

Forum Practical Perspectives: Special Section COVID-19

Actions by the Courts of Accounts to minimize effects of coronavirus

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This study aims to highlight the efforts made by the Brazilian Courts of Accounts (CAs) during the COVID-19 pandemic to collaborate with its jurisdictional authorities, civil servants, and society to face its effects. Descriptive and qualitative research was carried out, analyzing the legislation issued by the CAs to evaluate their actions. Among the findings, it was observed that the CAs took administrative and pedagogical measures to protect the public, such as the suspension or restriction of face-to-face service. Also, the courts suspended collective events, face-to-face meetings, and travel, adopted telework, limited expenditures and distance learning courses. Among the procedural measures, Plenary Sessions or Chambers, procedural deadlines, and remittance of accounts were suspended. Finally, the activities of guidance and monitoring were conducted under a series of guidelines and recommendations created collaboratively with other agencies and branches of government, guiding public spending, the acquisition and contracting of services with no bidding requirements, among other procedures. It is concluded that the set of measures implemented by the CAs shows a change in the traditional status of subsequent control of public accounts – which gives rise to punitive action – for prior and concurrent control, with recommendations, inspections, and monitoring, when the manager still has instruments to amend errors and avoid waste and misapplication of public resources.

Keywords: COVID-19; pandemic; control; calamity; actions.

Ações dos Tribunais de Contas no enfrentamento dos efeitos do coronavírus

Este estudo visa evidenciar os esforços empreendidos pelos Tribunais de Contas (TCs) brasileiros no período de pandemia do coronavírus a fim de colaborar com seus jurisdicionados, seus servidores e a sociedade para o enfrentamento de seus efeitos. Realizou-se pesquisa descritiva, com abordagem qualitativa, por meio de análise das legislações emitidas pelos TCs, para avaliação das ações tomadas por eles. Entre os achados, destacam-se as ações de âmbito interno e pedagógicas empreendidas na forma de medidas destinadas ao público externo (como a limitação no atendimento presencial), à suspensão de eventos coletivos, de reuniões presenciais e viagens, à adoção de teletrabalho, ao contingenciamento de despesas, cursos à distância etc. Entre as ações processuais, destacam-se as suspensões de Sessões Plenárias ou das Câmaras, dos prazos processuais e da remessa das prestações de contas. Por fim, no tocante às ações orientativas e de monitoramento empreendidas pelos TCs, constatou-se que foi elaborada uma série de diretrizes e recomendações em relação às práticas adotadas pelos órgãos de controle externo de modo colaborativo aos demais poderes, de modo orientar os gastos públicos, a aquisição e a contratação de serviços com dispensa de licitação, entre outros riscos. Conclui-se que o conjunto de medidas implementadas pelos TCs demonstra mudança no status tradicional de controle posterior das contas públicas, que enseja uma atuação punitiva para um controle prévio e concomitante, por meio de recomendações, fiscalizações e monitoramento, quando o gestor ainda dispõe de instrumentos para corrigir eventuais erros e evitar o desperdício e a má aplicação do recurso público.

Palavras-chave: COVID-19; pandemia; controle; calamidade; ações.

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Acciones de los Tribunales de Cuentas para enfrentar los efectos del coronavirus

Este estudio tiene como objetivo evidenciar los esfuerzos realizados por los Tribunales de Cuentas (TC) brasileños en el período de la pandemia de coronavirus para colaborar con sus jurisdiccionales, funcionarios y la sociedad para enfrentar sus efectos. Se realizó una investigación descriptiva con enfoque cualitativo mediante el análisis de la legislación emitida por los TC para evaluar las acciones tomadas por los estos. Entre los resultados, se destacan las acciones administrativas y pedagógicas emprendidas en forma de medidas dirigidas al público externo, como la limitación en el servicio presencial, la suspensión de eventos colectivos, de reuniones presenciales y viajes, la adopción del teletrabajo, la restricción de gastos, y cursos de aprendizaje a distancia. Entre las acciones procesales están las suspensiones de sesiones plenarias o cámaras, de plazos procesales y de envío de las prestaciones de cuentas. Finalmente, con respecto a las acciones de orientación y supervisión emprendidas por los TC, se constató la elaboración de una serie de directrices y recomendaciones con relación a las prácticas adoptadas por los organismos de control externo de manera colaborativa con los otros poderes, a los efectos de orientar el gasto público, la adquisición y contratación de servicios sin licitación, entre otros riesgos. Se concluye que el conjunto de medidas implementadas por los TC muestra un cambio en el estatus tradicional: del control posterior de las cuentas públicas - que da lugar a acciones punitivas - hacia el control previo y concomitante, a través de recomendaciones, inspecciones y monitoreo, cuando el administrador tiene los instrumentos para corregir eventuales errores y evitar el desperdicio y la mala utilización de los recursos públicos.

