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Integrity and Anti-Corruption Policies in Brazil: The Role of the General Comptroller's Office in the States and Capitals

ABSTRACT

Objective: To analyze how public integrity and anti-corruption policies (PIACPs) and norms are related to the main roles of the general comptroller's office of the states and capitals of Brazil in the internal anti-corruption cycle.

Methodology: We use content analysis and descriptive statistics in a qualitative investigation of a sample of 53 governments, with data collected from documents and official websites.

Results: The general comptroller's office exists in 84.9% (45) of the governments, but most do not have integrity policy (71.7%) or anti-corruption policy (83%). Where these policies exist, the comptroller offices play a central role, following the federal model of integration of the internal anti-corruption cycle in one agency, evidencing processes of institutional isomorphism.

Originality / Relevance: There have been some studies about the isomorphism process in subnational comptroller's offices, but there are practically no studies regarding the existence of public integrity in local Brazilian governments, as well as the role that the local institutions play in these very few policies.

Theoretical contributions: From the neo-institutional perspective, this article investigates how isomorphism of the federal model is associated with the existence of anti-corruption instruments on the organizational level. This contributes to a better understanding of what institutions represent in the policy processes of PIACPs in Brazilian governments.

Social / management contributions: This study demonstrates that Brazilian subnational governments do not follow international recommendations in terms of public integrity. The coordination of anti-corruption functions within a single effective agency, with autonomy and capacity, can help the efficacy of a PIACP and facilitate its institutionalization.

Keywords: Public Integrity; Local Integrity System; Corruption; Isomorphism; New Institutionalism.

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1 INTRODUCTION

From 2015 until the pandemic of 2020 corruption was the main concern of the Brazilian population (Mohallem & Ragazzo, 2017). Corruption has an impact on economic development (Rose-Ackerman, 2006), the effects of social policies (Ferraz *et al.*, 2012), and the composition of government spending (Caldas, Costa, & Pagliarussi, 2016). Brazil has advanced since the signing of the international conventions against corruption in 1996 (OAS), 1997 (OECD), and 2003 (UN), however, there is no legal obligation for local managers to control risk and implement integrity and anti-corruption policies.

Within a global context, public integrity has risen to the top of the anti-corruption agenda, with frameworks proposed by Transparency International (McDevitt, 2014) and the Organization of Economic Cooperation and Development (OECD, 2017a; 2017b; 2019), for example. Brazil intends to be accepted as a member of the OECD, but this will require, among other measures, the adequacy of its integrity systems. The national government is at an advanced stage in this area. Since 2017, there has been an obligation to implement integrity and risk management plans, as well as governance measures in the bodies within the federal executive branch, and there is an internal agency which is responsible for the activities of promoting integrity and the anti-corruption cycle: the Federal General Comptroller's Office (CGU - Controladoria Geral da União, in portuguese).

The objective of this study is to analyze a sample of 53 subnational governments in Brazil (the states and their capitals, including the Federal District) to investigate how public integrity and anti-corruption policies (PIACP) are related to the main roles of the general comptrollers (GCs) of these executive branch. The central question of this investigation is: how are the existence of public integrity and anti-corruption policies and norms related to the most important roles of the general comptrollers within the executive branches of the Brazilian states and capitals?

According to Maesschalck and Bertok's framework (2009), on an organizational level, a PIACP contains structures, instruments, and processes with central and supplementary measures. From an institutional perspective, this article will investigate how the isomorphism to the 'federal model's' anti-corruption structures (the general comptrollers) is associated with the existence of anti-corruption instruments (institutional policies and norms).

This study seeks to contribute to a better understanding of what general comptrollers represent for PIACPs, which, however, are very few in number in Brazil. The coordination of anti-corruption functions can be central to the consistency and efficacy of these policies. There have been investigations of the positive impacts that CGU has had in terms of corruption (Avis *et al.*, 2018), and also some studies about the isomorphism of subnational comptrollers, but there are practically no works about the implementation of public integrity policies in local Brazilian governments, and the role of comptrollers in these policies. The mandate of these comptrollers ends with the executive branch and does not extend to the legislative and judicial branches, but local internal systems of integrity are fundamental to good governance (Huberts, 2018). An effective internal agency in terms of preventing, detecting, sanctioning, and punishing corrupt acts can even reduce the caseload of a country's judicial system.

