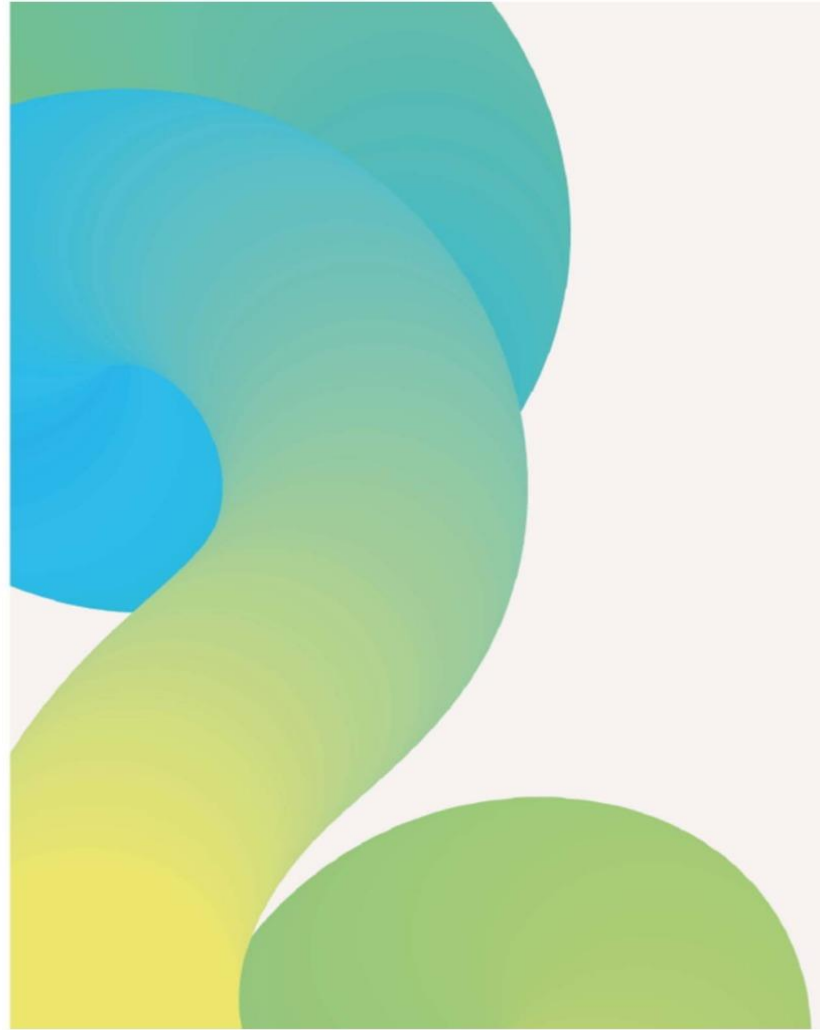


Code of Ethical Conduct for Public Servants

Short Version





REPÚBLICA FEDERATIVA DO BRASIL
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Presentation

This summary provides the main points of the Code of Ethical Conduct for Public Servants of the Federal Court of Accounts, approved by Resolution – TCU 330/2021, and strives to enhance comprehension of the standard and expand its reach, through accessible and clear language.

The publication is the result of the ethical Committee's collaborative work with the Department of Communications to familiarize the provisions of the code, as preventive and pedagogical actions contribute effectively and decisively to the strengthening of ethics management in this Court.

I wish you all a great read!

ANA ARRAES

President

Concept of ethics

Ethics concerns the principles of conduct that guide an individual or a group of individuals. It deals with what is morally good or bad, right or wrong.

Individuals' activities in front of the social groups in which they participate must be directed by respect and commitment to the good, honesty, decorum, care, responsibility, justice, impartiality, solidarity, among other values.

Scope

- effective public servants;
- holders of presidentially appointed and commissioned positions;

- anyone who provides services or develops activities with the TCU, even without financial compensation.

