

## Role of the Courts of Auditors in Works and Engineering Services: Context and Interactivity

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### Abstract

*The role of the Courts of Accounts in the context of the prevention of external control is fundamental for the maintenance of the public purse, since it is the regulator and supervisor in a legitimate way of the Public Administration, being direct and / or indirect or of any individual or legal entity that manages public goods or money. Based on the above, this work presents and analyzes development strategies through well-constructed works with the support of the Courts of Accounts, with the support of programs such as Unravels, which makes it possible to resume paralyzed works, having as one of partners the Regional Council of Engineering and Agronomy of the State of Goiás (CREA-GO), also the idealization and implementation of Fiscobras, a TCU program, which was created with the objective of inspecting and auditing large works of significant values with resources spent by the Union, all over the national territory, being a milestone in the Inspection and Audits of Works and Engineering Services, which in more than 20 ( twenty) years has already reached an estimated amount in reimbursement to the public coffers of approximately R \$ 336 billion reais and made a reach of just over R \$ 2.00 billion, according to data from Fiscobras 20 years of edition in 2016. Faced with this problem, in order to raise the solutions found, the use of bibliographic and*

*documentary resources, made available in books, articles, theses, monographs, laws, decrees, TCU's summary, Ordinances and other similar documents.*

**Keywords:** Audit, External Control, Engineering Works and Services.

## 1 INTRODUCTION

The correct application of public resources is one of the most serious demands in terms of human, economic and social development. According to Saraiva (2019), Brazil is the 14th country with the highest tax burden in the world ranking, presenting a significant value that is reflected in an important impact factor in matters of health, education, security, and others. But what is experienced is the neglect of the return of these taxes to society that are lost by the vices of the systems that are fed back by corruption and deviations from purposes.

The role of the Courts of Accounts in Engineering Works and Services and services aimed at society is extremely relevant and stands out, in the context of engineering, with the growing demand for construction by the States, whether Federal, State or Municipal. The correct use of resources by the Public Power requires the Courts of Accounts of all countries to modernize the system related to the issue of Auditing and Accountability, be it prior, concurrently and / or subsequent, taking for example, more recently in Manaus, in which the Amazonas State Court of Auditors (TCE / AM) carried out an Audit simultaneously with the Roberto Campos Road Complex, located in the City of Manaus, as announced on its website (TCE-AM, 2020).

The role of the Courts of Accounts for the external control of works and engineering services works to protect public assets, in order to raise the awareness of the largest number of citizens of the importance of inspecting and / or controlling public spending on Works and Services of Engineering, and directing efforts in the matter of not having damage to the treasury, be it of any proportion, as well as the specific objectives that serve as base for the achievement of these goals, which are knowing how to distinguish between Engineering Works and Services, identifying what comes to be Public Audit and also to have the discernment which models are applied by this external control

bodies by the country, be it to any federative entity, and last and not least to demonstrate by numbers the main causes of the paralyzed Works in conformity with the Courts of Accounts.

In short, the importance of the role of the Courts of Accounts in engineering works and services, as it is a moderator of the Public Power both of the direct and indirect Administration, so that there is no exaggeration and waste of public money, and that the interest of the company always prevails collectivity and not the private, as elucidated in the Bidding Law No. 8.666 / 1993.

For the conception of this work, a line of methodology was adopted, both bibliographic and documentary, the first for making use of books, articles, theses, dissertations. Documentary documents are based on legislation, decrees, minutes, official journals and other similar documents, for the consolidation of content and / or matters relevant to the theme.

The line of research adopted was both qualitative and quantitative, so to speak "quanti-qualitative", as it addresses so many themes from subjective subjects to theme with representations such as tables, graphs and among other statistics usually used in subjects of this level. The objective of the study is to analyze the role of the Courts of Accounts in the external control of works and engineering services in order to protect public assets, highlighting the importance of the Court of Auditors for the control of expenses in engineering works, highlighting the points of action on applications of innovative tools and updates of the audit and accountability system.

Thus, it is proposed to describe the difference between Engineering Works and Services and to point out the main irregularities in Public Works Auditing; quantify the main causes of paralyzed Works according to the Courts of Accounts.

