

Brasília 2025



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The Oversight Lens on Equity in Public Policies



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Brasilia, 2025

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INTRODUCTION

Among the guiding principles of the 2030 Agenda for Sustainable Development Goals (SDGs) of the United Nations (UN) are Inclusion (participation of all segments of society, regardless of race, gender, ethnicity, or identity) and the motto “Leave No One Behind” (ensuring all people in need and in poverty, wherever they may be, are considered and their specific vulnerabilities addressed). Following the adoption of this Agenda, the international community committed itself to building a fairer, more equitable, and more equal world.

Governments play a central role in confronting inequalities within each country, as they have the power to embed the perspective of equity in the design and implementation of public policies. This involves creating mechanisms and criteria so that programs, actions, and public services contribute effectively to reducing inequalities – either through affirmative actions or by ensuring that universal policies do not exclude certain groups.

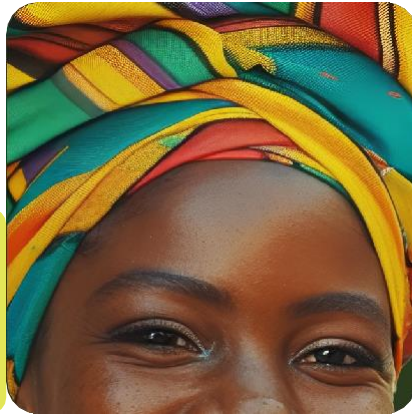
At the international level of external control, the 2023–2028 Strategic Plan of the International Organization of Supreme Audit Institutions (INTOSAI) identifies as one of its priorities: “Promoting and Supporting Equality and Inclusion” (Priority 4). This INTOSAI directive aims to foster strategies to audit equity and encourages the inclusion of equity in strategic and annual audit plans of SAs in a consistent way, so that over time, institutions consolidate work focused on the most vulnerable groups. These include areas and themes related to poverty, gender, ethnicity, migration, age, disability, among others.

In line with INTOSAI’s directive, the Strategic Plan of the Federal Court of Accounts (TCU) for 2023–2028 includes equity as a value tied to the effectiveness of public policies, to be incorporated in the Court’s oversight actions.

Equity is an important performance dimension in government auditing. A government program or activity is considered equitable when its distributional effects on the population lead to fair outcomes in terms of eligibility, selection, and service coverage (US GAO, 2021).

In Brazil, attention to equity in public policies is particularly relevant due to the country's deep-rooted social inequalities. These inequalities disproportionately affect individuals who belong to historically discriminated or vulnerable groups, exposing "socially constructed markers, inequalities, and forms of oppression" (TREE, 2023).

In this Reference Framework, public policies are defined as the set of interventions and guidelines issued by governmental actors, aimed at addressing (or not) public issues, and which require, use, or affect public resources (TCU's Reference Framework on Public Policy Oversight, section 1.1). A public policy is generally implemented through a coordinated and coherent set of interventions intended to change a particular reality. These public interventions encompass various instruments: strategies, plans, programs, projects, actions, processes, regulations, and others. Interventions may involve budgetary resources or other incentives, such as tax expenditures.



DIFFERENT FORMS OF INEQUALITY AND DISCRIMINATION

When we mention the term inequality, common sense often leads us to imagine the contrast between rich and poor people. However, income inequality is only one of many forms of inequality.

Inequality is not expressed solely through income, nor does it necessarily arise because of income. It manifests in various dimensions of social life. Individuals with similar income levels can still experience inequality due to aspects that the literature calls Social Markers of Difference. When we speak of these markers, we refer to gender, race, age, sexual orientation, place of residence, nationality, among other possible categories. These markers intertwine and create systems of differentiation among individuals, resulting in greater or lesser social inclusion or exclusion. The concept of intersectionality refers to this interweaving of multiple inequalities, acknowledging the existence of different social markers that combine to produce unique experiences of discrimination.

Figure 1 – Categories that organize individuals based on aspects of differentiation (intersectionalities)



Source: Center for the Study of Social Markers of Difference, University of São Paulo (NUMAS/USP)

IMAGE TRANSLATION

Social Markers of Difference

- **Social class**
- **Gender**
- **Ethno-racial background**
- **Religion**
- **Sexuality**
- **Generation**
- **Nationality**
- **Region of origin**

This concept of intersectionality (or intersectional approach) is essential when analyzing issues of equity. The audit team must remain alert to the existence of multiple discriminations, understand how these markers interact, and identify the public sector's strategies to address them. Intersectionality helps to understand, for example, how the experience of a Black lesbian woman is shaped by multiple discrimination factors: she may face bias for being a woman, for being Black, and for being lesbian – resulting in a “triple intersection.” Another example would be a gay immigrant man, who may suffer discrimination for being gay and for being an immigrant, compounded by class bias if he is poor.

Appendix B presents data illustrating situations related to ethnic-racial markers in Brazilian society.

The TCU's Strategy for Equity Oversight in Public Policies (2024, p. 8) instructs that its audit units systematically incorporate, whenever appropriate, an equity perspective in their oversight activities, treating it as an established methodology. Why is this examination necessary? Because at times, the implementation of a law, policy, program, or public notice may fail to meet established or desirable equity criteria – or may even unintentionally reinforce or exacerbate inequalities.



Although the words equality and equity may seem similar, and both are essential values for building public policies aimed at promoting social justice and solidarity, they do not mean the same thing.

Equality seeks to ensure that individuals or groups receive the same resources or opportunities. However, it does not address the systemic sources of discrimination faced by different groups.

Equity involves implementing measures that guarantee that certain individuals have the same opportunities as others—for example, through quotas or affirmative actions. It acknowledges that individuals or groups exist in different circumstances.

The illustration below clearly shows the difference between these two concepts. In the figure on the left, the three individuals receive the same aid (a wooden box to help them see a sporting event). Yet, despite this equal support, their ability to watch the game remains unequal. The equitable solution, however, allocates exactly the resources each person needs to achieve the same result—so all three can watch the game.

Figure 2 – Equality vs. Equity



Source: Presentation of the Federal Court of Accounts's Strategy for Examining Equity in Public Policies, AudEducação/TCU, October 2024.

IMAGE TRANSLATION

Figure 2 – Equality vs. Equity

EQUALITY

Providing the same rights to all individuals, without any form of discrimination.

EQUITY

Providing differentiated treatment in the granting of rights, taking into account individual or group-specific differences.

Measures aimed at achieving equity—such as gender equity or racial equity—seek to advance social justice. For these measures to be effective, they must involve the correct understanding and identification of the specific needs of each population group.

Equity consists in introducing actions such as quotas or affirmative programs to ensure that different groups have the same opportunities, deliberately addressing the systemic sources of discrimination (Canada, 2016). Equity recognizes that different groups may require different resources and opportunities to succeed (Pittsburgh, 2018). “The path to achieving equity will not be reached by treating everyone equally. It will be achieved by treating everyone fairly, according to their circumstances.” (Institute of Race Relations, 2014). To promote equality among unequals, those at a disadvantage must be treated positively—with more care, attention, and resources—so that they can be elevated to an equal footing (Azevedo, 2013).

In this Reference Framework, the definition of equity follows that of the TCU's Performance Audit Manual (Brazil, 2020): Equity is based on the principle that recognizes the differences among individuals and the need for differentiated treatment. True equality of opportunity in society will be achieved when public policies favor individuals or sectors that are socially less privileged. This notion of unequal treatment is fair when it benefits the most vulnerable individual. In this context, public policies for protection and social development play a fundamental role in building equity.



IV

EQUITY AS A CENTRAL ASPECT OF HUMAN RIGHTS POLICIES

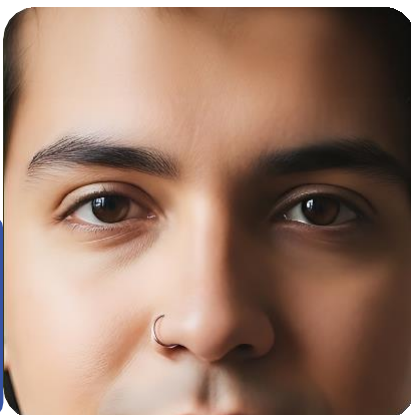
Human rights are fundamental rights inherent to all human beings, agreed upon by the international community in 1948 through the Universal Declaration of Human Rights of the United Nations (UN). These rights cover civil, political, economic, social, cultural, and environmental dimensions, and must be protected and promoted by all levels of government. They rest on the principle that all individuals are equal as human beings, without discrimination of any kind—such as race, sex, ethnicity, age, language, religion, political or other opinions, national or social origin, disability, property, birth, or any other status, as defined in international human rights treaties.

