

Accountability and Transparency in the Implementation of the 2030 Agenda in Brazil: Contributions from the Federal Court of Accounts



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ABSTRACT

By revisiting the constitutional precepts of the 1988 Brazilian Constitution, we note an infra-constitutional normative gap and reduced government definitions about the long-term goals and strategies that could summarize a path for social and economic development, reflecting convictions and long lasting social and political pacts – a role which is not and cannot be executed by the pluriannual plans. In this sense, the joining of Brazil to the Sustainable Development Goals (SDG) established by the United Nations (the UN) – the 2030 Agenda – may be a relevant step for providing a common long-term benchmark to the Government and its federative states, to be “adapted to Brazil” through key national indicators that include in the Brazilian government agenda, as well as in its follow-up and monitoring, targets that are actually important, adjusted to Brazil’s reality and enable to meet the 2030 Agenda. The Federal Court of Accounts (TCU) is one of the leaders of the collaboration effort headed by the International Organisation of Supreme Audit Institutions (Intosai) to create methodologies for the Supreme Audit Institutions (SAIs) to monitor the SDG. In order to foster the discussions on methodologies for monitoring the SDG, considerations are suggested regarding the

need to: check and analyze the availability of the set of indicators and system monitoring and assessment; evaluate the governance and performance of public policies; assess the consistency between the commitments with the SDG and public policies; assess the governance and management of organizations (institutional development); analyze the functions of the government center, among other considerations. Finally, to exemplify the potential of this agenda to audit activities, we provide examples of actions in relation to both specific social – educational and social assistance – and crosscutting topics – focused in the territory – aligned with the SDG.

Keywords: Sustainable Development Goals. Performance Strategy. Audit. Quality of Expenditure. Systemic View.

1. INTRODUCTION

It is a global consensus that a Modern State should meet the social demands of the population, care for its current and future generations and contribute with a healthy environment for economic growth. Hence, the 193 state-members of the United Nations (UN) agreed to, in September 2015, subscribe a resolution to define the Sustainable Development Goals (SDG) which comprise

the 2030 Agenda. The SDG, which consist of 17 Goals with 161 associated targets, are structured based on the need to balance three key elements, namely: economic growth, social inclusion and environmental protection.

The success of this agenda's implementation, however, needs to be accompanied, in a micro level, by indispensable institutional repositioning, and in a macro level, by the improvement of the federative states' roles. In relation to Brazil, the SDG may represent a benchmark for establishing a long-term view of the country's development mentioned by the Brazilian Constitution.

The Supreme Audit Institutions (SAI) have an unparalleled role in assisting the federative states to reach such goals, as ratified by the International Organisation of Supreme Audit Institutions (Intosai) with the UN. Accordingly, there is the need to develop methodologies to monitor the SDG.

This paper contributes with the methodologies under construction, and outlines a few important points regarding the need to improve the institutional environment in favor of sustainable development to, subsequently, discuss the audit performance strategies in the social area and in the territory (the place where public policies are concretized or not) to achieve more consistent results for society.

2. LONG-TERM VIEW AND SUSTAINABLE DEVELOPMENT

By addressing the general principles of an economic activity, the Brazilian Constitution (1988) sets forth in Article 174 that "as a normative and regulatory agent of economic activities, the State shall exercise, pursuant to the law, the functions of supervision, promotion and planning, and this shall be crucial to the public sector and referential to the private sector". Moreover, in its first paragraph, said article asserts that "the law shall establish the guidelines and bases for the planning of a well-balanced national development, which shall include and reconcile the national and regional plans for development" (Ibid.).

