), e Web of Science. Ao total, utilizando-se os critérios de inclusão e exclusão selecionou-se 12 artigos científicos para análise. **Resultados:** Os resultados apontam avanços políticos e nas instituições com relação as práticas de auditoria no SUS. Identifica-se também muitos desafios para fortalecer tais práticas, como a necessidade de qualificar as ferramentas do Departamento Nacional de Auditoria do SUS e melhorar a comunicação entre o componente, estadual, municipal e federal de auditoria. **Conclusão:** As práticas de auditoria no SUS estão em construção, necessitando de mais estudos e divulgação, afim de que traga contribuições para a prática e o meio acadêmico.

**Descritores:** Auditoria Operativa, Sistema Único de Saúde, Serviços de Saúde, Reforma dos Serviços de Saúde.

## RESUMEN

**Objetivo:** Analizar las prácticas de auditoría en el Sistema Único de Salud (SUS). **Método:** Se trata de una revisión integrativa de literatura realizada en la Biblioteca Virtual en Salud (BVS), Literatura Latinoamericana y del Caribe en Ciencias de la Salud (Lilacs), y Web of Science. Al total, utilizando los criterios de inclusión y exclusión se seleccionaron 12 artículos científicos para análisis. **Resultados:** Los resultados apuntan avances políticos y en las instituciones con relación a las prácticas de auditoría en el SUS. Se identifican también, muchos desafíos para fortalecer tales prácticas, como la necesidad de calificar las herramientas del Departamento Nacional de Auditoría del SUS y mejorar la comunicación entre el componente, estatal, municipal y municipal, federal de auditoría. **Conclusión:** Las prácticas de auditoría en el SUS están en construcción, necesitando más estudios y divulgación, a fin de que traiga contribuciones para la práctica y el medio académico.

**Descriptores:** Auditoría Administrativa, Sistema Único de Salud, Servicios de Salud, Reforma de la Atención de Salud.

## INTRODUCTION

The origin of auditing technique has been present since the beginning of man's economic activity. The word audit comes from the Latin *audire* that means to hear. Nonetheless, the term can be better explained by the English word *audit*, which has the meaning of examining, correcting and certifying.<sup>1</sup> Audit is currently widespread and employed in the labor market. This movement is a worldwide phenomenon and constitutes one of the service management processes.<sup>2</sup>

In the health area, auditing has been gaining momentum over the last 50 years and is increasingly recognized as a management tool for compliance and quality control.<sup>3</sup> Audit involves a systematic, critical, and ongoing process that reviews actions and decisions of individuals and institutions that provide services in the health area, aiming at optimizing administrative management through the verification and control of processes and results. The purpose of the audit is to ensure greater benefit, lower risk and greater efficiency. It also aims to verify that the benefits are in accordance with the planned dispositions, norms and laws in force.<sup>4</sup>

The audit has become a fundamental management mechanism with the creation of the *Sistema Único de Saúde (SUS)* [Brazilian Unified Health System], seeking to ensure compliance with and verification of care parameters related to access to services, universalization of care, quality of services and social control.<sup>5</sup> In this sense, the National Audit System was established as a mechanism for technical and financial control, under the responsibility of the SUS and in cooperation with the States, Federal District and municipalities.<sup>6</sup>

The regulation of health auditing from the National Audit System has sought to strengthen the *SUS* implementation and maintenance process, besides assuming the function of providing the consolidation of *SUS* as a State policy. It highlights its social role in controlling health actions and services and identifying the causes of the non-resolution of the needs and problems of this policy in order to prevent or suggest necessary changes.<sup>4</sup>

Therefore, audit in the *SUS* has a relevant role, since it allows management support through the collection of needs, identification of distortions, irregularities and non-conformities in relation to the normative basis, preparation of recommendations and identification of the addressees for correction or adequacy of each of the verified points.<sup>7</sup>

