Title: The democratic control of public management in Brazil: the constitution of control institutions and the dilemmas of public policy

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Abstract:

This article analyzes the functioning of and the macro-institutional interrelationships between Brazilian control bodies, especially the Federal Audit Court (TCU), the Office of the Comptroller General (CGU), the Solicitor-General's Office (AGU), the Federal Prosecutor's Office (MPF) and congressional committees. It offers an unprecedented diagnosis of both their actions and the interaction between these bodies as controllers of the public federal administration. Their functioning is marked by formal and informal mechanisms of cooperation, as well as by complementariness, overlap and conflict. There are also signs of the maturating and institutionalization of transparency and accountability in government actions.

Introduction

The institutions that make up government control systems have a dual function: to ensure and promote the principles of a democratic and republican government (control among the powers, transparency and accountability to the voters) and to guarantee the quality of public management - especially regarding efficiency and effectiveness. The study of these institutions in Brazil is of interest for three reasons: (i) the 1988 Constitution, written in the early years of democratization, strengthened the powers of these institutions to be guardians of legality and probity in public administration; (ii) the administrative reforms of the 1990s introduced to the national agenda the issues of efficiency and managerial performance; and (iii), the fact that control institutions have undergone organizational reforms aimed at (re) qualifying them for their constitutional roles.

These institutions have featured as both leading and supporting players in several politically significant episodes, by demanding that politicians comply with legality and probity principles and by directing the implementation of public policies in accordance with constitutional principles. Recent studies have analyzed the political role of bodies such as the Public Prosecutor's Office (Arantes, 2002) and the Federal Secretariat of Internal Control (Olivieri, 2010), while others have analyzed the reorganization of the audit courts (Loureiro Teixeira, Moraes, 2009). However, there has been no comprehensive diagnosis of the workings of the government control system – which is the object of our study.

In order to understand how the control system works - particularly regarding integration between the various agencies and the problems related to the overlap of functions and to lack of coordination - we have carried out documentary analyses and conducted a survey with top-echelon officials from the government agencies and from the federal agencies that control them[1]. The survey came up with some interesting results. There have been some advances in the democratic control system, and despite it being an incremental process with notable corrections made along the way, there has been an increase in government transparency and accountability. The control system is also characterized by a diversity and multiplicity of agencies and actions. While there are no overlaps or conflicts of a serious nature, there is a need to implement common forms of coordination between the institutions and their activities in order to strengthen their actions and make them more effective.

This text is divided into an introduction and three parts. In the first section we present the main features of the institutions analyzed; in the second we discuss the main results of our research; and in the third we present our final conclusions.

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1. Control of the Federal Public Administration: normative and institutional mapping

Control of the Brazilian Federal Public Administration (APF) is the responsibility of a complex system formed by various agencies and bodies. In accordance with Article 70 of the Federal Constitution (FC), control is both external and internal, undertaken respectively by Congress (NC) as a whole (not just the Legislative Power) and by the "internal control system of each power".

External control is divided between the Courts of Accounts (or Audit Courts) and the External Auditor (or "Comptroller"). The former tend to focus on legality and the latter on the performance of organizations[2]. Although legality control tends to prevail in Brazil, the Federal Constitution states that inspection must also concern legitimacy and economic performance. Although there are no clear rules about the execution of performance control in Brazil, there is growing acceptance of the need for efficiency and results controls.

1.1.External control in Brazil

Despite what is stipulated in Article 49 of the Constitution, external control of Federal Public Administration is not exclusively undertaken by the Legislative. Article 71 states that this control is exercised "*with the assistance of the Federal Audit Court*", hence the perception that the federal Federal Audit Court (TCU) is just an auxiliary to the Legislative. As we shall see further on, however, this is a complex issue.

As regards the President's finances, the Federal Constitution states that TCU does not pass rulings as such but evaluates them via the issuance of "preliminary findings". Final rulings – that approve or block - are left to the Legislative Power. The Court's role is merely "to find" and the legislative's is "to decide".

In Brazil, however, the Presidential finances have never been blocked - either by preliminary findings by the TCU or by the definitive ruling of Congress (Pessoa, 2003). In recent democratic times, the TCU has expressed reservations and/or made recommendations about the Presidential finances, but at the end of the day these finances have always been approved. It is also true that during the same period, the Legislative changed some of the Court's findings. Despite this, like TCU the Legislative has approved all of the Presidential finances that have passed before it.

According to Article 71 of the Constitution, while the TCU does not rule (and only issues findings) on the Presidential finances, it passes rulings on all of the direct and indirect administrations' transactions related to public funds, goods and assets.Furthermore, as stated in section IV of this article, TCU does not only have autonomy to conduct inspections and audits of its own accord, but also has the constitutional authority to do so in the administrative units of the three powers and of the legislative itself. In other words, TCU does not exercise legal and effective external and autonomous control of the Executive Power, but is empowered by the Constitution to audit the Judiciary's accounts and even those of the Legislative – to which it is an auxiliary body.

As part of the Executive's scope of supervision, decisions regarding Federal Government accounts are not restricted to budget approvals or to rulings on annual

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2 Countries apart from Brazil that have "Courts of Accounts include Germany, Spain, France, Holland and Portugal. Examples of the second category ("General Auditor") are Argentina, Australia, Canada, the United States, India, UK and Sweden.

finances, as these decisions are ultimately made by Congress. As relevant and crucial as these decisions (especially budget approval) may be throughout the budget execution period, TCU decision-making and actions are independent of Congress. On an everyday basis and in all sorts of different situations, TCU issues findings and rulings on finances, establishes the adoption and deadlines for corrective actions, issues warnings to public officials and administrators and applies or lifts the penalties that have the executive's stamp. All these actions can be carried out without Congress' prior authorization or knowledge and can be reviewed by the Judiciary, but not by the Legislative.
In practice, much of the Legislative's inspection of the Executive is shared with TCU. For example, according to Article 72 of the Constitution, it is down to the Court to issue a conclusive finding on evidence of unauthorized expenses that are under investigation by the Joint Committee. And if TCU considers these as irregular spending, it is down to the Committee to propose its suspension to Congress.

Integration between the Legislative and TCU is a crucial issue. TCU is a unique institution in this comparison. It is a hybrid structure that combines features from account control bodies of a judicial or independent nature, with those from auxiliary bodies such as the Government Accountability Office (GAO) - the audit agency that advises U.S. Congress.

