



The Brazilian Office of the Comptroller General and the fighting against corruption

AM.

R0

BB



Brazil in Numbers

• 26 states + Federal District

5.570 municipalities

Territory: 8.514.215 km2

202.768.562 inhabitants (2014)

Executive, Legislative and Judiciary branches



MA

CE

BN PB

AL

PA

3 levels of government: municipal, state and federal spheres

CGU Controladoria-Geral da União



- Brazil has a bicameral Congress that votes criminal and civil laws that have a uniform application throughout the country.
- The Judiciary is organized into federal and state branches
- States have autonomous administrations
- They have a governor and a unicameral legislative body elected directly by their voters
- They have independent Courts of Law for common justice



CGU Controladoria-Geral da União



- The states and the federal district may be grouped into regions: Northern, Northeast, Central-West, Southeast and Southern.
- The Brazilian regions are merely geographical, not political or administrative divisions.
- Although defined by law, Brazilian regions are useful mainly for statistical purposes, and also to define the application of federal funds in development projects.
- Municipalities have a mayor and an elected legislative body, but no separate Court of Law. Indeed, a Court of Law organized by the state can encompass many municipalities in a single justice administrative division called "comarca".





Federal Government





National Congress



Planalto Palace

Supreme Federal Court



Internal Control System in the Federal Executive Branch

"Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations" (The Institute of Internal Auditors)

Assurance

Consulting

Government Programmes

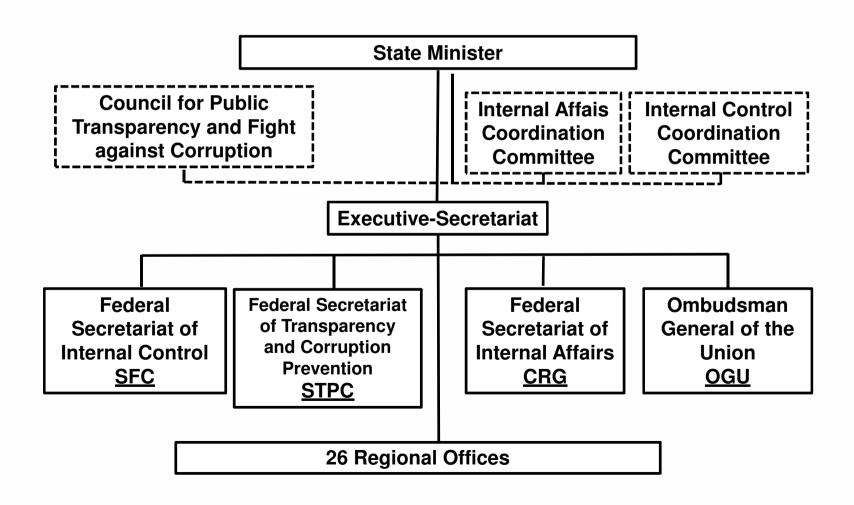
Management in Public Organizations

Federal Funds Guidance related do governance, risks and internal control





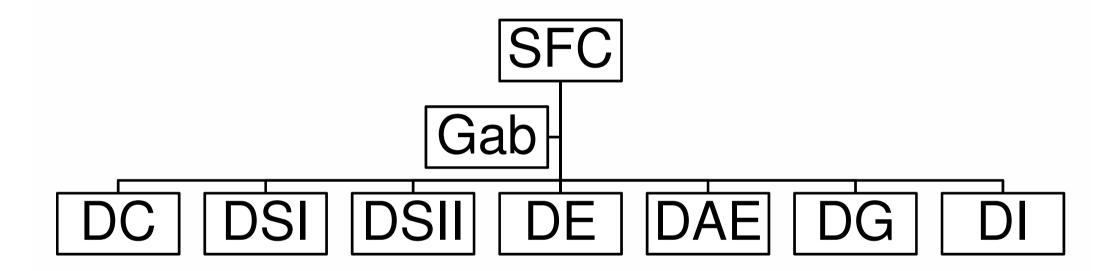
Organization Chart – CGU (Simplified Version)