This study is divided into six sections including this introduction and the references. The second section presents the study's theoretical foundations and the subject's empirical context, while section three explains our methodology. The fourth part has our interpretation of the data and analysis of the results. The final section presents the conclusions, this study's limitations, and possible paths for future research.

2 THEORETICAL FOUNDATIONS

2.1 Corruption and integrity systems in Brazil

Corruption in the public sector is “the abuse of public power for private benefit” (TI, 2020). Despite its presence throughout the history of human society (Ruiz-Morales, 2019), the phenomenon of corruption only came to the fore of the world agenda in the 1980s. At the time, it was corroborated that corruption causes more harm than good in international commerce, because it corrodes the credibility of institutions and governments, debilitating democracy and making social well-being inviable (Abramo, 2005). Huberts (2018) points out at least eight distinct perspectives from which one can characterize the concept of integrity in the literature based on the following keywords: integrity and consistency; professional responsibility; laws and rules; moral values and norms; and exemplary behavior. Integrity here is used in a public context, according to this author (2018), as the quality of a public agent who acts in accordance with generally accepted normative rules and moral values in pursuit of the public interest.

The Organization of Economic Cooperation and Development stimulates the creation of national integrity policies and national anti-corruption systems in member nations (OECD, 2017a; 2017b; 2019). One of the aspects highlighted by the OECD is that this integrity system must be consistent, complete, and effective. Transparency International has conducted evaluations of local integrity systems (LIS) (McDevitt, 2014), using a local government approach from the National Integrity System (NIS) (Pope, 2000). An integrity system is a combination of internal and external components that seeks to contribute to aspects of a government’s integrity “such as its policies, practices, institutions, and guardians of integrity” (Six & Lawton, 2013, p. 641).

On an organizational level, the design of a PIACP can be analyzed based on the OECD’s organizational integrity management framework (Maesschalck & Bertok, 2009). It has a systemic focus which combines rules-based measures with values-based measures, and it seeks sufficient coordination to guarantee a policy’s success. It considers only normative instruments as well as their implementation processes and structures. This model is based on three core and complementary measures which make up its three pillars. The first consists of a balanced combination of integrity management instruments. The second is the development of processes through which integrity is introduced, implemented, and evaluated. The third pillar consists of the structures which are the structural arrangements of the integrity management with an emphasis on the roles of the actors involved and on the coordination process (Maesschalck & Bertok, 2009).

In Brazil, the typical institutional multiplicity of the national anti-corruption system has always presented difficulties for the articulation and effectiveness of the state external control bodies, and it has been plagued by a historic lack of coordination in its actions (Machado & Paschoal, 2016). Moreover, there is no explicit legal obligation that governments must control their risks and implement integrity and anti-corruption policies. Each subnational entity has the autonomy to create its own legislation, although the duties of legality, morality and efficiency are mainly constitutional.

Since 2017, the federal government has had a norm which requires the implementation of integrity policies and good governance in the federal executive branch (Brasil, 2017). There is also a top-level agency – the CGU – which is responsible for defending the public patrimony and increasing transparency, which takes place through public audits, internal inspections, ombudsmanship, prevention, and anti-corruption activities. Among its aims are

the encouragement, training, coordination and monitoring of the implementation of integrity programs throughout the federal government (CGU, 2020a).

However, the CGU does not have the jurisdiction to enforce integrity policies on the other branches and spheres of government. Since 2019, Transparency International has been conducting a project which involves seven of Brazil's states, with the embassies of Denmark and Canada, and seeks to help governments develop anti-corruption plans and promote integrity. The seven states are Ceará, Espírito Santo, Goiás, Minas Gerais, Paraná, Rondônia, and Santa Catarina (CBN Curitiba, 2019). Some of them have laws which require the creation of integrity policies in the executive branch, such as the southern state of Santa Catarina.