Human rights policies are not meant to regulate relations among equals, but rather to address relations among unequals. They stand on the side of those most in need of protection, seeking to remedy the effects of historical imbalances and disparities, inspired by values such as dignity, freedom, and equality. Over time, diverse sets of essential rights have emerged, shaped by historical context and the evolution of human needs and aspirations.

Respect for human rights is essential to achieving social justice, especially in structurally unequal contexts such as Brazil. It is not enough for citizens merely to have equal rights (for instance, all children having the right to free public education). What truly matters is that they have equivalent conditions and opportunities to exercise those rights (for instance, inclusive education for children with disabilities). Hence the strong relationship between human rights and equity. In this context, human rights provide the normative foundation that justifies incorporating equity as a performance dimension for evaluating public policies.

Human rights policies should not be viewed as the sole responsibility of a single government body, since their scope and impact naturally involve a wide range of agencies and spheres of public action.

The TCU's Strategy for Equity Oversight in Public Policies (2024, p.16) advises that, due to the variety and complexity of issues addressed by human rights, audit teams should act flexibly in selecting themes, oversight objects, and working methods. They should also exercise analytical capacity and remain open to dialogue and to listening—particularly to specialists and representatives of citizen participation entities.



THE IMPORTANCE OF THE EQUITY APPROACH IN AUDITS

According to ISSAI (International Standards of Supreme Audit Institutions) 3100/49, the performance dimensions examined by SAIs include economy, efficiency, efficacy, effectiveness, and equity—the so-called “five Es.” Equity is understood as derived from the dimension of effectiveness.

The TCU Performance Audit Manual (MAOp, section 1.3.6) presents the concept of each of the five Es and provides a simple example to illustrate them through a vaccination program:

Table 1 - Performance dimensions through the lens of a vaccination program

[illegible]

Source: TCU Performance Audit Manual (Brazil, 2020b, p. 19).

TABLE 1 TRANSLATION

Economy

If the program manager purchased cheaper vaccines while maintaining quality standards, delivery deadlines, and other established requirements, it can be said that the manager acted in an economical manner.

Efficiency

If Municipality A, with ten nurses, vaccinated 100 children in one week, and Municipality B (under similar conditions to Municipality A), also with ten nurses, vaccinated 120 children in one week, it can be said that the vaccination program in Municipality B was more efficient – considering that unit input costs were the same and all worked with the same level of quality.

Efficacy

If the municipality had a goal of vaccinating 200 children in one month and that goal was achieved, it can be said that the municipality achieved efficacy.

Effectiveness

If, in the years following the vaccination, the incidence of measles among children in the municipality decreased, it can be said that the program was effective.

Equity

If the program included actions to reach children living in areas where access to vaccination services is difficult, it can be said that the program manager acted according to the concept of equity.

Some public policies fail not because of their average results, but because of their extremes—that is, the marginalized groups they fail to reach. Equity-oriented examination broadens the focus: beyond improving average outcomes, it verifies whether these groups actually have access to the policies being implemented.

Although equity is usually emphasized in performance (operational) audits, the INTOSAI Development Initiative (IDI) recognizes that equity analysis need not be limited to this modality. It may also extend to compliance audits, where criteria prescribed by law or regulation are verified. Furthermore, a Supreme Audit Institution may develop a broader strategy for addressing equity, incorporating such analyses in annual-accounts reviews or representation procedures, for example.

Ideally, each government body should assess whether its policies somehow perpetuate systemic access barriers for different population groups and should design measures to overcome them (Freeman & Patterson, 2021). Even when a policy does not explicitly define equity-related goals during its design phase, oversight bodies must remain attentive to this dimension, since the 2030 Agenda motto “Leave No One Behind” is fundamental to any audit that addresses equity.

In practice, audit teams—beyond mastering the main elements of a government program or activity—should ask themselves critically whether equity is a relevant performance dimension to include in the audit scope and whether the audit could contribute to improving it.

The TCU's Strategy for Equity Oversight in Public Policies (2024, p. 13) recommends that control actions focusing on equity should prioritize public interventions aimed (or expected to aim) at greater social justice. Using the "equity lens" can be guided by reflections such as:

- a) Is the audit object universal or targeted to a specific population group?
- b) Could it produce differentiated impacts on various groups, reinforcing existing structural inequalities?
- c) Are there distinct expected outcomes or deliverables for particular population segments?
- d) Are data transparently disaggregated by gender, race, and other social markers?
- e) Do different groups face distinct access standards or structural barriers concerning the audited object?
- f) Does the object's budget allocation take into account the specific needs of different population groups?

The answers to these questions help determine whether it is relevant to include the equity dimension in the evaluation of a given audit topic, and whether that dimension should be the main focus or a complementary aspect of the broader audit objective.



SELECTION OF THE AUDIT THEME AND OBJECT

A program or action under audit may have equity as its primary focus (as in affirmative actions) or not. Regardless, the evaluation of equity is applicable in both cases—either as the main focus of the audit or by incorporating an equity-related question within a broader oversight scope.

The first stage at which the equity perspective can be applied is precisely the selection of audit themes.

According to the TCU Performance Audit Manual (2020), the method for selecting an audit theme develops in four stages: a) understanding the oversight universe; b) selecting problem situations; c) selecting control objects; d) selecting lines of action and control measures. Selecting well means choosing themes that can generate the greatest benefit to society, considering the available alternatives.

The TCU's Strategy for Equity Oversight in Public Policies (2024, p. 11) states that equity analysis covers a broad oversight universe, prioritizing groups of individuals affected by historical processes of discrimination or structural inequality, taking intersectionality into account.

"A Framework for Assessing Equity in Federal Programs and Policies" (adapted from Freeman and Patterson, 2021) proposes the following methodology for selecting which program to audit:

Step 1) Identify equity-based criteria for program selection

To decide which program to audit and prioritize for subsequent evaluations, use a criteria-based approach. Examples of such criteria include:

- Size of the population served;
- Degree of impact or urgency (e.g., programs reaching the most vulnerable groups);
- Program funding;
- Signs of inequity in the program;
- Programs previously associated with findings affecting historically discriminated groups;
- Programs with known risks or access barriers.

Step 2) Consider the country's total population and inequality dimensions

Within the portfolio of potential audit targets, focus on those programs where inequality may be prevalent and where an equity-based assessment would bring the greatest benefit. Reflect on questions such as:

- Who are the discriminated groups?
- Who is being exploited?
- Who is powerless or voiceless?
- Who is excluded for not belonging to the dominant class?
- Who has suffered violence (physical, psychological, or otherwise) because of their identity?

Step 3) Gather information on programs using equity criteria

Collect or calculate metrics and indicators linked to the identified criteria, organizing them in a spreadsheet or other decision-support tool.

Step 4) Select the program to be audited

Prioritize programs based on the established criteria. This can be done qualitatively or quantitatively (through weighting and scoring methods).

The TCU has been building institutional knowledge on the specificities and problem situations affecting different groups of interest, including understanding the environment and conditions in which public policies operate. Initially, twelve priority groups were defined, for which thematic studies, knowledge products, and webinars were developed, as well as concise summary sheets.

The TCU's Equity Oversight Strategy (2024, p.14) further advises that even when a program's objectives do not explicitly address equity, the audit team may deem it a relevant aspect worth investigating. This approach relates closely to ensuring fairness and impartiality in the selection of beneficiaries in programs with limited resources (where universal coverage is impossible) and in verifying how universal public policies reach different population groups.



AUDIT PLANNING

The planning phase of an audit is crucial for the success of the entire oversight process. At this stage, the team: a) develops a general understanding of the selected object; b) defines the audit's objectives and research questions; c) determines the criteria and methods for collecting and analyzing data and information to substantiate the audit findings.

Throughout the planning process, the audit team must reflect on several points to ensure that the equity approach is properly integrated. Specific information about the audit object can also be gathered during this stage, and such information will be fundamental for incorporating the equity perspective into the oversight activity.

Equity can be analyzed through multiple lenses, as presented in the framework below:

Table 2 - Equity approach through multiple lenses

Equity of Awareness	How easy and practical is it for the population to learn about the services offered by the program?
Equity and Procedural Justice	Are there inequities in defining or applying the program's eligibility criteria? Is there evidence of unequal protection and/or procedural failure?
Access and Distributional Equity	Are there differences in the levels of access to benefits and services offered by the program among different groups?
Product Equity	Are there disparities in completion rates or stages of processes among different groups?