Palabras clave: COVID-19; pandemia; control; calamidad; acciones.

1. INTRODUCTION

The World Health Organization (WHO) classified as a pandemic, in early March 2020, the disease caused by the new coronavirus Sars-CoV-2. COVID-19 was publicly identified in December 2019 in Wuhan, China. Transmitted between humans, it spread rapidly across the country and around the world (Deng & Peng, 2020). Pandemic events similar to that of COVID-19 are rare - perhaps the last one occurred more than 100 years ago. However, calamitous situations of a smaller geographic dimension are relatively common in Brazil, such as the most recent epidemic outbreaks of zika, dengue and chikungunya (Valle, Pimenta, & Aguiar, 2016), environmental disasters in Brumadinho and floods in mountainous region of Rio de Janeiro (Bataglin & Alem, 2014; Almeida, Jackson, & Vilela, 2019).

Under the terms of article 196 of the Federal Constitution 1988 (FC-88), health is the right of all and the duty of the State, which must guarantee it through social and economic policies aimed at reducing the risk of disease, as well as access universal and egalitarian actions and services for their promotion, protection and recovery. Thus, in Brazil, Ordinance 188 (2020) declared a public health emergency of national importance due to the coronavirus. The Ministry of Health (MH) issued guidelines, in particular Ordinance n° 356 (2020), in which it intensifies the recommendations regarding preventive care against contamination, the worsening of the situation and the need to adopt more restrictive measures in the work environment. Aimed at reducing the risk of contagion by the coronavirus. Through Ordinance n°. 454-GM (2020), the MH declared a state of community transmission of the disease.

In this sense, the guidelines issued by the Ministry of Health with regard to social isolation reflected in the functioning of public agencies, with changes in administrative routines and restrictions on access by employees to their workplaces. Among these bodies, the Courts of Accounts (CAs) stand out, which announced several temporary and preventive actions aimed at the jurisdiction, the civil

servants and the population. The CAs exercise, together with the Legislative Branch, external control over public administration, in accordance with FC-88.

In Brazil, there are 33 CAs responsible for supervising the management cycle of the federal, state and municipal governments, as well as the legality of the acts performed in an amount exceeding 20 thousand entities linked to them (Lino & Aquino, 2018). The constitutional duty of the CAs consists of defending the state finances, determining responsibility and applying the corresponding sanction by analyzing the accountability of public managers and inspecting the acts performed in the exercise of public service.

In addition to establishing the rules and procedures for the rendering of accounts by the directors of the jurisdicted units, the CAs exercise the supervision and monitoring of the management of public resources (Amorim, Diniz, & Lima, 2017). Thus, in times of crisis, it is important that public policies are developed within the time required by social demand, and due to geographical proximity, local governments would have a greater capacity to manage public policies according to the peculiarities of each reality (Telhado, 2016).

Thus, based on the foregoing, this study aims to answer the following question: what are the efforts undertaken by Brazilian CAs in the pandemic period in order to collaborate with their jurisdictions, their servants and society in facing its effects? This study aims to verify the actions taken by CAs in order to contribute to the fight against coronavirus in Brazil.

This research is justified by the fact that facing the crisis requires massive actions that are not economically attractive to private agents or because of market restrictions that depend on the State's action (Lazzarini & Musacchio, 2020). A major problem requires a large amounts of resources, which increases the risks of misuse and requires effective control to mitigate them. This is an interdisciplinary field of study centered on the power relations between government authorities and society.

