INCREASING THE ROLE OF AUDITING IN THE PUBLIC SECTOR: AN OPPORTUNITY TO REINFORCE THE EFFICIENCY IN ORGANIZATIONS

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Abstract:

The enveloping program of reforms conducted by general governments has had as a result a new posture of the Administration towards the citizen, also known as New Public Management. The role of Public Managers now has a greater responsibility, as they must manage public resources with efficacy and efficiency. This new model requires a specialized control on the part of the State, which can control the correct actions to those responsible.

The old procedures for auditing have shown themselves to be insufficient and new mechanisms still have to be installed. The regular practice of auditing in the public sector, that can achieve new results, to evaluate the correct application of public resources, is a growing reality, although there is a long road completion. While advancing in this field, the process is not yet generalized, which can be a greater challenge to the government of a nation.

Public entities and private enterprises labour towards different objectives, use different techniques, which in matters of auditing requires development and adaptation of the appropriate methods for public institutions, in order to fulfill its necessities.