

CITIZEN-CENTERED OVERSIGHT

A Guide for Auditors





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FEDERAL COURT OF ACCOUNTS - BRAZIL

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CITIZEN-CENTERED OVERSIGHT

A Guide for Auditors

Brasilia, 2025

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SUMMARY

ABOUT	7
.....	
WHAT IS A CITIZEN-CENTERED APPROACH?	9
.....	
WHO IS A CITIZEN?	11
.....	
Can a public manager or civil servant be considered a citizen in this context?	12
HOW THE TCU CONTRIBUTES TO CHANGING PEOPLE'S LIVES	15
.....	
Main stages of the TCU's contribution	15
Structural improvement of the policy or service	16
Impact on citizens' lives	16
Questions to guide the work toward citizens' needs	18
PRINCIPLES FOR PLACING THE CITIZEN AT THE CENTER	19
.....	
Social impact	21
Discernment	22
Empathy	23
Joint action	25
Accessible information	25
Sense of urgency	26
HOW TO PLACE THE CITIZEN AT THE CENTER	29
.....	
Understanding the problem from the citizen's perspective	30
Assessing the State's response	34
Building evidence-based solutions	36
Monitoring the implementation of solutions	38
Assessing whether public organizations keep the citizen at the center	40
What is not citizen-centered oversight	41
CONCLUSION	43
.....	





ABOUT

By releasing the Citizen-Centered Oversight guide, the Brazilian Federal Court of Accounts (TCU) once again reaffirms its commitment to strengthening Public Administration in Brazil and takes a natural step toward directly impacting people's lives. This guide reflects that necessary evolution. It offers every auditor clear direction for conducting oversight operations that produce concrete, visible, and meaningful results for citizens.

The challenge is not merely about auditing, but also helping transform public policies and essential services into real improvements in areas that matter for collective well-being — such as health, education, public safety, mobility, and housing. To that end, the guide lays out clear principles, including social impact, empathy, and a sense of urgency, and stands out for offering practical tools that encourage dialogue and cooperation with public managers, civil society, and, above all, the citizens who benefit from the policies under review.

I hope this guide can be a valuable instrument for translating TCU's institutional commitment into tangible public value. By truly placing citizens at the center of oversight, we can help build a more inclusive, fair, and effective public administration.

Vital do Rêgo

President

Federal Court of Accounts





WHAT IS A CITIZEN-CENTERED APPROACH?

The institutional mission of the Brazilian Federal Court of Accounts (TCU) is well known: to improve Public Administration for the benefit of society through government auditing. Even after decades of consistent work, we still face the challenge of ensuring that our audits translate into concrete improvements for citizens — especially in areas that directly affect their quality of life, such as health, education, public safety, housing, urban mobility, and essential services.

This guide was developed to implement Guideline 1 of the 2025–2027 Management Plan: Citizen at the Center. Its purpose is to help you, as an auditor, direct your attention to the hardships faced by citizens and actively seek solutions that effectively impact people’s lives. By focusing on the citizens, we increase the relevance and effectiveness of audits and make the value of our work even clearer. Pursuing innovation and greater social impact strengthens and complements our traditional responsibilities.

According to Decree No. 9,203/2017, which sets out governance principles for Brazil’s federal public administration, one of the central directives of public governance is the delivery of public value, defined as:

products and results generated, preserved, or delivered by an organization’s activities that represent effective and useful responses to public needs or demands and that modify aspects of society as a whole or specific groups recognized as legitimate recipients of public goods and services.

For you as an auditor, this means going beyond analyzing how the State bureaucracy functions and broadening your assessment to examine the actual results produced by public organizations. It means verifying to what extent those results are truly generating concrete — even if not always directly visible — impacts that make a real difference in people's lives. Placing the citizen at the center of oversight involves:

- a.** Objectively assessing citizens' real needs;
- b.** Clearly identifying which citizen demands must be addressed by the audited organizations;
- c.** Directing audits to ensure public policies effectively benefit the most vulnerable groups;
- d.** Prioritizing audits with the potential to generate significant impact on people's lives;
- e.** Detecting structural failures that undermine the quality and equity of public services, especially those that disproportionately affect vulnerable populations;
- f.** Promoting dialogue and collaboration among public managers, civil society, and citizens to foster practical, sustainable solutions.

By following this path, we reaffirm the TCU's institutional mission and ensure that our essential functions continue to be carried out with the same seriousness and excellence that characterize our history — now with an even clearer focus: improving the lives of citizens.

WHO IS A CITIZEN?

In the context of government auditing, the citizen you as an auditor must consider is the **end user of public services** or the **primary beneficiary of the policies and programs** audited by the TCU. In citizen-centered audits, your role is to clearly identify the priority needs of these individuals and the concrete problems affecting their well-being, and to act in a way that supports practical improvements for specific groups or for the population as a whole.

Each audit must clearly define the problem to be addressed and precisely identify who will benefit from the Court's actions. Your task is to understand the existing problems in each area, their causes, and consequences, so you can work objectively and effectively. This allows each technical unit to conduct different audits that benefit different social groups according to their specific needs.

Oversight activities should be directed toward making a real difference in people's lives, especially for the most vulnerable. You must assess whether public resources are being used to enhance equity, effectiveness, and the overall impact of public policies. In other words, whether policies are improving people's lives without leaving anyone behind, in line with the Sustainable Development Goals (2030 Agenda) and the guidelines of the International Organization of Supreme Audit Institutions (INTOSAI). This approach strengthens inclusion and respects diversity in the evaluation of public policies, contributing to reducing social inequalities.