Furthermore, based on the collection and unification of distinct and similar strategies, it is possible to stimulate the integration and exchange of experiences and organizational methods between the CAs (Nunes, Marcelino, & Silva, 2019), in addition to enabling the dissemination of actions and guidelines that enable a broader fight against the impacts of coronavirus, consolidating the commitment to contribute to the mitigation of social and economic problems.

2. THEORETICAL FRAMEWORK

2.1. External Control by the Courts of Accounts

The modernization of the democratic rule of law has brought to the public administration the duty to account for management acts and their reflexes (Reis, Dacorso, & Tenório, 2015). The role of inspection by society has been assigned to CAs, which historically have been configured as a body for technical control of public finances (Quintão & Carneiro, 2015). In Brazil, CAs have hybrid characteristics, with technical and jurisdictional functions, with their own and independent hierarchical line, administrative and functional autonomy, their own legislative initiative and specific normative and regulatory competence. This autonomy allows control actions over public entities, influencing them (Fonseca, 2019).

According to articles 70 and 71 of the FC-88, the CAs have the constitutional role of accounting, financial, budgetary, operational and patrimonial inspection of the state activity followed by the parameters of legality, legitimacy and economy. In this area, its competence includes issuing a favorable or unfavorable prior opinion on the accounts of the Chief Executive, acting as an auxiliary body to the Legislative. In addition, it judges the annual accounts of the other expenditure originators; issues recommendations and alerts; applies to those responsible for the sanctions provided for by law a fine proportional to the damage caused to the treasury, among other commissions; indicates a deadline for the agency or entity to take the necessary steps to comply with the law, if illegality is verified (Quintão & Carneiro, 2015; Lino & Aquino, 2018), reinforcing the punitive capacity of the CAs. Improbability actions can even keep managers responsible for the misuse of public money out of the electoral process through the ineligibility institute (Cella & Machado, 2020).

Throughout history, it appears that the CAs went from a posteriori control to a preventive and concurrent control in the verification of the application of public resources, that is, there is a new configuration of this control body that includes, in addition to the analysis of accounts, the monitoring of resources through an active posture, capable of avoiding the waste or misapplication of public money, combining a qualitative and not just punitive nature (Camargo, 2020). In this way, the CAs have adopted qualitative criteria for analyzing the global situation of the jurisdiction, instead of just a strictly numerical inspection of the legal limits, giving rise to curbing the misuse of resources and achieving the effectiveness of public spending (Camargo, 2020). It can be said that there is a change in the behavior of the control processes in the incorporation of qualitative analyzes that include the need to interpret the legal rules to assess the management as a whole and the achievement of the intended results (Camargo, 2020).

The CAs analyze the accounts of multiple managers and present a great challenge, since they relate to various mayors, chambers and indirect administration bodies, in addition to geographical dispersion (Lino & Aquino, 2018). Each CA has its own specific resolutions and understandings on how to operationalize the interpretation of the accounts of its jurisdictions (Lino & Aquino, 2018; Nunes, Marcelino, & Silva, 2019), which can cause uncertainty.

The CAs, when establishing and managing management indicators suitable for social development for the jurisdicted entities, offer society a performance parameter of their representative. In a utilitarian view, managers will invest in public policies that improve conditions for society and reflect better on their performance in relation to other managers.

2.2. Control Rules and Contingency Actions

The Brazilian legal system provides for situations of exceptionalities in FC-88, in the context of public calamity in the Public Administration Bids and Contracts Law (Law nº 8,666, 1993) and in the Fiscal Responsibility Law (FRL) nº. 101 (2000), which they allow greater financial extension of operations and flexibility in routine procedures for contracting products and services that help to cope with disasters. The National Congress, through Legislative Decree nº. 6 (2020), recognized the occurrence of a state of public calamity, for the purposes of article 65 of the FRL.

In this context, the Bidding Law sets out provisions that provide the manager with quick and effective actions for the direct procurement of goods and services without the prior need for bidding.

In the expectation of coping with the coronavirus, Law n°. 13,979 (2020) was approved, which brought the possibility of other flexible measures to promote public health. This law established health standards and measures that make the form of purchase of products and services more flexible by actions of requisition, through the subsequent payment of indemnity, in addition to authorization for the import of products without registration with the National Health Surveillance Agency (Anvisa).

