

**The Public Manager's Responsibility Regarding Revenue Waiver:
Perspectives on Administrative Sanctioning Law and the Role of
TAX AUDIT**

**THE PUBLIC MANAGER'S LIABILITY IN TAX EXPENDITURE: PERSPECTIVES
FROM ADMINISTRATIVE SANCTIONING LAW AND THE ROLE OF TAX
AUDITING**

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Summary

This article analyzes the complex intersection between the discretionary power of fiscal management and the legal responsibility of public managers, with a specific focus on the act of waiving revenue. Based on the principles of Administrative and Tax Law, derived from a degree in Law.

, Using specialized tools from the Postgraduate Program in Tax Management and Auditing in the Public Sector, this work argues that revenue waiver (tax expenditure) is not an act of unlimited sovereignty, but a management tool that demands rigorous legal alignment and fiscal responsibility. We investigate how Administrative Sanctioning Law acts as a control and punishment mechanism in cases of illegal or irresponsible waiver, and how Tax Auditing emerges as the indispensable instrument for diagnosis and materiality in the application of such sanctions. It concludes that tax auditing is not limited to verifying collection, but is the main legal tool for assessing the legality and efficiency of tax management, holding accountable managers who fail in their fiduciary duty to the public treasury.

Keywords: Tax Law; Administrative Sanctioning Law; Tax Management; Auditing in the Public Sector; Revenue Waiver; Managerial Responsibility.

Abstract

This article analyzes the complex intersection between fiscal management discretion and the legal liability of public managers, focusing specifically on the act of tax expenditure (revenue waiver).

Grounded in the principles of Administrative and Tax Law from a Law degree and the specialized tools from a Postgraduate degree in Tax Management and Auditing in the Public Sector, this paper argues that tax expenditure is not an act of unlimited sovereignty, but a management tool requiring

strict legal alignment and fiscal responsibility. We investigate how Administrative Sanctioning Law functions as a control and punishment mechanism in cases of illegal or irresponsible waivers, and how Tax Auditing emerges as the indispensable diagnostic and material tool for applying such sanctions. It is concluded that tax auditing is not limited to verifying revenue collection but is the primary legal instrument for assessing the legality and efficiency of tax management, holding accountable managers who fail in their fiduciary duty to the public treasury.

Keywords: Tax Law; Administrative Sanctioning Law; Tax Management; Public Sector Auditing; Tax Expenditure; Managerial Liability.

1. Introduction: The Legal Nature of Revenue and the Dilemma of Waiver

The debate about the role of the State in the 21st century is, in essence, a debate about the management of public resources. Tax revenue, the main source of financing for state activities, is a central theme in the study of Law. Fundamental legal training establishes that public revenue is an "unavailable" asset, that is, it belongs to the community and not to the manager who temporarily administers it. This principle of the "unavailability of the public interest" apparently clashes with the practice of "revenue waiver"—the deliberate act of the State to relinquish potential revenues, such as tax incentives, exemptions, or amnesties. This act, although often necessary as a tool of economic and social policy, creates a profound legal and managerial dilemma that this article seeks to dissect.

This work aims to analyze revenue waiver not as an act of administrative liberality, but as a complex management act situated at the exact intersection of Tax Law, Administrative Sanctioning Law (both pillars of undergraduate law studies), and the technical competencies of postgraduate studies in Tax Management and Auditing in the Public Sector.

We argue that the failure to treat tax waivers with the same methodological rigor as primary public expenditure is one of the main causes of administrative misconduct and fiscal imbalance in public entities. "Tax management" is not only the art of collecting revenue, but, and perhaps more critically, the science of purposefully, legally, and efficiently *avoiding revenue collection*.

The traditional discussion on this topic often bifurcates. On one hand, economic analysis focuses on the effectiveness of tax incentives as a development policy. On the other, traditional legal analysis focuses on the formal legality of the exemption act (the "form" of the law). This article seeks a third approach, informed by specialization in Auditing: the analysis of tax waiver as a *process* of auditable management. The absence of revenue, being an "indirect expense," should be subject to the same scrutiny as a direct expense, and the manager who authorizes it should be held equally accountable.



To build this argument, undergraduate law training provides the conceptual basis for what constitutes an administrative act, the principles of legality and morality, and the theory of Administrative Sanctioning Law. Postgraduate studies, in turn, offer the technical tools to move this discussion from the abstract to the practical field. "Tax Management" teaches us to measure the impact of tax waivers ("tax expenditure"), and "Public Sector Auditing" gives us the methodology to investigate whether this expenditure was legal, legitimate, and efficient.