## **2. THEORETICAL FRAMEWORK**

### **2.1 Court of Auditors**

In order to act in the accounting, financial, budgetary, operational and patrimonial inspection of the direct and indirect public administration the courts of accounts were instituted to promote control in public agents regarding the allocation of public resources.

According to Art. 70 of the Federal Constitution, promulgated in 1988, the accounting, financial, budgetary, operational and patrimonial inspection of the Union and of the entities of the direct and indirect administration, regarding the legality, legitimacy, economy, application of the subsidies and waiver of revenues will be exercised by the National Congress, through external control, and by the internal control system of each Branch.

According to Speck (2000), the Courts of Accounts (TCs) are vital institutions of the Brazilian political system, contributing to the correct and efficient application of public resources. The monitoring of the application of public resources has a central role in the fight against corruption. Unlike other control institutions (Police, Public Prosecutor's Office, Parliamentary Commissions of Inquiry), which eventually also enter into this issue, TCs are the institution par excellence that dedicates itself entirely and exclusively to the inspection of public resources.

Regarding the division of TCs in Brazil today, Speck (2000), classifies them according to the performance levels, which total 34 (thirty-four) TCs in Brazil, which we can observe below.

The Federal Court of Accounts (TCU) is responsible for supervising the funds raised by the Union, including their application in the direct and indirect Public Administration, and the transfer of funds to States, Municipalities, and non-governmental entities.

The 27 Courts of State Accounts (TCEs), in turn, are responsible for the inspection of state resources and their application.

The supervision of the resources of the Municipalities is also in charge of the TCEs, and the States of Ceará, Bahia, Pará and Goiás created, at the state level, Courts of Accounts of the Municipalities (TCMs).

Article 75 of CF / 88 determines the prerogatives of TCs at both State and Municipal level, which will follow the same model as TCU and will be integrated by 07 (seven) councilors.

Serpa (2020) highlights the need for modernization of Public Administration, since it cannot exist without the system having constant monitoring and evaluation, valuing instruments capable of ensuring the fidelity of information, based on solid evidence that tend to feed back into the system, allowing control.

The Courts of Accounts are instituted bodies, based on the Brazilian Federal Constitution to provide for two types of control, the internal and the external, the first being obedience to the hierarchy and the second being exercised as an instrument inherent to the democratic rule of law, with focus on public management and its transparency related to administrative decision-making, as well as the constraints and their consequences.

## **2.2 Court of Auditors and the requirements of Engineering Works and Services for their execution**

### **2.2.1 ART - Annotation of Technical Responsibility**

According to Judgment 1524/2010 - Plenary and / or Precedent TCU n°. 260:

It is the manager's duty to demand presentation of the Technical Responsibility Note - ART, referring to the design, execution, supervision and inspection of works and engineering services, with indication of the person responsible for the preparation of plans, base budget, technical specifications, unit cost compositions. , physical-financial schedule and other technical parts.

It appears that this determination is in line with what determines the following laws: Law No. 6,496 / 1977 in its arts. 1st and 2nd, CONFEA Resolution No. 425/1998 in its Arts. 1 and 2 of the Law No. 11,768 / 2008 in its Article 109 § 5.

### **2.2.2. Basic Project Development**

Precedent 261, (TCU - 2010) determines that in bidding for works and engineering services it is necessary to prepare an adequate and updated basic project, thus considering the one approved with all the elements described in art. 6, item IX, of Law 8,666, of June 21, 1993, constituting an illegal practice to review a basic project or to elaborate an executive project that transforms the object originally contracted into another of a different nature and purpose.

The Basic Project is a great instrument for the Execution of Engineering Works and Services, as it manages to ensure the technical feasibility of the enterprise, and the necessary quantities for the

execution, without wasting material or reworking the labor, and that meets the interests of the community.

The Technical Guidance OT - IBR 001/2006 aims to standardize the understanding regarding the definition of Basic Project and its elements in the design of engineering works and services, as specified in Federal Law 8.666 / 1993 and subsequent amendments.

In accordance with OT - IBR 001/2006, the Basic Project must have sufficient and precise contents, such as: Design, Descriptive Memorial, Technical Specification, Budget and Physical and Financial Schedule.

Referring to Design, according to OT - IBR 001/2006, the graphic representation of the object to be executed, elaborated in order to allow its visualization in an adequate scale, demonstrating shapes, dimensions, operation and specifications, perfectly defined in plans, cuts, elevations, diagrams and details, obeying the relevant technical standards.

