

Substitute Minister Marcos Bemquerer Costa – Curriculum Vitae

Name: Marcos Bemquerer Costa

Born: June 24th, 1959 – Diamantina-MG

Parents: Efigênio Engrácio Costa and Florisbela Bemquerer Costa

Marital Status: Married

GRADUATION

1. Masters Degree in Law from the Federal University of Pernambuco – UFPE (2001).
2. Post graduated in Civil Procedural Law from the Instituto de Cooperação e Assistência Técnica (ICAT) (Cooperation and Technical Assistance Institute) – UDF (1997).
3. Graduated bachelor in Law from the Centro de Ensino Unificado do Distrito Federal – UDF (1995).
4. Graduated in Postal Administration from the Escola Superior de Administração Postal (School of Postal Administration) - ESAP (1986).
5. Graduated bachelor in Electrical Engineering from the Federal University of Minas Gerais – UFMG (1981).

PROFESSIONAL BACKGROUND

1. **Substitute Minister (Auditor)** at the Federal Court of Accounts, since October, 2001.
2. **External Oversight Federal Auditor** at the Federal Court of Accounts, and held the positions of Advisor to the Attorney General of the Public Prosecutor's Office at the Federal Court of Accounts, Chief of Staff of the Deputy-Attorney General of the Public Prosecutor's Office at the Federal Court of Accounts and Secretary of Resources.
3. **Postal Administrator and Engineer** at the Empresa Brasileira de Correios e Telégrafos – ECT, and held the positions of Inspector at the Inspector General, Inspector at the Audit and Inspection Department, Advisor to the Head of the Audit and Inspection Department and Head of the Complaints Verification Control Division at the Audit and Inspection Department.
4. **Electrical Engineer**, and worked in private companies of external air and underground telephone network implantation and maintenance and grounding services.

TEACHING EXPERIENCE

1. Universidade Católica de Brasília – UCB: Law Professor on the following subjects: Introduction to Law, Introduction to Contemporary Law, General Theory of Private Law and Thesis Monograph, since 2002.
2. Centro de Ensino Unificado do Distrito Federal – UDF: Law Professor on the following subjects: General Theory of Private Law and Introduction to Law, since 2008 (teaching degree).
3. Serzedello Corrêa Institute at the Federal Court of Accounts: Instructor of the Training Course and Professional Training Course on the following subjects: Basic Law and Procedural Standards of TCU and Legal Nature of Public Agencies (1998 to 2001).
4. Federal University of Minas Gerais – UFMG: Administrative Coordinator of the Industrial Workforce Training Intensive Course (1981).

5. Federal University of Minas Gerais – UFMG: Professor of the Industrial Workforce Training Intensive Course on the following subjects: Electrical Machines, Electrical Commands and Mathematics (1981 and 1982).
6. Federal University of Minas Gerais – UFMG: Substitute Professor of Exact Sciences on the following subjects: Descriptive Geometry I (1981).

PUBLICATIONS AND RELEVANT TECHNICAL WORKS

1. Article: “O Juízo de Retratação no Recurso Agravo” (*“Retraction Decision on the Reveal Appeal”*), published on *Correio Braziliense* Newspaper, supplement Direito & Justiça n. 198, page 5, May 1st, 1995.
2. Monograph: “A Eficácia Erga Omnes e o Efeito Vinculante no Controle Abstrato de Constitucionalidade” (*“The Erga Omnes Efficiency and the Binding Effect on the Abstract Control of Constitutionality”*), supervisor: Professor Waldemir Pinheiro Banja, UDF/ICAT, April, 1997.
3. Thesis: “O Regime Jurídico das Empresas Estatais após a Emenda Constitucional no. 19/98” (*“The Legal System of State Companies after the Constitutional Amendment n. 19/98”*), supervisor: Doctor and Professor Francisco de Queiroz Bezerra Cavalcanti, UFPE, May, 2001.
4. Article: “Desvendando o S” (*“Uncovering the S”*), in co-authorship with Patrícia Reis Leitão Bastos, published on the “Fórum de Contratação e Gestão Pública” Magazine, n. 127, pages 9 to 24, Fórum Publishing, July 2012.