This article argues that Administrative Sanctioning Law is the quintessential accountability mechanism for fiscal managers, and Tax Auditing is their investigative tool. Without an effective audit of uncollected revenue, the manager's liability for revenue loss becomes meaningless, allowing public assets to be squandered under the pretext of a poorly conceived or illegally executed development policy.

The structure of this work will first analyze the legal contours of tax revenue as an inalienable asset, according to the dictates of Constitutional and Tax Law. Next, it will explore revenue waiver as an act of "Tax Management," subject to rigorous legal requirements and fiscal responsibility. The third section will delve into the fundamentals of Administrative Sanctioning Law applicable to the manager. The fourth section will detail how "Auditing in the Public Sector" becomes the essential diagnostic tool for identifying irregularities.

The analysis will delve into the intersection of these areas, demonstrating how the auditing of tax waivers is a complex field that requires the fusion of legal knowledge with management and auditing techniques. Finally, we will conclude by reiterating that the accountability of public managers cannot be limited to their expenditure actions, but must encompass, with equal rigor, their omissions or deliberate acts of non-collection, consolidating tax auditing as a pillar of administrative probity.

The relevance of this topic is undeniable. In a scenario of increasing social demands and resources

Given the scarcity of public funds, understanding the legal and technical mechanisms that control revenue waivers is essential. A dual academic background in law and tax management/auditing offers a unique perspective for proposing solutions that balance the need for economic development with the unwavering obligation to protect public funds, the core responsibility of public administrators.

2. The Non-Disposable Nature of Tax Revenue: Legal Foundations

The foundation of this entire discussion rests on a fundamental principle of law school, specifically in the branches of Constitutional, Administrative, and Tax Law: the principle of the inalienability of public interest. This principle posits that the assets, rights, and interests managed by the Public Administration do not belong to the public agent or the body, but to the community. The public manager is, in the legal sense of the term, a mere "guardian" or "trustee" of an asset that is not his own. Tax revenue is perhaps the clearest expression of this inalienable asset.



The obligation to collect taxes is not a discretionary power of the administrator; it is a duty-power imposed by law. Tax Law teaches, through the National Tax Code (CTN) in its article 3, that a tax is a "compulsory pecuniary payment". The compulsory nature applies not only to the taxpayer, who is obliged to pay, but also to the administrative authority, which is obliged to *collect*. Failure to collect a tax due constitutes, in itself, an illegal act that may constitute prevarication or impropriety.

This obligation is based on the principle of strict legality, which governs both Administrative and Tax Law. Public administrators are only permitted to do what the law authorizes (restrictive legality), unlike private individuals, who are allowed to do everything that the law does not prohibit. Therefore, the act of *not collecting* a tax (revenue waiver) can only occur if there is a specific law that expressly authorizes it, such as a law of exemption, amnesty, or remission.

The complexity arises because the law authorizing the waiver (e.g., a tax incentive) does not exempt the manager from their fiduciary responsibility. The Postgraduate Program in Tax Management delves deeper into this point: the law creating the waiver must itself be legal and constitutional. It cannot violate the principles of equality (treating equal taxpayers differently without reasonable justification) or the ability to pay. Furthermore, it must meet rigorous formal requirements, such as those imposed by the Fiscal Responsibility Law (LRF).

The Fiscal Responsibility Law (LRF), a pillar of modern public management studied in postgraduate studies, explicitly treats revenue waivers as a "tax expenditure." It requires that any law granting a tax benefit must be accompanied by an estimate of the budgetary and financial impact and compensatory measures (such as increasing other revenue or reducing an expense). A manager who approves or proposes a waiver without these studies commits an act of irresponsible fiscal management.

Therefore, a law degree establishes *what constitutes* revenue (an inalienable asset) and *who can obtain it*. To waive it (only the law). The Postgraduate Program in Tax Management establishes *how* this waiver should be managed (with fiscal responsibility, impact measurement, and compensation). Violation of any of these layers—whether the absence of a law, the unconstitutionality of the law, or non-compliance with the requirements of the Fiscal Responsibility Law—constitutes an illegal act.

