

AUDIT ON INFORMATION TECHNOLOGY IN THE SIAPE CONSIGNMENT MODULE

WHAT IS THE SIAPE CONSIGNMENT MODULE?

The Integrated System of Human Resources Management (Siape) is a human resources system that processes and controls a payroll in the order of R\$ 52 billion a year, contemplating about 1,300,000 civil servants, retirees and pension holders of the Executive Branch. Siape's consignment module consists of a set of computer-based transactions that support systematic payroll consignment procedures. These systematic procedures consist in the provision of services to civil servants, retirees and pension holders of the Executive Branch, who are referred to as consignees, by entities duly registered and authorized to make deductions in the payroll, which are referred to as consigners. Payroll consignment procedures are applied to approximately 1,300 consignees, for whom transactions amounting to over R\$ 300 million a month are carried out.

WHY DID TCU CARRY OUT THIS AUDIT?

Because of problems related to deductions in the payroll of civil servants, retirees and pension holders at amounts exceeding the legal limits and of other irregularities which led the National Treasury General Attorney's Office in the State of Amapá and the Federal Attorney's Office in the State of Amapá to file a representation, the Court carried out this audit for the purpose of investigating controls and procedures related to the consignment of amounts in the payroll.

MAIN TCU FINDINGS

TCU detected various shortcomings directly related to the systematic consignment procedures, among which the following ones stand out: inclusion of consignments without the authorization from the consignee; undue reinclusion of already excluded or finalized consignments; undue exclusion of consignments; changes in the amounts to be transferred to consignees; non-charging of a fee for using the system for the optional consignment rubric; inclusion of optional consignments under compulsory consignment rubrics and of expenses not legally provided for in monthly payment rubrics; existence of a consignment rubric not provided for in the law; lack of controls in the beginning of the consignment flow; absence of criteria to punish a consignee who acts in an irregular or illegal way; and absence of contractual tools between the consignees and the Central Agency of the Civil Staff System of the Federal Administration – Sipec.

Other shortcomings which were detected in the Siape system access control and in the environment where it is executed jeopardize the correct operation of the consignment module. Among them, special mention should be made of the following ones: the staff in charge of managing the system is dissatisfied with the workload involved; lack of control of those in charge of registering individuals in the Siape system and of operating it; existence of general staff in charge of registering individuals in the system who do not belong to the regular staff of the managing unit; members of the Siape system development and maintenance team with non-controlled access to the production environment; and lack of a unified channel to process complaints.

TCU DETERMINATIONS AND RECOMMENDATIONS

The main conclusion of this audit is that there are no controls allowing for one to tell for sure that the Sole Paragraph of Article 45 of Law 8,112/90 is being complied with, i.e., that deductions from the payroll are being made upon authorization from the civil servants involved. Therefore, for the purpose of adjusting the systematic consignment procedures to the provisions of the normative guidelines that regulate the matter, determinations were proposed to the Human Resources Secretariat of the Ministry of Planning, Budget and Management – SRH/MP, among which the following ones stand out: immediate suspension of optional consignments if there are any doubts as to whether or not they were authorized by the consignee, preventing their reinclusion until it is actually confirmed that the consignee authorized the consignment; the authorization of the consignee should be registered in the Siape system before the consignment is actually made; applicable internal administrative measures should be taken to recover damages to the public treasury as a result of the non-collection of fees for covering the costs for processing data related to optional consignments; prior formalization of a contract or agreement between consignees and the Central Agency of the Sipec system to operate in the Siape and Siapenet systems; Associations and Clubs which operate in the Siape system should be exclusively made up of federal civil servants; minimum documentation for each consignee should be required and maintained.

Determinations were also proposed for the purpose of improving the control and transparency of the systematic procedures applied to Siape consignments, as well as recommendations to improve them, with the aim of improving procedures and internal controls.

TCU DELIBERATION

Sentence n. 1,505/2007 - TCU - Plenary
Rapporteur: Justice Valmir Campelo

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