

PORTARIA Nº 271/2024 DE 17 DE ABRIL DE 2024.

Dispõe sobre a Elevação de Classe da servidora efetiva que especifica.

O PREFEITO DO MUNICÍPIO DE SÃO JOÃO, Estado de Pernambuco, no uso de suas atribuições legais;

CONSIDERANDO o Requerimento nº 240210641-8;

CONSIDERANDO a Lei Municipal Nº 1017/2020;

CONSIDERANDO o Parecer favorável do Diretor Executivo da Educação;

RESOLVE:

Art. 1º. Conceder a Elevação de Classe, mediante tempo de serviço, (Classe "D" para Classe "E"), à servidora efetiva **ELISANDRA SOUZA MOURA FERREIRA**, mat. 1727, inscrita no CPF sob nº 041.234.834-96, ocupante do cargo de Auxiliar de Serviços Educacionais, vinculada à Secretaria de Educação, Cultura e Desportos.

Art. 2º. Esta Portaria entra em vigor na data de sua publicação, retroagindo seus efeitos à 08/02/2024.

Palácio Municipal João de Assis Moreno, 17 de Abril de 2024.

Registre-se e Publique-se.



José Wilson Ferreira de Lima
Prefeito

PREFEITURA DE SÃO JOÃO

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail. The text also mentions that this practice helps in identifying any discrepancies or errors early on, which can be corrected before they become more significant.

2. The second part of the document focuses on the role of the auditor in verifying the accuracy of the records. It states that the auditor must exercise professional judgment and skepticism throughout the process. This involves not only checking the mathematical accuracy of the calculations but also understanding the underlying business transactions and the accounting policies used. The auditor's objective is to provide an independent opinion on whether the financial statements are presented fairly in all material aspects.

3. The third part of the document discusses the importance of communication between the auditor and the management of the entity. It highlights that the auditor should maintain open lines of communication to discuss any issues or concerns that arise during the audit. This helps in resolving any misunderstandings and ensures that the audit process is conducted in a collaborative and efficient manner. The text also mentions that the auditor should provide clear and concise feedback to the management on any areas that need improvement.

4. The fourth part of the document discusses the importance of maintaining the confidentiality of the audit findings. It states that the auditor has a duty to keep the information obtained during the audit confidential, except where disclosure is required by law or in the public interest. This is essential for maintaining the trust and confidence of the stakeholders in the financial statements and the audit process.

5. The fifth part of the document discusses the importance of the auditor's independence. It states that the auditor must be free from any relationships or interests that could impair their objectivity and impartiality. This is a fundamental principle of the auditing profession and is essential for ensuring the reliability of the audit findings. The text also mentions that the auditor should disclose any potential conflicts of interest to the management and the audit committee.

10/10/2019