Subsequently, Provisional Law n° 926 (2020), which provides for procedures for the acquisition of products, services and supplies intended to deal with the public health emergency of international importance arising from the coronavirus, was dedicated to establishing a greater number of applicable administrative rules about financial and asset management, as well as means of control, under Law n° 13,979 (2020).

Among the established actions, the following stand out: exemption from bidding for the acquisition of goods and services (article 4); possibility of contracting a supplier with declared unfit or suspended from negotiating with the public authorities, when proven to be the only supplier (article 4); possibility of purchasing used equipments, provided that they are in full use and guaranteed to function (article 4-A); exemption from the requirement to prepare preliminary studies for common products and services (article 4-C); exemption from risk management prior to contracting (article 4-D); acceptance of terms of reference or simplified basic project (article 4-e); exemption from the price estimate in exceptional cases and the possibility of contracting for higher values resulting from price variation, by means of a formal justification (article 4-E); exemption from documentation of tax, labor and license, in case of restriction of competitors (article 4-F); reduction of deadlines in the bidding process (article 4-G).

In the democratic rule of law, CAs play important roles, as they safeguard the existence and maintenance of public bodies through their competence to monitor and supervise the application of public resources. However, its constitutional functions go beyond the requirements of legality and legitimacy, reaching the dimensions of efficiency and effectiveness of public management (Amorim, Diniz, & Lima, 2017).

In this context, accountability is perceived as the instrument of control and relationship between the parties, being the process by which managers have the obligation to prove to the CA the use, employment or movement of assets, cash and values that entrusted to him by the competent body. It serves so that society can inspect the performance of public agents and, thus, show the performance of politicians to voters.

As a representative of society in external control, CAs have advanced to the dimension of efficiency and effectiveness, as well as to transparent and comparable parameters of the population's living conditions (Cordery & Hay, 2018).

The demand for analysis and judgment of CAs tends to increase based on the intense flow of funds through transfers between the Union, states, municipalities and non-profit entities to bear the costs of emergency actions, which entail several expense processes to meet the diversity of necessary demands to face COVID-19 (Ito & Pongeluppe, 2020).

The emergency Ordinances taken by public managers bring challenges in this scenario of epidemiological crisis such as the flexibility of rules for the execution of public spending, which influence the performance of the courts of auditors, however CAs must observe the current legal system (Rosa, 2020). In addition, pedagogical action to guide public managers is essential, achieved through consultation. The difficulties faced at this time drives changes in the parameters of strict controls, but without distorting the control systems and monitoring of public resources (Rosa, 2020).

3. METHODOLOGY

For this research, a descriptive, documentary and qualitative approach was adopted. For data collection, documents were used such as normative instructions, resolutions, ordinances issued by the 29 CAs in Brazil - 1 Federal Court of Accounts (FCA), 24 State Courts of Accounts (SCA), 3 Municipal Courts of Accounts (MAC) and 1 Federal District Court of Accounts (FDAC). The collections took place from March 10 to April 17, 2020 from the Official Electronic Journal of the CAs. However, it was not possible to obtain data from the Courts of Accounts of the states of Rio de Janeiro and São Paulo, as well as those from the Courts of Accounts of the respective capitals.

In detail, the Official Electronic Diary of each CA was accessed, and performed a keyword search using the word “COVID” and e “CORONAVÍRUS”. In those who did not have this tool, the Electronic Diaries were analyzed individually. Based on the search for the keyword, internal and pedagogical, procedural and guidance actions were identified, as well as monitoring the measures taken by the CAs in the documentation in Box 1.