We should add the Public Prosecutor's Office (MP) to the list of organizations in charge of external control (or monitoring) of the Federal Public Administration. According to Article 127 of the Constitution, MP's role is to supervise and control the actions of public administration bodies and agencies. This role is reinforced by Complementary Law 75/1993 (Statute of the Federal Public Prosecutor's Office), stating that MP is responsible for the external control of public administration. TCU's ties with MP also require careful coordination and synergy, as through audit and inspection requests MP is one of the main complainants in TCU investigations of Federal Public Administration. Finally, it is worth mentioning that external control of the Federal Public Administration can also be exercised by any citizen, political party, association or trade union. Under Article 74 of the Constitution, they are legitimately entitled to denounce irregularities or illegalities to TCU. According to TCU Bylaws, Article 234, the institution is obligated to investigate all complaints[3].

1.2. Internal Control in Brazil

Internal control of the executive branch is determined by Law 10,180/2001. There is also a series of decrees that deal specifically with the Federal Executive Power's Internal Control. This is, strictly speaking, a set of systems (or subsystems) that deal separately with Planning and Budget; Financial Administration; Accounting; and Internal Control - specifically that of the Federal Executive Power.

The Planning and Budget System - whose central body is the Planning Ministry - plays the important role of overseeing the execution of sectors' plans and programs and of drafting bills for the multiannual plan and other related activities.

The Federal Financial Management System and the Federal Accounting System have the Federal Treasury as their central body. In both cases they exercise - in the broadest sense - internal control of Federal Public Administration. Finally, there is the System itself, or strictly speaking, the "Internal Control of the Federal Executive

3 The terms "complaint" and "report" will be used here not in the strict sense or with the legal and legislative rigor, but with the amplitude given by the CF itself, in Article 74, as being questions stemming from virtually all of civil society.

Power."

This system is part of the Federal Office for Internal Control (a body of the Office of the Comptroller General - CGU) as a central agency, and through sector bodies. It is down to the main body to oversee all the Federal Public Administration's bodies – except for the Foreign Affairs Ministry, the Defense Ministry, the Attorney General's Office, the Presidential Chief-of –Staff, and the Presidency and Vice-Presidency of the Republic. The inspection of each of these bodies is undertaken by a specific internal control sector body (the Presidency and Vice Presidency of the Republic are controlled by the Presidential Chief-of –Staff's sector control body).

The duties and attributions of the Federal Public Administration's Internal Control System are to: assess the targets established by the multiannual plan; monitor and evaluate the execution of government programs; evaluate the implementation of the Federal Budget; audit the management of federal funds under the responsibility of public agencies and bodies; investigate illegal or irregular handling of public funds; audit accounting, financial, budget, personnel and other administrative and operational systems; evaluate the performance of the internal audit carried out by indirect federal administration bodies; draw up the President's Annual Finances Report for Congress; and create the conditions for the social integration of the programs that receive resources from the Federal Budget.

The Internal Control's (Sub) System (s) is (are) regulated by Law 10,180/2001, while the Office of the Comptroller General, to which the Federal Internal Control Secretariat (SFC) belongs, is regulated by Law 11,204/2005 (an amendment to 10,683/2003), which deals with the organization of the Presidency and the ministries. According to Article 17 of the aforementioned Law, other organizations from the Executive Power (AGU, the Federal Revenue Service and the Federal Police) are also directly or indirectly involved in the Internal control System.

Additionally, the internal and external control systems are interrelated (the Office of the Comptroller General appeals to TCU and MP) as, according to Article 74 of the Constitution, one of the internal control system's purposes is to support external control. In this sense, the relationship between CGU and TCU is also essential to avoid redundancy and to provide the necessary synergy and complementation between the internal and external systems. Therefore, the establishment of coordination mechanisms between the control bodies can be seen as a response that befits constitutional rule.

Although CGU (through SFC) is specifically empowered with internal control of Federal Public Administration, we can also affirm that AGU is part of this system. It represents the Union both judicially and extra-judicially by acting as consultant and advisor to the Executive and by *helping* the President control the legality of the Administration's actions. AGU also rules on investigations and disciplinary proceedings, which is considered a control action. Furthermore, and in accordance with Article 5, it is the AGU Comptroller General's responsibility "to ensure correct practice of the Attorney General Office's legal bodies by monitoring the regularity and effectiveness of their services; and to propose measures for their improvement". This is another control activity, although it is aimed specifically at the AGU's legal bodies – which include Legal Consultancies in the Ministries, General Secretariat and other Presidential Secretariats.

Finally, there is the National Treasury Attorney General's Office. This is both subordinated to the Finance Ministry in administrative terms while contained in AGU, and has the attribution of previously *examining the legality of contracts, agreements and settlements pertaining to the Finance Ministry, including foreign debt.*

2. Control Systems from a Comparative Point-of-View

The importance of public administration control systems has been increasing in Brazil and in several democracies, due to growing demand for greater accountability and government transparency (Pessoa, 2003). Consequently, governments have sought to strengthen their systems by institutional improvement - as Sweden, the United Kingdom, Canada and the United States have done since the 1980s (Torres, 1993).

Based on the significance of the changes that have been promoted in international control systems aiming to improve public resource management, and due to their valuable lessons for Brazil, we will analyze control mechanisms in six countries. These examples differ from each other in terms of government system (presidential or parliamentary), State (unitary or federal), and social and economic development. We will look at three developed countries (UK, USA and Italy) and three developing nations (Argentina, Chile and Colombia).

The choice of countries is not based on criteria of representativeness. As there is very little literature available on the logics of control systems (even on the international front, as pointed out by Pollitt et al, 2008), we have chosen cases that present both detailed information about these bodies' institutional shape and analyses about the (dis) advantages these systems present in terms of control *per se*.

2.1. External Control

There are two types of classic external control institutions: the Audit Courts and the Comptroller. The main difference between them stems from the fact that the Audit Courts have administrative and legal authority and are empowered to rule on the government's compliance to legal standards. The same does not occur with the Comptroller, which analyzes public spending and reports to Parliament. In addition to this, external control systems differ among themselves in terms of integration to the state apparatus: some institutions are linked to the Legislative, while others are linked to the Executive or Judiciary or are fully independent.

As for the control institution model, of the six countries analyzed only Italy has an Audit Court (Corte dei Conti), while the others have General Audit Offices (or Comptrollers): the UK (National Audit Office - GAO), United States (Government Accountability Office - GAO), Argentina (*Audit General de la Nación*), Chile (*Contraloría General de la República*) and Colombia (*Contraloría General de la República*).

