

Chapter 4

Communicating findings and assessing impact

This chapter analyses the Brazilian Federal Court of Accounts' (Tribunal de Contas da União, or TCU) actions to communicate its main findings on and assess the impact of its audit of the consolidated year-end government report: the Accounts of the President of the Republic (Contas do Presidente da República, or CPR). The chapter addresses i) the strategy to communicate the main findings (i.e. audit opinion, qualifications and recommendations) to target audiences; ii) the instruments used to communicate these findings – and, more broadly, to encourage discussion on government accountability; and iii) the systems and indicators used to assess the impact of communications activities and the audit more generally. The analysis in this chapter is framed by the International Standards of Supreme Audit Institutions' (ISSAI) “Principles of Transparency and Accountability” (ISSAI 20).

Introduction

This chapter analyses actions to communicate the main findings and assess the impact of the external audit of Brazil’s consolidated year-end government report by the Federal Court of Accounts’ (*Tribunal de Contas da União*, or TCU). Supreme audit institutions (SAIs) and other independent government authorities are increasingly paying attention to clearly communicate their main findings and demonstrate the impact of their work.¹ The analysis in this chapter is framed by the *International Standards of Supreme Audit Institutions*’ (ISSAI) “Principles of Transparency and Accountability” (INTOSAI, 2010). Principles 7 and 8 for transparency and accountability encourage SAIs to communicate publicly on the results of their audit work in a timely fashion through the media, Internet and other means. Reporting refers not only to the main findings but also follow up measures taken with respect to these findings. The principles also emphasise the need to maintain strong relations with relevant legislative committees in order to help them better understand audit main findings and to take appropriate action. However, the principles underline the possibility for SAIs to communicate directly with the media and to encourage public and academic interest in their main findings.

In analysing efforts to communicate the main findings and assess impact of the TCU audit of the consolidated year-end government report – the Accounts of the President of the Republic (*Contas do Presidente da República*, or CPR) – this chapter addresses the following questions:

- Is there an explicit co-ordinated strategy to communicate the main findings to primary and secondary target audiences?
- What instruments are used to communicate these findings – and, more broadly, to encourage debate on government reporting and performance?
- What indicators are used to assess the impact of communication activities and the audit more generally on government accountability and decision making?

The term “main findings” as used in this chapter refers to the audit opinion, qualifications and recommendations on the CPR. An audit opinion is normally in a standard format, which obviates having to state at length the findings of all audit tests but nonetheless conveys a message in an understandable context. Qualifications are material issues identified that may affect the audit main findings. Recommendations are suggestions to the federal executive in order to improve processes and enhance government reporting, performance and accountability.

The TCU has taken a number of actions to improve communication of the main findings stemming from the audit of the CPR in recent years; and has been supported by efforts to enhance TCU external communications more generally. Specific actions to improve communication of audit findings on the CPR began with the development of an executive summary, “synthesis sheets” and a dedicated webpage for this audit. More recently, the TCU has launched seminars and workshops to disseminate the main findings with different audiences, including the federal executive, civil society and academia. In 2012 the TCU also launched a journalism award to promote media coverage on the issues addressed in the audit of the CPR, though the scope of this award was subsequently broadened to cover all TCU control and oversight processes. The resourcing

of TCU units interacting with the National Congress and media have increased during the last few years, enabling more intensive communication of control and oversight processes and their main findings.

A key challenge facing TCU communications for the audit of the CPR is the need to define communication objectives rather than simply bettering dissemination activities. In other words, the TCU needs to focus on what are the desired actions to be taken its primary and secondary audiences once they receive the main findings. The TCU could benefit from implementing an explicit co-ordinated communication strategy. Such a strategy can help to define communication objectives as well as to identify target audiences, refine key messages and select an appropriate communications mix for each audience. A strategy should also establish how the impact of communication activities will be assessed and allocate dedicated resources for assessment. Assessing impact can be supporting by reporting not only on the federal executive's actions to implement recommendations but also those to address qualifications on the CPR. Members of National Congress could be surveyed to determine their knowledge, understanding and use of the main findings on the CPR. Media coverage on the main findings on the CPR could also be systematically assessed. Together, these actions can help improve the effectiveness of TCU communication and enhance audit impact.

Communication strategy for the audit main findings

Although the TCU considers the audit of the CPR one of its most significant activities, there is no explicit co-ordinated strategy to communicate main findings, i.e. audit opinion, qualifications and recommendations. As discussed in Chapter 1 of this peer review, the significance of this audit stems from a variety of factors, including its history, content and procedure. The audit is the first constitutional responsibility of the TCU, and one that has direct input into the oversight activities of the National Congress. It is one of the longest-standing activities of the TCU, having been conducted since 1892, and one of the broadest in scope. The decision on the audit opinion and supporting report is taken in an extraordinary session of the TCU Plenary, made up of all nine TCU ministers. However, the TCU has in the past considered its audit of the CPR completed upon the decision of the TCU Plenary. Moreover, the TCU currently does not specifically understand the process for, or comprehend the main barriers and constraints affecting, National Congress' scrutiny of the CPR and the TCU audit opinion.

An explicit co-ordinated communication strategy could help the TCU to *i)* define its primary target audience(s) as well as discerning their current level of awareness, understanding and use of the audit report; *ii)* articulate clear and measurable communication objectives for each primary target audience; *iii)* ensure the selection of an appropriate communications mix for each primary target audience; *iv)* allocate internal roles and resources for communicating the main audit findings; and *v)* provide a sound basis for evaluating, and learning lessons from, communication activities. Box 4.1 proposes generic content for such a strategy.

Box 4.1. Generic content for a communication strategy for the Brazilian Federal Court of Accounts' audit of the Accounts of the President of the Republic

Introduction and overview

- *Introduction*, outlining why a communication strategy is being developed, what it hopes to achieve and who is responsible for the communication strategy.
- *Background*, briefly stating the objectives of the audit being communicated, providing sufficient detail for someone who has no knowledge of the audit.
- *Rationale for the communication strategy*, stating why a communication strategy is necessary and what the target audience is expected to “do” as a consequence of receiving the communication messages. The rationale should draw on lessons from previous communication strategies with emphasis on lessons learned about: *i)* target audiences; *ii)* communication objectives; *iii)* communication activities; and *iv)* the impact of communication activities.

Objectives and messages

- *Audit objectives & scope*, providing the overarching context necessary for understanding how the communication strategy will support the desired audit outcomes.
- *Communication objectives*: These should be clear and measurable so as to inform the development of an appropriate communication strategy and serve as the basis for evaluating that strategy. Communication objectives are distinct from communication tasks that are undertaken to achieve the objective; they may include raising awareness, changing attitudes and changing behaviours.
- *Target audiences*: The more thoroughly target audiences are defined and understood, the greater is the likelihood of a strategy succeeding. Broad groupings such as “the legislature”, “the executive” and “citizens” are less likely to result in a strategy that works. Target audiences may be subsequently grouped into the categories of primary (those directly affected or that need to take action); secondary (those benefiting from the main findings and/or perhaps influencing the primary audience); and other stakeholders (those having a general interest). Attention may also be given to specific audiences, such as those who lack access to information through, for example, low income, poor education, low literacy levels, disability or geographical isolation.

Messages and evaluation

- *Key messages*, including details of main findings (i.e. the audit opinion, qualifications, other key messages and recommendations), as well as positive actions taken by the federal executive to address qualifications and implement recommendations since the last audit; and a clear “call to action” outlining what target audiences should do as a result of receiving the messages. The key messages should encapsulate the communication objective in as few words as possible. Attention should also be given to whether separate objectives and key messages exist for different target audiences.
- *Communications mix*, outlining all of the proposed instruments for the communication strategy. The mix should include a brief description of the instruments and the use of the instruments by different target audiences. Specific attention should be accorded to instruments to target audiences with little or no access to information. The specific mix should be guided by communications research on the target audiences and evaluation of past communication strategies.
- *Evaluation*, which plays a crucial role in ensuring that communication activities are well directed and that lessons can be learned. Evaluation also helps gather information necessary to meet accountability requirements.

Box 4.1. Generic content for a communication strategy for the Brazilian Federal Court of Accounts’ audit of the Accounts of the President of the Republic (*cont.*)

Management and resourcing

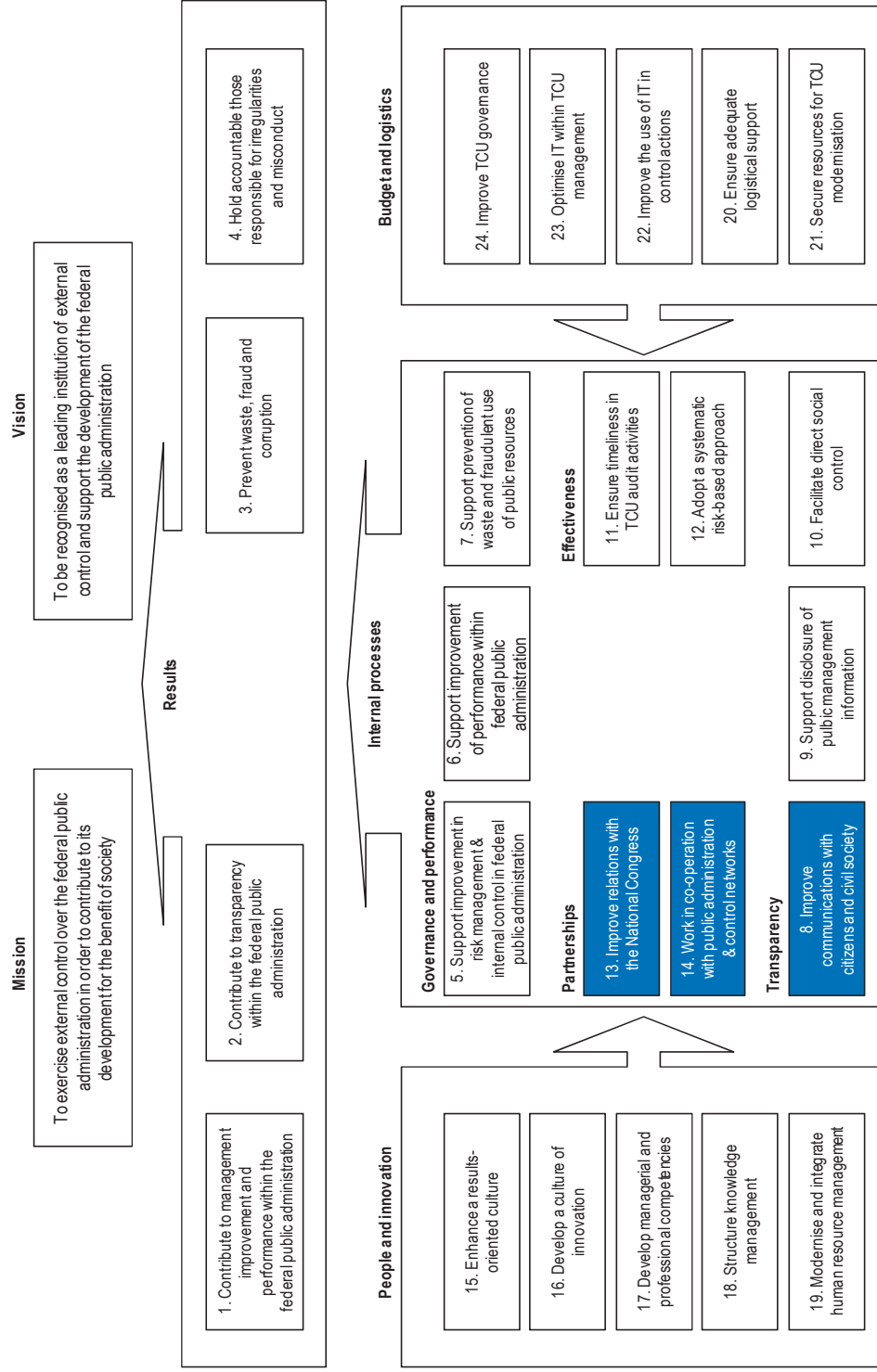
- *Communication management*, defining the roles and responsibilities of the members of the communications team. This could include defining the roles of different divisions within the organisation, especially if these different units are responsible for different stakeholders. It should include information on any internal approval processes and who is ultimately responsible for approval.
- *Timeline*, with start-to-finish coverage and any specific dates that need to be accommodated, such as announcements and launches. Consideration should also be given to other significant events beyond the scope of influence of the institution responsible for the communication strategy.
- *Budget*, stating the amount of money and staff time available for implementing the communication strategy, with specific amounts for each component of the strategy and what activities each includes. A share of resources should be set aside for evaluation.

