



International study for Public Governance Strengthening

When public expenses in Brazil are analyzed both from the point of view of “how much” and “how” money is spent, advancement points and improvement opportunities can be found. Even though fiscal credibility in Brazil is subject to accounting maneuvers, the country has had some progress regarding the control of expenses, as for example the goals met by the government and the primary

surplus achieved since 1999. As to the quality of public expenses, the public services provided fall short of the expectations of fulfilling the needs of the population, even though the budget is well balanced.

Moreover, the Federal Court of Accounts has noticed the repetition of problems found in previous audits. “Basic design and detailed engineering errors, errors during bidding processes and execution of contracts, and

errors in environmental studies are examples that repeat themselves year after year. Therefore, it is necessary to work on the causes of these problems so that our work can generate better results”, said the president of TCU, Minister Augusto Nardes.

In order to find ways to reverse the situation mentioned above through auditing and counseling, and – from a structuring approach perspective – and



in order to address the causes of the difficulties, the Federal Court of Accounts established a partnership with the Organization for Economic Co-operation and Development (OECD) in order to perform an international study about public governance.

OECD is an international organization formed by 34 countries which aims at providing a platform for comparison of economic policies, solving common

problems and coordinating national and international policies. The organization is also known for establishing political dialogs with the purpose of sharing opinions about the best practices to be followed.

The cooperation agreement signed on October 8th at TCU's headquarters in Brasília, provides for the performance of the study "Strengthening of Public Governance: Good Practices and the Role of Supreme Audit Institutions". Besides TCU, 12 SAIs will take part in it, namely the European Court of Auditors and the SAIs of South Africa, Canada, Chile, South Korea, United States, France, Holland, India, Mexico, Poland and Portugal.

The focus shall be to analyze the governance of public policies in role-model countries in order to identify and disseminate good practices that may be adopted in Brazil in all spheres of government, as well as in other countries.

According to Augusto Nardes, this work is expected to last for approximately 40 months, from 2013 to 2016. For the Brazilian Federal Court of Accounts it represents another step towards the strengthening of public governance, which can be analyzed from the points of view of the Society and of the State, federal entities, government spheres, organizations and institutions, intra-organizational positions and public policies. The study is intended for the central organizations of the government (TCU, the Chamber of Deputies, Federal Senate, Chief of Staff's Office, Ministry of Finance, Ministry of Planning, Budget and Management, and the Office of the Comptroller General (CGU)).

The choice of the organizations that are to take part in the study considered key-agents in structuring governance of the systems related to the three fundamental moments of the public policy cycles: formulating; implementing; monitoring and evaluating public policies. "These divisions, however, must not be deemed as limitations to TCU as to taking actions regarding public policy execution sectors", says TCU's auditor and coordinator of the technical team for the project, Paulo Roberto Simões Bijus.

STAGES OF THE TCU-OECD STUDY

The study will be divided into four stages: development of an analytic structure regarding public governance, good practices and the role of SAIs; report on comparative practices based on the analysis of the previous stage; in-depth study of the Brazilian context and discussion about the role of TCU in strengthening public governance; issuance and publication of the study.

Besides identifying, analyzing and disseminating good governance practices, other benefits expected from the study include demonstrating governance aspects to be prioritized and improved in the countries involved in the study; assisting the process of formulating public policies; and, especially, identifying good practices on external control related to governance strengthening of the public policy cycle. "Moreover, as the study gathers data from the SAIs, it shall proactively contribute for the general atmosphere of confidence and governance of a country", says Augusto Nardes.