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Analysis of the Effectiveness of Internal Tax Controls and Their Influence on Tax Compliance

Análise da Efetividade dos Controles Internos Fiscais e Sua Influência na Conformidade Tributária

Análisis de la Efectividad de los Controles Internos Fiscales y Su Influencia en el Cumplimiento Tributario

Laurice Dias
Postgraduate student in the Auditing and Controllership MBA program at the State University of Amazonas – Email: ld.mac25@uea.edu.br

José Renato Sátiro Santiago Junior
Faculty Advisor. Academic degree. Faculty member at the State University of Amazonas – Email: jrssjunior@uea.edu.br.

Abstract: This study addresses auditing and controllership as fundamental instruments in tax risk management, focusing on the analysis of the effectiveness of internal tax controls and their influence on organizations' tax compliance. In a scenario of constant changes in Brazilian tax legislation and high tax complexity, companies must adopt efficient mechanisms for controlling and monitoring tax obligations in order to minimize the risks of assessments, penalties, and financial losses. The general objective of the research is to analyze how internal tax controls contribute to tax compliance and to reducing tax risks in organizations. The methodology is characterized as bibliographic and descriptive research, based on books, scientific articles, legislation, and studies related to tax auditing, controllership, and tax compliance. The results demonstrate that implementing effective internal controls strengthens tax management processes, increases information transparency, reduces tax inconsistencies, and contributes to strategic decision-making. It is concluded that auditing and controllership play an essential role in preventing tax irregularities and promoting tax compliance, making them indispensable tools for business sustainability and competitiveness.
Keywords: Tax planning. Tax contingencies. Tax compliance. Cost management. Auditing and controllership.

Resumo: O presente estudo aborda a auditoria e a controladoria como instrumentos fundamentais na gestão de risco tributário, com foco na análise da efetividade dos controles internos fiscais e sua influência na conformidade tributária das organizações. Em um cenário de constantes mudanças na legislação fiscal brasileira e elevada complexidade tributária, torna-se indispensável que as empresas adotem mecanismos eficientes de controle e monitoramento das obrigações fiscais, visando minimizar riscos de autuações, penalidades e perdas financeiras. O objetivo geral da pesquisa consiste em analisar como os controles internos fiscais contribuem para a conformidade tributária e para a redução dos riscos fiscais nas organizações. A metodologia utilizada caracteriza-se como pesquisa bibliográfica e descritiva, baseada em livros, artigos científicos, legislações e estudos relacionados à auditoria tributária, controladoria e compliance fiscal. Os resultados demonstram que a implementação de controles internos eficazes fortalece os processos de gestão tributária, aumenta a transparência das informações, reduz inconsistências fiscais e contribui para a tomada de decisão estratégica. Conclui-se que a auditoria e a controladoria exercem papel essencial na prevenção de irregularidades fiscais e na promoção da conformidade tributária, tornando-se ferramentas indispensáveis para a sustentabilidade e competitividade empresarial.
Palavras-chave: Planejamento tributário. Contingência fiscal. Conformidade fiscal. Gestão de custos. Auditoria e controladoria.

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Resumen: El presente estudio aborda la auditoría y la contraloría como instrumentos fundamentales en la gestión del riesgo tributario, con énfasis en el análisis de la efectividad de los controles internos fiscales y su influencia en el cumplimiento tributario de las organizaciones. En un escenario de cambios constantes en la legislación fiscal brasileña y de elevada complejidad tributaria, es indispensable que las empresas adopten mecanismos eficientes de control y seguimiento de las obligaciones fiscales, con el fin de minimizar los riesgos de fiscalizaciones, sanciones y pérdidas financieras. El objetivo general de la investigación consiste en analizar cómo los controles internos fiscales contribuyen al cumplimiento tributario y a la reducción de los riesgos fiscales en las organizaciones. La metodología se caracteriza como una investigación bibliográfica y descriptiva, basada en libros, artículos científicos, legislación y estudios relacionados con la auditoría tributaria, la contraloría y el compliance fiscal. Los resultados demuestran que la implementación de controles internos eficaces fortalece los procesos de gestión tributaria, aumenta la transparencia de la información, reduce las inconsistencias fiscales y contribuye a la toma de decisiones estratégicas. Se concluye que la auditoría y la contraloría desempeñan un papel esencial en la prevención de irregularidades fiscales y en la promoción del cumplimiento tributario, convirtiéndose en herramientas indispensables para la sostenibilidad y la competitividad empresarial.
Palabras clave: Planificación tributaria. Contingencia fiscal. Cumplimiento tributario. Gestión de costos. Auditoría y contraloría.