The proposed Pact for Health, set forth in the Administrative Rule No. 399/GM from February 22<sup>nd</sup>, 2006, presents the audit as a work front characterizing it as a management tool and emphasizing its educational and guiding character. In this sense, the audit is considered as a relevant tool for the detection of *SUS* distortions, as well as for proposing corrections.<sup>7</sup>

Therefore, auditing has proved to be a fundamental instrument for the strengthening of the *SUS*, which seeks to protect the user and the Union, the States and municipalities, the quality of professional and institutional services, and preserve the adequate use of public money.<sup>4</sup> This system is organized in a complex way, because it depends on the quantity and quality of the information offered, so to work and interpret each one carefully.<sup>6</sup>

Given the aforementioned, this study is justified by the need to strengthen audit as a tool for *SUS* qualification, improvement of management processes, planning, monitoring and evaluation of public health, promoting quality in the work process of professionals and public assistance and integral of people. Considering the need to know better how the practice of audit in the *SUS*, its advances, limits, and challenges, this study targets to analyze the auditing practices in the *SUS*.

## METHODS

It is an integrative literature review, characterized as a method that allows in a systematic and organized way to carry out the search of several studies of a certain theme,

synthesizing the material obtained to contribute to the theoretical deepening of the research topic.<sup>8</sup>

The operational part of this integrative review involved six phases: 1<sup>st</sup> elaboration of the guiding question; 2<sup>nd</sup> search or sampling in the literature; 3<sup>rd</sup> data collection; 4<sup>th</sup> critical analysis of included studies; 5<sup>th</sup> discussion of results and 6<sup>th</sup> presentation of the integrative review.<sup>8</sup>

The guiding question of this study was: “what audit practices are developed in the SUS?; it was elaborated in the first phase. In the second phase, the productions were captured in the following databases: *Literatura Latino-Americana e do Caribe em Ciências da Saúde (LILACS)* [Latin American and Caribbean Literature in Health Sciences], Virtual Health Library (VHL), and Web of Science, using the descriptors in Health Sciences (DeCS): “Management Audit”, “Unified Health System” with the Boolean term “AND”.

In the second phase of search or sampling in the literature, the following inclusion criteria were used: scientific articles available in electronic format, published over the period from January 2006 to December 2016, the period was defined in order to group recent research in the languages of Portuguese, English, and Spanish, and should be related to the thematic of the study, in other words, Brazilian audit practices in SUS.

In the third phase of data collection, the titles and abstracts of all the documents found were read using the following exclusion criteria: repeated material that did not fit the theme and/or research question and documents of the Ministry of Health or published by States or municipalities. Therefore, 104 documents were found and 85 of these were excluded because they did not fit the theme and/or did not correspond to the research question and because they were documents published by the Ministry of Health, States or municipalities. Considering the 19 selected articles, seven were excluded because they were repeated in the selected databases. Thus, there were 12 scientific articles that were analyzed and used in this study (Figure 1).

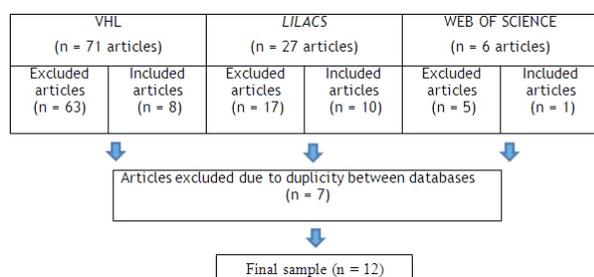


Figure 1 - Inclusion/exclusion process of the articles selected by this review.

In the fourth phase of critical analysis of the 12 included studies, a full reading of all scientific articles was carried out, selecting the following information: title, authors, region/publication year, journal, and database. Data has

been described in spreadsheets of the Microsoft Office Excel® 2007 software program.

In the fifth and sixth phase, the results analysis was performed considering the guiding question of the study. From this, to facilitate the presentation of data, the results of the study were divided into three units of analysis: advances in audit practices in SUS; contributions of Nursing, Physiotherapy, and Dentistry in the SUS auditing practices; the challenges to strengthening auditing practices in the SUS.

