

**THEMATIC COMPILATION OF RELEVANT INFORMATION SUBMITTED BY  
BRAZIL**

**ARTICLE 9**

**Management of Public Finances**

**BRAZIL (FOURTEENTH MEETING)**

**UNODC - 14ª sessão do Grupo de Trabalho sobre Prevenção da Corrupção  
(COSP-UNCAC)**

**1 - Measures taken to promote transparency and accountability in the management of public finances, including through a system of accounting and auditing standards and related oversight.**

The Fiscal Responsibility Laws mandates the publishing of all financial information (both for revenues and expenditures). Publicity must be done daily and in the most detailed manner possible. The information is available through Brazil's Transparency Portal ([www.transparencia.gov.br](http://www.transparencia.gov.br)), where citizens can find information about the budget, commitments to spend and actual spending; as well as expected revenues and the actual income. Information about the spending is linked to contracts, procurements, and suppliers. Citizens can also find other relevant information, such as invoices of public purchases, and useful tools that help them monitor the public finances, such as the push system that informs of new payments on the policies of their choice. Information in the portal can be located through different paths of navigation or through a search engine; and it can be visualized in graphics, interactive tables, downloadable dataset. Users can also use APIs to get the data they need. Financial reports and analysis are available on the website Tesouro Transparente ([www.tesourotransparente.gov.br](http://www.tesourotransparente.gov.br)) which provides rich information about national and subnational debts. Finally, if the information needed is not available proactively, citizens can use the access to information system ([www.falabr.cgu.gov.br](http://www.falabr.cgu.gov.br)) to request data or documents they need, based on Brazil's access to information law.

In the scope of strengthening public integrity, we can highlight:

1) "Project CGU-OECD Federal Public Service Values" – the project consisted of defining the values for the federal public service. Such values will guide the search for more honest conduct and behavior and will also guide relations with civil society and the private sector.

2) #integridadesomostodosnos - a campaign to publicize public integrity issues was implemented in public service bodies. The measure disseminated knowledge on issues such as moral harassment, sexual harassment and liability of public agents and legal entities.

3) Public Integrity Perception Survey – this survey was available to all public employees of the federal executive branch with the objective of collecting data on the perception of professionals working in public administration related to the activities of public integrity developed within their respective bodies. The survey was answered by 25,688 public employees.

4) Cooperation with the OECD - CGU signed a cooperation agreement with the OECD to strengthen public integrity through the publication of reports: (1) Strengthening Public Integrity in Brazil (december, 2021) and (2) Modernizing Integrity Risk Assessments in Brazil (may, 2022). The publication of the report "Application of the behavioral perspective to integrity policies" is also planned for the first semester of 2023.

5) Actions of dissemination of the normative framework of the policy of transparency of agendas (Decree n. 10,889/21) and the initiative to regulate the process of presentation and analysis of assets declarations and situations that may generate conflict of interest by civil

public agents of the federal public administration (Decree n. 10,571/20). It is important to note that simultaneously with the normative improvements, two electronic operational support systems were created (e-Agenda System and e-Patri System). These systems can be understood as tools to support the Brazilian State's fight against corruption.

6) Establishment of the Public Integrity System of the Federal Executive Branch (SIPEF) (Decree n. 10.756/21) - This system is responsible for coordinating activities related to public integrity within the federal executive branch, as well as establishing standards for integrity measures within the federal public administration. The regulation created contributes to strengthening the integrity of public institutions, including prevention and measures for combating corruption by the state.

## **2 - Measures taken to promote examining, periodically or as necessary, the applicable financial and accounting frameworks and procedures, in order to determine their effectiveness in the fight against corruption;**

In the case of state companies, Law n. 6404/76 (Article 275), Law n. 13303/2016 (Article 7) and Normative Instruction n. 84/2020 (Article 17) state that the certification of the reliability of financial statements, is up to independent auditors registered with the Securities and Exchange Commission. Obviously, in the exercise of their evaluations, the Federal Court of Accounts (TCU), the Office of the Comptroller General (CGU) and internal audits can identify nonconformities in the financial statements of state-owned companies and, observing the provisions of the relevant technical standards and auditing professionals, their notes can be used as subsidies by the independent auditor and to investigative performance of state defense agencies. In addition, annual audits of accounts are carried out to analyze transactions in the financial statements with the purpose of ensuring that the rendering of accounts clearly and objectively expresses the accuracy of the financial statements, the legality, legitimacy and economy of the acts of management in all material aspects. In 2022, the annual audits of accounts for the 2021 financial year at BNDES, CAIXA, Banco do Brasil, Petrobras and Eletrobras were completed.