Admittedly, the TCU has taken a number of actions to develop its institutional communication system during the last decade, but not always systematically measuring the outcomes. Beginning in 2003, the TCU included communications with the National Congress and citizens as an element of its strategic plan. In 2007 the TCU established a specific TCU-wide communications plan for FY 2008 and FY 2009 focusing on citizens, the National Congress, the federal executive and media. This communications plan was subsequently absorbed into the 2011-15 TCU Strategic Plan. The current plan outlines among its goals: *i*) improving communications with citizens and civil society; and *ii*) enhancing relations with the National Congress (Figure 4.1). Implementation of the strategic plan is supported by annual directives that establish targets, define initiatives and identify responsibilities to achieve these targets. However, the targets themselves are not systematically measured. For example, “National Congress satisfaction with the TCU”, objective 13 of the plan, has yet to be measured (Table 4.1).

Clearly define the primary audiences and communication objectives for each

The TCU could better define its communication objectives, focusing on what it seeks from primary and secondary audiences once they receive the main findings on the CPR. Although the TCU has invested in broadening the audience for its audit of the CPR, discussed in the following section, it has yet to articulate a clear communication objective for each target audience, nor prioritise its various audiences. The current communication objectives for the audit of the CPR are articulated very similarly to the desired results of the TCU strategic plan: i.e. to have a positive impact on transparency and accountability, and to support better management practices within the federal government – as well as to enhance the institutional image of the TCU itself (TCU, 2011a). Moreover, the TCU has limited information on its audiences: the National Congress’ Planning, Budget and Control Joint Committee (*Comissão Mista de Planos, Orçamentos Públicos e Fiscalização*, or CMO), the Office of the Comptroller General of the Union (CGU), the Secretariat of the National Treasury (*Secretaria do Tesouro Nacional*, or STN) and the media. The TCU could focus on understanding categories of audiences within these broader groupings, their knowledge and understanding of the audit objectives, and how they use the main findings.

Figure 4.1. Brazilian Federal Court of Accounts' Strategic Map, 2011-15



Source: Adapted from TCU (2011a), *Planejamento Estratégico, Construindo o TCU do Futuro, 2011-2015, Sumário Executivo* (Strategic Plan, Building the Future of the TCU, 2011-2015, Executive Summary), www.tcu.gov.br.

Table 4.1. Brazilian Federal Court of Accounts' 2011-15 Strategic Plan measures, indicators, targets, initiatives and responsibilities

Related to communications with media and the general public, the National Congress, the public administration and control network

Objectives	Strategic Plan		Annual directives to implement the Strategic Plan			Primary responsibility
	Proposed measures	Performance indicators	Performance targets 2011	Strategic initiatives 2011	2012	
8. Improve communication with general public	Enhance communication of control & oversight processes	Use of headlines published • Index of headlines published	90% (Dec. 2011)	None	Identify & use the new TV channels for the promotion of TCU action	Secom
	Enhance relations with external stakeholders	• Index of headline penetration Number of broadcasting channels used	12 meetings (Dec. 2011) 10 channels (Dec. 2011)	None	None	Secom
13. Improve relations with National Congress	Develop & implement communication strategy	Index of satisfaction related to TCU website	75% (Dec. 2011)	Develop & implement communication strategy, including by audience segments	None	Unspecified
	Enhance relationship with the National Congress	Timeliness of processing requests by the National Congress National Congress satisfaction with TCU	100% (Dec. 2012) None	100% (Dec. 2012)	Enhance relationship with the National Congress	Aspar
	None	Official meetings with the National Congress	45 meetings (Dec. 2011)	Improve processing of National Congress requests for audits & information, & classification of materials sent to the National Congress	45 meetings (Dec. 2012)	Segecex

Note:

Segecex = TCU General Secretariat for External Control; Secom = TCU Secretariat for Communications; Aspar = TCU Congressional Advisory Service.

Source: Adapted from *Portaria TCU 160/2011, Aprova a atualização do Plano Estratégico do Tribunal de Contas da União para o quinquênio 2011-15* (TCU Decree 160/2011, Approving the update of the Strategic Plan of the Federal Court of Accounts for 2011-15).

In refining its communications objectives, the TCU could pay particular attention to the National Congress. The 1988 Constitution of the Federative Republic of Brazil establishes the National Congress as the primary audience of the audit of the CPR. The Constitution explicitly states that the TCU opinion should be “preliminary”, which the TCU emphasises should be taken to mean that the National Congress has the exclusive competence to issue the opinion on the CPR and thereby to judge the performance of, and hold accountable, the President of the Republic. In recent years the TCU has given more attention to audiences other than the National Congress with respect to the audit of the CPR. This can be explained, in part, because of substantial delays in National Congress scrutiny of the CPR and the audit opinion. As discussed in Chapter 1 of this peer review, the National Congress – through the CMO – only begins to review the CPR using the TCU main findings, on average, two-and-a-half years after receiving these materials.

As part of efforts to better support the National Congress in holding the federal executive to account, the TCU could take action to understand the barriers and constraints affecting legislative scrutiny of the CPR and its main findings. This information could support more targeted communication activities by the TCU to the National Congress.

Select an appropriate communications mix for different primary and secondary audiences

The TCU uses a broad communications mix to disseminate the main findings of its audit of the CPR. This mix includes an executive summary and synthesis sheets, the TCU (Internet) Portal, national radio and television, social media, and specific events and meetings with different audiences. This is in addition to opening up to the public the extraordinary session of the TCU Plenary that decides on the audit opinion of CPR. Approximately a dozen federal ministers, as well as the President of the Federal Senate and the President of the Chamber of Deputies, attended the TCU Plenary session on the audit of the FY 2011 CPR. Although the TCU renders its audit opinion to the National Congress, there is no formal presentation of the audit main findings on the CPR at the National Congress. Such a presentation could be explored in co-operation with the National Congress.

Use the executive summary and synthesis sheets to focus on main findings of the audit of the CPR

The executive summary and synthesis sheets are considered key instruments for distilling and communicating the main findings on the audit of the CPR, given that the full audit report is over 500 pages in length. The TCU first published an executive summary for the FY 2004 CPR. Beginning with the audit of the FY 2009 CPR, the TCU began to produce synthesis sheets of its audit; these use simple, accessible language and highlight more clearly what the TCU perceives as the most relevant aspects of its audit. The appealing format of the synthesis sheets accounts for their popularity and subsequent use as the primary content of the TCU dedicated website on the audit of the CPR, discussed in the following section.

A key challenge facing the TCU is how to effectively distil the main findings from the audit of the CPR in the executive summary and synthesis sheets. This can be seen from the volume and content of the information communicated through these instruments. The TCU executive summary on the audit of the CPR grew from approximately 40 pages (or 10% of the total audit report size) to approximately 100 pages (or 25% of the total

audit report size) between the audits of the FY 2004 and FY 2008 CPRs. While the executive summary for the audit of the FY 2010 CPR was reduced to 12 pages, it grew to 41 pages the year after (Table 4.2).

Table 4.2. Number of pages of the Brazilian Federal Court of Accounts’ report, executive summary and synthesis sheets on the audit of the Accounts of the President of the Republic

	Audited fiscal year										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
TCU audit opinion & audit report	646	609	596	486	342	322	447	431	467	488	511
Executive summary of TCU audit of the CPR				42	71	49	83	103	n.a.	12	41
TCU synthesis sheets on the audit of the CPR (counting front & back)									14	46	50

Notes:

CPR = Accounts of the President of the Republic; TCU = Brazilian Federal Court of Accounts.

The executive summary and synthesis sheets could focus more on the main findings of the audit of the CPR to guide audiences’ understanding, framing the findings to emphasise their significance for government accountability and performance. At present the TCU focuses more on communicating key analysis and data contained in the audit report rather than the main findings. That the synthesis sheets are arranged by chapter of the audit report rather than the main findings also reflects this fact. Moreover, even though there is a specific synthesis sheet titled “Conclusions, Qualifications and Recommendations”, it does not address the main findings in their entirety. The “Conclusions, Qualifications and Recommendations” synthesis sheet for the audit of the FY 2011 CPR made reference to the existence of 25 qualifications but did not list or discuss even one of them, nor the expected impact of addressing them (Table 4.3). The same synthesis sheet noted that there were 40 recommendations but listed only 10 of them, stating what should be done but not stating the importance or expected benefit of their implementation.

The synthesis sheets could also be more clearly branded as part of the audit of the CPR. At present the sheets, if accessed individually, cannot be explicitly linked to the audit of the CPR. Rather, they are branded by the content of the material they discuss. The risk is that if the synthesis sheets are read individually from one another, there is no way to identify that they stem from the audit of the CPR.

Moreover, the TCU could evaluate the need for both an executive summary and synthesis sheets on the audit of the CPR. Although the synthesis sheets were originally conceived for journalists, they now overshadow the executive summary for many audiences because of their more attractive format.

