

# The role of the Court of Auditors as an external control body in public administration

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**ABSTRACT:** The effectiveness and the impact of the oversight function performed by courts of auditors in controlling the financial and budgetary management of the Public Sector constitute a relevant topic for transparency and accountability in the administration of Brazilian public resources. The objective of this study is to present the relevance of the external oversight exercised by courts of auditors in the management of public resources. A bibliographic and documentary review was conducted in academic and government sources, addressing planning in public administration, among other aspects. The results identify the main challenges faced by the courts of auditors, including limited resources and the need to combat corruption and fraud. The role of courts of auditors is fundamental to ensuring transparency, probity, and efficiency in the management of public resources, contributing to strengthening external oversight and promoting accountability in the sector, essential aspects for sustainable development and democracy in Brazil.

**KEYWORDS:** oversight function; responsible public management; public planning.

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## 1. Introduction

The courts of auditors play a fundamental role as oversight bodies, operating at the federal, state, and municipal levels, and are responsible for evaluating the compliance of public management acts with current legal regulations. Brazilian legislation establishes specific parameters for these courts in their respective spheres, emphasizing the importance of their role as instruments of external control. At the federal level, Article 71 of the 1988 Federal Constitution highlights the Federal Court of Auditors (TCU), while in the states and municipalities, the state and municipal courts of auditors assume this function.

However, it is crucial to note that the effectiveness of these courts of auditors does not operate in isolation. Internal controls, intrinsically linked to public management, play a complementary role, as they consist of internal mechanisms implemented by the public entities themselves to ensure the legality,

efficiency, and effectiveness of administrative processes. The Fiscal Responsibility Law (Complementary Law 101/2000), for example, highlights the need for internal control as a requirement for responsible fiscal management.

In the Brazilian context, where the competencies and responsibilities of the courts of auditors and internal controls are defined by specific regulations, harmonization between these bodies is crucial for achieving effective results. The interrelation between these controls contributes to a more transparent and responsible environment in the management of public resources and minimizes the risks of irregularities and inefficiencies.

Throughout the text, concepts are addressed regarding how the Court of Auditors contributes to the effective control of public resources in Brazil, with a view to facilitating a deeper understanding of this complex scenario, providing valuable insights for the continuous improvement of control mechanisms and for promoting efficiency in public management.

The research aimed to demonstrate the relevance of external oversight exercised by courts of auditors in the management of public resources. To achieve this purpose, a bibliographic and documentary review was conducted, based on academic and governmental sources.

To identify relevant literature on the topic, the following search terms were selected: “external control”, “external control in public administration”, “courts of auditors”, “audit methods”, “challenges in public oversight”, and “types of public audits”. Several academic and governmental databases were used to conduct the research, including Google Scholar, *Scopus*, and *Web of Science*. These platforms were chosen due to their comprehensiveness and credibility in providing scientific articles and official documents. The research was conducted using a systematic search strategy, employing the selected terms in combination and refining the results as needed. The titles, abstracts, and keywords of the documents found were explored to identify those that best met the research objectives. The inclusion criteria for document selection were relevance to the research topic, availability in full text, and language understandable for the study. Duplicate documents, those not relevant to the subject, or those inaccessible for analysis were excluded. The selected documents were critically analyzed, highlighting the main concepts, approaches, and findings related to the oversight process of external control bodies and their role in regulating public spending. Relevant information was synthesized and organized to form the body of the article. Based on the results of the analysis, discussions were developed

to explore the implications of the findings for the theory and practice of external control in Public Administration. In addition, conclusions were formulated that reflected the main contributions of the research and possible directions for future studies.

## 2. Theoretical Framework

From this point on, considerations regarding the literature that addresses the theme of the control function in Public Administration will be presented. The theoretical framework will discuss various aspects related to the topic, considered essential for governance and transparency in the public sector.

