



SAI Brazil's (TCU) experience in assessing its impact



Federal Court of Accounts - Brazil

LET'S GET STARTED.

- **Strategic Plan 2023-2028**
- **Results measurement**
- **TCU results communication**
- **Products of value generation**

Strategic Plan 2023-2028

MISSION

Enhance Public
Administration for the
betterment of society through
external control



Strategic Plan 2023-2028

Value Chain

Macroprocess

**Performance
Audits**

Evaluate public policies,
programs and services

Public Value Generated

Effectiveness of
public policies



Strategic Plan 2023-2028



OBJECTIVE 3

Contribute to the effectiveness of public policies



KEY RESULTS

3.1: In six years, induce that 100% of prioritized public policies adopt the best formulation, implementation and execution practices;

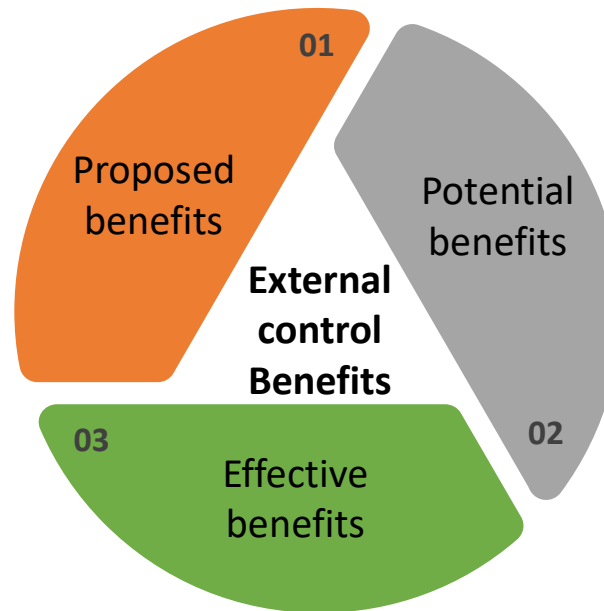
3.2: In six years, increase the availability of information on the effective impact of 100% of selected public policies;

3.3: Induce the Public Administration to deal with the problems listed in the High Risk List (LAR), solving them or forwarding them, so that every two years at least 20% of them meet the requirements to be removed from the LAR.

How does SAI Brazil measures its results?

Audit methodology (report)

- ✓ Providing auditees with the opportunity to offer feedback on the audit findings, conclusions, determinations (obligation), and recommendations (collaboration) prior to court ruling
- ✓ Identifying external control benefits
- ✓ System input for external control benefits



Monitoring – Audit impact

- ✓ Mandatory monitoring of the implementation of determinations/recommendations.
- ✓ At the end of monitoring, report the effective benefits from implementing the resolution, quantifying, whenever possible.

Court Ruling

- ✓ TCU is a Federal Court
- ✓ Benefit arising from a decision by the Court whose compliance has not yet been verified.

TCU results communication



TCU RESULTS

Filter Panel

Select the desired year:

2023 2022 2021

Select the desired quarter:

1 2 3 4

Selected year(s): 2023

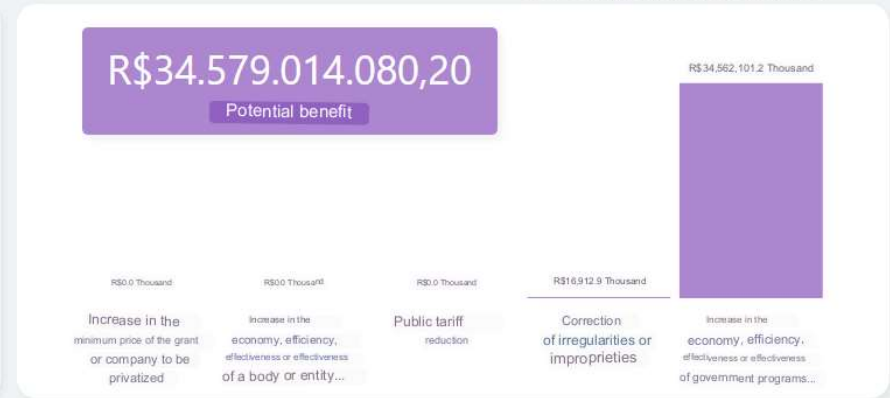
Quarter(s) selected(s): 2

Update date: 08/30/2023

- Start
- Main results
- TCU in Numbers
- Jurisprudence
- Normative Acts
- MP at the TCU
- TCU and the National Congress
- Relationship with the National Congress
- Requests from the National Congress
- Public Hearings and Meetings
- Techniques
- Publications of interest
- External Control Actions
- Thematic Areas
- Accountability of the President
- Public Works with signs of serious irregularities
- Governance and Management
- Planning
- Budget Management and Financial
- Cooperation Agreements
- Interaction with Society
- Management unit: Adgpres

Main Results TCU in Numbers Benefits Financial Deliberations and Processes < Back

Select a benefit type from the charts to filter the table.