This framework allows us to understand that the "fiscal war," for example, is not just an economic dispute, but a complex legal offense. It is the public manager, based on a law that is often unconstitutional (created without the approval of CONFAZ, in the case of ICMS), who violates his duty to safeguard unavailable revenue. He is not "managing," he is "dissipating" public assets, opening himself up to liability.

It can be concluded, therefore, that the duty to collect taxes is not a mere bureaucratic formality. It is the highest expression of legality and administrative morality. Waiver of taxes, on the other hand, is the exception.



It is only legitimate when it fulfills a clear public purpose, is authorized by valid law, and is managed with the same seriousness as a direct expenditure, as will be explored in more detail in the analysis of audit mechanisms.

3. Administrative Sanctioning Law as a Control Tool

Once it is established that revenue is unavailable and that waiver is a management act strictly bound by law, a law degree provides us with the tools to deal with deviation: Administrative Sanctioning Law. This branch of Administrative Law studies the "jus puniendi" (right to punish) of the State over its own agents and over private individuals subject to its oversight.

When a public manager engages in an act of revenue waiver in an illegal or irresponsible manner, he is not merely committing a management "error"; he is committing an offense subject to sanction.

The main rule for applying Administrative Sanctioning Law in this context is the Law of Administrative Improbability (LIA). The LIA, studied in depth in law school, defines acts that violate the principles of public administration, cause harm to public funds, or generate illicit enrichment. Illegal revenue waiver fits perfectly into the category of "act that causes harm to public funds," even if the manager did not directly benefit (specific intent to enrich oneself).

The new LIA (amended by Law 14.230/2021) requires "intent" to establish administrative misconduct.

In the case of revenue waiver, fraud occurs when the manager, consciously and voluntarily, grants a tax benefit knowing that it is illegal (e.g., without authorizing legislation) or without complying with the requirements of the Fiscal Responsibility Law (e.g., without an impact study). The claim of "not knowing" is not sufficient, as management and auditing courses, as well as legal training itself, establish that knowledge of these regulations is an intrinsic duty of the manager's role.

Administrative Sanctioning Law is not limited to the LIA (Law of Administrative Improbability). Managers are also subject to accountability before the Courts of Accounts. The Postgraduate Program in Public Sector Auditing delves into the role of these courts, which have the constitutional competence to judge the accounts of administrators. A revenue waiver granted in violation of the LRF (Fiscal Responsibility Law) is an act of...

"Illegitimate" and "uneconomical" fiscal management, liable to rejection of accounts and imputation of debt to the manager (obligation to return the waived amount to the public treasury).

It is crucial to understand that Administrative Sanctioning Law does not aim to prevent managers from acting or innovating. The objective is not to punish "bad management" in the sense of a public policy that "went wrong," but rather "illegal" or "irresponsible" management. The manager's discretion in choosing which incentive policy to adopt is protected, but the way in which he implements that policy (the *process*) is strictly bound. The administrative sanction does not judge the "merit" of the decision (whether the incentive was "good" or "bad" for the economy), but its "legality" (whether the manager followed the rules for granting it).



The Postgraduate Program in Tax Management complements this vision by introducing the concept of "fiscal accountability." The manager must be able to *account* for their tax management actions. Revenue waiver is one such act. If the manager cannot demonstrate, through documents and technical studies (such as the impact study of the Fiscal Responsibility Law), that their decision to waive revenue was legal, planned, and compensated, they fail in their accountability and expose themselves to administrative sanctions.

The sanctions foreseen in the LIA (Law of Administrative Improbability) are severe: loss of public office, suspension of political rights, and full restitution of damages. This demonstrates the seriousness with which the legal system, studied in law school, treats the mismanagement of public funds. The act of "giving a discount" or "forgiving a tax debt" without due legal support is not an act of political "goodness"; it is an act of impropriety.

In short, Administrative Sanctioning Law is the legal "sword" that protects the principle of the inalienability of revenue. It provides legal consequences for managers who confuse public and private assets. However, for this "sword" to be effective, it needs "eyes"—it needs a mechanism that identifies the irregularity, quantifies the damage, and provides the material evidence for the sanctioning process. This mechanism is the audit.

4. Tax Auditing as a Diagnostic and Materiality Tool

If Administrative Sanctioning Law is what punishes, the Postgraduate Program in Public Sector Auditing is what provides the *science* to investigate. Auditing is the diagnostic tool par excellence. In the context of revenue waiver, its role is twofold: (1) to identify the occurrence of illegal or illegitimate waiver and (2) to quantify the damage to the public treasury, providing the factual "materiality" without which no sanctioning process can prosper.