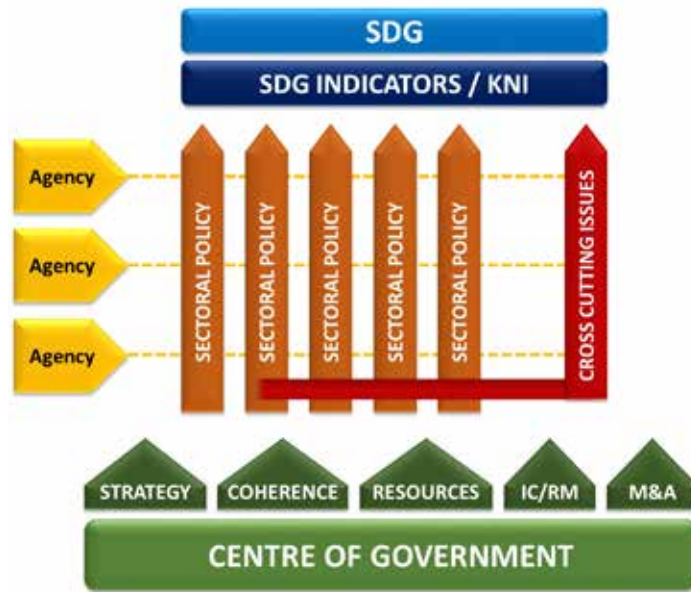
Although it has not been fully regulated, said provision is connected with other constitutional rules, such as the ones which defines the distribution of jurisdiction among the federative states. Notably, we highlight Article 23, which by outlining the common jurisdiction among the instances of the Brazilian State, determines in its sole paragraph that "complementary laws shall set norms for the cooperation between the Government and the States, the Federal Districts and the Municipalities, taking into consideration the balance between development and welfare in the national scope" (Ibid.). And, to settle any remain-



Figure 1:

Association between government center functions, public policies, government organizations and the civil society, indicators and the SDG

Source: prepared by the authors



ning doubts about what are the federal responsibilities, Article 21, in relation to the Government’s responsibilities, sets forth that it is Federal Union duty to “prepare and conduct national and regional plans to organize the country’s territory and provide social and economic development” (Ibid.)

Furthermore, several other items expressly or tacitly reflect this concept, which is part of the fundamental goals of the Republic, according to Article 3 of the Constitution, and reflect the preamble approved by the National Constitutional Assembly to “install a democratic State, designed to ensure the exercise of social and individual rights, liberty, security, welfare, development, equality and justice as supreme values” (Ibid.)

Although the idea of development underlies several programmatic provisions of the Brazilian Constitution, there is an infra-constitutional normative gap and reduced government definitions about the long-term goals and strategies that could summarize a path for social and economic development, substantiating convictions and long-term social and political pacts – a role which is not and cannot be executed by the pluriannual plans.

The absence of a long-term agenda for development that may provide balance in view of the beneficial alternation of democratic power may reveal greater indetermination of the purposes for the country’s development, in the sense that the conflicts of interests across society are not settled within a core set of purposes. Furthermore, a con-

nection can be made between government inability and a policy to provide minimum consensus about what represents sustainable development and the means to achieve it. That is, the normative gaps that affect the preparation of plans and government actions possibly lead to greater social and political indeterminations, beyond technical and management weaknesses.

In this sense, the joining of Brazil to the UN Agenda of Sustainable Development Goals (SDG) may be a relevant step in terms of providing a long-term common benchmark to the Government and the federative states, providing a comprehensive and consistent set of goals comprising economic, social and environmental ambitions to reflect balanced and inclusive development.

Its actual use, however, is subject to a series of rational connections between the expected results and the set of public policies conducted in the country, in several government levels. Summarizing, it does not seem plausible that the success needed is achieved through a mere formal association between the SDG and government actions; instead, it is desirable that government interventions be shaped and coordinated in view of the goals elected by society, which represent the set of priorities that may be contained in or even surpass the SDG.

Figure 1 tries to show some of these fundamental connections, considering the association needed between government center functions

(strategic guidance; coordination and consistency; efficient fund allocation; internal control and strategic risk management; and monitoring and follow-up of the government as a whole), the ongoing public policies, the organizations to conduct such policies, the indicators selected to provide systematic monitoring and the SDG.

