

#### Paulo Soares Soares Bugarin

Prosecutor General of the Office of the Public Prosecutor within the Federal Court of Accounts

The new Prosecutor General of the Office of the Public Prosecutor within the Federal Court of Accounts – Brazil (MPTCU), Paulo Soares Bugarin, holds undergraduate degrees in Economical Sciences and in Law froy the University of Brasília (UnB). He has a Master Recherche (Diplôme d'Etudes Approfondies) in business management and economics froy the Université de Paris I – Sorbonne. He has a Master in Public Law from UnB, and a specialist degree in Constitutional Law from the Universidad de Salamanca. He is a member of the Société Française de Finances Publiques, of the Institut International de Sciences Fiscales, and of the Brazilian Academy of Economic, Political, and Social Sciences – National Academy of Economics. He held the offices of Federal Revenue Service Tax Auditor, National Treasury Prosecutor, and Prosecutor of the Office of the Public Prosecutor within the Federal Court of Accounts – Brazil. He was Deputy Prosecutor General from April 1995 until July 2013, when he was inaugurated as Prosecutor General. Paulo Bugarin talked to the TCU Journal about his perspectives as head of the MPTCU and about the main challenges facing the Institution, among other topics.

1. You have an extensive career in public life. In the Office of the Public Prosecutor within TCU alone it's been almost 20 years. Now you are taking over as Prosecutor General. What does this new step represent?

First of all, I expect to be able to meet the expectations placed on me. I consider it a great achievement to have reached the summit of the career I embraced with the best of my abilities and dedication over nineteen years ago.

As I highlighted in my inauguration address, I regard myself as a public servant by option and vocation! I firmly believe in the dignified and competent exercise of state functions, which is the duty

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of all those who take over any Public Administration office, employment, or function.

I have always understood that all public agents have the duty of giving the most of themselves in the fulfillment of their mission. He/She must relentlessly seek professional improvement, taking advantage of, but not limiting himself/herself to, the innumerous and constant technical-functional improvement opportunities provided by the Public Administration itself, without prejudice to his/her personal process of ethical and human strengthening.

That is how I tried to guide my professional career in the government sector, since my first and enriching graduate experience that began in 1984 at the Université Paris I – Panthéon-Sorbonne. At that time, I already held the office of economist at the Ministry of Finance, conquered by means of public examinations.

In short, I aim to strengthen our Institution, acting in an integrated and collaborative way with my illustrious colleagues and independently and actively, and cooperating to improve oversight of the Brazilian Public Administration, in a dynamic and progressive partnership with the Federal Court of Accounts - Brazil.

Did the inauguration of your father as a TCU minister in 1976 influence the direction your career took in the public finances area?

Since 1976, when my dear and later father Bento José Bugarin was inaugurated as a member of this Illustrious Collegiate of the Court of Accounts, the TCU has in several ways been a significant part of my life and of my entire family's

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life. Thus, at home I learned to experience, admire, and respect this centenarian Institution.

Bento Bugarin, a Tenured Professor of Finance and Tax Law at the University of Brasília, undoubtedly had a considerable influence on my studies and my reflections about the broad, complex, and interdisciplinary topic of Public Finance.

My initial education as an economist has also been an important contribution to my growing interest in the government financial phenomena and its consequences for the Country's development and for the quality of life of its population.

After my inauguration as Prosecutor of the Office of the Public Prosecutor within the TCU on November 16, 1994, this old connection naturally became closer and was inexorably and permanently consolidated.

# And what is the main challenge of this new office as head of the MPTCU?

Brazil is going through a moment of huge and legitimate social and popular claims. Society has been urgently demanding a more legitimate and efficient performance on the part of the State in the delivery of essential public services.

This scenario reveals the undeniable importance of Oversight and, in the federal

sphere, the importance of the Federal Court of Accounts – Brazil as an inducer of the permanent and progressive improvement of the Public Administration in its multiple dimensions, thus favoring, among other aspects, the improvement of the state governance instruments.

The challenges as the Prosecutor General are huge. I hope to be capable of facing them with the courage and wisdom necessary for the constant functional improvement and institutional strengthening of our Office of the Public Prosecutor. For this purpose, as already pointed out, I consider the constant support of my illustrious peers of the Office of the Public Prosecutor at this Court to be essential.

I regard as paramount, in this broad context, to highlight the permanent efforts employed by the National Association of the Members of the Office of the Public Prosecutor of Accounts – AMPCON, to fully and permanently value the performance of the Prosecutors of Accounts throughout Brazil.

A corollary of the strengthening of the Office of the Public Prosecutor of Accounts is the exaltation of the Courts of Accounts in their fundamental mission as overseers of the sound, efficient, legitimate, and economic allocation of scarce public funds.

### What are your perspectives for the institution?

It should be pointed out that the structuring of the Office of the Public Prosecutor of Accounts is recent in many State/City Courts of Accounts, which demonstrates that this is an institution still under construction and that faces challenges in order to be consolidated and, sometimes, to make itself heard within the very institutions where it performs.

In the specific case of the Office of the Public Prosecutor within the TCU, I can state that our work is a paradigm for all other Offices of the Public Prosecutors of Accounts, in view of the always respectful and cooperative relationship existing between our institution and the TCU.

