

# Letter to the Reader

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**D**ear reader,

Issue number 140 of the TCU Magazine presents a wide range of themes, highlighting current and urgent discussions, such as the social security matter and the concern with the balance of public finances in Brazil.

The interviewee of this quarter is the professor and Law graduate Roberto Brant, who was a constituent deputy and minister of Social Welfare and Assistance, and is currently an advisor of TCU's Center for High Studies of Control and Public Administration - Cecap. Brant talks about the current Brazilian political scenario, the challenges to the sustainability of the social security system and the role of the courts of accounts in this process.

In the opinion column, TCU's Governmental Macro Evaluation Secretary, Leonardo Albernaz, warns of the risks and opportunities involved in the relationship between fiscal rules and the prioritization of public expenditures, in pursuit of the necessary stabilization of public accounts, so that there are macroeconomic conditions that enable a lasting growth in the country.

Highlights in this issue are: the second meeting of Cecap, which had as its theme TCU's performance strategy in 2018 and the planning of Cecap's next actions; the beginning of the Postgraduate course in Social Justice, Crime and Human Rights, promoted by the Serzedello Correa Institute in partnership with the schools of government of the Federal Senate and the Chamber of Deputies, and the United Nations Latin American Institute for the Prevention of Crime and the Treatment of Offenders (Ilanud/ONU); TCU's implementation of the e-Pessoal system, a technological solution for communication, analysis and instruction of personnel actions; and the execution, by the Court, of another edition of the Public Dialogue with the objective of discussing Bill 7,448/2017 and its impact on the external control of Public Administration.

The articles covered several issues relevant to the debate on external control, among which: organizational governance applied in public health; fiscal authority evaluation - with a case study of the Independent Fiscal Institution - IFI in the Federal Senate; minimum time of disreputableness to discourage corruption - a case study of Operation Lava Jato; notarial minutes as proof of the physical execution of social and cultural projects financed with public resources; constitutional jurisdiction over the attributions of the courts of accounts in the light of the constitutional hermeneutics; panorama of the participation and contracting of micro and small companies in electronic auctions of foodstuffs - a case study of the Belo Horizonte Reserve Officer Training Corps; and management adjustment terms as perspectives for consensual external control.

Have a good Reading!