BOX 1 LEGISLATION

CA's	Research documentation
SCA/AC	Ordinances 59, 60, 61, 63, 68, and 69; Normative Acts 001 and 002; and Technical Note 01.
SCA/AL	Acts 27, 28, 34, 35, 36, 40, 41 and 42; and Ordinances 01, 11 and 53.
SCA/AM	Ordinances 154, 157, 158, 159, 160, 163, 164, 166 and 168.
SCA/AP	Ordinances 182, 192, and 207, Executive Resolution 79, Normative Resolution 177, Normative Decision 014; and Recommendation 01, 02 and 03.
SCA/BA	Acts 36, 38, 41, 46, 47, and 48; and Resolution 012.
SCA/CE	Ordinances 168, 172, 174, 186, 189, 192, 193, 207, 208, and 211; and Administrative Resolution 03.
SCA/ES	Ordinances 22, 24, 25, 27, 46 and 56.
SCA/GO	Ordinances 113, 114, 124 and 129.
SCA/MA	Ordinances 328, 344 and 374.
SCA/MG	Ordinances 19, 20, 21, 22 and 23.
SCA/MS	Ordinances 46, 47, 48, and 50, and Resolution 121.
SCA/MT	Ordinances 42, 44, 45, 46, 52, 53; Normative Resolution 02; and Joint Ordinance. 47.
SCA/PA	Ordinance 35,882; 35,906; 35,922; and 35,939; and Resolution 19,176
SCA/PB	Ordinances 49, 51 and 52; Normative Resolution 01.
SCA/PE	Normative Ordinance 93, 94, 95 and 96; Resolution 75, 76, 77, 78, 49, 80, 81 and 82; Joint Recommendation TCE/MPCO 01, 02, 03 and 04.
SCA/PI	Ordinances 157, 159, 173, 190; Resolution 4 and Technical Note 01.

Continue

CA's	Research documentation
SCA/PR	Ordinances 163, 178, 195, 196, 202, 203 and 220
SCA/RN	Ordinances 94, 101, 103 and 104; Resolution 008; Technical Note 01, 02, 03 and 04.
SCA/RO	Ordinances 245, 246, 249, 260 and 261 and Resolution 314.
SCA/RR	Ordinances 344, 353, 354 and 372; Resolution 07, 08; Normative Instruction 02, 03 and 04.
SCA/RS	Ordinances 401, 404, 408 and 426; Circular CG 03; Ordinances President 01, 02 and 03.
SCA/SC	Ordinances 82, 86, 91, 93, 101 and 108.
SCA/SE	Presidential Act 16, 17, 18, 19, 20, 21, and 22.
SCA/TO	Ordinances 253, 256, 257, 265, 266, 267, 277, 290, 293, 296, and 300; and Technical Note 01 and 119.
FDCA	Ordinances 92, 98, and 102; Resolution 331 and 332.
MCA/BA	Act 179, 181, 188, 195, and 197; and Resolution 1,399.
MCA/GO	Ordinances 124, 126, 131, 132, and 137; Joint Recommendation 01.
MCA/PA	Administrative Resolution 05; Ordinances 0215, 0217, 0259 and 0262; Normative Instruction 002 and 003.
FCA	Ordinances 61, 62, and 71; Normative Decree 182 and 185.

Source: Research data.

The websites of the Schools of Accounts of the respective CAs were accessed to search for pedagogical actions with to the jurisdictional, to the servers and to society, considering the implementation of online activities. The analysis of the identified norms allowed the categorization of the actions and measures contained in Box 2.

BOX 2 ACTIONS CATEGORIES

Actions	Item	Activities
Internal and pedagogical	1	Service to the external public, preferably by electronic or telephone.
	2	Suspension of collective events and meetings (adoption of videoconference).
	3	Work by scale (with rotation) or home office.
	4	Restriction or suspension/prohibition of travel by members and servers.
	5	Cost containment.
	6	Intensification of cleaning services.
	7	Home isolation of servers with symptoms of coronavirus, risk group, contact or return from places with community contagion.
	8	Creation of emergency committees to adopt actions to combat COVID-19.
	9	Distance learning.

Continue

Procedures	10	Suspension of Plenary or Chamber Sessions.
	11	Virtual plenary sessions, videoconference or tele presential.
	12	Suspension of procedural deadlines.
	13	Suspension or extension of the term of accountability.
Guidance and monitoring	14	Working group/monitoring of actions to fight coronavirus.
	15	Guidance to the jurisdictioners as to the actions aimed at emergency confrontation of the serious crisis caused by COVID-19.

Source: Research data.

The analysis of the data collected occurred by analyzing the content of the documents in the Box, which only points to an exemplary list of actions and does not express a definitive and exhaustive list, and other measures may be adopted by the CAs other than those.