## RESULTS AND DISCUSSION

The selected documents are described in Table 1, in which the title, the type of material (article/ dissertation/ monograph), the authors, the research methodology used, the periodical or publication institution in case of dissertation and monograph are mentioned, beyond the region of study, the publication year and the database in which it was found.

A brief characterization of the material was carried out, in which it was verified that of the 12 documents found, seven (58.3%) were articles, four (33.3%) dissertations, and one (8.3%) monograph. Regarding the dissertations, three (75%) were presented to the *Oswaldo Cruz Foundation (Fiocruz)*, an institution in which a monograph related to the subject was also found. In relation to the articles, four (57.1%) were found in health journals, one (14.28%) in physiotherapy journals, one (14.28%) in the periodical of the right and one (14.28%) in a periodical focused on the economic, social and political area.

In the identification of the methodological drawings of the studies, four (33.3%) articles were reviewed, three (25%) used the qualitative approach, two (16.6%) the quantitative approach, two (16.6) are of qualitative/quantitative approach and one (8.33%) is an article of reflection. Considering the States in which the research was carried out: five (62.5%) studies in the southeast region, three (37.5%) in the northeast region, except for the literature review studies.

Considering the authors’s background of the assessed studies, three (25%) articles with multidisciplinary composition were identified, among them an article by physicians/dentists/nurses/psychologists, an article by nurses/psychologists/public relations professionals, an article by a dentist/sociologists and an article by nurses/physiotherapists. Two (16.6%) documents were authored only by nurses. And the other documents consisted of only one professional category, among them: nurses, doctors, physiotherapists, dentists, psychologists, and public administration.

According to the publication year, three (25%) publications were found in the year 2015, three (25%) publications in 2014, two (16.6%) publications in 2013 and the remaining ones were from 2008 to 2012, one publication every year.

**Table 1** - This integrative review sample's articles can be found at the following databases: VHL, LILACS, and Web of Science.

Title*/Material type	Authors	Research Methodology	Journal or Publication site/ Region/Year	Database
1. Auditoria por resultados: uma proposta metodológica/ Dissertation	Adriana Nascimento Santos Cartaxo	Qualitative research	Fundação Oswaldo Cruz (Fiocruz)/ Rio de Janeiro/2015	LILACS and VHL
2. Avaliação da ferramenta protocolo n.º 22 - ação rede cegonha do departamento nacional de auditoria do sistema único de saúde/ Dissertation	Jair da Costa Matos	Qualitative research	Fundação Oswaldo Cruz (Fiocruz)/ Rio de Janeiro/2015	LILACS and VHL
3. Avaliação da importância da auditoria na atenção primária à saúde, uma revisão da literatura atual/ Article	Fernanda dos Anjos Oliveira, Larissa Cristine Bamberra dos Reis Pedroni	Integrative literature review	Revista do Centro Universitário Newton Paiva /2015	VHL
4. Análise da produção em auditoria e saúde pública a partir da base de dados da Biblioteca Virtual da Saúde/ Article	Fábio Solon Tajra, Geison Vasconcelos Lira, Angelo Brito Rodrigues, Leonardo Guirão Junior	Integrative literature review	Saúde debate/ 2014	LILACS and VHL
5. Auditoria do Sistema Único de Saúde: um estudo de caso do Componente Estadual de Auditoria de Pernambuco (CEA/SUS/PE), 2010 - 2013/ Monograph	Bruna Mariana Coutinho	Qualitative and quantitative research	Fundação Oswaldo Cruz (Fiocruz)/ Recife, 2014	LILACS and VHL
6. O Sistema Nacional de Auditoria no Sistema Único de Saúde: um estudo das auditorias realizadas nos serviços de saúde em Recife, no período de 2008 a 2013/ Dissertation	Vilma Dornelas da Silva	Qualitative and quantitative research	Fundação Oswaldo Cruz (Fiocruz)/ Recife, 2014	LILACS
7. Auditoria em fisioterapia no Sistema Único de Saúde: proposta de um protocolo específico/ Article	Italo Ricardo Santos Aleluia, Fabiane Costa Santos	Integrative literature review	Fisioterapia Movimento/ 2013	LILACS and VHL
8. Auditoria de qualidade: melhoria dos processos em um hospital público/ Article	Eliana Claudino de Lima, Maria Lucia Bom Angelo, Tatiana Magalhães Demarchi	Quantitative research	Revista Administração em Saúde/ São Paulo, 2013	LILACS
9. A auditoria e o enfermeiro como ferramentas de aperfeiçoamento do SUS/ Article	Cristina Almeida dos Santos, Elida de Jesus Santos Santana, Rachel Porto Vieira Emerson Gomes Garcia, Karen Valadares Trippoc	Integrative literature review	Revista Baiana de Saúde Pública/2012	LILACS
10. Sistema de Auditoria no SUS: análise dos dados de produção e glosas no serviço odontológico na rede pública/ Dissertation	Carlos Ayach	Quantitative research	Universidade Estadual Paulista Júlio de Mesquita, Unesp/São Paulo/2011	LILACS
11. Responsabilização pelo controle de resultados no Sistema Único de Saúde no Brasil/ Article	Maria Arlete Duarte Araujo	Qualitative research	Revista Panamericana Salud Publica/ Natal, 2010	VHL and Web of Science
12. Auditoria e avaliação no sistema único de saúde/ Article	Marlene Barros de Melo, Jeni Vaitzman	Thoughtful article	São Paulo em Perspectiva/ São Paulo, 2008	LILACS and VHL