HONORARY TITLES

1. Grand Officer of the Order of the Military Merit, Ministry of Defense/ Army Command, promoted by the President of the Republic of Brazil under decree of May 22ns, 2005, with title of commander, which had been bestowed by decree of March 21st, 2003.
2. Peacemaker Medal, Ministry of Defense/ Army Command, bestowed by the Brazilian Army Commander, on August 25th, 2003.
3. Grand Officer of the Order of the Air Force Merit, Ministry of Defense/ Air Force Command, bestowed by the President of Brazil, under decree of October 1st, 2004.
4. Commander of the Order of Rio Branco, Ministry of Foreign Affairs, bestowed by the President of Brazil, under decree of April 12nd, 2006.
5. Grand Officer of the Order of the Labor Judiciary Merit of the Regional Labor Court of the 1st Region, bestowed by the Regional Labor Court of the 1st Region, at a meeting held on October 16th, 2008.
6. Commander of the Order of the Navy Merit, Ministry of Defense / Navy Command, bestowed by the President of Brazil, under decree of May 4th, 2009.
7. “Conselheiro Egidio Salles” Medal and Diploma, bestowed by the Courts of Accounts of the Municipalities of the State of Pará, TCM/PA, March, 2011.
8. Collar of the Merit of the Court of Accounts – Minister José Maria Alkmin, bestowed by the Court of Accounts of the State of Minas Gerais – TCE/MG, October, 2011.

CIVIL SERVICE EXAMS

1. Auditor position (Substitute Minister) at the Federal Court of Accounts (1997).
2. Analyst of External Oversight position at the Federal Court of Accounts (1991).
3. Federal Revenue Tax Auditor position at the Secretariat of the Federal Revenue of Brazil.
4. Position of Analyst of Finance and External Oversight at the Court of Accounts of the Federal District (1991).

PARTICIPATION IN COURSES, CONGRESSES, LECTURES AND OTHER EVENTS

2012

1. "8th Brazilian Forum of Public Management Oversight", held in August, 2012, in the city of Rio de Janeiro/ RJ. He attended the event as a lecturer, with the theme "Public Interest and Continuity of Public Works: Alternative Measures for the Suspension of Execution of Irregular Contracts".
2. "The Role of the Courts of Accounts" Course, promoted by the School of the Court of Accounts of the State of Mato Grosso – TCE/MT, in August, 2012, in the city of Cuiabá/MT. He attended the event as a lecturer.
3. "84th National Meeting of the Construction Industry", held in June, 2012, Belo Horizonte/MG. He attended the event as a lecturer and representative of the Federal Court of Accounts on the "Institutional Partnership with the Federal Court of Accounts aiming at the improvement of bidding conditions and of contractual execution" debates panel.
4. "United Nations Conference on the Rio 20+ Sustainable Development", held in June, 2012, Rio de Janeiro/RJ; He attended the event as a lecturer invited by the Court of Accounts of the State of Amazonas.
5. "3rd Symposium on Legal Integration of the Brazilian Army", held in May, 2012, at the Brazilian Army Headquarters in Brasília/DF. He attended the event as a lecturer and representative of the Federal Court of Accounts.
6. Seminar: "The Management Role on Public Works", promoted by the Serzedello Corrêa Institute/ TCU, in partnership with the Architecture and Engineering Union, in April, 2012. Opening lecture.
7. "Foro Internacional en Materia de Fiscalización Superior" ("International Forum on Supreme Auditing"), held in April, 2012, in the City of Mexico. He attended the event as a lecturer and representative of the Federal Court of Accounts.
8. Seminar: "Elaboration of Audit Reports", in company, at the State Department of Transparency and Oversight of the Federal District, held in April, 2012, in Brasília/DF. He attended the event as a lecturer.
9. "2nd Brazilian Forum on Administrative Law", held in Aracaju/SE, in April, 2012. He attended the event as a lecturer and representative of the Federal Court of Accounts, on the "Court of Accounts and Due Legal Process" panel.
10. "6th National Forum of the Public Prosecutor's Office", held in Natal/RN, in March, 2012. He attended the event as a lecturer, with the theme "Sustainability at the environmental dimension: The Federal Court of Accounts experience".