In citizen-centered oversight, equity, effectiveness, and impact are priority dimensions of evaluation. Efficiency and economy remain relevant, since the economical and efficient use of public resources allows more citizens to benefit from public policies.

The principle of “leaving no one behind” makes your role as an auditor increasingly important, particularly in identifying inequalities in access to public services. Your work should aim to promote results that benefit historically marginalized groups, regardless of gender, race, social class, religion, disability, age, location, sexual orientation, or any other factor associated with exclusion.

To achieve this, you must plan, execute, communicate, and monitor your work based on citizens’ real and priority needs. The goal is to promote concrete, visible, and lasting results, resolving problems or preventing negative impacts in people’s lives.

CAN A PUBLIC MANAGER OR CIVIL SERVANT BE CONSIDERED A CITIZEN IN THIS CONTEXT?

When analyzing a public policy, two distinct roles emerge: on one side, the citizen for whom the policy is designed; on the other, the public manager or civil servant who implements it as an agent of the State. In this position, the public manager or civil servant is not considered a beneficiary of the policy and, therefore, does not fall within the definition of “citizen” at the center of the oversight. Still, this actor remains relevant and must be considered in the team’s analyses.

However, when a public manager or civil servant, in addition to carrying out State functions, is also **affected by the policy as a beneficiary**, then they should be recognized as a citizen in that context.

For example: a researcher affiliated with a public university can simultaneously be a State agent and a beneficiary of a public policy. In their academic activities, they help implement educational and scientific policies. Yet, when they receive research grants,

participate in funding programs, or use publicly-funded infrastructure — such as laboratories, equipment, or collaboration networks — they are acting as recipients of public policies aimed at scientific and technological development. In such cases, the researcher must be considered a citizen-beneficiary of the policy, making it legitimate to include them in the oversight's citizen-centered approach.





HOW THE TCU CONTRIBUTES TO CHANGING PEOPLE'S LIVES

Our goal is to help transform public policies and public services so they generate real value for society. However, this transformation does not always happen directly, nor does it depend solely on an oversight team's intention to produce immediate social impact.

In many cases, **the type of contribution possible depends on the stage of development of the policy or public service.** Some programs are still immature, contain significant structural weaknesses, or are poorly aligned with the population's needs. In these situations, even well-designed audits are unlikely to produce direct and immediate impact on citizens' daily lives. On the other hand, when policies are more mature and have more solid structures, the TCU's work may contribute directly to changes that citizens themselves can perceive.

MAIN STAGES OF THE TCU'S CONTRIBUTION

The TCU's oversight work can contribute to transformation in two main stages of a public policy or service: Structural improvement of the policy or service, and Impact on citizens' lives. Acknowledging this helps guide audit planning and strengthens the value of the different types of results the Court can achieve.

STRUCTURAL IMPROVEMENT OF THE POLICY OR SERVICE

Structural improvement occurs when the TCU's actions strengthen public policies, services, or institutional processes.

These improvements create the conditions for public policies to function better — with more effectiveness, equity, efficiency, safety, or sustainability. They usually arise from adjustments made by managers in response to TCU audits, recommendations, or determinations.

Examples of structural improvement:

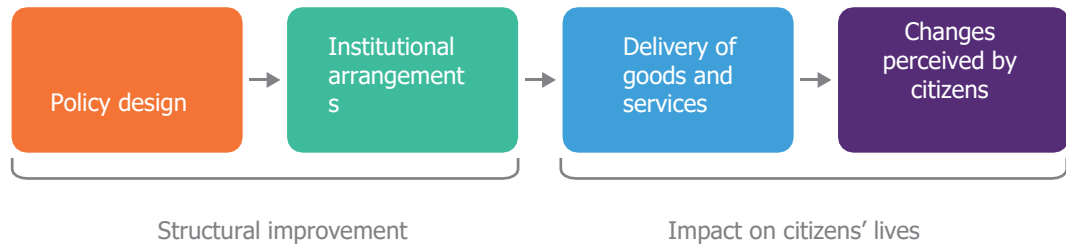
- Reorganizing criteria for student aid programs;
- Strengthening cybersecurity in public systems;
- Correcting flaws in public examinations and social program calls;
- Integrating databases that support policy implementation;
- Improving governance in housing programs;
- Enhancing coordination among federal, state, and local governments in decentralized policies.

IMPACT ON CITIZENS' LIVES

Impact occurs when the TCU's work contributes to real change in citizens' conditions or in their experience with public services.

This impact may or may not be directly perceived by beneficiaries, but it is characterized by concrete changes in access to rights, service quality, or living conditions.

Figure 1 - Citizen-centered oversight examines the stages related to the delivery of goods and services and the transformations perceived by citizens.



Source: Federal Court of Accounts.

Note: Institutional arrangements refer to structures, processes, mechanisms, principles, rules, and standards that influence public policy governance. These arrangements may be formal or informal, and should always be considered whenever they influence the policy.

Examples of impact:

- Reduced waiting times for medical care in the public health system (SUS);
- Regular payment of benefits that previously faced recurring delays;
- Completion of halted urban mobility works;
- Reduction of flooding in urban areas after resuming drainage projects;
- Expanded sanitation coverage in vulnerable communities;
- Broader internet access in previously underserved regions.

