

GETTING TO





## Federative Republic of Brazil

### Federal Court of Accounts

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# *GETTING TO KNOW THE COURT*

*8th edition*

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## *FOREWORD*

This publication aims to bring the Federal Court of Accounts – Brazil (TCU) closer to citizens. The population deserves and needs to be aware of the activities that make this centenarian institution a respected and essential actor in the progress of the Brazilian public administration.

This edition intends to update the information published in the previous version, which highlighted the Court's activities as well as the repercussions of its decisions to society.

Hopefully this work can bring a better understanding to readers on how the TCU operates based on its constitutional mission of overseeing the proper use of public resources.

The high-level purpose of this institution reflects itself in an authentic invitation to understand that it is everybody's duty to bring this country to even higher levels of economic and social development.

*Minister*  
**ANA ARRAES**

*President of the Federal Court of Accounts – Brazil*



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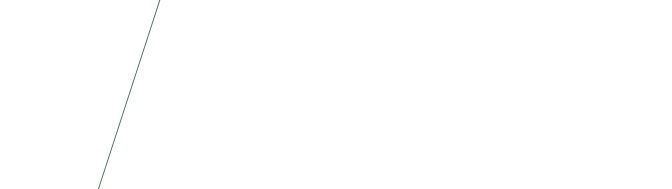
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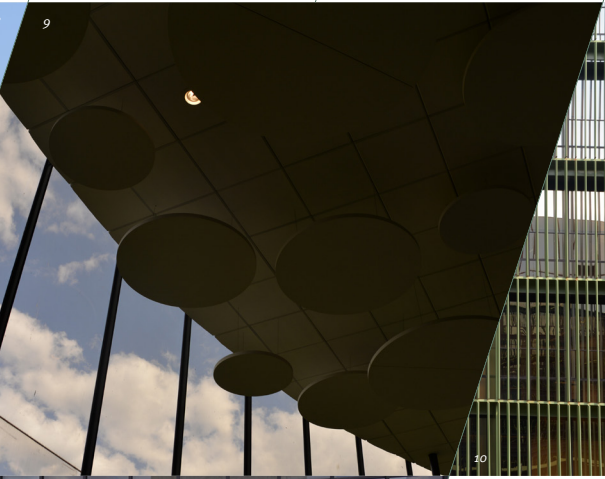
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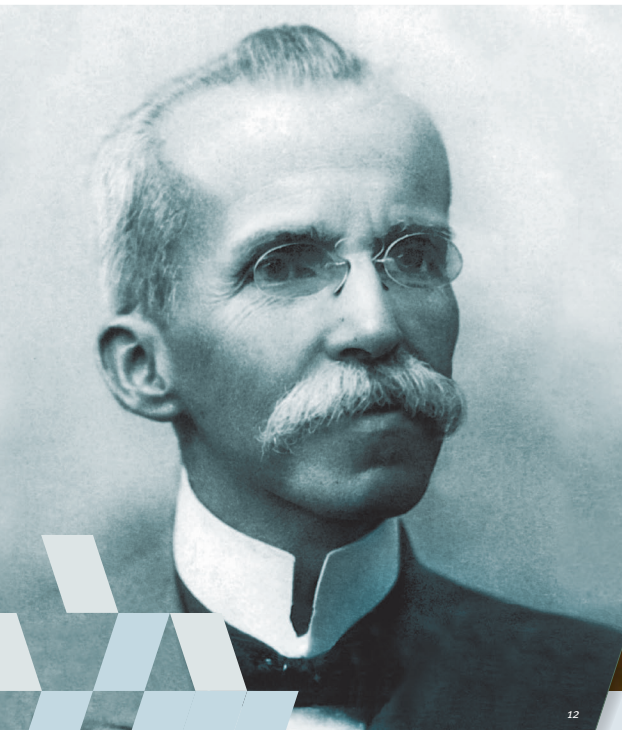
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Ruy Barbosa ▲