\*Note: The titles were kept in their original language.

The method of material analysis made it possible to interpret and group similar data. Three units of analysis emerged from this grouping, which will be presented below.

## Advances in auditing practices in the SUS

The advances in the SUS audit practices identified were as follows: the autonomy and capacity to create local instruments with the aim of standardizing internal audits in public health institutions; 3 the development of auditing processes in Primary Health Care,<sup>9</sup> and the Audit Information System creation.<sup>10</sup>

A study carried out in a large public hospital in São Paulo city, addresses the experience of the internal construction of an audit instrument, considered an advance in auditing practices in the SUS. The initiative for the construction of the instrument was motivated by the scarcity of publications regarding the use of models aimed at conducting internal audits in health institutions.<sup>3</sup>

The purpose of the instrument built by the institution was to carry out a cohesive analysis of the various audited sectors, observing the structural aspects, work process and results recommended by quality. Another objective was to use the reports generated by internal audits as a guiding tool for the decision-making process of the management team. The instrument aimed to meet all institutional demands, including many aspects not addressed in previous audits.<sup>3</sup>

The results of the study demonstrated that an internal audit is an important tool in the management and continuous improvement of the processes, being a guide of the points that must be observed in audit, so that it is not a limiting of the process. This instrument must be dynamic and subject to adjustments and/or changes according to institutional or sectorial needs. Another point to be highlighted in the study was the performance of the managers, who constantly sought together their teams to correct necessary items. Additionally, the role of internal auditors was to: check compliance with institutional and legislative norms and, above all, have developed a fundamental role as educator and facilitator in the learning process, leading to reflection about both the institutional processes and the results.<sup>3</sup>

So, it is important to construct internal auditing instruments and especially the optimization of these instruments by professionals and managers, seeking to involve the teams in the analysis and problematization of verified items, so that the process contributes both to changes in practices and for the qualification of the teams. Thus, the construction of internal audits, as discussed in this study, can contribute to the rethinking of the spaces of care that need to advance in auditing processes.