First, the control function in Public Administration will be addressed, highlighting its role and importance for the efficiency and effectiveness of governmental activities. Then, external control in Public Administration will be explored, with emphasis on its characteristics and its contribution to accountability and the prevention of irregularities.

The study will proceed with an analysis of the courts of auditors in Brazil, fundamental institutions for the exercise of external control, detailing their attributions, competences, and the organizational structure that confers legitimacy and autonomy upon them. Following this, the types of audits carried out by the courts of auditors will be examined, differentiating their purposes and methods applied, and how these audits contribute to the improvement of public management.

Furthermore, the legal bases used by the courts of auditors in the auditing process will be discussed, identifying the main regulatory frameworks that govern their activities and ensure the legal compliance of auditing procedures. Finally, the challenges faced by the courts of auditors in the auditing process will be addressed, highlighting the difficulties and limitations encountered in the performance of their duties and proposing possible solutions to overcome these obstacles.

Therefore, this theoretical framework aims to provide a comprehensive and detailed understanding of the role of courts of auditors in controlling public finances and promoting transparency and accountability in public administration.

## 2.1 The control function in Public Administration

To understand the concept and purpose of supervision, it is essential to explore this introduction to the origin and meaning of the concept. As Cury Neto (2012, p. 15) mentions, “the expression ‘supervision’ was related to the collection of resources for the benefit of the crown, that is, for the monarch.” However, over time, it underwent transformations, when the separation between the monarch’s treasury and the State’s resources occurred.

In contemporary times, the notion of supervision is linked to the protection of public assets, since the State, as the legitimate holder of all the assets that make up its patrimony, not only has authority over such assets, but also assumes the responsibility of preserving them (Cury Neto, 2012).

We understand that the State has an obligation to fulfill a social function, and, as the owner of the assets and values that constitute the patrimony, assumes responsibility for the financial management of these resources. Therefore, it is the State’s responsibility to plan and organize its budgets, aiming to allocate available resources appropriately to the highest priority actions that are essential for the proper performance of its activities (Cury Neto, 2012).

Regarding ownership, Ribeiro (2009, p. 24) emphasizes that “control in public administration is based on the fact that public assets belong entirely and exclusively to the people, not to the administrators.” This implies that the actions of public managers must be guided, without exception, by the principle of the unavailability of the public interest, ensuring maximum transparency in their management actions.

According to the 1988 Federal Constitution, there are two instances of supervision in force, namely: internal oversight, which occurs within the entity or body under supervision, and external oversight, carried out by agents operating outside the sphere of the entity or body subject to supervision.

According to Carvalho Filho’s explanations (2023), this distinction in supervision relates to the scrutiny of the legality of administrative acts, which can be conducted by internal bodies within the same administration or by bodies belonging to a different branch of government. These two instances are presented as internal control and external control.

Internal control does not prevail over external control, but instead performs tasks that support it, also requiring its representatives to inform the relevant Court of Auditors of any irregularity or illegality, under threat of joint liability (Moreira *et al.*, 2017).

Thus, internal control serves as an administrative management tool whose purpose is to maintain oversight of the State's activities, ensuring the integrity of administrative processes.

According to the guidelines presented by Di Pietro (2012), it is possible to affirm that external control is included in the broader category of control of Public Administration, since it is mandatory according to article 71 of the 1988 Federal Constitution. This form of supervision implies oversight by one branch of government over another, and its nature can be administrative, legislative, or judicial, depending on the responsible entity. In the context of auditing federal accounting, financial, and budgetary matters, the Constitution determines that external control is the responsibility of the National Congress, with the collaboration of the Federal Court of Auditors.

The importance of strategic planning in Public Administration, as mentioned earlier, reinforces the need for effective oversight to ensure that resources are used efficiently and in accordance with established policies and regulations. Planning allows Public Administration to set clear goals, allocate resources appropriately, and regularly assess the progress and performance of government activities, which contributes to the provision of quality services to the population and the achievement of sustainable development goals.

