

# Letter to the Reader

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**D**ear reader,

This issue of the *TCU Journal* covers two topics that are of great importance to Brazilian society and to the Public Administration. They have an impact on the social and economic development of the country: **ethics and innovation**. Our intention is to show that such topics need to be present in the Court's actions. This occurs because we attempt to continuously improve oversight of public expenditures and, at the same time, be agents of change of the Brazilian State, with constant innovation and following the principles of legality, ethics and transparency.

For External Control, professional ethical behavior is a key element to make oversight more and more relevant and useful in facing the challenges that are inherent to oversight of the public sector. Society has high expectations regarding the oversight agencies and the correct conduct on the part of its members is essential in order to gain the confidence and cooperation of the social players. Therefore, the Courts of Accounts must be model organizations and lead by example in Public Administration.

Innovation in the Court must be understood as the process of transforming a new idea into solutions that will ensure improvement of the methods and techniques used when performing oversight. With this in mind, our Court created the Center for Research and Innovation - CePI, whose main mission is to promote improvement of the oversight activity and of state management. The CePI acts mainly through the Innovation and Co-participation Laboratory - coLAB-i, where we seek to encourage creativity in an environment that is conducive to development of new ideas, focused, especially, on the use of technological resources as an important tool to strengthen External Control.

Out of the articles in this issue I would like to highlight three that represent the importance of the topics covered in this Journal and that are consistent with the moment the Court is going through.

In the article "How to audit ethical performance in a public agency – a proposal", the author writes about the importance and challenges of auditing the implementation of ethical principles in the public sector.

In "The use of geotechnologies as a new tool for External Control" the author presents innovations that will contribute to improving the oversight actions carried out by the Court, such as remote sensing with geoprocessing techniques and application of multi-criteria analysis for geographic information. Such technological solutions will provide, among other benefits, an increase in the oversight capacity and the expansion of the spatial scope of control and real time verification of critical activities.

In turn, the article "Innovation, transparency, and citizen participation in the oversight activities performed by oversight agencies: the portal *Contraloría y Ciudadano*, of the Comptroller General of the Republic of Chile", discusses the importance that has been given to the use of information and communication technologies to increase citizen participation and to provide space for interaction between the Government and society, based on transparency, accountability and social control.

With respect to the highlights, I would like to point out the important election of the Federal Court of Accounts – Brazil to the Presidencies of the Capacity Building Committee of the Organization of Latin American and Caribbean Supreme Audit Institutions - CCC/Olacefs and the Professional Standards Committee of the International Organization of Supreme Audit Institutions - PSC/Intosai.

I also consider equally relevant the interview given by Minister Bruno Dantas, in which he talks about aspects of his life story as well as his performance in topics that are very important to this Court, such as health and digital inclusion.

Enjoy the reading!