Also in accordance with the aforementioned Technical Guidance, a descriptive memorial is a detailed description of the projected object, in the form of text, in which the technical solutions adopted are presented, as well as their justifications, necessary for the full understanding of the project, complementing the information contained in the drawings.

The Technical Specifications are a text in which all the rules and conditions that must be followed for the execution of the engineering work or service are fixed, individually characterizing the materials, equipment, component elements, construction systems to be applied and the way in which they will be carried out one of the services also pointing out the criteria for its measurement.

Budget, is presented as an evaluation of the total cost of the work based on prices of inputs practiced in the market or reference values and surveys of quantities of materials and services obtained from the content of the elements described in the drawing, descriptive memorial and technical specifications, generic or imprecise appropriations are inadmissible, as well as the inclusion of materials and services without forecasting quantities. The budgets must present the Cost and Services Spreadsheet and Unit Service Cost Composition. Finally, the items included in the Basic Project, the physical and financial schedule, graphic representation of the development of

services to be performed over the duration of the work, showing, in each period, the physical percentage to be performed and the respective financial value spent.

### **2.3 Audit**

The Rui Barbosa Institute (2015), exemplifies that the role of the Audit has an important control in the activities of Public Administration, being historical, democratic, and vital for the development of the State as a whole.

According to Cordeiro (2011), the Audit of all concepts exemplified by different literature and authors, has the concept for the author:

Positions itself as an accounting technique that uses specific and peculiar procedures, which, applied to the examination of records, documents, and inspections through obtaining information and confirmations, establish conditions for the control of an Entity's assets. These conditions are affected by data compared to the fundamental principles and accounting standards, which reflect whether the financial statements are adequate to the economic and financial situation of the equity.

Therefore, the Audit for Cordeiro is the identification of records, documents, methodologies, for the accounting, financial and economic control of a certain item.

For Barreto (2009), Auditing is a set of methodologies, procedures, techniques and methods of review, analysis with the purpose of obtaining data about regularity and results, such as: finance, projects, programs, political bodies and non-profit entities.

In order to have a good Audit in the Brazilian Public Administration, some principles defended by the External Control and by the Courts of Accounts are essential, in conformity with the Brazilian Norms of Auditing of the Public Sector (NBASP), the first principle is the Legal forecast of the independence of the Courts of Accounts, its members and its staff, this principle is to have autonomy in the Audit, with the stability of the position in the exercise of its functions, whoever is audited.

The second principle widely discussed and of vital importance for combating misconduct with the public purse is the Mandate sufficiently broad and discretion in the exercise of the functions of the

Courts of Accounts, which means the power to audit public resources for any federative entity, be it Federal, State and / or Municipal, always based on constitutional principles, such as: economy, effectiveness, and efficiency in the treatment of Public Resources.

In its Brazilian Public Sector Auditing Standards (NBASP), the principle of unrestricted access to information was also disseminated, this principle is based on the control of the TC's in any type of information to obtain measures, as esplanade in its standards: access to people, properties and information necessary to carry out their work, nor be restricted by any type of confidentiality, obtaining and handling information, documents or locations, regardless of the nature of the transactions and operations examined, including in electronic systems information and communication technology”.

The Brazilian Public Sector Auditing Standards (NBASP) have listed several principles, from the Independence of the Courts of Auditors to the performance of their competences, the prevention of conflicts of interest, the adoption of relevant measures in the case of any issues that may arise. affect or have affected their independence, right and obligation to report on their work, freedom to decide the content and the opportune time for publication and disclosure of their audit reports, use of effective mechanisms for monitoring deliberations, interinstitutional cooperation without prejudice to independence and autonomy and the principle of financial and managerial / administrative autonomy and availability of adequate human, material and monetary resources.

The importance of Public Audits in the lives of Citizens goes against what the Brazilian Public Sector Auditing Standards establish in their prerogatives:

[..] The Audit Courts can demonstrate their relevance by responding appropriately to the demands and expectations of interested parties and maintaining good communication in order to demonstrate how the audits carried out provide the improvement of Public Administration. To fulfill their constitutional mission and guarantee their value, the Courts of Accounts need to be recognized for their credibility, competence and independence, thus becoming a model for Public Administration.