We once again note that the explanation of the goals elected by society, within or beyond the SDG, may be given through key national indicators that include in the Brazilian government agenda, as well as in its follow-up and monitoring, targets that are actually important, adjusted to Brazil's reality and enable to meet the 2030 Agenda. In this context, other strategic indicators are also needed in more separate levels that may complement the SDG perspective and bring more immediate results. Experiences from indicator systems strategically organized in several levels may be seen in the key national indicators (KNI) applied by Hungary (STATE AUDIT OFFICE OF HUNGARY, 2015) and by the European Union (EUROSTAT, 2015).

In any way, while they may guide and support the construction of a basic consensual agenda, the SDG and their developments into targets also provide a performance benchmark for the SAI. It is no coincidence the UN's call for support was so well accepted by the international community of audit institutions, notably through Intosai, after which it integrated the strategic discussions within these entities about the focuses and approaches for the following years.

3. INTOSAI'S APPROACH TO THE AUDIT OF THE SUSTAINABLE DEVELOPMENT GOALS (SDG)

In the 2017-2022 strategic plan (INTERNATIONAL ORGANIZATION OF SUPREME AUDIT INSTITUTIONS, 2016), Intosai established as a priority to evaluate and monitor the achievement of the Sustainable Development Goals established by the UN in the 2030 Agenda.

Consequently, the Intosai, led by the SAI of the United Arab Emirates, has promoted a discussion through a think tank on what type of approach and product the SAI may create to collaborate with the monitoring of indicators and the achievement the established goals. The TCU is part of



the think tank, along with Afrosai-E, Austria, the European Union, Estonia, India, the Netherlands, Norway, the United Arab Emirates, England and the United States SAIs.

In order to enable the construction of a strategy to monitor and control the achievement of the targets associated with the SDG, the activities of the think tank are concentrated in four approaches defined by Intosai:

1. Assessing the readiness of national systems to report on progress towards the achievement of the SDGs, and subsequently to audit their operation and the reliability of the data they produce;
2. Undertaking performance audits that examine the economy, efficiency, and effectiveness of key government programmes that contribute to specific aspects of the SDGs;
3. Assessing and supporting the implementation of SDG 16 (Peace, Justice and Strong Institutions) which relates in part to transparent, efficient, and accountable institutions; and
4. Being models of transparency and accountability in their own operations, including auditing and reporting.



Intosai proposes that the four approaches add up to make the SAI product in relation to the SDG.

By setting up these initiatives, the TCU, in summary, expects to assist the process of internalization and use of the SDG in public choices, in bodies/entities, policies/specific programs; to support in building strategies by Intosai to monitor and manage the achievement of goals associated with the SDG; and to develop specific strategies applicable to the Brazilian context.

4. INPUTS TO INTOSAI'S APPROACHES

The approaches proposed by Intosai must be considered in an integrated and not in an imperious manner, to contemplate actors, means and results of public policies and institutions.

For example, with regard to the approach 3, Intosai suggests the SDG 16 (Peace, Justice and Strong Institutions) follow-up, which seeks transparent efficient and responsible institutions (basically enshrined in targets 16.5, 16.6 and 16.7). Considering the intrinsic crosscutting element of the SDG, the discussion about efficient institutions implies the discussion about the coordination and consistency of public policies for sustainable development that are contemplated

in SDG 17 (Partnerships for the Goals), specially targets 17.13 and 17.14.

Another highlight of SDG 17 (Partnerships for the Goals) is the respect for country leaders and their domestic policies for sustainable development (target 17.15).

Accordingly, the ongoing discussions proposed to Intosai the need for a holistic approach that considers not only the means and the appropriate environment for the existence of efficient institutions, but also that these institutions actually deliver real results arising from coherent, synergic and coordinated public policies to achieve the public SDG.

The following topics illustrate some possible performances of the SAI.

4.1 VERIFICATION AND ANALYSIS OF THE AVAILABILITY OF A SET OF INDICATORS AND MONITORING AND EVALUATION SYSTEMS

A good governance of public policies implies the existence of an appropriate set of indicators, selected on the basis of their properties, to guide the management and ensure the social transparency of the trends and results related to government actions, seeking to achieve the SDG.