## **3 - Measures taken to involve the supreme audit institutions and the internal audit units in the country reviews under the second cycle of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption, in particular in relation to the review of the implementation of chapter II, on preventive measures, including in the country visits, where applicable;**

Regarding the Implementation Review Group on Brazil's review of the Second Cycle, the self-assessment checklist on the implementation of Chapters II and V of UNCAC was completed in January 2020. The document was prepared and translated with information received from around 15 different offices and bodies committed to the fight against corruption in the country. The Office of the Comptroller General coordinated the process at the national level.

During the Country Visit, the reviewers have met around 40 representatives of agencies of the Executive, Legislative, Judiciary and the Public Prosecution Service, including TCU, the Brazilian Supreme Audit Institution.

#### **4 - Measures to increase trust in supreme audit institutions, anti-corruption bodies and governmental and public institutions as a whole;**

The President of the Republic signed, on 01/31/2023, two decrees that inaugurate the reopening of dialogue between the Federal Government and social movements with the creation of the Social Participation Council and the Interministerial Social Participation System, reaffirming his commitment to maintain permanent dialogue with social movements and civil society organizations in the construction of public policies.

The group produced a detailed diagnosis of the scenario of social participation in the country in recent years, and presented proposals for the resumption of institutions and instruments of popular participation in the elaboration and control of public policies. Among them, the proposed formulation of the current structure of the General Secretariat of the Presidency.

Still in the transition, the members of the Council pointed out the need for the elected government to consolidate participatory actions and structures in all bodies of the direct and indirect administration of the Union, aiming at the construction of democratic public policies, as well as in the mediation of conflicts.

With this objective in mind, the president also edited the decree that created the Interministerial Social Participation System, establishing in each ministry a Social Participation and Diversity Office. The system will be coordinated by the General Secretariat of the Presidency, whose new functions are centered on coordinating the dialogue with social entities, with the mission of organizing the debate with society in order to guarantee social participation in the formulation and execution of public policies.

In that regard, Brazil has an Open Government Policy which aims to bring civil society and the government closer together, by promoting transparency, participation, public integrity and accountability. A dedicated unit at the Office of The Comptroller General (CGU) coordinates horizontal initiatives with line ministries and regulatory agencies to promote collaboration and engagement between government officials and a diverse array of non-governmental stakeholders. The Council for Transparency and Fight against Corruption is one institutional space for participation that can also be mentioned. The Council is a multistakeholder forum where public agencies and civil society organizations cooperate to improve policy-making and initiatives in this thematic area. Brazil is also promoting trust through the improvement of public services. Since 2017, it is mandatory for public organizations to have regular evaluations and a council with users for each service.

#### **5- Measures taken to strengthen the national, regional and international coordination and cooperation among the bodies involved in the prevention of and fight against corruption;**

It is important to consider the existence, even if informally, of an anti-corruption system of the Federal Executive Branch, formed by the bodies and entities of the federal government with competence to act in the prevention, detection and combat of acts of corruption, as well as in the accountability of natural or legal persons, in accordance with the legislation applicable to these bodies, and by the measures adopted as a result of these powers. In the federal government, therefore, anti-corruption competences, measures and tools are not exclusively

attributed to a single body or entity, but are the responsibility of several responsible parties, each with a portion of attributions in the fight against corruption. In this way, several measures will be presented, which, in one way or another, require the articulated work of partner agencies that work with various strategies:

**National coordination:**

The National Strategy Against Corruption and Money Laundering – ENCCLA – is an overarching and cross-cutting institutional coordination mechanism that has been in place since 2003. Composed of 90 public institutions, from all government levels and branches, and seven private sector entities, ENCCLA serves as the main platform for the formulation of public policies, proposal of new legislation, and coordinated joint solutions to prevent and fight corruption and money laundering in Brazil.

Member institutions get together annually at a plenary session to discuss and agree, by consensus, on “actions” to be developed over the year to combat corruption and money laundering. Each action is implemented by a thematic working group, under the supervision of a sponsor agency, that reports back to the plenary on the results achieved.