In view of the above, the fundamental function of the Courts of Accounts is to give legitimacy to any individual and / or legal person



who has received public money, whatever this value is, because for the citizen the public purse must be transformed into interest for the community, as the 1988 Federal Constitution emanates.

### **2.3.1. Audit Steps**

The steps of an Audit comprise 4 aspects, such as: Planning, Execution, Reporting and Monitoring. The division of the Audit process, however, will be highlighted Planning, as it is a subject that is very important, and work focused on this aspect is necessary.

For GIUSTI (2019), the planning of the Audit consists of the first step of the Audit, it is fundamental, because it allows the activities to be carried out with more control or efficiency, knowing that its elaboration aims to optimize the resources and the necessary schedule for the execution of tasks.

Therefore, there is no consensus or standard procedure or even an exclusive methodology for carrying out audits, since each body of the direct and indirect administration and also of the control bodies, which include the Federal Court of Accounts, the Courts of Accounts State and / or Municipal and Public Prosecution Offices adopt different methodologies, however, INTOSAI - International Organization of Supreme Audit Institutions, in its item 127 of its audit standards, recommends these procedures that must be contemplated in the planning of the audit work:

In this way, the Planning of an audit, the planning should not be static, however, yes, in constant change and movement, in which its components are periodically updated in order to avoid deviations and, if necessary, carry out adjustments and / or corrections. Planning is an ongoing process; it is essential for the audit to be successful.

### **2.3.2. Audit Advantages**

According to Batista (2017), the main advantages of carrying out an Audit are that of control and respect for public accounts, be they of any federative entity - Audit Advantages, elucidates the benefits of obtaining the Audit, both for Public Administration, as for the citizen.

### **2.3.3. Auditing Standards**

The Government Auditing standards in Brazil have, as a parameter, the Brazilian Accounting Standards (NBC), the Federal Accounting

Council (CFC), Ibracon (Institute of Independent Auditors of Brazil), CVM (Brazilian Securities Commission) and SUSEP (Superintendence of Private Insurance). These standards are classified as Professionals and Technicians, referring to professionals, it is engaged in the exercise of the profession, while the Technician establishes doctrinal concepts and accounting procedures, however, these standards have been updated, in view of the concern of making the NBCs stand out and integrate with international standards, as advocated by Giusti (2019).

It also defends the main purposes of NAGs, highlighting that of providing a guide for the government audit professional, giving basis for the exercise of their tasks, and that of establishing performance criteria for the supervision of audits and quality of the results of the work. , for the improvement of Public Administration processes in the country.

The sections of the NAGs that are divided into NAG 1000 - which deals with the General Standards, NAG 2000 - the Rules Relating to the Courts of Auditors, NAG 3000 - represents the Standards relating to government auditing professionals, NAG 4000 - deals with the work of government audit. Each of these sections highlights the minimum requirements for conducting audits at the governmental level or not.

In line with the Rui Barbosa Institute, the Government Auditing Standards (2011):

[...] “is committed to establish the basic principles for the good practice of government auditing and ensure a minimum quality standard for the government audit work carried out by the TCs and offer an adequate model for the execution of the governmental audit activities under the responsibility of the TCs; serving as a reference for government auditing professionals to act based on the observance of the values of competence, integrity, objectivity and independence, as well as offering criteria for assessing the performance of these professionals; and contributing to the improvement of Public Administration processes and results”.

In accordance with this Rui Barbosa Institute definition, the auditing standards, the NAGs, serve as a support for TCs to prepare and plan their audits, in the best possible way, serving as a guide for both the auditor and external control bodies that need audit your jurisdiction.

The Rui Barbosa institute defines NAG 1000 - as the standard that deals with concepts, general and specific objectives, applicability and breadth and the updating of policies and guidelines.

Regarding NAG 2000 - Regarding Audits of the Courts of Accounts, main focus of this Course Completion Work, the Rui Barbosa Institute (2011), defines the following aspects, standardizes the activities developed in the exercise of government auditing, guides the structuring organizational and professional qualification, as well as present criteria for the assessment of institutional and professional performance, as well as addressing the requirements so that the Courts of Accounts can perform their constitutional competences and the other provisions contained in an economic, efficient, effective and effective manner. the infra constitutional legislation and these Government Auditing Standards.

