

Key recommendations for the Brazilian Federal Court of Accounts

Audit objectives and reporting

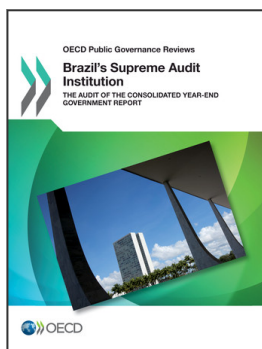
- Align the audit opinion with international standards to better guide audiences' understanding of its meaning for integrity in government reporting
- Frame main findings to better guide audiences' understanding of their significance for accountability and performance
- Strengthen the link between the audit report and main findings, focusing audiences' attention on how the judgement and findings were reached
- Assess whether the impact of the audit report can be enhanced by releasing its content at different moments of the accountability and decision-making processes

Audit planning and implementation

- Further develop the audit matrix to support the collection of more competent, relevant and reasonable evidence to support the main findings
- Draw more systematically on TCU internal knowledge of deficiencies in internal control and government reporting to support more effective and efficient audit work
- Link efforts to enhance audit capabilities with the TCU human resource management reforms and periodically review audit practices to support professional audit work
- Use improvements in the audit strategy to focus attention on how to enhance government reporting, and not only audit reporting

Communicating audit findings and assessing impact

- Develop an explicit co-ordinated audit communication strategy based on understanding target audiences to increase awareness and use of main findings
- Focus communication activities on the main findings can support audiences' understanding of their significance for government accountability and performance
- Report systematically on the executive's actions to address qualifications, and not just to implement recommendations, to enhance government accountability
- Assess impact more broadly to demonstrate the audit on public governance and support improved audit reporting and communication



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