The strategy has greatly contributed, among other things, to promoting the exchange of information and collaboration among different institutions, as well as introducing the use of new technological tools in the fight against corruption. Most notably, it is worth highlighting:

- the creation of the National Register of Clients of Financial Institutions (CCS), which is a centralized database containing information on all financial institutions’ account holders and clients, as well as their legal representatives, increasing the transparency of the financial sector (Goal 04/2008).
- the development of the Banking Transactions Investigation System (SIMBA), through which financial institutions transmit banking data to law enforcement agencies using a standard template, increasing the speed and quality of the information shared (Action 20/2010).
- the establishment of the first Laboratory of Technology Against Money Laundering (LAB-LD) and, subsequently, the National Network of Laboratories of Technology Against Money Laundering (Rede-LAB) to harness the use of information technology tools and scientific methodologies to analyze large volumes of data related to corruption and money laundering cases, optimizing judicial proceedings (Goal 16/2006).

**International coordination and cooperation:**

Brazil has had some success cases in the use of international cooperation on civil and administrative proceedings related to corruption and has concrete evidence that this is a very useful tool for the recovery of assets. As an example of the Brazilian experience, three leniency agreements were signed in 2021, two of which involved other jurisdictions, resulting in final all-encompassing resolutions of both cases. Total amount already paid by the companies was nearly 200 million US dollars.

Our experience with these agreements shows the importance of joint solutions between involved jurisdictions. Cooperation is also essential for the success of alternative legal mechanisms and non-trial resolutions.

Furthermore, Brazil has been involved in networks such as Latin America & Caribbean Anti-Corruption Law Enforcement Network (“LAC LEN”), which is a platform for informal exchange of information to facilitate the provision of legal assistance among its members, and

the Riyadh Initiative. It has also supported similar foreign organizations through direct cooperation.

**Other initiatives in Brazil that can be mentioned are:**

On July 12, 2022, the new regulation of the Anti-Corruption Law - Decree n. 11.129 was published, which deals with the administrative and civil liability of legal persons for harmful acts committed against the national and foreign Public Administration. The new regulation is the result of the experience accumulated by the Federal Executive Branch in the application of the Anti-Corruption Law over the nine years since it entered into force.

Interministerial Normative Ordinance n. 35, of December 5, 2022, was signed, setting out criteria to parameterize, within the scope of negotiations of leniency agreements, the calculation of the reduction of the fine established by article 16, paragraph 2 of Law n. 12.846/2013, in accordance with the provisions of article 47 of Decree n. 11.129/2022.

The Ordinance aims to develop the criteria set by the regulations above and standardize the parameters to be used to reduce fines in leniency agreements negotiated by the Office of the Comptroller General – CGU, and Attorney General's Office - AGU, as guidance to negotiation teams and to promote greater transparency for companies interested in cooperation, voluntary-disclosure and self-report.

The standardization of criteria and parameters to guide the fine reduction margin raises the level of predictability and legal certainty of leniency agreements. Ultimately, establishes incentives for certain behaviors and postures of legal entities understood as appropriate in the context of negotiations and for achieving the objectives of the negotiated sanction policy and collaboration with regard to harmful acts to the Public Administration. Another examples of measures are Ordinance CGU/AGU 04/2019, that presents the procedure of interaction between CGU and AGU in negotiating leniency agreements and exchanging information, and *Protocolo de Execução* (Ordinance) CGU/AGU/Federal Police 01/2020, that regulates the exchange of information presented by individuals and legal entities collaborating with the public administration in the investigation of corruption and fraud (based on the tools of leniency agreements and *colaboração premiada* "plea agreements").

The third edition of the *Latu Sensu* Postgraduate Course in Prevention and Combat of Public Resources' Misappropriation was also promoted, with the offer of 46 spots, 20 for civil servants working at the CGU and 26 for civil servants of partner bodies or entities (Attorney General's Office - AGU, Brazilian Intelligence Agency - Abin, Ministry of Justice and Public Security - MJSP, Federal Police - PF and Federal Highway Police - PRF). The course lasts 21 months and had its opening on February 25, 2021.

The course was modeled to enable critical reflection about Public Administration's acting and to provide a dialogue between the student body and the faculty, which facilitates the theoretical-practical transposition and the formalization of knowledge regarding control, detection, repression of public funds' deviation and consequent sanctions.