4. DATA ANALYSIS AND DISCUSSION

Within the scope of account control, associative entities such as the Association of Members of the Courts of Accounts of Brazil, the Brazilian Association of Municipal Courts of Accounts, the National Association of Ministers and Substitute Counsellors of the Courts of Accounts, the National Council of Presidents of the Courts of Accounts and the Rui Barbosa Institute issued a Joint Resolution n. 1 (2020), with guidelines and recommendations for measures to the CAs, in order to collaborate to face of the effects of coronavirus.

Although these associations do not have the competence to regulate the CAs, they are institutions composed of members that, in a way, express a collective will of these bodies. In this way, the recommendations aim at a collaborative action and with a joint effort for inspection and control performance, preferably in a pedagogical way, to avoid misinterpretations of a performance that harms or hinders the actions of managers in this moment of emergency crisis (article 2).

Another contingency action that allows greater flexibility of action to the jurisdictional authorities were suggestions for the suspension of procedural deadlines and an extension of the presentation of accounts for the 2019 financial year (article 2). Among the internal actions recommended for CAs, there were measures of care with physical distance, but with the complementation of the use of information and communication technologies (ICTs) to support the jurisdictional authorities, in addition to greater efforts to do so.

National Council of Presidents of the Courts of Accounts identified actions developed and concerns that CAs have in the context of coping with the coronavirus, issues of relevant concern such as the need to discuss the limit on health spending, prior control and technical capacity of the courts, reserve of competence, formalism routine, evaluation of public policies, austerity of controls, partnership and guidance, reduction of revenues and alignment of CAs actions (Caldas, 2020).

In addition, the CAs are already taking measures resulting from coping with the coronavirus from institutional management to jurisdictional relationships, among which are prioritizing actions in the

health and economic area, guiding managers, creating committees and technical chambers, evaluating contracts, and, in the institutional scope, teleworking, reduction of working hours and suspension of procedural deadlines (Caldas, 2020). Following the research strategy, the authors' analysis of the legislation presented in Box 1 allowed identifying actions that configure the measures categorized in an exemplary way for each CA.

4.1. Internal and Pedagogical Actions undertaken by CAs

Since the confirmation of the first cases of coronavirus in Brazil, CAs have adopted contingency and pedagogical strategies to face the pandemic scenario. The adoption of such actions aimed at maintaining the activities of the CAs and contributed so that the municipal, state and federal agencies could face the emergency situation and fulfil their legal obligations.

As the CAs receive a large number of people on a daily basis, such as civil servants, contractors, members, jurisdictioners, attorneys and lawyers, among the main restrictive actions are measures aimed at the external public, such as suspension or restriction of the service provided to the jurisdiction, which is now preferably through ICTs or telephone contact. With the suspension of face-to-face activities, contact lists of sectors were made available to the jurisdiction and to society in general, like the SCA/AC. To facilitate the contact of public managers and answer questions regarding the sending of documentation or other services, SCA/AM made available to society a robot called Jarvis for virtual assistance, based on artificial intelligence, with interactive menus.

The limitation of ICTs and the possibility of carrying out certain activities through teleworking forced some CAs to provide work schedules with rotation of servers. With the worsening of the situation and the need to adopt more restrictive measures, as well as the possibility of continuity of services, there was the adoption of the teleworking regime, in order to ensure greater security for employees, making contacts available preferably electronically. There was also the restriction or suspension of national and international travel, face-to-face meetings, internal and external collective events, but meetings and activities were held that prioritize distance work, as long as the effectiveness of the performance is not compromised.

In order to avoid contamination on a large scale, control and reduce risks, some CAs have created virtual meeting rooms (SCA/RS), necessary for the maintenance of activities. According to the normative instruments, there was a prioritization and intensification of preventive measures, with purchases and applications of hygiene and cleaning products for the cleanliness of the internal areas, considering the protocols issued by the Ministry of Health in order to prevent the coronavirus.

The actions to mitigate the risks arising from the coronavirus in each CT included the members who travelled to places with viral circulation or who maintained close contact with suspected or confirmed cases and the risk group. These were subjected to social isolation with teleworking.

In view of the impossibility of offering courses and face-to-face training, the Schools of Accounts offered courses and lectures on distance learning platforms. Some courses, like the SCA/PR, are aimed at public administrators with guidance.

