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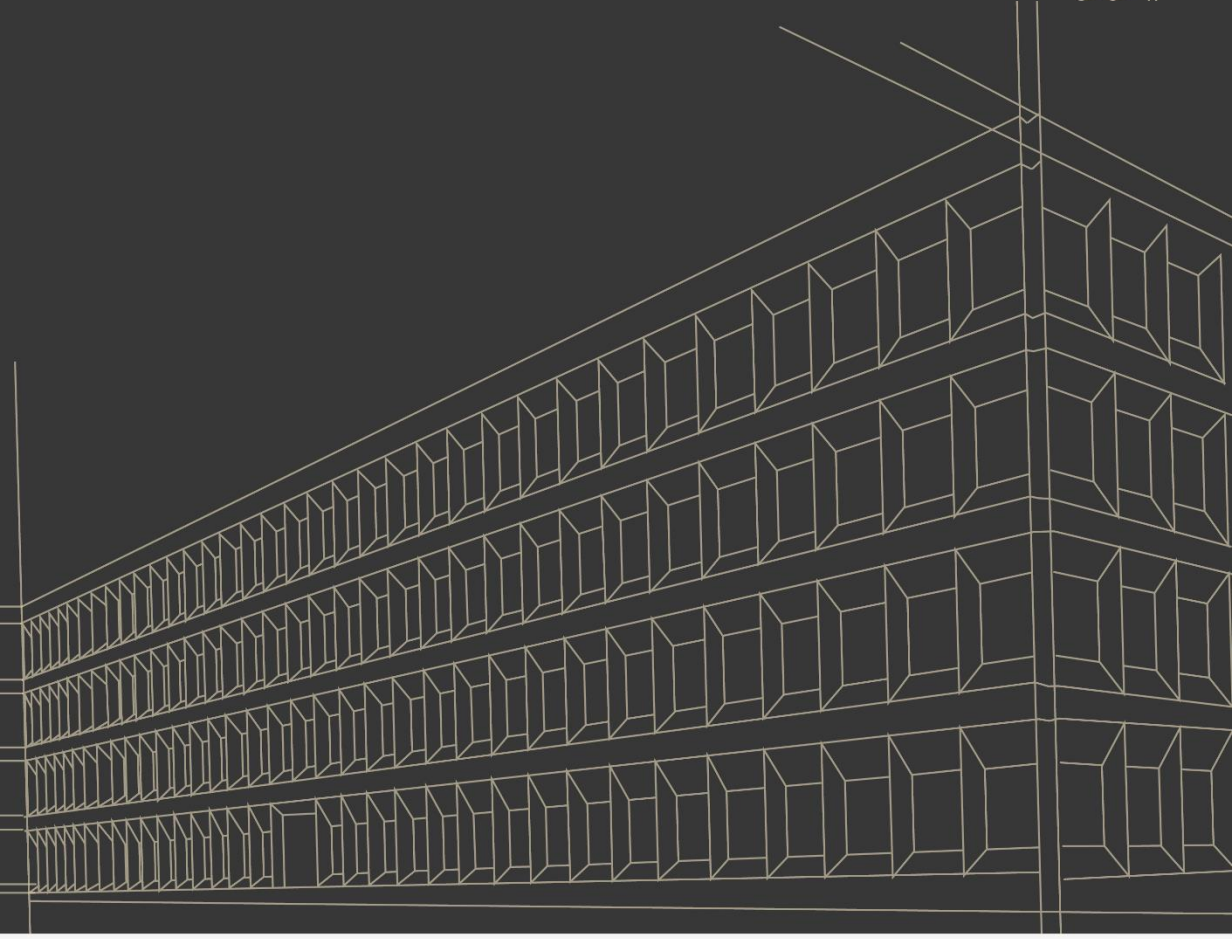
Brazilian SAI's approach to oversight Government measures in response to Covid-19 crisis



