

ACCOUNTABILITY IN FEDERAL UNIVERSITIES THROUGH OPERATIONAL AUDITS OF THE FEDERAL COURT OF ACCOUNTS



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ABSTRACT

This article aims to analyze accountability through the performance of the Federal Court of Accounts (TCU) with regard to Operational Audits carried out in Federal Universities, which is the result of an ongoing research on external control in federal educational institutions. The research considered the concepts and history related to the practice of *accountability* present in this performance and the suggestions aimed at improving university public management. The methodology used covered bibliographic and documentary research, as well as collection and analysis of data and information available on the TCU's online portal and consultation of rulings related to operational audits carried out in the areas of higher education. Operational audits in recent years in these institutions have pointed out several gaps in higher education policies and actions, such as that monitoring through indicators recommended by the TCU for Federal Universities does not cover all aspects of higher education, there is a lack of regulation and control in the quota policy, there is a lack of definition of methodologies for monitoring and evaluating the National Student Assistance Program, among other aspects. The limitation of the operational audits analyzed in this work is the emphasis given to performance indicators that may not reflect the entire reality, the absence of MEC action plans for social consultation and the consequent lack of integration between state and social control.

Keywords: Operational Audits. Control. Higher education. *Accountability*.

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INTRODUCTION

With the new trends in the field of public management arising from the transition from bureaucratic to managerial administration, control institutions began to be required to evaluate the results of public action, thus operational audits "which analyze whether [...] government operations, programs, activities or organizations are functioning in accordance with the principles of economy, efficiency, effectiveness and effectiveness" (ISSAI 3000/17, p. 7) began to be used for the verification of higher education programs and policies.

Since the Higher Education Reform in 1968, several laws and ordinances have been drafted in order to regulate, control and evaluate Higher Education, such as the Law of Guidelines and Bases of Education (Law 9.394/96), Decree 9.235/2017 that provides for the regulation, supervision and evaluation of Federal Institutions of Higher Education and the National System of Evaluation of Higher Education (SINAES), established by Law 10.861/2004 that addresses the analysis of institutions, courses and student performance. In 2007, the federal government also instituted, through Decree No. 6,096 of 2007, the Support Program for the Restructuring and Expansion Plans of Federal Universities (REUNI), with the objective of providing universities with the financial resources necessary to expand access, increase the quality of their courses and improve the use of physical structures.

Federal Universities are subject to different forms of control, including external control carried out by the Federal Court of Accounts (TCU). In Federal Institutions of Higher Education, the TCU acts, for example, through operational audits, which aim to contribute to the improvement of public management, seeks good governance in institutions and guides its actions based on accountability assumptions (Brasil, 2020).

The present work aims to analyze the accountability through the performance of the Federal Court of Accounts (TCU) with regard to the performance of Operational Audits in Federal Universities. The research considered the concepts and history of audits, highlighting the practice of accountability⁴ present in this performance and the suggestions aimed at improving the management of the public university.

This article is justified by the contribution to the Federal Universities with regard to the information provided for institutional management from the results and reports of

⁴ The term *accountability* is polysemic, it presupposes the concept of accountability, accountability, as well as the duty to respond to inquiries or requests.

operational audits that represent one of the important mechanisms for the improvement of university management

THE ROLE OF THE FEDERAL COURT OF AUDITORS IN HIGHER EDUCATION AND OPERATIONAL AUDITS

The Federal Constitution of 1988 considers the TCU as an auxiliary body of the National Congress in the financial, budgetary, operational and patrimonial accounting inspection of the Union and of the direct and indirect administration (Brasil, 1988, art. 71). The Magna Carta instituted a set of eleven competences for the TCU, expanding its supervisory competence (Brasil, 1988, art. 71). Constitutional Amendment No. 19/1988 (Brasil, 1998) further expanded the TCU's attributions by introducing, in the federal public administration, provisions that guide and enable the control of results, such as the evaluation of the performance of civil servants and public agencies.

