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# Presentation

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President of TCU

It is a great pleasure for me to present this commemorative edition of the TCU Journal, launched during the International Denationalisation Conference, held in Brasília in September 2005. This publication records the thoughts and initiatives of several actors on the national and international scene regarding the topics of privatisation, regulation and Public Private Partnerships-PPP.

The value of this edition, which is available in English and Portuguese, lies essentially in its multiinstitutional aspect and international nature, for it gathers the experience of officials and representatives of the Brazilian government, of the Superior Audit Institutions of the United Kingdom, Argentina, and Brazil, and of the World Bank and Brazilian civil society.

The actions of the Superior Audit Institutions (SAI) regarding oversight of the privatisation processes and of the performance of the regulating bodies requires overcoming great challenges related to employee capacity building and improvement of audit methods and techniques as well as building a solid foundation of knowledge in regulatory best practices, even with the use of compared models. The objective of the SAIs is to carry out important and timely works that will have a positive impact on the effectiveness of the use of public resources in regulatory management, in the benefit of the users of utilities.

As pointed out in several articles, the SAIs have stood out as institutions that are essential to the improvement of management of the regulatory regimes and to the transparency and regularity of the privatisation processes. The legitimacy of their performance certainly results from the independence, technical competence and professionalism developed by these institutions when they incorporate in their oversight actions audit, analysis and evaluation criteria, methods and techniques which are regulated by the International Organisation of Superior Audit Institutions (INTOSAI).

Thus, the approach used in the articles focuses on, but is not limited to, the specificity of the processes that control the denationalisation of public services carried out by SAIs, on the laws that guide the exercise of the oversight of regulatory activities in those countries, as well as on the actions for improvement that have been implemented in this field within the *Tribunal de Contas da União* (Brazilian Court of Audit). Furthermore, the Journal brings the in-depth analysis by Dr. Paulo Corrêa, senior economist of the World Bank, on the different impacts resulting from privatisation in Latin America. It also presents an article by renowned doctrine-maker Carlos Ari Sundfeld on the legal and doctrinal norms that will support the implementation of Public Private Partnerships in Brazil.

With this initiative we hope to promote the exchange of experiences and viewpoints that may contribute to the adoption of solutions aiming to improve the regulatory activity and the public services delivered to society. ■