According to Cordery and Hay (2018), planning in Public Administration contributes to:

- Alignment of objectives: a well-developed plan allows the Public Administration to align its objectives with the demands of society and established public policies, ensuring that resources are directed to priority areas;
- Resource rationalization: by anticipating and predicting future needs, planning helps to manage resources more efficiently, avoiding waste and redundancies;
- Improved decision-making: planning provides a solid foundation for decision-making by providing clear information about goals, objectives, and strategies to be followed;
- Transparency and accountability: an open and participatory planning process increases transparency and accountability in public management, allowing citizens and stakeholders to know the priorities and monitor the implementation of public policies;
- Promoting innovation: strategic planning encourages innovation and creativity in the search for solutions to the challenges faced by Public

Administration and stimulates the continuous improvement of services provided to society.

In summary, effective planning is essential for the success of Public Administration, as it contributes to the efficient allocation of resources, informed decision-making, and the provision of quality services to the population.

## 2.2 External control in Public Administration

Regarding accounting, financial, and budgetary oversight, the 1988 Federal Constitution mandates external control, which is the responsibility of the National Congress, with the assistance of the Federal Court of Auditors. The prevailing doctrine, as explained by Carvalho Filho (2023), divides this oversight into two meanings. In a broad sense, it encompasses judicial control (exercised by the Judiciary), control by the Public Prosecutor's Office, and popular or democratic control, in addition to control exercised by the Legislative Branch. The latter, executed with the assistance of the Federal Court of Auditors, constitutes the second meaning, that is, external control in the strict sense. This distinction is crucial for understanding the scope and nuances of the public administration control system in Brazil.

According to Meirelles (2010, p. 741), "external control aims to confirm the integrity of the Administration and the equality of protection and application of public assets, values and funds, as well as the faithful execution of the budget." The author also highlights that this control is essentially a political control of accounting and financial compliance. Complementing this view, Di Pietro (2016) emphasizes that external control is not limited to the mere verification of legality, but extends to the legitimacy, economy, efficiency and effectiveness of administrative acts, and seeks to ensure the good management of public resources and probity in the conduct of administrators.

According to Ferreira (2012), a significant milestone in the evolution of control in Public Administration was Law 4,320, of March 17, 1964, which promoted great progress in the standardization of budgets and balance sheets of the Union, states, municipalities, and the Federal District. Furthermore, Ferreira (2012) describes that this law established the universality of control by encompassing all acts of the Administration through revenues or expenses. Another highlight of the law was the implementation of individual control over each employee of the Administration responsible for public assets and values. The importance of this law is corroborated by Citadini (1995), who considers it a watershed moment in the organization of financial and

budgetary control in Brazil, establishing the basis for modern oversight and the accountability of public managers. Nagel (2000) also emphasizes the fundamental role of Law 4,320/1964 in structuring external control, especially regarding the standardization of procedures and the expansion of the scope of oversight.

The courts of auditors in Brazil have undergone significant transformations in their operations, especially since 1988, with the expansion of their responsibilities by the Federal Constitution. The strengthening of external control has generated increasing questioning about the oversight carried out by the courts of auditors, both in relation to the limits of their actions and the effectiveness of their results. As a result of these issues, the courts of auditors constantly feel threatened with extinction and seek to be recognized as institutions that provide a valuable return on investment in their organizations (Lima, 2022). In this context, Furtado (2021) highlights the evolution of the role of the courts of auditors from mere overseers of legality to promoters of good governance and results-based management, facing the challenge of demonstrating the impact of their actions on society. Rocha (2002) also addresses the need for the courts of auditors to adapt their control models to meet contemporary demands for greater effectiveness and transparency, especially in light of legislative proposals that seek to redefine their limits and competencies.