2.2 The System of Internal Control and the anti-corruption cycle

The Constitution of 1988 established instruments of accountability (Pinho & Sacramento, 2009), including internal and external control systems. In the executive branch, the federal government in 1994 created the Federal Secretariat of Internal Control (SFC - Secretaria Federal de Controle, in portuguese), but it had serious limitations, because it subordinated the control to the most important of the comptrolleds, the head of the Treasury (Gomes & Benini, 2016). In 2001, the Federal Accounting Court (TCU - Tribunal de Contas da União, in portuguese) determined that the auditing and financial accounts should be separated, and in 2003 it was established the Federal General Comptroller's Office (CGU), which is linked directly to the President of the Republic, with the incorporation of the functions of internal control, auditing, ombudsmanship, and internal affairs. In 2006, it was integrated the functions of transparency, prevention of corruption, and promotion of integrity (CGU, 2020a). In recent years, new laws have arisen, related to the improvement of public governance, many of which are incorporated within the functions of CGU on the federal level, including an increase in transparency, citizen participation, and the fight against corruption.

Some of the main results of this body indicate its effectiveness in terms of the anti-corruption cycle, including for local governments (Avis *et al.*, 2018). Between 2012 and 2018, for every R\$ 1.00 applied in the CGU, it has provided society with savings and/or recovery of R\$ 5.10 (410% of its cost). In 2018, R\$ 8.37 were recovered for each Real invested (737% of its cost). The preventive aspect also stands out: 87.9% of the R\$ 7.22 billion saved by the CGU in the 2018 federal budget referred to "avoiding improper expenditures" (R\$ 6.4 billion), with just 12.1% covering "recovered funds" (R\$ 882 million) (CGU, 2018a; 2020b).

Within its functions of investigation and applying sanctions, administrative dismissals have tended to grow. Since 1993 until November 2019, there were 8,453 dismissals, with corruption being the main cause in 65% of these cases. Before the creation of CGU (Alencar & Gico Jr., 2011), federal government promoted 53 dismissals annually in the first 22 years of statistics. From 2003 to 2011, the pace accelerated to 393 dismissals on average annually (Portal IG, 2018); and between 2012 and 2019 this accelerated even further to an annual average of 529 (FolhaPE, 2020; Portal G1, 2018) – the dates of the IG Portal include 11 years before the CGU and 3 years after, and thus if we add these together, the total will reach 8,453 since 2003, but this has had a small effect on the average. The judicial "readmission" index indicates how many employees got their jobs back through the judicial system, and this is an important supplementary indicator of the CGU's sanctions. The effectiveness of court convictions for corruption is from 1.59% to 3%, while the federal executive branch had a "readmission" rate of 3.05% in 2018 (CGU, 2018b). In other words, the administrative punishment rate was 97% effective. This reinforces the effectiveness of the internal and preventive measures against corruption, and thus the PIACP.

In local governments, beginning with the law of fiscal responsibility (Brasil, 2000), all of them must have internal control units (ICU), including the smallest ones. Since then, there have been structured Internal Control Systems (ICS), as envisioned since 1988.

2.3 The CGU model of the internal anti-corruption cycle and the institutional theory

As a control institution, the CGU fulfills multiple roles in governance, integrity, and the prevention and fight against corruption. This body stands out due its integration with the executive branch and the supervision of the administrative activities of prevention, detection, investigation and applying sanctions which together form part of the anti-corruption cycle (Góis *et al.*, 2016). In turn, the term *comptroller's office* was not utilized initially by the CGU: before it, at least three states and the municipal government of Rio de Janeiro have already adopted this name. The term General Comptroller's Office has been in use since the 1990s (Balbe, 2013), but it was adopted an approach of compliance, fiscal and financial control.