1 Introduction

The high complexity of the Brazilian tax system represents one of the greatest challenges organizations face in fulfilling their tax obligations. Constant legislative updates, together with the need to comply with tax rules, require companies to maintain strict control over their tax and accounting processes.

In this context, auditing and controllership become essential tools for ensuring greater security in tax operations and minimizing risks arising from errors, omissions, and tax inconsistencies. Tax risk management involves practices aimed at identifying, assessing, and mitigating risks related to compliance with principal and ancillary tax obligations.

According to Crepaldi (2019), tax auditing has a preventive and corrective function, contributing to the identification of tax failures and the strengthening of internal controls. Controllership supports company management by monitoring tax and financial data.

Given this scenario, the following research problem arises: how does the effectiveness of internal tax controls influence organizations' tax compliance?

The general objective of this research is to analyze the effectiveness of internal tax controls and their influence on tax compliance. The specific objectives are to identify the main tax risks faced by organizations, understand the importance of auditing and controllership in tax management, and analyze how internal controls contribute to reducing tax inconsistencies.

The research is justified by the relevance of the topic in the contemporary business environment, considering organizations' need to comply with tax legislation and reduce tax risks, thereby avoiding assessments and financial losses.

2 Theoretical Framework

The growing complexity of Brazilian tax legislation requires organizations to continuously improve their internal control processes in order to ensure compliance with tax obligations and reduce risks arising from errors, omissions, and legal penalties. In this context, internal tax controls play a strategic role, ceasing to be merely inspection mechanisms and becoming instruments of corporate governance, risk management, and decision-making support.

2.1 Tax Auditing: Concept, Objective, and Evolution

Tax auditing is an important management instrument because it goes beyond simply verifying the correct payment of taxes. Its purpose is to ensure that the company complies efficiently with tax legislation, identifying inconsistencies, reducing the risk of assessments, and contributing to the improvement of internal processes. In a highly complex tax environment such as Brazil's, periodic audits allow organizations to act preventively and avoid financial losses caused by errors or noncompliance with tax obligations.

Studies by Crepaldi (2021), Attie (2019), Marion (2018), and Iudícibus (2020) show that tax auditing has evolved from an activity focused exclusively on inspection into a strategic management support tool. Today, it contributes to strengthening internal controls, improving corporate governance, and adopting tax compliance practices. It also provides relevant information for decision-making, enabling the use of tax benefits established by law and the reduction of tax contingencies.

Thus, the evolution of tax auditing follows changes in the business environment and legislation, making it indispensable for ensuring tax compliance, information transparency, and organizations' financial sustainability. Its application strengthens the reliability of internal processes and contributes to safer, more efficient tax management aligned with legal requirements.

2.2 Controllership and Tax Management

Controllership plays a strategic role in organizations by integrating accounting, financial, and tax information that supports decision-making. In tax management, its activities are not limited to monitoring compliance with tax obligations; they also involve planning, risk monitoring, and implementing internal controls capable of ensuring compliance with current legislation.

The contributions of Padoveze (2016), Marion (2018), and Fabretti (2019) show that efficient controllership makes management information more reliable, helping prevent errors, reduce tax contingencies, and improve internal processes. Moreover, by developing tax planning based on lawful alternatives, controllership enables optimization of the tax burden and contributes to the company's competitiveness and financial sustainability.

Therefore, tax management ceases to be merely an operational activity and becomes part of organizational strategy. Controllership, combined with effective internal controls, strengthens tax compliance, reduces penalty risks, and provides greater security in fiscal management, making it essential to organizations' performance and continuity in an environment of constant changes in tax legislation.

2.3 Auditing and Controllership in Tax Risk Management

Strategic tax planning is essential for any company seeking to optimize its resources and avoid problems with the Federal Revenue Service. Auditing and reviewing tax documents are crucial steps in ensuring compliance with tax obligations. Tax evasion is a serious problem that affects not only the government but also the economy as a whole.

According to Padoveze (2016), risk management is part of organizations' controllership systems, providing relevant information for decision-making and monitoring risks inherent in business activities. In the tax context, this management provides greater security in fulfilling principal and ancillary obligations.