Oil on canvas painted by Minister Guido Mondin, ▲  
portraying Finance Minister Inocêncio Serzedello Corrêa  
and Senator Manoel Francisco Correia, first president of  
the TCU, on the day of inauguration of the court

## THE CREATION OF THE COURT OF ACCOUNTS

The Federal Court of Accounts was created on November 7<sup>th</sup>, 1890, by Decree 966-A, under the sponsorship of Ruy Barbosa, first Finance Minister of the Provisional Government. The purpose of the Court was to examine, review and judge the operations resulting from revenues and expenditures of the republic. Ruy Barbosa believed it to be paramount to create an institution dedicated to controlling public revenue and expenditure through a monitoring activity based on the principles of independence, accountability and compliance with the law.

Later, Finance Minister Inocêncio Serzedello Corrêa, wishing to accelerate the implementation of the Court, obtained the issue of Provisional Decree 1.166, of December 12<sup>th</sup>, 1892, which established the organization of this court.

Originally, the Court was composed of four members, three of them appointed by the President of the Republic and one appointed by the Court itself.



*Ceremony of the 85th anniversary of  
the Federal Court of Accounts, held  
on January 17th, 1978*

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*Former headquarters of the Ministry of  
Finance in Rio de Janeiro, where the TCU  
operated until its transfer to Brasília*

The Head of the Department of Treasury was the president of the Court; the General Inspector was its vice-president and the General Accountant of the Treasury was the third member appointed by the President of the Republic. The member appointed by the Court itself, upon a proposal of the General Inspector, was a fiscal prosecutor. At that time, the president of the court's vote was deliberative; the other members' votes were only consultive.

When its composition was completed, the Court was established in the manor where the Ministry of Finance and the National Treasury operated, in Rio de Janeiro. Later, in 1937, the Court moved to the Ipase Building and, in 1939, moved once again to the Andorinha Building, in the same city. In 1944, the Court moved to the newly opened Palace of Finance. While it operated in that building, during the administration of Minister José Pereira Lira, this Court presided over the 3<sup>rd</sup> Congress of the International Organization of Supreme Audit Institutions (INTOSAI).



*The Court was created  
with the purpose of  
examining, reviewing and  
judging the operations  
resulting from revenues  
and expenditures  
of the republic*

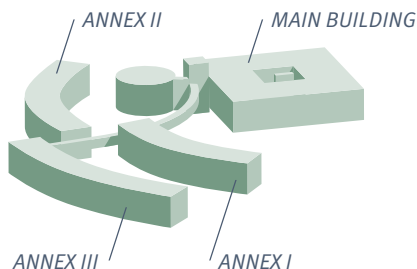






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*Federal Court of Accounts* ▲



Minister Pereira Lira was also responsible for arranging the transfer of the Court to Brasília. In order to achieve that, he designated a large office exclusively to the work of planning the transfer of the Court to the new headquarters; this office was known as Brasília's Room.

The transfer to the new capital of Brazil took place in January of 1961, when the Court started to operate in a provisional office in the building of the Ministry of Finance. The last session in Rio de Janeiro was held on January 5<sup>th</sup>, 1961 and the first session in Brasília was held exactly one week later, on January 12<sup>th</sup>, 1961.



*Main entrance of the  
Federal Court of Accounts*



*Main building of the TCU  
and building of National Congress*

On January 10<sup>th</sup>, 1965, the Court accomplished its biggest goal: the opening of the Palace of the Court of Accounts, located in the “Ministries Esplanade”, behind the Palace of Justice. At last, the work started by Minister Pereira Lira and carried on by Ministers Antônio Brochado da Rocha, Joaquim Henrique Coutinho and Vergniaud Wanderley, who succeeded him, was concluded.

In 1973, the construction of the new headquarters of the Federal Court of Accounts started. The building, designed by architect Renato C. Alvarenga, has a design that harmonizes with the existing buildings in the Central Area of Brasilia and a privileged location, next to the “Ministries Esplanade” surrounded by the main office buildings of the three branches of the government. TCU’s transfer to its permanent headquarters took place in 1974.