The case of social protection

Special Plan: Message of Cooperation Principles and Values

Increase timeliness with monthly reports

Reduce burden on auditees with less meetings

Work remotely using data analysis

Special Plan: timely and comprehensive
April to September of 2020

31
ongoing audits

81
investigations

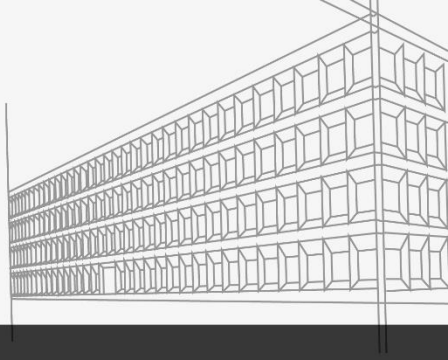
1 hot site
2 data panels

+100 reports

Data visualization of TCU's engagements Filters

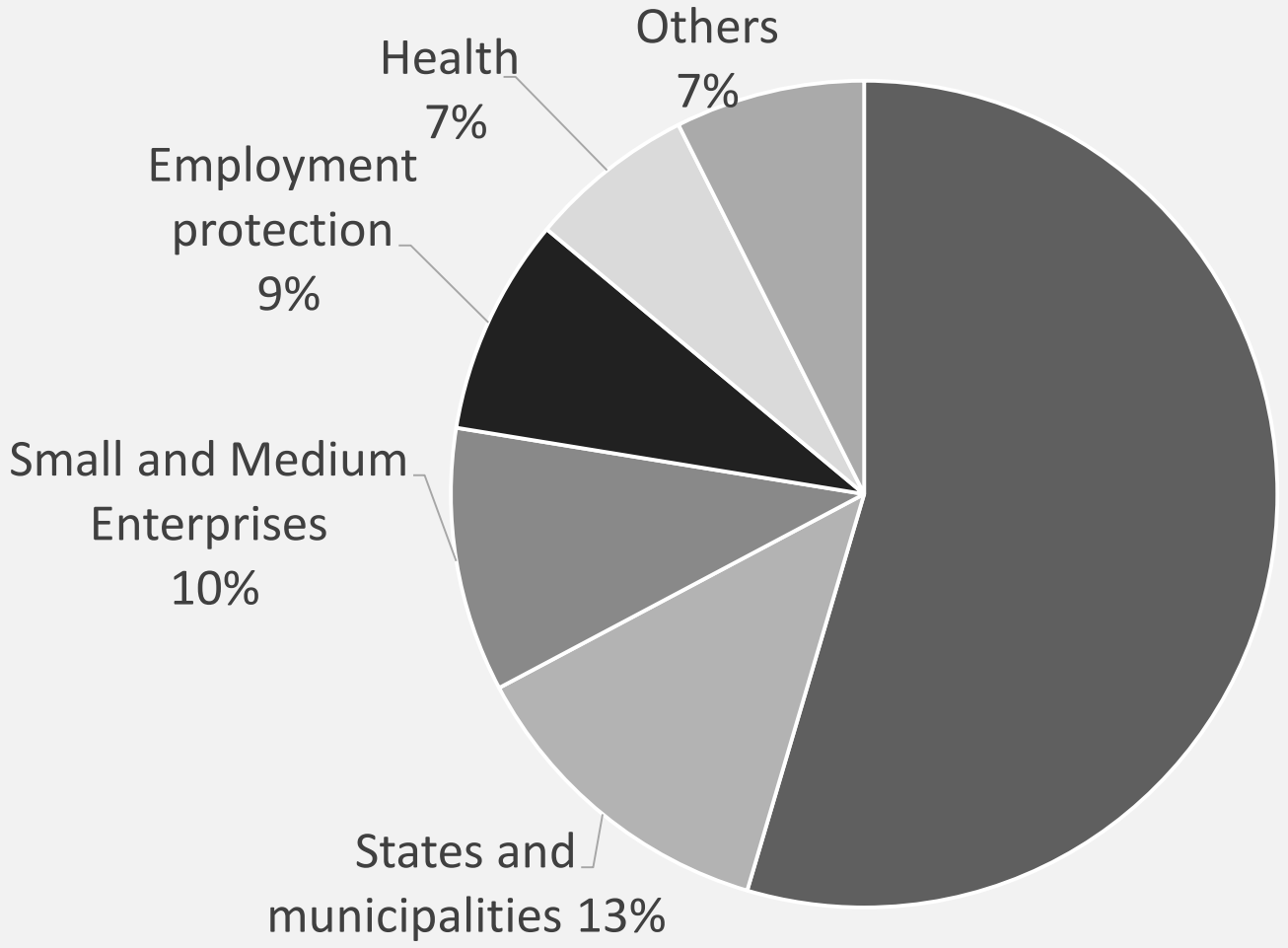
- Each policy
- Each Government department
- Each engagement
- Each TCU's department

Federal Government's responses to Covid-19



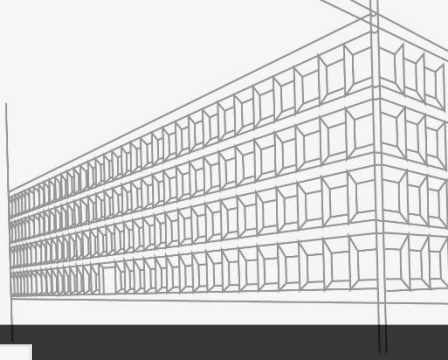
Budget expenses	Tax measures	Credit measures
USD 120 bn	**USD 26 bn**	**USD 46 bn**

Federal Government's responses to Covid-19
Budget expenses: 120 bn



Social protection 55%

Federal Government's responses to Covid-19
Social protection: emergency cash transfer



67 million people

40% of Brazilian families

April to December

5 months

USD 120

1 to 3 vouchers by family

4 months

USD 60

1 or 2 vouchers by family

Oversight approach of Coronavoucher

1st ongoing audit

- Budget implementation and risks
- Estimates of wrong inclusion and exclusion

2nd ongoing audit

- Data analysis to check eligibility
- Data credibility
- Data Panel to disclosure results

Investigation and legal decisions

- Military personel receiving
- Lack of Tax Authority data bases

Data Panel Filters

Expenses and Beneficiaries each month

Types of Improper Payments

Detailed information

By State

Main findings

Estimate of Improper Inclusion:

9,6%

USD 6 bn

Detected Improper Payments:

1%

USD 640 M

Estimate of Improper Exclusion:

5%

3,3 M people

More IDs than population:

12 million

(6% of population)

Main recommendations

- Stop paying wrong beneficiaries
- Review eligibility monthly
- Develop an easy way to get reimbursement
- Include more databases
- Include new approaches to get applications to the benefit

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Thank you!

Tiago Dutra
Head of Department
Tax, Pension & Welfare