The Comptroller (the auditor-general model of the Westminster system) is based on a body that is usually independent and that submits periodical reports on public spending to Parliament (Stapenhurst Titsworth, 2006). Inside Parliament a special public accounts committee reviews the reports produced by the supervisory body, investigates cases of wasted resources and recommends corrective actions to the government. This is the case in the UK, where the National Audit Office (NAO) holds ongoing tax audits of the central government's accounts. It also issues reports on the implementation of certain public policies and forwards them to the Public Account Committee (PAC). This is a Parliamentary committee whose chair is chosen among the members of the main opposition party. The chair is responsible for reviewing the NAO's reports and for issuing recommendations to the government and to the agencies audited, as well as for setting up the NAO's investigation agenda.

As regards **institutional positioning**, analysis of the cases shows that the type of control institution does not determine the body's institutional positioning i.e., it does not place the body in a specific institutional position in relation to other public bodies and

powers. Of the six countries surveyed, only Chile and Colombia have independent external control bodies. In the remaining countries, the external control body is connected to the Legislative, in response to demands from that power. This is the most common situation. A comparison of 74 countries (Reddy, 2002) showed that 34 (46%) have Audit Courts and 40 (54%) have comptrollers - therefore, the two models are almost equally distributed worldwide. However, when it comes to the institutional positioning, there is a strong concentration of bodies attached to the Legislative. Of the 74 countries surveyed, 55 (75%) have external control bodies linked to the Legislative; eight have Comptrollers connected to the Executive; two have Audit Courts linked to the Judiciary (the less common model) and 9 have independent Comptrollers, among them Chile and Colombia. Finally, in the countries with the same type of control body (audit or Comptroller), the bodies have a different positioning in relation to other branches of state.

As regards **legal implementation instruments**, whether implemented through constitutional or statutory law, we have found that in most cases the existence of an external control body is foreseen in the Constitution - except for the UK, which does not have a written constitution. Hence, we can affirm that the implementation of external control bodies is intrinsic to the strengthening of the democratic state as it takes on a role that is inherent to the government - that of inspecting the legality of government actions.

In the same way that there is a predominance of constitutionally created control bodies, there is also a convergence in terms of the legal framework's scope. In the more specific cases, the body's main characteristics and specific functions are clearly defined by the legal implementation instrument. In the more comprehensive cases, the task of defining each institution's scope is left to complementary legislation. All the external control bodies that have been analyzed had their features and functions defined by the legal implementation instrument, thus leaving little room for future "self-definition/delimitation" of their action scopes.

A case in point was Italy, where uncertainties about the nature of the control of acts' legality left room for open interpretations of the Constitution. This enabled the Audit Court to exercise preventive control only, which means that it could not control actions and works after they had been approved, thus resulting in a failure to block subsequent illegal practices. The 1994 reforms changed this aspect as regards the controls for local (Act 142 of 1990), regional (Law n.40 of 1993) and central government. However, D'Auria (1996) draws attention to the fact that in practice, the old control system had much more power than the new one.

The types of inspection developed by the Audit Courts and Comptrollers can be *a priori, a posteriori,* into the legality of acts, and audits of the management of public resources. While the first two types (*a priori* and *a posteriori* inspection) relate to the stage of public policy in which inspection takes place – both before or after its implementation - the next two types (the legality of the act and the auditing of public resource management) deal with the scope of the inspection process, i.e., whether it will work only on the legal aspect or whether it will be more comprehensive. It also analyzes whether, in addition to being legal, the government's actions were in accordance with efficiency and effectiveness principles.

Although all control agencies inspect the legality of actions, they do not necessarily do it *a priori* like the United States and the United Kingdom (Ribeiro, 2002: 29). Moreover, although all countries have some kind of *a posteriori* inspection, it does not mean that they have audit practices and instruments for public resource management. These practices and instruments are representative of a stage that follows

a type of legality control that presupposes the measurement of spending appropriateness, the cost-benefit ratio, etc.

All of the countries analyzed here carry out controls of both legality and management (to determine efficiency, economic viability etc), but some countries still encounter difficulties in monitoring management of the use of public resources. A case in point is Italy (D'Auria, 1996). In this sense the Italian case fits into the type of external control seen in comparative law, as presented by Gualazzi (1992). The Latin model adopted in Italy, France and Belgium, among other countries, tends to be characterized by control of legality only.

2.2. Internal Control

Although internal control deals with issues similar to those dealt by external control, Diamond (2002) stresses that more attention had been paid to the latter. This has changed recently, due to public administrators' perception about the importance of improving these mechanisms, which act as "protection" against external audits that point out irregularities and/or poor government performance (Diamond, 2002).

Given the importance of improving internal control systems, we will analyze here three of the six selected countries from which we have gathered sufficient data: Argentina, Chile and Colombia.

In Argentina there are three public policy control systems, which were implemented in the following order: the *Sistema de Seguimiento Físico-Financiero de la Oficina Nacional de Presupuesto (SSFF)*, 1992; the *Información, Monitoreo y Evaluación Program Sociales* (SIEMPRE), 1995; and the *Esquema de monitoreo del Sistema de Gestión por Resultados (SGPR)*, 2001. In Chile there are two systems: the *Sistema de Seguimiento de la Programación Gubernamental (SSPG),* 1990; and the *Sistema de Control de Gestión (SCG)*, which appeared a decade later, in 2000. Colombia has the *Evaluación de la Gestión Pública* (SINERGIA), established in 1994.

These are all recent systems (and not bodies as such) which monitor and evaluate on a national level. They follow the same logic applied to external controls, in the sense of ascertaining the legality and quality of public resources management, albeit with different goals. They appeared in the 1990s (unlike the external control bodies, which tend to be older and more consolidated) amid reforms aimed at strengthening the government's ability to align public policies with their strategic priorities (Zaltsman, 2006, p.5).

Despite similarities in terms of implementation period and development, these systems differ in the following ways: the number of subsystems that comprise the "national internal control system" and the degree of coordination between them; stated goals and developed activities; the shape and degree to which the legal implementation instruments are detailed; and the performance levels evaluated. We shall now look at these differences in more detail.