Table 4.3. Inclusion of qualifications and recommendations in the Brazilian Federal Court of Accounts' synthesis sheets on the audit of the Accounts of the President of the Republic

Audited fiscal year	2009		2010		2011	
	Synthesis sheet on conclusions, qualifications & recommendations	Full report	Synthesis sheet on conclusions	Full report	Synthesis sheet on conclusions, qualifications & recommendations	Full report
Qualifications	15	16	0	8	0	25
Recommendations, of which linked to	13	33	0	23	10	40
2. Brazil's economic performance	0	0	0	0	0	2
3. [Compliance of] Budget execution [with budgetary laws & regulations]	7	9	0	4	4	11
4. [Compliance & performance of] Government sectoral actions	2	2	0	0	0	0
5. [Regularity of the] Consolidated financial statements of the federal government	3	19	0	16	0	13
6. [Assessment of] Thematic topic(s)	1	3	0	0	6	14
7. [Status of] Recommendations from previous audit of year-end government report	0	0	0	2	0	0

Notes:

BGU = General Balance of the Union; CPR = Accounts of the President of the Republic.

Centralise all content for the audit of the CPR on its dedicated TCU webpage

The TCU created a dedicated webpage for reporting on the audit of the FY 2006 CPR and has subsequently improved the page over the past five years. This dedicated webpage has become the platform through which to access not only the full audit report on the CPR, but also the executive summary and synthesis sheets (Table 4.4). Moreover, the synthesis sheets now provide the basis for the online content of the TCU dedicated webpage on the audit of the CPR.

A number of pages could be made to the dedicated TCU webpage on the audit of the CPR in order to make the main findings more accessible and to draw attention to the subject matter of the audit. The TCU could consider publishing all content related to the audit on this webpage. This could include, for example, the press release(s) for the audit report and contact details for media; presently this information is only available through other parts of the TCU Portal. The TCU could also include links to its reports on control and oversight processes for monitoring actions by the federal executive to address audit qualifications and implement audit recommendations. The direct link to these control and oversight processes is particularly relevant for demonstrating the impact of TCU audit work. This could be complemented by a synthesis of actions by the federal executive to address audit qualifications and implement audit recommendations, perhaps using a

traffic light summary to communicate this information clearly to audiences (i.e. green means completed; orange, being implemented; and red, no progress).

Table 4.4. Content of the Brazilian Federal Court of Accounts’ dedicated webpage on the audit of the Accounts of the President of the Republic

Content	Audited fiscal year					
	2006	2007	2008	2009	2010	2011
Report information						
Title of the audit	●	●	●	●	●	●
Name of rapporteur	●	●	●	●	●	●
Link to the subject matter (i.e. the CPR)	o	o	o	o	o	o
Download full audit report	●	●	●	●	●	●
Download the main findings (i.e. opinion, qualifications & recommendations)	●	o	o	o	o	o
Download the executive summary of the audit report	●	●	●	n.a.	●	●
Download the “synthesis sheets” of the audit report	n.a.	n.a.	n.a.	●	●	●
Download the individual chapters of the audit report	o	o	o	●	o	o
Link to reports on control and oversight processes for monitoring actions by the federal executive to address audit qualifications and implement audit recommendations	o	o	o	o	o	o
Synthesis of actions by the federal executive to address audit qualifications and implement audit recommendations	o	o	o	o	o	o
Frequently asked questions	o	o	o	o	o	o
Social media						
Video on the audit	o	o	o	o	●	o
Links to various TCU social media pages (e.g. Twitter, Facebook)	o	o	o	o	●	●
Ability for users to post audit information on social media platforms	o	o	o	o	o	o
Interaction & feedback						
Press release on the audit	o	o	o	o	o	o
Contact details for media	o	o	o	o	o	o
Online satisfaction survey	o	o	o	o	●	●
Institutional information						
TCU logo	●	●	●	●	●	●
TCU mission	●	●	●	●	●	●

Notes:

● = Yes, o= No; n.a. = Not applicable (not produced); TCU = Brazilian Federal Court of Accounts; CPR = Accounts of the President of the Republic. There was no dedicated TCU webpage prior to the audit of the FY 2006 CPR.

The dedicated TCU webpage for this audit could also include a direct link to the actual CPR to which it relates. This concern is augmented because the TCU audit opinion is not characterised by “completeness” – i.e. it is not appended to and published together with the CPR. As discussed in Chapter 2 of this peer review, the incompleteness of the opinion is a consequence of the reporting process of the CPR, as defined in Brazil’s 1988 Constitution: the TCU audits the CPR after the President of the Republic has presented the accounts to the National Congress. This reporting process, whereby the TCU audits the CPR after it has been published and sent to the National Congress by the President of the Republic, began in 1934. Prior to that the TCU would issue an audit opinion before the CPR was sent to the National Congress by the President of the Republic, and this opinion would be appended and published together with the CPR. Not publishing the link to the CGU website on the CPR creates a disconnect with the subject matter in question.

Clarify which audiences use national radio, national television and social media

The TCU has a history of using national radio, national television and social media to communicate its audit findings on the CPR with citizens who are unable or disinclined to access its website. However, the TCU does not know which of its audiences actually use these instruments (Table 4.5). Underlying the continued TCU use of national radio and television is the relatively low level of Internet penetration and use in Brazil compared to OECD countries. Only 45% of Brazil's population had some form of access to the Internet in 2009, with only 39% of the total population accessing the Internet at least once in the previous 3-month period. Brazilian citizens' use of the Internet to access government services and information is even more limited, with only 27% of the population over 16 years of age accessing e-government services within the previous 12-month period (CGI, 2009). These numbers are below many OECD country figures owing to a lack of infrastructure affecting large segments of Brazil's population, mainly in rural areas. By comparison, broadband Internet penetration is over 90% in Korea and around 40-45% in Portugal and Spain. Brazil's figures for broadband Internet penetration are more on par with Chile (32%) but higher than Mexico (10%) (OECD, n.d.).

The TCU increasingly uses social media to communicate directly with citizens, though currently its approach is a gradual one that balances citizens' expectations with its institutional capabilities. The TCU has found that direct communication with citizens creates new opportunities for direct social control by citizens seeking information through its official profile pages and using these pages to deliver feedback and report misconduct about the federal government. At the same time, the TCU considers that using social media can enhance its institutional image as being closer to citizens. As in many Latin American countries, adoption of mobile technologies has largely outpaced broadband Internet adoption in Brazil. In 2008, more than 50% of Brazil's population had mobile phones, whereas this number was below 35% in 2005. Although the TCU views products for mobile technologies positively but does not have the capabilities to utilise them effectively at present.

Table 4.5. Brazilian Federal Court of Accounts' use of national television, radio and social media

Media	Instrument	Used since	Description	Target audience reached
National radio	TCU Minute, Voice of Brazil	1995	One-minute briefing about TCU activities on governmental radio show; "Voice of Brazil", broadcast nationwide on Monday, Wednesday & Friday	Undefined
National television	TCU Citizen	2009	1- to 2-minute videos shown about TCU activities & responsibilities during programme breaks on different government TV channels, including Federal Senate TV, Chamber of Deputies TV, & Justice TV	Undefined
	TCU in Action	2009	30-minute TV show broadcast on Federal Senate TV & Chamber of Deputies TV channels, focusing on specific themes and/or subjects relevant to recent TCU findings or oversight activities	Undefined
Social media	TCU Facebook Page	2011	TCU publishes information about works, events and courses, & allows citizens to interact directly with the TCU to ask questions & make suggestions	Undefined
	TCU Twitter Profile	2011	Used to disseminate rapid updates on TCU activities, focusing primarily on audit results	Undefined
	TCU YouTube	2011	Archive of institutional videos "TCU in Action" & "TCU Citizen"	Undefined

Notes: TCU = Federal Court of Accounts.

Assess the impact of specific events to communicate the main findings from the audit of the CPR

Since 2011 the TCU has sought to increase the number of forums for disseminating its main findings on the audit of the CPR, both within the government and externally. One such forum is the Council for Economic and Social Development (*Conselho de Desenvolvimento Econômico e Social*), an 82-member body representing the federal executive and sectoral, social and geographical diversity of Brazilian citizens. This Council has been described as one of the Lula Administration's most innovative measures to provide a mechanism for greater dialogue and improved governance, the better to implement the government's reform agenda (Doctor, 2007). In 2012, the TCU will launch an annual seminar on the audit main findings on the CPR with key stakeholders from the federal executive, and will begin a project to present the main findings on the CPR at major Brazilian universities.

Box 4.2. The role of councils within the federal government of Brazil

The federal government of Brazil has long sought to mainstream citizen engagement in public policy through participatory councils at all levels of government. At the federal level, councils focus on the formulation and oversight of public policies, and may be deliberative or consultative. Deliberative councils play an active role in decision making and may publish resolutions, recommendations and mandatory guidelines to shape public policy. Consultative councils provide a forum for dialogue between government and citizens as input into the formulation of public policy.

In October 2010, there were 61 national councils involving 1 742 participants: 785 from the federal government and 957 from non-governmental organisations. Of these 61 national councils, 19 have been created since 2003. At the municipal level councils are involved in oversight of the implementation of federal programmes. In 2004, over 28 000 councils were established for health, education and the environment alone.

Although all national participatory councils require the involvement of civil society organisations, their composition varies considerably. In October 2010 there were 38 national councils with civil society organisations comprising more than 50% of membership (29 with between 50% and 74%, and 9 with between 75% and 99%). Of the remainder, 18 are comprised of 25-49% representation from civil society organisations and 5 have 1-24%. In January 2007, some 440 non-governmental organisations were represented on national councils, many of them organisations participating on multiple councils.

Source: Adapted from Coelho, V.S.P., B. Pozzoni and M. Cifuentes (2005), "Participation and Public Policies in Brazil" in J. Gastil and P. Levine (eds), *The Deliberative Democracy Handbook: Strategies for Effective Civic Engagement in the Twenty-First Century*, Jossey-Bass, California; da Silva, E.R.A. (2009), "Participação Social e as Conferências Nacionais de Políticas Públicas: Reflexões Sobre os Avanços e Desafios No Período de 2003-06" [Social Participation and National Conferences on Public Policy: Thoughts on Progress and Challenges in the Period of 2003-06], *Texto para Discussão 1378*, Instituto de Pesquisa Econômica Aplicada, Rio de Janeiro.