Not every audit reaches the impact stage, **but all can contribute to structural improvements that enable impact in the medium or long term.** Having clarity about these stages strengthens the citizen-centered approach, helps teams plan more realistic and effective interventions, and aligns expectations with the context of each policy.

Although all TCU oversight activities are carried out for society's benefit, those that follow a citizen-centered approach stand out for their explicit goal of generating impact on people's lives.

QUESTIONS TO GUIDE THE WORK TOWARD CITIZENS' NEEDS

To ensure that oversight work remains focused on citizens, auditors should reflect on a set of guiding questions throughout the audit cycle:

- a.** What is the problem experienced by citizens?
- b.** Which citizens are affected by this problem?
- c.** What are the main causes of the identified problem?
- d.** How can the audit contribute to concrete improvements in these people's lives?
- e.** Who will be responsible for implementing the proposed improvements?
- f.** How will the team monitor and verify whether the problem was actually resolved?

If the answers are clear and convincing, there is a strong chance that the audit has real potential to generate an impact on people's lives.

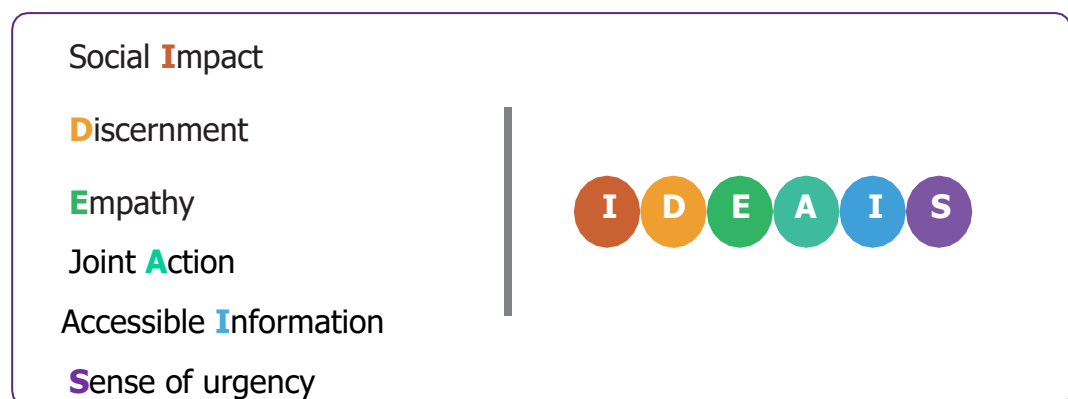
Importantly: audit questions may address both the structural aspects of policies, services, or processes and the effects produced for their beneficiaries or users. A single well-formulated question — one that focuses on the impact on citizens — is already enough to characterize an audit as citizen-centered.

To support you, as an auditor, in carrying out oversight work with this focus, this guide presents a set of practical principles: the I.D.E.A.I.S. Principles.

PRINCIPLES FOR PLACING THE CITIZEN AT THE CENTER

The I.D.E.A.I.S. principles guide your work as an auditor, helping you plan and carry out audits that generate real improvements in citizens' lives. Applying these principles consciously and consistently brings greater clarity and confidence throughout the process, contributing to more effective and meaningful results.

Figure 2 - The I.D.E.A.I.S. principles



Source: Brazilian Federal Court of Accounts (TCU).

Each principle represents an essential element for generating impact:

- Social impact: Direct the audit so that its outputs and results strengthen public managers' ability to implement concrete solutions that directly benefit citizens' lives.

- **Discernment:** Conduct balanced, technically sound analyses to deeply understand problems, identify root causes, and propose viable and effective solutions, always considering multiple perspectives and impacts.
- **Empathy:** Develop a deep understanding of citizens' needs and expectations — as well as the constraints faced by public managers — and use these insights as a compass throughout every stage of the audit.
- **Joint action:** Promote effective cooperation among auditors, public managers, citizens, and other stakeholders to maximize opportunities for concrete change.
- **Accessible information:** Communicate actions taken and results achieved to stakeholders in a transparent, clear, simple manner, adapted to each target audience.
- **Sense of urgency:** Act with agility and objectivity, reducing unnecessary bureaucracy and adopting a practical, solution-oriented posture.

These principles should guide every stage of the audit process: overall strategy, planning, execution, communication of results, and monitoring. You can use the matrix below as a practical tool to reflect on how to incorporate the I.D.E.A.I.S. Principles into each phase of your work, ensuring an approach aligned with the TCU's purpose of placing citizens at the center of its actions.

Figure 3 - I.D.E.A.I.S. Principles Application Matrix

	Overall strategy	Planning	Execution	Communication results	Monitoring
Social impacts					
Discernment					
Empathy					
Joint action					
Accessible information					
Sense of urgency					

Source: Federal Court of Accounts.

SOCIAL IMPACT

Citizen-centered audits must direct their actions and outputs toward strengthening public managers' ability to implement concrete solutions that directly improve citizens' lives. When planning, executing, communicating, and monitoring audit activities, it is essential to consider **how the work can contribute to tangible improvements in people's quality of life** — especially for the most vulnerable — and to adopt indicators that reflect citizens' own perspectives.

This orientation should take into account social relevance, the risks involved, and the real potential for improvements in public services, aligning, whenever applicable, with the objectives of the 2030 Agenda and its core principles: Inclusion and Leaving No One Behind.