Objectives

- provide parameters to measure the integrity and fairness of actions;
- contribute to transform vision, mission, objectives, and institutional values into practices;
- reduce the subjectivity of personal interpretations;
- ensure the preservation of the public servant's image and reputation;
- establish rules on conflicts between public and private interests;
- strengthen ethics management in the TCU.

Fundamental principles and values

- public interest, preservation and defense of public property;
- legality, impersonality, morality and transparency;
- honesty, dignity, respect and decorum;
- quality, efficiency and equity of public services;
- integrity;
- independence, objectivity and impartiality;
- party-political, religious and ideological neutralities;
- professional secrecy;
- competence;
- professional development.

Rights

- appropriate environment;
- recognition of individual performance and equal treatment in evaluation systems;
- capacity-building activities;
- free communication with colleagues and superiors;
- confidentiality of personal information.

Duties

- act in personal life according to ethical commitments and institutional values;
- choose, in the face of more than one legal option, the one that best suits ethics and the public interest;
- immediately expose irregularities and occurrences that are detrimental to the Court;
- treat people with respect and education in

work relationships, without any discrimination;

- avoid being intolerant, respecting divergent ideas;
- wear appropriate clothing;
- know and comply with the standards, work techniques and good practices;
- disseminate, internally, information and knowledge obtained;
- avoid actions or relationships that conflict with professional responsibilities;
- discuss with the unit's senior manager possible code violations, forwarding a consultation to the Ethics Committee if there is still any doubt;
- resist pressure and report those that seek undue advantages;
- stay away from activities that affect professional autonomy and independence;
- recognize the merit of subordinates

and provide equal opportunities;

- technically substantiate the works, in addition to being objective and impartial, maintaining independence from party-political, religious or ideological influences;
- conduct private activities on a strictly personal basis;
- not use the position or function to obtain favor for oneself or other people;
- maintain confidentiality of privileged, confidential, personal or relevant information to the decision-making process;
- facilitate the audit of acts or services;
- inform the immediate supervisor of the notification for court deposition on acts related to the performance of the position;
- be accompanied of at least one other public servant in work hearings.

Prohibitions

- perform or comply with acts contrary to ethics and the public interest;
- discriminate against people in work relationships due to prejudice or distinction of race, sex, sexual orientation, nationality, color, age, religion, political tendency, social status, origin, among other aspects;
- create a hostile, offensive or intimidating environment and, in particular, commit sexual or moral harassment;
- assign one's own mistake to someone else;
- present other people's ideas or work as one's own;
- abuse of power and adopt practices that are authoritarian or aimed at undue advantages for oneself or others;
- disclose or facilitate the disclosing of unappreciated or confidential information;
- act in social networks and alternative media

in such a way as to affect the credibility, exemption and image of the TCU and its public agents;

- alter or distort the content of documents;
- receive, for oneself or others, advantages from people interested in the public servant's activity, except gifts with no commercial value or distributed as courtesy, advertising, usual disclosure or in special or commemorative events that do not exceed the value determined by the TCU Presidency;
- show up drunk in the workplace, or even outside of it, in situations that compromise personal and, indirectly, institutional image;
- cooperate with organizations that undermine the dignity of the human person;
- use the Court's communication systems and channels to spread known fake news, hoaxes, rumors, pornography and commercial, religious or party-political advertisements;

- speak on behalf of the Court without authorization;
- practice law:
 - in TCU processes, directly or through assistance;
 - as a prosecutor for another public servant of the body in administrative cases, even without remuneration, except as a defender appointed by the Administration;
 - in judicial cases against the Federal Government, except in one's own cause.
- use the TCU's image in election campaign or take advantage of the status of public servant to gain voter sympathy;
- in the legal licenses and the "quarantine" period (up to six months after leaving the position or function):

- act on behalf of third parties (including trade unions or class associations) in processes in which one worked as an active public servant;
- disclose or use privileged or strategic information not yet made public;
- intervene or represent in favor of third parties with the TCU;
- provide service to people who are in a situation of conflict of interest due to the performance of their position or function.