Advances in audit practices are also seen from the moment that this practice goes beyond the hospital scope. The health audit had its origins in hospital institutions, which provided a more consolidated theoretical framework in this field. Nevertheless, there is already a greater visibility of Primary Health Care (PHC) auditing, especially after the creation of the Family Health Strategies, which brought with it an important impact on health management mechanisms in

Brazil, especially under the organizational principles of the SUS, of universality, decentralization, integrality and social control.<sup>11</sup>

In the PHC there should be audits to evaluate the actions performed, and this task should still be better structured, since PHC is contained in a complex system with the responsibility of being the gateway into the health network, building the bounds with families and providing continuity of care. In addition, it is at this level of care that an integrated care must be offered throughout the life cycle, with the development of intersectoral actions, coordination and/or integration of care in all other sectors.<sup>12</sup>

Primary care services play an important role in care. Currently, the number of households enrolled in Family Health Units reaches 53.4% of the Brazilian population. Furthermore, it is prioritized the monitoring of families in social risk with the objective of reducing inequities.<sup>13</sup> Thus, evaluating these services through the audiences is fundamental given the importance of their role in the care of Brazilian families.

The audit in PHC is considered an important tool for management, planning, monitoring and evaluation of actions as a way to guarantee a quality service to users, thus strengthening actions of promotion, prevention, and assistance at all levels of SUS. Therefore, through the audit in the PHC, the aspects that need to be improved can be identified in order to obtain more satisfactory results, besides providing a greater security in the work processes and professionals more committed to the actions of promotion to the health.<sup>9</sup>

In regards to progress, the Audit Information System was also recognized as a tool that brought positive changes to the SUS auditing process, such as standardizing the reports, facilitating the auditee's understanding, conducting audits, management of activities and the establishment of goals and deadlines. Although there are a small number of municipalities that have an audit of the SUS, there is an improvement in the evidence of the contributions made by the audits, as well as an improvement in the quality of SUS management, which is linked to an educational audit and the use of audit reports.<sup>10</sup>

Hence, the elements that constitute the practices of advances in the audit contribute to qualify the SUS and need to be constantly analyzed for their improvement and better use by the States and municipalities. Therefore, recognizing the advances in the auditing process in the public health sector is fundamental and can contribute to the reflection as it is problematic what can be improved and modified from the path that is already being constructed.

### **Contributions of nursing, physiotherapy, and dentistry towards auditing practices in the SUS**

In health care, audits can be developed in various sectors and by different professionals. This chapter will present the contributions of nursing,<sup>14</sup> of physiotherapy,<sup>15</sup> and dentistry in

the audit practices in the SUS,<sup>16</sup> considering that the areas that emerged from the articles analyzed in this integrative review.

The evolution of care and health actions developed in the SUS is directly linked to the activities of the auditors, especially among them the nursing professional. This professional is able to act in the evaluation of the quality of the service rendered and its practice can bring significant contributions to the audit, mainly regarding aspects of assistance management, theoretical knowledge that involves the process of care and systematization of care in the environment.<sup>14</sup>

However, it can be seen that in practice, nursing auditing is still very restricted to analyzing records or verifying the veracity of expenses, when in fact, it should involve a more effective investigation of possible nursing care nonconformities, reviewing their practices and implementing corrective actions, through continuing education, generating a quality service and providing well-being to the users served.<sup>14</sup>

Nonetheless, the regulations and decrees that define their functions are recent, and some are limited to generic definitions of their responsibilities, such as the position of Nurse Auditor, which was only regulated by the Federal Nursing Council in 2001. The standardization of reports and the clear definition of the competence of each body and of each hierarchical level existing in the Ministry of Health occurred only in 2010, with the elaboration of the Internal Regulations and Basic Organizational Charts.<sup>14</sup>

Therefore, the thematic nursing audit is still little explored in the literature. Further studies are needed that focus not only on the quantification of the errors present either in the auditing or on the losses resulting from such nonconformities, but that provide information that allows knowing, discussing and analyzing the contextual aspects that have interfered in nursing auditing practices. Furthermore, it is necessary to invest in training and in activities of permanent education that lead professionals to reflect their practice in the audit, and the possibilities present in the daily work to carry out a more qualified and ethical guided assistance, thus contributing, for valuing nursing as a profession of care.<sup>1</sup>

In the public health system, physiotherapy is another area that has been articulated to the audit process. In recent years, there has been an increasing increase in demand and costs with this service, which have impacted public health financing in Brazil. Despite this, public physiotherapy services continue to require greater attention, since there are no protocols or roadmaps that can systematize and guide more careful audits that take into account the specificities of physical therapy and increase the accuracy, efficiency, and quality of such services.<sup>15</sup>