Colombia is the only country where all monitoring and evaluation activities are concentrated in a single system - the National System for Evaluation of Management and Results (SINERGIA), while Chile and Argentina's assessment systems are subdivided into two and three respectively - which comprise what we call here the "national system of internal control."[4] This subdivision has implications for the coordination of actions in the different systems. Colombia has no need to coordinate the different bodies in charge of monitoring and assessing public policies, while Chile and

4 Being able to understand "internal control" as well as the monitoring processes of assessment, although some internal control systems to perform monitoring, but not evaluation.

Argentina have to face this challenge. The greater the number of "subsystems", the more difficult it is to coordinate and integrate them and to prevent function overlaps, and while the subsystem coordination is successful in Chile, there is practically no coordination in Argentina (Zaltsman, 2006). This is due to the fact that unlike Chile, where both systems are coordinated by the same institution, Argentina's three subsystems are coordinated by different institutions.

As Argentina is a federation like Brazil, the implementation process for the assessment of public policies faces an additional challenge: the need for intra-institutional (between different systems from the same institution) and inter-institutional (between state institutions that exercise the same function but at different government levels) coordination.

As regards goals, the bodies' legal implementation instruments must indicate that they seek to: unify national public policies and align them with the government's strategic priorities[5]; draw-up and enhance policies and programs; control the budget; and promote improvements in management and in accountability and transparency. In Colombia all these goals are concentrated in the single system, while in Argentina and Chile they are divided between the different subsystems.

In the Argentine case, although SSFF is aimed at promoting improvements in management and accountability, the system places greater emphasis on budgetary issues. This is related to the nature of the financial administrative reform that implemented the system in the first place and which was part of the "first wave" of Menem administration reforms "which focused more on macroeconomic equilibrium, economic liberalization and on shrinking the public sector than on improving the State's managerial and policy-making capacity" (Zaltsman, 2006, p.4). Other systems, such as SSPG (Chile) and SINERGIA (Colombia), appeared in a context of reforms aimed at strengthening the government's administrative and managerial capacity (op. cit, p.5).

Regarding the type of activities executed by the bodies, all three countries carry out performance monitoring based on indicators and on the institutional assessment of programs and policies. However, not all bodies conduct an institutional assessment of programs and policies. Of the six systems, only SIEMPRO, SCG and SINERGIA carry out this type of assessment. This is not necessarily negative, as there is no function overlap in Argentina and Chile, where this task is restricted to one institution.

It is lack of coordination that makes function overlap inefficient. As stated by Zaltsman (2006), Argentina has a lack of coordination between the systems and in this differs from Chile. Although Argentina is a federation, where system coordination tends to be more costly than in unitary countries, in Chile's case the higher level of institutional commitment shown by the Budget Secretariat towards the implementation of these controls seems to have contributed to the greater degree of coordination between the country's control mechanisms. Moreover, the two Chilean systems share the view that decision-making should be based on empirical data and result from internal control processes. This consensus regarding the importance of internal control mechanisms appears to be crucial in the quest for constant enhancements.

The analysis of these internal control systems throws up an important aspect when compared to the American system. In the U.S., there is always an inspector-general separated from the rest of the agency and who has direct access to the agency's head. This inspector draws up audit reports for the agency's head, who subsequently forwards them to Congress; thus "(...) by reporting himself [internal audit report] to

5 As Argentina is a federation, its monitoring and assessment systems do not have the function of unifying national policies. This is because federations grant the possibility of regional differences in public policy.

Congress, albeit indirectly, he takes on the responsibility of an external auditor "(Diamond, 2002, p.11).

While there are significant differences between the systems in Latin America and in the U.S. and other developed countries, Diamond points out the need to differentiate the levels of maturity achieved by these mechanisms in developed and underdeveloped countries. We must take into account the institutional development of each country and avoid the adoption of an institutional mimicking strategy, as the improvement of control systems is a slow process that requires the (complex) establishment of institutional capabilities rather than just copying other countries' systems.

Finally, two aspects must be looked at when dealing with the maintenance of public agencies' internal control systems. Firstly, the systems have continued to operate despite several changes of government, but are far from achieving uniform political support. After its creation, the Colombian system (SINERGIA) received important political support, which was lost subsequently due to the country's political instability and to lack of interest from the new government. In Chile, SCG received one of the highest degrees of government support, which subsequently started to fluctuate (Zaltsman, 2006, p.10). Thus, the maintenance of internal control instruments relies not only on the institutional capacity of the bodies evaluated (which provide the necessary information for the systems), but also on political support, which may vary according to different governments and which should be minimally sufficient to ensure an adequate functioning level.

Secondly, internal control institutions and instruments face two key challenges: a) to ensure that the indicators cover all the essential activities of the evaluated agencies and programs, in order to ensure that assessment effectively covers the central activities of the controlled institutions, b) to improve the quality of indicators, i.e., their relevance and measurability and their adaptation to the decision-making period (Zaltsman, 2006, p.16). These challenges are faced by all types of internal control mechanisms that seek to monitor and evaluate public management and help improve the implementation of public policies.

3. Coordination and control

The main conclusions about the functioning of and the macro-institutional inter-relations between control system bodies are:

3.1. There have been institutional advances in control bodies' structures and qualification and a strengthening in their interrelationships;
3.2. Control body legitimacy has been acknowledged by all of those directly involved;
3.3. There is no overlap between control body activities, but there is a lack of coordination between the institutions;
3.4. The discussion about the purposes and control methods must be based on the integrity and quality of public management.

We shall see each point in detail.

3.1. There have been institutional advances regarding control bodies' structures

and classification, and there has been a strengthening of the bodies' inter-relationships.

According to the documentation, the literature that has been analyzed, and to the involved parties' perceptions of the process, there have been recent and continuous institutional advances in all of the country's control agencies. These advances have occurred both in terms of the qualification and the structuring of actions. However, this development has taken place without a strategic guideline based on the needs of the public sector, as although there is some connection and integration the institutions have developed in an isolated manner.

Empirical research indicates that TCU's attributions have been extended due to incremental changes following the 1988 Constitution (Loureiro Teixeira and Moraes, 2009). Meanwhile, internal control has undergone restructuring since 1994, through the creation of SFC, the centralization of its internal control secretariats, the reshaping of auditing procedures and the creation of CGU (Olivieri, 2008). In the case of AGU and MPF, as there is no literature on the subject, the analysis of institutional advances will be mostly based on the respondents' reports.

