

Letter to the Reader

Dear reader,

The Federal Court of Accounts of Brazil (TCU) joins efforts with the United Nations Organization (UN) to enhance dissemination of a topic that is essential to debates regarding the future of our Planet. It is the “**2030 Agenda for Sustainable Development**” a commitment entered into by heads of State and Government of 193 countries.

According to the UN, the 2030 Agenda for Sustainable Development intends to strengthen world peace and bring more freedom. For this purpose, 17 Sustainable Development Goals (SDGs) and 169 integrated and indivisible targets were created. In the next 15 years, they will promote areas that are of great importance to humanity.

However, implementation of such Goals requires a global partnership with active participation of governments, civil society, private sector and the academia. Among these actors, the Supreme Audit Institutions (SAIs), taking into consideration their role in the national systems and their mandates, can contribute effectively to the achievement of this global agenda.

This is why the UN, aiming at maximizing the efforts of the governments, has been seeking support from oversight agencies to help in achieving the SDGs, which include a set of goals to guide national policies and international cooperation activities in the next 15 years. These goals supersede and update the millennium development goals.

For the International Organization of Supreme Audit Institutions (INTOSAI), the SAIs should attempt to ensure advances in sustainable and inclusive development of people and regions, through audits, monitoring and evaluation.

In this regard, important initiatives are already being developed within the scope of this Organization, aiming to contemplate the 17 Goals and the corresponding targets in the oversight work of the SAIs, thus contributing to transforming them into reality. Among these activities, we have measures to ensure reliability of the data produced by the different government agencies, performance audit focused on government programs that are related to the goals and targets established, and support to the implementation of SDG 16, which covers peace, justice and strong institutions.

The TCU, as a member of INTOSAI, is totally aligned with these objectives headed by the UN. In this context, TCU has adopted strategic initiatives to follow and monitor government activities and evaluate coherence in the execution of federal programs with the commitment to sustainable growth taken on by the Brazilian Government with the United Nations and other countries.

To carry out this mission effectively, the Court has used new forms of audit, employing modern oversight methods and technological innovation. Through advanced data analysis and data crossing techniques, the TCU can

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establish with precision the budgetary risks in the execution of large projects and, at the end, produce information related to the public policies that is broader and more consistent.

In practical terms, the Court has been implementing other important measures. An example is the Audit Guide, elaborated in partnership with the INTOSAI Development Initiative (IDI), whose purpose is introduce methodologies so SAIs can evaluate the level of preparedness of the national governments regarding implementation of the SDGs in order to communicate to the different actors the evolution of the Agenda established by the UN member countries.

We also produced the results communication framework for performance audits on topics related to the Sustainable Development Goals, for use within the INTOSAI. This material can be used as a tool for this Organization to notify the United Nations of the progress and challenges related to the selected goals, aggregating the results of audits carried out by the SAIs, both at the regional and global levels, in a structured manner.

The Court was also a pioneer in connecting control activities to each one of the Sustainable Development Goals in its annual audit planning. In this sense, 146 of the audits planned for 2016 are directly related to the SDGs. For 2016, it is expected that 30% of all oversight efforts of this Court of Accounts will include topics linked to the Goals.

TCU has also been present in the most relevant international fora aimed at examining the issue of the Sustainable Development Goals. In this regard, the Court participated in the Third Global Audit Leadership Forum (GALF), conducted by INTOSAI, in the city of Durnstein, Austria. The purpose of the Forum was to discuss the role of Supreme Audit Institutions in the implementation of the SDGs. Likewise, the Court participated in the First Meeting of Heads of Supreme Audit Institutions of BRICS Member Countries, whose topic was the role of SAIs in checking adherence of national public policies of each country to the UN Goals. Finally, TCU participated in the High-level Political Forum on Sustainable Development 2016, promoted by the United Nations, in New York, USA. On that occasion, the Court was acknowledge as an important actor in the efforts carried out to achieve the SDGs, by monitoring the implementation of the goals at the national level.

More recently, the Court flew the SDG flag at its headquarters, in Brasília, thus reinforcing its commitment to work towards the common good. We also invited the private sector, the other public institutions and society as a whole to embrace the sustainability agenda.

Considering the theme of this issue of the TCU Journal, it is worth highlighting the interview by Mr. Khalid Hamid, Executive Director of the United Arab Emirates SAI. In it, he shares the same view as the TCU regarding the importance of the SDGS to the development of humanity and the great contribution that Supreme Audit Institutions can give to achieving the goals. As can be seen in his interview, we are facing a mechanism that can help improve the lives of citizens and influence the definition of priorities and strategies of oversight institutions.

The articles in this issue of the TCU Journal confirm the relevance of the topic addressed and show that sustainable development goes far beyond caring for the environment. When we read these articles there is no doubt that we are facing a complex issue, which covers areas such as digital inclusion, governance and public bids to mention only a few.

At the same time that we acknowledge the valuable contribution of each of the eight authors who shared their work with the readers, we highlight the important collaboration of the Prosecutor of the Public Ministry within the TCU and supervisor of the TCU Accessibility Policy, Sergio Ricardo Costa Caribé. In the article "Reflections on Governance in Public Policy for Promoting the Rights of the Person with Disability", the eminent Prosecutor, when addressing social inclusion of a special needs person, demonstrates the undeniable importance of this topic for Brazil as well as for other countries. To such an extent that this issue is present in several of the 17 Sustainable Development Goals.

Enjoy reading this issue!