Supreme audit institutions in search of accountability and performance improvement in regulatory utility agencies: a comparative analysis of oversight practices in the telecommunication sector regulators in Brazil and the United States in the last decade

Abstract
This paper is an attempt to provide an argumentation about recent public management policies of audit and evaluation conducted by Supreme Audit Institutions (SAI) in utility regulatory agencies. Such policies seem to be reflecting two doctrines. A first one is that a public organization of external control of the bureaucracy should balance and integrate the pursuit of two types of accountability of such agencies, namely, compliance accountability and performance accountability. This paper relies on the performance accountability stream of SAI practices. A second argument is that - on the one hand - a good design of the regulatory system should guarantee that agencies have degrees of independence as a way to fulfill their mandates, but should - on the other hand - be reviewed not only by compliance with norms and regulation, but also be assessed on their performance, including those related to the agencies regulatory goals.

By providing such argumentation, this study aims to fulfill three outcomes. A first outcome is to provide a review of some practices conducted by the Brazilian Tribunal de Contas da União (TCU) and US Government Accountability Office (GAO) in the utilities regulatory agencies. The issue here is to inform to whom and to what extent are those agencies accountable for in both National Public Administrations.

Secondly, the paper identifies that a choice of Supreme Audit Institutions to conduct performance audit in regulatory agencies is a political phenomenon. As such, the paper should explain facts and events (Elster, 1989). An example of an event related to regulatory reform is the creation of many regulatory agencies in Brazil after privatization during the 1990s. Another event relates to the Telecommunications Act of 1996 as a first major overhaul of telecommunications law in almost 62 years in the United States. A fact is that SAI are increasingly shifting their type of control over the bureaucracy - including regulatory agencies - from compliance audit to performance audit. This fact is a relevant policy issue for this strategy paper. Since it involves many countries and as a political phenomenon, analysis of this fact should engage discussion in a comparative perspective (Sartori, 1994:15). In this sense, a comparative analysis between the Brazilian SAI and the US SAI should help built explanations and evaluation of good regulatory systems designs and their control environment. The issue here is to elicit the proper role of Supreme Audit Institutions as a main actor in the regulatory arena.

Finally, practices in this paper are narrated as a way to bring lessons about performance auditing as conducted by both SAI - in a policy learning transfer context - from one country to another in the area of oversight of regulatory agencies. The issue here is to assess the extent and the ways accountability of regulatory agencies as conducted by Supreme Audit Institutions might be learned from one country to another.
Regulators’ control in Brazil Main results. Improvement on the minimum price calculation method. Improvement on the utility regulation oversight, including regulatory agencies and other areas of government, systemic view of the regulatory activity, interaction with consumer councils Brazil -. by gisselle. the basics of brazil. almost 200 million people live in brazil. this makes it the fifth largest country in the world in terms of population. the official language of brazil is portuguese. most of the country has a.

Session III: Oversight and Investigation -. oversight. effective regulation is critical in preventing and disrupting npo abuse registration and licencing oversight and supervision transparency and proportionality. oversight. unintended.

The comparative analysis primarily focuses on the structural rather than the content dimension of the regimes, but fully takes into account the regulatory objectives of each regime. 9. Describe the state of the art and recommend changes. The objectives of the study are both descriptive and normative. We compare different sectors to identify common features and diverging elements of private regimes grounded on the specific characteristics of the sector. We identify trends related to the organization of the global regulatory space. Regulators do not look beyond their sectors to find innovative answers and solve governance processes issues related to accountability and effectiveness.