For the public administration, the TCU establishes governance practices and control mechanisms through accountability – a term translated into accountability with accountability.

Governance is a set of control mechanisms that, in practice, consist of evaluating, directing and monitoring management, willing to conduct public policies and provide services in the interest of society. In detail, the governance characterized by the TCU involves the three basic functions below (Brasil, 2014, p.30):

- "a) evaluate the environment, scenarios, performance and current and future results;
- b) direct and guide the preparation, articulation and coordination of policies and plans, aligning organizational functions with the needs of stakeholders (service users, citizens and society in general) and ensuring the achievement of the established objectives;
- c) monitor the results, performance and compliance with policies and plans, comparing them with the established goals and the expectations of stakeholders."

As for control, it is possible to highlight the performance of the Federal Court of Accounts (TCU) which, according to article 71 of the Federal Constitution, exercises external control with supervisory attribution, however, other imputations were extended to the management aspects to be exercised over the organs. 2023b).

Studies on governance can expand knowledge about the execution of the core activities of federal institutions of higher education, aimed at the sustainable management of higher

education, in addition to pointing out adjustments to be made in programs and/or internal policies.

Pinho (2009) highlights that accountability consists of a process that involves transparency, accountability and accountability of government officials for their acts and government programs put into practice. The performance of accountability in the educational sphere of higher education is also based on the preparation of Management Reports used by the TCU to evaluate performance.

The operational audits carried out in these educational institutions, whose objective involves the analysis of aspects such as the quality of services, the degree of adequacy of the results of the programs to the needs of the target audience (generation of public value) and equity in the distribution of goods and services. These approaches can be addressed in operational audits with the objective of subsidizing the accountability of the performance of institutional action (Brasil, 2020). Below is a summary table in which Vasconcelos (2011) proposes, to differentiate budget inspection audits from operational audits which, given their subjective nature, are not subject to punishments, but to recommendations made by the Court.

TABLE 1 – Comparison between accounting, financial, budgetary and equity audits and operational audits

	Accounting, financial, budgetary and equity auditing	Asset Audit
Type of audit	Compliance Audit	Performance audit
Object of the inspection	Administrative acts	Government activities, projects and programs
Dimension analysed	Legality	Economy, efficiency, effectiveness, and effectiveness
Parameter considered	Legal norms	Defined by the audit team
TCU deliberations	Determination	Recommendation
Sanctions on the administration	Suspend an act, request suspension of a contract from Congress, etc.	There is no
Sanctions against the public manager	Fine, disqualification for a position in commission, temporary leave, unavailability of assets, etc.	There is no

Source: Adapted from Jung (2008), Fernandes (2004) and Lima (2008) prepared by Vasconcelos (2011)

It is worth mentioning that the Operational Audit Manual highlights the different audits carried out as described below:

"Operational audits have their own characteristics that distinguish them from other types of auditing. Unlike compliance and financial audits, which adopt relatively fixed standards, operational audits, due to the variety and complexity of the issues addressed, have greater flexibility in the choice of topics, audit objects, working methods, and way of communicating audit findings. They employ a wide selection of evaluation and research methods from different areas of knowledge, especially the social sciences. In addition, this type of audit requires flexibility, imagination, and analytical skills. (...)

Operational audit reports can vary considerably in scope and nature, reporting, for example, on the proper application of resources, on the impact of policies and programs, and proposing changes aimed at improving management. By their nature, operational audits are more open to judgments and interpretations and their reports, consequently, are more analytical and argumentative" (Brasil, 2020, p.20).

According to Vasconcelos (2011), performance is evaluated in several dimensions: economy, efficiency, effectiveness and effectiveness. However, he points out that evaluating the efficiency of a certain agency or a certain public policy is an arduous task due to its various variables. Although the TCU does not require compliance with the recommendations made in the operational audits, this author still reports that it is possible to conclude that they contribute to the effectiveness of public policies.

