

G20 MEMBER



BRAZIL

Enhancing the role of audit in tackling corruption

External indicator Open Budget Index: 80/100

Qualitative indicators of good practice:

- » Tribunal de Contas da Uniao (TCU) is the SAI in Brazil. It has won praise for its [innovative use of data analytics and artificial intelligence including to identify indicators of corruption](#).
- » The TCU also takes an active role in international collaboration; for example, it has established the [Supreme Audit Institutions Information Panel](#) which contains information about 89 SAIs across the world.
- » The [International Budget Partnership](#) 2021 SAI oversight score for Brazil is 89 compared to a global average score of 63; this is indicative of a high level of oversight.



Promoting public participation and anti-corruption education

External indicator World Justice Project, Open Government Score: 0.56/1

Qualitative indicators of good practice:

- » The [Pró-Ética](#) initiative was launched by the Office of the Comptroller General to encourage adoption of anticorruption compliance programs by the private sector; it has been recognised internationally as an example of good practice and has evaluated more than 600 compliance programs.
- » In April 2021, a [public procurement law](#) came into force requiring companies which successful bid for public sector contracts greater than 200m BRL to have integrity programs in place.



Professional enablers of money laundering

External indicator Financial Action Task Force (FATF) IO4: N/A

Qualitative indicators of good practice:

- » Brazil has not yet been subject to its 4th round mutual evaluation review.



Promoting anti-corruption in the renewable energy sector

External indicator Resource Governance Index: 71/100 (Satisfactory)

Qualitative indicators of good practice:

- » Brazil is not a member of Extractives Industries Transparency Initiative (EITI) although a [number of Brazilian companies](#) are supporters. There has [been criticism of the human rights and environmental impact of the Brazilian extractives industry](#).
- » Investment in renewable energy across Latin America, including Brazil, has increased significantly which brings with it [corruption risks](#) especially as a number of renewable energy companies are state-owned.