*The new headquarters  
of the Federal Court of  
Accounts was designed  
by architect Renato C.  
Alvarenga*





# THE FEDERAL COURT OF ACCOUNTS TODAY

THE FEDERAL COURT OF ACCOUNTS IS A COLLEGIATE BODY AND ITS DECISIONS ARE TAKEN BY THE FULL COURT OR BY ONE OF ITS CHAMBERS. IT IS COMPOSED OF NINE MINISTERS



The National Congress appoints six ministers



The President of the Republic chooses three ministers – two of them are chosen alternately among substitute ministers and members of the Public Prosecution Office within the Court, and one at the President's discretion, with the approval of the Federal Senate

The Court is also composed of four substitute ministers, selected by civil service entrance examinations, which include presenting academic and professional qualifications.

The Full Court meets every Wednesday afternoon. It consists of all nine Ministers and it is presided over by the President of this Court. The Substitute Ministers and one representative of the Public Prosecution Office within the Court (MPTCU) also participate in the Full Court sessions. It is the Full Court's responsibility to deliberate on relevant matters defined in TCU's Bylaws under Full Court Duties.

The TCU is also divided into two chambers, composed of four ministers, two substitute ministers and one representative of the MPTCU each. The chambers meet on Tuesdays afternoons. The 1<sup>st</sup> Chamber is presided over by the minister with most seniority; the 2<sup>nd</sup> Chamber is presided over by the vice-president of the TCU. It is the Chambers' responsibility to deliberate on the matters defined in TCU's Bylaws under Chambers' Duties.



## ACTIVITIES OF THE COURT

### TCU's Full Court

*Meets weekly. Deliberates on relevant matters, defined in TCU's Bylaws under Full Court Duties*

*It meets on Wednesdays afternoon*

### The chambers

*Deliberate on matters defined in TCU's Bylaws under Chambers' Duties*

*They meet on Tuesdays afternoons*

**///**  
***The Public Prosecution Office operates within the TCU, with the purpose of defending the legal system, protecting the law and overseeing its execution***

The Public Prosecution Office operates within the TCU, with the purpose of defending the legal system, protecting the law and overseeing its execution. Its responsibilities are defined in TCU's Bylaws under Public Prosecution Office within the TCU.

The MPTCU is composed of a prosecutor general, three deputy prosecutor generals and four prosecutors, all appointed by the President of the Republic, after approval in a civil service entrance examination.

No meeting of the Full Court or its Chambers may be held without the presence of a representative of the Public Prosecution Office within the TCU.

**///**  
For technical support and administrative services, the TCU has three General Secretariats: General Secretariat of the Presidency, General Secretariat of Government Audit and General Secretariat of Administration.

The Federal Court of Accounts has its own staff, organized in a career development plan, which principles, guidelines, denominations, structuring, forms of provision and other assignments are determined in a specific law.





**GET TO KNOW TCU'S  
ORGANIZATIONAL STRUCTURE:**  
[https://portal.tcu.gov.br/  
institucional/estrutura-  
organizacional/](https://portal.tcu.gov.br/institucional/estrutura-organizacional/)

## TCU's RESPONSIBILITIES

### MISSION

*To improve Public Administration for the benefit of society through government audit*

### VISION

*To be a benchmark in promoting an effective, ethical, responsive and responsible Public Administration*

The Federal Court of Accounts is the external control institution of the federal government that supports the National Congress with the mission of overseeing the budget and the financial execution of the country and contributing to the improvement of Public Administration for the benefit of society.