The cycle of operational audits covers several factors and begins with the selection of topics, then defines the audit plan in order to detail the issues to be investigated and the expected results. In the execution, the data and its analysis are collected. Next, the preliminary report is developed, which is sent to the manager for consideration soon after the necessary changes are made (if applicable), obtaining the final report.

FIGURE 1 – Operational audit cycle



Source: (NAO, 1997 apud Brasil, 2020)

The audit report is published on the Court's website, in this way, it is possible to reach the most diverse stakeholders and enable the implementation of the TCU's

deliberations in the form of recommendations and determinations. The monitoring phase is intended to monitor the measures adopted by the audited institution in response to the deliberations made, so that the intended effects can be achieved, as well as to assess the benefits arising from their implementation.

These audits can be seen as a means of improving the quality of a public policy, program, or services delivered to society. The analysis of the impact of the activities or programs of a given institution generates a diagnosis of its implementation, scrutinizes its effectiveness and denounces failures or the need for improvements. And for higher education institutions, it provides many benefits in terms of improving academic activities, programs and policies.

In the preparation of this article, studies were carried out in bibliographies, documents and standards related to topics such as the concepts of operational auditing, its characteristics and benefits, and the evaluation of public policies. In addition, the documentary analysis of the TCU rulings related to operational audits carried out in the areas of higher education was carried out. The aim of this work is to demonstrate the path and verdicts of operational audits in higher education and, mainly, the determinations and recommendations given by this Court to improve the performance of institutional programs and policies.

OPERATIONAL AUDITS IN FEDERAL UNIVERSITIES

MAIN FINDINGS AND RECOMMENDATIONS OF OPERATIONAL AUDITS

As for the TCU's performance in higher education concerning operational audits, we can highlight the one carried out between May and October 2017, described in process No. 010.471/2017-0, whose inspection took place at the Secretariat for Regulation and Supervision of Higher Education (SERES/MEC) of which the object of the audit was limited to the regulation and evaluation of undergraduate higher education courses in Brazil. The Court found that the Preliminary Course Concept (CPC) and the Course Concept (CC), two of the main indicators used for the purpose of regulating courses, do not contemplate the quality/excellence of undergraduate higher education courses. The methodology used for these concepts, according to the TCU, is composed of components that distance the assigned concept from the results of the evaluations, establishing only a ranking among the courses evaluated (Brasil, 2018).

The main causes for this dispersion were the way of calculating its components, as well as the attribution of excessive weights to certain elements of the concept and also inconsistency in the methodology for the construction of the CC and CPC. The CC measures, in a conceptualized way, part of what is measured by the CPC, through its own methodology that seeks to deepen the conditions of supply through on-site evaluation, disregarding the performance of students for the attribution of the concept. Translated, the indicators measure different aspects of the evaluation, although they are used to measure the same final product, which is the quality of the courses (Brasil, 2018).

It was also found that the current controls regarding the regularity of the existing controls on the registration of undergraduate diplomas are insufficient, giving rise to possible fraud in the registration of irregular diplomas by organizations structured for this purpose, with the presence of serious complaints found by Parliamentary Commissions of Inquiry (CPIs). The TCU even recommended that the MEC adopt social control measures to prevent these types of irregularities (Brasil, 2018).

In view of these results, the TCU decided to issue recommendations to the Secretariat for Regulation and Supervision of Higher Education (Seres/MEC) and the National Institute of Educational Studies and Research (Inep) with instructions, such as, to develop a methodology for evaluating higher education where the theoretical-methodological foundations for the elaboration of higher education indicators are informed, the criteria for converting the continuous grades into concepts, the technical justifications for each weighting to be used in the grades that originate the concepts, as well as the other approaches of the methodology, and also to publicize them. It was also recommended to the MEC to supervise the procedures for registering diplomas (Brasil, 2018).