Traditionally, tax auditing focused on the "taxpayer," verifying whether they paid what they owed. The Postgraduate Program in Tax Management and Auditing in the Public Sector radically expands this view. It introduces "fiscal management auditing," which reverses the focus: it audits the *tax authorities themselves*, investigating whether the public manager is fulfilling their duty to collect taxes and whether their tax waiver actions are in accordance with the law. This is a highly complex field.

The auditor's first task is to verify "compliance." The auditor, equipped with the legal knowledge gained from a law degree, will analyze whether the act of waiving a tax (the exemption law, for example) met all formal requirements: was it approved by the correct majority? Was it preceded by a budgetary impact study, as required by the Fiscal Responsibility Law (LRF)? If it is a shared tax (such as ICMS), did it have the approval of the tax council (CONFAZ)? A failure in any of these formal requirements renders the act null and void, and the waiver illegal.

The second task, much more complex and central to specialization in Auditing, is the "performance" or "operational" audit of the resignation. Here, the auditor asks not only if the resignation is



"Legal," but is it "efficient" and "effective," according to the principles of Public Administration? The waiver was granted to "generate 1000 jobs." The auditor will then look for evidence: were the 1000 jobs generated? Was there a monitoring mechanism to revoke the benefit if the goal was not met? Did the manager monitor this?

This is where specialization in Tax Management merges with Auditing. The auditor will look for the "internal controls" of fiscal management. A responsible manager not only grants the benefit but also creates a system to monitor its results. The total absence of monitoring of a tax waiver is, in itself, a serious management failure. The audit exposes this failure, demonstrating that the manager did not act with the necessary diligence (negligence, which in extreme cases may constitute the eventual intent of impropriety).

Quantifying the damage is the cornerstone of auditing. The postgraduate program provides the accounting and tax techniques to calculate the "tax expenditure." The auditor must estimate how much the public treasury *failed to collect* due to that illegal or mismanaged benefit. This amount, presented in an Audit Report, is the material "evidence" that will support the Improbability Action or the process in the Court of Auditors, binding the manager to reimbursement.

Therefore, auditing is the indispensable bridge between "Tax Management" and "Sanctioning Law". Without an audit, illegal revenue loss is merely a legal abstraction. With an audit, it becomes a concrete, measurable fact and, most importantly, "attributable" to a specific manager. She transforms management failure into evidence of wrongdoing.

Dual academic training is what allows legal professionals or auditors to navigate this field. Legal rigor is necessary to understand the limits of the law, and auditing techniques are needed to find evidence of violations. Auditing ceases to be a mere "verification of accounts" and becomes the main instrument for defending the principle of the inalienability of public revenue.

5. The Critical Intersection: Auditing Tax Spending

The crucial point of our analysis is the practical intersection of Tax Management and _____, of the Audit and Administrative Law. Auditing revenue waivers—or "tax expenditures"—is exponentially more difficult than auditing a direct expense (such as the purchase of an asset). Direct expenses leave a clear documentary trail: commitment, settlement, payment. A waiver, by definition, is a "non-action," a "non-receipt." How can you audit something that hasn't entered the treasury? This is where academic specialization becomes crucial.

The Postgraduate Program in Tax Management provides the first set of tools: measurement and control. Modern tax management is not based on guesswork; it operates with econometric models to estimate potential revenue (what *should* be collected in the absence of benefits). The difference between potential revenue and revenue actually collected is the "tax gap".



And a significant portion of it is tax expenditure. The first step in the audit is, therefore, to verify whether management *at least* measures this expenditure.

A law degree informs the auditor that the Fiscal Responsibility Law *requires* the Fiscal Targets Annex of the Budget Guidelines Law (LDO) to contain a "demonstration of tax expenditure." The audit, then, begins with a simple act: verifying whether the manager has fulfilled this legal obligation. If the manager does not even estimate the amount he is foregoing, he is already at fault, as he is managing "blindly," violating the principles of transparency and responsible fiscal management.

Moving forward, the audit applies compliance tests. The auditor selects a sample of companies that benefited from a tax incentive. Legal training guides the questions: Does company X, which received property tax exemption, meet the requirements of the law that created the benefit? Did it generate the jobs it promised? Is it located in the correct industrial zone? Did the public manager (the city inspector, for example) verify this? The audit seeks evidence of management "control."