In order to constantly evaluate the temporary actions taken in each CA and the indication of adopting new measures that are necessary, monitoring committees were created. Economic projections

point to a severe global and local crisis, with a drop in revenue collection from public agencies expected, given the effects caused by the new coronavirus.

Considering the adverse fiscal scenarios in the public administration in order to directly impact the CAs budget, there was the implementation of a budgetary and financial balance approach, as well as expenditure restraint by the cuts of costs. To this end, spending reduction plans were adopted in each CA in order to optimize expenses to provide savings.

4.2. Procedural Actions Taken by CAs

When considering that accountability is the duty of every manager in public entities, who must report what they do, how they do it and why they do it, responding for their acts or omissions in the social context in which they are inserted (Reis, Dacorso, & Tenório, 2015), the majority of CAs adopted the suspension of procedural deadlines and for shipments of data, statements and documents.

The procedural deadlines have been suspended, that is, the dates for managers and responsible parties to express themselves, in the SCA/AC and SCA/AP processes, as well as the plenary sessions and the SCA/AC chambers. The need to preserve the widespread publicity and transparency of the deliberations made by the CAs, without ruling out the possibility of face-to-face assessments and judgments, led to the adoption of virtual plenary sessions at SCA/AL as a means of coping with the new coronavirus, in order to continue the analysis of processes and speed of judgment, with the possibility of oral support through videoconference.

The virtual session or by videoconference of appreciation and judgment of administrative processes in an electronic environment, as adopted in SCA/AL, allows the lawyer to register before the session, for the purpose of oral argument. Some virtual plenary sessions had the request for oral support, made before the opening of the session, so that the process could be removed from the agenda and forwarded for inclusion in the agenda of the face-to-face session. The evolution of ICTs and distance work processes made it possible for oral support to also occur through an electronic file sent to the CA.

Following the guidelines issued by the CAs regarding the period that public administrations are going through and the effects that this has on the routines for preparing the accountability of each jurisdictional unit, in SCA/AP, for example, normative instruments were published extending the deadlines for remittances accountability by municipal jurisdiction. These actions involve sending remittances of accounting, financial, budgetary and equity data from municipal, state and federal entities.

4.3. Guidance and Monitoring Actions Taken by CAs

The need for bodies and jurisdictional entities of the CAs to adopt urgent measures to enable agile, effective and cooperative ways of acquiring equipment's, services and supplies during the coronavirus pandemic period and the task of the CAs on the external control of Public Administration, accounting, financial, budgetary, operational and equity inspection, pursuant to the caput of article 70 and 71 of the FC-88, gave rise to guidance and monitoring actions by the CAs.

The measures are aimed at minimizing the effects of the coronavirus and provide guidance to the jurisdictional authorities regarding the observance of the legal parameters resulting from the declaration of the calamity, such as the hiring of personnel and tenders. To this end, a series of guidelines and recommendations were developed in relation to the measures adopted by the external control bodies in a collaborative manner with the other powers, as a way of mitigating the risks of irregular administrative actions.

Public agencies were instructed to take some measures to public expenditures during the pandemic regarding to the acquisition and contracting of services with no bidding, in accordance with Law n° 13,979 (2020), providing due transparency. Among the guidelines for the jurisdictional authorities is the creation of a specific budget program and/or action with the objective of identifying the expenses related to coping with the coronavirus. The guidelines focus on points such as the emergency and the state of public calamity, the opening of credits to deal with public calamity, acquisitions and public contracts in emergency situations and the limits of the FRL.

Considering the principle of publicity, transparency, and the Access to Information Law, the CAs instructed managers that hiring, and acquisitions be published immediately on a specific official website. Access to Information Law determines public bodies access to information on administrative acts and contracts, and the Transparency Law, which amended the FRL, established that detailed information on the budgetary and financial execution of public entities should be made available in real time. Law n° 13,979 (2020), which establishes measures to combat the coronavirus, reaffirms the duty of transparency of public expenditures during the pandemic.