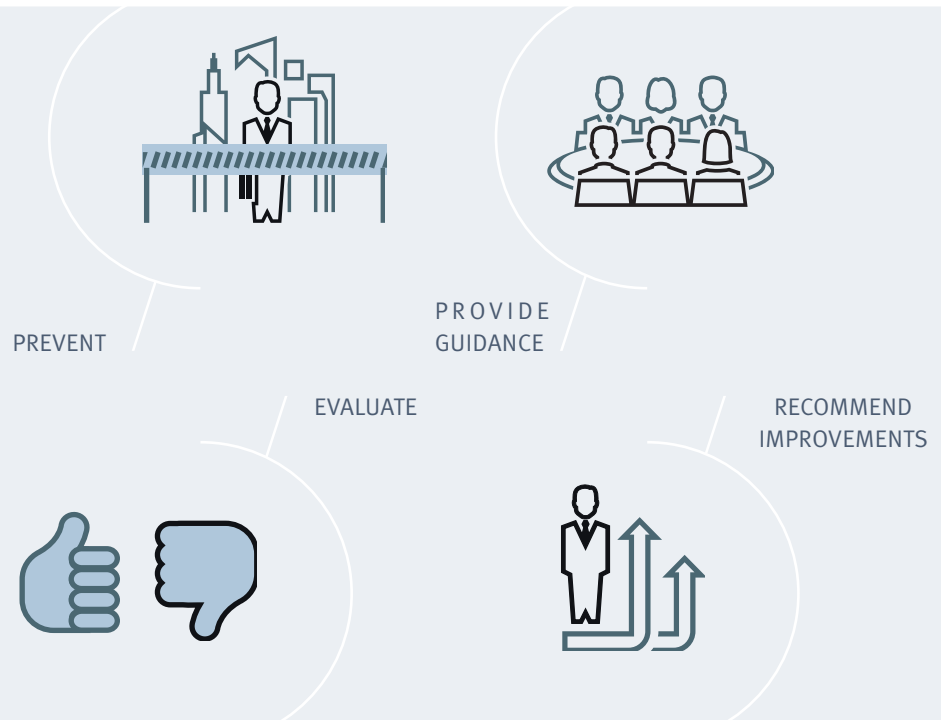
TCU's goal is to be a benchmark in promoting an effective, ethical, responsive and responsible Public Administration.

The Federal Court of Accounts is responsible for accounting, financial, budget, performance and property oversight of public bodies and entities of the country as for their legality, legitimacy and best value.

According to article 71 of the Federal Constitution of Brazil, the National Congress, with the aid of the TCU, exercises the external control. The TCU is responsible for evaluating and judging the accounts of administrators and of other individuals responsible for federal public money, assets and



*According to article 71 of the 1988 Federal Constitution, the external control is exercised by the National Congress with the aid of the TCU*



values. The TCU also evaluates and judges the accounts of those who have caused loss, misappropriation or other irregularity resulting in losses to the public treasury.

To control is to oversee the activities of individuals or agencies so that their activities do not deviate from predefined rules. To control is to prevent, provide guidance, evaluate, and recommend improvements. To control is to act preventively, and not only punish.

## *TCU's mandate*

The constitutional and exclusive mandates of the TCU are established in article 33, paragraph 2, articles 70, 71, 72, paragraph 1, article 74, paragraph 2 and article 161, sole paragraph, of the Federal Constitution of Brazil.

From them, we highlight some of TCU's mandates:

- ▶ to issue an opinion about the annual accounts rendered by the President of the Republic;
- ▶ to examine the accounts of those responsible for public resources;
- ▶ to examine the legality of acts of admission of personnel and the granting of retirement benefits;
- ▶ to carry out audits on its own initiative or at the request of the National Congress;
- ▶ to apply sanctions and to determine the correction of irregularities in acts and contracts;
- ▶ to investigate complaints filed by any Brazilian citizen, political party, association, union or whistleblower about irregularities or illegalities in the use of federal resources;
- ▶ to establish the shares of the participation funds of the States, the Federal District and the Municipalities and to oversee the transfer of funds to state governments and municipal administrations.