Also, in accordance with this norm regarding the Courts of Auditors, some principles are fundamental, which the Rui Barbosa Institute (2011), such as: Responsibility and Zeal, competences, independence and autonomy, structure, organization and functioning, administration and development of personnel and assessment of institutional and professional performance.

#### **2.3.4. Public Works Audit**

In accordance with Nogueira (2008), the Works Audit are those whose main scope is the analysis of prices and quantitative, are, therefore, based on measurement and price verification bulletins where the quantitative of the services and materials paid with the accomplished.

According to De Matos and de Oliveira Miranda (2015), since 1998, the Budget Guidelines Laws (LDO) have encouraged the Federal Court of Accounts (TCU) to inspect the main works indicated in them in order to identify the occurrence of serious irregularities. The TCU sends to the National Congress, annually, a list of the undertakings in which signs of serious irregularities have been identified, especially those giving rise to a stoppage recommendation. Based on the technical reports produced by TCU, the National Congress decides about blocking or releasing the necessary resources for the execution of these projects.

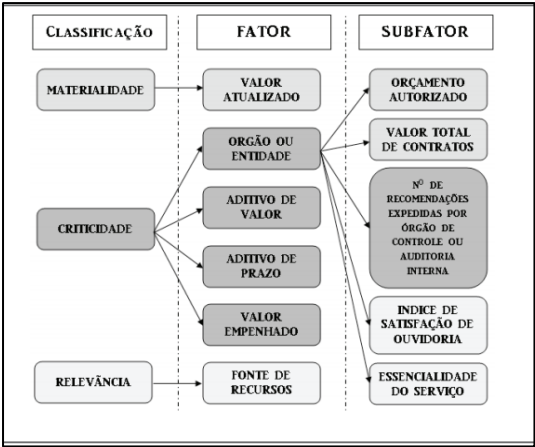
In accordance with De Matos and de Oliveira Miranda (2015), the main audit findings were identified between the years 2011 - 2014, which will be presented in Table 02 - Audit Findings by TCU.

The overpricing and Basic and / or Executive Project that is deficient or outdated correspond to 28.9% (Twenty-eight point nine percent) of the Audit Findings, which represents how the bodies are deficient in these fundamental aspects in the design of a work and / or engineering service.

According to Lopes & Lobo Neto (2019), the Courts of Accounts and / or control bodies are based on techniques and tools with the objective of adopting actions that encompass risks, prioritizing their competence in strategic areas, which they may value the public resources used. Therefore, the risk matrix is an easy-to-understand tool for organizations due to its practicality, and capable of providing substantial data for decision-making for managers and still making the process even more transparent.

In public works and / or Engineering Services, a reference table or matrix is used to measure risks, specifying all risk factors, determining low moderate and high in relation to the level of risks. According to Lopes & Lobo Neto (2019), the risk factors for contracts and agreements for works and Engineering Services, can be classified as follows, according to Figure 1, which represents the Risk Matrix.

Figure 1 - Risk Matrix



Source: Lopes & Lobo Neto (2019)

For Giusti (2019) the main information that should build a planning matrix. The TCU (1998) in its Performance Audit Manual clarifies what the Planning Matrix should be like for carrying out Audits.

### **2.3.5. Main irregularities in Public Works Auditing**

The Public Works Primer Basic Recommendations for the Contracting and Supervision of Public Building Works (2009) lists the main causes of irregularities in Public Works Auditing, regarding the Contract, bidding procedure, budget execution, measurements and payments.

In accordance with this same booklet, an example of all the irregularities found was listed, for each point, for example: in contracts that are, from the divergence between the description of the object in the contract and that contained in the bidding notice, relevant differences between the basic and executive projects, the non-binding of the contract to the bidding notice (or to the term that dispensed or demanded it) and to the winning bidder's proposal, and also the absence of contractual amendments to contemplate eventual changes in the project or physical schedule- financial.

Unnecessary requirements of a restrictive nature in the notice, especially regarding the technical training of the company's technical and technical-operational managers.