External control actions bring many benefits to society, such as: Preventing waste of resources, improving resource allocation, suggesting improvements to laws, reducing environmental damage, improving public policy.

The expectation of control itself represents an important benefit, even if it is not possible to measure it in financial terms.

For the benefits of external control actions that can be measured in financial terms, we have those that generate actual or potential results:

- Effective benefit: is that resulting from the verification of compliance with the determinations or recommendations made by the Court, or those that materialize during an ongoing control action at TCU, on the initiative of managers based on notes from the technical team. In the latter case, there is no need for a ruling to calculate the benefit.
- Potential benefit: arises from the Court's deliberation whose compliance has not yet been verified, that is, it is the result that the Court understands can be achieved if the jurisdiction complies with the determination or recommendation contained in a ruling.

| Type of benefit | Judgment | Process | Control action | Effective benefit | Potential benefit |
|---|----------------|----------------|--|----------------------------|-----------------------------|
| Correction of irregularities or improprieties | AC-970/2023-PL | 005.504/2012-0 | Benefit resulting from the solution of 93.3% of cases of illegal accumulation of positions or functions public funds, as well as earnings and pensions, for active and reserve military personnel, retirees and pension funders, who were identified in an audit carried out at the Command of the Air Force. Potential benefit, in the amount of R\$ 204,110,833,16, associated with the Judgment Plenary 1,153/2014-PL, had already been validated in the 2nd quarter of 2014. | R\$510.277.082,90 | R\$0,00 |
| Correction of irregularities or improprieties | AC-413/2020-PL | 006.374/2014-0 | Benefit resulting from the return of values relating to corrections, refunds or cancellation of duplicate service measurements between the National Security and Signaling Program Bus Station (BR-Legal) and other adjustments in force on road sections. The amounts were returned by the contracted companies for execution of contracts 180/2013, 077/2014, 750/2012, 102/2012, 702/2012 after establishment | R\$137.402,25 | R\$0,00 |
| Total | | | | R\$1.395.599.238,56 | R\$34.579.014.080,20 |

How does SAI Brazil measures its results?

OBJECTIVE 5

Contribute to generate external values

KEY RESULTS

5.1: Ensure the conversion of at least 20% of potential control benefits into effective control benefits.

5.2: Induce the correction of all irregularities and relevant non-conformities detected.

5.3: Ensure the timely review of 80% of the filed cases.

METRICS

The rate of potential benefits materialized within two years following the court ruling that initiated the benefit.

Correction index for significant irregularities and non-conformities detected, whose resolution deadline defined in the court ruling has expired within the two years prior to measurement.

Percentage of external control processes substantiated within the deadline specified in the Management Plan.

PRODUCT OF VALUE GENERATION - HIGH RISK LIST



OBJECTIVE 3

Contribute to the effectiveness of public policies

KEY RESULTS

3.3 Induce the Public Administration to deal with the problems listed on the High Risk List (HRL), solving them or addressing them, so that every two years at least 20% of them meet the requirements to be removed from the HRL.

Metrics

Percentage of items on the High Risk List that meet the requirements to be removed from the list.



PRODUCT OF VALUE GENERATION

KEY RESULTS

OBJECTIVE 3

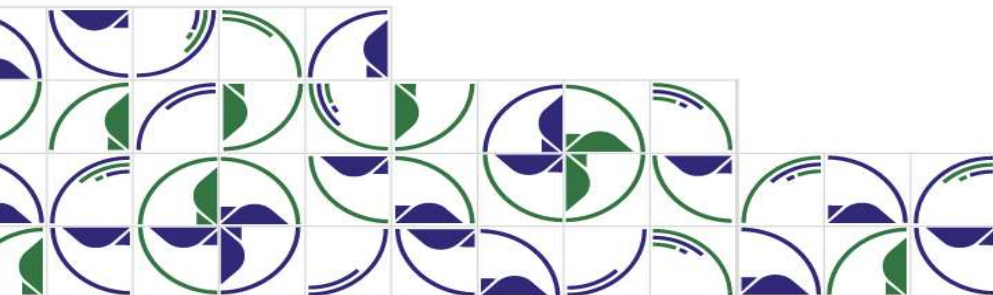
Contribute to the effectiveness of public policies

3.1 In six years, ensure that 100% of prioritized public policies adopt the best formulation, implementation and execution practices, as defined in the Management Plan.

3.2 In six years, increase the availability of information on the effective impact of 100% of the selected public policies.



Thank you!



Contact

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