In 2012 the TCU launched its own Journalism Award, with the aim of rewarding those who report on specific topics included in the audit of the CPR. The TCU award offers BRL 80 million in prize money, divided among four categories: print media (newspapers and magazines), radio, television and the Internet, with BRL 15 million for first and BRL 5 million for second place. For its inaugural year the award was to focus on the role of government in the economy, infrastructure needs for sustainable economic and environmental growth, and the impact of the 2014 World Cup. However, the TCU took a

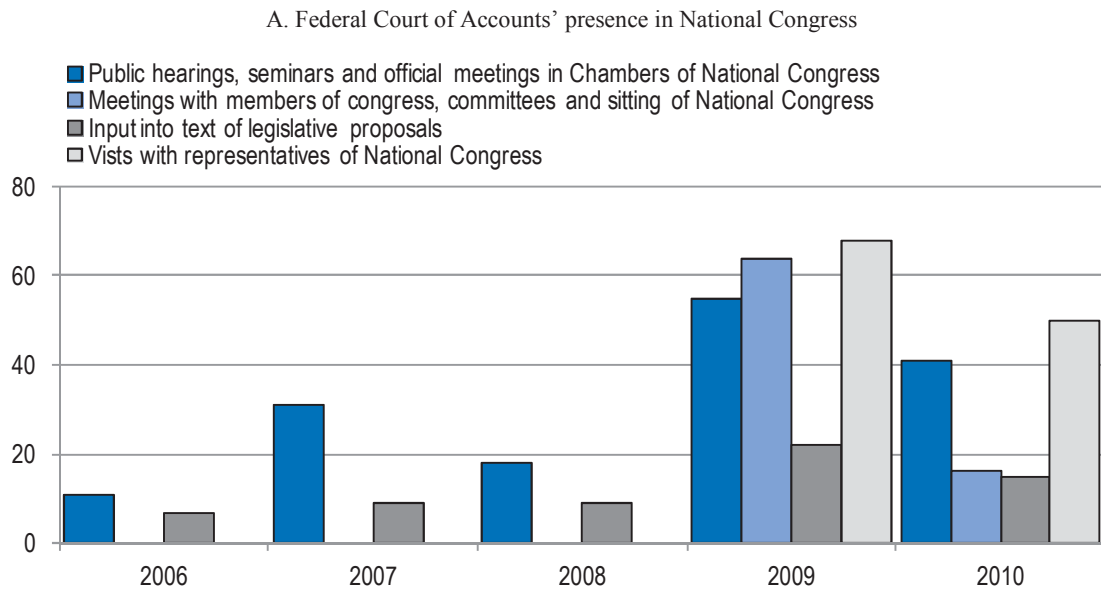
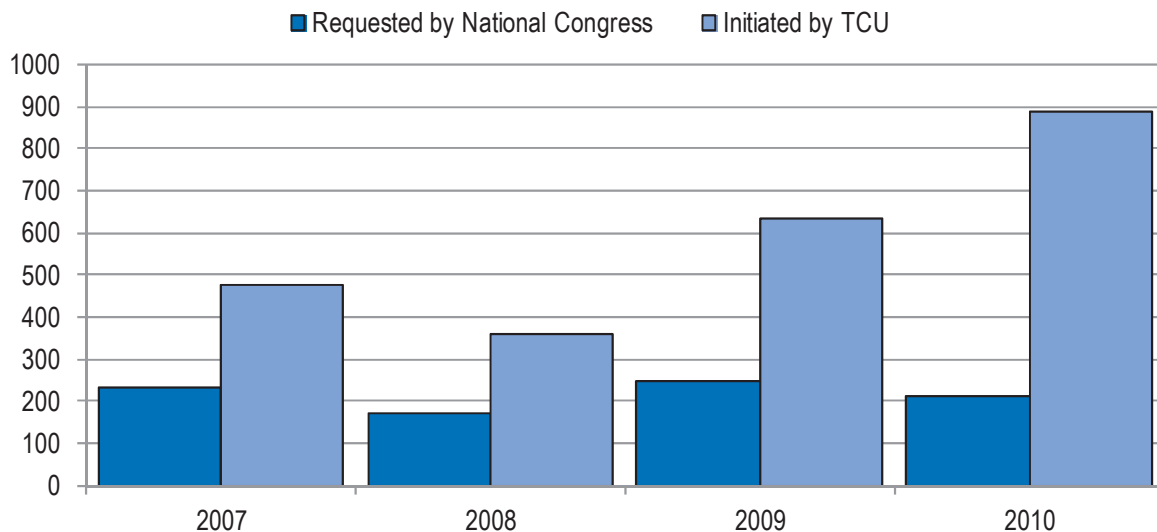
decision to change the scope of the award to cover all TCU control and oversight processes and not simply the audit of the CPR.

Enhance co-ordination in communications management

Communications management for the audit of the CPR is the joint responsibility of three TCU units: the Secretariat of Government Macro-Evaluation (*Secretaria de Macroavaliação Governamental*, or Semag); the Secretariat of Communication (*Secretaria de Comunicação*, or Secom) and the Congressional Advisory Service (*Assessoria Parlamentar*, or Aspar). Both Aspar and Secom are under the General Secretary for the President of the Republic; Semag is under the General Secretary for the External Control. Semag co-ordinates planning and implementation of the audit of the CPR and leads TCU activities to communicate the main findings of this audit to the federal executive. Secom prepares printed and multimedia materials relating to the audit, organises a press conference for the launch of the audit report, and analyses the media coverage given to the audit findings. Aspar is responsible for managing communication of the main findings to the National Congress, and may organise meetings with the heads of congressional committees and individual members of the National Congress to do so. Aspar may also identify specific congressional sessions in which the main findings could be presented.

Communication of the audit of the CPR has benefited from actions to increase the responsibilities and resourcing of both Secom and Aspar. Secom was created in 2011, replacing the Communication Advisory Unit. It differs from that earlier unit in that its responsibilities have increased, to *i*) analyse information reported about the TCU; *ii*) make TCU judgements and reports more accessible to specific and general audiences; and *iii*) produce journalistic content about the TCU and its activities. More generally, Secom formulates TCU policies and co-ordinates actions to promote awareness and understanding of TCU activities and performance among the general public. Secom has 25 full-time staff: 8 are TCU auditors and 6 are TCU technicians (6 of the 14 auditors and technicians have backgrounds in communications), 7 interns and 4 consultants. Secom reports that it is better resourced than its predecessor, though information on the change in staffing and financial resources was not available.

Since 2008, the role of Aspar changed with a new TCU policy to increase interaction with the National Congress and make congressional committees more aware of its work. As part of this policy, the TCU has sought to better inform the National Congress about its activities and to better manage its specific requests (Box 4.3). Neither of these actions constitutes a new mandate; they have been part of the TCU mandate outlined in the 1988 Federal Constitution. However, this policy has led to a significant increase in the level of interaction between the TCU and National Congress, to raise awareness of the TCU and participate in the work of the National Congress. This is evident from the large increase of activities in which the TCU is present in the National Congress without the significant increase in oversight processes requested by the National Congress (Figure 4.2). The responsibilities of Aspar also include conducting research about expectations and demands of the National Congress with respect to external control, and managing and updating the TCU database on the National Congress. Six auditors and five technicians staff Aspar.

Figure 4.2. Interaction between the Brazilian Federal Court of Accounts and the National Congress**B. Brazilian Federal Court of Accounts' oversight processes initiated by the TCU and requested by the National Congress**

Note: Data do not include meetings between the TCU and the main political parties following the 2010 national elections that served to inform the new members of the National Congress about the TCU functions and responsibilities.

Source: Adapted from TCU (2011b), *O Congresso Nacional e o TCU: Controle Externo Integrado, 2ª edição* (Congress and TCU: Integrated External Control, 2nd Edition), Tribunal de Contas da União, www.tcu.gov.br.

Box 4.3. National Congress requests to the Brazilian Federal Court of Accounts

Brazilian Federal Court of Accounts' (TCU) Resolution 215/2008 establishes procedures for the admission and processing of requests for oversight activities by the National Congress, its chambers and committees. The National Congress may request the TCU to *i)* audit an administrative unit from any branch of the federal government; *ii)* audit the regularity of financial statements of, or a specific expenditure by, an administrative unit from any branch of the federal government; or *iii)* provide information on control in an administrative unit in any branch of the federal government and/or the results of past TCU control and oversight processes.

National Congress requests may originate from either the Federal Senate or the Chamber of Deputies, or any of their respective committees. All requests must be channelled through the Presidents of the National Congress, the Federal Senate and the Chamber of Deputies. Requests from individual members of the National Congress or political factions are not considered. Requests for an audit of the regularity of financial statements of, or of a specific expenditure by, an administrative unit in any branch of the federal government must originate from the Chair of the National Congress Planning, Budget and Control Joint Committee.

National Congress requests must be sent directly to the TCU President; it is prohibited for any other TCU body/unit to receive a direct request from the National Congress. In processing a National Congress request, the TCU is prohibited from *i)* terminating the processing of a request before it is concluded; *ii)* including a request in another TCU process, unless the same authority requests both processes; or *iii)* disregarding a request altogether.

Requests from the National Congress, its chambers and committees are classified as a priority matter for the TCU. The TCU President must periodically update the requesting authority on the request's status, and transmit the result of a completed request to the National Congress. The TCU has also established deadlines for processing National Congress requests: 180 days for an audit of an administrative unit in any branch of the federal government; and 30 days for information requests on audits, conclusive opinions on the regularity of expenditure, or requests for action related to main findings in reports of congressional commissions of inquiry. The TCU Plenary may extend these deadlines once, for an equal period.

In processing a request, the TCU President must: *i)* inform the requesting authority of the number given to the process and, if applicable, the TCU minister responsible for overseeing the request – or the reason why a request cannot be processed, and *ii)* assign the processing of the request to an appropriate TCU unit. It is up to the responsible TCU unit, through the appointed TCU minister, to clarify the objective and scope of a request.

All National Congress requests are deliberated by the TCU Plenary composed of all nine TCU ministers. A request is concluded once the requesting authority is provided with a report containing *i)* the TCU position, in the case of a request for information; *ii)* the TCU position regarding the need for an *ad hoc* audit of an accountable official, in the case of a request for an audit or inspection; *iii)* the TCU opinion, in the case of a request for a conclusive statement; or *iv)* a statement that the TCU does not have the authority, or that it is technically impossible, to process the request.

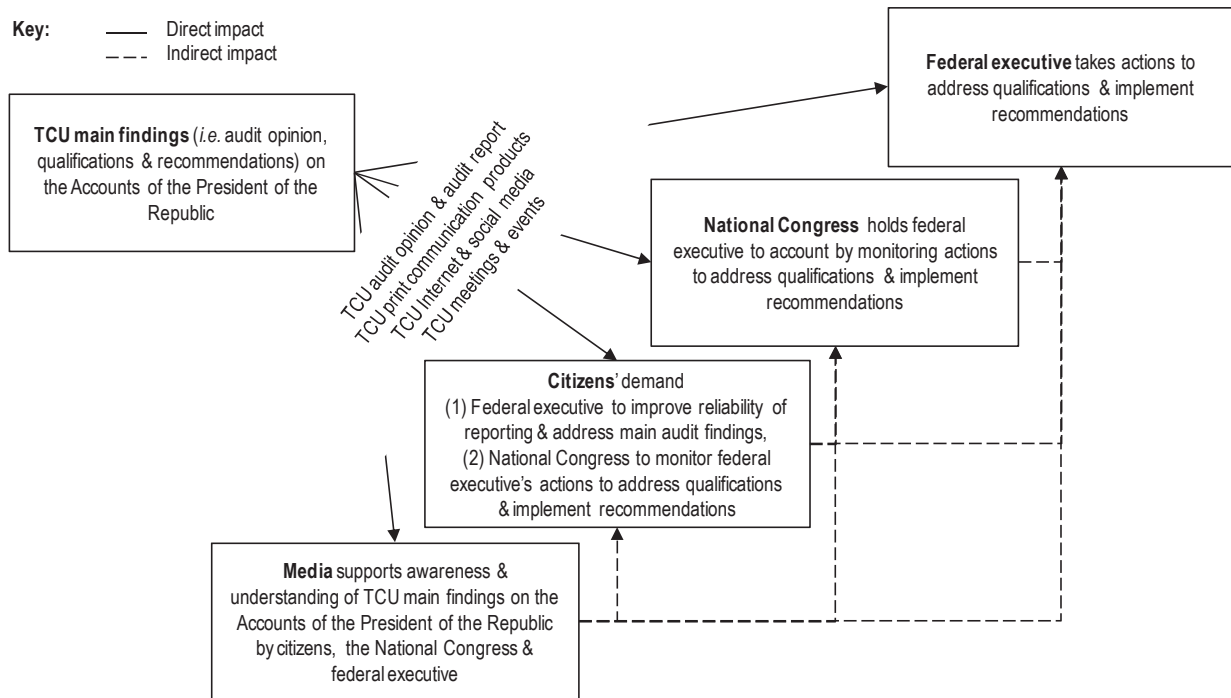
Source: Adapted from Brazilian Federal Court of Accounts “Resolução 215/2008 Dispõe Sobre o Tratamento de Solicitações do Congresso Nacional” (on the Treatment of Requests from the National Congress).