In my understanding, greater integration between all Offices of Public Prosecutors of Accounts, as well as with the Federal and State Offices of Public Prosecutors is extremely healthy in the current scenario, not only to defend public assets but also to improve the performance of national Public Administration, providing the population at large with a better quality of life.

The Office of the Public Prosecutor must be mindful of the actions developed by the TCU, but must have its own north as well, seeking to meet the multiple demands received directly, characterizing itself as an important channel of permanent contact with society.

5- Society's demand for a more effective fight against corruption and for the provision of more efficient public services has been growing and growing. In this context, how do you believe that the offices of

public prosecutors of accounts can contribute to the improvement of public administration?

I consider that fighting corruption in our huge and complex Country is an absolute priority of all those who have the duty of watching over public affairs. Public managers, lawmakers, judges, members of the Public Prosecution Service, internal and external auditors; all have the duty of fighting this evil that has been spreading in our society, acting in the most integrated way possible.

Brazilian citizens are entitled to having the management of public funds, therefore their funds, carried out with the utmost efficiency and transparency possible.

Inefficiency and ineffectiveness of the government's performance are the Siamese twins of corruption, present in multiple dimensions of our political-social scenario.

A recent survey disclosed by the press reveals that the three main popular complaints and claims refer to serious and structural public health, education, and security problems.

They are undoubtedly legitimate manifestations of a society quickly maturing, becoming fully aware of its individual and collective rights.

The Courts of Accounts indisputably have a strategic role in the combat to these publicly acknowledged deficiencies, and the Office of the Public Prosecutor of Accounts is an essential partner in this journey.

The quest for public management improvement necessarily involves closer integration amongst the oversight bodies and the Public

Administration, a phenomenon which as a matter of fact is already present in the federal sphere.

Naturally, the respective institutional areas of work must be respected, which does not mean isolation. On the contrary, the necessary and constitutional harmonization among bodies, agencies, and Public Powers must be enforced in the permanent fight for the effective consolidation of a true Democratic Rule of Law in our Country, turning the fundamental republican and ethical-juridical postulate of dignity of the human person into a full social reality.

### 6-In the MPTCU case, which would be the main mechanisms of action used?

Besides written opinions in account proceedings, verbal manifestations at Court Sessions, and filing appeals, I point out the preparation of Complaints as a paramount instrument for the work of the MPTCU, with the purpose of improving the quality of public services provided to the population and of checking the economy, efficiency, and legality of multiple management acts concerning a broad universe of public policies of undeniable social relevance.

As an example, I can cite the complaint by means of which the MPTCU questioned the public policies involving the enforcement of the Domestic Violence Act ["Maria da Penha Act"] (Judgment no. 403/2013-Plenary).

The referred work attempted to assess the actions to fight domestic and family violence against women, focusing on the enforcement of Law no. 11340/2006 and on structuring specialized assistance services.

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The audit performed by the TCU yielded a diagnose about the subject and was capable of demonstrating that there are many improvement opportunities, as the assistance network is below idealization and suffers from various problems such as a lack of physical spaces, scarce human resources, lack of qualification of public agents involved, accumulation of cases at specialized courts. and the delay to grant urgent protective measures, not to mention the disarticulation of the various services of the so-called assistance network.

Such conclusions also emphasized the need for a higher level of awareness amongst legal professionals regarding gender issues, encompassing domestic and family violence, as well as the need to address these issues in educational institutions, including primary and secondary schools.

As a result, several recommendations were submitted, aiming at improving actions to face domestic and family violence against women, a true social epidemic in our Country.

Likewise, the national campaign "Office of the Public Prosecutor of Accounts for Full Accessibility", launched in 2011 by AMPCON, reached important repercussions for society.

Within the TCU sphere, the referred initiative motivated a broad and in-depth performance audit carried out to assess the accessibility conditions for people with special needs at Federal Administration bodies and entities, which resulted in a series of relevant determinations and recommendations to several bodies with the purpose of adequating



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public buildings and spaces (Judgment no. 2170/2012-Plenary).

7- An effective growth in executive collection case results has been observed in recent years. How

## was this evolution? What is the reason for this growth?

This improvement is due to a set of factors. The most important of them undoubtedly was the partnership entered into with the AGU [Federal Government General Counsel's Office], which sped-up the filing of execution actions. The MPTCU began to forward documentation containing fundamental information for debt collections. such as surveys of responsible parties' assets. In turn, the AGU began to dedicate special attention to executive collection cases, improving follow-up of execution actions.

Moreover, within the MP/TCU several operational measures were adopted which streamlined the preparation of documents that are a part of executive collection processes, a result of extensive collaboration with the various technical units of the TCU.

Consequently, a significant growth has been observed, year in, year out, in the recovery of amounts owed by accountable parties ordered to pay debits or whom were fined by the Federal Court of Accounts – Brazil. This is the fruit of a relevant increase in the number of execution actions filed, in the amounts of money frozen or pledged, and in installment payment settlements.

Finally, the recent implementation of the electronic processing for executive collections is noteworthy, which represents one more factor contributing to reduce the timeframe between TCU sentencing and the legal collection of the debt, an extremely important aspect to increase execution incomes.