TCU encourages professional certification

For four years, the Federal Court of Accounts – Brazil (TCU) has encouraged the professional certification of its public officials by means of fee funding provided through internal selective processes. Up to 2015, TCU has refunded the costs of 48 (forty-eight) officials who obtained professional certification. The areas covered in these certifications were auditing, information technology (IT) and project management, as well as processes management.

Since the creation of the incentives program, the average annual budget available to refund these costs was R$190,000. This refund is destined to cover 100% of the total amount spent on application for test taking or renewal of certification, study material and costs of a preparatory course, if any.

Currently, there is a project to promote actions to structure the Court as a certifier of audit professionals, acting in conformity with the directives of the International Organization of Supreme Audit Institutions (Intosai) and international standards. Some prospective scenarios were built, and analyses to be submitted to the TCU's General Coordination Commission (CCG) are being made.

The actions referring to this project are considered primary to TCU and are scheduled to be completed by December 2016. The project is under the responsibility of the Serzedello Corrêa Capacity Development Institute (ISC) in collaboration with the Department of Human Resources Management (Segep), the Department of Methods and Support for External Audit (Semec) and the Department of International Relations (Serint), and are also being coordinated by senior auditor André Jacintho dos Santos, of the ISC. The definition and validation of basic audit competences to be certified will be made building upon a competency model defined by Segep.

The certification topic is also highlighted in Intosai. To explore this matter, an international group was created, in recognition of the major importance and the necessity of professional development through certification, since there is not yet a certification that addresses the specific needs of public sector auditing.

This work group defends a few fundamental principles to be followed so that the certifications are aligned with the interests of the Supreme Audit Institutions. Some of these principles are that the certification should be based on International Standards of Supreme Audit Institutions; they should be inclusive; the model should mandate periodic maintenance and be consistent with an adaptable core. Other certification-related principles relate to the fact that the certification should provide for gradual learning, have a modular approach, create partnerships and be sustainable.