The TCU's Strategic Plan (2023–2028) highlights the importance of the effectiveness of public policies, as perceived by society through useful and relevant initiatives that promote the common good and prevent the creation of privileges for specific groups. The social impact principle promotes a shift in the audit paradigm by explicitly emphasizing the citizen's perspective on the value generated.

Achieving this impact requires careful attention to equity, recognizing the differences and specific needs of diverse social groups. The TCU's Equity Oversight Strategy guides you, as an auditor, to apply criteria such as poverty, gender, age, disability, ethnicity, and their intersections in oversight activities.

**The Equity Oversight Strategy
in Public Policies**

<https://ir.tcu.gov.br/ba4>



Examples of How to Apply the Principle of Social Impact in Practice

- a.** Define the intended social impact of the audit in the Audit Proposal (PFIS) or in the overall audit strategy;
- b.** Outline the public policy to understand the logic behind the intervention;
- c.** Identify the citizens affected by the problem and frame the issue from the citizen's perspective;
- d.** Identify impact indicators from the citizen's point of view;
- e.** Include a section in the audit report called "Citizen in Focus", explaining the path to achieving social impact;
- f.** In addition to the report for the collegiate body, prepare a citizen-friendly summary using plain and accessible language;
- g.** Conduct national or international benchmarking on how other supreme audit institutions have impacted citizens' lives on specific topics;
- h.** Promote social oversight by raising awareness among citizens about their active role in monitoring the quality of public services;
- i.** Remain flexible to adapt audit activities to the priorities raised by society, aiming for a prompt and relevant response aligned with what citizens consider essential;
- j.** Identify ways to measure and monitor progress in solving the problem;
- k.** Emphasize outcomes that affect citizens' lives during the monitoring phase.

DISCERNMENT

Discernment means conducting technical and balanced analyses to deeply understand problems, identify root causes, and propose viable and effective solutions, while considering multiple perspectives and impacts.

To do so, one must break down complex problems into smaller parts, selecting the appropriate focus to examine causes, effects, and connections. The team must question its own assumptions and rigorously evaluate evidence, avoiding hasty conclusions or recommendations disconnected from the operational reality of public managers.

It is also essential to **understand how public policies function** — from their design and implementation to the challenges faced by managers in **delivering value to beneficiaries**. This knowledge helps contextualize problems and propose solutions that reflect real limitations and opportunities for improving policies for society's benefit.

Examples of How to Apply the Principle of Discernment in Practice

- a. Exercise professional judgment with a citizen-centered mindset;
- b. Identify risks that affect the delivery of value to citizens;
- c. Recognize and avoid institutional, political, technical, or personal biases that may lead the auditor to define — on their own — what is important for the citizen, without truly understanding their perspective;
- d. Organize expert panels to gain a better understanding of the audited issue and possible solutions;
- e. Evaluate the cost-effectiveness of proposed solutions, including potential unintended adverse consequences;
- f. Identify which solutions have already been adopted by managers and why they failed to solve the problem.

EMPATHY

Empathy means **deeply understanding citizens' needs and expectations, as well as the constraints faced by public managers**, and keeping these perceptions at the core of the audit process. It is particularly important to acknowledge the challenges experienced by vulnerable or historically marginalized groups.

When incorporating equity into the principle of empathy, audit actions are directed primarily at public interventions that aim (or should aim) to ensure equal access to rights. It is not enough for all citizens to have the same legal rights (e.g., children having the right to free public education); what matters most is whether they have equivalent conditions and opportunities to exercise those rights (e.g., access to inclusive and special education).

Adopting empathy also requires recognizing the real limitations faced by public managers, such as budgetary and operational constraints. Empathy makes it possible to offer realistic, concrete, and context-aligned recommendations that can be effectively implemented.

Empathy is not about leniency regarding unsatisfactory results, but about being open to real constraints and proposing feasible solutions that serve the actual interests of citizens.

Examples of How to Apply the Principle of Empathy in Practice

- a. Listen to citizens through participatory mechanisms (refer to the Reference Framework on Citizen Participation);
- b. Use data from other institutions that gather citizen feedback on the topic to understand the issue from their perspective;
- c. Consider the constraints faced by public managers when implementing actions that directly benefit citizens;
- d. Apply the methods and procedures for equity audits outlined in the TCU's Oversight Strategy on Equity in Public Policies;
- e. Understand the citizen's journey to access a given public service.

**Reference
Framework for
Citizen
Participation**

<https://ir.tcu.gov.br/b8v>



JOINT ACTION

Joint action entails **effective cooperation between auditors, public managers, citizens, and other stakeholders** to increase the likelihood of concrete and effective solutions. Complex problems require a collaborative and cross-sectoral approach, with a clear identification of the responsibilities of social actors and each level of government.

For audit activities to be effective, collaboration between public bodies, civil society, businesses, the media, and citizens is essential. Each brings perspectives and resources that contribute to broader, more sustainable, and context-appropriate solutions.

Examples of How to Apply the Principle of Joint Action in Practice

- a. Hold reference panels with stakeholders to involve them in shaping the audit action from the planning phase;
- b. Conduct joint work with other audit courts through the INTEGRAR Network or other forums to improve oversight on broad topics involving states and municipalities;
- c. Involve social actors in the monitoring phase to assess the concrete benefits of the audits;
- d. View the manager as a partner in addressing the problem;
- e. Foster cooperation across TCU units to develop complex oversight work.