- Absence of global and unit price acceptability criteria in the bidding notice.
- Inadequate or incomplete basic project, without the necessary and sufficient elements to characterize the work, not approved by the competent authority, and / or prepared after the bidding.
- Incompatível bidding mode;
- Bidding waived without justification or with incompatible justification.
- Unenforceable bidding without justification or incompatible justification.
- Absence of proper publicity for all stages of the bidding process.
- Absence of preliminary examination and approval by legal counsel of the Administration of the drafts of bidding notices, contracts, agreements, covenants, and adjustments.

Regarding budget execution, it describes two irregularities found during the Inspections and Audits carried out by TCU, they are: the non-inclusion of the work in the multi-annual plan or in law that authorizes its inclusion, in case its execution is greater than one year and also the lack of budgetary resources to ensure the payment of the steps to be carried out in the current financial year.

And the measurements and payments that are so fundamental for the Contractor's life, they suffer quite irregularities, due to the corruption of the Expense Orderers or simply due to the negligence of the participating actors, and TCU found and listed the following irregularities related to this topic, which are listed below:

1. payment for services not actually performed.
2. payment for services performed, but not approved by the inspection.
3. payment of services related to the supervision contract, although the work is at a standstill.
4. lack of proof and verification by the inspection of the services performed.
5. divergences between the certified measurements and the amounts actually paid.
6. measurements and payments carried out with criteria different from those stipulated in the bidding and contract notice.
7. inconsistencies and inconsistencies in the inspection reports.
8. overpricing.

In this way, the irregularities found by the Public Works Audits, are the main points for the poor performance of the Public Administration as an organ of Public Policies and providers of resources in favor of society, these irregularities are the “cancer” of the Administration, as it damages the doubly because of the service not performed and the damage to the purse.

## **2.4. Data Collection and Analysis**

It was data collection as bibliographic research, it will be described in a mixed way, both qualitative and quantitative.

Data collection was carried out through bibliographic review, such as: books, theses, dissertations, journals, magazines, and

newspapers, with the goal of collecting data on the Role of the Courts of Accounts in Engineering Works and Services. And consequently, also documentary, for presenting Official Diaries of both the State and / or the Union, Officials and Regulations.

According to Padua (2019). Quantitative research aims to seek regularities, patterns, constant relationships in the studied reality, through experimentation / verification, developing explanatory theories that can be recognized as general laws, hence the emphasis on measurement, classification and the possibility of predictions, from the data found. Qualitative research, on the other hand, when searching for the meaning, meaning and relevance of the findings, aims to observe and interpret the reality studied, through diversified methodological procedures, seeking alternative explanations, which can generate comparability or exemplarity and, therefore, without the intention to establish general laws or forecasts, however, criteria of consistency, credibility and reliability of the information sources remain, that give it scientific legitimacy. After this process, the data will be tabulated in graphs and tables to facilitate their visualization, so that it is possible to analyze the importance of the Courts of Accounts for the protection of public assets.

### **3. RESULTS AND DISCUSSION**

The performance of the Courts of Accounts at the Federal, State and / or Municipal level favors the search for improvements in their processes and in the transparency of their acts, as well as the disclosure on their electronic sites, the dissemination and promotion of good practices to combat corruption in works and engineering services, with the adoption of state-level programs as a prototype and also national ones, however, with a broad vision that covers the whole country, such as the DESTRAVA program - Integrated program for resumption of works, found throughout the country a total of more than 14 thousand works that were paralyzed and which add up to significant amounts of around R \$ 200 billion according to TCU data. And that from 2020, it has the support of CREA - GO, for actions aimed at the resumption of these important undertakings, figure 2 illustrates the program logo.

**Figure 2-** Logo Unlocks



**Source:** <https://portal.tcu.gov.br/imprensa/noticias/justica-e-orgaos-de-controle-lancam-programa-para-retomada-de-obras.htm>.

With the implementation of these and other programs that aim to give credibility to public bodies, the TCs are fundamental, since they have the competence to manage the resources coming from the Public Administration.

This program also identifies the main causes of paralyzed works, such as: Technical Issues, Design Errors, Abandonment of work by the company and only 6% of the causes are related to the performance of TC's, Public Prosecutors and Judiciary.

Another program that stands out and is already consolidated within the scope of the TCU is Fiscobras - (Inspection of Public Works by the TCU) that performs auditing sampling. And it strengthens that the Federal Audit Court (TCU) has the duty to verify the correct application of public resources in favor of society.