In this context, INEP in the same year of 2017 hired the Organization for Economic Cooperation and Development OECD to evaluate the evaluation system of higher education in Brazil, which criticized the system, including the CPC with regard to its limitations and weightings, as described in the TCU Report. Subsequently, INEP issued a document contesting the OECD report, characterizing it as without technical basis. (INEP, 2018; OECD, 2018). Consequently, both the OECD and TCU reports questioned the higher education evaluation system.

It is verified that an operational audit is capable of pointing out changes for the improvement of management. The proposed recommendations are aimed at addressing the causes of identified performance deficiencies and monitoring methodologies to address

existing failures. However, analyzing the case of this audit, regarding the regulation and evaluation of undergraduate higher education courses in Brazil presented, a misalignment of reasoning between the bodies is perceived, therefore, the lack of articulated actions around an educational policy is reaffirmed.

It is necessary to note, however, that the calculation of the CPC includes the performance of students in Enade and represents 55% of the continuous grade that serves as a reference for the attribution of the concept. In this regard, it is necessary to understand that the original proposal of SINAES sought a major change in the evaluation of Brazilian higher education based on different methodologies. Subsequently, there was a great emphasis on the large-scale examination (Enade) to the detriment of other evaluation methodologies. In this sense, it should be clarified that evaluation and regulation have distinct but also complementary objectives, it is understood that the evaluation process of higher education has been defined, to a large extent, as a function of regulation.

Dias Sobrinho (2008, p. 821) indicates that, in this context, "[...] institutional evaluation, which was central to SINAES, becomes peripheral [...] Enade and the student become the main sources of information for the formulation of quality indexes", pointing out the centrality to the use of regulation.

The adoption of indicators for the evaluation of the quality of higher education based on concepts on a numerical scale (such as CPC) is debated in the literature because it has a neoliberal and technical nature. From this perspective, it is necessary to infer the simplistic character that these indices can have, seen as absolute truths, reproducing quality references. These results strengthen a mercantilist idea of education as justified by several authors as stated by Barreyro and Rothen, (2011, p.27): "[...] comparisons and simplified results are not an evil in themselves, but, within a market logic, they function only as a factor of market competition, as opposed to the possible collaboration and exchange of experiences aimed at improving quality".

Another process disclosed for operational audit was No. 026.147.2020-3, which took place between October and November 2020, with the objective of reassessing the indicators contained in Decision 408/2002 of the TCU – which sets performance indicators that must be included in the Management Reports of Federal Institutions of Higher Education (IFES) from 2002 onwards – and proposing a new model of general indicators of management and performance of Federal Public Universities, in order to better represent important aspects of the reality of these institutions and educational policies, providing

utility for stakeholders such as managers, control bodies and society. In the audit report, it was described that the management and performance indicators of federal universities do not contemplate all finalistic/priority areas of action, which according to the TCU affects transparency and the disclosure of actions related to priority areas with society, they are also not sufficient to monitor the goals and strategies of the National Education Plan – PNE and consequently it is proposed to redefine the management and performance indicators of the federal universities. In this context, it was reported that there are still no management and performance indicators for monitoring research and extension actions, for student assistance actions, as well as for monitoring the fulfillment of the main objectives of the National Student Assistance Program. At the conclusion of the report, the Court proposed the inclusion of indicators that meet each of these demands (Brasil, 2022a).

The indicators contained in Decision 408/2002 of the TCU were submitted to critical analysis both by Sesu/MEC and by the federal universities, where it was concluded that some can be suppressed and others changed, due to changes in the legislation that governs higher education, after deliberation by the Court. Therefore, it was proposed by the TCU that the MEC present an action plan for the effective implementation of management and performance indicators in the priority areas of higher education with justifications for the indicators that are not implemented, all through articulation with federal universities (Brasil, 2022a).