Indicators to assess communications and audit impact

The TCU does not have any specific systems and indicators to measure the impact of its communication activities related to the audit of the CPR or the impact of the audit more generally. Figure 4.3 illustrates the channels through which the TCU audit main findings could have an impact. The TCU can *i)* monitor the federal executive's actions to respond to the main audit findings; *ii)* survey the National Congress' awareness, understanding and use of the audit's main findings; and *iii)* assess media coverage of the main findings. However, as noted in the previous section, the TCU could focus on

understanding categories of audiences within these broader groupings and their preferred communications mix to receive information on the main findings.

Figure 4.3. Possible impact of the Brazilian Federal Court of Accounts' audit of the Accounts of the President of the Republic



Report on the federal executive's actions not only to implement recommendations but also to address qualifications

The TCU could more systematically report on actions by the federal executive to address qualifications and implement recommendations on the CPR. The TCU only systematically includes information on the status of the audit recommendations in for the subsequent audit report on the CPR. Moreover, the TCU treats past recommendations separately from current recommendations in the audit report, creating an artificial distinction between the two categories. Of the 100 TCU recommendations in the audits of CPRs between FY 2006 and FY 2010, 43 were removed for being implemented; 35 were removed after being partially implemented; and 22 were removed without being implemented at all (Table 4.6). There is no reporting of the federal executive's actions to address previous qualifications identified in the audit of the CPR. The TCU reports that it does monitor actions by the federal executive to address qualifications through routine control and oversight processes. As noted in the previous section, the TCU could include links to its control and oversight processes monitoring actions by the federal executive to address qualifications on its dedicated webpage for the audit of the CPR.

Table 4.6. Brazilian Federal Court of Accounts’ reporting on recommendations from previous audit of the Accounts of the President of the Republic

	Audited fiscal year				
	2006	2007	2008	2009	2010
Recommendations considered implemented & removed/being implemented & removed	6	10	10	6	11
Recommendations being partially implemented & removed	9	6	8	7	5
Recommendations not considered implemented & carried forward	19	10	6	14	0
Recommendations not considered implemented & removed	3	3	4	6	6

In 2012, the TCU issued a special report to demonstrate the impact of its audit on the CPR for the past five years, but did not assess the status of previous TCU qualifications and recommendations. The objective of the special report – titled *Priority Topics from the Accounts of the President of the Republic over the Past Five Years: 2007-2011* (hereafter “Priority Topics Report”) – was to highlight significant issues that have consistently arisen in the audit of the CPR during the previous five years. The report was launched together with the audit of the FY 2011 CPR and highlighted 11 Priority Topics; each was accompanied by a brief introduction, contextualisation and TCU actions or plans to monitor the topics.

The Priority Topics Report does not, however, focus on reporting the impact of TCU audit of the CPR. For example, the discussion of compliance with Pluri-annual Plan’s financial and physical targets and indicators in the report does not refer to the qualifications and recommendations from the audits of the FY 2007, 2008, 2009 or 2011 CPRs. Discussion of compliance with the Budget Directives Law’s (*Lei de Diretrizes Orçamentárias*) priorities and goals in the report does not refer to the qualifications and recommendations from the audits of the FY 2008, 2009, 2010 or 2011 CPRs. The discussion of attestation of the consolidated financial statement of the federal government – the General Balance of the Union (*Balanço Geral da União*, or BGU) – in the audit report does not refer to the qualifications and recommendations from the audits of the FY 2007, FY 2008, FY 2009, FY 2010 or FY 2011 CPRs (Table 4.7).

Survey National Congress’ awareness, understanding and use of main findings on the CPR

An additional approach to measuring the communication and broader audit impacts could be to periodically survey awareness and understanding of the CPR audit, its objectives and the main audit findings among members of the National Congress. The 2011-15 TCU Strategic Plan included surveys of National Congress members, but as of 2012 the TCU has yet to conduct any such surveys. SAIs in a number of OECD countries survey members of the legislature as input into evaluating impact; two examples are the Australian National Audit Office and the Auditor General of Canada (Boxes 4.4 and 4.5, respectively). In adopting this approach, the TCU should use good practice methodologies to ensure the quality of survey results; seek to understand the factors that underlie the results; and be conscious of and understand the limitations of perception surveys (OECD, 2012). The TCU could also more systematically monitor and report internally on discussions related to the audit of the CPR in the National Congress. Discussions with a number of TCU officials indicated lack of clarity even over the process that the National Congress follows to scrutinise the CPR and the TCU audit opinion and audit report.

Table 4.7. Link between the “Priority Topics Report” and main findings from previous Brazilian Federal Court of Accounts’ audits of the Accounts of the President of the Republic

Brief description of challenge identified in audit of the year-end government report	Audited fiscal year			
	2007	2008	2009	2010
A. Potential link				
2. Incomplete & inaccurate data in the federal government’s information systems for the Pluri-annual Plan	<ul style="list-style-type: none"> • Qualification VIII & Recommendation IX 	<ul style="list-style-type: none"> • Recommendations VIII, IX, X & XI 	<ul style="list-style-type: none"> • Qualification IX 	<ul style="list-style-type: none"> • Recommendation II
3. Disconnect between priorities & goals in various budgetary documents	-	<ul style="list-style-type: none"> • Qualification III 	<ul style="list-style-type: none"> • Qualification I • Recommendation I 	<ul style="list-style-type: none"> • Recommendation III
10. Accounting inconsistencies in the Accounts of the President of the Republic	<ul style="list-style-type: none"> • Qualifications VI, VII & VIII • Recommendations XV, XVIII & XIX 	<ul style="list-style-type: none"> • Recommendations XV & XXV 	<ul style="list-style-type: none"> • Qualification XIII • Recommendations XV & XXXII 	<ul style="list-style-type: none"> • Recommendation VII • Qualifications IX, X & XXV
B. Actual link				
Brief description of challenge identified in audit of the year-end government report				
2. Incomplete & inaccurate data in the federal government’s information systems for the Pluri-annual Plan	None	None	None	None
3. Disconnect between priorities & goals in various budgetary documents	n.a.	None	None	None
10. Accounting inconsistencies in the Accounts of the President of the Republic	None	None	None	None

Notes: n.a. = Not applicable. Annex 4.A1 provides data for this table.

Source: TCU (2012), *Temas de Destaque das Contas do Governo dos Últimos 5 Anos : 2007-2011* (Priority Topics of Accounts of the President of the Republic Over the Past Five Years: 2007-2011), Brazilian Federal Court of Accounts, Brasília.

Box 4.4. Australian National Audit Office’s surveys of Parliament committee members and committee secretaries

The Australian National Audit Office (ANAO) commissions periodic surveys to measure its performance in meeting the needs of parliamentarians and to identify opportunities for improving its service to Parliament. More specifically, the survey aims to:

- obtain constructive feedback on the performance of the ANAO in meeting the needs and expectations of members of parliament, the Joint Committee of Public Accounts and Audit, and other parliamentary committees;
- identify measures that could be implemented to enhance the ANAO relationship with Parliament; and
- increase awareness within Parliament of the ANAO product range and services.

Particular attention accorded to the Joint Committee of Public Accounts and Audit, the primary point of contact between the ANAO and Parliament. This committee’s main role is to hold government agencies accountable for the lawful, efficient and effective use of public funds. The Joint Committee examines all ANAO reports presented for discussion in Parliament. The ANAO has commissioned surveys in 2000, 2002, 2008 and 2011. Parliamentary committee secretaries were also included in the survey for the first time in 2008. These secretaries are public servants who serve as the contact point for committee-related business.

All 226 parliamentarians (150 members of the House of Representatives and 76 senators) are invited to participate in the survey. Completion of the survey is through a face-to-face interview with a senior research consultant and a senior ANAO officer during one of the parliamentary sitting periods; a telephone interview with a senior research consultant; or completion of a hard-copy questionnaire. All 34 committee secretaries are invited to respond to the survey through a telephone interview with a senior research consultant.

Broadly, the 2011 survey found that ANAO officials were rated highly by parliamentarians and parliamentary committee secretaries for their accessibility, responsiveness, and the extent to which advice or information provided addressed their needs. Survey respondents also valued the work of the ANAO, with many remarking that the ANAO played a vital role in keeping government agencies accountable. Moreover, respondents considered that the ANAO produces high-quality products, is independent and nonpartisan, and has integrity as an organisation.

The 2011 survey identified some areas where the ANAO could improve, and the ANAO has developed a number of initiatives for 2012-13, including development of a communications plan to guide its engagement with members of Parliament. The ANAO will also look to develop a more concise brochure to outline the objectives and key findings of each performance audit. It is also considering other approaches to better express the key themes and findings of an audit and to reduce the complexity in its reports, to the extent practical.

Source: ORIMA Research (Organisational Improvement and Market Research) (2009), “Australian National Audit Office, 2008 Parliamentary Survey”, Australian National Audit Office.

Box 4.5. Office of the Auditor General of Canada’s surveys of parliamentarians

The Office of the Auditor General of Canada conducts periodic surveys of parliamentarians as input to general and specific audit activities. General surveys were conducted in 2007, 2008 and 2010, and administered by an external firm to ensure the anonymity of respondents. Most recently, in 2010, the survey questionnaire was sent to 50 parliamentarians and garnered a response rate of 42%. Post-audit surveys are administered by the Office of the Auditor General of Canada with an average response rate of between 49% and 83% in recent years, depending on the type of audit and the type of respondent. The Office of the Auditor General of Canada publishes key results of the surveys in its annual Performance Report.