According to TCU (2019),

Fiscobras is the annual inspection plan that includes a set of control actions by the TCU with the objective of verifying the execution process of public works financed in whole or in part with federal resources. The managers are informed about the findings made by the Court during inspections and could present justifications or to prove the adoption of sanitation measures.

In view of this scenario, TCU's role as a guiding body for the good use of public funds is paramount, since the misuse of this investment is felt directly by the population, first for the money that was diverted and second for the work that would be used by the citizens.

Fiscobras is divided into three categories of irregularities, according to the current LDO, it can be Irregularity with recommendation of stoppage (IGP), Irregularity with recommendation of partial retention of values (IGR) and Irregularity that does not harm the continuity of the work (IGC).



The importance and relevance of the inspections and / or audits carried out by TCU are fundamental, as according to FISCOBRAS (2019), they may generate benefits of approximately R \$ 351 million. In addition to avoiding the waste of public resources, and the TCU inspection checks whether the materials used in the works are compatible with the projects, which contributes to improving the quality of the works, in order to meet the needs of the population.

The significance of Fiscobras in 20 (twenty) years of its performance in 2016, is portrayed in the speech of Senator Carlos Wilson “Expensive work is still work. A paralyzed work penalizes the population twice: for the absence of the work and for the resources already applied, not to mention the wealth that is stopped being produced, to the detriment of the country's economic and social development” This speech reflects how important the function of the Courts of Accounts is as a Control body.

In relation to Fiscobras, we can elucidate a lot of beef, such as: Correct destination of public resources, work completed according to the technical and scientific parameters of Engineering and Geosciences, work with technical responsibility, and the legal exercise of the profession because it is one of the prerogatives of inspection and / or auditing, restraining price overpricing, indicating possible improvements, and also mitigating failures. Fiscobras' work over the past 20 (twenty) years has served to ensure that each citizen improves public management for the benefit of society.

Other gains were significant in relation to the improvement of Public Works Management systems, such as the Fiscobras' computerization process, which in chronological order of facts and events was from 1997 - 2008, as detailed below:

1997: Implementation of an electronic form in Microsoft Access, for collecting and storing information.

1998: Public Works Inspection System, called Fiscobras;

2003: Fiscobras Web;

2008: Integration of Fiscobras Web with Fiscalis.

During these 20 years of the implementation and consolidation of the Fiscobras Program, TCU issued some jurisprudence regarding the theme of Engineering Works and Services, such as, for example, the Summaries of No. 261, of 06/30/2010 - which deals with on the elaboration of an adequate and updated Basic Project, in accordance

with art. 6th inc. IX of Law No. 8.666 / 1993 (Tenders and Contracts). Also, the Precedent No. 260, of 06/30/2010 - which deals with ART (Annotation of Technical Responsibility), referring to design, execution, supervision, inspection of works and engineering services.

Other gains that can be highlighted are given to the Geocontrol of Public Works and Engineering Services, in which it lists some advantages and benefits listed and demonstrated below:

1. Increased inspection capacity: the use of remote sensing images enables the automation of the process, by providing a greater amount of systematized information, and enables broader evaluations of policies or public works.
2. Expansion of the spatial and temporal scope: with a greater capacity for inspection, it becomes feasible to control a greater number of locations, in shorter intervals.
3. Reduction of travel costs: the use of remote sensing is able to replace or reduce, in most cases, the need for the auditor to travel to carry out on-site inspections.
4. Timely inspection of critical activities: certain actions that, due to their nature or importance, require more intense monitoring by the control body, can be systematically monitored remotely, in an efficient and timely manner.
5. Improvement of control planning: thanks to the possibility of carrying out comprehensive analyzes in search of possible signs of discrepancies between the works performed and the respective projects, or between the physical execution and the financial disbursements of the enterprise, this technology becomes a powerful source for the planning more effective actions to combat such irregularities.
6. Increased robustness and quality of public policy assessments: using multicriteria spatial analysis, it becomes possible to evaluate and compare variables that are not quantifiable or that cannot be monetized, allowing the control to evaluate project alternatives and choices and policies more robustly, such as transport corridors, layout of infrastructure works.