In relation to the SAI, checking the availability of this set of indicators is one of the prima-

ry tasks, which can be directly and immediately associated with the operation of monitoring and evaluation systems that allow measuring the proposed indicators and producing evidence that support decision-making processes. For this purpose, several questions can be raised, among which:

1. Is there a set of appropriate indicators for the country able to express the results achieved in relation to the SDG?
2. Is there a set of appropriate indicators for the country able to express trends?
3. Is information on performance audited?
4. Were monitoring and follow-up systems designed to identify trends and results?
5. Are there feedback mechanisms to provide evidence to the decision-making processes?

4.2 PUBLIC POLICY GOVERNANCE AND PERFORMANCE EVALUATION

Another SAI focus is related to the existence of public policies to make efficient use of public funds and produce effects and impacts related to the scope of the SDG. In this regard, various analyses can be made, notably seen in

two groups: the verification of the institutional conditions for each public policy, to assess whether there are basic governance requirements that expand the possibilities of success of government interventions; and the performance review itself, through operational audits designed to assess criteria such as efficiency, equity, effectiveness, among others.

Regarding this focus, several questions can guide audit works, for example:

1. Are the selected public policies effective to produce the expected results?
2. Are the selected public policies efficient in producing results?
3. What are the risks associated with each policy?
4. Are the agencies involved and the corresponding policies aligned?
5. What are the institutional / structural conditions (governance) of each public policy?

4.3 EVALUATION OF THE CONSISTENCY BETWEEN THE COMMITMENT TO THE SDG AND PUBLIC POLICIES



A key aspect of government planning - and therefore the preferred object of the SAI performance - is the logical connection between the commitments undertaken in terms of the SDG and public policies designed and implemented by governments. In other words, one must verify if the goals and elected priorities are reflected in government actions and the allocation of public resources.

Special attention is given to the scope of the SDG, which due to their nature may easily be identified in an indirect manner with various ongoing public policies, without the need to constitute an effective planning of government interventions to the specific achievement of the targets prioritized by each country. Thus, the following questions are subject to review:

1. Are there public policies related to each SDG?
2. Were the products of public policies rationally designed to lead to planned goals?
3. Was any consideration given to inter-sectorial actions and crosscutting issues necessary to achieve the goals?
4. Are there mechanisms for a periodic review of the connection between policies, their products and the achievement of goals?

4.4 ORGANIZATION GOVERNANCE AND MANAGEMENT EVALUATION (INSTITUTIONAL DEVELOPMENT)

Since public policies require the coordinated action between various types of bodies and entities, in the public scope, and various forms of organization, in the private scope, it is also necessary to assess the governance and management of institutions responsible for actions aimed at achieving the SDG.

Governance benchmarks and operational auditing standards may be applied to check the level of institutional development of organizations and their performance, respectively. Accordingly, possible questions arise, as illustrated below:



1. What is the organization's governance level? What is the maturity of each governance factor?
2. What is the operational efficiency of each agency?
3. Is the agenda of the organization aligned with public policies under its responsibility?
4. Are there institutional incentives to encourage the commitment between the organization and the actions under its responsibility?
5. Are the necessary resources available? What is the quality of financial management?

4.5 ANALYSIS OF GOVERNMENT CENTER FUNCTIONS

Finally, one must consider government center functions, since previous analyses tend to focus on specific aspects and are not able to highlight problems and opportunities related to the government as a whole. In this context, assessments may be conducted in relation to the integrated planning of actions, inter-sectorial and intergovernmental coordination, the existence of gaps or overlaps, the maximization budgeta-

ry fund allocation, the sustainability of public policy funding, continuous learning, the accountability of global performance, internal controls directed to high strategic goals for the country. Accordingly, among other questions, the conduction of audits may analyze aspects such as:

1. Are there broad and long-term goals and strategies to guide policies and agencies?
2. Are there consistency and coordination between policies?
3. Is there a monitoring and follow-up system for an integrated and systemic approach to the government (whole-of-government approach)?
4. What is the level of maturity strategic risk management?
5. Is the allocation of funds efficient?
6. What is the quality of budgetary and fiscal governance?