Reference framework - The Oversight Lens on

Outcome Equity	<p>Is the program's impact the same across different groups?</p> <p>Does the program eliminate or mitigate inequalities between groups?</p> <p>Do some inequalities persist despite government intervention?</p> <p>Are inequalities created or deepened as a result of government intervention?</p>
Equity of Quality and Process	<p>Is the quality of services provided consistent across all population groups?</p>
Citizen Participation Equity	<p>Are all population groups equally integrated, heard, and proportionally represented in collected data, evaluations, and feedback processes?</p>

Source: Adapted from Freeman and Patterson, 2021.

In an audit applying the equity lens, the team should, when reviewing documents related to the audited object, include analysis of how public policies affect different social groups, identifying possible inequalities and opportunities for inclusion.

During interviews conducted at this stage, the team may choose to consult specialists and representatives of vulnerable groups to gather relevant insights about the audited object and the diversity of perspectives, ensuring that the preliminary analysis considers the needs of all social groups.

The stakeholder analysis technique can also be used to identify groups of interest that may be impacted by inequalities, ensuring their voices and perspectives are considered in the audit.

The United States Government Accountability Office (U.S. GAO, 2022), adapted for the TCU's context, recommends that, during the planning of an audit that incorporates the equity perspective, the team reflect on questions such as:

- Does the program's design or objectives address different population groups?
- How does the program affect, or could it affect, disparities among groups—does it help mitigate or perpetuate them?
- Does the amount of resources allocated include prioritization criteria by group?
- Which demographic groups was the program designed to serve?
- Which historically discriminated groups (such as women, Black people, Indigenous peoples, or the elderly) may be relevant to the program?
- What group characteristics (social class, income, territory, etc.) are relevant for targeting?
- Are disaggregated data or other evidence available on differences among groups in the program's area of intervention?
- To what extent is it possible to access, consult, and/or interview the groups relevant to the program to obtain information, evidence, or useful perspectives for the audit?

The Equity Oversight Strategy in Public Policies, approved by the TCU (2024, p.9), recommends that:

- Auditors consider whether a given audit object is a suitable candidate for an audit focused on equity, or at least whether it is relevant and meaningful to
- The equity dimension be incorporated into the risk and materiality attributes , both in the selection of audit objects and during the planning stage of audits;
 - Audit reports, whenever applicable, include in their overview section a contextualization

From the preliminary analysis of the audit object, it is possible to define the specific focus on equity:

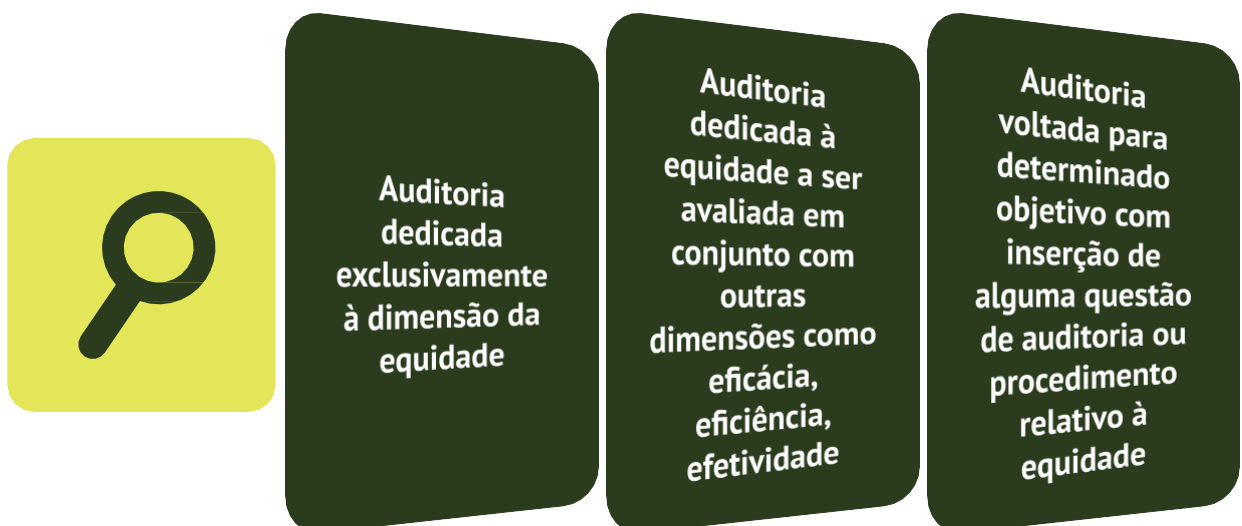


IMAGE TRANSLATION

Audit focused exclusively on the equity dimension

General Secretariat for Government Audit

Audit focused on equity, to be assessed alongside other dimensions such as efficacy, efficiency, and effectiveness

Audit aimed at a specific objective, with the inclusion of some audit question or procedure related to equity

Although social inequality is a long-standing issue in Brazil, its analysis by Audit Courts is still new. Therefore, it is important to consider whether it is appropriate to direct an audit exclusively toward assessing the equity of a public policy.

Depending on the object, the best approach may be to formulate at least one audit question related to some equity aspect within a broader audit scope—gradually building experience on this topic (Granato, 2020).

The equity focus can be adopted under any audit approach—system-based, result-oriented, or problem-oriented.

Result-oriented audits assess whether the objectives of the subject matter—products or impacts—were achieved as planned and whether programs and services are functioning as intended (MAOp-TCU/224). In this case, an audit may examine whether the outcomes of a public health program effectively benefit historically marginalized groups. For example, through auditing a public health program, the team may verify whether services are truly accessible to vulnerable communities, like Indigenous or rural communities and identify deviations indicating inequality of access or of benefits.

Problem-oriented audits examine the causes of specific problems or deviations from audit criteria. Starting from a known issue, the main task is to analyze its causes from multiple perspectives (MAOp-TCU/225). The team may identify and analyze the causes for specific problems that directly affect certain social groups. For instance, in an audit of an education program, auditors might investigate why students from certain ethnicities or regions perform worse, and what structural or discriminatory barriers contribute to this inequality—issuing recommendations to address the causes and promote more equitable solutions.

System-oriented audits examine the functioning of management systems—financial, evaluation, control, or IT—rather than the policy itself. These systems are essential conditions for policy efficiency and effectiveness (MAOp-TCU/226). The team may verify whether indicators consider impacts on vulnerable groups and how equity is reflected in policy measurement, such as the distribution of benefits among

social groups. The audit can also check whether evaluation processes incorporate feedback from affected communities, ensuring that the voices of historically discriminated groups are heard and considered.

In audits involving information systems, equity analysis may focus on verifying whether the technological infrastructure is accessible to all users—especially those with disabilities. It may also explore whether adequate technical support exists for users in remote regions or with limited access to technology, ensuring that all citizens can benefit equally from digital services.

Operational audits may also adopt the **Whole-of-Government (WoG)** perspective, which recognizes that complex societal issues require integrated, coordinated, and coherent government actions. The TCU's Performance Audit Manual (MAOp/229) presents several cases of applying the equity dimension through this approach: a) to address complex or persistent issues (poverty, poor health, homelessness); b) during crises and strategic challenges (climate change, terrorism, epidemics); c) when providing integrated services to the entire population or specific groups (e.g., elderly, youth).

Examples in Table 3 and in [Appendix A](#) demonstrate that the TCU already has a history of incorporating the equity dimension into its audits.

Table 3 - Equity Approach in the Audit of the National Student Assistance Program (PNAES)

Summary of the audit problem (adapted): The expansion, decentralization, and restructuring of higher education in Brazil since 2010 enabled broader democratization of access to federal universities. However, this generated growing demand for the expansion, consolidation, and improvement of student assistance actions to ensure that socioeconomically vulnerable students could remain in and complete their studies—thereby reducing dropout rates.

Questions 2 and 3, developed by the audit team, addressed the performance equity dimension of this educational policy.

Audit Question 2: To what extent are students in vulnerable situations being served by PNAES to achieve the program's equity objectives? (Equity in serving identity groups)

Audit Question 3: How are financial resources allocated to PNAES and distributed among the 69 universities to ensure equity and the reduction of social and regional inequalities? (Equity in distribution/equalization of public resources)

Source: TCU, Case File No. 017.513/2023-5.

Other hypothetical examples of audits dedicated to the equity dimension could include:

- Evaluating the implementation of the National Plan for the Rights of Persons with Disabilities over the last decade;
- Assessing the results of Mobile Units for women victims of violence in rural areas under the Women Living Without Violence Program;

- Evaluating access and retention of transgender students in undergraduate courses at federal universities;
- Auditing whether public transportation services adequately meet the needs of persons with disabilities or residents of peripheral areas.

