

# Letter to the Reader

**D**ear reader,

This issue of the **TCU Journal** covers different topics that go from sustainable use of soil to the quality of a performance audit. This diversity of articles is a consequence of the evolution that the Courts of Accounts are going through. In this context, in addition to overseeing public expenditure, the Courts of Accounts are attempting to induce development. This is why our institution is in tune with different topics, which to a greater or lesser degree, play an important role in the growth of the country.

For example, the issue of soil is directly related to the Global Development Agenda of the United Nations that will be examined by the heads of State and Government in September, during a meeting at the UN headquarters. Here, in our Court, we held the “Soil Governance Conference” last March, which result in the **Brasília Charter**, a document that records the measures to be prioritized in face of the urgency of preserving this essential natural resource, which is a great asset of all Brazilians.

In addition to the highlights of the first four months, this issue presents seven articles that promote the discussion of significant issues. The issues are not only of interest to the government oversight community since their relevance ensures them considerable space in the academic and social debates.

We would like to highlight three of the articles: “Audit methodology focused on process and risk”, which deals with modern concepts of public governance. In “Accountability to the Federal Court of Accounts within the Open Government Partnership”, the author talks about paths that lead to better transparency and accountability, resulting in the improvement of Brazilian democracy. The article “External Control and Internal Control of Defense: trust and partnership for management improvement” suggests that the alliance between organizations, methodologies and, especially, institutional mentalities can produce a defense system that is both agile and efficient.

Finally, but not less important, the issue carries an interview by Minister Weder de Oliveira who talks about his 32 years of service in Public Administration and about the relevance of innovation to oversight processes.

Have a good read!

Bruno Spada



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