The internal control model of integrated anti-corruption functions represents an institutional innovation, and its multiple spheres of action have changed the accountability process in terms of those who govern in Brazilian democracy (Loureiro *et al.*, 2012), generating more control norms as a result of the evolution of this sector (Coutinho and Silva *et al.*, 2017). In this model, the comptroller's office has expanded its functions (Cruz *et al.*, 2016; Cunha & Callado, 2019), acting as the central body of administrative internal control, auditing, ombudsmanship, internal affairs, transparency, and integrity systems in the federal executive branch. Since then, states such as Rio de Janeiro and Minas Gerais, the Federal District and capitals such as São Paulo and Florianópolis have created general comptroller's offices along the same lines. Some of these capitals have incorporated the same control functions coordinated by the CGU. Others have created a body with some of these functions, and others have employed this name, but have followed the financial and legalistic approach of the control of the public treasury. In 2013, the states had 16 general comptroller's offices, 5 general auditing offices, and 6 other organizations with a variety of names. In 2017, there were 18 state control organizations with the term comptroller in their names.

This organizational phenomenon has been investigated by the school of new institutionalism and is called isomorphism, an adaptation process in which organizations copy practices from their context, and over time become similar. Although it has limitations, such as the risk of tautologies and a lack of problematization, the institutional theory has offered important contributions to the field and has put attention to the close relationships between each organization, its areas of operation, and its social contexts (Alvesson & Spicer, 2019). Institutions are the formal and informal rules which constitute and characterize a social group (Acuña & Chudnovsky, 2013), and they are affected by various factors, processes, and forces (Altayar, 2018). To Meyer and Rowan (1977), these organizations absorb institutional procedures, concepts, and models from society to enhance their survival abilities, legitimacy, and image. To DiMaggio and Powell (1983), changes in organizations are isomorphic because they originate in processes that make these organizations more similar, which does not necessarily make them more effective in coordinating and control their activities and results.

According to Tolbert and Zucker (1998), institutionalization consists of individuals conforming their behavior to others, being a central process for the creation and perpetuation of lasting social groups. To the authors, when there is a high degree of institutionalization, the transmission of norms and their maintenance over time are also high. Institutionalization occurs in three stages, *habitualization*, when forms of behavior are developed empirically and adopted by the actors, *objectification*, that is the development of general shared social meanings which are associated with these forms of behavior, and *sedimentation*, with the

transmission of these forms of conduct to new members and their historic continuity (ibid).

In the case of general comptrollers, actors seem to find the federal model to be the most reliable and legitimate arrangement for their own structures. The results of the federal comptroller's office indicate that the 'CGU model' of governmental agency is effective in dealing with the anti-corruption cycle and its proliferation is consistent with institutionalist concepts (Lopes *et al.*, 2020). This makes possible an easier coordination of the internal integrity system which can act during all anti-corruption stages, including its prevention, detection, investigation, and the applying of sanctions in the case of irregular acts.

However, there have been few empirical investigations of the effectiveness of the control structures in the states and municipalities which have adopted this integrated model, as well as the phenomenon of isomorphism in the GCs investigated in this article, within the context of the creation of integrity and anti-corruption policies. Thus, deepening the understanding at the organizational level can contribute to the sedimentation of its structures, instruments and processes, the strengthening of which can reduce corrupt behavior, and at the same time, improve the administration of public resources. For this reason, we propose investigating how the main anti-corruption roles played by the GC within the executive branch are related to PIACP norms, where they exist.

3. METHODOLOGY

This theoretical-empirical study uses content analysis (Bardin, 2016) of documental material supported by descriptive statistics (Hair *et al.*, 2009) to conduct a qualitative investigation of a sample of Brazilian subnational governments in terms of the existence of integrity and anti-corruption policies and norms, and how they are related to the various roles played by these subnational GCs in the anti-corruption cycle.

According to Maesschalck and Bertok's model (2009), a PIACP contains 'structures', 'instruments' and 'processes'. From the point of view of new institutionalism, this article seeks to investigate how isomorphism of the 'federal model' in these anti-corruption 'structures' (GCs) is associated with the existence of 'instruments' (institutional policies and norms) used to fight against corruption. The analysis model appears in Figure 1.