Obligations in relations with the auditee

- clarify questions on the Court's responsibilities and internal regulations;
- maintain independence and neutrality and not adopt an attitude of superiority, inferiority or of inquisitive character;

- prevent personal interests and biased interpretations from affecting the treatment of findings;
- be cautious to prevent the improper disclosure of documents;
- meet scheduled times and appointments;
- refrain from making suggestions on internal administrative matters;
- warn the auditee of the sanctions applicable in cases of information withholding and obstruction of the performance of external control.

It is the situation generated by the confrontation between the TCU's interests and the public servant's particular interests that may compromise the collective scope or influence, improperly, the performance of the public function or its results.

It does not depend on the receipt of remuneration and may occur during legal leaves and in the "quarantine" period.

Classification:

- real: the conflict has already been consummated;
- potential: private interests may generate conflict **in the future**;
- apparent: there seems to be conflict with doubts about behavior correction.

Implications

- appearance of partiality or impediment to the public servant's performance, which may be pointed out by the parties and the Public Prosecution Office within the TCU.

Conflict cases

- exercise of activity that is incompatible with the public servant's assignments or that impairs or prevents the performance of those assignments;
- disclosure or use privileged information for the benefit of oneself or third parties;
- task of self-interest, for spouse, relative up to the third degree, friend or enemy, or related to a case in which the public servant acted as an expert, lawyer or in internal control;

- publication of works that expose confidential data or opinions that may be interpreted as institutional and compromise the TCU's reputation.

Evaluation in concrete cases

- provision of consultancy, advisory, advocacy, technical assistance, organization or delivery of courses, seminars or lectures to people who are under the jurisdiction of the TCU and maintain a contractual relationship with the Court or act as legal representatives in its cases;
- participation in courses, events, congresses or seminars with costs paid by entities that are related to the government;
- reception of medals, commendations or homages of parties under the jurisdiction of the TCU

It is a collegiate body of a pedagogical, Advisory, deliberative and permanent nature, composed of three members and their respective deputies with a two-year mandate and allowed reappointment.

Members

- effective and stable public servants who have not undergone administrative or criminal punishment;
- partial or, if necessary, full dedication with authorization from the TCU Presidency.

Responsibilities

- prepare work plans and annual activity reports;
- organize and develop, in cooperation with the Serzedello Corrêa Institute, events and materials for training and disseminating the code;

- solve doubts and disseminate guidance on the interpretation and application of the code, in addition to decide on omissions;
- receive suggestions to improve and modernize the code;
- propose to the TCU Presidency complementary standards or adequacy of internal regulations;
- investigate ethical failures that do not constitute functional infractions.

Acting in case of doubts

The public servant shall discuss with the senior manager of the unit possible offenses to the code or conflicts of interest.

If there are still doubts about the situation, the Ethics Committee shall be consulted.

Investigation of ethical infractions

The Ethics Committee shall investigate, by request or provocation, any ethical failure.

At the end, the following measures may be applied:

- **inexistence of infraction:** case closing;
- **confirmation of ethical infraction:** dispatch of guidance to the public servant and sending of the result to its allocation unit and to the TCU's people management unit in view of the impacts provided for in the code;
- **confirmation of evidence of functional infraction:** proposal to the TCU president to refer the case to the Internal Affairs Office.

In the investigation, the rules of the administrative-disciplinary process are applied in a subsidiary way with guarantee of contradictory and broad defense.

Decisions

All the decisions of the Ethics Committee shall be included in the minutes published in official disclosure bodies unless there is legal secrecy.

Appeals are admissible for the TCU Presidency.

Senior managers of the Court's technical units may be summoned to participate in the meetings of the Ethics Committee with no right to vote.

Clarifications or suggestions

Contact us by the electronic address comissaodeetica@tcu.gov.br.

Doubts on the interpretation of the Code of Ethics for Public Servants may also be solved through the webpage [Gestão da Ética | Portal TCU](#).





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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.