## TCU'S ESSENTIAL FUNCTIONS



### OVERSIGHT

audit/oversee, examine acts



### CONSULTING

provide a reply to an inquiry,  
issue a prior opinion



### INFORMATIVE

provide information to the National Congress  
and to the Public Prosecution Office



### JURISDICTIONAL

judge accounts



### SANCTIONING

apply sanctions/penalties



### CORRECTIVE

release determinations, set deadlines,  
suspend acts



### NORMATIVE

issue rules, determine shares of  
participation funds



### OMBUDSMAN

examine complaints and information  
of whistleblowers

## *TCU's JURISDICTION*

Individuals, legal entities, public and private institutions fall under the jurisdiction of the TCU if they:

- ▶ use, collect, keep, manage, apply or administer federal public money, assets and values or to which the Federal Government is accountable;
- ▶ assume, on behalf of the Federal Government, monetary obligations;
- ▶ cause loss, misappropriation or other irregularity that results in loss to the national treasury;
- ▶ receive contributions and provide service of public or social interest;
- ▶ are obliged by law to account to the TCU;
- ▶ perform acts subject to TCU's oversight expressly provisioned on the law;
- ▶ apply any funds transferred by the Federal Government by means of agreement, contract, arrangement or other similar instrument.



## *TCU's RELATIONSHIP WITH INSTITUTIONS*

TCU's engagement with society as a whole and with its representative organizations is part of the Court's strategy to better carry out its activities and consolidate itself as an important institution for the proper operation of the public administration.

The Institutional Relationship (IR) within the TCU is based in the search for a full dialogue with institutions in order to better engage with various internal and external actors, articulating and converging actions and interests.

IR activities within the court are guided by principles of ethics, transparency, impartiality, integrity and clarity, based on values of honesty, respect, empathy, solidarity and proactivity.



## *PARTNERSHIPS AND STAKEHOLDERS*

The Court's IR aims for the interaction, articulation, cooperation and convergence of actions between the TCU and its various partners, searching for more intelligence within their relationships, clarity in its institutional position and enhancement of external control, to safeguard public interest and benefit society.

Safeguarding public interest becomes more effective when it comprises the engagement of multiple actors. The institution must be able to address each topic by considering each stakeholder that must be included in the discussion process. In a world that moves forward with the speed of social media, new technologies and a complex political and social environment, it has never been so important to act in an integrated and transparent way, establishing assertive partnerships that meet common interests and reflect, at the same time, its principles and governance approach and public interest.





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## *TCU AND INTERNATIONAL COOPERATION*

Through international cooperation, the TCU seeks to improve its products and work processes and strengthen its organizational structure. The TCU's relationship with peer institutions throughout the world and with international organizations establishes a fruitful exchange of knowledge, with the acquisition of new professional skills and the incorporation of techniques in audit control.

Several innovations introduced in the TCU in recent years have resulted from international exchange. It was within the scope of these initiatives that, for example, the performance and financial auditing methodologies, the databases to be used in audits, and the governance framework for the public sector were developed. By incorporating best international practices and leading important forums for debate on themes related to external control, the Court has consolidated its position as a benchmark.

It is in this context that the TCU will chair the International Organization of Supreme Audit Institutions (INTOSAI) from 2022 to 2025. As head of INTOSAI, the TCU aims to strengthen the global voice of the organization and its members to the international community.

Being a founding member of INTOSAI and of regional cooperation organizations, the TCU has presided the Professional Standards Committee (PSC) since 2017, ending its mandate in 2022. As President of the PSC, the Court is responsible for audit standards of the public sector.

The TCU actively participates in several global working groups on topics such as environmental auditing, information technology, data analysis and fight against corruption; leads the Capacity Building Committee and



the Special Technical Committee for the Environment within the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS); and is in charge of the General Secretariat of the Organization of Supreme Audit Institutions of the Community of Portuguese Language Speaking Countries (OISC/CPLP).

In addition, the TCU has presided INTOSAI's Performance Audit Subcommittee (PAS) from 2005 to 2016 and OLACEFS from 2013 to 2015. This leadership role has directly benefited the TCU and contributed to the strengthening of external control in the world.