Federal Secretariat of Internal Control (SFC)



Legend:

DC: Diretoria de Planejamento e Coordenação das Ações de Controle

DS I: Diretoria de Auditoria de Políticas Sociais I DS II: Diretoria de Auditoria de Políticas Sociais II

DE: Diretoria de Auditoria de Políticas Econômicas e de Produção

DI: Diretoria de Auditoria de Políticas de Infraestrutura

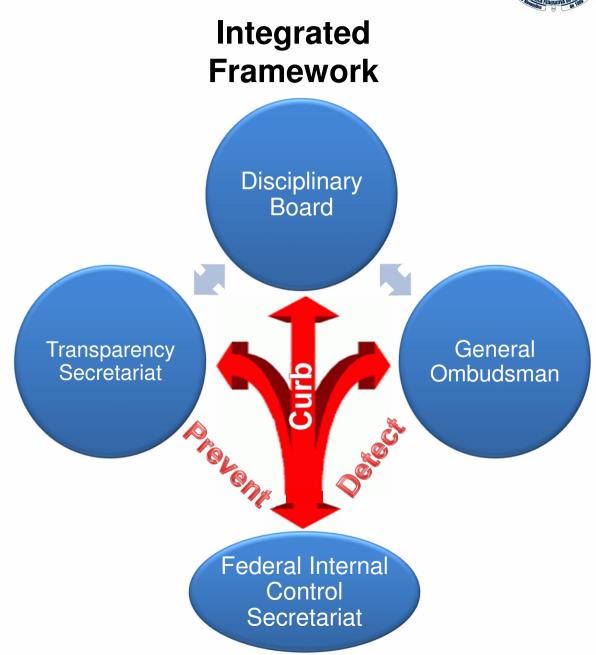
DG: Diretoria de Auditoria de Governança e Gestão

DAE: Diretoria de Auditoria de Estatais



CGU's legal competencies

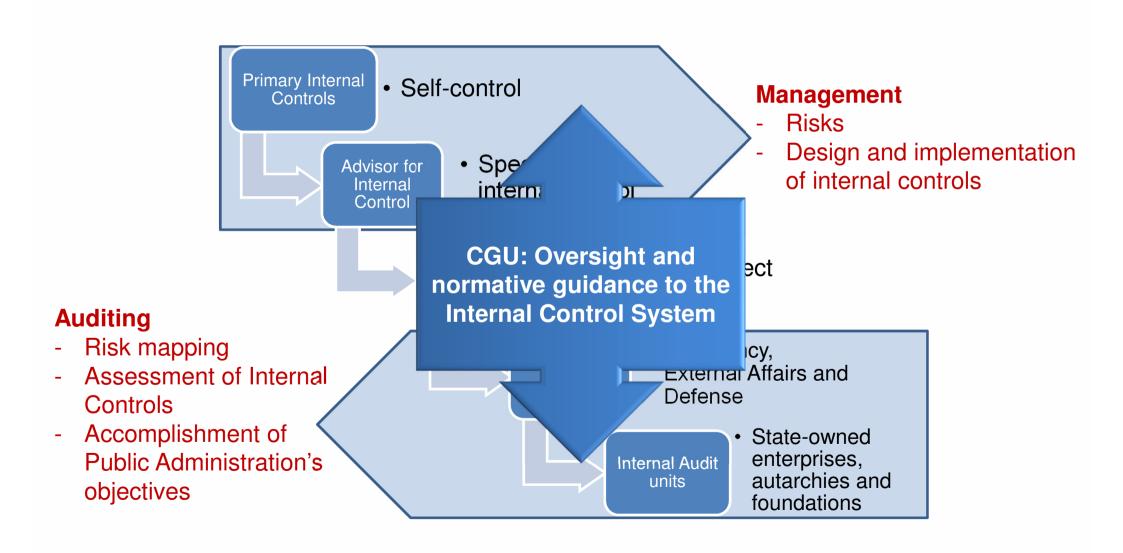
- Public Auditing
- Improvement of public management
- Increase of transparency
- Disciplinary actions
- Ombudsman
- Prevention of corruption
- Defense of Public Patrimony