Regardless of the model of external control institution and the forms of oversight used, measuring the results stemming from the actions of these institutions, whether direct or indirect, intentional or not, is a global challenge that has only recently begun to be addressed. The complexity of this measurement is emphasized by Dall'Olio (2018), who discusses the difficulty of establishing effectiveness indicators that capture the real impact of audits and oversight by courts of auditors. The author suggests the need for new oversight models that consider not only compliance, but also the generation of public value and the improvement of public policies.

In Brazil, the efforts of the courts of auditors to position themselves as institutions that offer a valuable return on investment are well-known, motivating initiatives to develop methodologies for measuring the results of their auditing activities. However, the practical results of this effort have not yet been systematically collected, nor have the proposed methodologies been comparatively analyzed. Furthermore, to date, there is no survey mapping the institution and the maturity level of its work processes for measuring

and consolidating the results of its audits. Lima (2008) already pointed to the importance of courts of auditors demonstrating the relevance of their work to society, going beyond mere formal oversight and seeking accountability for performance. The absence of systematic mapping and comparative analysis of methodologies for measuring results represents a significant gap in the literature and practice of Brazilian external control, as observed by several researchers and the control institutions themselves.

## 2.3 The Courts of Auditors in Brazil

The role and performance of the courts of auditors in Brazil have gradually transformed over the approximately one hundred years of external control in the country, since the creation of the Federal Court of Auditors in 1890. According to Medeiros (2022, p. 149), “the Court of Auditors of the present is thus marked by the matrix of the 1988 Constitution, although it did not represent a rupture in relation to the previous design, but rather another chapter in a history of gradual changes.” The 1988 Constitution, by incorporating the international debate on external control institutions, innovated by expanding the scope of external control beyond legality, establishing for them the attribution of carrying out operational audits.

To understand the trajectory of the courts of auditors in Brazil, it is necessary to consider the international scenario of external control and its different forms of structuring. Willeman (2016) identifies three basic models of supreme audit institutions (SAIs):

- (i) the Westminster model, adopted in the US and Commonwealth countries, which consists of a single-person audit or comptroller’s office where the auditor-general submits reports to Parliament;
- (ii) the Napoleonic model, adopted in France and other European countries, which involves trials and adds judicial or quasi-judicial competence to the supervisory function; and
- (iii) the collegiate model of auditing or general control, adopted in the Netherlands, Germany and Argentina, which is a variation of the Westminster model, except for the collegiate composition of the governing bodies.

In Brazil, the model for structuring external control is the Napoleonic model, whereby the courts of auditors, in addition to carrying out audits, as in other models of supreme audit institutions (SAIs), also have a judicial function.

Furthermore, the courts of auditors in Brazil have a complex historical and functional origin, involving both political and administrative aspects. According to Nascimento (2017), the courts of auditors are auxiliary bodies of the Legislative Branch, whose main function is to oversee the application of public resources, with a view to guaranteeing the legality, legitimacy, and economy of administrative acts.

The history of courts of auditors in Brazil dates back to the imperial period. According to Di Pietro (2017), with the promulgation of the 1824 Constitution, there was a provision for the creation of the Council of State, which had among its responsibilities the oversight of public accounts. However, it was only from the 1891 Constitution onwards that courts of auditors were established in a form closer to the current one.

Courts of auditors play a crucial role in the external control system, as they act preventively and correctively in the management of public resources and, according to Di Pietro (2017), perform their functions through audits, inspections, opinions and judgments of the accounts of public managers.

Their existence is justified by the need to guarantee transparency, efficiency, and probity in the management of public resources and to prevent misuse and irregularities. Furthermore, as Mello (2015) points out, the courts of auditors play an important role in strengthening the democratic system by providing greater social control over Public Administration.