The TCU also works in partnership with regional and multilateral organizations, such as the United Nations (UN) agencies, the World Bank, and the German Cooperation. Joint projects, the exchange of information and of specialists improve TCU's audit work.





*Conceptual design of the new headquarters of the Serzedello Corrêa Institute* ▲

# SERZEDELLO CORRÊA INSTITUTE

The Serzedello Corrêa Institute (ISC) is TCU's school of government and aims to develop individuals to build a civic society. To this end, it promotes the training of the TCU staff, public servants from other institutions, and citizens. It also supports the development of research, tools, and methodologies that help improve external control and Public Administration, in line with TCU's institutional mission.

The work of the Serzedello Corrêa Institute comprises three main pillars: corporate education, knowledge management and innovation and culture.

## CORPORATE EDUCATION

ISC offers in person, partially online and full online activities for audiences involved in the various dimensions of external control. Internally, TCU's employees are trained to develop technical, management and behavioral skills through courses, events, lectures, postgraduate courses, and educational incentives.

Externally, the Institute offers courses that help in a preventive and pedagogical way to guide and train public servants and managers, besides training citizens to exercise social control.





*Detail of the conceptual design of the new headquarters of the Serzedello Corrêa Institute* ▲

The international audience is also contemplated through partnerships with other control institutions, especially in the scope of the Capacity Building Committee (CCC) of the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS).

To reach as many people as possible, the Institute has invested in partnerships and in online courses available at its website: **[www.tcu.gov.br/isc](http://www.tcu.gov.br/isc)**. It is important to mention that in face of the new paradigm brought by teleworking, new resulting challenges have increased the amount of online educational offers. The increasing number of requests, coming from an ever demanding public, have been met from a perspective of always forecasting the challenges that still may come.

## KNOWLEDGE AND INFORMATION MANAGEMENT

The improvement of knowledge and information management at the Court is carried out by ISC through a specialized structure. It includes actions such as the creation and organization of information services and spaces, such as wikis, practice communities, and digital repositories on the TCU Portal. Document and bibliographic management activities are also included in this area. Document management seeks to control the entire life cycle of the documents that circulate daily within the institution. The bibliographic management is responsible for preserving the institutional memory and for managing information services. The Minister Ruben Rosa Library is open to the external public, both at its headquarters in Annex III of the TCU, and at ISC.



*Centro Cultural TCU* ▲

## INNOVATION AND CULTURE

The Institute invests in actions that can stimulate and favor the development of research, innovation, and culture at the TCU, in addition to fostering innovative practices in the Public Administration. To this end, ISC counts with the Center for Research and Innovation (CePI), responsible for coordinating the Laboratory for Innovation and Co-participation (Colab-i), the first innovation laboratory in external control institutions in the world.

ISC is also responsible for operating the Center of Advanced Studies in Control and Management (Cecap), a collegiate body of an advisory nature created to assist the Court in producing and disseminating knowledge relevant to the performance of external control and to promote cooperation, study, and research activities, among other competencies.

As for Culture, ISC is dedicated to establishing closer ties between the TCU and society through artistic and historical knowledge. To this end, the Court has the Marcantonio Vilaça Cultural Space, which helps develop Brazilian art and offers free access to a wide range of high quality cultural expressions; and the TCU Minister Guido Mondin





*Museu do Tribunal de Contas da União* ▲

Museum, which promotes exhibitions, preserves, and disseminates the Court's history. An educational program is also developed to facilitate the access of students and other audiences who are interested in the cultural activities carried out.

The Center for Research and Innovation (CePI), part of ISC, aims to foster applied research within the TCU and coordinate coLAB-i. The laboratory's mission is to contribute to the improvement of external control and of the Public Administration, by encouraging and inducing innovation. Since its creation, coLAB-i has been supporting all departments within the Court, as well as other entities of the Public Administration, to develop innovative projects, guaranteeing knowledge management of the developed solutions, coordinating cooperation actions and promoting capacity building initiatives and events on topics related to innovation.