Some CAs created special commissions, for example, the SCA/AP, as well as working groups to monitor the actions taken by the states and municipalities regarding the effective fulfilment of contracts and respective publications, the admission of personnel, calculation spreadsheet in which they are evidenced, the economic impacts arising from the decree of the state of public calamity, demonstration of the measures taken to confront and recover the local economy, as well as guidance on refraining from incurring expenses with events outside the public calamity on health that are not considered as priorities and indispensable to the running and maintenance of the administrative machine. For example, SCA/SC created a communication channel with public managers and citizens in general in order to offer technical guidance to the jurisdiction and clarify possible doubts.

The commissions are charged with proposing strategies and methodologies for the performance of external control aimed at guiding, controlling and inspecting public expenditures in the period of public calamity and as a way of monitoring the measures adopted by the public administration in dealing with the pandemic. The systematic allows the preventive and pedagogical performance of CAs by identifying, even in the initial phase of the acquisition of products and services, the occurrence of risks, failures or deviations of resources. These commissions allow for a timely inspection activity and aim to contribute to the effectiveness, efficiency and compliance of emergency acquisitions and contracts through transparency to government regulations, which should directly impact the population.

The technical guidelines - in the form of technical notes, as SCA/AC did, or as a guide for managers, as SCA/AP did - seek to provide guidance on the impacts of the FRL on the entities that have decreed

public calamity, on the hiring of personnel aiming at meeting the demands and on property, services and inputs due to the emergency or dire situation. As an example, SCA/MA and SCA/PE created specific websites to concentrate information and guidance to managers and the population regarding hiring procedures, considering operational, budgetary, financial and patrimonial aspects. Likewise, SCA/MA built a contracting panel to advertise the no bidding, with funds received from the central government under the terms of Law n° 13,379 (2020).

The guidelines regarding the guiding role of CAs prevent any excesses in administration from being committed, while technical working groups - involving powers, agencies and public and private entities - contribute to the alignment of strategies in decision making and in the search for solutions to problems public health, economic, financial and social consequences of the pandemic.

5. CONCLUSION

The study aimed to identify the efforts made by the CAs in order to collaborate with their jurisdictions in facing the effects resulting from the coronavirus. The descriptive research, with a qualitative approach and documentary analysis, was carried out, by way of example, through Ordinances, Resolutions and Decrees of the CAs.

Among the results of the internal and pedagogical actions undertaken by the CAs, it was found that they adopted measures aimed at the external public, such as suspension or restriction of face-to-face service to the jurisdiction, which started to be performed preferably by ICTs or telephone contact; adoption of the teleworking regime, in order to ensure greater safety for employees; restriction or suspension of national and international travel, face-to-face meetings, internal and external collective events, maintaining meetings and activities that prioritize distance work, as long as effectiveness is not compromised.

With regard to the procedural actions taken, there was a suspension of procedural deadlines; adoption of a virtual session or by videoconference of appreciation and judgment of administrative processes in an electronic environment; extension of deadlines for remittances of accountability by municipal courts, etc. Finally, a series of guidelines regarding the actions of the external control bodies were adopted, in order to guide public spending on the acquisition and contracting of services with exemption from bidding, among other risks.

The set of actions implemented by the CAs shows a change in the traditional status of subsequent control of public accounts, which leads to punitive action, for prior and concurrent control, through recommendations, inspections and monitoring in the allocation of public resources, when the manager is still it has the means to correct any errors. The evidence indicates that the CAs sought to prioritize flexibility and reduce bureaucratic measures, such as the suspension of procedural deadlines and the extension of the date for remittance of the accounts rendered by the courts, without disqualifying administrative actions.

Considering the regulations on the speed of hiring and situations of exceptionalities in the context of calamity, there a requirement for transparency and publicity of actions aimed at resources destined to face the crisis generated by COVID-19, based on the observation of the legal system and leading taking into account the joint effort to carry out inspection, control and preventive and concomitant

action. Thus, this study can contribute to a reflection on the preparation of CAs for future contingencies, since the constitutional forecast of public calamity focuses on the jurisdiction as executor of public expenditure, requiring a quick decision making.

The results of this study should be observed sparingly, as one limitation for its elaboration concerns the exemplary reference framework adopted and the period observed, since other researchers may use elements and criteria different from those adopted in this study. It is recommended for future research to assess, in the post-pandemic, the effectiveness of the actions taken and their contribution to the jurisdictional authorities, especially with regard to the judgment of accountability.

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