5. STRUCTURING ADVANCES TO AN IMPROVED INSTITUTIONAL ENVIRONMENT

The construction of a national strategy to meet such complex, crosscutting and comprehensive results such as those provided for in the SDG requires the implementation of best governance practices and innovative public management.

The effective engagement of the country to the SDG and the implementation of measures necessary for their development are able to establish, in practice, a reliable institutional environment in the public sector and increase the credibility of its institutions.

This evidently enables attracting more and better investments in long-lasting transformations, since, in an unprecedented manner, the country may experience results from systemic, consistent, integrated, organized, long-term national plans and guidelines.

Auditing plays a crucial role in the construction of this new institutional environment, and consequently in the monitoring and follow-up of the country's progress, valuing the quality of public spending focused on the aspirations of society, among other elements.

The search for quality spending should include governance structures as fundamental guarantees to reach good design, implementation and delivery of public policies.





Therefore, over the management cycles, three questions must be answered in a clear and objective manner by the government:

1. What do the public spending and government interventions aim to achieve?
2. What has the management actually delivered, and why?
3. At what cost was each delivery promoted?

These are three difficult questions to be answered, both in advance and at the end of each management cycle. The first question concerns the possibility of making an account about the future and the normative scenarios to be achieved. The second question requires the definition of a basket of result indicators suitable for measuring public policy, and based on certain criteria, for supporting evaluations which enable to conclude each policy cycle, assess their results, and ensure transparency and learning to society and government management. Finally, the third question requires a more precise knowledge of the costs incurred in the transformations of social reality.

Establishing a State able to deal with these questions that underline the SDG implies the adoption of guidelines and measures that address the main challenges of this contemporary agenda, including the need to:

1. Encourage public institutions and policies to be more open, transparent and honest, to strengthen confidence in the country, making it more attractive and conducive to productive investments;
2. Design, implement, monitor, deliver, assess and communicate policies, programs, services, regulations and public activities in a more strategic, accountable, republican and democratic;
3. Use to the best international practices, considering the peculiarities inherent to the country's context, and position itself strategically in partnership with society;
4. Value innovation, efficiency and the quality of public institutions;

5. Seek fair remuneration of private capital in its partnerships, regulatory quality and the provision of good services;
6. Provide useful, audited and accurate information to society;
7. Have flexibility to implement its operations, to analyze contexts and to change directions quickly;
8. Build an environment which perceives and values ethics;
9. Identify problems and address issues of systemic, crosscutting and national nature, in order to understand the root causes to be tackled by public policies that supplant the country's complex social, economic and environmental gaps.

6. AUDITING IN THE SOCIAL AREA AND IN THE COUNTRY (THE 2030 NORTHEAST CASE) IN FAVOR OF SUSTAINABLE DEVELOPMENT

The 2030 Agenda replaces the 2015 Agenda exposed in the Millennium Development Goals (MDGs). MDGs basically dealt with the areas of poverty, education, gender equality, health, environmental sustainability and partnerships for development (SACHS, 2012).

According to the UN, the approved SDGs were set on the foundations laid by the MDGs, in order to complement the achieved results and respond to new challenges. They are integrated and indivisible, and mix in a balanced manner the three dimensions of sustainable development: the economic, social and environmental dimensions. The SDG are embodied in an universal, people-focused agenda, with the purpose of not leaving anyone behind (UNITED NATIONS, 2015).

Despite the indivisibility of the 2030 Agenda, of the 17 established the SDG 17 (Partnerships for the Goals), at least half of them deal with social issues. In particular, we highlight the SDG 1 (No Poverty), 2 (Zero Hunger), 4 (Quality Education) and 5 (Gender Equality).

The TCU is conducting an audit to assess the capacity to implement the indicators, goals and targets of SDG 1 (Zero Poverty), 2 (Zero Hunger) and 5 (Gender Equality) in Brazil.





This audit takes place in parallel to similar inspections within Organization of Latin American and Caribbean Supreme Audit Institutions (Olacefs), pursuant to negotiations conducted by the Intosai Development Initiative (IDI) in view of the convenience and opportunity to conduct this inspection due to the conclusion of the 2015 Agenda.