2011

1. Seminars: "Elaboration of Audit Reports", in company, State Department of Transparency and Oversight of the Federal District, held in Brasília/DF, in December, 2011. He attended the event as a lecturer.
2. "National Congress of the Courts of Accounts, held in Belem/PA, in November, 2011. He attended the event as a lecturer.
3. Seminar: "Elaboration of Audit Reports", held in Brasília/DF, in November, 2011. He attended the event as a lecturer.
4. CAIXA-TCU Meeting, promoted by the 3rd Secretariat of Public Works Oversight of the Federal Court of Accounts, in November, 2011, Brasília/DF. Opening lecture.
5. INTOSAI Compliance Audit Subcommittee Annual Meeting, held in Batumi, Georgia, from September 26th to 29th. He attended the event as a representative of the Federal Court of Accounts.
6. Seminar: "Elaboration of Audit Reports", held in Brasília/DF, in September, 2011. He attended the event as a lecturer.
7. Seminar: "Audit and internal oversight on the public sector under the prism of the Federal Court of Accounts", held in São Luís/MA, in August, 2011. He attended the event as a lecturer.
8. Seminar: "Audit and internal oversight on the public sector under the prism of the Federal Court of Accounts, held in Brasília/DF, in August, 2011. He attended the event as a lecturer.
9. Seminar: "Complementary Welfare of the Public Sector – Challenges for the Public Management", in August, 2011, in Brasília/DF. He attended the event as a lecturer.
10. "National Meeting of Accountants, Auditors and Confea/Crea System Controllers Integration -2011", held in Brasília/DF, in July, 2011. He attended the event as a lecturer, representing the Federal Court of Accounts.
11. Seminar: "Elaboration of Audit Reports", held in Brasília/DF, in June, 2011. He attended the event as a lecturer.
12. Seminar: "Audit and Internal oversight on the public sector under the prism of the Federal Court of Accounts", held in Florianópolis/SC, in June, 2011, at the Regional Electoral Court. He attended the event as a lecturer.
13. "1st Meeting of SESI/SENAI System Internal Audits", promoted by the Industries Federation of the State of Rio de Janeiro, in April, 2011. He attended the event as a lecturer.
14. "Audit and Governmental Oversight Specialization Course", promoted by the Serzedello Corrêa Institute, in partnership with the Office of the Comptroller General, in February, 2011. He attended the event as a lecturer.
15. Seminar on Parliamentary Affairs, held at the Legislative Chamber of the Federal District, promoted by the National Union of State Legislatures, in February, 2011. He attended the event as a lecturer, with the theme "The Fiscal Responsibility Law and the Federal Court of Accounts".

2010

1. Seminar: “Elaboration of Audit Reports”, held in October, 2010, in Brasília/DF. He attended the event as a lecturer.
2. Seminar: “Audit and internal oversight on the public sector under the prism of the Federal Court of Accounts”, held in Curitiba/PR, in June, 2010, at the Sanitation Company of Paraná. He attended the event as a lecturer.
3. Seminar: “Audit and internal oversight on the public sector under the prism of the Federal Court of Accounts”, held in Brasília/DF, in June, 2010. He attended the event as a lecturer.
4. “XLVI Reunión del Consejo Directivo de OLACEFS” (“XLVI OLACEFS Directive Board Meeting”), held in Quito, Ecuador, in March, 2010. He attended the meeting as a representative of the Federal Court of Accounts.
5. Seminar: “Elaboration of Audit Reports”, held in Brasília,/DF, in March, 2010. He attended the meeting as a lecturer.