For Crepaldi and Crepaldi (2019), tax risks may be related to errors in interpreting legislation, operational failures, inadequate internal controls, and frequent changes in tax rules. Companies must therefore develop mechanisms for continuously monitoring legislation and periodically reviewing tax procedures.

The study's theoretical framework was supported by authors specializing in auditing, controllership, and tax management, such as Crepaldi (2019), Padoveze (2016), Attie (2018), and Oliveira (2018). The main tax risks faced by companies include:

- errors in tax assessment;
- noncompliance with ancillary obligations;
- incorrect issuance of incoming and outgoing invoices;
- improper use or loss of tax credits, such as ICMS, PIS, COFINS, and presumed credits;
- noncompliance with ancillary obligations such as SPED Fiscal, EFD-Contribuições, DCTF, and ECF;
- inconsistencies in tax returns;
- changes in legislation without corresponding updates to internal procedures;
- absence of internal controls capable of identifying tax inconsistencies.

TAX RISK MATRIX - Practical Framework

Risk Type	Example in the Manaus Industrial Pole	Probability	Impact	Audit Control	Controllership Action
Compliance	Error when completing SPED Fiscal	High	High	Monthly audit of SPED files	Validation checklist before submission
Operational	Unused ICMS-ST credit	Medium	Medium	Sampling test on incoming invoices	Review of ERP configuration
ZFM Incentive	Loss of benefit due to PPB noncompliance	Low	Very High	Basic Production Process audit	PPB compliance KPI dashboard
Strategic	Loss of benefit due to PPB noncompliance	Medium	High	Legislative monitoring	Tax scenario simulation

The implementation of internal control mechanisms significantly contributes to reducing these risks, promoting greater tax compliance and security in business operations.

2.4 Internal Tax Controls

The effectiveness of internal tax controls is directly related to an organization's ability to correctly fulfill its tax obligations, minimize risks, and ensure the reliability of information provided to tax authorities. Effective internal controls reduce operational failures, strengthen decision-making, and promote greater legal certainty in business operations.

In companies located in the Manaus Free Trade Zone (ZFM), the effectiveness of internal tax controls is a determining factor in maintaining tax incentives and tax compliance. Because of the complexity of the legislation applicable to the Free Trade Zone model, these organizations must establish control procedures capable of ensuring correct tax assessment,

compliance with ancillary obligations, and the reliability of tax information submitted to oversight agencies.

Internal controls include checking incoming and outgoing invoices, correctly classifying goods for tax purposes (NCM), verifying tax benefits, assessing federal, state, and municipal taxes, and controlling tax credits, presumed ICMS credits, PIS and COFINS credits, and the tax incentives provided for in Manaus Free Trade Zone legislation. These procedures also make it possible to identify inconsistencies in tax records before ancillary obligations are transmitted, reducing the risk of assessments and penalties.

Crepaldi (2021) emphasizes that tax auditing is one of the main mechanisms used to assess the efficiency of these controls by identifying weaknesses, proposing improvements, and promoting greater reliability in tax processes.

The main internal tax controls used by companies include:

- checking invoices;
- reviewing tax assessments;
- monitoring ancillary obligations;
- segregation of duties;
- periodic audits;
- automation of tax processes.

3 Relevant Aspects of Internal Control Effectiveness

Before addressing tax auditing and controllership, it is important to understand the relevance of effective internal controls within organizations. These controls comprise the policies, procedures, and mechanisms adopted to ensure information reliability, compliance with current legislation, asset protection, and the efficiency of business operations.

In the tax context, effective internal controls are indispensable for ensuring that all tax obligations are correctly fulfilled. The main processes subject to control include recording, checking, and bookkeeping incoming and outgoing invoices, which provide the basis for tax assessment. Incoming invoices record purchases of goods, inputs, and services, enabling the recognition of tax credits when provided for by law. Outgoing invoices represent sales of goods or provision of services and are used to calculate taxes due and fulfill ancillary obligations.

Correctly recording these operations is essential to avoid errors in tax assessment and ensure that tax credits are legitimately recognized. These credits include those related to ICMS,

IPI, PIS, and COFINS, which allow amounts paid in previous stages of the production chain to be offset, subject to the applicable legal provisions.