General questions asked by the Office of the Auditor General of Canada:

1. Do Office of the Auditor General of Canada’s audits help you in holding the government to account?
2. Were the audits findings reported in an objective and fair manner?
3. Did the “main points” section of the audit reports provide a useful summary?
4. Were Office of the Auditor General of Canada’s audit reports easy to understand?
5. Did the audits act as a catalyst for making important changes?
6. Did the audits identify opportunities for improvement?
7. Were the audits an important source of information that supported the work of the committee?
8. Did recommendations in the audit reports focus on the most significant problems identified by the audit?
9. When appearing before your Committee, were individuals from the Office of the Auditor General of Canada well prepared?
10. When appearing before your Committee, did individuals from the Office of the Auditor General of Canada provide satisfactory responses to questions?

Response options are made on a 6-point scale of “almost never”, “seldom”, “sometimes”, “often”, “almost always”, and “do not know/no opinion”.

Space is available for additional comments regarding the work of the Office of the Auditor General of Canada and how to make reports more useful, as well as for other suggestions to improve interaction between the Office of the Auditor General of Canada and the committees.

Source: Adapted from Office of the Auditor General of Canada (n.d.), “Survey of Parliamentary Committee Members”, www.oag-bvg.gc.ca/internet/English/acc_fs_e_9379.html.

Survey and assess media coverage to enhance communication of main findings

The TCU could also more systematically survey and report internally on media coverage related to the main audit findings of the CPR. Secom contracts a third party to perform both qualitative and quantitative analysis of media coverage of its audit processes, including: *i)* the number of print and Internet news articles published about TCU control and oversight processes in general; *ii)* which TCU processes are of most interest to these print and Internet news media; and *iii)* which TCU processes are explored in greatest depth by print and Internet news outlets. This information is also used for monitoring and reporting on implementation of the TCU Strategic Plan. In relation to the TCU audit of the CPR, Secom only provides information on the number of news outlets and articles published. For example, Secom identified 71 articles in 56 news outlets on the audit of the FY 2011 CPR in the days immediately after the TCU plenary session.

A more systematic approach to monitoring media coverage on the audit of the CPR would include assessing whether the media reports reflected the content and tone of the TCU press release. Table 4.8 presents a synthesis of the basic analysis conducted by the OECD of media coverage given to the audit of the FY 2011 CPR in the days after its release. It is based on the content, but not the tone, of the TCU press release, i.e. it touches on whether the media reports address what the TCU included in its press release rather than how the media reports presented the TCU content. There were 71 articles about the audit of the CPR; 22 of the 71 newspapers providing coverage were in the top 50 by circulation (as defined by the Brazilian National Association of Newspapers). Many newspapers did focus on the TCU qualifications – specifically in relation to the Growth Acceleration Programme, sustainable development, energy, infrastructure, and the 2014 World Cup. None, however, made reference to the TCU recommendations on these subjects. By comparison, only six articles focused on the BGU, and eight focused on compliance of federal government budget execution with budgetary laws.

Table 4.8. Media coverage of Brazilian Federal Court of Accounts’ main findings on the FY 2011 Accounts of the President of the Republic in the days immediately following the Plenary decision

Analysis	Growth Acceleration Plan (PAC)	Sustainable development	Energy	Infrastructure	Health & education	2014 World Cup	BGU	Compliance with budget execution
Reference to TCU qualification	6	6	3	8	2	5	7	6
Discussion of TCU qualifications	25	18	25	33	1	12	0	0
Discussion of TCU recommendations	0	0	0	0	0	0	n.a.	0
Government response to TCU qualifications	6	5	11	1	0	7	0	0
Total	37	29	39	42	3	24	7	0
<i>Of which, top 50 national media, by circulation</i>	17	10	14	11	0	3	5	4

Notes:

BGU = General Balance of the Union; TCU = Federal Court of Accounts; Annex 4.A2 provides underlying data for this table.

Conclusions and recommendations

The TCU has taken a number of actions to broaden the communications mix on the audit of the CPR through the media, Internet and other means. Specific actions include the creation of an executive summary, synthesis sheets, much of which is communicated through the Internet, as well as the Internet, social media, TV and radio. The actions support communication to the wider public in a timely fashion about its main findings on the audit of the CPR, in line with ISSAI on “Principles of Transparency and Accountability”. While communication to the wider public is important, it should serve to augment communication to the primary audiences and not serve as a substitute for it. In this context, the TCU could consider implementing a number of recommendations to advance its communication of the main findings and assessment of audit impact in relation to the CPR. At the core of the recommendations is a proposition to develop an

explicit co-ordinated communication strategy, linking existing communication activities and providing a framework for assessing impact.

This role of an explicit co-ordinated communication strategy can also be considered in conjunction with the findings from Chapters 1 and 2 of this peer review. Chapter 1 notes that the TCU could take action to comprehend the barriers and constraints affecting the National Congress' understanding, awareness and use of the CPR and the TCU audit findings. The National Congress only begins to scrutinise the CPR using the TCU audit findings, on average, two-and-a-half years after receiving these materials. Greater understanding of these constraints and barriers could assist the TCU in working together with the National Congress to enhance public sector accountability and inform decision making, linking *ex post* and *ex ante* budget oversight. Chapter 2 focused on enhancing audit reporting. For example, an explicit co-ordinated communication strategy can help to address the current disconnect between the content of the audit report and the main audit findings, as well as to frame these findings to guide audiences' understanding of their significance.

Box 4.6. Recommendations for the Brazilian Federal Court of Accounts: Communicating main findings and assessing impact

Communicating main audit findings to primary target audiences

- Develop an explicit co-ordinated communication strategy for the audit report on the CPR. *In doing so,*
 - Define clearly the target audiences for the audit, paying attention to their knowledge, understanding & use of the main findings in order to tailor more specific communication messages;
 - Monitor the external environment to ensure that the communication of audit findings is effectively linked to current issues and public policy debates within the National Congress and media; and
 - Include within the strategy clear indicators for measuring the communication's impact, and allocate clear responsibility and resourcing for this responsibility.
- Present the main findings at the National Congress to the congressional committees, in addition to inviting the presidents of the National Congress to the extraordinary session of the Plenary on this audit.
- Refine communication instruments, selecting an appropriate mix for different primary and secondary audiences. *In doing so,*
 - Focus the executive summary and synthesis sheets communication products on the main findings to guide primary audiences' understanding; framing the findings to emphasise their significance;
 - Evaluate the need for producing both synthesis sheets and executive summary on the main findings, giving attention to primary audiences' use of both products;
 - Clearly brand the TCU synthesis sheets on the audit of the CPR as part of the audit of the CPR; if they stand alone, there is no way to tell that they stem from the main findings of the CPR;
 - Provide a direct link between the dedicated TCU webpage for the audit of the CPR and the dedicated webpage for the CPR; and
 - Publish press release and contact information for journalists on the dedicated TCU webpage for the audit of the CPR.

**Box 4.6. Recommendations for the Brazilian Federal Court of Accounts:
Communicating main findings and assessing impact (cont.)**

- Provide information on control and oversight activities linked to follow up main findings on the dedicated TCU webpage for the audit of the CPR.
- Enhance co-ordination in the communication planning, implementation, evaluation and lesson learning among Semag, Secom and Aspar and other secretariats of external control involved in reporting.

Systems and indicators to assess communications and broader audit impact

- Systematically report on federal executive's actions to address all qualifications and implement all recommendations related to previous audits of the CPR.
- Present qualifications from current and previous audit of the CPR together, including them in the audit report until they have been satisfactorily addressed by the federal executive.
- Present recommendations from current and previous audit of the CPR together, including them in the audit report until they have been satisfactorily implemented by the federal executive.
- Conduct periodic surveys of members of the National Congress – specifically, the CMO – to evaluate their knowledge, understanding and use of the main findings.
- Conduct media analyses to assess the accuracy of media coverage of the audit findings, to evaluate whether TCU communication activities are clear and effective.

Annex 4.A1

Media coverage of the Brazilian Federal Court of Accounts' audit of the FY 2011 Accounts of the President of the Republic

Table 4.8 has been prepared drawing upon the Brazilian Federal Court of Accounts (TCU) media clippings from on the audit of the FY 2011 Accounts of the President of the Republic (CPR) in the days immediately after the TCU Plenary decision on this audit. Table 4.A1.1 presents the summary of the analysis with details presented in Table 4.A1.2.

In conducting the analysis the topics included in the TCU press release on the audit of the CPR were first identified. A content analysis of the media clippings was then prepared based on the issues included in the TCU press release. The content analysis focused on whether the media clippings made reference and/or discussed the TCU qualifications or recommendations – as well as whether they included any of the federal executive's response. Data on the media outlets that authored the media clippings were then crossed with circulation data from National Association of Newspapers (*Associação Nacional de Jornais*) to ascertain media coverage of the audit.

Table 4.A1.1. Summary of media analysis on external audit of FY 2011 Accounts of the President of the Republic

Analysis	Topic included in TCU press release					
	Growth Acceleration Plan (PAC)	Sustainable development	*Energy	Infrastructure	Health & education	2014 World Cup
Articles discussing the TCU qualifications	25	18	25	33	1	12
Articles making reference to TCU qualifications	6	6	3	8	2	5
Federal executive's response to TCU qualifications	6	5	11	1	0	7
Total articles that discuss TCU qualifications, make reference to TCU qualifications or government response to TCU qualifications	37	29	39	42	3	24
% total articles	52%	41%	55%	59%	4%	34%

Notes: TCU = Federal Court of Accounts

Table 4.A1.2 Media analysis on external audit of FY 2011 Accounts of the President of the Republic

●● = Discussion of TCU qualifications; ● = Reference to TCU qualifications; R = Government response to TCU qualifications

By distribution and then alphabetical order

Circulation	Ranking (top 50)	Media publication (and state, if applicable)	Article title	Topic included in TCU press release							2014 World Cup
				Growth Acceleration Plan (PAC)	Sustainable development	Energy	Infrastructure	Health & education			
286 398	2	Folha de Sao Paulo (SP)	Record level of tax expenditure concern TCU	●			●				
263 046	4	O Estado de Sao Paulo (SP)	TCU ignores problems and approves Dilma's accounts	●●		●●					●●
256 259	5	O Globo (RJ)	TCU approves Dilma's government accounts with qualifications TCU approves Dilma's accounts but demands action	●●			●				
188 561	6	Zero Hora (RS)	TCU approves Dilma's government accounts								
79 823	16	Estado de Minas (MG)	Tax expenditure concerns TCU Politics update – Personal prestige	●●			●●				
56 321	20	Correio Brasiliense (DF)	Tax expenditure concerns TCU	●●			●●				
50 288	21	O Dia (RJ)	TCU approves the 2011 accounts with qualifications Hoffman says that government is working to reduce costs Qualification exists in Dilma's accounts, says TCU	●●	●●		●●				R
47 140	22	O Tempo (MG)	TCU approves the accounts with qualifications		●			●			
45 377	23	A Tarde (BA)	TCU approves Dilma's government accounts with qualifications	●●	●●		●●				
43 513	23	Gazeta do Povo (PR)	Tax expenditures higher than social expenditure	●							●

