

Letter to the Reader

Dear reader,

It is a great pleasure to publish this new edition of the TCU Journal, covering the last quarter of 2013. With this edition we close our publishing activities for 2013.

Our interviewee Prosecutor General Paulo Bugarin, of the Federal Public Ministry within the TCU, talks about carrying out a public function with dignity and competence and about the consolidation of the Public Ministry of Accounts throughout the country.

In the Highlights section, we are proud to announce that the Federal Court of Accounts was awarded the prize Guia Você S/A 2013 (granted by a magazine that specializes in professional development). In addition, we feature articles on public governance, risk management, and TCU's performance in public works guidance and in the audits on the 2016 Summer Olympic Games expenses.

We also feature the articles by TCU employees Selma Serpa and Glória Merola, on systems for monitoring and evaluation of government programs of the federal public administration and by Remilson Candeia, also a TCU employee, who writes about autopoiesis applied to the courts of accounts.

The articles also discuss issues such as the principle of segregation of duties, software development outsourcing both in Brazil and in the United States, and the integration of the Differentiated System for Public Contracts in Public Administration.

We hope you enjoy this publication that aims at disseminating actions related to the control and oversight of public resources as well as enabling interaction with the Federal Court of Accounts and other institutions.

Good reading and see you soon!

Bruno Spada



Aroldo Cedraz de Oliveira

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