Bearing in mind these justifications, an audit protocol was built in Physiotherapy in the SUS. The protocol is characterized in blocks that deal with questions of normative verification, physical structure, and verification of human and material resources, verification of the organization, service operation, medical records, and user satisfaction. The proposed protocol aims to contribute to the effective

management of the resources and quality of physiotherapy services in the public sector, as well as contracted or contracted services, with the main purpose of increasing users' satisfaction with improvements in quality, efficiency, and resolution of actions.<sup>15</sup>

Dentistry is another area that has also been expanding in the SUS, mainly linked to the actions of integral care oriented by the Family Health Strategy and also by its tendency of growth in the private sector. Oral health is closely related to the health and well-being of the individual, and depending on their conditions may have a negative impact on quality of life.<sup>16</sup>

A study that analyzed the activities of SUS audit in oral health services of a *Mato Grosso do Sul* municipality found that between the years 2001 to 2010 there was an increase in justifications of glosses and production losses. The most frequent causes of rejections related to individual procedures procedure were repeated in the same patient and the same tooth, followed by a typing error. In the collective activities, it was the non-implementation of the collective oral health program, followed by a non-registered professional in the Health Unit.<sup>16</sup>

The results of the study pointed to a need for the continuing education of health teams, with the formulation of protocols, correct completion of data records and planning of activities, as well as the creation of a link with the community, performing a continuous work aimed at resolubility of services. The importance of correct filling of data records for feeding the information system should not be seen as a mere bureaucracy, but rather as a means of ensuring reliability, enabling managers and health teams to plan and evaluate health actions, guaranteeing the quality of the service provided.<sup>16</sup>

Despite the recognition of the need for physiotherapy and dentistry in the SUS audit, there is a predominance of the performance of doctors and nurses in the teams.<sup>17</sup> It should be emphasized that the composition of different professionals in the audit team is important and corroborates with which it defends the work of the audit in the SUS performed by a multiprofessional group as a requirement for the efficiency and resolution of the activity through the integration of professionals related to the most varied services that integrate the routine of the system.<sup>18</sup>

Hence, the integration of professionals from different areas in the audit is presented as one of the strategies for resolving and strengthening audit in the SUS.<sup>15,17</sup> Thus, it becomes important to know and understand the work of the auditors and the various possibilities of action, and can contribute to improving the interdisciplinary work required by the audit.

### The Challenges To Improve Auditing Practices In The SUS

The challenges to strengthen audit practices in the SUS mentioned in the studies of this integrative review involve: the qualification of the tools elaborated by the *Departamento de Auditoria do Sistema Único de Saúde (DENASUS)* [Audit

Department of the Brazilian Unified Health System] for audit processes,<sup>19</sup> the difficulties of articulation between the National, State, Municipal and Federal District components,<sup>10,20</sup> the need to consolidate the audit as a theoretical reference<sup>4</sup> and the need for advances with a view to an Results-Based Audit.<sup>21,22</sup>

In a study, Matos<sup>19</sup> points out the importance of the tools developed by the *DENASUS* for auditing. Nevertheless, it highlights the limits of the elaboration of this tool when they propose to evaluate only certain components of a protocol. With this configuration, you run the risk of having a partial and misguided view of how that policy is in its entirety. Therefore, all the contemplated ones must be contemplated, giving a more comprehensive and reliable idea of how the policy is established.<sup>19</sup>

This study reinforces that the *DENASUS* has striven to go beyond the simple investigation of denunciations seeking different measurement technologies, expanding the concept of audit practice, incorporating, in a definitive and guiding way, the evaluation of public health policies. Thus, in exercising its actions, it constitutes an important instrument to support the necessary decisions in the implementation and improvement of these policies.<sup>19</sup> The study also provides contributions to rethink the importance of the *DENASUS* to routinely evaluate its tools since this practice directly impacts the qualification of its action in the SUS.