The Postgraduate Program in Public Sector Auditing teaches techniques such as "audit trail" auditing. The auditor traces the process of granting the benefit. Was there a prior legal opinion attesting to its legality? Was there a budgetary impact study? Did the manager sign the concession even with a contrary technical opinion? This documentary "trail" is key to proving fraud or gross negligence that underlies Administrative Sanctioning Law.

Modern "Tax Management" also involves information systems. A diligent manager maintains an up-to-date register of all beneficiaries of tax waivers and the amount waived for each. The audit will test the integrity of this system. If the system is flawed, nonexistent, or outdated, the auditor has evidence of serious negligence in the management of tax expenditure. Information technology thus becomes central evidence in the tax audit process.

The great contribution of postgraduate studies is, therefore, to provide the methodology to transform the "invisible expense" of tax waivers into an "auditable administrative fact." Without this methodology, public managers can, in practice, donate billions in future revenues without any accountability, simply by approving a law (often in collusion with interested sectors) and then "forgetting" to monitor it.

The merging of expertise is what makes the argument irrefutable. The legal expert points out the illegality of the act (the exemption law that violates the Fiscal Responsibility Law). The tax management specialist quantifies the amount waived. And the auditor gathers evidence that the manager failed in their duty of control. Together, they provide Administrative Sanctioning Law with the complete basis for holding the manager accountable.

6. The Manager's Culpability: Intent and Gross Negligence in Fiscal Management



Modern Administrative Sanctioning Law, especially after reforms to the Law on Administrative Impropriety, has placed the subjective element (the agent's intention) at the center of the debate on accountability. A simple illegal "act" is no longer sufficient; it is necessary to prove that the manager acted with "dolus" (the free and conscious will to commit the act). In the complex case of revenue waiver, how can Auditing help to prove dolus?

Here, a postgraduate degree in Tax Management and Auditing is fundamental, as it defines what constitutes "good management practice." In this context, fraud does not mean that the manager "stole" money, but that they *consciously* chose to ignore the technical and legal procedures required by their role. Legal training establishes the "duty to know": a manager, upon assuming office, takes on the responsibility of knowing the laws that govern it, especially the Constitution and the Fiscal Responsibility Law.

The audit proves intent by demonstrating the "intentional deviation" from best practices. For example, if the technical reports from accounting and the legal department (internal control bodies) warned the manager that granting a tax benefit was illegal due to a lack of impact study, and the manager proceeded anyway, we have conclusive proof of intent. The manager was "warned" and "chose" to commit the illegal act. The audit collects these reports and attaches them as evidence.

Another form of proof is "willful blindness." The Postgraduate Program in Tax Management teaches that monitoring tax benefits is a duty. If a manager *dismantles* the incentive oversight sector, or refuses to implement a control system, they are deliberately blinding themselves to irregularities. The audit documents this dismantling action, and Administrative Sanctioning Law interprets this not as "negligence," but as a willful act to allow illegality.

The concept of "gross error," although more associated with serious negligence, is also relevant. The Postgraduate Program establishes an "average standard" of diligence expected of a fiscal manager. Completely ignoring the requirement for a budget impact study in the Fiscal Responsibility Law (LRF), for example, is not an excusable "technical error"; it is a "gross error," an elementary violation of the duty of care that approaches the intention to harm public funds, and is therefore subject to sanction.

Academic training in Law is crucial for the auditor at this point. The auditor cannot simply allege "fraud" in an abstract way. He must "specify" the conduct. Did the manager violate the principle of legality? Of impartiality (by benefiting a friend)? Of morality (by forgoing revenue to promote himself politically)? The audit report must be, in essence, a legal document, framing the facts (of the audit) within the norms (of Law).

Therefore, an audit is not a "witch hunt." It is a technical-scientific process that provides the basis for a fair judgment. It separates the manager who committed an excusable technical error (an error in the interpretation of a complex law, for example) from the one who, through willful misconduct or gross negligence, chose to ignore legal procedures, causing harm to public funds.



The specialization in Tax Management serves, paradoxically, as both defense and accusation. It defines the "manual" for good management. If the manager followed the manual (conducted studies, monitored, acted based on opinions), he is protected, even if the public policy did not yield the expected result. If, however, he *consciously* disregarded the manual, the postgraduate course defines the standard by which his conduct will be judged as fraudulent and improper.

