

Letter to the Reader

Dear reader,

This issue of the TCU Journal reflects on the efficiency of public management and the role of courts of accounts in ensuring the achievement of the results of public investments for society. To approach the topic, we interviewed the distinguished economist Bresser-Pereira, indisputably renowned figure in the political and economic scenarios of the country.

Bresser-Pereira took stock of the legacy of managerial reform to Brazilian public service and proposed essential actions for the country to grow consistently.

In the opinion column, Luiz Akutsu, TCU Coordinator General of External Control for Public Efficiency, discusses the central theme of the issue; the principle of public efficiency. In a scenario of fiscal crisis and imposition of limits to public investments, he presents best practices and initiatives by courts of accounts aiming at improving public management.

Highlights in the quarter are the 1st National Forum on Control, which took place at the Serzedello Corrêa Institute (ISC) in October 2017, the debate and lecture promoted by TCU to discuss Constitutional Amendment 95; the first meeting of the Working Group on evaluation of efficiency and quality of public services of the Center for TCU High Studies in Control and Public Administration (Cecap) and presentation of the Report on Government Policies and Programs (RePP 2017).

The articles discuss several topics. Independence of auditors is the theme of the essay by Minister Augusto Sherman. The issue also brings articles on the challenges of public procurement. Another subject is the analysis of the market as a basis for planning government contracts, in addition to the importance of preliminary technical studies and a document to formalize demand as essential elements for planning and success of public procurement. The issue also presents an important debate on the competencies of internal and external controls in the public sector, accompanied by an analysis of the case of the Office of the Comptroller General of the State of Pernambuco. Finally, the issue reports the case of optimization of the work processes in the Court of Accounts of the State of Santa Catarina as of the implementation of electronic case files.

Enjoy reading this issue!

Bruno Spada



José Múcio Monteiro

Minister of the Federal Court of Accounts of Brazil and Head of the Editorial Council of the TCU Journal