TCU has gone through recent changes which reflect the concern to promote accountability and transparency in public administration. These changes relate to the body's increased openness for dialog with different sectors of society, and to its provision of public interest information on its internet portal (Loureiro Teixeira and Prado, 2008). Meanwhile, the interviews pointed towards TCU's unprecedented opening to external demands - especially from the population and Congress - and to its subsequent efforts to meet these demands.

This has entailed significant changes in TCU. Until 1993, due to a small number of external demands – both from Congress and the public - TCU had managed to exercise its activities with greater autonomy. Additionally, its activities focused more on analyzing lawsuits than carrying out inspections, i.e., on analyzing public accountability lawsuits presented by managers rather than actually conducting on-the-spot audits and inspections of bodies. Since the new bidding law of 1993 (Law 8666/93), anyone can submit to the Audit Court questions concerning bidding fraud. This practice has grown significantly among the population, and a sharp increase to the number of petitions has forced the agency to change its working routine in order to meet increased demand (TCU is obliged to investigate all lawsuits filed by citizens.

Another event that created new external demands on TCU was the select Congressional Investigative Committee (CPI) into unfinished federal government works. The CPI was held in 1995 and 1996 to investigate the causes behind the paralyzed works. Since then Congress has included in the Budget Law (LDOs) mechanisms forcing TCU to send to Congress, on annual basis, a series of reports on the progress of federal works. A scandal following the embezzlement of resources destined for the construction of the Regional Labor Court (TRT) in Sao Paulo, in 1997, led TCU to strengthen the inspection of federal works. The aforementioned construction work had been overseen by the court since 1995, but determinations about price renegotiations and schedules were not met. The scandal prompted Congress to tighten its grip on TCU, in order to show the public that it was taking necessary action about the irregularities - which had occurred under the noses of a Budget Committee that had approved the transfer of resources for the works. This also led to the internal restructuring of TCU.

TCU and Brazil's other audit courts were pressured by another two types of demands. The first was in regard to the Fiscal Responsibility Law (LRF, Complementary Law 101/2000), which established monitoring of the Executive

Power's spending limit. The second was related to the need to answer complaints filed with the ombudsman - a recently-established department in almost all of the Brazilian courts. TCU receives an exceedingly high volume of complaints as it acts as ombudsman for the entire State, receiving complaints about all of the federal agencies (Loureiro Teixeira and Moraes, 2009).

Despite the large volume of complaints filed through the ombudsman, TCU considers them less important than formal petitions, as the information they contain is less accurate and often fails to present sufficient grounds for the launch of an irregularity lawsuit.

Since 2000 TCU has gone through institutional restructuring and staff retraining. It has also sought to regain some of its working autonomy and to adapt to new demands. The institutional restructuring and staff retraining aim at shifting the agency's focus from analyzing lawsuits to field inspections. This has resulted in the creation of new specialized areas, such as the construction inspection department, which carries out *in situ* inspections of works financed with federal government funds. Additionally, TCU has adopted international audit standards and new program inspection and operating auditing practices, aimed at redirecting the focus towards an evaluation of public management performance.

Not only has TCU made an effort to meet external demands, it has also sought to adapt and reconcile these demands with its own working capacity. To this end, it created the Congressional Advisory System in 2000 to handle TCU's relations with the Legislative Power and to submit its reports and technical subsidies to congressmen and congressional committees. This proactive course aims at strengthening the ties with TCU's main "client": Congress, as the demands that congressional committees submitted to TCU were considered badly drawn up and difficult to process due to a lack of specificity or accuracy. Furthermore, TCU usually has to change its working routine in order to meet congressional demands. In order to cope with this problem it has submitted a work "portfolio" through the Congressional Advisory System, seeking to encourage congressional committees to make demands with which TCU is already familiar or on which it is already working.

Over the past two decades TCU has strengthened its relations with MPF, which is another body that exercises control over Federal Public Administration. In recent years, the Public Prosecutor's Office has become a great source of demand for TCU inspections and audits, as it only has a small number of in-house auditors. According to TCU employees, the biggest progress in the relationship with MPF stemmed from TCU's initiative to present its "products" (audit and inspection reports) and difficulties – much as it had done to Congress through the Congressional Advisory System.

SFC (the federal secretariat of internal control) was created in 1994 on the crest of a series of State reforms launched in the 1980s and 1990s. The agency is guided by principles of modernization and democratization of political institutions and greater public management efficiency. SFC represents a new model of internal control system in the Executive Power that replaced the former Cisets (Ministerial Internal Control Secretariats). This model was created in 1967, but it is only since the implementation of SFC in 1994 and the system's reform in the 1990s that internal control has acquired the political and institutional capacity to monitor the results of public policies. This reform led to the replacement of Cisets' type of control, which was formalistic and excessively focused on means and processes. In its stead came a new organizational culture and an institutional framework for the control of public policy results (Olivieri, 2010).

This required reorganization of the structure – which resulted in a strengthening of SFC – and the modernization of the audit and inspection methodology. As regards the system's organization, the main changes were the creation of SFC, the territorial decentralization of the control structures and the extinction of the Cisets. The creation of SFC also represented an improvement in the political-institutional status of internal control. (Olivieri, 2010).

The Cisets model was created in 1967 through Decree-law 200. Its weakest points were the secretariats' lack of political-institutional autonomy in regard to the ministries, and their inability to evaluate the effective results of the management of government programs and projects. The lack of autonomy was due to the fact that Cisets were subordinate to the ministries they should be controlling, which in practice made the control body dependent on the controlled agent. Meanwhile, Cisets' inability to evaluate the results of the government's program and project management stemmed from its exclusive focus on procedural control. These characteristics weakened both Cisets and the federal government's internal control system and led to the creation of SFC and to a revamping of the entire system (Olivieri, 2010).

Despite having the autonomy to plan its inspection and control actions, SFC does not define its activities independently from TCU. SFC is a body of the Executive Power and as such has no institutional ties with the Legislative Power or with TCU. However, according to the Constitution, one of SFC's responsibilities is to offer support to the external control system. This support is given mostly through managers' accountability reports drawn up by SFC and submitted to TCU. In its annual planning SFC sets up its priorities and strategies regarding the Federal Public Administration, but also meets the TCU's annual guidelines, which redirect some of the audit lawsuits to other management units and specific administrative agencies.

