

**Promoting accountability and
enhancing programs and policies
through the instrumental use of the
evaluations carried out by the Brazilian
Court of Audit**

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Brazilian Court of Audit - TCU

- Judgment of annual rendering of accounts
- Compliance audits
- Performance audits = evaluative activity
- Other activities

Utilization of Evaluation

- Instrumental
- Conceptual
- Symbolic
- Processual

Performance audit main characteristics

- Applies mainly social sciences methods
- Examines all areas of government activity
- Publicize argumentative reader-friendly reports
- Focus on implementation
- Issues recommendations

Performance audit main characteristics

- Asks for active participation of the auditees through the audit process
 - Auditees take part in workshops to develop a common understanding on the diagnosis of “business” environment and level of process efficiency
 - Auditees and auditors discuss the evaluation project, evaluation criteria and findings
 - Auditees issue writing comments on preliminary report

- TCU. Performance Audit Manual. Brasília, 2010. Paragraphs 59/60, 104, 146, 185 e 203
- INTOSAI. Implementation Guidelines for Performance Auditing (ISSAI 3000). Vienna, 2004.
- INTOSAI. General standards in Government Auditing and standards with ethical significance (ISSAI 200). Vienna, 2001.

Monitoring of PA audit recommendations

- systematic monitoring of the measures adopted by auditees to solve problems and to implement TCU recommendations
- 29 Monitoring Reports from 2004 to 2009

Report Recommendations Status			
Implemented	Being implemented	Partially implemented	Not implemented
59%	16%	11%	14%

University for All – ProUni

Higher education student funding - Fies

Problem

- Large number of places available in private higher education institutions
- Population has little access due to socioeconomic conditions
- Issues in higher education: access, drop-out and quality

Programs

1 – ProUni

Enroll low income students in private higher education institutions

Private higher education institutions receives tax exemption in return of the 385 thousands scholarships given from 2005 to July 2008

2 – Fies

Students receive loans to pay for private higher education

Higher education institutions receive credit to pay social security debts

Other programs to promote access to higher education

Open University of Brazil (UAB) – distance learning

Program for the Restructuring and Expansion of Federal Universities (Reuni)

Performance audit (2008)

Method

- Semi-structured interviews with program managers, coordinators and committees members of Prouni and Fies
- Cross-checking of public databases: Sisprouni and SIFES, Higher Education Census, Microdata Enem (2002 - 2007), Microdata Enade, Sied-Sup, Pinglfes, databases from large state Universities
- Survey of program beneficiaries
- Documentary analysis
- Legislation analysis