Schwartzman (2020) stresses the need to develop good quality indicators for the evaluation of universities since the analysis data, according to the author, present different methodologies and lack clarity.

It is perceived that monitoring by means of indicators does not present a generalization of all aspects of higher education, it is short-sighted to conclude that this quantitative analysis will bring a general diagnosis of the quality of education; There are other approaches that need to be analyzed. In this context, Santos and Vilarinho (2021) point out that the quality of education is measured by the application of standardized and systematic tests, despite the fact that accountability practices (which involve evaluation) are being transmitted under the discourse that it is the solution to all the ills of education.

Between March and July 2022, through process No. 004.907/2022-1, the TCU inspected the quota policy in order to evaluate the policy of reserving vacancies for admission to undergraduate courses in federal institutions of higher education. Among the points of attention raised, the Court highlighted the absence of regulation of self-declaration

committees; greater competition among the poorest students, affecting the challenges of inclusion of this public; lack of symmetry between student assistance programs and the quota policy for the purpose of evaluating the impact of these policies on the success of quota students; lack of monitoring and evaluation of the quota policy by the MEC, reflecting in the analysis of the policy's results (Brasil, 2022b).

Among the main proposals of the TCU to the MEC, it was recommended that it inform the Court of the agreements with the National Secretariat for Policies for the Promotion of Racial Equality and the National Indian Foundation, to define methodologies for monitoring and evaluating the quota program. That the procedure for verifying the self-declaration of black, brown, and indigenous candidates be regulated for the purpose of filling vacancies reserved by the Quota Law for Higher Education 12.711/2012 (Brasil, 2022b).

Among other measures to be adopted by the MEC, it was advised that studies be carried out on the impact of the National Student Assistance Program and the Permanence Scholarship Program in achieving the objectives of the Quota Law and thus be able to assess the need and result of student assistance in the retention and dropout/dropout rate of quota and non-quota students, he also listed that studies should be carried out to review the income criterion (Brasil, 2022b).

In the context of the revision of the quota policy determined by Law 12.711/2012, it was recommended that studies be carried out to identify the causes of the non-filling of vacancies, possible dropout of quota students, and other elements that contribute to the low representation of these quota students in Federal Institutions of Higher Education (Brasil, 2022b).

It is understood that the absence of regulation and control regarding self-declaration compromises the full development of the quota policy and transparency before society. The greater competition among the poorest students demonstrates the need for a readjustment of the policy in order to solve this deficiency and promote equality between races, and it is worth noting that the lack of evaluation of the quota policy hides other problems and compromises the effectiveness of public policy. Decree 7.234/2010, which provides for the PNAES, does not provide for any measure to reduce ethnic-racial inequalities in the permanence and graduation of students in federal public higher education, although the contribution of student assistance to this objective is a commitment defined by law, such as

in the National Education Plan (Law 13.005/2014) and in the Statute of Racial Equality (Law 12.288/2010).

As can be seen, the audit evidenced a series of flaws that need to be remedied and it is up to the University to make the deliberations by involving the effective participants in the management of public policy (professors, managers and quota holders). For Zuin and Bastos (2019, p. 113) "developing and implementing public policies for the access of low-income students to higher education is to promote social justice with equity", emphasizing the fundamental role of the Public University in promoting affirmative action. For the effectiveness of the quota policy, it is necessary to understand that it is not enough for the student to enter, but for the permanence and completion of the course, it is necessary to synchronize this policy and student assistance for its sustainability.

Another TCU inspection process was No. (017.513/2023-5), whose objective was to evaluate the National Student Assistance Program (PNAES), in order to contribute to the fulfillment of its purposes, which is to democratize the conditions for young people to remain in federal public higher education, reduce the effects of social and regional inequalities on the permanence and completion of higher education, reduce retention and dropout rates and contribute to the promotion of social inclusion through education (Brasil, 2023a).