AGU's recent development reflects both the advances and challenges faced by the control system institutions. Its creation was foreseen by the 1988 Constitution, but was only enforced in 1993, after the merging and centralization of pre-existing bodies, such as the National Treasury General Attorney's Office, the Office of the Comptroller General and the attorney's offices, legal advisors, consultancies and departments of ministries, autonomous government agencies and foundations (Guedes, Hauschild, 2009). The advances are in the body's structuring and centralization, which were based on two main activities: consultation and litigation. Its other advances are the recent coordination of consulting activities through the creation of the Legal Advisory Units (NAJs) in the states, and the creation of the Consultancy College and the Conciliation Board.

AGU's institutional goal, as recently set out, is to ensure the legal sustainability of public policies by implementing the fundamental rights foreseen by the Constitution (Vieira Jr., 2009). According to one of AGU's respondents, the agency has an important role in the drawing up of public policies, as it ensures that they are in accordance with constitutional and infra-constitutional principles and determinations and are not legally challenged. One of AGU's main challenges is to centralize consulting activities, which are more directly related to public policy management and implementation.

AGU has recently developed two experiments that evidence the good results from cooperation with "client" bodies - the actions of the Consultancy College and of the Conciliation Board. The former was created in 2007 and is a forum that gathers all legal consultants and ministerial representatives for discussions on themes that are controversial or generate doubts among managers and lawyers. It has held eight meetings over the past three years, 7 of which to discuss agreement rules, and whose main outcome was the publication of four AGU Regulatory Guidelines that provide

answers to questions raised by the Presidency and discussed at the College among consultants from several ministries. Consensus was reached about 4 of the 10 questions submitted, which were then turned into Regulatory Guidelines and disseminated throughout the Federal Public Administration.

The Conciliation Board, for its part, has enabled a reduction in litigations (more specifically in judicial disputes between Federal Public Administration bodies) by promoting reconciliation between the parties prior to the start of the judicial lawsuit or by settling through negotiations at court but without the legal (and sluggish) judicial procedures. According to one of AGU's respondents, the results have been so positive that some Supreme Court ministers have taken the initiative of suspending public civil lawsuits that reach the court and redirecting them to AGU's Conciliation Board for a non-judicial settlement or solution. This is recognition of AGU's efficiency in solving and reducing the number of judicial litigations among Federal Public Administration bodies.

The MPF's control activities were the most difficult to analyze, due to the specificity of the prosecutors' actions and the lack of academic studies and publications by the institution itself about the theme. For this reason, they should probably be the object of a separate study. As public prosecutors have a lot of freedom and there are no set standards for their actions, a comprehensive understanding of the institution's internal workings requires an analysis of the full range of its lawsuits, which far exceeds the scope of this research. The Prosecutor's Office has undergone great changes over the past few decades. It has consolidated itself as a body that is independent from the Executive Power and has had its institutional role shifted from State's Attorney (a role that was transferred to AGU by the 1988 Constitution) to public defender of society and the citizen, which includes the defense of individual rights (Arantes, 2002). However, little is known either systemically or in terms of substance about how the Prosecutor's Office acts in society's interests when it inspects the political powers that it has created over time.

TCU, CGU and AGU's respondents acknowledged the importance of MPF's role as inspector of public agents and public spending and in the criminal prosecution of crimes against the Federal Public Administration or against public property. However, many of the respondents pointed out the difficulty in establishing "organized" dialog with the institution, as the prosecutors' freedom of action hinders the use of cooperation mechanisms at MPF. Regardless of this, and as previously stated, it has not prevented cooperation from taking place. The controlled agencies' perception about MPF is more partial and conditioned by restricted contact with the institution. The managers tend to view MPF more as an institution that demands information (the agency's everyday work must come second to the prosecutors' demands), sometimes in a repetitive manner. They also pointed out that the prosecutors' lack of knowledge about public policies and the managers' activities prompts them to make requests for information that can be very difficult and even impossible to be supplied.

3.2. The legitimacy of the control bodies is acknowledged by all agents;

The importance and legitimacy of the control bodies are widely recognized by the respondents in the controlled bodies. The managers in the ministries consider the controllers' actions as positive, especially TCU's. The legitimacy of control over the Federal Public Administration was never contested, and this recognition does not seem to be merely formal. On the contrary, it is consistent with the statements given by the respondents about their responsibilities towards public resource management and the unquestionable need to account for their actions before society and their hierarchical

superiors. They also mentioned the control bodies' contribution towards improving management.

The managers acknowledged another function exercised by the control bodies - TCU in particular. The inspections and audits legitimize the managers' control over subordinates (in terms of demanding compliance with norms and procedures) and the managers' position in relation to their superiors (in the case of reforms to or the restructuring of programs that the managers consider necessary) - especially in the case of managers who occupy positions of trust and are not civil servants. In short, TCU's audits reinforce the managers' position before their hierarchical superiors.

3.3. Although there is no overlap between the control bodies' activities, coordination between the institutions is lacking;

The respondents from control and controlled bodies do not see any problems of overlapping responsibilities between regulatory bodies, and state that their institutional roles are clearly defined by legislation.

In fact, the biggest challenge for the control system is coordinating its institutions. There is a pressing need to expand coordination of control actions on three distinct but interrelated levels: within the control bodies; among them; and between control and controlled bodies. Let us take a closer look at each level.

The diversity and multiplicity of control bodies and instruments can be beneficial at first, as the greater the control is, the more the degree of state transparency and accountability. However, institutional heterogeneity may lead to malfunctions, such as a lack of coordination between agencies which while independent from each other act in the same area and under the same guidelines from the Federal Public Administration. Therefore, these agencies should act in a consistent manner and towards a common goal: the improvement of public services. Thus, the actions of control bodies can be improved through efforts to coordinate their actions at several levels.

At control body level, the respondents from the ministries identified two areas in which the control units can promote more efficiency through intra-institutional coordination: the unification of legal consultancy (at AGU) and a standardization of the TCU's external control secretariats' actions in the states. In the case of AGU, as mentioned above, the agency has acted towards promoting the standardization of its consultants' actions in order to unify understanding about these issues and avoid contradictions and/or conflicts between lawyers and advisory bodies from different institutions. A diversity of consultant approaches on the same topic can prove harmful not only for AGU, but for managers who remain uncertain as to decisions that rely on legal knowledge or interpretation. Although the recent centralization of legal counseling at General Consulting Office was a step in this direction, as mentioned before, there are still challenges related to encouraging lawyers/consultants to identify and collaborate with managers' practical problems.