The Office of the Comptroller General (CGU) established a program to foster the adoption of anti-corruption measures through its Transparency and Integrity in Municipalities and States program (TIME Brasil). Through TIME Brasil, subnational governments can make an auto-diagnosis, find their maturity level in those areas, create an action plan with priorities and receive support from CGU to implement their plans. This support includes capacity building, roadmaps, technical assistance and even digital solutions.

In December 2020, the Anti-Corruption Plan was published for the period between 2020 and 2025. Its objective is to structure and implement actions to improve, within the scope of the federal Executive Branch, the mechanisms for preventing, detecting and making liable for acts of corruption, advancing in compliance and in improving anti-corruption legislation, in addition to complying with international recommendations. The plan comprises 576 actions distributed across 15 themes, such as internal control, integrity, inter-institutional articulation, transparency and social control, among others.

In this context, we can emphasize:

1) The creation of the Public Integrity System of the Federal Executive Branch (SIPEF) (Decree n. 10,756/21), which constitutes Action CGU 27 of the Anti-Corruption Plan - The system organizes integrity management units under the regulatory guidance of a central body (CGU).

2) The establishment of an Integrity Management Unit and the approval of an Integrity Plan in 100% of the bodies and entities, related to Action CGU 29 of the mentioned Plan.

#### **6 - Measures taken to improve the exchange of information between anti-corruption bodies, supreme audit institutions and other governmental bodies operating in the field of combating corruption, including for consultative purposes;**

As mentioned before, ENCCLA has greatly contributed, among other things, to promoting the exchange of information and collaboration among different institutions, as well as introducing the use of new technological tools in the fight against corruption. Most notably, it is worth highlighting:

- The creation of the National Register of Clients of Financial Institutions (CCS), which is a centralized database containing information on all financial institutions account holders and clients, as well as their legal representatives, increasing the transparency of the financial sector.
- the development of the Banking Transactions Investigation System (SIMBA), through which financial institutions transmit banking data to law enforcement agencies using a standard template, increasing the speed and quality of the information shared.
- the establishment of the first Laboratory of Technology Against Money Laundering (LAB-LD) and, subsequently, the National Network of Laboratories of Technology Against Money Laundering (Rede-LAB) to harness the use of information technology tools and scientific methodologies to analyze large volumes of data related to corruption and money laundering cases, optimizing judicial proceedings.

On November 28, 2022, the CGU launched the Bank of Sanctions, which is an evolution of the Integrated Registration System of CEIS/CNEP (SIRCAD) and was developed so that all bodies and entities of the Executive, Legislative and Judiciary branches of all levels of government can register data related to sanctions applied by them to public agents or private entities. This system becomes a source of information that enables transparency on the Transparency Portal of sanctions that are in force in the following registers: National Register of Ineligible and Suspended Companies (CEIS); National Registry of Punished Companies (CNEP) and

Registry of Expulsions from the Federal Administration (CEAF). As already mentioned, Ordinance CGU/AGU 04/2019 regulates the exchange of information regarding the joint action for the cases of Law n. 12.846/2013; and Ordinance (*Protocolo de Execução*) CGU/AGU/Federal Police 01/2020 regulates the exchange of information regarding the investigation of corruption and fraud between federal agencies. CGU, AGU and Federal police established routines and procedures using information technology to exchange large amounts of documents and information based on these ordinances. For example, AGU has used leniency agreements information in civil procedures since 2018 and CGU regularly asks the Federal Police to clarify information regarding criminal liability of directors and executives that are under investigations and whose companies are negotiating leniency agreements.

Brazil also established a Central Committee for Data Stewardship that aims to improve interoperability of government data in all its areas. The Central Data Governance Committee was established by Decree 10.046/2019, with powers to deliberate, among others, on the guidelines for the categorization of broad, restricted and specific sharing, and the form and means of publication of this categorization, observing the relevant legislation, regarding the protection of personal data; and guidelines for the integration of bodies and entities with the Citizen's Base Register.

The Central Data Governance Committee is responsible for deciding questions about the integrity, quality and consistency of the CBC data. In addition, it decides which new data will be included in the Citizen's Base Registration, to determine the prevalence among them and the inclusion of new bases.

The Federal Government Anti-Corruption Plan in order to improve the mechanisms for prevention, detection and accountability for acts of corruption, represents an effort to optimize the exchange of information and the integration of initiatives in charge of the different governmental levels.

In that regard:

1) Action CGU 52 addresses the "Improvement of inter-institutional articulation between investigation units and bodies" through the development of a study that proposed a model to speed up the articulations between anti-corruption bodies, improving decision-making in the processes of ongoing investigation and investigation.