As for the topic Quality Education, discussed in SDG 4, coordinated monitoring with Olacefs is also in progress to evaluate the administrative units responsible for educational statistics in comparison with international best practices. These units conduct statistical production to monitor the educational system of each country and its delivery to international organizations aiming to monitor the progress of countries in relation to target 2 of the MDGs and in relation to the goals of the Dakar Framework of the Education for All Programme (UNITED NATIONS EDUCATIONAL, SCIENTIFIC AND CULTURAL ORGANIZATION, 2000).

Regarding Brazil, we highlight the National Education Plan (PNE), approved by Law 13,005, of June 25th, 2014. The PNE brings together long-term actions to promote quality education in the country within a 10 year-span. The

plan includes collaborative actions among the Federal Government, the states, the Federal District and the municipalities. Among the plan's guidelines, we highlight improving the quality of education, training for work and citizenship and promoting the principles of respect for human rights, diversity and environmental sustainability. Altogether, there are 20 targets and 254 strategies covering all levels of education, from early childhood education to higher education. As provided for in Article 8 of Law 13,005/2014, the other federative entities should also prepare their corresponding education plans, within one year of publication of the PNE.

The PNE, in a way, stems from the realization that isolated, poorly integrated and short-term policies and government actions do not change realities in a consistent and sustainable manner; add to this fact, the urgent need for greater professionalization of coordination and communication at different government levels for an inclusive quality education.

Under the Federal Court of Accounts, Court Decision 795/2016 - TCU – Full expressed the strategy to audit the PNE. The establishment of a long-term strategy based on risk elements results from the expertise of TCU's technical



units and it is a tool to support transformative and long-lasting results.

Given the connection with the SDG 4 (Quality Education), said court decision ruled that the PNE audit strategy be incorporated in the studies and initiatives that will define the work processes and methodology for the TCU to monitor the SDG.

The task of achieving the goals proposed in the 2030 Agenda is not simple and will require commitment and efforts from everyone, especially, as mentioned by the OECD (ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT, 2016), from people living across our country.

In particular, the SDG 10 aims to “reduce inequality within and among countries” (UNITED NATIONS, 2015, p. 14).

Brazil’s Northeast region represents 18.5% of the country’s area, has 27.7% of its population, over 56 million inhabitants, of which 40% lies in the semiarid region. In the semi-arid region, drought is recurrent and long-lasting, and its impacts on the living conditions and health of people are mediated by policies and economic and social decisions that can reduce or increase the vulnerability of populations and the land

(SENA, et al, 2014). Water, drought and health issues are important parts of the development agenda after 2015, and they are especially represented by SDG 1 (No Poverty), 2 (Zero Hunger) and 3 (Good Health and Well-Being; loc. cit.).

Overall, the economic and social indicators of this region are at levels lower than the national average.

In 2010, as recorded in surveys that sustain the report *Relatório Sistemático sobre Desenvolvimento - Recorte Nordeste* (Fisc Nordeste), Court Decisions 2751/2015, 2892/2015, 471-2016, 475/2016, 863/2016, 1547 e 1937/2016, all TCU – Full, the domicile population with piped water in the Northeast surpassed 84%, while in Brazil it reaches nearly 93%, a difference of 9 percentage points. The illiteracy rate in the region in the population above 18 was double the rate recorded nationally. As for the income per capita, the Northeast’s income accounted for approximately 60% of Brazil’s income per capita. This data show that data separated by region reveals, at the very least, differences within countries that otherwise would remain masked by national averages, as recorded by the OECD (2016).

Using the object selection methodology for monitoring purposes based on risk applied

by the TCU, the SDG with the key development challenges for the Northeast Region, in order of priority, are SDG 9 (Industry, Innovation and Infrastructure), 16 (Peace, Justice and Strong Institutions), 8 (Decent Work and Economic Growth), 11 (Sustainable Cities and Communities), 4 (Quality Education), 6 (Clean Water and Sanitation) and 3 (Good Health and Well-Being; loc. cit).