## TCU AND SOCIETY

With the purpose of shortening the distance to Brazilian citizens, the Federal Court of Accounts provides several contact channels. These channels serve for dissemination of audits conducted by its staff, addressing questions and providing general information about subjects related to mandate and the constitutional competence of this Court of Accounts.

### TCU'S WEB PORTAL

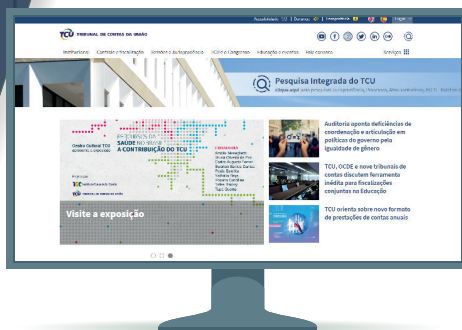
TCU's web portal can be accessed through the address: **[www.tcu.gov.br](http://www.tcu.gov.br)**

### TCU'S OFFICE OF THE OMBUDSMAN

TCU's Office of the Ombudsman is located at Setor de Administração Federal Sul, quadra 4, lote 1, Anexo III, rooms 43 to 51. It can be reached by calling 0800-644-2300, option 1, or by fax +55 61 3527-5015.

### COSTUMER SERVICE CHARTER

It contains information about the services provided by the Court, how to access them, service channels, waiting time, as well as general information about the TCU. **<https://portal.tcu.gov.br/carta-de-servicos/>**



[www.portal.tcu.gov.br](http://www.portal.tcu.gov.br)

## TCU ON SOCIAL MEDIA

Always interested in being close to the Brazilian citizen, the Federal Court of Accounts can also be found on social media, such as Facebook, Twitter and YouTube.

## TCU IN THE PUBLIC RADIO HOUR

TCU's minute is broadcasted on Mondays, Wednesdays and Fridays during the public radio hour *A Voz do Brasil*. The idea is to bring information related to the actions of the Federal Court of Accounts to Brazilian citizens in the most isolated areas of the country

## DISTANCE LEARNING AND THE TCU

The Federal Court of Accounts (TCU), through the Serzedello Corrêa Institute (ISC), provides distance-learning courses for staff members of the TCU and other institutions. These courses are offered free of charge with the purpose of disseminating legal provisions and good practices and contributing to the proper and regular use of public resources. Learn more by accessing [www.tcu.gov.br/isc](http://www.tcu.gov.br/isc)

## PUBLICATIONS

The Federal Court of Accounts disclose several publications available for download on TCU's Web Portal: <https://portal.tcu.gov.br/publicacoes-institucionais/>



[www.twitter.com/tcuoficial](http://www.twitter.com/tcuoficial)



[www.youtube.com/TCUoficial](http://www.youtube.com/TCUoficial)



[www.facebook.com/TCUoficial](http://www.facebook.com/TCUoficial)

Fiscob  
2019

Fiscalização de obras púb  
23º Ano

PANOR  
PRE  
NO B

Relatório e Parecer Prévio sobre as  
Contas do Presidente  
da República

2018

ANEXO I - Parecer  
Ana Arraes

TRIBUNAL DE CONTAS DA UNIÃO  
Prestação de contas do governo

TRIBUNAL  
DE CONTAS  
DA UNIÃO

ESTRUTURA  
ORGANIZACIONAL  
E SERVIÇOS

TRIBUNAL DE CONTAS DA UNIÃO TCU

TRIBUNAL DE CONTAS DA UNIÃO

RELATÓRIO  
SISTÊMICO DAS  
FISCALIZAÇÕES DO  
BIÊNIO 2017/2018  
Acórdão 1.263/2019 - Plenário

Vocabulário  
do Tribunal

# TCU AND CULTURE



## ATHOS BULCÃO TILE PANELS

TCU's restaurant, located next to the main building, has two tile panels signed by Athos Bulcão, an artist from Rio de Janeiro whose works – present in several buildings of the city – highlight the concrete of Brasília's architecture.