Audit questions should consider how public policies impact different social groups—one or more, depending on the audit's objective. They may include questions on group access to services, equitable distribution of resources, and effectiveness of inclusion measures. The TCU Performance Audit Manual (MAOp/253–256) lists four main types of audit questions, all of which can include the equity perspective:

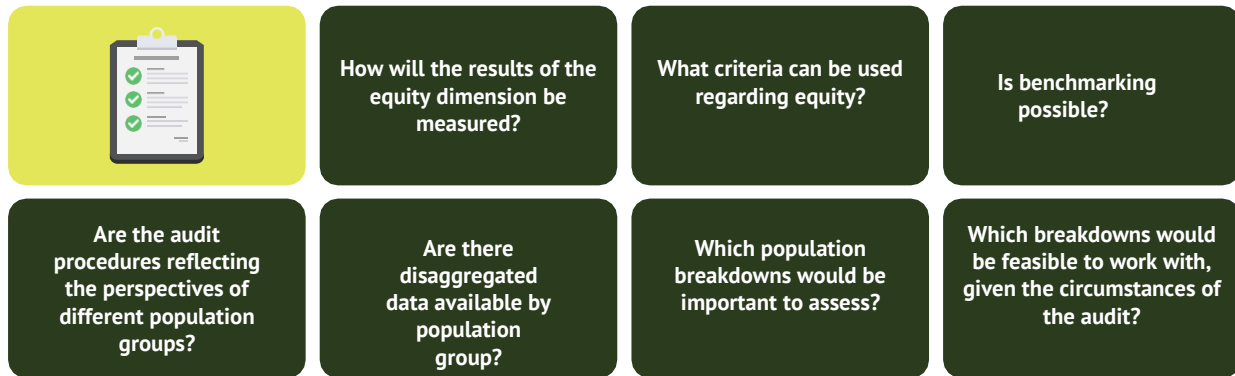
Normative questions: Compare the actual situation to legal or regulatory standards or targets, qualitatively and quantitatively. Equity application examples: Has the program achieved its targets for different population groups? Has the audited body met legal quota requirements?

Descriptive questions: Seek detailed information on implementation conditions, operational changes, and potential improvements. Equity application example: How has the program been implemented to ensure equity between groups X and Y?

Evaluative questions: Examine program effectiveness, focusing on what would have happened if the program or activity had not been implemented — in other words, they seek to determine what difference the government intervention made in addressing the identified problem" (TCU, 2020). Equity application example: To what extent can the difference in observed effects between groups X and Y be attributed to the program?

Exploratory questions: Explain events or deviations from expected performance or the reasons behind a certain result obtained. Equity application example: What factors explain the reduction in femicides among white women alongside the increase among Black and Indigenous women in the last decade?

When deciding to include the equity dimension in an audit's scope, auditors should also reflect on the criteria to be used:



Regarding the definition of the **audit criteria**, the best practices, as recommended in the TCU Performance Audit Manual, include:

- Prioritize legal frameworks governing the audited object (laws, decrees, international treaties and conventions) and complement with management performance indicators, specialized literature, and the predominant view of independent experts;
- Promote debate on the selected criteria with the audited body and other stakeholders.

Regarding equity-focused audits, in some cases it may be relevant for the selected criteria to be discussed with experts and representatives of the groups concerned by the audit.

This can be done, for example, through a reference panel convened to validate the planning matrix.

Groups such as women, Black people, Indigenous peoples, and persons with disabilities have a long-standing tradition of social organization in Brazil, making it possible

to consult a variety of civil society organizations that can contribute specialized knowledge throughout the audit process.

Regarding equity and human rights, there are numerous international treaties ratified by Brazil that provide valid and useful criteria for audit teams.

Analysis of the “criteria adopted” by a program should not be limited to what was formally approved but must include what is actually implemented in practice.

In the development of **audit procedures**, examining equity requires attention to best practices for interviews, focus groups, document review, and statistical analyses.

When conducting **interviews**, it is essential to ensure a diversity of voices—especially from historically discriminated groups. For example, in a public health program audit, interviews may include Indigenous representatives, people with disabilities, transgender individuals, or any other group that may have different experiences with healthcare. The questions must be adapted to understand how policies affect them and what barriers they face.

When using **focus groups**, participants should represent beneficiaries from different backgrounds, promoting the exchange of experiences, helping identify areas where equity can be improved.

Engaging stakeholders, particularly citizens from affected groups, through interviews, focus groups, or surveys, is an excellent way to obtain insights and fully understand the lived barriers of inequality. Involving beneficiaries and experts increases the likelihood of identifying real inequities.

Document review should include evidence from laws, regulations, manuals, and official publications showing how equity was considered in policy design and implementation. This review may also draw on user feedback collected by implementing agencies through satisfaction surveys or ombudsman channels to detect inequities or service gaps. Many programs have tools for gathering "the consumer's voice", like satisfaction surveys or support channels, which can be analyzed by the audit team to identify access barriers affecting specific groups.

Statistical analysis can compare access or service rates among different groups to identify where equity may be compromised. For example, when analyzing distribution of employment opportunities between demographic groups data, auditors may disaggregate information by gender, race, sexual orientation, disability, etc., to calculate and compare average and median wages or employment rates.

Data disaggregation is essential for equity analysis, as it allows detection of specific disparities among groups (e.g., wage gaps between men and women, or lower employment rates for persons with disabilities). It also allows for comparing a specific group with the average of a given population – for example, illiteracy indicators of the population with disabilities in a given city versus those of the city's overall population.

The TCU's Equity Oversight Strategy in Public Policies (2024, p.15) highlights key factors for successful equity-oriented policies:

- Availability of reliable disaggregated performance data;
- Existence of baseline indicators and equity performance targets in public policies;
- Integration of equity considerations into planning, programming, and budgeting processes;
- Engagement of public organizations in incorporating equity into their policy evaluation mechanisms.

Failure to observe—or low maturity in implementing—these elements may constitute a relevant audit finding, serving as grounds for recommendations or determinations to promote improvements in management practices.



AUDIT EXECUTION

The stage that follows audit planning is execution. A solid planning phase is the key to success in collecting and analyzing the data and information that will later support the audit findings.

Equity analyses can go beyond reviewing documents and records. They may require auditors to exercise interaction, dialogue, communication, and negotiation skills with the different parties involved, as well as a good measure of creativity and flexibility. Execution is not characterized by a rigid, mechanical sequence of steps to produce the final report; it demands adaptability and discernment throughout the process.

In an audit adopting an equity approach, listening to beneficiaries becomes indispensable, since these are often segments of the population who have little or no voice in society. Therefore, whenever appropriate and feasible, the team should not forgo interviews and/or questionnaires with representatives of the population groups involved.

Regarding vulnerable groups, teams must remember the principle “**nothing about us, without us**”, a phrase originally coined by the disability rights community, but applicable to all marginalized groups. It is essential for the audit team to understand the experience and perspective of stakeholders, ideally through human-centered methods.

Another way to collect relevant information, useful both during planning and execution phases, is to hold panels or webinars involving public managers, experts, scholars, and civil society representatives. These sessions allow for a multidimensional discussion of the audit subject. Secondary benefits of this data collection method include: Allowing audit teams to perceive nuances in the interactions between different sectors of society on the topic at hand; Giving a voice to marginalized groups; Setting an example and communicating to society the importance of pursuing equity.

One of the main limitations faced in equity-oriented audits lies in defining inequality-reduction objectives and measuring them through performance indicators specifically developed for this purpose. A program might be well designed conceptually but lack, or misstate, equity-related

goals and metrics. In such cases, this constitutes an audit finding, and auditors should recommend that managers establish equity targets and corresponding indicators to assess whether outcomes are indeed equitable.

The auditor must interpret the data and information collected carefully and systematically. It is crucial to adopt a critical, objective approach toward available information, while remaining open to different arguments and viewpoints.

The analysis of collected data should be used to identify inequities, challenges, barriers, or disparities in the program, as well as to highlight good practices. Both quantitative and qualitative analyses may be employed.

In **qualitative analyses**, it is recommended to compare the program's processes, results, and strategies with the needs, resources, and perspectives of vulnerable groups. The delivery process of the program should be mapped, along with causal factors and resources that contribute to the outcomes, as well as specific barriers that hinder vulnerable groups' access to benefits and services.

In **quantitative analyses**, auditors should assess the capacity to collect disaggregated and representative data for different groups. Where data exist, the goal is to identify inequities in service provision or access to goods and services for certain population profiles. If disaggregated data are not available, preventing such analysis, this absence may itself constitute an audit finding.