2) Action MJSP 2 provided for the establishment of the National Network of Judicial Police Units in Combating Corruption – RENACCOR, in 2022.

3) Actions CGU 53 e 54, related to Decree n. 10,571/2020 and e-Patri System. The availability of data from individuals income declarations by the Brazilian Federal Revenue Service represents a concrete initiative that enabled CGU to develop the e-Patri system. This system allows the monitoring of the evolution of the wealth of public agents of the federal government, and enhances the monitoring and repression of possible situations of illicit enrichment, as well as the identification of risks of conflict of interest, as regulated by Decree n. 10.571, December 9, 2020.

4) It is important to inform that the plan contemplated 4 (four) specific actions in the field of prevention and detection of cases of conflict of interests; 4 (four) actions in the field of transparency of agendas; 6 (six) actions in the field of public ethics, and 1 (one) action in the field of private representation of interests (lobby), and that many of these actions have already been successfully completed.



## **7 - Measures taken to promote transparency including by publishing findings of both the anti-corruption bodies and the supreme audit institutions;**

The Office of the Comptroller General's [auditing reports](#) are publicly available as are the decisions of the Court of Accounts (TCU).

The availability of the [conflict of interest prevention dashboard](#) in July 2022, in addition to being a concrete transparency measure, also makes it possible to monitor the demands made to the [conflict of interest prevention system \(SeCI\)](#) by federal civil servants. This panel presents several indicators and makes available a summary of the results of the analyses made by CGU on issues related to possible conflict of interest situations.

In the field of Transparency Policy on the Commitment Agendas of public agents in the federal Executive Branch, it is important to mention CGU's initiative in creating the [InfoAgendas](#), an electronic platform that seeks to promote social control and monitoring of the use of the e-Agendas System.

In addition to the publication of all reports on the CGU [website](#), the reports dealing with state-owned companies are also available for consultation on the [Panorama of State-Owned Companies](#).

This Panel has external access with public information from companies and gathers information from Information System of State Companies, Integrated Planning and Budgeting System and external sources. In addition, the dashboard features:

- Annual accounting data;
- Information by company and by group;
- Aggregated data: shareholding control, branch, sector, area of activity, supervising ministry, budget, economic-financial analysis, personnel and supplementary pension;
- Information on Asset Restructuring (Privacy and Divestments).

## **8 - Provide examples of reports prepared by the supreme audit institutions, national legislatures of body or bodies that prevent corruption;**

Examples of the Office of the Comptroller General's reports can be found on the following website: <https://eaud.cgu.gov.br/relatorios>

## **THEMATIC COMPILATION OF RELEVANT INFORMATION SUBMITTED BY BRAZIL**

### **ARTICLE 9, PARAGRAPHS 2 AND 3 UNCAC**

#### **MANAGEMENT OF PUBLIC FINANCES**

##### **BRAZIL (SIXTH MEETING)**

###### **Paragraph 2 of Article 9**

Concerning overall budget, Brazil has been constantly working to improve its legal and institutional framework, in order to foster more open, participatory, accountable public budgeting. There are three legal instruments that clearly illustrate that proactivity: the Pluriannual Plan (PPA); the Law of Budgetary Guidelines (LDO); and the Yearly Budgetary Law (LOA). The main objective of these laws is to integrate the activities of planning and budget in order to ensure the implementation of government policies in the municipalities, States, Federal District and nationwide.

Furthermore, Brazil has developed some important instruments regarding the promotion of transparency and accountability in the management of public finances. One of those instruments is the Federal Government Transparency Portal ([www.transparencia.gov.br](http://www.transparencia.gov.br)).

The Transparency Portal was created in 2004 and it allows any citizen to keep up with the Federal Government revenues and expenditures, with no restrictions and in a timely manner. The Portal provides information on the transfers of federal resources to states and municipalities; on expenses incurred by agencies from the direct and indirect public administration; expenses made through official payment cards; and also information regarding public officers' positions, functions and salaries, among others. Besides, the Portal makes it possible for everyone to follow up on the different revenue stages, divided by agency or source.

Since its launch, the Portal has already presented over 1.5 million registered information, with an average visualization of more than one million.