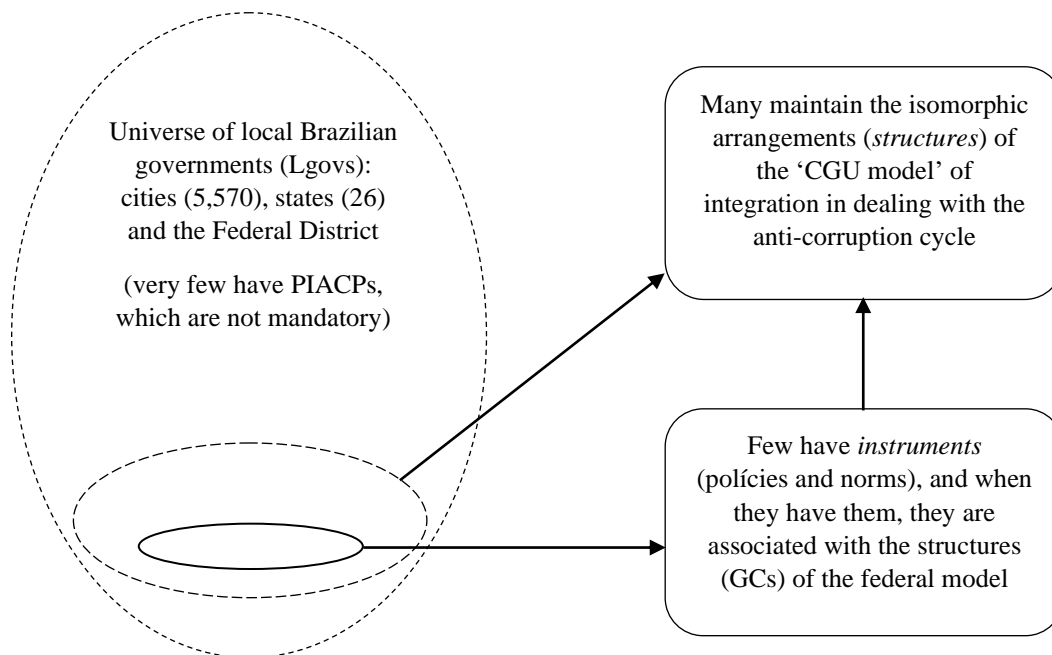


Figure 1: Analysis model of the isomorphic association with the federal model

Note. The subgroups of the government are not represented on a proportionate scale.

The functions (roles) of the general comptroller offices have been classified according to their actions in the anti-corruption cycle, that is to say, prevention, detection, investigation, and applying sanctions for corrupt administrative acts. The norms of these policies (when they exist) have been analyzed by identifying the roles of the GCs. The data collection took place between April 13 and 17 of 2020 using the official websites of the 53 selected subnational governments, as well as the CGU as an institutional reference. We looked for their organizational structure, organization charts, the comptroller office’s –or an equivalent body– jurisdiction, and local laws, decrees, and norms which may point to the existence of integrity and anti-corruption policies.

Our searches included news sections of the official websites looking for the words “integrity”, “corruption”, “anti-corruption”, and “governance”, which is usually associated with integrity. This was undertaken because these words make it possible also to analyze the follow questions associated with the existence of integrity and anti-corruption policies, including about the existence of councils which were found in several instances:

- Is there regulation of the anti-corruption law within the executive branch?
- Is there a governance policy within the executive branch, expressed by a law or internal norms?
- Is there a transparency and/or anti-corruption council within the executive branch?

The unit of analysis was the comptroller’s offices in these subnational entities, and our sample was selected by convenience. We sought to include the internal control bodies of the executive branches in the Federal District and the 26 States and their Capitals, giving a total of 53 entities. Beyond their political importance, these 26 cities and the Federal District are among the 93 largest cities, with a population of 49.6 million inhabitants, which represents 23.6% of the country’s population (IBGE, 2019).