2009

1. Spanish Course, promoted by the Centro de Cultura Panhispânica, in Brasília/DF (420 hours), from August 2006 to December 2009.
2. “Diálogo Público – Rede de Controle no Amapá” (“*Public Dialog – Control Network of Amapá*”), held in Macapá/AP, November, 2009. Opening speech, representing the Federal Court of Accounts.
3. Seminar: “Auditoria e controle interno no setor público sob a ótica do TCU” (“*Audit and Internal Oversight in the public sector from the Federal Court of Accounts perspective*”), held in Brasília/DF, October, 2009. He attended the event as a lecturer.
4. Seminar: “Elaboração de Relatórios de Auditoria” (“*Elaboration of Audit Reports*”), held in Brasília/DF, September, 2009. He attended the event as a lecturer.
5. “II Fórum TCE-PA e Jurisdicionados” (“*2nd Forum of the Court of Accounts of the State of Pará*”), held in Belém/PA, September, 2008, promoted by the Court of Accounts of the State of Pará. He attended the event as a lecturer presenting the topic on “Defense and Resources at the Courts of Accounts”.
6. Seminar: “Auditoria e controle interno no setor público” (“*Audit and internal oversight in the public sector*”), held in Cuiabá/MT, September, 2009, at the Court of Justice of the State of Mato Grosso. He attended the event as lecturer.
7. “Seminário de comunicação dos Tribunais de Contas do Brasil – Efetividade e Transparência: a construção da imagem dos Tribunais de Contas” (“*Seminar on communication of the Brazilian Courts of Accounts – Effectiveness and Transparency: the image-building process of the Courts of Accounts*”), held in Cuiabá/MT, August, 2009, promoted by the Rui Barbosa Institute and ATRICON. He attended the event as a lecturer, presenting the topic “A efetividade do controle interno: comunicação depende de attitudes” (“*The effectiveness of internal oversight: communication depends on attitudes*”).
8. Seminar: “Elaboração de Relatórios de Auditoria” (“*Elaboration of Audit Reports*”), held in Palmas/TO, August, 2009, at the Court of Accounts of the State of Tocantins. He attended the event as a lecturer.

9. Seminar: “Procedimentos e Relatórios de Auditoria Moderna” (*“Modern Audit Procedures and Reports”*), held in Brasília/DF, June, 2009. He attended the event as a lecturer.
10. Special Seminar: “Auditoria e controle interno no setor público sob a ótica do TCU” (*“Audit and internal oversight in the public sector from the Federal Court of Accounts perspective”*), held in Belo Horizonte/MG, June, 2009, at the Regional Federal Court, Regional Electoral Court and Regional Labor Court of the State of Minas Gerais. He attended the event as a lecturer.
11. Seminar: “Auditoria no setor público sob a ótica do TCU” (*“Audit in the public sector from the Federal Court of Accounts perspective”*), held in Brasília/DF, March, 2009. He attended the event as a lecturer.

2008:

1. “Audit Writing and Reports” Course, held in Brasília/DF, October, 2008. He attended the event as a lecturer.
2. Governmental Audit Course, focusing on Performance Audit, held in Belém/PA, September, 2008, promoted by the Regional Electoral Court of the State of Pará. He attended the event as a lecturer.
3. “Reunión Ordinaria de la Comisión Técnica de Evaluación de Desempeño de Iãs EFS e Indicadores de Rendimiento (CEDEIR)” held in San Jose, Costa Rica, in September, 2008. He attended the event as a representative of the Federal Court of Accounts.
4. Course: “Auditoria e Controle Interno no Setor Público” (*“Audit and Internal Oversight in the Public Sector”*), held in Brasília/DF, August, 2008. He attended the event as a lecturer.
5. Seminar: “Inovações e procedimentos de auditoria moderna com ênfase na Administração Pública” (*“Innovation and modern audit procedures focusing on Public Management”*).
6. Electrical Engineering Post Graduation Program at the Federal University of Minas Gerais. He attended the event as a lecturer, in May, 2008.