In that regard, it is worth mentioning that in December 2014, at the Symposium on Anti-Corruption Development Assistance, Brazil was acknowledged internationally by the OECD as a key cooperation partner concerning public transparency area. A successful example of how Brazil has provided technical assistance on the matter was the trilateral cooperation provided by Brazil to the Government of El Salvador, with the support of USAID. The cooperation involved three technical visits from Brazilian experts to San Salvador and a mission from a delegation of Salvadoran officials to Brasilia. As a product of this assistance, El Salvador managed to improve its Transparency Portal, which was launched in November 2014.

Another important instrument related to the financial transparency are the Transparency Pages, disciplined by the Decree n. 5,482, of June 2005. Every agency or entity of the

Federal Administration must keep, linked to their official homepage, a special page designed for the disclosure of data and information related to the budgetary execution, including matters related to public procurement, contracts and agreements.

Finally, in 2009, Complementary Law n. 131 was sanctioned, altering the Fiscal Responsibility Law in order to determine that the Union, the states, the Federal District and the municipalities make electronically available, in a timely manner, detailed information about their financial and budgetary execution. If any entity breaches the Law, it will be forbidden to receive voluntary transfers of resources from the Union. Besides, the head of the Municipal Executive Branch will be subject to prosecution for responsibility crime, on the basis of Law n. 1,079/50.

In relation to enhancing the effectiveness of the Brazilian system of accounting and auditing and oversight over the budgetary revenue and expenditure, it is worth noting, on one hand, the creation, in 2003, and later restructuring of the Office of the Comptroller General, in 2013. The Office of the Comptroller General is the agency of the federal executive branch, directly linked to the Presidency of the Republic, which is responsible for the tasks of internal oversight, inspections, ombudsman units, and preventing corruption. In addition to overseeing the use of public funds and initiating audits, the CGU is also responsible for pursuing actions to promote transparency and to prevent corruption. The purpose of the CGU is not only to detect instances of corruption; it must also anticipate them and work to develop ways to prevent their occurrence. The CGU also performs inspection functions, which consist of activities related to the investigation of possible wrongdoing by public servants and to the imposition of the appropriate penalties. In addition to its central offices, located in the Federal District, the CGU also has offices in all the other states of the federation, on account of its decentralized functions.

On the other hand, we should also mention the external control, exercised by the National Congress with the assistance of the Federal Audit Court (TCU). The Federal Audit Court assists the National Congress in two ways. First, it prepares prior opinions on the government's accounts. Second, the Audit Court provides Congress with permanent advice on the execution of the budget. The Federal Audit Court has the power to impose penalties. The penalties it may impose include fines and disqualifications from holding public office or public positions for a specified period of time, and it can also declare the unfitness of suppliers who commit irregularities in public bidding processes. The TCU can impose financial penalties for violations committed by public employees and hold them accountable for any losses arising from misconduct by applying fines and by ordering indemnification for the applicable losses.

### **Paragraph 3 of Article 9**

Brazil has a broad and complex network of archives, resulting from the exercise of executive, legislative and judicial functions of the Brazilian state. At this context, Brazil has been improving its internal legislation in order to preserve the integrity of accounting books, records, financial statements or other documents related to public expenditure. In this sense, The National Council of Archives (CONARQ) has special importance. CONARQ is a public organization in the city of Rio de Janeiro linked to the National Archives with the aim to define a national archives policy (public and private) and integrate procedures via the National System of Archives. Since its creation, CONARQ has played a fundamental role in defining norms for archiving, especially to define a general schedule of records retention and disposition, including controls or security standards. In its Resolution of 39 April 2014, CONARQ has produced a Guidelines for the Implementation of Digital Repositories of Trusted Archival Documents establishing policies and procedures regarding the storage and preservation of electronic records, including security measures. Concerning security measures in order to prevent the falsification, Brazil has been developing a digital certification of the electronic government actions. A digital certificate is a kind of signature that allows identification of who sent the message. Equivalent to an identity in electronic documents, to ensure the safety and legal integrity of information. Brazilian law states that any digital document is valid for the law if it is certified by ITI (Information Technology Institute), a Federal Government Recording Authority Agency, who is responsible to validate user-presence and issue Digital Certificates that are linked to ICP-Brazil (Brazilian Infrastructure of Public Keys). Therefore, main advantages of adopting digital certification refers to the accomplishment of information security, including requirements as data authenticity, confidentiality, and integrity. With the improvements gained from the new Brazilian Access to Information Law and with the consolidated basis of the national archives policy, Brazil has been advancing in a very solid way towards to enhance transparency in public administration.