Data analysis helps the audit team investigate whether good practices exist related to the reduction of inequality of opportunity (in access or service), for instance, whether:

- eligibility criteria are well designed and applied;
- prioritization criteria are well designed and applied;
- exit criteria are well designed and applied;
- affirmative actions exist to facilitate access and/or service for certain groups; and
- affirmative actions exist to sustain the benefits granted to these vulnerable groups.

When identifying good practices within a program to ensure equitable opportunities across the three levels of government, the audit team may recommend a plan to disseminate these practices to their respective stakeholders at the federal, state, and municipal levels.

TCU audits often reveal regional inequalities in the allocation and use of resources , benefiting certain regions disproportionately relative to the size of their target groups. To address such inequities, the audit may recommend corrective measures and affirmative actions.

For example, the program could be advised to: a) establish criteria that ensure equitable allocation of resources; b) adapt eligibility and prioritization criteria to regional realities; and c) provide additional support so that poorer regions and

At the end of the execution phase, the audit team should prepare the matrix of findings in the same manner as any other audit—while ensuring that its validation involves not only the audited entity, but also representatives of the groups included in the audit’s context.



IX

REPORT PREPARATION

The audit team must produce an objective, impartial, and balanced report. This applies equally to reports addressing equity-related issues. A neutral tone, inclusive language, and clarity are essential. In a highly polarized social and political environment, it is crucial that the document demonstrate the full technical rigor expected of an audit report. This helps prevent accusations of undue favoritism toward any group, as well as allegations of activism or other undesirable consequences.

Regarding inclusive language, the following guidelines should be observed:

- Non-sexist language seeks to reverse, through careful word choice and structure, situations of discrimination or invisibility affecting certain groups;
- Avoid using “X”, “@”, or “*”;
- Use neutral terms such as person, individual, subject, people, someone, or staff to remove marked gender references (for example, replace “all present” with “all people present”);
- Replace gender-marked adjectives or participles with prepositional structures or rephrase the sentence (for example, replace “entitled” with “person holding a title”);
- For ethnic-racial references, use Afro-descendant, Black population, or Afro-Brazilian—and replace “Blacks” with “Black people”;
- For people with disabilities, use person with a disability (PwD) or person who has a disability. Avoid terms such as handicapped person, person with special needs (PNE), or deficient, as these are incorrect and outdated.



CITIZEN FOCUS AND CITIZEN PARTICIPATION

According to the guide “Auditing with the Citizen in Focus – A Guide for Auditors”, the audit team must deeply understand the needs and expectations of citizens, especially the challenges faced by vulnerable or historically discriminated groups, by listening to their demands and experiences—directly or indirectly (TCU, 2025b).

The participation of citizens, experts, and representatives of civic participation entities can significantly contribute to the success of an audit that applies the equity approach.

The involvement of stakeholders strengthens accountability, builds trust in the evaluation process, enhances credibility, and, in itself, can foster equity-building. Moreover, stakeholder participation improves the use of evaluation findings, increasing ownership of the results (UNICEF, 2012).

Stakeholder engagement in the audit process may occur through beneficiaries of the audited public policy, citizens who have experienced a particular inequity (for instance, those who lacked or had limited access to the policy), civic participation bodies, such as public policy councils or organizations that represent or work with the groups impacted by the policy (for example, representatives of organized civil society).

Figure 2 - Citizen Engagement in the Audit Process



Source: TCU, Citizen Participation Reference Framework 2025. Images: <https://br.freepik.com/>.

IMAGE TRANSLATION

Establish institutional relationships with citizen participation entities at all stages of the work

Improve the planning process through consultations with citizen participation entities

Hold events – especially audit planning reference panels – in an “open to the public” format and facilitate participation of all stakeholders

Take into account the information provided by citizens via Ombudsman services and other channels

Hold reference panels on audit findings in an “open to the public” format and facilitate participation of all stakeholders



XI

UNCONSCIOUS BIASES, IDEOLOGICAL APPEALS, AND STEREOTYPES

The examination of equity often involves highly sensitive topics and the presence of unconscious biases, ideological appeals, and stereotypes absorbed by auditors throughout their personal and professional experiences.

The auditor must be aware of how such biases affect their assessments and must strive for neutrality and objectivity, remaining vigilant in recognizing situations or everyday reasoning in which prejudice seeks to shape attitudes or judgments.

The TCU's Strategy for Equity Oversight in Public Policies (2024, pp. 16–17) emphasizes that an attitude (mindset, thought, or internalized idea) required of auditors working with equity and human rights is to abstain from prejudices, biases, and stigmatizing social symbols regarding certain groups or individuals, seeking the highest possible neutrality in their actions, decisions, and

Such conduct ensures compliance with ISSAI 100 – Fundamental Principles of Public-Sector Auditing, so that the auditor remains independent in their oversight activities, ensuring their reports are impartial and perceived as such by users, and that their professional behavior upholds the credibility of the Court of Accounts.



APPENDIX A

PRACTICAL EXAMPLES
OF THE EQUITY APPROACH IN
AUDITS

Example 1: Youth and Adult Literacy

In 2006, this topic was addressed in a TCU audit within the Brasil Alfabetizado Program (Monitoring Case No. **006.555/2006-2, Court Decision 138/2008-Full Court**). Out of the five issues investigated, one dealt specifically with the equity dimension of service delivery. In this audit, the equity approach was embedded within a broader analytical scope.



Questão de auditoria:

A cobertura do público alvo do programa se mostra equitativa e em conformidade com os critérios legais vigentes?

O que foi analisado:

Identificação do objetivo e da abrangência geográfica do programa e dos critérios de priorização de atendimento regulamentados pelo MEC. Houve análise da adequação do perfil de municípios atendidos em comparação aos municípios que deveriam ser priorizados. Em relação ao acesso do público alvo, houve o cálculo da proporção de indivíduos analfabetos atendidos por município. Houve ainda, a verificação do perfil socioeconômico dos beneficiários em comparação ao perfil da população brasileira analfabeta, por recorte sexo, idade, município e área urbana/rural.

Métodos/procedimentos empregados:

Análise de dados secundários, com uso do Censo Populacional IBGE/2000, da PNAD/2004 e do Sistema Brasil Alfabetizado.

Evidências obtidas:

- Segmentos mais afetados pelo analfabetismo, com destaque para pescadores artesanais, catadores de material reciclável, quilombolas e assentados, tinham presença muito baixa ou nula nas turmas de alfabetização.
- Dos 500 municípios com maiores taxas de analfabetismo, 49 (9,8%) não foram atendidos. E dois (20%) entre os dez piores não foram atendidos.
- Maior focalização de atendimento no Nordeste, com 69,7% dos beneficiários residentes naquela região. Havia intencionalidade dos critérios de atendimento em privilegiar municípios nordestinos, onde se concentravam as maiores taxas de analfabetismo, alinhando-se ao princípio da equidade.
- A possibilidade de funcionamento de turmas de alfabetização em locais diversos à sala de aula formal, como salão paroquial e centro comunitário, ampliou o acesso da população residente nas áreas rurais, contudo o processo educativo nessas comunidades era marcado por elevada evasão de alunos e desmotivação dos alfabetizadores por dificuldade e custo de deslocamento.

Deliberação:

Ciência aos gestores responsáveis sobre os apontamentos do relatório. Não foi expedida recomendação por se tratar do último ciclo de monitoramento.

IMAGE TRANSLATION

Audit Question:

Does the program's target audience coverage demonstrate equity and comply with current legal criteria?

What was analyzed:

Identification of the objective and geographical scope of the program, as well as the prioritization criteria for service delivery as regulated by the Ministry of Education (MEC). The adequacy of the profile of municipalities served was analyzed in comparison with those that should have been prioritized. Regarding the target audience, the proportion of illiterate individuals served per municipality was assessed. Furthermore, the socioeconomic profile of the beneficiaries was compared with the general profile of the illiterate Brazilian population, broken down by gender, age, municipality, and urban/rural area.

Methods/Procedures Used:

Analysis of secondary data, using the IBGE Population Census (2000), PNAD/2004, and the "Brasil Alfabetizado" System.

Evidence Obtained:

- ▶ Population segments most affected by illiteracy – especially artisanal fishers, recyclable material collectors, quilombola communities, and the homeless – had very low or no participation in literacy programs.
- ▶ Of the 100 municipalities with the highest illiteracy rates, 49 (49.8%) were not served. Only 2% of them had two or more literacy classes.
- ▶ Stronger concentration of service in the Northeast, with 69.7% of beneficiaries residing in that region. There was an intentional effort by the Ministry to prioritize municipalities in the Northeast, where illiteracy rates were highest.
- ▶ The program's operational model – focusing mainly on literacy classes in schools – was less effective in reaching more vulnerable groups in rural areas, where the implementation process requires adapting to low schooling levels and high displacement difficulties.

