

## **Sustainability Seminar on Performance Auditing**

### **Speakers discuss challenges for the implementation of performance auditing**

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The debate on “Institutional challenges that must be met in order to establish performance audit in a sustainable way in institutions of control” brought together speakers from various agencies, who brought experiences from where they work. The debate was attended by the director of Planning and Coordination of the Office of the Comptroller General (Controladoria-Geral da União), Ronald da Silva Balbe, the special advisor of the President of the Auditing Court of the State of Bahia, Maria Salete Silva Oliveira, the general auditor of the State of Minas Gerais, Maria Celeste Moraes Guimarães, and the special advisor of Internal Control of the Ministry of Fisheries and Aquaculture Paulo Grazziotin. The secretary Carlos Alberto Sampaio de Freitas (Seprog) was the mediator of the debate.

According to Ronald Balbe, the main challenges for sustainability in performance audits are the improvement of preventive control, inter-institutional articulation and multiple effectiveness of public administration and control agencies. He also pointed out the importance of mapping the public policies, in order to define the most relevant programs. "This tool allows a more complete picture of reality," he explained. Ronald commented on the methodologies applied in internal control, including the ranking as a measure to know what are the strategies of control and auditing *in loco*.

The advisor Maria Salete defended the vision broadening of the audits potential as a means for improving public management. "It is necessary to implement constant actions in auditing and restructure the articulation unit for the work to happen more effectively," she explained.

The general auditor Maria Celeste said that the main challenges for the sustainability of auditing in the State of Minas Gerais are multidisciplinary, i.e., the need for having specialists in various areas to assess the government programs. She said the alternative found was an attempt to meet the demand for professionals. "We created partnerships with universities and foundations, through technical cooperation agreements between the agency and universities in the State" she said. Celeste also pointed out that effectiveness reports are produced monthly as performance indicators. "They serve as input to detect weaknesses in the implementation of programs and contribute to the development of new projects." Finally, she commented that the report also allows monitoring administrators' accounts and discussing new strategies with the leaders. "Each manager knows the strengths and weaknesses of each agency."