In turn, this study employs a qualitative approach because the sample of 53 governments does not make it possible to explore the direction and force of the correlation between the institutional structures and instruments as well as their causal relationships quantitatively. In other words, the predictive capacity of this analysis using the Spearman correlation (Hair *et al.*, 2009) among the elected variables is not sufficient, nor is the analysis of the probabilities of occurrence (p-values). Future investigations can expand this sample.

4. RESULTS

4.1 Macro-processes (roles) of the comptroller’s offices in the anti-corruption cycle

Eight typical roles were identified in the structures of the examined GCs which were associated with the anti-corruption cycle (Figure 2). These roles consist of the organizational macro-processes – or macro-functions, term adopted by the CGU – which form part of the GCs’ institutional arrangements, some cases in sectors, others in one of the other sectors. They are all listed below in Figure 2 along with their abbreviations.

Typical institutional macro-process (role) in public GCs	Stage at which it contributes	Main functions of this macro-process at each stage of the anti-corruption cycle
1. Internal Control (IC)	All	Central body of the Internal Control System envisioned by the Constitution of 1988. It proposes, coordinates, and supervises the administrative check & balance mechanisms to prevent and detect fraud and errors, as well as suggest investigation tools and sanction hypothesis in order to defend public assets.

Typical institutional macro-process (role) in public GCs	Stage at which it contributes	Main functions of this macro-process at each stage of the anti-corruption cycle
2. Auditing (AUD)	All	Conducts evaluations of compliance and performance of other governmental bodies. This is the instance which evaluates existing internal controls and integrity risks. This is a detection tool which at the same time should provide feedback on the prevention and sanctions stages.
3. Ombudsman activities and Access to Information (OAI)	Prevention	Stimulates citizen participation, complaints, and the right of access to information.
	Detection	Deals with the reception and treatment of complaints and requests for unavailable public information.
	Investigation	Conducts a preliminary analysis of complaints and answer to citizens about what will be performed internally.
4. Transparency (TRA)	Prevention	Manages and updates of transparency portals, ensuring real-time data, with a high level of detail and complete documents and processes, except for personal data and for those which are protected by legal secrecy.
	Detection	Contributes to the identification of signs of irregularities by societal and external control.
	Investigation	The availability of transparent data contributes to investigations, reduces demands for information, and makes broader investigations of complaints possible.
	Sanction	The announcing of the applying of sanctions contributes to the prevention of new occurrences.
5. Internal Inspection, Internal Affairs and Correction (IA)	Prevention	The announcing of the applying of sanctions contributes to the prevention of new occurrences.
	Detection	Can contribute to the ICS by proposing, coordinating, and supervising administrative mechanisms of detection and disciplinary investigation about employees and companies.
	Investigation	Conducts disciplinary investigations against employees and companies.
	Sanction	After the investigation, it proposes the application of sanctions by the highest level of government: the mayors and governors.
6. Fight against Corruption, Intelligence, and/or Strategic Information (FAC-ISI).	Prevention	Permits the detection of problems or the creation of alerts that can prevent corruption.
	Detection	
	Investigation	When this structure is present, it conducts the investigation of the identified cases, with support of external control bodies such as the police and public prosecutors.
	Sanction	Can contribute by proposing prevention and detection mechanisms based on the investigated cases, and also reviews potential sanctions types and proposes normative adjustments.
7. Risk Management (RM)	Prevention	Tool for integrity risks mapping and evaluation, as well as other types of risks (legal, operational, financial, etc.). Once risk events have been identified and evaluated, preventive measures must be taken to avoid them and responses are determined when their occurrence has been detected.
	Detection	
	Investigation	Can contribute by proposing investigation and sanctions mechanisms to mitigate the impacts of the identified risks.
	Sanction	
8. Integrity (INT)	Prevention	When this structure is present, it coordinates the integrity policy with other governance bodies, including the Integrity Plan, which should be reviewed periodically in terms of prevention, detection, investigation, and sanction when risks of a lack of integrity and corruption are present.
	Detection	
	Investigation	
	Sanction	

Figure 2. Roles of the GC's macro-processes in the anti-corruption cycle

4.2 Institutional arrangements and the ‘CGU model’

Figure 3 presents an analysis of the existence of six of the eight roles identified in the 48 governments that have GCs. We do not consider the five entities that do not have a GC, but for didactic purposes, the percentages are calculated out of the total of 53 entities. The INT role will be analyzed separately. RM does not appear in the figure because it could be diluted with no identification in the various operational areas of the government, and because it is part of the INT process, as one of its axes. Moreover, where there are no integrity and anti-corruption policies, RM could be in the IC and/or AUD areas.