Deliberation:

The responsible managers were informed of the findings in the report. No recommendation was issued, as this was the final monitoring cycle.

Problem description identified by the audit: According to the 2004 National Household

Sample Survey (PNAD/IBGE), absolute illiteracy in Brazil affected 14.6 million people over the age of 15 (11.2%). By region, the highest incidence was in the Northeast (22.4%) and the lowest in the South (6.3%). In rural areas, the average rate was 29.8%, compared with 10.2% in urban zones. In the rural Northeast, illiteracy reached around 40%. These figures revealed deep territorial disparities in literacy rates across Brazil.

Example 2: Housing

In 2003, the TCU audited the Morar Melhor Program (Performance Audit Case No. **012.278/2003-1, Court Decision 423/2004-Full Court**). The audit incorporated the equity dimension concerning the inclusion of the most vulnerable families, using parameters such as total and per capita household income, the presence of children, elderly people, and persons with disabilities, as well as the racial profile of beneficiaries. Once again, equity was addressed as part of a broader analytical scope.



Questão de auditoria:

Os critérios adotados na seleção das famílias obedecem ao princípio da equidade?

O que foi analisado:

Se o processo de escolha dos beneficiários pelo poder público local atendeu às diretrizes do programa no que se refere à priorização da mulher chefe de família e das famílias de mais baixa renda, bem como se as famílias que apresentam maior grau de vulnerabilidade conseguem acessar o programa. Houve ainda tratamento de dados sobre o grupo étnico-racial do responsável pela família, para verificar se a seleção dos beneficiários tinha como efeito algum tipo de discriminação racial, ainda que não intencional.

Métodos/procedimentos empregados:

Estudos de caso e pesquisa com famílias beneficiadas em projetos implementados em agregados de municípios do Rio Grande do Norte (Acari, Campo Redondo, Lagoa Nova, Pedro Avelino, Grossos, Parnamirim e São José Mipibu) e nos municípios de Campo Grande/MS, Palmas/TO e Santo André/SP. Pesquisa postal com órgãos municipais de habitação.

Evidências obtidas:

- O programa se mostrou equitativo no atendimento aos segmentos mais fragilizados da população, principalmente nos projetos do Rio Grande do Norte, onde a maioria (56%) das famílias atendidas foi considerada extremamente pobre, onde se observa o maior índice de dependência (95%) e maior presença de pessoas com deficiência (15%). Palmas/TO e São Bernardo do Campo/SP ficam em uma situação intermediária, e Campo Grande/MS apresentou o desempenho menos significativo no atendimento a famílias vulneráveis.
- Tendência no direcionamento das unidades habitacionais produzidas às mulheres responsáveis pela família, pois a participação feminina entre os beneficiários é maior que a proporção de famílias chefiadas por mulheres nos municípios estudados, à exceção de um município.
- A proporção de famílias chefiadas por pretos e pardos entre os beneficiários é menor do que a proporção de famílias chefiadas por pretos e pardos vivendo em domicílios precários em 2 dos 10 municípios pesquisados, indicando efeito discriminatório no processo de seleção das famílias a serem beneficiadas, mesmo que de forma não proposital.
- O percentual dos municípios que utilizavam cumulativamente os critérios renda, condição de habitação e mulher chefe de família na priorização de atendimento das famílias foi de 40,1%, considerado baixo.

Deliberação:

O TCU recomendou a observância, entre outros, dos critérios de renda, condição de habitabilidade e mulher chefe de família de forma cumulativa na priorização do atendimento das famílias, e, adicionalmente, a normatização de critérios adicionais de seleção de famílias que melhor retratassem a sua situação de vulnerabilidade, adotando, por exemplo, pontuação baseada em renda *per capita*, faixa etária dos membros das famílias, mulher chefe de família e presença de pessoas com deficiência.

IMAGE TRANSLATION

Audit Question:

Do the criteria adopted for selecting families comply with the principle of equity?

What was analyzed:

The process of selecting beneficiaries by local public authorities followed the program guidelines regarding the prioritization of female heads of households and families with lower income, as these are the families most vulnerable to difficulties in accessing the program. Additionally, data were analyzed on ethnic-racial group self-identification to verify whether the selection of beneficiaries had any unintentional racial bias.

Methods/Procedures Used:

Case studies and surveys with families benefited by projects implemented in municipalities of Rio Grande do Norte (Acari, Campo Redondo, Lagoa Nova, Pedro Avelino, Grossos, Paranamirim, and São José de Mipibu), and the municipalities of Campo Grande/MS, Palmas/TO, and Santo André/SP. Postal surveys were also conducted with municipal housing agencies.

Evidence Obtained:

- ▶ The program proved effective in reaching the most vulnerable segments of the population, especially in municipalities in Rio Grande do Norte, where the majority (56%) of selected families were considered extremely poor, and 55% had at least one person with a disability. In contrast, municipalities like Santo André/SP and São Bernardo do Campo/SP faced an intermediate situation, and Campo Grande/MS showed the weakest results in prioritizing the most vulnerable families.
- ▶ There was significant prioritization of housing units for female-headed households. However, some municipalities reported operational or political difficulties in implementing this criterion, especially where there was lack of accurate data or weak influence of housing authorities in the selection process.
- ▶ The proportion of black beneficiary families was lower than that of the population living in extreme poverty and needing housing, suggesting an underrepresentation of this group. However, this was not due to direct racial discrimination but possibly to procedural or structural issues in the local selection processes.
- ▶ Of the municipalities that cumulatively applied all three criteria – income, female head of household, and person with disability – the rate of families prioritized was only

40.1%, considered low.

Deliberation:

The Federal Court of Accounts (TCU) recommended reinforcing the application of criteria such as income level, female head of household, and presence of persons with disabilities in a consistent and systematic way. It also emphasized that these criteria should be applied jointly, to ensure the prioritization of the most vulnerable families.

Description of the problem situation identified by the audit: Data from the João Pinheiro Foundation showed that, in the year 2000, Brazil's quantitative housing deficit was approximately 6.6 million housing units, affecting nearly 20 million people. The Northeast Region led the national housing demand, with an estimated need for 2.63 million units, followed by the Southeast, with 2.41 million units—together accounting for 76% of the deficit at that time. Furthermore, 83% of families living in inadequate housing conditions had a monthly income of up to three minimum wages.

Example 3: Student Assistance

In 2016, the Federal Court of Accounts (TCU) carried out an audit to evaluate the measures adopted by the federal government and municipal administrations to implement the strategies of the National Education Plan (PNE) 2014–2024, particularly Goal 1 (early childhood education) and Strategy 1.2, which aims to address socioeconomic inequalities in access to daycare by encouraging enrollment and attendance among children from the poorest strata (Performance Audit Case No. **025.153/2016-1, Court Decision 2775/2017 – Full Court**). The equity dimension was incorporated into a broader analytical framework (problem and set of audit questions).



Questão de auditoria:

Quais medidas são adotadas pelas prefeituras municipais para cumprimento da Estratégia 1.2 do Plano Nacional de Educação (PNE) 2014-2024, no que diz respeito à garantia de que as diferenças entre as taxas de frequência à educação infantil das crianças de até três anos oriundas do quinto de renda familiar *per capita* mais elevado e as do quinto de renda familiar *per capita* mais baixo seja inferior a 10%? (adaptado do original)

O que foi analisado:

Identificação das medidas adotadas pelos municípios para equalização das oportunidades educacionais na Educação Infantil, envolvendo a promoção da busca ativa de crianças fora da escola, priorização das crianças mais pobres no acesso à creche e acompanhamento da frequência escolar dos beneficiários do Programa Bolsa Família.

Métodos/procedimentos empregados:

Análise documental e de dados secundários (Relatório de Monitoramento das Metas do PNE publicado pelo INEP). Pesquisa, via aplicação de questionários presencial e eletrônico a cerca de 1.800 municípios. Visitas de campo a 72 secretarias municipais de educação, com apoio de equipes das unidades regionais do TCU participantes da fiscalização.