The role of CGU's Federal Internal Control Secretariat







The role of CGU's Federal Internal Control Secretariat





Auditing Approach

Ministries, Departments and Agencies

Direct and Indirect Administration

Funds transferred to states and municipalities

Funds transferred to NGOs

Government Programmes





Programa de Fiscalização a partir de Sorteios Públicos / Fiscalização em Entes Federativos (FEF)



Evolution 2003 -2017 Programa Fiscalização em Entes Federativos

2004 50 mun – 8° 9° 60 mun – 10° ao 14° Total/ano: 400 Universo: até 300 Escopo amplo	2006 60 mun – 20° ao 22° Total/ano: 180 20° Sorteio: aprim tecnológico (Sist. Ativa)	2008 60 mun – 26° e 27° Total/ano: 120 Carência: 6 e 3 Sort 1° Sort Esp do PAC – 50 mun – Hab e Sane.	2010 60 mun – 31° ao 33° Total/ano: 180 32° avaliação do efeito concreto (AV1)	2012 60 mun – 36° e 37° Total/ano: 120 36° – greve - Relatório Segregação Reestrição Orçam.	2014 60 mun – 39° Total/ano: 60 Restrição Orçam. Discussão	2016 26 UF – 2° ciclo 60 mun – 3° ciclo Aleatoriedade seleção + Vulnerabilidad e para escopo
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2003 Implementação 4 mun - Piloto 5 mun - 1° 26 mun - 2° 50 mun - 3° ao 7° Total/ano: 281 Univ: aumento gradativo 2005
60 mun – 15°
ao 19°
Total/ano: 300
Univ: até 500
Divisão 2
faixas
Escopo conf
faixa
Carência: 12

2007
60 mun – 23°
ao 25°
Total/ano:
180
Divisão 3
faixas
Escopo conf
faixa

Avaliação (Refiscalização) 60 mun – 28° ao 30° Total/ano: 180 Univ: até 500 Carência: 3 Sort 2° Sort Esp do PAC – 60 mun – Hab e Sane.

2009

2011
60 mun – 34°
e 35°
Total/ano:
120
Foco na área
Social
Reestrição
Orçam.

2013 60 mun – 38° Total/ano: 60 Reestrição Orçam.

Foco área social

Implementação
FEF:
43 mun – 1º ciclo
Vulnerabilidade:

seleção e

escopo

2015

60 mun – 40º

2017 Total/ano: 100 Municípios Vulnerabilidade: seleção e escopo



The Programa de Fiscalização a partir de Sorteios Públicos had its name changed in 2015 for the Programa de Fiscalização em Entes Federativos, in view of the adoption of other methodologies for the selection of non-random Municipalities, such as by indication of vulnerability based on the evaluation of several indicators associated to the functions the state. The scope of inspection for any federal resource applied in the Municipality was also widened, either by the City Hall or another private entity.



Increased focus on combating fraud and misconduct



Challenges to CGU performance

- CGU must be concerned with results of public management, but not compromise independ

Performance auditing x compliance auditing

 Streghtening of denounce chanels

Fostering of integration with the external control and the public oversight

- Fostering of Risk Management, Control and Governance processes within the public administration



Challenges to CGU performance

- Auditing approach to stateowned enterprises

- Restrictions to information due to alleged confidentiality

Measurement of benefits due to the implementation of CGU recommendations

 Alignement with international standards



Cost of Corruption

- Affects investments;
- Limits economic growth;
- Distorts fair competition and government expenditures;
- Jeopardizes the confidence in the Government



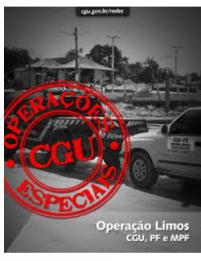


CGU initiatives to face corruption

Avaliação de Programas



















Thank You!