2007

1. “IV Encuentro Internacional sobre la Sociedad y sus Retos frente a la corrupción” (*“4th International Meeting on Society and its Challenges to fight Corruption”*), held in Havana, Cuba, November, 2007. He attended the event as a lecturer.
2. Preparatory Public Hearing for performance audit on the most relevant topic, “Amazônia” (*“Amazon”*), held in October, 2007, in Manaus/AM. He attended the event as a lecturer, representative of the Federal Court of Accounts and rapporteur of the case.

2006

1. International Anti-Corruption Day, promoted by the Federal Comptroller General, in December, 2006, Brasília/DF. He attended the event as a lecturer and representative of the Federal Court of Accounts.
2. “Diálogo Público” (*“Public Dialog”*), promoted by the Federal Court of Accounts, in Rio de Janeiro, October, 2006, with the theme “O Tribunal de Contas da União na

promoção da cidadania e do controle social no Terceiro Setor” (*“The Federal Court of Accounts promoting citizenship and social oversight in the Third Sector”*). Opening speech.

3. “Diálogo Público” (*“Public Dialog”*), promoted by the Federal Court of Accounts in Belo Horizonte/MG, in September, 2006, with the theme “O Tribunal de Contas da União na promoção da cidadania e do controle social no Terceiro Setor” (*“The Federal Court of Accounts promoting citizenship and social oversight in the Third Sector”*). Opening speech.
4. Federal Officers Forum in Minas Gerais, held in September, 2006. He attended the event as a lecturer.
5. “Transparencia contra la corrupción” (*“Transparency against corruption”*) International Seminar, held in Cartagena de Indias, Colombia, July, 2006. He attended the event as a lecturer representing the Federal Court of Accounts.

2005

1. Post Graduation Course in Political Science, Brazilian Defense and Strategy, in Palmas/TO, promoted by the Associação dos Diplomados da Escola Superior de Guerra no Tocantins. He attended the event as a lecturer in September, 2005.
2. “Diálogo Público” (*“Public Dialog”*), promoted by the Federal Court of Accounts in Campo Grande/MS, in June, 2005, with the theme “Qualidade dos Gastos Públicos: Contribuições dos Órgãos de Controle à Gestão Municipal” (*“Quality of Public Expenditures: Contributions of Oversight Bodies to the Municipal Management”*). Opening speech.
3. “Diálogo Público” (*“Public Dialog”*), promoted by the Federal Court of Accounts in Rio Branco/AC, in May, 2005, with the theme “Qualidade dos Gastos Públicos: Contribuições dos Órgãos de Controle à Gestão Municipal” (*“Quality of Public Expenditures: Contributions of Oversight Bodies to the Municipal Management”*). Opening speech.
4. “Diálogo Público” (*“Public Dialog”*), promoted by the Federal Court of Accounts in Montes Claros/MG, in May, 2005, with the theme “Qualidade dos Gastos Públicos: Contribuições dos Órgãos de Controle à Gestão Municipal” (*“Quality of Public Expenditures: Contributions of Oversight Bodies to the Municipal Management”*). Opening speech.
5. “Diálogo Público” (*“Public Dialog”*), promoted by the Federal Court of Accounts in Aracajú/SE, in April, 2005, with the theme “Qualidade dos Gastos Públicos: Contribuições dos Órgãos de Controle à Gestão Municipal” (*“Quality of Public Expenditures: Contributions of Oversight Bodies to the Municipal Management”*). Opening speech.
6. “Diálogo Público” (*“Public Dialog”*), promoted by the Federal Court of Accounts in Palmas/TO, in April, 2005, with the theme “Qualidade dos Gastos Públicos: Contribuições dos Órgãos de Controle à Gestão Municipal” (*“Quality of Public Expenditures: Contributions of Oversight Bodies to the Municipal Management”*). Opening speech.