Evidências obtidas:

- Em regra, os municípios pesquisados não adotavam critérios para priorizar as crianças mais pobres no acesso às creches públicas, em oposição ao objetivo traçado na Estratégia 1.2 do Plano Nacional de Educação.
- Embora entre 2005 e 2014 tenha havido melhora na taxa de atendimento das crianças mais pobres (aumento de 9,5 p.p.), a melhora entre as mais ricas foi praticamente o dobro (18,4 p.p.), levando a um aumento de 34,6% na disparidade entre as taxas de frequência dos dois grupos.
- 47% dos oitocentos municípios respondentes da pesquisa não possuíam critérios priorização baseados na renda familiar das crianças demandantes, em regra, se pautavam na ordem cronológica dos pedidos de matrícula.
- A estratégia de redução da desigualdade de acesso à creche do PNE é a que menos havia sido incorporada pelos planos municipais de educação: somente 40% dos planos examinados continham estratégias análogas.

Deliberação:

O TCU recomendou a expedição de orientações aos entes federativos explicitando a responsabilidade destes para com a meta de redução da desigualdade no acesso a creches disposta na Estratégia 1.2 do Plano Nacional de Educação, indicando a necessidade de estabelecimento de critérios que priorizem famílias economicamente mais vulneráveis.

IMAGE TRANSLATION

Audit Question:

What measures have been adopted by municipal governments to comply with Strategy 1.2 of the National Education Plan (PNE) 2014–2024, particularly regarding the guarantee that the difference in preschool attendance rates for children aged three to five between the highest and lowest family per capita income quintiles is less than 10%?

What was analyzed:

Identification of measures adopted by municipalities to equalize educational opportunities in early childhood education, including efforts to reach out to children not enrolled in school, prioritize access to preschool for more vulnerable children, and monitor school attendance among beneficiaries of the Bolsa Família Program.

Methods/Procedures Used:

Document and secondary data analysis (Monitoring Report of the PNE Goals published by INEP). Survey with over 1,800 municipalities using an electronic and mail-in questionnaire. Field visits to 72 municipal education secretariats, supported by regional units of the Federal Court of Accounts (TCU) involved in the audits.

Evidence Obtained:

- ▶ In general, the municipalities surveyed did not adopt specific criteria to prioritize children from more economically vulnerable families, as required by Strategy 1.2 of the National Education Plan.
- ▶ Between 2005 and 2014, there was an improvement in attendance rates for children from the lowest income quintile (from 9.5% to 18.4%), but the gap in attendance between the richest and poorest children remained high (34.6 percentage points).
- ▶ 47% of municipalities surveyed stated that they did not have prioritization criteria for school access for more vulnerable children, and among those that did, the criteria were not always aligned with the objectives of Strategy 1.2.
- ▶ The Strategy that aims to reduce inequalities in preschool access is among the least addressed in municipal education plans: only 40% of plans mention actions aimed at reducing this gap.

Deliberation:

The TCU recommended issuing guidelines to subnational governments to reinforce the responsibility of reducing educational inequalities in early childhood and stressed the need to establish clear criteria that prioritize children from more economically vulnerable families, as

foreseen in Strategy 1.2 of the National Education Plan.

Description of the problem situation identified by the audit: The report “Aspects of the Care of Children Under 4 Years of Age” (IBGE, 2017) estimated that, in 2015, there were 10.3 million children aged 0–3 years in Brazil. Of that total, 74% (7.7 million) were not enrolled in early childhood education. The study highlighted that the North and Northeast—the two regions with the lowest per capita GDP—had the highest proportions of guardians who had taken no action toward enrolling their children: 74% in the North and 69% in the Northeast. It also noted that interest in enrollment was actually higher among households with the lowest per capita income, revealing a mismatch between demand and access opportunities.

Example 4: Quota Policy for Admission to Federal Higher Education Institutions

In 2022, the TCU carried out an audit to evaluate critical aspects of the implementation of the quota policy, focusing on compliance with the legal criteria for beneficiary selection and on defining the target audience (Performance Audit Case No. **004.907/2022-1, Court Decision 2376/2022 – Full Court**). In this case, the equity dimension was applied to a policy targeted at specific social and demographic groups, since the reservation of places constitutes an affirmative action based on a combination of selection criteria tied to type of school attended (public school origin), income profile, racial self-identification, and disability status.



Questão de auditoria:

Como estão sendo realizados os procedimentos de seleção para ingresso do público-alvo da política de reserva de vagas constante da Lei 12.711/2012? O critério de renda para a determinação de subcotas delimitou adequadamente o público-alvo da ação afirmativa? Quais os resultados observados na representatividade de estudantes pretos, pardos, indígenas e estudantes com deficiência nos cursos de graduação da rede federal de ensino?

O que foi analisado:

Se os critérios previstos na Lei de Cotas estavam sendo observados e se havia lacunas na regulamentação de parâmetros e de procedimentos de seleção adotados pelas instituições federais de educação superior. Se o critério socioeconômico para delimitação do público-alvo estava bem focalizado. Histórico de representação do ingresso de pessoas negras, indígenas e com deficiência nas instituições de ensino em relação à proporção desses grupos na população das unidades da Federação em que estão instaladas as instituições.

Métodos/procedimentos empregados:

Requisição de documentos, extração de dados do Censo da Educação Superior e do Censo Demográfico do IBGE e envio de questionário eletrônico às instituições federais de ensino. Realização de dois diálogos públicos com a participação de gestores, pesquisadores e integrantes de movimentos em defesa de negros, indígenas e de pessoas com deficiência.

Evidências obtidas:

- A política de cotas não havia atingido os objetivos de inclusão de grupos beneficiários na proporção representativa da população, havendo sub-representação de estudantes pretos, pardos, indígenas e estudantes com deficiência.
- Subnotificação do quesito cor/raça no Censo da Educação Superior, o que prejudica a análise da evolução do perfil étnico-racial nos cursos de graduação.
- Necessidade de ajustes na seleção de beneficiários, para que a classificação no Sistema de Seleção Unificada (Sisu) considere primeiramente as notas obtidas e, em seguida, o perfil indicado pelo estudante para cada cota.
- Insuficiente regulamentação dos procedimentos para validação de autodeclaração de estudantes que concorrem às cotas raciais.
- O critério de renda adotado provocava distorção na distribuição das vagas, havendo, proporcionalmente, mais candidatos disputando as vagas de cotas pelo critério de renda familiar igual ou inferior a 1,5 salário-mínimo *per capita*, e menos candidatos concorrendo àquelas destinadas a estudantes com renda familiar acima desse valor.
- 22 instituições destacaram os desafios de permanência e êxito de estudantes cotistas em face de limitações de recursos para ofertar políticas de assistência estudantil.

Deliberação:

O TCU recomendou elaboração de estudos de revisão do critério de renda previsto na Lei 12.711/2012, com o objetivo de: a) ajustar a abrangência da faixa de renda igual ou inferior a 1,5 salário-mínimo *per capita* como critério de reserva de vagas, que beneficiava desproporcionalmente estudantes que não pertenciam a grupos em situação de maior vulnerabilidade socioeconômica; b) avaliar a influência do critério de renda sobre os níveis de competitividade pelas vagas nos grupos de pessoas pretas, pardas e indígenas.

IMAGE TRANSLATION

Audit Question:

How are the selection procedures for admission of the target audience of the reserved quota policy under Law 12.711/2012 being implemented? Is the income criterion for determining income-based quotas adequately targeting the affirmative action audience? What results were observed regarding the representativeness of black, brown, Indigenous, and disabled students in undergraduate programs of the federal higher education network?

What was analyzed:

Whether the criteria set out in the Quota Law are being followed and whether there are gaps in the regulation of parameters and selection procedures adopted by federal higher education institutions. The use of socioeconomic criteria for defining the income-based quota audience was also evaluated. Historical data on the representativeness of black, brown, Indigenous, and disabled students in higher education institutions were analyzed, in relation to the proportion of these groups in the general population of the states where the institutions are located.

Methods/Procedures Used:

Document review, extraction of data from the Higher Education Census and the IBGE Demographic Census, and sending of an electronic questionnaire to federal education institutions. Dialogue sessions were also held with managers, researchers, and representatives of movements focused on Black, Indigenous, and disabled populations.

Evidence Obtained:

- ▶ The quota policy has not achieved its objectives of including beneficiary groups in proportions representative of the population, with continued underrepresentation of Black, brown, Indigenous, and disabled students.
- ▶ The implementation of quotas begins only after the Unified Selection System (Sisu) process, which negatively impacts racial and ethnic diversity in undergraduate courses and creates an incentive for students to underreport family income to qualify for quotas.
- ▶ Income criteria are applied differently across institutions. While the law defines eligibility as per capita family income equal to or less than 1.5 minimum wages, many institutions use the total family income, not adjusting for family size.
- ▶ 22 institutions highlighted performance challenges and the success of quota students

being directly affected by limited resources for student assistance policies.