ACCESSIBLE INFORMATION

Accessible information means communicating audit actions and results to stakeholders in a transparent, clear, simple, and audience-appropriate manner, thus enabling effective collaboration and ongoing engagement.

Audits must generate clear, reliable, and accessible knowledge that allows different actors to understand the problem, track proposed solutions, and actively participate in the search for improvements.

Throughout the audit process, **communication must be transparent, clear, and geared toward practical use** — both by public bodies and by citizens. It should be accurate, actionable, and tailored to various audiences, helping them understand the problems, proposed solutions, and necessary actions for effective collaboration.

To achieve this, you, as the auditor, must recognize each audience involved in the problem under scrutiny and understand their information needs. The information should be structured in a way that facilitates action, making it easier for stakeholders to identify the steps they must take and how they can collaborate effectively. Effective communication, adapted to each audience, is key to transforming data into meaningful and impactful joint actions.

Examples of How to Apply the Principle of Accessible Information in Practice

- a. Maintain active communication with stakeholders from the outset;
- b. Write reports and communication pieces in plain and accessible language for citizens;
- c. In audit summaries, when applicable, include context on equity-related aspects of the audited object;
- d. Present infographics that visually summarize complex data about the issue and the related public policy;
- e. Use interactive digital platforms that allow the public to track ongoing or completed audits;
- f. Develop tailored communication products throughout the audit for different audiences such as the TCU's Full Court, the National Congress, citizens, and the press.

SENSE OF URGENCY

The pace of the public sector often fails to recognize the urgency of citizens' needs. Auditors must **act with agility and objectivity**, removing unnecessary bureaucracy and adopting a problem-solving mindset.

You, as an auditor, should identify and prioritize audit topics that have a direct and immediate impact on citizens' lives. This means focusing efforts where delays can result in significant harm to the population. In some cases, complex problems can be broken down into smaller parts to address the most critical issues first.

Oversight actions should be conducted in a way that enables timely responses to chronic and emerging social demands. This involves the ability to efficiently mobilize resources and teams so that audits are launched and concluded within a timeframe that allows effective interventions, especially in addressing root causes.

A sense of urgency is not the same as disorganized haste. Rather, it reflects a firm commitment to making things happen within the necessary timeframe to produce real impact. It involves strategically planning and executing actions to ensure that audit results contribute to better public services and more timely responses to societal demands.

Examples of How to Apply the Principle of Sense of Urgency in Practice

- a.** Break down the citizen's problem to address the root cause of the most urgent demand first, leaving other aspects for follow-up;
- b.** Build actionable proposals jointly with public managers aimed at practical solutions;
- c.** Use agile methodologies from the planning stage through to monitoring;
- d.** Assess the cost-benefit of the audit, prioritizing actions with the potential to generate quick and meaningful improvements for the citizen.





HOW TO PLACE THE CITIZEN AT THE CENTER

To carry out a truly citizen-centered audit, you, as the auditor, must intentionally guide each stage of your work toward understanding and contributing to the resolution of problems that directly affect people's lives.

This approach requires you to follow a structured path consisting of four fundamental stages, which are interconnected and must be carried out with clarity of purpose:

- 1. Understand the problem from the citizen's perspective**, going beyond aggregate data to grasp how the issue concretely affects different social groups.
- 2. Assess the State's response**, examining whether existing policies, programs, and public services are actually addressing the problem adequately, timely, and fairly.
- 3. Build evidence-based solutions**, using audit findings, scientific research, and good practices, and promoting the collaborative development of recommendations with managers and social stakeholders.
- 4. Monitor the implementation and effects of the solutions**, not merely to verify formal compliance with decisions, but to assess whether the problem was mitigated or solved and whether there was a tangible improvement in the lives of affected citizens.

Figure 4 - Stages of citizen-centered oversight.



Source: Federal Court of Accounts.

Throughout this process, you should **consciously apply the I.D.E.A.I.S. principles**: Impact, Discernment, Empathy, Joint Action, Accessible Information, and Sense of Urgency. These principles help you stay focused on the citizen, ensure coherence in decision-making, and increase the likelihood of achieving real and sustainable change.

Unless these steps are followed in an integrated, intentional, and socially aware manner, it is unlikely that an audit will generate a significant impact. That's why each step of the cycle must be carried out with responsibility, active listening, and a clear sense of its ultimate goal: **to improve the lives of those who most need the State's intervention.**

You will now learn in detail how to apply each of these stages in your audit work.

UNDERSTANDING THE PROBLEM FROM THE CITIZEN'S PERSPECTIVE

In this stage, you must clearly **identify the public problem and the citizens directly affected by it**. Statistical data, studies, and existing research can offer a valuable starting point — but in most cases, they are not enough on their own. You need to go beyond the surface of the numbers to understand how the issue manifests in the lived experiences of people.

To do this, **rely on structured listening mechanisms** and, whenever possible, involve citizens themselves in shaping the diagnostic process. You don't need to hear many — hearing well is more important. Conversations with a few directly affected individuals can reveal decisive aspects that aggregated data don't show, adding color, depth, and humanity to your analysis.

By combining objective evidence with attentive listening to those who experience the problem, **you can build a more realistic, empathetic, and useful perspective to guide decisions and interventions**. A well-defined problem, with explicit cause-and-effect relationships, contributes directly to identifying concrete and socially compatible solutions.