According to the Court, the audit is justified by contributing to the democratization of the conditions of permanence of young people in federal public higher education, as well as minimizing the effects of social and regional inequalities on the permanence and completion of higher education and also reducing retention and dropout rates and also collaborating to promote social inclusion through education (Brasil, 2023a).

This operational audit that sought to examine the PNAES was directed to the Federal Universities and sought to contribute to their improvement of student access, permanence and success. A questionnaire was sent to the IFES in which it was sought to know about the regulation of the PNAES within the Institution, considering the objectives and the different modalities of the device. Among other justifications for this follow-up is the change in the profile of students (quotas, SISU and etc.) and consequently the need to consolidate student assistance, the expansion of federal universities, the need to establish policies consistent with the objectives of the PNAES and there is still an opportunity to improve the system (Brasil, 2023a).

The TCU listed the following results of the audit: budgetary resources have not been distributed equitably among universities, considering that there are universities with more students with socioeconomic vulnerabilities that should receive more resources; there is a deficiency in the identification of socioeconomic vulnerable entrants that affects the dimensioning of unmet demand, hinders the dimensioning of the distribution of resources as well as the evaluation of the impact of the program; there is a lack of evaluation of the local and national results of the PNAES that measure the performance and rates (of dropout and retention) of the students assisted; deficiencies were found in the selection systems, which ends up hindering the access of those interested; it was also found that the actions of student assistance do not contemplate all vulnerabilities, which compromises the promotion of inclusion and equity; it was also possible to find insufficiency of dissemination of information on the execution and results of PNAES actions (Brazil, 2023a).

Subsequently, the Court listed the following recommendations: that the Ministry of Education reassess and prepare a new PNAES Matrix observing the gap in values and factors of inequality; that federal universities carry out a socioeconomic survey of all students at the time of admission in order to size the potential target audience; that universities improve the selection criteria and promote more transparency regarding the aid offered and the beneficiaries (Brasil, 2023a).

The PNAES is configured as a Public Policy aimed at expanding the conditions of permanence of students in higher education, measures can be adopted for its improvement, transparency in the selection of beneficiaries and as for the evaluation this is an aspect of challenge due to the absence of evaluation instruments, this is based on this audit report of the TCU (Brazil, 2023a). The evaluation of the implementation of the PNAES is still incipient in higher education institutions, some are built according to the specific realities of some institutions, as in the case of the Federal University of Alfenas (Barbosa; Ferreira; Rezende, 2021) who developed program evaluation indicators in order to test the effectiveness of the PNAES.

It should be noted that the Law that establishes the National Student Assistance Policy (Law 14.914/2024) determines that an evaluation mechanism must be prepared, but there is no information on what to actually evaluate. By the way, Silva, Nunes, and Pacheco (2023) in their research found that among the evaluation mechanisms, the most carried out by federal universities are: monitoring of beneficiaries, comparison between assisted and unassisted, questionnaires, dropout, retention, and academic performance.

There are still federal universities that do not have any PNAES Brazil (2023a) evaluation instrument.

The information provided and the recommendations of the TCU from its operational audits constitute a tool for the management of the University, they subsidize a self-assessment and consequent decision-making for institutional management and represent one of the important mechanisms for the improvement of university management according to the perspective of public governance. However, in some contexts, operational audits can present a diagnosis of educational policies and programs disconnected from other demands of the sectoral academic reality, most of the recommendations directed by the TCU, despite representing a significant impact in relation to the operation of the educational policy/program, do not always involve structural aspects, are limited to generic recommendations, only what to do and nothing about how it can be done.