7. The Challenge of "Fiscal Warfare" and Accountability

One of the clearest and most complex examples of illegal revenue waiver is the phenomenon of "fiscal warfare" between states or municipalities. This is fertile ground for applying the thesis of this article. Law school, when studying Constitutional and Tax Law, teaches that the Federal Constitution requires that ICMS (state tax) benefits be approved by unanimous decision in CONFAZ (National Council of Finance Policy).

"Tax wars" occur when a manager (Governor or Mayor, in the case of the ISS tax) ignores this requirement and grants, through local law, a benefit "unilaterally" to attract businesses. From the perspective of a Postgraduate Program in Tax Management, this is a high-risk management act. From a legal standpoint, it is a blatantly unconstitutional act. The manager here is not merely "making a mistake"; he is *deliberately* violating an express constitutional norm.

Administrative Sanctioning Law comes into play. The Brazilian Supreme Federal Court (STF) has established jurisprudence declaring these unilateral incentive laws unconstitutional. From the moment a manager sanctions such a law, knowing (or *having reason to know*) of its unconstitutionality, they commit an act of willful administrative misconduct that causes harm to public funds. The "intent" is unequivocal, as the prohibition is public knowledge and notorious within the scope of public administration.

The role of the Audit Office here is crucial. Although the unconstitutionality is declared by the Judiciary, it is the audit (by the Court of Auditors or Internal Control) that must "quantify" the damage. The auditor must calculate exactly how much the state or municipality failed to collect by granting that unconstitutional benefit. This amount will be the basis for the Improbability Action and the Action for Reimbursement to the Public Treasury against the manager who signed the law.

The Postgraduate Program in Public Sector Auditing provides the techniques for this complex audit. The auditor will have to analyze the financial statements of the beneficiary companies, cross-reference data from invoices, and estimate the "tax base" that was exempted. This technical work is the evidence that the Public Prosecutor's Office or the State Attorney's Office needs to substantiate the sanctioning action.

The common defense from the managers is that they acted in "defense of local interests" and to "generate jobs." Administrative Law, however, teaches that the ends do not justify the means. The "good intention" of generating jobs does not authorize the manager to violate the Constitution. The Postgraduate Program in Tax Management reinforces this: efficient management is, above all, legal management.

The "fiscal war" is, therefore, the paradigmatic example of how tax management without a basis in law (constitutionality) and without audit control (damage measurement) leads directly to the application of administrative sanctioning law. Integrated academic training is the only way to analyze the phenomenon in its entirety, from the violated constitutional norm to the audit technique for calculating the damage.

Conclusion: Auditing as a Pillar of Responsible Tax Management

This article demonstrated that revenue waiver, far from being a simple act of political liberality, is one of the most complex and critical aspects of public management. Its analysis requires an academic synthesis that combines the fundamentals of Law with the specialized tools of the Postgraduate Program in Tax Management and Auditing in the Public Sector.

A law degree establishes the fundamental premise: revenue is non-negotiable and the manager is a fiduciary. Administrative Sanctioning Law, especially the Law of Administrative Impropriety, provides severe consequences for a manager who willfully betrays this trust.

However, the law, by itself, struggles to quantify and prove the failure. It is the Postgraduate Program in Tax Management and Auditing in the Public Sector that provides the methodological "bridge." Modern "Tax Management" defines the standards of "good practice" (such as measuring tax expenditure and complying with the Fiscal Responsibility Law), while "Auditing" provides the technique to diagnose deviations from these standards.

The central thesis defended is that auditing, in this context, is not an accessory function, but the main instrument of *accountability* in fiscal management. It is auditing that transforms the "invisible expenditure" of tax waivers into a measurable "legal fact." It is auditing that provides the materiality and evidence of intent so that Administrative Sanctioning Law can be applied.

It can be concluded that the public manager's responsibility for revenue waivers only becomes effective when the oversight bodies (Courts of Auditors and Comptroller's Offices) are academically equipped with this dual perspective. They need auditors who are not just accountants, but "legal-auditors," capable of understanding the complexity of tax regulations and applying sophisticated auditing methods to protect public funds.

Academic training that merges Law with Management and Fiscal Auditing is therefore essential for the training of future public managers and, equally, their controllers. Only through this synthesis is it possible to ensure that revenue waivers fulfill their legitimate function of promotion, without becoming a vector of impropriety and fiscal imbalance.

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