At the state level, Law No. 2,826 of September 29, 2003 establishes the State Policy for Tax and Extrafiscal Incentives of Amazonas and regulates benefits granted to companies located in the Manaus Industrial Pole. Maintaining these incentives is conditional on strict compliance with legal, tax, and operational requirements, making efficient internal controls and integrated tax management indispensable. Certain companies may also use presumed credits, tax benefits granted by the government to stimulate productive activities and strengthen industrial competitiveness. The use of these benefits requires strict controls because their application depends on full compliance with legal, documentary, and operational requirements.

In the Manaus Free Trade Zone (ZFM), effective internal tax controls are even more strategically important. The region's economic model is supported by tax incentives designed to promote regional development, reduce economic inequalities, and stimulate the industrialization of the Amazon. Thus, proper management of tax obligations is not merely a legal requirement but an essential factor in preserving the incentives that ensure the competitiveness of companies located in the Manaus Industrial Pole.

In this context, efficient internal controls help ensure tax compliance, avoiding assessments, disallowance of tax credits, and the loss of benefits granted by law. Consequently, maintaining tax regularity strengthens companies' financial sustainability, encourages new investments, expands production capacity, and creates conditions for the growth of industrial activities. This scenario directly affects the economic development of the State of Amazonas by contributing to formal job creation, higher household income, and stronger local production chains.

Conversely, the absence of efficient internal controls can lead to incorrect invoice records, improper use of tax credits, loss of tax incentives, incorrect tax payments, and noncompliance with ancillary obligations. These failures significantly increase the risk of tax assessments, fines, interest, and other penalties imposed by oversight agencies, compromising organizations' financial health and reducing their capacity to invest and maintain jobs.

In this scenario, tax auditing and controllership play a strategic role in assessing the effectiveness of internal tax controls. By analyzing operations, checking documents, and verifying tax compliance, these areas identify inconsistencies, assess risks, monitor the correct use of tax credits and presumed credits, and propose improvements to internal processes. In this way, they contribute to stronger corporate governance, transparent accounting and tax information, and safer decision-making.

Thus, the effectiveness of internal tax controls is directly related to tax compliance, the preservation of tax incentives, and organizations' financial sustainability. In the Manaus Free Trade Zone, these controls go beyond the operational sphere and become strategic instruments for ensuring that companies remain within the incentive model, strengthening the competitiveness of the Manaus Industrial Pole, and promoting regional economic development. By ensuring greater legal certainty and efficiency in tax management, internal controls also help attract new investment, expand industrial activity, and generate employment and income, reinforcing the importance of the ZFM as one of the Amazon's main socioeconomic development instruments.

4 Final Considerations

This research aimed to analyze the effectiveness of internal tax controls and their influence on organizations' tax compliance, highlighting the importance of auditing and controllership as essential instruments in tax risk management. The literature review showed that the complexity of the Brazilian tax system requires companies to use efficient mechanisms for controlling, monitoring, and assessing tax processes in order to reduce risks and ensure compliance with tax obligations.

The results show that implementing effective internal tax controls significantly contributes to preventing errors, fraud, and inconsistencies in tax processes. Tax auditing also plays a fundamental role in identifying weaknesses and improvement opportunities, while controllership acts strategically by providing reliable information for decision-making and strengthening tax management.

It was also observed that adopting tax risk management practices enables organizations to identify, assess, and mitigate potential tax contingencies, reducing exposure to assessments, fines, and other legal penalties. In this context, internal tax controls become indispensable for promoting tax compliance, information transparency, and business sustainability.

Thus, companies that invest in efficient internal controls, tax auditing, and controllership reduce assessment risks, preserve their tax benefits, and strengthen their competitiveness, creating a favorable environment for expanding production, attracting new investments, and generating employment and income. Effective internal controls therefore go beyond the operational dimension and become a strategic instrument for the continuity of the Manaus Free Trade Zone model and the sustainable economic development of the Amazon region.

It is therefore concluded that there is a direct relationship between the effectiveness of internal tax controls and organizations' level of tax compliance. The more structured and closely monitored the controls are, the greater the company's ability to fulfill its tax obligations safely and efficiently.

Finally, future research should further analyze the use of digital technologies, integrated management systems (ERP), artificial intelligence, and tax compliance tools to strengthen internal tax controls, especially in companies operating in highly complex tax environments such as organizations in the Manaus Industrial Pole.

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