Currently, the Brazilian external control system is composed of 33 courts of auditors – 1 national and 32 subnational – organized according to their territorial oversight jurisdiction:

- 1 supreme audit authority, the Federal Court of Auditors, responsible for overseeing the resources collected by the Federal Government, including their application in the direct and indirect Public Administration;
- 27 state courts of auditors, including the Federal District Court of Auditors, which oversee the direct and indirect administrations of the states and the Federal District. Except for the courts of auditors of Bahia, Goiás, and Pará, they also oversee the direct and indirect administrations of the municipalities in each federative unit;
- 3 municipal courts of auditors, in the states of Bahia, Goiás, and Pará, responsible for overseeing the direct and indirect administrations of

the municipalities in those states, while the respective state courts of auditors exclusively oversee state administrations;

- 2 municipal courts of auditors, one for the municipalities of São Paulo and one for Rio de Janeiro, which oversee the administrations of those two cities. The remaining municipalities in the state of São Paulo are audited by the Court of Auditors of the State of São Paulo, and those in the state of Rio de Janeiro by the Court of Auditors of the State of Rio de Janeiro.

It is common for subnational courts of auditors to reproduce in their internal regulations the provisions of the Federal Court of Auditors regarding oversight, subdividing it into survey, audit, follow-up, inspection, and monitoring. This subdivision, conceived by the Federal Court of Auditors, is unique to Brazil and does not resemble the classification of other countries. Internationally, auditing is the main instrument for overseeing SAIs, while survey and monitoring are considered phases of this instrument.

## **2.4 Types of audits carried out by the courts of auditors**

Based on Melo and Gomes (2013), Motta (2008), and Oliveira and Beuren (2017), the courts of auditors in Brazil conduct various types of audits to ensure the correct application of public resources and the efficiency of public administration. The main audits performed include:

- Accounting audit: focused on verifying the accuracy of accounting records and financial statements, with a view to ensuring that they comply with accounting principles and current standards;
- Financial audit: evaluates the financial management of a public entity, including the analysis of revenue collection and expenditure execution, with the objective of verifying the legality and legitimacy of financial operations;
- Operational audit: examines the efficiency, effectiveness, and economy of government operations and programs, with a view to assessing whether public resources are being used appropriately to achieve planned objectives;
- Compliance audit: verifies whether the actions and operations of public entities comply with applicable laws, regulations and standards, including the verification of contracts and agreements;
- Performance audit: evaluates the performance of government programs and activities in terms of results achieved, comparing them

with established objectives and goals, focusing on the effectiveness and impact of public policies.

Marques (2018) highlights the importance of courts of auditors using different types of audits to effectively fulfill their functions of monitoring and controlling public spending.

The use of diverse types of audits allows courts of auditors to evaluate different aspects of public management, such as the legality, legitimacy, efficiency, and effectiveness of administrative acts. Furthermore, as mentioned by Marques (2018), the application of different audit approaches allows for a more comprehensive and in-depth analysis of government operations, enabling the identification of possible irregularities, fraud, or waste of public resources.

For example, operational auditing can be used to evaluate the efficiency and effectiveness of public programs and policies, identifying areas where there is room for improvement in the use of resources. Compliance auditing, on the other hand, is fundamental to verifying whether administrative acts comply with applicable legal and regulatory standards.

Thus, the use of different types of audits by courts of auditors is crucial to ensure transparency, probity, and efficiency in the management of public resources, and contributes to strengthening external control and promoting accountability in the public sector.

## **2.5 Legal bases used by the courts of auditors in the audit process**

The courts of auditors in Brazil play a fundamental role in overseeing public accounts, ensuring legality, efficiency, effectiveness, and transparency in the management of public resources. The relevance of their work is widely recognized in legal and administrative doctrine, and they are considered guardians of probity and good governance. To fulfill their functions, these courts rely on a series of laws that establish specific norms and guidelines for accounting, financial, budgetary, and asset control. As highlighted by authors such as Floriano de Azevedo Marques Neto and Gustavo Justino de Oliveira (IRB Contas, 2024), the legal framework is the backbone that confers legitimacy and power of action to these institutions, allowing them to act as true bulwarks against irregularities and mismanagement. Table 1 presents the main laws used by these bodies in the oversight process, with a brief explanation of each.

