31st FENASTC Congress

Letter from Porto Alegre

"Acting to build Audit Offices in service of Citizenship"

Brazil is going through a special moment. Democracy survived after being threatened and hurt. Without democracy, there's no control.

In the process of "reconstructing of the State", we seek to reconstruct the union movement, which was severely attacked and materially destroyed over the last years.

We understand it's important to resume the unity of the organization of our Federation, putting all Audit Offices' unions and associative organizations in Brazil under only one entity. We've been making efforts in that sense. We will keep walking.

FENASTC has existed and worked for thirty-one years. We are known and recognized for our engagement and for what we have achieved. In Brazil, our category of Control Officials is small (and insufficient when compared to central countries). However, our knowledge, our humane and technical qualities and our commitment to the public interest make us great and respected. We make union politics at all times (and we act on institutionality) in and out of office.

We have a stance on big national themes. We defend the construction of a country we're proud to live in and which public services we're proud of. We advocate for the overcoming of historically built inequalities.

We need to reopen the struggle to prevent and fight corruption, calling the society out to build social control over the State, knowing and engaging in the public debate on revenue, expenses and quality of public services provisions.

But, overall, we need to discuss the nation's course and the role it can take in the world economy. In the current historical moment, it becomes clear that there is nothing predestined. There are several initiatives we can adopt to leap in quality in our society to make it more inclusive and advanced from an economic, social and ecological point of view.

To take the domain over the financial sector and put it at the service of a more egalitarian project of the nation is essential. Finances are not an end in themselves and must serve as a lever for this leap of human quality.

The scandalous concentration of wealth and income - which determines misery for a great part of the population - stops development and puts democracy at risk.

Every nation that reached a superior level of development gave significant attention to the industrial sector. We need to rehabilitate the weight of the industry and GDP. Without that, we will be consigned to the role of suppliers of raw materials and products with a low degree of technological content in global value chains.

The loss of dynamism in our industry ends up eroding our revenue and our own install capacity to the state. The result of the "neocolonial reversal" in the economy has been the reversal in social rights (expenditure ceilings, pension *deform*, dismantling of working rights, among others).

We are experiencing a constant attack on Unions and Associations and the State. Whether external, such as the press and the business community, which reverberates on the Parliaments, or internal, where some sectors have a misunderstanding on the union matter - and the fight for rights - mainly those impregnated with the false idea that "we'll be recognized as technicians", underestimating the political world (Governments, Parliaments and public opinion), the organicity and history of the servers' struggles.

The external control system and its unions and associations have to be watchful of these problems and be an institutional pillar that contributes to the appropriate answers to the challenges presented by our time.

For such, we need, unpretentious about depleting the tasks:

- 1) Organize the Audit Offices in such a way as to make sure there is Independence of the Auditing Duty, recognizing its main functions: referees and reviewers -Ministers/Counselors and their substitutes; the inspectors of procedural legality and defense of the treasury - embodied in the Prosecutors of Accounts and those responsible for the audit - the External Control Auditors and the Servants of the finalistic area who need to have this condition recognized and structured. This is the true path that FENASTC has been defending towards modernity in the construction of the Brazilian External Control System;
- 2) Help break the taboo of fiscal austerity and the misconception that this is synonymous with fiscal responsibility. Define the role of the state as a guarantor of the infrastructure and regulation necessary for development;
- 3) Contribute to criticizing the formation of public debts that grow through financial mechanisms and without any counterpart in investments, giving priority to

- financial expenses in public budgets and compromising the largest states, in a serious threat to federalism.
- 4) Act to reduce the scandalous interest rates, which jeopardize the state, companies and families;
- 5) Affirm that the "budget must be subject to the Constitution" and is legitimate when it ensures the fulfillment of fundamental rights and the development of the qualities of the Brazilian people;
- 6) Closely monitor compliance with the counterparts resulting from the tax subsidies granted;
- 7) Evaluate the quality of the public policies implemented;
- 8) Continue auditing (with an emphasis on concomitant control) public revenue and expenditure and their compliance with current legal frameworks and evaluate the results of the policies developed, ensuring transparency. The benchmark is citizenship;
- 9) Guide managers in the smooth running of public administration;
- 10) Keep the Citizen Councillor Campaign alive;
- 11) Resume the unity of our Federation's organization, bringing under one umbrella all the union and association organizations of the Brazilian Audit Offices.

FENASTC is aware of the difficulties of organizing the trade union world of public sector workers and is active in building CONACATE (Confederation of Typical State Careers) and PÚBLICA - Public Servers' Central (Pública is meant to give a voice to 11.5 million Servants and Public Workers of the Union, States and Municipalities). The organization of the Central of Public Servants will have repercussions in the defense of all Brazilian workers.

At this XXXI Congress, we approved a membership of ULATOC and UITOC - the Latin American Union and the International Union of Control Workers. A country of Brazil's size and international importance needs to be present in the debates of workers with many voices.

A few final words from FENASTC to our youth. To live is to have hope. It means defending and rebuilding the environment to guarantee the continuity of life on the planet. Believing in and building a PEACEFUL environment that allows human potential to succeed. No to war and terror!

NO TO BILL 32/2020!

XXXI Congress, Porto Alegre/RS, December 2023.