We emphasize that one of the challenges of evaluating the result of public policies in relation to the scope of the SDG is the strong interaction between different SDG, and therefore the effects that these policies may cause in different SDG. Le Blanc (2015), by using network analysis, concludes that SDG 12 (Responsible Consumption and Production) is connected to 14 other goals. SDG 10 (Reduced Inequalities) is connected to 12 other goals. SDG 3 (Health & Well-Being) should be analyzed and monitored in conjunction with other targets of SDG 2 (Zero Hunger), 6 (Clean Water and Sanitation), 11 (Sustainable Cities and Communities) and 12 (Responsible Consumption and Production).

On this note, in studies on the effects of drought in the development of the Brazilian semi-arid region, Sena, et al (2016) state that:

The impacts of drought in the economic, social and environmental development affect the determining factors of health, particularly in what concerns the access to drinking water and food in terms of quantity and quality, therefore compromising living conditions, especially of the poorest and most vulnerable social groups. [...] In the review of the SDG, we found that all goals are related to health, to a greater or lesser degree, and many are related to the issue of water. [...] A review of 169 targets proposed in the 17 goals resulted in 41 that may be aligned with the drought-health connection. (SENA, et al, 2016)

Also based on surveys that sustain the *Fisc Nordeste*, we found out that only two Northeastern states have strategic development plans, in the medium and long term. This, to some extent, replicates the absence of a “national plan for balanced development, which will embody and

make compatible the national and regional development plans”, according to Art. 174, paragraph 1, of the Federal Constitution (BRASIL, 1988).

Most of all, the preliminary results of *Fisc Nordeste* indicates that systemic, recurrent and structural problems which compromise sustainable development are not subject to coordinated, consistent, synergic, long-term actions of/ between various (governmental and non-governmental) actors, leading to the poor development of the Northeast and perpetuating inequalities between regions, micro-regions, people and social groups.

The lack of coordination is not a fault exclusive to the Northeast. In the European Union, the lack of coordination between different sectors and different levels of government and the bureaucracy of administrative procedures at the sub national levels are the main challenges to invest in infrastructure across regions and municipalities (OECD, 2016).

The 2030 Northeast initiative, originated from the disclosure of the preliminary results of the *Fisc Nordeste* expects to, considering the



mandates and institutional specificities of the different governmental and non-governmental actors, produce a strategic, participative and consensual technical document to foster a development agenda for the Northeast region based on the SDG, contemporary analyses and successful regional, national and international practices.

Finally, we note that the 2030 Northeast initiative is an inter-institutional coordination effort because it has the participation of various sectors of society, among which we highlight, in addition to the federal, state and municipal executive, audit systems, multilateral organizations, the private sector and the civil society organized in complete alignment with the stakeholders in favor of implementing the SDG.

7. CONCLUSION

The SDG correspond to a positive and extremely timely agenda for the nations. For Brazil, in particular, they offer a long-term perspective, largely absent in most public policies established in the country.

The TCU, by collaborating with the discussions of methodologies to be applied worldwide for monitoring the SDG, not only consolidates its global leadership, but also benefits from benchmarking in relation to international best practices, in order to incorporate them into audits in Brazil. Specially, we expect to assist the process of internalization and use of the SDG in public choices, notably in Government Center actions, in bodies/entities through government deliveries, in policies and specific programs. We highlight that the approaches proposed by Intosai for the SDG should be considered in an integrated manner, and not in an impervious manner, to contemplate actors, means and results of public policies and the implementation capacity of institutions.

Finally, despite being an agenda to be met by 2030, the scope and the broad challenge of its desired goals require that initiatives be taken as of now. So, this paper tried to demonstrate that there is potential improvement and greater capacity to transform audit actions in the Court that are aligned with the SDG. As examples, we highlighted initiatives such as the 2030 Northeast initiative, the governance improvement project from the

government center and reviews of public policies that seek to meet the SDG. In fact, strategies to inspect the social area mentioned herein, such as the education and social area are undeniable examples of this transformation, of more synergic work with greater mobilization capacity through partnerships, and of longer-lasting transformations.

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