The audit report stage is essential for the fulfillment of accountability, since "the communication of the audit results must report to society on the performance of the public administration, contributing to the accountability of public agents for the results of government action, through parliamentary control and social control" (Brasil, 2020, p. 143), in this way accountability is related to the duty to be accountable to the community, The concrete involvement of society cannot be excluded, which must accompany the acts of public institutions. It is worth noting that accountability practices focus on the product and not on the process, the large-scale evaluation mechanisms by the evaluating State adopt performance evaluation instruments with the "purpose of reorienting public policies" as reported (Freitas et. al., 2014 p.47). On the other hand, inherent in this understanding of accountability is a search for accountability, where Afonso (2009) takes the three structuring dimensions pointed out by Schedler (1999 apud Afonso, 2009) – one of information, another of justification, and another of imposition or sanction. And the TCU, in its control structure in the Universities, seeks to achieve these three dimensions by requesting information about the progress of policies, requesting justifications if any gap is found and imposing measures to be complied with by the institutions.

Considering this scenario of evaluation of the actions of public institutions and of the educational policies that accountability proclaims, Buarque (2003, p. 48) defends the evaluation of evaluation in order to verify its methods and indicators and states: "(..) and not passively looking at the results. Its analysis and its consequences in policies that propose to correct what is wrong should be part of the evaluation. An evaluation report is

incomplete if it is not accompanied by proposals (...)", therefore, it should be noted that it is insufficient to merely report the problems and make recommendations without proposing ways to achieve them.

We understand that accountability and its action in educational policies reinforces an analysis through the current context driven by neoliberal imprints, it is necessary that it is not exhausted in previously defined standards, but that it is anchored in participatory and formative measures in order to contribute to the improvement of higher education management.

In short, it can be said that these audits bring reflections, such as the need to expand social control and not only the inspection of the TCU, the guarantee of public resources in the implementation of public policies and resume discussions on the formation of the public agenda in the sense of paying attention to the choices of managers and the university community.

There are several factors that interfere with the good development of operational audits carried out by external control bodies, which are described by Brasil (2020) as: incomplete or incorrect conclusions, a report focused only on failures and does not propose good practices, difficulties in working with sensitive topics, among others. In this bias, the emphasis given to the elaboration of these performance indicators that may not provide more reliable information of the analyzed management stands out. As for social control, there is still a lack of availability to the public of the MEC's action plans regarding the TCU's recommendations, which compromises the participation of civil society in the analyses concerning external control.

CONCLUSION

This article aimed to analyze accountability through the performance of the Federal Court of Accounts (TCU) with regard to the performance of Operational Audits in Federal Universities. The information and directions provided by the reports of these audits carried out in recent years bring a scenario with measures to be implemented by institutional management, which represents the possibility of improving university management. The answers given to the results of the audits need continuity based on the proposals for actions by the Court for the improvement of Higher Education Institutions.

The operational audits of recent years in these institutions have pointed out several gaps in higher education policies, such as that monitoring through management indicators

recommended by the TCU for Federal Universities does not present all aspects of higher education; there is no monitoring and evaluation of the quota policy by the MEC; there is a lack of definition of methodologies for monitoring and evaluating the quota program; there is a need to improve the institutionalization of the PNAES, to promote transparency in the selection of beneficiaries of higher education policies and to identify possible insufficiency of budgetary resources, as well as to influence the improvement of control over the use of resources and in the monitoring and evaluation of IFES. The forms of control postulated by the TCU are based on accountability measures where institutions are directed to accountability and accountability based on operational audits.

The federal universities provide information about their actions and policies, later the Court calls the MEC to prepare the action plan with the deliberations together with the universities, however the action plans are not disclosed to the public, which undermines the social control of the deliberations coming from the institution. The TCU must have mechanisms for society regarding the exercise of control over the performance and policies of public agencies, which can conclude, in this bias, the lack of integration between state and social control. It is worth emphasizing the importance of control bodies as a kind of partnership for the search for best practices in higher education, for example, based on the recommendations made by the TCU in operational audits

Finally, it can be inferred that the TCU has a relevant role as a collaborator in the improvement of the management process of educational programs and policies, however, it is essential that the information provided in the reports, opinions of the Court, action plans and responses of the audited organizations are made available for social control.

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