Another point that needs attention in the audit process is the articulation between the National, State, Municipal and Federal District components. The SUS decentralization process has brought advances in the National Audit System, in which an organizational legal framework was established defining that the audit actions should be decentralized and performed by the three components in an integrated way, without impairing the autonomy of each entity. Still, it is observed that although there are spaces for integration between the three auditing components, this is not done in an effective way, in order to contribute to the improvement of health system performance, while a management action, not only as an activity foreseen in the SUS legislation.<sup>20</sup>

With regards to the relationship of the State audit component with the federal and municipal National Audit system, there is a recognition of this relationship as enriching for the audit work process and characterized by the following achievements: integrated audits, more frequently performed with the municipal component, State incentive for the autonomy of the municipalities and for the independence of the State in relation to the federal sphere. However, the fragility of the municipal components (political dependence, poor professional qualification and non-understanding of the audit work process) and actions still performed in duplicate and disjointed, reflect an interaction under construction.<sup>10</sup>

Concerning the relationship with external control, the interaction is still incipient, a fact evidenced by the absence of the return of the audits carried out, by the incipience of shared audits and by the focus of internal and external control,

which is sometimes divergent. It is observed that the internal sectors are still unaware of the audit role, do not perform the expected feedback, and there is a disconnection between technical areas in general. Despite this, positive changes are observed in this relationship, regarding the return of demands and the recognition of the State auditing process.<sup>10</sup>

In practice, the difficulties faced by the auditors are many, including structural barriers such as inadequate physical space and transport, insufficient daily work hours, a number of auditors and accounting and financial professionals, and the difficulty of some auditors developing teamwork and the external vision of a punitive audit. In addition, there are other important issues such as the lack of auditor position in the SUS, which interferes with the valuation and recognition of work, with negative implications such as insecurity in the execution of the audit, low remuneration, lack of isonomy of bonuses and lack of criteria of the entry into the industry.<sup>10</sup>

Thus, it is perceived that the audit in the SUS needs many investments, and it is essential to better articulate and communicate between the municipal, State and federal spheres in order to delineate responsibilities and fine-tune agreements, avoiding fragmented actions disconnected from the real needs of the auditors.

Among the challenges to strengthening auditing practices in the SUS, the need to advance in theoretical terms in the field of auditing is underlined, as is being done in the field of evaluation. The evaluation already presents a theoretical framework and a more consolidated practice than the audit.<sup>4</sup> There is still an unclear notion of the meanings of one and the other, and the terms and instruments are often misused, which has made it difficult to understanding and advances in the audit practice.

In general, an evaluation aims to understand and describe the program or the health service, establishing a valuation concept, while the purpose of the audit is to inspect the compliance of this health program or service with the current norms, seeking to improve the quality of its actions and adapt them to the demands and needs of the community.<sup>4</sup>

An audit might be simultaneous or retrospective to an evaluation process and generally complements issues raised from an evaluation. An opinion issued by an evaluation usually requires an audit, which should verify the reliability of this opinion, proposing the implementation of new actions or the redirection of existing ones, requiring a new evaluation and subsequent verification of the effectiveness of the implemented measures.<sup>4</sup>

Both the audit and the evaluation in the field of health can be understood as social actions, and their reports or opinions come from the interpretation given to the objects audited and evaluated. They are tools that seek to provide subsidies for management in the field of health, aiming at its improvement. However, the audit is recent and still has a way to be constructed, aiming to demarcate an identity in the health area and in the academic area making it a potent tool along with other management devices.<sup>4</sup> Considering

the above-mentioned, it is understood that evaluation and audit are tools that complement each other, and need to be better investigated, differentiated and explored in their contributions.

The studies also brought important issues that reflect on the need to overcome the challenges in the audit, among them the strengthening of the Results-Based Audit modality for the National Audit System.<sup>21,22</sup> Currently audits do not fully address all the necessary characteristics for a Results-Based Audit, which should go deeper into aspects of effectiveness, to verify results involving both the aspect of meeting targets and the impact generated in the population, so as to positively change the epidemiological context of the local, regional, State and national health.

