



REGIONAL EXTERNAL PUBLIC SECTOR AUDIT INSTITUTION

Name of the institution	Court of Audit of the Federate State of Santa Catarina
Website	www.tce.sc.gov.br
Postal address	Rua Bulcão Viana, 90, Centro Caixa Postal 733 – CEP 88.020-160 Florianópolis / SC
E-mail	presidencia@tce.sc.gov.br
Telephone	55 (48) 3221 - 3606
Position of the institution	Organic law: Complementary Act Nr 202, of 15 December 2000
Audit remit	<p>In accordance with Article 59 of the Santa Catarina State Constitution:</p> <p>The external control, in charge of the Legislative Assembly, shall be implemented with the aid of the Federate State Court of Audit, which has the responsibility to:</p> <p>I – review the accounts submitted by the Federate State Governor annually - which shall be annexed to those of the legislative and judicial authorities, the Public Prosecutor's Office, the Public Defender's office and the Court of Audit - by means of a prior opinion on the accounts relevant to the last three financial years. This opinion has to be drawn up within sixty dates following receipt of the accounts;</p> <p>II – perform a judicial examination of the accounts of administrators and other persons accountable for public monies, assets and values by direct and indirect management, including companies established and maintained by the public authorities of the federate state, and the accounts of those who give cause to loss, theft or other irregularities which have an impact on the public purse;</p> <p>III - review, for record purposes, the legality of acts on employment of staff, in whatever context, in bodies run directly or indirectly by the federate state administration, including foundations established and maintained by the public authorities, except for appointments to commissioned positions, as well as the legality of the granting of retirements, reforms and pensions, except for cases of further improvement which do not affect the legal basis of the granting;</p> <p>IV – undertake at its own initiative or at the initiative of the Legislative Assembly, the technical committee or the committee of inquiry, inspections and audits of accounting, financial, budgetary, operational and patrimonial nature in administrative units of the legislative, executive and judicial powers and other entities described in number II;</p>

	<p>V – audit the accounts of companies in which share capital the federate state participates directly or indirectly under the terms of the constitutive document;</p> <p>VI – control the allocation of any resources transferred by the federate state to municipalities through agreements or any other similar instruments as well as any subsidies granted to any legal entities governed by private law;</p> <p>VII – within 30 days under pain of liability provide the information requested by the Legislative Assembly or by any of its committees on the accounting, financial, budgetary and patrimonial auditing as well as on the audit results and the inspections performed;</p> <p>VIII – put into effect against the responsible parties the sanctions provided by law in the event of illegality in expenditure or irregularity of accounts, establishing among other penalties, a fine proportional to the damage caused to the public purse;</p> <p>IX – fix a time limit so that the body or entity adopts the necessary measures for compliance with the when the unlawfulness has been detected;</p> <p>X – suspend the implementation of the contested act if the required measures have not been adopted, informing the Legislative Assembly about the decision;</p> <p>XI – represent the competent public authority in those cases where irregularities or abuse has been detected.</p> <p>§ 1º. In the case of a contract, the suspension act shall be adopted directly by the Legislative Assembly, which shall immediately ask the Executive to adopt the necessary measures.</p> <p>§ 2º. If within 90 days the Legislative Assembly or the Executive does not carry out the measures provided for in the preceding paragraph, the Court of Audit shall decide on the matter.</p> <p>§ 3º. The decisions of the Court of Audit that result in payment requests or fines shall have the value of enforceable instruments.</p> <p>§ 4º. Quarterly and yearly the Court of Audit shall submit a report on its activities to the Legislative Assembly.</p>
Internal organisation	<p>The Court of Audit consists of:</p> <p>I – deliberative bodies:</p> <p>a) the full Board;</p> <p>b) the Chambers;</p> <p>II – management bodies:</p> <p>a) – the Presidency;</p> <p>b) – the Vice-presidency; and</p> <p>c) – the Department of Internal Control;</p> <p>III – special body:</p> <p>a) the auditors;</p> <p>IV – subsidiary bodies:</p> <p>a) the audit bodies</p> <p>b) the consulting and control bodies;</p> <p>c) the advisory bodies, and</p> <p>d) the bodies which provide technical and administrative support.</p> <p>Single paragraph. The Public Prosecution at the Court of Audit acts at the Court in the form laid down in Articles 105 to 109 of this law.</p>

Staff	Position	Number of employees
	External tax auditor	307
	High-level positions	3
	Staff responsible for administrative and external control activities	12
	Middle level posts	2
	Assistant responsible for administrative and control tasks	40
	Entry-level posts	11
	Official driver	9
	Positions to be filled exclusively by secondment	59
	Positions actually occupied by secondment	29
	Board members/councillors	7
	Auditors	3
Total budget 2019	R\$ 252,160,842.00	
President	Adircélio de Moraes Ferreira Junior	

REGION

Name of the region	Santa Catarina
Official website	www.sc.gov.br
Capital city	Florianópolis
Area of the region	95.4 Km ²
Population	7 million
Lower administrative levels	295 municipalities
Regional budget 2019	+ Fiscal Budget R\$ 24,660,610,871.00; + Social Security Budget R\$ 3,610,867,295.00 = Total R\$ 28,271,478,166.00 <i>Source: Act Nr 17.698/2019 (LOA 2019)</i>
Debt	Consolidated Debt in 2017: + Floating debt R\$ 11,634,536,591.85; + Government debt R\$ 23,586,559,670.87 + Writs R\$ 2,311,389,915.16 = Total R\$ 37,532,486,177.88 <i>Source: Governor's Accounts 2017</i>