**Table 1 – Main legislation used by the courts of auditors**

Legislation	Scope
Federal Constitution of 1988	It establishes the competencies of the courts of auditors, especially in articles 70 to 75, which deal with the accounting, financial, budgetary, operational and asset oversight of the Union and public entities.
Law 4,320/1964	It defines general rules of financial law for the preparation and control of budgets and balance sheets of the Union, the states, the municipalities and the Federal District.
Complementary Law 101/2000 (Fiscal Responsibility Law)	It defines standards for fiscal responsibility, including rules for controlling spending and debt of public entities.
Law 8,443/1992 (Organic Law of the Federal Court of Auditors)	It establishes the organization, competence, jurisdiction, and functioning of the Federal Court of Auditors.
Law 14,133/2021 (New Law on Bidding and Contracts)	It regulates bidding processes and administrative contracts for works, services, purchases, and sales within the scope of the powers of the Union, the states, the Federal District, and the municipalities.
Law 13,303/2016 (State-Owned Enterprises Law)	It establishes the legal framework for public companies, mixed-economy companies, and their subsidiaries, within the scope of the Union, the states, the Federal District, and the municipalities.
Normative instructions and resolutions of the courts of auditors.	Supplementary regulations issued by the courts of auditors themselves that detail specific procedures for oversight.
Internal regulations of the courts of auditors	They regulate the internal functioning, powers, and administrative and oversight procedures of the courts of auditors.

Source: prepared by the authors.

These laws provide the necessary legal framework for the courts of auditors to perform their functions effectively and transparently, contributing to good governance and the proper application of public resources. The solidity of this framework, which extends from the Constitution to sub-legal norms, is fundamental to the effectiveness of external control. As Medeiros (2016) points out, the role of the courts of auditors in strengthening social control is inseparable from the legal basis that sustains them, as it allows them not only to audit but also to guide and induce improvements in public management. The constant updating and interpretation of these norms, in light of the constitutional principles of Public Administration, are crucial for the courts of

auditors to continue to be vital instruments in promoting fiscal responsibility and integrity in the public sector.

## 2.6 Challenges faced by courts of auditors in the auditing process

Understanding the challenges faced by the courts of auditors in Brazil is essential to assessing the effectiveness of their role in the external control of public management. Several authors contribute to this understanding, highlighting fundamental aspects that influence the performance of these institutions. The complexity of the control scenario in Brazil demands an in-depth analysis of the barriers that prevent the full functioning of these courts, as pointed out by Nóbrega (2009), who criticizes the merely legalistic view of controlling public spending.

Conti, Moutinho, and Nascimento (2022) highlight the limitation of resources as a central challenge. Budgetary constraints often compromise the ability of courts of auditors to conduct comprehensive and effective audits, hindering the identification of irregularities and the adequate monitoring of public management. This scarcity of human and technological resources, coupled with the growing demand for oversight, creates a bottleneck that can undermine the effectiveness of control actions, as also evidenced in studies on the modernization of courts of auditors (Deus; Farias, 2015).

Furthermore, corruption and fraud present themselves as significant and persistent obstacles. The complexity and sophistication of these practices demand increasingly effective combat strategies from the courts of auditors, including the improvement of audit techniques and the strengthening of inter-institutional cooperation. Teixeira (2006) emphasizes that combating corruption requires innovation in processes and working methods, as well as the adoption of new approaches that transcend traditional control. The use of analytical intelligence and advanced data processing are crucial for identifying patterns and preventing deviations, as discussed by Soares and Piana (2022).

Faced with these challenges, the courts of auditors have a pressing need to adopt innovative and multidisciplinary approaches. This includes the integration of advanced technologies, such as artificial intelligence and *big data analysis*, the strengthening of strategic partnerships with other oversight bodies and civil society, and the promotion of an organizational culture based on ethics, transparency, and the pursuit of results. Only in this way can the courts of auditors fulfill their constitutional mission of contributing to effi-

ciency, effectiveness, and probity in the management of public resources, strengthening democracy and promoting the sustainable development of the country. The capacity for adaptation and proactivity in incorporating new tools and methodologies are, therefore, imperative for the relevance and continued impact of the courts of auditors on Brazilian governance.

