

Letter to the Reader



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DEAR READER,

Continuing with the process of modernization and technical-scientific qualification of the TCU Journal, as of this edition, the Journal will receive submissions and publish articles in the electronic version continuously. The articles will be available for consultation shortly after the peer blind review. Readers will not have to wait for the printed edition. The change aims to ensure the celerity of the editorial process and timely dissemination of the work, thus improving the periodical's relevance indicators. The new digital support, which presents the previous editions of the Journal since 1997, allows a greater dynamism in the publication of articles and significantly increases the number of readers. The printed edition will continue semiannually.

The interviewee in this edition is Murilo Portugal. Current President of the Brazilian Federation of Banks (Febraban), Portugal was National Treasury Secretary, Executive Director of the World Bank, and Deputy Director of the International Monetary Fund (IMF). He offers his insights on national productivity and the ways to achieve a world-class excellence standard.

In the Opinion column, Horácio Sabóia, Federal Government Auditor of the TCU and specialist in risk management, discusses the characteristics of two models of entities created to control public expenditure: Auditor General and Court of Accounts.

This edition highlights the results achieved by TCU's external control actions during the year of 2018 as well as the 2018 Government Policies and Programs Report - which points out some of the deficiencies that compromise the results of public policies in Brazil. The Journal also brings information on the Public Transparency Systemic Report that identifies the common causes for the lack of transparency in the public sector.

The articles deal with a variety of topics. Among them parity of guarantees and prerogatives between ministers or councilors and ministers and substitute auditors of Brazilian Courts of Accounts and the national judiciary; the accumulation of positions, jobs or public functions in the Federal Constitution and in Law 8.112/1990; the system of integrated contracting and its discretionary or binding adoption by the manager; the adversary system and the right to a fair trial in the scope of administrative sanctions enforced by Law 13303/2016 (State-Owned Enterprises Law); and the principle of effectiveness in performance audit.

We invite readers to participate in the TCU Journal by reading, commenting or contributing with articles.

Good reading!