



**TRIBUNAL DE CONTAS DA UNIÃO**

**EUROSAI TASK FORCE ON AUDIT & ETHICS**

**SEMINAR ENHANCING ETHICS WITHIN SUPREME AUDIT INSTITUTIONS**

# **ETHICS MANAGEMENT IN TCU**

Minister Walton Alencar Rodrigues

Lisbon, 29 - 30 January, 2014

# Timeline

**1998** – TCU established a committee to draft standards related to ethics (Norm nº 304, of 06/08/1998)

**1998** – INTOSAI approves Code of Ethics (16th INCOSAI, Montevideo)

# Timeline

## Institutions consulted:

- Office of the Auditor General of Canada (OAG)
- Australian National Audit Office (ANAO)
- International Federation of Accountants (IFAC)
- Institute of Internal Auditors (IIA)
- Public Ethics Committee of the Presidency of the Republic of Brazil (CEP)
- Federal Accounting Council of Brazil (CFC)
- Federal Supreme Court (STF)

# Timeline

**2009** – Approval of Code of Ethics of the Employees of the Federal Court of Accounts – Brazil (TCU Resolution nº 226, of May 27, 2009)

**2010** – Norm issued by President defines composition and functioning of the TCU Ethics Committee – CET (Norm nº 271, of November 30, 2010)

# Code of Ethics

- Official document containing 14 articles
- Published in the TCU internet portal
- Preamble + Four chapters
- Chapter 3: Creation of Ethics Committee

# Code of Ethics

Provisions apply “to anyone who, although part of another institution, delivers services or develops any kind of activity within the Court, whether of a permanent, temporary or exceptional nature and even if there is no financial compensation paid by the Court”

# Ethics Committee

- A specific unit created to implement and manage the Code of Ethics
- Consulting body that functions collegiately (three members), of a pedagogical nature and permanent character

# Ethics Committee

## Composition:

- three members and respective alternates
- tenured public servants, nominated among those who were never the object of disciplinary actions or criminal convictions
- must hold special appointment positions



# Ethics Committee

- Acts on demand
- Performs other functions, in addition to the consulting one:
  - Investigation
  - Request for information
  - Analysis of personal relationships, assets, economic activities

# ***Ethics Management***

- Effort to disseminate ethical principles and values
- Lectures and courses are given to new Court employees
- Communication plan and dissemination of Code of Ethics
- Improvement proposals for 2014

**Thank you!**

Walton Alencar Rodrigues, TCU Minister