Tribunal de Contas da União - Brazil

The SAI PMF provides Supreme Audit Institutions (SAIs) with a framework for voluntary assessments of their performance against the International Standards for Supreme Audit Institutions (ISSAIs) and other established international good practices for external public auditing.

Key facts - Brazil assessment:

Version	Pilot version (2013); Endorsement version (2017)
Purpose	• Provide input for strategic planning; • Serve as a diagnostic tool for improving audit standards and quality; • Facilitate a performance improvement culture
Approach	Self-assessment (both 2013 and 2017 rounds)
Status	Shared internally
Main benefits	• Identified five high-level areas for improvement • Provided staff with a holistic vision of their work and institution • Empowered managers to act on performance
Independent Review Statement from IDI	• Internal TCU quality assurance of facts (2013) • IDI IR envisaged upon finalisation of draft report (2017)

Brazil is the biggest country in Latin America, and one of the ten largest economies worldwide. It is an upper middle income country, and home to about 200 million people. The Federal Court of Accounts (Tribunal de Contas da União-TCU) is the external control institution of the Brazilian federal government. TCU counts about **3000 staff members**, and has a broad audit mandate. It follows a **court of accounts model** and has judicial powers. TCU's goal is to be a reference in promoting an effective, ethical, responsive and responsible Public Administration.

TCU took part in the task team for the development in SAI PMF, and several of its staff members attended the first rounds of SAI PMF training in Oslo and Miami in 2013. Based on the recommendation of the high-level Strategic Planning Secretariat TCU decided to apply the SAI PMF. A formal decision by the President of TCU was taken at the end of August 2013, and so TCU became one of the first SAIs to apply the pilot version of the framework. The assessment's purpose was to:

➤ **support the strategic planning process** in TCU by examining holistically audit, planning and support functions, while considering the political and legal context;

➤ provide TCU with diagnostics about its **strengths and weaknesses** as compared to the ISSAIs in the areas of audit standards and quality;

➤ help build a **culture for performance improvement** in TCU.

TCU chose a self-assessment **approach** for the assessment. One of the reasons behind the chosen approach was that senior management tasked the team to provide **suggestions for improvement** related to issues on non-compliance against SAI PMF criteria and indicators. Self-assessment was also chosen in order to provide internal TCU staff with a more **holistic vision and understanding of their work and office**.

Upon commencement of the assessment in late 2013, the team organized a **series of internal presentations** on the upcoming work, with the aim of **sensitizing** both senior management and other TCU staff on the objectives and requirements of SAI PMF. Once the draft report was completed, another round of consultations with senior managers took place in order to ensure **ownership of the results**.

The major part of the planning, field and drafting work was completed over a period of **about six months**. The assessment team comprised six members, all of whom had previously attended a SAI PMF training course. The nomination of the assessment team members also considered that the team should comprise TCU staff from both audit and non-audit functions. This was done to ensure that linkages between performance in different domains, as well as root causes of performance, are well captured and analysed in detail. An internal quality assurance of the facts was provided by two TCU member who were not part of the team.

The SAI PMF assessment yielded strong benefits for TCU and, upon its completion in 2014, provided a solid evidence base for its strategic plan 2015-2021. Its findings helped identify **five high-level, cross-cutting areas for improvement**. SAI PMF was seen as a significant **empowerment tool** for managers. It allowed them to take initiative and use SAI PMF results for improving performance in their areas of responsibility. It also enabled a **better, more holistic understanding of the entire institution**, taking into account its external environment.

Following were some important key lessons learnt from the first SAI PMF assessment in Brazil:

➢ Given the large size of TCU and its complex environment, the SAI PMF assessment required somewhat more efforts and time than originally anticipated;

➢ Having an assessment team that had been previously trained in SAI PMF was a critical success factor;

➢ The complementary knowledge and skills of the assessment team members allowed for a holistic assessment of performance;

➢ Sensitizing TCU senior and management at key assessment stages proved crucial for the follow-up and use of SAI PMF results

In 2017, Brazil became one of the first countries to start implementing a **SAI PMF repeat assessment**. Its main purpose is to identify progress over time, and to feed into the new strategic planning cycle of SAI. For the repeat SAI PMF, a smaller team of one full-time team leader, who also led the first assessment round, and several part-time members, has been set up. According to TCU, it is less the progress in scoring that is of interest for the repeat assessment, but rather the progress in addressing the findings and achievements since the first SAI PMF assessment.

Where to find more information

For any requests please contact the SAI PMF unit within IDI at SAIPMF@idi.no

For more information please see our Website: http://www.idi.no/en/idi-cpd/sai-pmf

Check out our SAI PMF introductory video: http://www.idi.no/en/idi-cpd/sai-pmf