The need to increase coordination of the actions between control units was also mentioned by several respondents. The problems identified by managers were: recurrent and simultaneous demands for information from several institutions, and conflicting positions between the bodies. In the latter case, the respondents in the ministries stated that there are differences between TCU's decisions and the positions of the advisory and internal control bodies and between TCU's own internal bodies.

Finally, the broader coordination of control actions between control and controlled bodies means these activities should make the fine-tuning of management their foremost concern. They should avoid acquiring a punitive character that would prompt managers to fear unjust punishment. In this sense, the relationship between

control and controlled bodies could be directed toward the same goal of promoting better management through some of the measures identified by the respondents, i.e. the qualification of the ministries' management and internal control areas; a change in supervisors' mindsets; and the creation of legal mechanisms that enable irregularities to be corrected before they are officially identified.

3.4. Discussions about the purposes and methods of control must be based on the pursuit of probity and of quality public management

Dialog between control and controlled bodies about the objective of control and how to adjust control actions for an improvement of management is still insipient and must grow so that control activities and the routine of controlled bodies can be adjusted in order to improve management. Basically, control should not be an end in itself and must aim towards improving public management. In order to achieve this, control and controlled bodies must speak the same language, especially when it comes to increasing public policy efficiency.

In this sense, the respondents from the controlled bodies have pointed out the need for control bodies to overcome an "internal affairs culture" which, according to them still prevails during audits. Despite advances and changes towards a more pedagogical approach by regulatory bodies, the managers believe that a punitive attitude still prevails.

According to the respondents from the controlled bodies, the perpetuation of this culture leads to the perception that auditors act as villains, seeking situations that call for the punishment of civil servants. This perception hinders the establishment of dialog and prevents mutual learning and the sharing of experiences between the two parties. The respondents in the ministries also stated that many managers and those responsible for spending refrain from signing projects or from authorizing expenses, due to fear of the control bodies, thus hindering the execution of public policies. They argue that there are situations in which auditors prioritize a purely legalistic viewpoint and point to procedural errors that have no effect on the efficient use of public resources. According to them, this creates significant problems for managers, as they are required to offer clarifications and are often called on to testify in investigations conducted the police, and which result in unnecessary emotional distress that could be avoided by a willingness to establish dialog.

Arrangements resulting from dialog between control and controlled bodies have borne positive results - even when they are a response to the ineffectiveness of several bodies whose activities and/or contracts were considered as irregular by the control bodies. An example of this is the establishment, in one of the Federal Public Administration agencies where we conducted an interview, of a Standing Committee for the Monitoring and Treatment of Foreign Bodies, whose function is to "coordinate, monitor and attend to administrative procedures that involve TCU, CGU, the Presidential Chief-of-Staff and other external control bodies." The creation of this committee aimed at overcoming difficulties in the execution of works in important areas that the body supervised, through the adoption of two basic goals. The first goal is to speed up the procedures for the settlement of over a hundred open cases filed by TCU and which had paralyzed major public works. Secondly, to offer support to employees who were subjected to lawsuits filed by the control body without any institutional grounds. The committee has established dialog between the controlled body and TCU, which due to the efforts from control and controlled bodies has led to a significant reduction in the volume of pending

cases in court and enabled the controlled agency to adjust to the suggestions made by TCU or negotiated between the two parties.

Additionally, since they started to receive institutional support, employees who used to refrain from signing or authorizing expenses on fears of being targeted by control bodies have recovered their confidence. The establishment of a link between control and controlled bodies has generated positive results and is now developing toward discussions about specific purchases in certain areas of public administration and about the joint implementation of evaluation indicators.

The adoption of fixed parameters to evaluate the price of construction works is very important and has caused many conflicts between control and controlled bodies. Currently, in order to assess the cost of construction works, control agencies adopt as a parameter a table from the National Civil Construction Price and Index Survey (Sinapi), jointly compiled by Caixa Econômica Federal and the Brazilian Census Bureau (IBGE). Based on the prices listed by SINAPI, TCU determines whether works are priced appropriately or whether they are overpriced. This has raised questions from sectors of the Federal Public Administration, particularly aviation, construction, highway renewal and oil. They claim that SINAPI only includes construction material prices and leaves out certain products used for more complex and specific works such as those executed by Petrobras and the Brazilian airport authority Infraero. Based on this, these sectors commonly disagree about the irregularities that the regulatory bodies point out in their works.

This dialog between control and controlled bodies has started to take effect. In the case of the aviation industry, Caixa Economica Federal and TCU have set up a joint committee to discuss the setting up of a SINAPI index exclusively for the sector, given the specificity of the materials used in airport construction. The oil sector has also proposed the same measure. These examples show that dialog is one way to overcome the differences between the bodies, which have led to many problems including the interruption of important infrastructure works. It is also important to acknowledge that the diversity of activities undertaken by FPA requires a certain degree of flexibility when dealing with certain types of work that are more sophisticated in terms of engineering and technology, and which should therefore be treated differently from other public works. Failure to do so might hinder the efficient management of these bodies.

Although dialog is important, it is not sufficient to overcome all of the difficulties faced by the control system that were highlighted in the interviews. The information examined here points to a lack of consensus about what the object of control should be, as control and controlled bodies have different views on the purposes and type of control activities. Obviously, it is not a case of allowing the controlled bodies to define what monitoring and audit parameters and instruments will be used, but to establish a minimum consensus about how and why the inspections and audits are carried out so that the controlled bodies are compelled (and not only obliged) to collaborate with these actions, so that control effectively leads to improvements in management.

Controllers appear to think that every single aspect (legal, material, efficiency and efficacy) of management must be monitored. Every single action must be overseen, ranging from the acquisition and tagging of desks and chairs for public offices to the effectiveness of income distribution programs (whether or not they have helped reduce poverty) and road revamping works (whether or not the paving of highways was actually cost-effective). However, the managers feel that such a wide range of control activities does not necessarily contribute to improving management.

In fact, the control system plays a strategic role in increasing the efficiency of public management as a whole and especially regarding the management of public policies. However, the different purposes and methods adopted for control activities cannot be unilaterally defined by the institutions entrusted with the formal control of public administration. In order to achieve these goals, the interests and views of control and controlled bodies must be combined so that the latter not only participate in debates about improvements to legislation, but also in the establishment and revision of the different methods adopted by auditors and analysts. As a matter of fact, managers seem unsure as to what to expect from control activities. In addition to being a sign of how weak the debate on the purpose and types of control is, this indicates that the controlled bodies are partly to blame for the current situation in which control institutions are in charge of defining their tasks and instruments.