Table 4.A1.2. Media analysis on external audit of the FY 2011 Accounts of the President of the Republic (*cont.*)

●● = Discussion of TCU qualifications; ● = Reference to TCU qualifications; R = Government response to TCU qualifications

By distribution and then alphabetical order

Circulation	Ranking (top 50)	Media publication (and state, if applicable)	Article title	Topic included in TCU press release						
				Growth Acceleration Plan (PAC)	Sustainable development	Energy	Infrastructure	Health & education	2014 World Cup	
41 830	26	Jornal do Comercio PE(PE)	TCU approves the 2011 government accounts with qualifications	●●	●●		●●			
41 533	27	Diario Catarinense (SC)	TCU approves 2011 accounts	●●						
41 222	28	Diario de Sao Paulo (SP)	TCU approves government accounts with qualifications	●●	●●		●●			
34 681	32	Correio da Bahia (BA)	TCU approves 2011 government accounts with qualifications	●●	●●		●●			
33 639	34	O Popular (GO)	Dilma's accounts have 25 qualifications		●		●			
33 114	33	Diario do Nordeste (CE)	Ceará has 6% of Union's transfers				●●			
27 125	39	Hoje em Dia (MG)	TCU approves Dilma's government accounts with qualifications				●●		●●	
26 785	41	A Gazeta ES (ES)	Dilma's accounts has 25 qualifications				●●		●●	
24 762	44	Diario de Pernambuco (PE)	TCU approves 2011 accounts with qualifications Tax expenditure concerns TCU (Renuncias fiscais preocupam TCU)	●●	●●				●●	
20 751	47	A Tribuna SP (SP)	TCU approves prior opinion on the accounts of the Republic		●●					
14 926	9	Correio do Povo (RS)	TCU approves Dilma's accounts Gleisi wants to cut government costs							R

Table 4.A1.2. Media analysis on external audit of the FY 2011 Accounts of the President of the Republic (cont.)

By distribution and then alphabetical order

●● = Discussion of TCU qualifications; ● = Reference to TCU qualifications; R = Government response to TCU qualifications

Circulation	Ranking (top 50)	Media publication (and state, if applicable)	Article title	Topic included in TCU press release								
				Growth Acceleration Plan (PAC)	Sustainable development	Energy	Infrastructure	Health & education	2014 World Cup			
n.a.	-	A Gazeta MT (MT)	TCU approves the accounts with qualifications Minister says government is working to reduce costs	●●	●●		●●					R
n.a.	-	Agencia Brasil (DF)	TCU approves 2011 accounts with qualifications	●●	●●							
n.a.	-	Brasil Economico (SP)	Stability opens the window for growth Gleisi Hoffmann says government is working to reduce costs		●●			●●				
n.a.	-	DCI (SP)	TCU approves Dilma's government accounts with qualifications		R			R				R
n.a.	-	Diario da Manha (GO)	TCU approves Dilma's government accounts with qualifications		●●			●●				●●
n.a.	-	Diario de Natal (RN)	TCU approves Dilma's government accounts, but has 25 qualifications	●●				●●				
n.a.	-	Estadao.com (SP)	TCU approves, with qualifications, the 2011 federal government accounts					●●	●●			
n.a.	-	Extra RJ Online (RJ)	TCU approves, with qualifications, the 2011 federal government accounts					●●	●●			●●
n.a.	-	Folha de Pernambuco (PE)	Dilma's first government accounts approved by TCU, but has qualifications					●●	●●			●●

Table 4.A1.2. Media analysis on external audit of the FY 2011 Accounts of the President of the Republic (*cont.*)

●● = Discussion of TCU qualifications; ● = Reference to TCU qualifications; R = Government response to TCU qualifications

By distribution and then alphabetical order

Circulation	Ranking (top 50)	Media publication (and state, if applicable)	Article title	Topic included in TCU press release						
				Growth Acceleration Plan (PAC)	Sustainable development	Energy	Infrastructure	Health & education	2014 World Cup	
n.a.	-	G1 (RJ)	TCU approves, with qualifications, Dilma's first government accounts			●●	●●			
n.a.	-	Gazeta do Sul (RS)	TCU approves, with qualifications, the 2011 federal government accounts			●●	●●			
n.a.	-	Istoe Online (SP)	TCU approves the 2011 government accounts with qualifications	●●	●●		●●			
n.a.	-	Jornal da Brasilia (DF)	TCU approves Dilma's government accounts with qualifications			●R	●			
n.a.	-	Jornal da Brasilia (DF)	Gleisi Hoffman says that the government is working to reduce costs		R	R				R
n.a.	-	Jornal da Brasilia (DF)	TCU approves Dilma's government accounts with qualifications			●●	●●			
n.a.	-	Jornal da Brasilia (DF)	TCU approves the 2011 government accounts with qualifications	●●	●●		●●			
n.a.	-	Jornal da Brasilia (DF)	Approved, but with qualifications			●●	●●			
n.a.	-	Jornal do Comercio RJ (RJ)	TCU approves the 2011 government accounts with qualifications	●●	●●		●●			
n.a.	-	Jornal do Comercio RJ (RJ)	Gleisi Hoffman says that government is working to reduce cost and raise investment	R	R	R				R
n.a.	-	Jornal do Senado (DF)	TCU approves, with qualifications, Dilma's accounts	●						●

Table 4.A1.2. Media analysis on external audit of the FY 2011 Accounts of the President of the Republic (cont.)

By distribution and then alphabetical order

●● = Discussion of TCU qualifications; ● = Reference to TCU qualifications; R = Government response to TCU qualifications

Circulation	Ranking (top 50)	Media publication (and state, if applicable)	Article title	Topic included in TCU press release						
				Growth Acceleration Plan (PAC)	Sustainable development	Energy	Infrastructure	Health & education	2014 World Cup	
n.a.	-	Jusbrasil (SP)	TCU approves, with qualifications, the 2011 federal government accounts				●●			●●
			Gleisi Hoffman says that government is working to reduce costs	R	R	R				R
n.a.	-	Monitor Mercantil (RJ)	TCU approves the government accounts with 25 qualifications	●●		●●				
			TCU approves the government accounts with qualifications	●●	●●		●●			
n.a.	-	MSN Noticias (SP)	TCU approves, with qualifications, the 2011 federal government accounts			●●	●●			●●
n.a.	-	Novo Jornal (MG)	TCU approves, with qualifications, Dilma's 1 st government accounts (●●	●●		●●			
n.a.	-	O Globo online	TCU approves, with qualifications, the 2011 federal government accounts			●●	●●			●●
n.a.	-	O Liberal (PA)	TCU approves Dilma's government accounts but with qualifications			R	●●			
n.a.	-	O Mossoroense (RN)	TCU considers today, the 2011 government accounts	●			●			●
			TCU approves the government accounts with qualifications	●●	●		●			
n.a.	-	O Tempo (MG)	Gleisi Hoffmann says that the government is working to reduce costs and increase investment	R		R				R

Table 4.A1.2. Media analysis on external audit of the FY 2011 Accounts of the President of the Republic (*cont.*)

●● = Discussion of TCU qualifications; ● = Reference to TCU qualifications; R = Government response to TCU qualifications

By distribution and then alphabetical order

Circulation	Ranking (top 50)	Media publication (and state, if applicable)	Article title	Topic included in TCU press release								
				Growth Acceleration Plan (PAC)	Sustainable development	Energy	Infrastructure	Health & education	2014 World Cup			
n.a.	-	Portal da Band	Brazil: TCU approves Dilma's first government accounts									
n.a.	-	R7 (SP)	TCU approves, with qualifications, the 2011 federal government accounts		●	●●	●●				●●	
n.a.	-	Reuters (SP)	TCU approves, with qualifications, the 2011 federal government accounts			●●	●●					
n.a.	-	Senado Federal	TCU approves government accounts with 25 qualifications	●								●
n.a.	-	Terra (SP)	TCU approves, with qualifications, the 2011 government accounts			●●	●●					●●
n.a.	-	Tribuna do Norte (RN)	The TCU approves today the 2011 government accounts (●				●			●
			TCU approves the 2011 government accounts with qualifications	●●	●●				●●			
n.a.	-	Valor Economico (SP)	TCU approves the 2011 accounts with 25 qualifications and 40 recommendations	●●					●●			●●
n.a.	-	Valor online (SP)	TCU approves Dilma Rousseff's 2011 government accounts with qualifications									●●
n.a.	-	Veja online (SP)	TCU approves Dilma's government accounts with 25 qualifications	●●	●●			●●	●●			●●
n.a.	-	Yahoo (SP)	TCU approves 2011 federal government accounts with qualifications					●●	●●			●●

Notes:

BA = Bahia; CE = Ceará; DF = Distrito Federal; ES = Espírito Santo; GO = Goiás; MG = Minas Gerais; MT = Mato Grosso; PA = Pará; PE = Pernambuco; PR = Paraná; RJ = Rio de Janeiro; RN = Rio Grande do Norte; RS = Rio Grande do Sul; SC = Santa Catarina; SP = São Paulo.

Source: Associação Nacional de Jornais (National Association of Newspapers), "Maior Jornais do Brasil" [Major Newspapers in Brazil], www.anj.org.br/a-industria-jornalistica/jornais-no-brasil/maiores-jornais-do-brasil.

Annex 4.A2.