### 3. Conclusion

External oversight by courts of auditors is essential to ensure legality, efficiency, and transparency in the administration of public resources. This study highlighted the importance of these bodies in the Brazilian context, detailing their functions, the types of audits they conduct, and the challenges they face in monitoring public management.

Historical analysis has shown that the courts of auditors in Brazil have evolved significantly since their creation, especially after the 1988 Constitution, which expanded their powers and responsibilities. This evolution was crucial for strengthening external control, which came to include not only verifying the legality of administrative acts, but also operational audits focused on the efficiency and effectiveness of public policies.

The types of audits conducted by the courts of auditors are fundamental tools for ensuring transparent and responsible public management. Each type of audit has a specific focus, allows for a comprehensive analysis of different aspects of Public Administration, and helps to identify areas that need improvement.

Beyond the importance and contributions of the courts of auditors, the study also highlighted the significant challenges these bodies face, among which the most notable are limited resources, corruption, and fraud. Budgetary constraints often prevent comprehensive and effective audits, hindering the identification of irregularities and the proper monitoring of public management. Furthermore, corruption and fraud present a continuous obstacle, requiring increasingly sophisticated combat strategies.

To overcome these challenges, it is necessary to adopt innovative and multidisciplinary approaches. The integration of advanced technologies, such as artificial intelligence and *big data*, can enhance auditing techniques and allow for more accurate and efficient analysis of public data. Furthermore, strengthening strategic partnerships with other institutions, both national

and international, can improve cooperation and the exchange of information, essential for combating corruption and fraud more effectively.

Another fundamental aspect is the promotion of an organizational culture based on ethics and transparency. This includes continuous training for auditors and the implementation of integrity and *compliance programs* within the courts of auditors themselves. Transparency in the actions and decisions of these bodies is also crucial to increasing public trust in public administration.

Given the importance of the courts of auditors and the challenges they face, future research could explore various areas to contribute to improving external control in Brazil. Studies on the impact of advanced technologies on external control could reveal how the implementation of artificial intelligence, *machine learning*, *big data*, and other technologies can improve the efficiency and effectiveness of audits conducted by courts of auditors. Furthermore, analyzing the practical results of operational audits can show how these audits have contributed to improving the efficiency and effectiveness of public policies.

Investigations into best practices and training programs for auditors of these bodies can identify gaps and propose improvements to ensure more qualified and competent auditing. It is also important to explore ways to strengthen cooperation between the courts of auditors and other oversight institutions, such as the Public Prosecutor's Office and the Comptroller General of the Union, with a view to a more integrated and effective approach to combating corruption and fraud. Examining initiatives that increase the transparency of the courts of auditors and promote the active participation of society in the oversight process can contribute to more robust social control. Furthermore, the development of methodologies to evaluate the impact of public policies overseen by the courts of auditors can verify whether the intended objectives have been achieved and identify areas for improvement.

Considering the increasing complexity of public management and the need for ever more effective external control, a suggestion for high-impact future research would be the development and validation of a maturity model for the application of artificial intelligence in the audits of Brazilian courts of auditors. Such a study could map the level of adoption of this technology in these institutions, identify the barriers (technological, budgetary, cultural, and capacity-building), and, based on case studies, propose a scalable *framework* to guide the courts of auditors in implementing artificial intelligence solutions for fraud detection, predictive risk analysis, and public policy eval-

uation. This applied research would have the potential to generate practical guidelines for modernizing oversight, optimizing resource use, and, fundamentally, increasing the capacity of external control to generate public value, thus proactively responding to the contemporary challenges of Public Administration.

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