

Letter to the Reader

Dear reader,

This is TCU Journal n°129, covering the first four months of 2014. In this issue, we hope you find the articles that reflect on “government oversight” and put the role of the Court into context by publishing texts of high technical level that address relevant matters, according to moment the institution and the country are going through.

Our interviewee in this issue is the president of the Federal Court of Accounts, minister Augusto Nardes. He spoke about important facts of his first year as president: specialization of TCU audit departments; coordinated audits performed together with the State Courts of Accounts; the event Public Dialogue events carried out; the performance of Serzedello Corrêa Institute and his first year as President of OLACEFS.

Some topics of the interview are taken up in the Highlights section, such as the OLACEFS General Assembly, the Public Dialogue event and the launch of the publication “Public Governance”. We also address people management in public administration, coordinated audit on Amazon protected areas, distance capacity building courses for public servants and assessment of regulatory agencies.

In the Articles section, some texts outline the area of performance of the Court, such as “TCU and its non-mandates”, which discusses the oversight competency of the Court, and “The financial audit function in Courts of Accounts: TCU’s perspectives and the experience of the French Court of Accounts”, which deals with the adoption of international financial audit standards. There are technical texts about the application of review appeals or recisory actions, Financial Law and contracts. Articles addressing topics such as social control and performance audits show the importance of the Court in the social and political context in Brazil.

We wish you a pleasant reading. Please be assured that you have in your hands our best editorial efforts.

Bruno Spada



Aroldo Cedraz de Oliveira

is Minister of the Federal Court of Accounts and Editorial Council Supervisor.