It needs to borne in mind that the everyday routine of public management is very dynamic. New issues and challenges arise on a frequent basis and require the creation of discussion arenas for sharing experiences, as well as constant reviews about procedures and methods for the implementation and control of public policies. As mentioned before, all the respondents from the control bodies recognize the contribution of control activities towards the improvement of public policy management (in terms of ensuring legality and efficiency).

This view is also shared by those from the control bodies. A respondent who works in the internal control of a newly created ministry reported a positive experience. Although he complained about the volume of rework resulting from his office frequently being required to provide information on the same question to different control bodies, he also said he managed to establish knowledge-sharing and collaboration between control and controlled bodies. Thus, after long discussions with TCU auditors his office was able to reach a consensus on the composition of the Decentralized Management Index (DGI) - an indicator set up to assess the quality of management of the Bolsa Familia income distribution program. After lengthy disagreements with TCU auditors, both parties decided to establish dialog and ended up creating an indicator that met the demands from both control and controlled bodies and helped improve the Ministry's management. In this case, the control body's concern went beyond questions of legality and helped TCU expand its views on how to better audit the execution of public policies.

Similar situations have begun to occur in other Federal Public Administration bodies, where the procedures for work contracts and resource monitoring were changed following suggestions made by control bodies or via dialog established with controlled bodies. According to one respondent, TCU determinations on the prohibition of hiring relatives for outsourced contracts have put an end to this practice - which had been frequent because of hard-to-challenge political pressures. The respondents also reported considerable improvements in engineering work biddings following the incorporation of recommendations from the court related to their agency. These recommendations were sent to all employees by corporate e-mail and were also available for consultation by managers.

While acknowledging the importance of control activities, employees from newer ministries who are subject to inspections have pointed out that the two parties are not always willing to establish dialog. Thus, different from the older ministries, where there seems to be more dialog with the inspection bodies, the relationship between newer ministries and control bodies fluctuates between cooperation and tension. In these cases, maturity time is probably a contributing factor for the establishment of dialog between inspectors and inspected parties. Newer ministries (especially those that deal

only or primarily with decentralized resources) often view the problems pointed out by control bodies as obstacles to the development of their actions rather than as suggestions to improve their monitoring and evaluation policies or mechanisms.

The direct consequence of this situation is audits/inspections that point out problems from the inspector's viewpoint only and which have no room for the managers' concerns, even though the managers are required to provide auditors with detailed information. In these situations, respondents reported that while inspectors tend to be more concerned with formalities, the inspected parties are more focused on the effects of public policies on the target public. It is clear that dialog between the two parties is important in order to define what should be controlled or not.

The ministries acknowledge the importance of control over legal procedures – a lack of this type of control could result in all kinds of irregularities. However, procedures that do not constitute corruption or a deliberate intention to harm public finances should not be an obstacle to the implementation of public policies. Otherwise some social sectors could be deprived from the benefits that they should be enjoying by right. In this case, even though audits aim at ensuring legality and increasing management efficiency, the effect on the latter is practically nil, due to the risk of affecting the provision of important services and of harming the population.

It is thus necessary to invest so that control and controlled bodies pursue common goals based on legality and on improving efficiency in public policy management. Therefore, it is necessary to overcome distrust and to forge a constructive dialog that benefits both parties. It is crucial that inspectors and inspected parties share the same goals and bear in mind that the job of both is to ensure the legality and effectiveness of public resource management.

In summation, control institutions cannot only develop in accordance with their own needs and specific constitutional role /goals, while ignoring the ministries' specific requirements for management improvements. Basically, control should not be an end in itself and must aim towards improving the management of public policies. The Public Administration and control bodies must jointly define the ends and means of control, while bearing in mind its constitutional attributions and operating specificities.

Final Considerations

This study has led to two conclusions: 1) There have been democratic advances in the control system, although this has been an incremental process marked by corrections along the way, and 2) The system is characterized by a multiplicity of bodies and control actions, and by the need to create means of coordination between the institutions and their activities.

As regards democratic advances, one cannot deny that the accountability process undergone by Brazilian government institutions has become increasingly complex in terms of the number of institutions involved and the extent of control actions. This is a very positive phenomenon, especially if we take into consideration Brazil's political and bureaucratic tradition of Patrimonialism, lack of transparency, and unaccountability. In this sense, Brazil's trajectory is in line with that of many developing countries' (and other Latin American countries), in terms of a strengthening of control actions and bodies towards the promotion of democracy and efficient public services.

The second conclusion is related to the control system's more specific characteristics and their impact on management. There is a multiplicity of control bodies and actions, as shown in section 3.1 of Development. In this section, the

description about the advance of institutional control bodies makes it clear how, despite being part of the same process of control over public management, these institutions and their functions and activities are very different to each other.

This multiplicity and diversity of bodies and control actions is a crucial specificity of our system and is directly related to the system of mutual control functions between the institutions foreseen in the Presidential model established by the 1988 Constitution. Despite its coordination difficulties, this multiplicity should not be seen as a negative characteristic of the system. On the contrary, this diversity of institutions is the result of check and balance requirements and at the same time, one of the mechanisms that ensures a balance between the powers.

Thus, one of the problems of the Brazilian control system is not the plurality of control bodies, but the lack of coordination between them. This research identified actions and above all, concerns for the promotion of dialog and coordination between controllers and managers and between control institutions. However, there is still plenty of room to strengthen the coordination of activity in order to ensure quality control and prevent it from becoming a hindrance for Federal Public Administration.

Below are some recommendations for strategic government actions in the control system:

1. The establishment of ongoing dialog between control bodies and with society in order to clarify the content of inspection reports and to avoid misunderstandings related to fraud, corruption, or management failure;
2. The creation of effective institutional coordination mechanisms between control and controlled bodies through a standardization of common procedures and the sharing of information systems. It would be interesting to create a forum for control and controlled bodies that seeks to establish clearer control criteria and to strike a balance between management goals and democratic inspection;
3. Institutional strengthening and the training of ministries' internal control staff, through the establishment of collegiate structures combining ministerial, inspection and auditing expertise;
4. Creation of mechanisms to promote integration between CGU and the ministries, so that auditing results can be used during the planning process. The control system must reclaim its role as government program auditor in charge of assisting the ministries in the improvement of public management, while the Federal Public Administration must enable itself to use audit results as an instrument for improving management.

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