Useful Techniques

1. Identifying Affected and Excluded Groups

- Recognize the different population groups impacted or left out by a public problem. This is key to understanding who the issue belongs to, which citizens suffer its effects most intensely, and who may benefit from its resolution. It also helps to reveal inequalities, identify vulnerabilities, and ensure your audit includes those who are usually overlooked by public policies.

2. Analysis of Citizen Complaints and Demands

- Review complaints, suggestions, reports, and feedback from citizens via formal or informal channels. This analysis helps you detect recurring failures, unmet needs, and improvement opportunities in public services. It also reveals dissatisfaction patterns and service bottlenecks that can inform the audit's focus.

3. Interviews with Citizens

- Conduct structured, empathetic interviews with people directly affected by the issue. These real-life testimonies reveal deep needs and

highlight aspects that don't show up in statistical data, making your analysis more grounded and human-centered.

4. Direct Observation

- Observe firsthand how citizens interact with public services or policies. Notice behaviors, challenges, spontaneous reactions, and environmental conditions. This helps you spot access barriers, delivery failures, and gaps between planning and practice.

5. Satisfaction Survey Analysis

- Interpret data from user satisfaction surveys to assess service quality, value perception, and user experience. This can identify strengths and weaknesses, provide benchmarking opportunities, and check whether actual service delivery matches what is promised.

6. Empathy Map

- Use this visual tool to deeply understand citizens by mapping what they see, hear, think, feel, and do. It helps identify emotions, expectations, frustrations, and needs, guiding a more sensitive and realistic analysis of public problems.

7. Personas

- Create fictional characters based on real data and citizen stories that represent different social profiles affected by a policy or service. Personas help you visualize how different types of people experience the issue, humanize your focus, and reveal design or implementation gaps.

8. Citizen Journey

- Map the citizen's steps when trying to access a public service — from discovery to after-service experience. This reveals points of friction, obstacles, dropouts, and also highlights best practices. The goal is to suggest improvements that enhance the citizen experience.

9. Problem Tree

- Use this visual tool to map out causes (roots), the central issue (trunk), and consequences (branches) of a public problem. This helps clarify contributing factors and impacts — supporting indicator selection and better audit focus.

10. Root Causes (5 Whys)

- Apply this investigative method to uncover the underlying causes of a public issue. Repeatedly ask "Why?" (typically five times) to go beyond superficial symptoms and focus on the real drivers behind the problem.

11. Public Problem Canvas

- Use this structured visual tool to describe in detail a problem relevant to society. The canvas organizes key information such as affected groups, their challenges, aggravating or mitigating factors, and paths to potential solutions — fostering collaboration between public managers, citizens, and oversight bodies like the TCU.

ASSESSING THE STATE'S RESPONSE

At this stage, you should **assess how the State has responded** to the problem experienced by citizens by examining the related policies, programs, or public services. Check whether public interventions are effectively, fairly, and promptly addressing the issue.

Seek to understand the **logic behind the intervention**: what are its intended objectives, what paths were chosen to reach them, who are the actors involved, how do they interact, and what resources are being mobilized. Analyze not only what was planned, but what has actually been implemented and how the response has performed in practice.

Evaluate the response not only based on **technical effectiveness** but also from the **citizen's point of view**: does it meet their needs? Is it timely? Is it accessible? Pay special attention to the impact on the most vulnerable groups.

Identify failures, gaps, and critical issues — including **absence of policies, discontinued actions, or weak coordination between responsible actors** — and try to understand why the response has been insufficient or ineffective, when applicable. This assessment is essential for supporting recommendations that point to viable solutions and reinforce the role of external oversight in **generating public value**.

Useful Techniques:

1. Theory of Change

- Use this technique to describe how and why a certain social impact is expected to occur. It helps make the policy's objectives explicit, the underlying assumptions, the expected results at each stage, and the risks that may hinder success.

2. Stakeholder Mapping

- Identify the main actors involved in the public policy — government agencies, service providers, councils, civil society organizations, among others. Understand each one's role, how they interact, and their influence on results.

3. RACI Matrix (Responsible, Accountable, Consulted, Informed)

- Use this tool to clarify the roles and responsibilities of each actor throughout the stages of the policy or service. This facilitates governance analysis by showing overlaps, gaps, or undefined responsibilities that affect service delivery to citizens.

4. Public Policy Performance Analysis

- Assess whether the policy is achieving its goals and delivering meaningful results. Evaluate its effectiveness (what does it deliver?), efficiency (at what cost?), and impact (what changes in people's lives?), using both quantitative and qualitative data.

5. Diagnostic Panels

- Organize meetings with experts, public managers, and civil society representatives familiar with or affected by the public problem. These discussions help build a more realistic and complete diagnosis of existing policies and services. Use this opportunity to evaluate how the State has responded to the problem: what works, what doesn't, where the failures are, and which social groups are most affected. Identify access barriers, service inequalities, and possible causes of ineffectiveness.

6. Tracking Resources and Actions

- Follow the flow of public resources — financial, human, and material — from allocation to implementation. This technique allows you to identify bottlenecks, delays, misuses, and opportunities for improvement.

7. Process Mapping

- Diagram the real flow of the policy or service: stages, decisions, documents, and interactions. The process map helps visualize dysfunctions, rework, unnecessary bureaucracy, and the barriers faced by citizens at the point of service.