Deliberation:

The TCU recommended:

- a) adjusting the income criterion to comply with Law 12.711/2012 by adopting per capita income equal to or less than 1.5 minimum wages, as stated in the law;
- b) implementing affirmative action at earlier stages of the selection process (before Sisu), aiming to prevent high-scoring non-quota students from occupying quota slots in the groups for Black, brown, and Indigenous students.

Description of the problem situation identified by the audit: The quota policy is characterized by its national scope and multidimensional nature, combining socioeconomic and ethno-racial criteria to address different expressions of inequality. The audit team identified risks to the effectiveness of the Quota Law, including unfilled reserved places and dropout rates among quota students. A lack of information on the achievement of the law's objectives and results could undermine the scheduled review of Law No. 12,711/2012, which was set to take place in 2022.

Example 5: SDG Target 5.5: Women's Occupation of Leadership Positions

In 2024, the TCU conducted an audit to examine the initiatives for promoting Sustainable Development Goal (SDG) Target 5.5 and to diagnose the situation of women's representation in leadership positions within Brazil's Federal Executive Branch (Survey Process Case No. **017.461/2024-3, Court Decision 635/2025 – Full Court**).

In this work, the equity dimension was addressed through a gender perspective, with an additional intersectional analysis considering the racial component.



Questão de auditoria:

A Administração Pública apresenta indicadores satisfatórios de paridade de gênero na ocupação de cargos de liderança? São adotadas ações para promover a liderança feminina de servidoras e ampliar a representatividade das mulheres nos cargos e funções decisórias?

O que foi analisado:

Diagnóstico da situação de ocupação de cargos de liderança no Poder Executivo Federal, com recortes específicos de gênero e raça, e identificação das iniciativas de órgãos e entidades para o cumprimento da Meta 5.5 do ODS-5. Compreensão das barreiras que ainda impedem a superação da desigualdade de gênero da Administração Pública Federal.

Métodos/procedimentos empregados:

Requisição de documentos, pesquisa no Observatório de Pessoal do Ministério da Gestão e da Inovação em Serviços Públicos e extração de dados do Painel Estatístico de Pessoal.

Evidências obtidas:

- Havia esforços pontuais e avanços ainda incipientes na institucionalização de práticas voltadas a incentivar e promover a participação feminina nos cargos de alta liderança da administração pública federal, que continua marcadamente desigual em termos de ocupação se comparado à proporção de homens, reforçando a metáfora do que a literatura convencionou denominar de “teto de vidro”.
- O percentual de servidoras do sexo feminino em relação à totalidade da força de trabalho passou de 44,1%, em dezembro de 2008, para 45,4% em agosto de 2024. Todavia, o percentual de ocupação feminina de cargos de liderança diminuiu, de 44,2% para 41,5%. a ocupação feminina corresponde, em média, a 41,6% dos cargos de baixa/média liderança, a 40,5% dos cargos de alta liderança e a apenas 25,8% dos cargos de natureza especial. A participação de mulheres em posições de liderança diminui conforme aumenta a hierarquia dos cargos.
- A sub-representação se intensifica quando se observa a realidade das mulheres negras, que enfrentam barreiras adicionais em comparação às mulheres brancas.
- As iniciativas para garantir uma distribuição equilibrada de gênero nas esferas de governança e na nomeação de cargos de chefia eram, em grande parte, fragmentadas e sem continuidade necessária para promover mudanças estruturais significativas.

Deliberação:

O TCU deu conhecimento das análises e das conclusões do levantamento aos órgãos e entidades fiscalizados, como subsídio para adoção de ações mais efetivas que promovam às mulheres ocupação em níveis mais altos de liderança e garanta a igualdade de gênero nas decisões estratégicas e de gestão.

IMAGE TRANSLATION

Audit Question:

Does the Public Administration present satisfactory indicators of gender parity in the occupation of leadership positions? Are actions being taken to promote female leadership among civil servants and expand the representation of women in decision-making roles and positions?

What was analyzed:

Diagnosis of the situation regarding the occupation of leadership positions in the Federal Executive Branch, with specific breakdowns by gender and race, and identification of initiatives by agencies and entities to fulfill Target 5.5 of SDG 5. The analysis also included barriers that prevent overcoming gender inequality in Brazil's federal public administration.

Methods/Procedures Used:

Document review, research in the Personnel Observatory of the Ministry of Management and Innovation in Public Services, and data extraction from the Statistical Panel of Personnel.

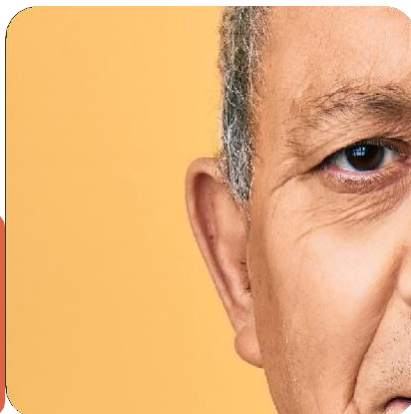
Evidence Obtained:

- ▶ There were isolated efforts and still incipient advances in institutionalizing practices aimed at encouraging and promoting women's participation in top leadership positions within the federal public administration, which remains markedly unequal in terms of occupation when compared to that of men, echoing the so-called "glass ceiling" metaphor used in academic literature.
- ▶ The percentage of female civil servants in relation to the total federal workforce rose from 44.1% in December 2008 to 45.4% in August 2024. However, the percentage of women occupying leadership positions declined from 44.2% to 41.5%. On average, women occupied 41.6% of low/mid-level leadership positions, 40.5% of high-level leadership positions, and only 25.8% of positions of a strategic nature. The participation of women in leadership decreased as the hierarchy level increased.
- ▶ The intersectionality of gender and race further deepens the inequalities experienced by Black women, who face additional barriers compared to white women.
- ▶ The initiatives to promote a balanced gender distribution in leadership are still fragmented and insufficient to bring about significant structural change.

Deliberation:

The TCU recommended that, based on the findings and conclusions, agencies and entities adopt more effective actions to promote women's presence in higher-level leadership roles and ensure gender equality in strategic and managerial decision-making spaces.

Description of the problem situation identified by the audit: Brazil ranked 133rd in the world for women's political representation, placing last in Latin America, according to data published by the IBGE (2022). The report "Women Leaders in the Public Sector of Latin America and the Caribbean: Gaps and Opportunities", published by the Inter-American Development Bank (IDB, 2022), analyzed 15 countries (including Brazil) and showed that women's presence remains limited at the highest decision-making levels of central public administrations and tends to be concentrated in specific sectors. In areas associated with traditional gender stereotypes, such as education and health, women's representation was higher (45.4%), while it dropped (38.1%) in sectors where men have traditionally held leadership roles, such as finance and defense.



APPENDIX B

EXAMPLES OF INEQUALITIES FROM AN
ETHNIC-RACIAL PERSPECTIVE IN BRAZIL

Reference framework - The Oversight Lens on

Area	Current situation
Education	The illiteracy rate among the White population aged 15 and over was 3.4% in 2022, whereas among the Black and Brown (pardo) population it was 7.4%. Regarding educational attainment, 53.2% of Brazilians aged 25 or older had completed the 12 years of basic education (nine years of elementary and three years of high school). However, when analyzed by race/color, the rate was 60.7% among White individuals and only 47.0% among Black or Brown individuals.
Job Market	The unemployment rate (percentage of the labor force that was unemployed) stood at 11.3% among White workers, 16.5% among Black workers, and 16.2% among Brown workers in 2021. Additionally, 43.4% of Black and 47% of Brown workers held informal jobs, compared to 32.7% of White workers. The average income of employed White workers was BRL 3,099, far above the average earnings of Black (BRL 1,764) and Brown (BRL 1,814) workers.
Housing Conditions	Among households owned by their residents, 27.8% of White people lived in homes without access to sewerage or stormwater systems in 2019, while this proportion was 45.9% among Brown and 36.0% among Black residents. Similar inequalities were also observed regarding access to water supply and waste collection networks.
Poverty Level	In 2022, 40.0% of Black or Brown people were considered poor, a rate twice as high as that of the white population (21%). As for extreme poverty, 7.7% of Black or Brown individuals were classified as extremely poor, more than double the rate among whites (3.5%). The situation was especially severe for Black or Brown women without a spouse and with children under 14 years old, among whom the highest incidence of poverty was recorded.

Source: IEDE, 2023; IBGE, 2022.

Note: According to IBGE conventions, in Brazil, for demographic statistics, individuals who self-identify as Black or Brown are grouped under the term “Black population.”



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