2004

1. “Diálogo Público” (“*Public Dialog*”), promoted by the Federal Court of Accounts in Cuiabá/MT, in October, 2004, with the theme “ Fiscalização e Controle Social da Gestão Pública” (“*Supervision and Social Oversight of Public Management*”) Opening speech.
2. “Diálogo Público” (“*Public Dialog*”), promoted by the Federal Court of Accounts in Belo Horizonte/MG, in September, 2004, with the theme “ Fiscalização e Controle Social da Gestão Pública” (“*Supervision and Social Oversight of Public Management*”) Closing speech.
3. “Diálogo Público” (“*Public Dialog*”), promoted by the Federal Court of Accounts in Macapá/AP, in August, 2004, with the theme “ Fiscalização e Controle Social da Gestão Pública” (“*Supervision and Social Oversight of Public Management*”) Opening speech.

2003

1. Serzedello Corrêa 2003 Award. He participated as a member of the committee in charge of the judgment and classification of the participating monographs.
2. “Control de lo Entes Reguladores de Servicios Públicos y Concesiones en Infraestructura”(“*Oversight of Regulatory Institutions of Public Services and Concessions and Infrastructure*”) International Seminar, promoted by the Office of the Auditor General of the Nation, in Buenos Aires, Argentina, in November, 2003. He attended the event as a lecturer and representative of the Federal Court of Accounts.
3. The Accountant Week, promoted by the Centro de Ensino Unificado do Distrito Federal – UDF. He attended the event as a lecturer.
4. Civil service exam for the position of Prosecutor at the Court of Accounts of the State of Rio Grande do Norte. He attended as a member of the examining board for the Civil Law and Civil Procedure oral exam, held in Natal/RN, January 26, 2003.

2002 and previous years

1. Civil service exam for the position of Auditor at the Court of Accounts of the Federal District. He attended as a member of the examining board of the Civil Law and Civil Procedure oral exam, held in Brasília/DF, November 3, 2002.
2. 44th National Meeting of SENAI Board Members, promoted by SENAI, November, 2001. He attended the event as a lecturer.
3. National Meeting of the Attorneys of the Brazilian Mail and Telegraph Company (Empresa Brasileira de Correios e Telégrafos), held in Brasília, June, 1996. He attended the event as a lecturer.
4. National Congress of Procedural Law, promoted by the Brazilian Institute of Procedural Law, Brasília-DF (1995).
5. Extra Training Course for External Oversight Analyst (300 hours), promoted by the Federal Court of Accounts, Brasília/DF (1992).
6. Training Program – 2nd Stage of the External Oversight Analyst Selection Process (960 hours), promoted by the Federal Court of Accounts, Brasília/DF (1992).

7. Cycle of Lectures of the Brazilian Bar Association on Consumers Rights, promoted by the Brazilian Bar Association / Federal District Section (1991).
8. English Course (90 hours), promoted by the Brazilian Mail and Telegraph Company, Brasília-DF (1991).
9. Labor and Social Security Legislation (40 hours), promoted by the Brazilian Mail and Telegraph Company, Brasília-DF, (1988).
10. Official Writing Course (40 hours), promoted by the School of Postal Administration, Brasília-DF (1987).
11. French Course (120 hours), promoted by *Alliance Française*, Brasília – DF (1986).
12. 5th Electrical Engineering Week, promoted by the Electrician Fraternity of the EEUFMG, Belo Horizonte –MG (1979).

PARTICIPATION IN PROFESSIONAL ASSOCIATION

1. President of *AUDICON – Associação Nacional dos Auditores* (National Auditors Association) (Ministers and Deputy Council Members) of the Courts of Accounts. Biennium 2010/2011 and 2012/2013.