The panels of TCU's restaurant were executed in 1998 and are made of the traditional tiles designed by the artist.



## CANDIDO PORTINARI'S WORKS

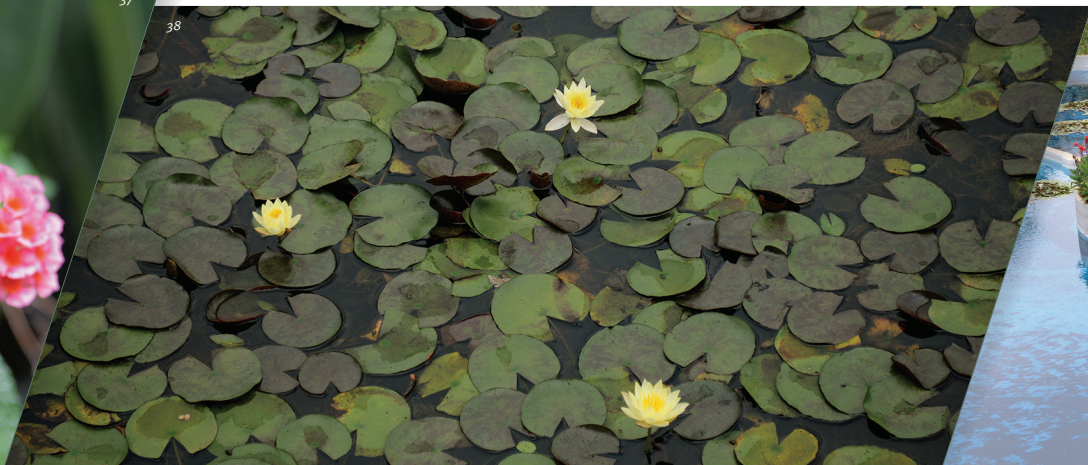
TCU's visual communication design pays tribute to Candido Portinari with the reproduction of some of this artist's works, which are not well known by the majority of Brazilian population.





## BURLE MARX'S GARDENS

Roberto Burle Marx, an acclaimed architect-landscape designer who conceived important garden projects in Brazil and around the world, using mainly species of the Brazilian flora, designed the landscape project of TCU's main building.







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## WHERE TO FIND THE TCU

The headquarters of the Federal Court of Accounts is located in Brasília, DF and it has Departments of Government Audit in all states.



*Brasília*

### **Federal Court of Accounts – Brazil**

Phone: +55 0800-644-2300  
Address: Secretaria-Geral da Presidência  
SAFS Quadra 4 Lote 1  
Edifício-Sede, 1º andar, sala 146  
70042-900 – Brasília, DF



**TCU'S DEPARTMENTS  
IN THE STATES MAY BE  
ACCESSED THROUGH:**  
[https://portal.tcu.gov.br/  
institucional/enderecos-e-  
contatos/](https://portal.tcu.gov.br/institucional/enderecos-e-contatos/)





### **Content Responsibility**

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Center for Creation and Publishing (NCE)*

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*Center for Creation and Publishing (NCE)*

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*Department of International Relations (Serint)*

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*Alexandre Araújo: 26, 27, 28 and 29*

*Saulo Cruz: 43*

### **Office of the Ombudsman**

*0800-644-2300  
ouvidoria@tcu.gov.br*

### **Federal Court of Accounts**

*General Secretariat of Government Audit  
SAFS Quadra 4 Lote 1 Edifício Anexo III | Sala 450  
70.042-900 Brasília – DF  
+55 61 3316-7322  
Fax +55 61 3316-7535  
segecex@tcu.gov.br*

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## **Mission**

Improve Public Administration for the benefit of society through government audit.

## **Vision**

Be a benchmark in the promotion of an effective, ethical, timely and responsible Public Administration.



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