Link between the “Priority Topics Report” and main findings of past audits of the Accounts of the President of the Republic

Table 4.A2.1. Potential link between “Priority Topics Report” and main findings of past audits of the Accounts of the President of the Republic

Brief description of challenge/risk facing the government	Audited fiscal year 2007	2008	2009	2010	2011
1. Increase in foreign reserves and co-ordination between monetary and fiscal policies	-	-	-	-	-
2. Incomplete & inaccurate data in the federal executive’s information systems supporting the Pluri-annual Plan	<ul style="list-style-type: none"> • Qualification VIII • Recommendation IX 	<ul style="list-style-type: none"> • Recommendations VIII, IX, X & XI 	<ul style="list-style-type: none"> • Qualification IX 	-	<ul style="list-style-type: none"> • Recommendation II
3. Disconnect between priorities & goals in various budgetary documents, resulting in reduced focus of public sector entities in monitoring & reporting	-	<ul style="list-style-type: none"> • Qualification III 	<ul style="list-style-type: none"> • Qualification I • Recommendation I 	<ul style="list-style-type: none"> • Recommendation I 	<ul style="list-style-type: none"> • Qualification III
4. Committed expenditure carried over to next fiscal year	<ul style="list-style-type: none"> • Qualifications II & IV • Recommendations VI & VII 	-	<ul style="list-style-type: none"> • Recommendations XXI & XXII 	-	<ul style="list-style-type: none"> • Qualification XIX
5. Voluntary transfers	-	-	-	-	-
6. Minimum spending on health and education	-	-	-	-	-
7. Collection of administrative fines	-	-	<ul style="list-style-type: none"> • Qualification III 	-	-
8. Need to monitor tax expenditure	-	-	<ul style="list-style-type: none"> • Qualification X 	-	-
9. Oversight of national policy on regional development	-	-	-	-	<ul style="list-style-type: none"> • Recommendation IX
10. Accounting inconsistencies found in the consolidated financial statement of the federal government	<ul style="list-style-type: none"> • Qualifications VI, VII, VIII • Recommendations XV, XVIII & XIX 	<ul style="list-style-type: none"> • Recommendations XV, XVI & XXV 	<ul style="list-style-type: none"> • Qualification XIII • Recommendations XV & XXXII 	<ul style="list-style-type: none"> • Qualification VII • Recommendation VII 	<ul style="list-style-type: none"> • Qualifications IX, X- & XXV
11. Necessity to measure and monitor effectively the costs of goods and services in public administration	-	-	-	<ul style="list-style-type: none"> • Qualification IX 	-

Table 4.A.2.2. Actual link between “Priority Topics Report” and past audits of the Accounts of the President of the Republic

	Audited fiscal year				
	2007	2008	2009	2010	2011
1. Increase in foreign reserves and co-ordination between monetary and fiscal policies	n.a.	n.a.	n.a.	n.a.	n.a.
2. Incomplete & inaccurate data in the federal executive's information systems supporting the Pluri-annual Plan	None	None	None	n.a.	None
3. Disconnect between priorities & goals in various budgetary documents, resulting in reduced focus of public sector entities in monitoring & reporting	n.a.	None	None	None	None
4. Committed expenditure carried over to next fiscal year	None	None	None	None	None
5. Voluntary transfers	n.a.	n.a.	n.a.	n.a.	n.a.
6. Minimum spending on health and education	n.a.	n.a.	n.a.	n.a.	n.a.
7. Collection of administrative fines	n.a.	n.a.	None	n.a.	n.a.
8. Need to monitor tax expenditure	n.a.	n.a.	None	n.a.	n.a.
9. Oversight of national policy on regional development	n.a.	n.a.	n.a.	n.a.	None
10. Accounting inconsistencies found in the consolidated financial statement of the federal government	None	None	None	None	None
11. Necessity to measure and monitor effectively the costs of goods and services in public administration	n.a.	n.a.	n.a.	None	n.a.

Notes:

n.a. = Not applicable.

Topics 1 and 5 also appear in FY 2006. Topic 6 also appears in FY 2005 and FY 2006 consolidated year-end government reports. Topic 8 also appears in FY 2004, FY 2005 and FY 2006 consolidated year-end government reports. Topic 9 also appears in FY 2002 consolidated year-end government reports. Topic 11 also appears in FY 2004 consolidated year-end government reports.

Source: TCU (2012), *Temas de Destaque das Contas do Governo dos Últimos 5 Anos : 2007-2011* (Priority Topics in the Consolidated Year-end Government Report Over the Past Five Years: 2007-2011), Brazilian Federal Court of Accounts, Brasília.

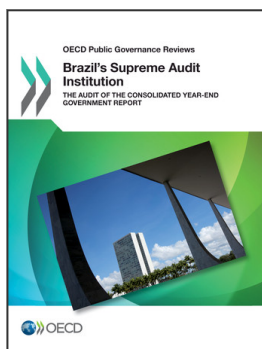
Note

1. See for example Dye, 2009; El Midaoui, 2011; Jezierski, 2011; and UN/INTOSAI, 2011. In relation to SAI performance and impact, see for example Goldsmith, 2007; Nombembe, 2007; UN/INTOSAI, 2007; and Walker, 2007.

Bibliography

- Associação Nacional de Jornais (National Association of Newspapers) (Brazil) (n.d.), “Maiores Jornais do Brasil” (Major Newspapers in Brazil), www.anj.org.br/a-industria-jornalistica/jornais-no-brasil/maiores-jornais-do-brasil.
- CGI (Comitê Gestor da Internet no Brasil) (2009), *Pesquisa Sobre o Uso das Tecnologias da Informação e da Comunicação no Brasil 2009* (Survey on the Use of Information and Communication Technologies in Brazil 2009), www.cgi.br.
- Coelho, V.S.P., B. Pozzoni and M. Cifuentes (2005), “Participation and Public Policies in Brazil” in J. Gastil and P. Levine (eds), *The Deliberative Democracy Handbook: Strategies for Effective Civic Engagement in the Twenty-First Century*, Jossey-Bass, California.
- Doctor, M. (2007), “Lula's Development Council: Neo-Corporatism and Policy Reform in Brazil”, *Latin American Perspectives*, Vol. 34, pp. 131-148.
- Dye, K. (2009), “Working with the Media to Maximise the Impact of Your Audit Work”, *International Journal of Government Auditing*, January, pp. 8-12, www.intosaijournal.org/technicalarticles/technicaljan2009a.html.
- El Midaoui, A. (2011), “Raising the Citizens’ Awareness of the Work of SAIs”, in UN/INTOSAI, *Effective Practices of Co-operation between SAIs and Citizens to Enhance Public Accountability*, Report on the 21st UN/INTOSAI Symposium on Government Audit, Vienna, 13-15 July.
- Goldsmith, J. (2007), “Key Performance Indicators (KPI) to Measure Input, Products and Impact of SAI”, Paper presented at Symposium on the Value and Benefits of Government Audit in a Globalised Environment, Report on the 19th UN/INTOSAI Symposium on Government Audit, Vienna, 28-30 March, [United Nations] Division for Public Administration and Development Management, Department of Economic and Social Affairs, ST/ESA/PAD/SER.E/103.
- INTOSAI (2009), “Principles of Transparency and Accountability”, *International Standards of Supreme Audit Institutions*, ISSAI 20, [www.issai.org/media\(794,1033\)/ISSAI_20_Endorsement_version_June.pdf](http://www.issai.org/media(794,1033)/ISSAI_20_Endorsement_version_June.pdf).
- Jeziarski, J. (2011), “Communication between SAIs and Citizens to Improve Public Accountability” in UN/INTOSAI, *Effective Practices of Co-operation between SAIs and Citizens to Enhance Public Accountability*, Report on the 21st UN/INTOSAI Symposium on Government Audit, Vienna, 13-15 July.
- Nombembe, T. (2007), “Recording the Public Value-Adding of SAIs and its Effect on Society”, Paper presented at Symposium on the Value and Benefits of Government Audit in a Globalised Environment, Report on the 19th UN/INTOSAI Symposium on Government Audit, Vienna, 28-30 March, [United Nations] Division for Public Administration and Development Management, Department of Economic and Social Affairs, ST/ESA/PAD/SER.E/103.
- OECD (n.d.), *ICT Database*, OECD, Paris.

- OECD (2012), *OECD Integrity Review of Brazil: Managing Risks for a Cleaner Public Service*, OECD Public Governance Reviews, OECD Publishing. doi: 10.1787/9789264119321-en
- Office of the Auditor General of Canada (n.d.), “Survey of Parliamentary Committee Members”, www.oag-bvg.gc.ca/internet/English/acc_fs_e_9379.html.
- Office of the Auditor General of Canada (n.d.), “Survey Following a Financial Audit”, www.oag-bvg.gc.ca/internet/English/acc_fs_e_9379.html.
- Office of the Auditor General of Canada (n.d.), “Survey Following a Performance Audit”, www.oag-bvg.gc.ca/internet/English/acc_fs_e_9379.html.
- Office of the Auditor General of Canada (n.d.), “Survey Following a Special Examination”, www.oag-bvg.gc.ca/internet/English/acc_fs_e_9379.html.
- ORIMA Research (Organisational Improvement and Market Research) (2009), “Australian National Audit Office, 2008 Parliamentary Survey”.
- Porto, M.P. (2012), “The Media and Political Accountability” in T.J. Power and M.M. Taylor (eds), *Corruption and Democracy in Brazil: The Struggle for Accountability*, University of Notre Dame Press, Notre Dame, United States.
- da Silva, E.R.A. (2009), “Participação Social e as Conferências Nacionais de Políticas Públicas: Reflexões Sobre os Avanços e Desafios No Período de 2003-06” (Social Participation and National Conferences on Public Policy: Thoughts on Progress and Challenges in the Period 2003-06), *Texto para Discussão 1378*, Instituto de Pesquisa Econômica Aplicada, Rio de Janeiro.
- TCU (Tribunal de Contas da União) (2011a), *Planejamento Estratégico, Construindo o TCU do Futuro, 2011-2015, Sumário Executivo* (Strategic Plan, Building the Future of the TCU, 2011-2015, Executive Summary), www.tcu.gov.br.
- TCU (2011b), *O Congresso Nacional e o TCU: Controle Externo Integrado, 2ª edição* (Congress and TCU: Integrated External Control, 2nd Edition), Tribunal de Contas da União, www.tcu.gov.br.
- TCU (2012), *Temas de Destaque das Contas do Governo dos Últimos 5 Anos: 2007-2011* (Priority Topics of Year-end Report of the President of the Republic Over the Past Five Years: 2007-2011), Brazilian Federal Court of Accounts, Brasília.
- UN/INTOSAI (2007), “Symposium on the Value and Benefits of Government Audit in a Globalised Environment”, Report on the 19th UN/INTOSAI Symposium on Government Audit, Vienna, 28-30 March, [United Nations] Division for Public Administration and Development Management, Department of Economic and Social Affairs, ST/ESA/PAD/SER.E/103.
- UN/INTOSAI (2011), *Effective Practices of Co-operation between SAIs and Citizens to Enhance Public Accountability*, Report on the 21st UN/INTOSAI Symposium on Government Audit, Vienna, 13-15 July.
- Walker, D. (2007), “Measuring the Performance of Audit Organisations: GAO’s Evolving Experiences”, Paper presented at the Symposium on the Value and Benefits of Government Audit in a Globalised Environment, Report on the 19th UN/INTOSAI Symposium on Government Audit, Vienna, 28-30 March, [United Nations] Division for Public Administration and Development Management, Department of Economic and Social Affairs, ST/ESA/PAD/SER.E/103.



From:

Brazil's Supreme Audit Institution

The Audit of the Consolidated Year-end Government Report

Access the complete publication at:

<https://doi.org/10.1787/9789264188112-en>

Please cite this chapter as:

OECD (2013), "Communicating findings and assessing impact", in *Brazil's Supreme Audit Institution: The Audit of the Consolidated Year-end Government Report*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/9789264188112-11-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

You can copy, download or print OECD content for your own use, and you can include excerpts from OECD publications, databases and multimedia products in your own documents, presentations, blogs, websites and teaching materials, provided that suitable acknowledgment of OECD as source and copyright owner is given. All requests for public or commercial use and translation rights should be submitted to rights@oecd.org. Requests for permission to photocopy portions of this material for public or commercial use shall be addressed directly to the Copyright Clearance Center (CCC) at info@copyright.com or the Centre français d'exploitation du droit de copie (CFC) at contact@cfcopies.com.