The role of a Results-Based Audit is to make a diagnosis of the situation of a particular action or program in the municipality or even in a particular region or State or even at the national level to identify the bottlenecks in the policy and allow timely adjustments and redirects to be made the expected results.<sup>22</sup>

The need for a results audit is justified since the identification of the municipalities are not able to carry out the actions foreseen in the policy, until the auditees try to circumvent the program. Furthermore, it is due to the new public management, which seeks to change paradigms of bureaucratic and legalistic administration and the professional desire of auditors to develop their work in a more agile, oriented, with the purpose of achieving results both in the sense of improvement of the SUS policies, and of access and resolution for the user and population.<sup>22</sup>

The paradigm shift driven by a results-based audit involves the insertion of the citizen in the construction of the system, especially as regards participation in the decision-making process on health policies and on operational arrangements. Moreover, accountability mechanisms are limited to bureaucratic aspects specific to public administration, following the traditional path of accountability to audit and audit bodies, and lack of evaluation of the effectiveness and effectiveness of contracts.<sup>21</sup>

In this sense, it will be necessary to reduce disparities regarding the management competence, given the heterogeneity of the Brazilian municipalities to deal with the lack of investment in human resources training, and to ensure that Health Councils act effectively in compliance with the norms, expanding new listening spaces for the citizen, with the establishment of ombudsmen and other fora for public deliberation. Thus, in spite of the important initiatives already developed, the form of accountability for the control of results in the SUS is still not seen.<sup>21</sup>

Therefore, results-based auditing is a broad and complex process, not limited to the mere existence of normative instruments. It involves a paradigm shift that requires a collective construction with the involvement of managers, professionals, and users in the construction of another way of looking at the audit, contemplating its political and social function.

## CONCLUSIONS

From the characterization of the material found in this integrative review, it is possible to perceive a predominance of articles published in health journals, followed by a dissertation linked to the *Oswaldo Cruz Foundation (Fiocruz)*. Many literature review studies have also been identified, indicating a need for further studies such as other types of approach, including qualitative and/or quantitative research, which may contribute to further consideration and analysis to strengthen the field of auditing. The multidisciplinary composition of researchers in the field of auditing may also contribute to qualify publications in this field. This characteristic has already been observed in the scientific publications of the area.

The scientific production on the auditing practices in the *SUS* portrays advances in the local scope for the autonomy and interest of the institutions to develop their own instruments to meet their demands, as well as in the macrostructural context of consolidation of an audit policy that seeks to include and perfect processes of audit in Primary Health Care, considering all its complexity and specificity of attention. In the macro-structural context, the construction of the Audit Information System is also considered as an advance, since it has made it possible to standardize, understand and better direct auditing actions in the municipalities.

From the scientific production analyzed it is also possible to perceive the contributions of the health area in the audit, more specifically of nursing, physiotherapy, and dentistry. It is known that currently there is a predominance of nurses and physicians in health auditing processes, however, in this integrative review, no studies were found on the contributions of the medical area in the audit. Therefore, the role of the different professionals who comprise the interdisciplinary audit team should be further explored in the literature in order to gather subsidies, systematize and guide auditing processes that take into account the specificities of the professions.

The scientific output analyzed also reveals many challenges in the *SUS* audit practices, among them the need to qualify the tools used by the *DENASUS*, to improve the communication between National, State, Municipal and Federal District components, moreover, the construction of a referential theoretical and methodological approach to auditing, as well as a paradigm shift in the field of auditing to invest in a results-based audit. Such challenges are complex, and require resources, political change, and social participation.

Bearing in mind the aforesaid, it is understood that the auditing practices in the *SUS* are still under development, then requiring more studies and dissemination, aiming to bring contributions to both practice and the academic milieu. It is noteworthy that this study has limitations because it uses specific descriptors and certain databases. Therefore, we suggest other integrative review studies that use other descriptors and databases to contribute through the information and reflections presented here.

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