

# Letter to the Reader

Dear reader,

Public Administration is going through a period marked by important challenges brought about by technological evolution of the Digital Era and by the growing involvement of society in public policy formulation and in discussions on the efficacy and transparency in the use of public resources. We are witnessing a transformation in the relationships between government and citizens. External control cannot be indifferent to this.

Those of you who follow the *TCU Journal* know that the topic is not unprecedented in this publication. Even so, we are far from exhausting the subject in view of the numerous possibilities and perspectives that this new era brings with it. This issue, in particular, is devoted to a look at the near future – at the advances that may be conquered based on the most modern data mining techniques, semantic analysis of texts, geoprocessing and virtual reality.

Investments in science and technology are essential to sustainable development and to building productive economies, with societies that are fairer and more inclusive. According to the Organization for Economic Cooperation and Development (OECD), “one of the most important lessons of the past two decades has been the pivotal role of innovation in economic development”. Thus, by intensifying the use of Information Technology in external control and share their experiences, the Brazilian Federal Court of Audit (*Tribunal de Contas da União* - TCU) shows paths the State should follow to become more efficient, transparent and effective in catering to the needs of the population.

There is no doubt that auditing, in the Digital Era, has to consider intensive use of the so-called Big Data Analytics. Processing colossal amounts of data to extract from them knowledge that is useful to public management and its oversight, is more and more present thanks to the evolution of machine learning and artificial intelligence. As Cezar Taurion, the interviewee of this edition, reminds us, advances in this area are so quick that it is difficult for us to even imagine the results that we can achieve in the next few years.

By taking an avant-garde position in using these instruments, TCU has already reaped the benefits of predictive models and intelligent algorithms produced by our own technical teams. In the “Opinion” column, Wesley Vaz, Head of the Department of Information Management for the External Control, in charge of these initiatives, it is a question of incorporating new tools to the work routine of the auditors. In this manner, they will choose better the control activities to be performed by the Court and immediately execute them in an efficient, timely and precise way, thus making the Court’s performance more effective.

Similarly, new work methods are being developed based on capturing, treating and analyzing images – either through traditional geoprocessing techniques or virtual reality innovations – that promise to revolutionize in a short time the performance of environmental and public works auditing as well as audits of other ventures involving large territorial extensions.

Finally, as we can see in the several articles published in this edition, it is important to highlight that digital transformation of the control activity is not a subject of interest exclusively for Courts of Accounts and similar agencies. Brazilian universities, such as the *Universidade de Brasília* (UnB) and the *Universidade Federal de Minas Gerais* (UFMG), as well as international centers of excellence in accounting and audit - such as Rutgers University, in the United States - have research teams devoted to developing solutions that potentialize the use of technology and large masses of data as tools to combat misuse and frauds involving public resources with more efficacy.

Therefore, we face the challenge of continuously innovating, focused on results oriented by the strategy of the Court, viewing at consolidating itself as a protagonist in the national and international control system. Moreover, it is imperative for us to be able to carry out the mission given to us.

Enjoy reading this issue!

Bruno Spada



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of Accounts – Brazil and  
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