BUILDING EVIDENCE-BASED SOLUTIONS

In this stage, your role is to help build solutions grounded in robust and relevant evidence. **Evidence-based solutions are more likely to effectively address public problems**, as they are supported by concrete data, proven experiences, and solid analysis. This approach avoids guesswork, reduces the risk of errors, and increases the legitimacy of the proposed actions.

You can gather evidence from your audits, from high-quality scientific studies and research, from documented good practices in national and international literature, and from reports by the TCU and other oversight institutions. It is important to seek this information systematically and rigorously.

When planning the audit, build a strategy clearly focused on generating social impact. This strategy must be grounded in a deep understanding of the problem from the citizen's perspective, as well as the deficiencies and risks present in the State's response. Reference panels and validation by higher instances help refine this strategy, which will guide the definition of audit questions and the procedures required to address them. Well-founded findings will be the basis for proposing effective solutions.

Avoid developing solutions in isolation or based solely on internal technical views. Ideally, involve public managers, specialists, and civil society representatives in a participatory construction process. This approach increases the feasibility of proposals, strengthens commitment to implementation, and brings diverse perspectives into the process.

Strive for transparency in how solutions are developed and how commitments are established. This reinforces accountability and allows social oversight to act as an ally in ensuring the recommended changes are realized.

Many audits become long and less effective due to insufficient prior understanding, resulting in strategies with low impact. In this context, audits should be seen as opportunities to deepen understanding and produce meaningful findings that enable the TCU to issue effective and feasible recommendations. This requires incorporating the citizen's perspective from the diagnosis stage, deeply analyzing the root causes of problems, and proposing realistic solutions built in partnership with public managers.

Useful Techniques:

1. Social Impact Audit Strategy

- An essential tool in the initial planning stage, this strategy helps define the key parameters for organizing the audit with a social impact focus. It offers an overview of the problem, identifies key social groups affected, lists the indicators that will help track the problem's evolution, and outlines potential benefits for citizens. It also defines the audit's scope, highlights priority aspects for assessment, identifies key stakeholders to involve, and lists the expected results. To build it, promote a structured discussion with colleagues and specialists offering different perspectives. Validate the strategy with higher authorities before detailing the audit plan. A well-designed strategy will guide all subsequent decisions of the audit team.

2. Agile Follow-up

- Adapt agile methodologies to conduct audits in dynamic contexts. Unlike traditional approaches that require a fully detailed plan before starting, agile follow-up unfolds in short cycles (sprints) of two to four weeks. In each sprint, the team focuses on specific aspects of the audited policy or service, analyzes evidence, and shares findings with public managers, encouraging continuous improvements throughout the process. This method favors quick adjustments, maintains focus on impact, and strengthens collaboration between auditors and managers.

3. Recommendation Development Workshops

- Organize participatory workshops to support the drafting of audit recommendations. Bring together public managers, subject-matter experts, and, when possible, representatives of civil society directly affected by the problem. The workshop should be based on the audit findings and good practices, and then collaboratively explore possible solutions, assessing their technical, legal, financial, and political feasibility. This practice fosters alignment with implementation stakeholders, increases the likelihood of recommendation adoption, and enriches the process with both technical and experiential knowledge.

4. Citizen Briefing

- Produce accessible versions of audit reports written in plain language to promote transparency and encourage social oversight. Include only the essential information so that any citizen with a high school education can understand what the TCU audited, what was found, what solutions were proposed, and who is responsible for implementing them. Highlight the expected benefits for society if the solutions are successfully adopted.

MONITORING THE IMPLEMENTATION OF SOLUTIONS

To conclude the citizen-centered audit cycle, you must monitor the implementation of the proposed solutions and the results achieved. It is not enough to issue recommendations and determinations without returning later to check whether they were fulfilled and whether they produced tangible benefits for the citizens affected by the problem.

Monitoring must go beyond merely verifying formal compliance with TCU's decisions. **Assess whether there has been a real change in the situation faced by citizens and whether the problem has been mitigated or solved.** To do this, use the same indicators defined at the beginning of the audit to track the evolution of the problem and the related public policies or services.

Aim to maintain active engagement with the responsible public managers, even outside of formal monitoring moments. Demonstrating genuine

interest in the results can encourage managers to remain committed to implementing the solutions, without exerting undue pressure.

Whenever possible, seek to involve citizens in the monitoring process.

Citizens can observe and report important aspects of public services that may be beyond the direct reach of the TCU, thereby strengthening social oversight and enhancing the effectiveness of the audit.

Finally, remember that the ultimate goal of monitoring is to ensure concrete improvements in people's lives. The cycle — which can be repeated more than once for a given public problem — will only be truly complete when there is clear evidence that the interventions have resulted in positive impacts for citizens.

Useful Techniques:

1. Monitoring Focused on Problem Resolution

- Follow up at the appropriate time on the implementation of the solutions proposed in the audit. Go beyond formal verification of compliance and assess whether the original problem has actually been mitigated or resolved. Use the same indicators defined at the beginning of the audit to compare the situation before and after the intervention. Keep your focus on what really matters: concrete changes in citizens' lives.

2. Citizen Monitoring

- Create channels for citizens and civil society organizations to contribute to the monitoring of implemented solutions. Encourage them to observe and report perceived changes in public services, especially in areas that may escape institutional observation. Incorporate these insights into your monitoring reports and use them as inputs for future audits. This active listening strengthens social control and broadens the collective intelligence applied to the problem.