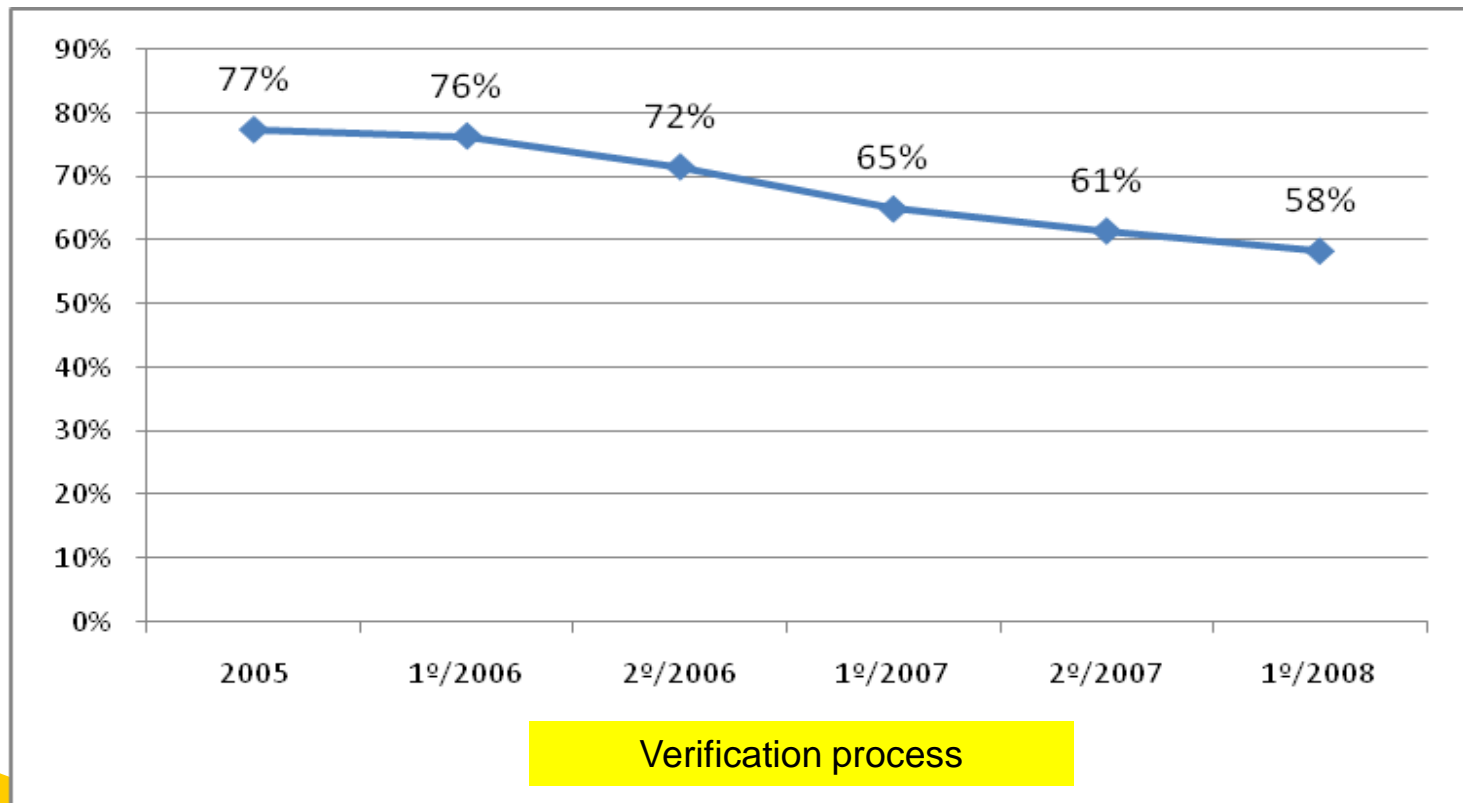
Main findings

- No relation between places offered by higher education institutions and the amount of tax exemption
- High cost of scholarship

	Average tuition (R\$)	Average scholarship (R\$)
For profit	436	495
Non-profit /Non-charitable	504	916
Non-profit / Charitable	597	1.043
TOTAL	500	786

Main findings

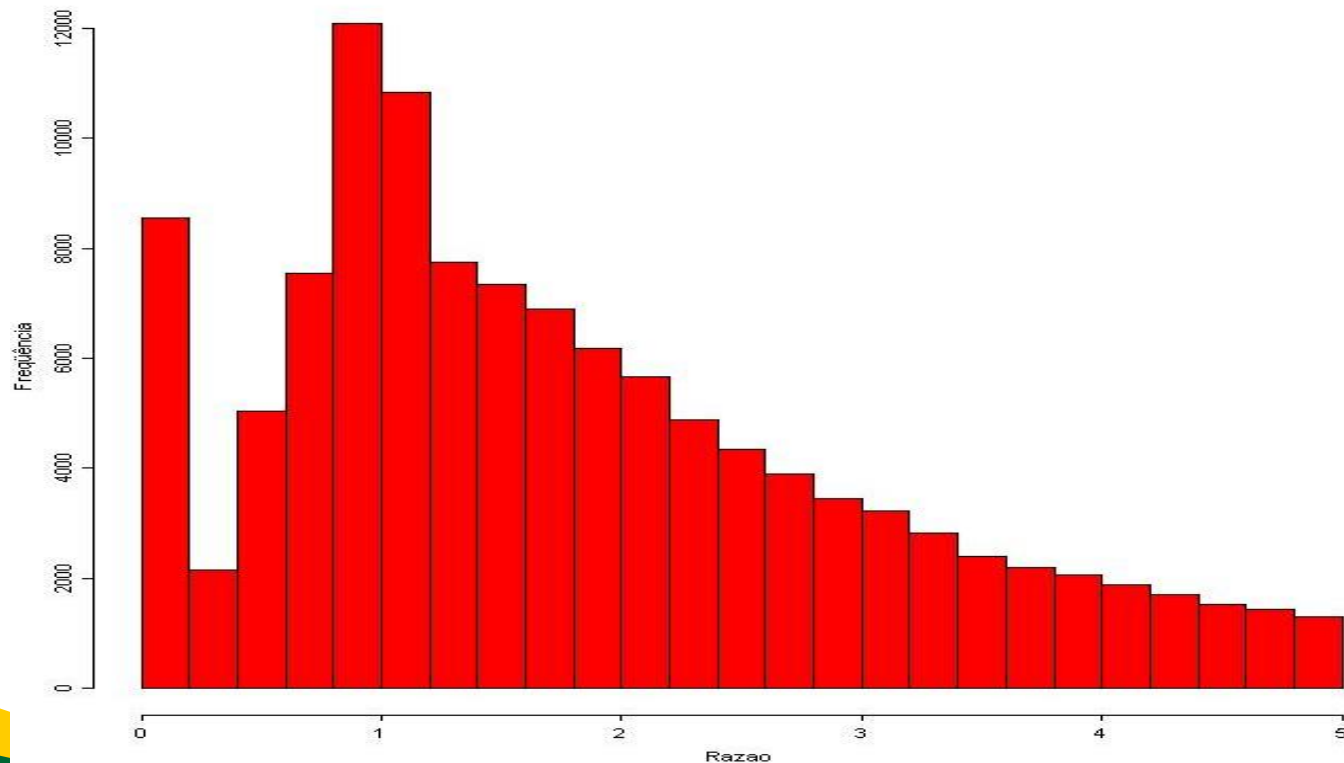
- Percentage decrease of the use of scholarship offered by ProUni



Main findings

- Poor internal control allowed scholarship granting for student other than the target population

Proportion between household income declared by student and household income informed by employers to government



Main findings

- Poor quality of courses funded by ProUni (21%) and Fies (24%)
 - 18% of the courses had never been evaluated
- Funding do not comply with courses prioritized by the Ministry of Education
- Poor coordination of the programs calendar prevent wider access

Utilization of evaluation by the Brazilian Ministry of Education

- Taxes exemption must be proportional to places occupied by beneficiaries in high education institutions (Law 12.431/2011)
- *Fies* credit can be used to pay any tax debt (Law 12.202/2010)
- *Fies* were extended to fund vocational/technical education that are important to the nation's technological development
- *Fies* prioritize courses for teachers and family physicians by deducting debts of those willing to work in public service (Law 12.202/2010)
- Programs calendar were made more flexible to improve access