
Presentation

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The balance between economic growth and the preservation of nature has been the focus of several debates around the world. Such debates are vital, to the extent that proper management of natural wealth is directly related to the conservation of the quality of life on the planet.

In the scope of the Government, the NGOs, the press and the various segments of society, it is essential to think deeply upon sustainable development; the seriousness of the permanent nature of the damage caused to ecosystems, as well as the need for proper use of non-renewable resources with a view to ensuring the well-being of the current generations and of the future ones.

The size of the problem has turned the environment into a strategic area in the global scene. In line with this context, the Supreme Audit Institutions (SAIs) began to reinforce attention to environmental audits, in order to provide determinations and recommendations to the managers in charge, with a view to the improvement of the actions pertaining to ecological protection.

This was the guideline for the preparation of the 100th edition of the *Journal of the Federal Court of Accounts* now offered to the public. It is a special edition - whose content focuses on this specific issue - launched at a very significant time: the Week of the Environment, more precisely during the International Conference of Environmental Auditing, promoted by the TCU.

This issue, edited in Portuguese, English and Spanish, contains key articles for broadening the view of the future of the environment.

The reader will find, in the first section of this volume, articles by renowned Brazilian authorities. Next, texts produced by the famous SAIs of Canada, Colombia, Holland, Norway, New Zealand and the United Kingdom are grouped. To these, in the last part, are added articles by specialists and experts with experience in the matter.

It is therefore a great pleasure for this Presidency to present the 100th edition of the *TCU Journal*, which will certainly offer to those who read it a valuable contribution on the environmental theme, as it will to those who carry out activities linked to this field of work and who wish to move forward in the construction of a better world.