3. Talking to Citizens

- Share with society, in a clear and accessible way, the progress made with the implementation of audit recommendations. Adapt the content of the citizen briefing for digital platforms and social media, using plain language, visuals, and concrete examples. Show what changed in public policies and services as a result of the TCU's work in partnership with public managers. This transparent communication reinforces the legitimacy of external control and encourages citizen engagement.

**Learn more about all
the techniques at the
"Citizen-Centered
Oversight" website**

<https://ir.tcu.gov.br/b91>



ASSESSING WHETHER PUBLIC ORGANIZATIONS KEEP CITIZENS AT THE CENTER

Verifying whether public institutions place citizens at the center of their actions is one of the most powerful ways in which the TCU can positively influence public administration. This assessment goes beyond checking regularity and cost-effectiveness, focusing instead on what truly matters: the quality of public policies and services delivered to the population. It also guides managers to adjust their internal systems for planning, management, and control to increase positive impacts on citizens' lives.

Federal Law No. 13.460/2017, which addresses the participation, protection, and defense of public service users' rights, clearly states that services must be provided based on principles such as user focus, transparency, continuous evaluation, and commitment to results. The law establishes the duty of government bodies to listen to citizens, provide clear information, and deliver services according to defined quality standards. These standards must not only be established but also made known to users and continuously monitored by managers. Auditing compliance with this law is therefore a fertile ground for audits with high transformative potential.

By examining whether and how audited entities listen to citizens, measure service satisfaction, improve based on evidence, and focus on social outcomes **the TCU acts as a driver of a more responsive and result-oriented public administration.**

Technical units that adopt this approach enhance the value of their audits because they help align the functioning of the State with the real needs of the population. For example, audits that assess citizen experience in health, education, or public safety services have contributed to concrete improvements in service flows, user feedback mechanisms, and the use of more relevant indicators for decision-making. This is a tangible way for the TCU to fulfill its constitutional role with greater relevance, acting as a bridge between citizens and a more effective State. The *Cidadão no Foco* website provides working papers and tools to support audit teams in this task.

WHAT IS NOT CITIZEN-CENTERED OVERSIGHT

Although all TCU audit work is ultimately intended to generate public value, **not every audit produces a direct impact on people's lives**. To recognize when the citizen is not at the center of an action, certain signs can be observed.

If the oversight is solely focused on improving government bureaucracy, without a clear connection to real problems experienced by the population or to the impact of public services on people's lives, this is a sign that the citizen is not at the center.

Another indication is when the audit process ignores the population's perspective — for example, through the absence of citizen listening mechanisms, user experience analysis, or complaint review. It is important to note, however, that citizen-centered auditing is not the same as citizen participation. Citizen-centered audits aim to produce a positive direct impact — or to prevent direct negative impact — on people's lives.

On the other hand, citizen participation, as defined in the TCU's Citizen Participation Framework, refers to the population's involvement in the oversight of public policies to foster improvements in service delivery to society. Not all citizen-centered audits will include participation mechanisms. Participation is not mandatory but can add legitimacy, quality, and focus to the audit.

Moreover, if reports are complex and hard to understand, and fail to clearly explain how the proposed changes will improve citizens' lives, the citizen is clearly not in focus. The same applies when the audit concludes without proposing concrete actions to address real problems faced by the population.

For this reason, it already represents a significant advancement when audit teams are able, from the beginning, to clearly map the desired impact on citizens' reality.

Figure 1 - How to distinguish a citizen-centered audit

It is a citizen-centered audit when...	It is not a citizen-centered audit when...
It starts from real problems experienced by the population.	It starts from operational, procedural, or bureaucratic issues with no direct link to people's lives.
It seeks to generate direct impact or prevent negative impact on citizens' lives.	It does not consider the effects of policies and services on citizens.
It understands the problem from the citizen's point of view, and uses that perspective to assess whether the State's response is adequate.	It ignores the user's experience with the policy or service.
It applies the I.D.E.A.I.S. principles.	It is conducted without considering social impact, empathy, discernment, or other relevant principles.
It communicates the audit work and results clearly, accessibly, and in a way tailored to the target audience.	It produces difficult-to-understand reports, with no clarity on how the proposed actions will benefit citizens.
It proposes viable solutions, developed together with public managers, and monitored with a focus on problem resolution.	It ends without proposing concrete actions to address real problems.
It may or may not include citizen participation mechanisms, but it always aims for direct benefit to the citizen.	It uses citizen participation mechanisms but does not seek to generate social impact.

Source: Federal Court of Accounts



CONCLUSION

A Adopting a proactive and inclusive approach is essential if we are to effectively benefit Brazilian citizens through our audits. To achieve this, it is important to take into account the I.D.E.A.I.S. principles to place citizens at the center, applying the recommended tools appropriately.

In addition, we must be prepared to face challenges related to communication and engagement, ensuring that the information collected is used effectively and that citizens' demands are addressed in a timely and appropriate manner. The humility to listen to citizens' real needs and the ability to adapt to changes are key elements for the success of citizen-centered initiatives.

The citizen-centered approach will require a continuous effort of improvement and innovation by the TCU and by you, the auditor, so that we can truly make a difference in society by promoting positive and lasting impacts on the lives of Brazilian citizens.

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Enhance public administration through government auditing for the benefit of society.



Vision

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