#### **4. FINAL CONSIDERATIONS / CONCLUSION**

The Courts of Accounts according to the Federal Constitution of 1988, have an important role as moderator of the Public Power, as it is the body that oversees Public Administration in the scope of accounting, financial, budgetary, and patrimonial inspection and values the supremacy of the public interest, good faith and good execution of administrative acts as long as they achieve a quality of public services, thereby strengthening public policies.

Regarding the issues of works and engineering, it is essential to adopt mitigating measures, however, it is of utmost importance to know how to distinguish the main differences between engineering works and services, as explained in the technical standards in accordance with the good practice of the Courts of Accounts, so that exact measurements can be determined.

Courts exercise the role of being the guide for many jurisdictional parties in matters of requirements that make up engineering works and services, such as ART - Technical Responsibility Note and Basic Design, as being fundamental technical pieces for the development of engineering works and / or services, in which there are summaries depicting such realities.

Audits in the courts of accounts are fundamental for collecting data and addressing the main pertinent issues, since one of the main objectives is to give legitimacy, legality, economy, effectiveness, ethics, transparency, protect the environment, act with administrative probity, charge managers social responsibility for public affairs.

Evidently, the auditing standards, NAGS, are the foundation, both for the auditing professional as well as for the TCS, for giving the legal prerogatives for the good performance of the auditing professional, as well as for stipulating necessary parameters to the courts of auditors, regarding of objectives and the fundamental principles to perform or successful audit. NAG - 2000, is the specific one for the Courts of Accounts, and its main objectives are to standardize the activities developed in the exercise of government auditing, guide the organizational structuring and qualification of professionals, as well as present criteria for the assessment of institutional performance and professional.

In Public Works Auditing, the main objective is to verify and be able to have and do the analysis of prices and quantities, and they are often based on measurement and price verification bulletins where quantities of services and materials paid against those actually performed are compared.

In order to be successful in engineering works and services, it is important and fundamental that the TCs perform in their annual inspection plan, operational audits, which serve to assist the Legislative Branch in the respective exercise of external control, these audits are the means of improvements to improve the quality of a public policy delivered to society.

In the midst of these operational audits, was able to point out the main causes of paralysis of public works at federal level with the programs designed for this purpose, and from these programs to identify the losses suffered by the Brazilian population, with these unfinished and / or paralyzed works, which according to studies point to a total of more than 14 thousand paralyzed works amounting to approximately R \$ 10 billion reais in resources that have suffered damage to the public purse, not only this, but also services that would be delivered to society that could generate income and employment, both directly and indirectly.

To cite, an example of the 1079/2019 judgment that had the objective of auditing paralyzed works, that of building daycare centers for early childhood education, which added up all the vacancies lost due to the completion of the undertakings, makes a total of over 74 thousand children of receiving a quality education in the first years of life, these losses are reflected in the Federal Constitution of 1988, as it is a fundamental right of all and a duty of the State, which defended by Lehnert, Pereira and de Souza (2020), "Education is one of the pillars of civilized society and the most important instrument responsible for the socioeconomic and cultural growth of nations", thus, taking these vacancies in detention of paralyzed works, is an evil to the country's long-term development.

These operational audits are an instrument of the Court of Auditors, not only to analyze what you have spent, however, how this resource is being managed and / or administered, in this context in the scope of engineering works and services, in which the interest of the

community, always have to leave the individual, as the supremacy of the collective interest determines.

The operational audit programs are already consolidated at TCU, with FISCOBRAS, which aims to inspect large works and have a great social and economic impact, being in these more than 20 years, an important program that has already managed to estimate the reach of a amount of approximately R \$ 336 billion reais and a range of R \$ 2.0 billion reais has been achieved, through public policies, which inspect the works in advance, concurrently and corrective or subsequent ways, such as the rendering of accounts.

Therefore, a more comprehensive study at Universities, whether federal, state or private, of this discipline of legislation, which encompasses the role of external control bodies, must be mandatory in the curriculum of the MEC - Ministry of Education for Higher Education, so that the Engineering professional in its related derivations, being a Manager, be fully aware of his role for the development of the country and encourage the good practice of the available resources, be they of any federative entity, legal or physical person. And also, that the TCs stimulate to make the population aware of the good application of public resources.

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