Macro-process	Exist within the GC	Exist outside of the GC	Not identified
1 - IC	38 (could be 40 or 44)* (between 72% and 83%)	4	6 (could be 0)*
2 - AUD	43 (81%)	4	1
3 - OAI	29 (55%)	18 (34%)	1
4 - TRA	38 (72%)	7	3
5 - IA	27 (50%)	7	19 (36%)
6 - FAC and / or ISI	15 (28%)	1	37 (70%)

Figure 3. Macro-processes identified in the 48 governments with GCs

Note.*Because this has been a legal obligation since 2000 and this is supervised by the Accounting Courts, IC is probably within AUD, although no identified in the organization charts and in our searches. Thus, the total may be 40 or 44 of the entities which have IC in their GC and zero for those which do not have IC within their GC.

4.3 Roles of the general comptroller’s offices in the integrity and anti-corruption policies

The macro-process of INT as a GC role (activity or sector) is presented separately in this section, including an analysis of the existence of integrity and/or anti-corruption policies and the role of the GC in these policies, when they exist. We also collected data about the existence of a transparency and/or anti-corruption council in the executive branch. Figure 4 summarizes the findings.

4.4 Discussion of the results

This study investigates how public integrity and anti-corruption policies (PIACPs) and norms are related to the main roles performed by the GCs in the internal anti-corruption cycle within the executive branch. In terms of its roles, only 9.4% (5) of the 53 governments did not have an integrated GC with autonomy to run the anti-corruption cycle, and IC and AUD area are subordinated to the executive branch managers, over whom they should exercise control. In 5.7% (3 entities) we were able to identify only 1 or 2 cycle roles (AUD and /or IC), although they are called GCs.

Question investigated	Not identified	There are policies, rules, or a council	Role of the GC in INT	Area responsible for the PIACP
Is there integrity policy in the executive branch expressed in laws or norms? (IP)	38 (72%)	15 (28%)	<ul style="list-style-type: none"> In 11 of the 15 (73%) governments have an IP, the policy names the GC as responsible for it. In addition to these 15 with an IP, other 4 GCs have a sector responsible for integrity and/or ethics, despite not having policy. 	<ul style="list-style-type: none"> In 2 (13%) of the governments, the IP indicates another area, outside of the GC. In 2 other governments there is no indication of the IP area. In sum, there are 34 with neither a policy nor a sector, and 2 with a policy but without a sector, making a total of 36 entities (68%) without a sector.
Is there anti-corruption policy in the executive branch expressed in laws or norms? (ACP)	44 (83%)	9 (17%)	<ul style="list-style-type: none"> In 7 of the 9 (78%) governments with an ACP, the policy indicated the GC as the responsible area. In addition, 5 other GCs have an area responsible for anti-corruption activities, but they do not have an expressed ACP. 	<ul style="list-style-type: none"> In 1 (11%) government, the ACP indicates another area of the government. In 1 government there is no indication of the area. In 1 of the 44 governments with no ACP, there is an area within the AUD, since there is no GC.
Is there regulamentation of the anti-corruption law (ACL)?	27 (51%)	26 (49%)	<ul style="list-style-type: none"> In 25 (96%) of the 26 governments, the GC is responsible for ACL investigations. 	<ul style="list-style-type: none"> Not identified.
Is there governance policy (GP) in the executive branch expressed in laws or norms?	48 (91%)	5 (9%)	<ul style="list-style-type: none"> We could not identify GC roles in governance. This term is often used in the execution of resources or information technology. 	<ul style="list-style-type: none"> Of the 5 governments that have a GP, 1 (20%) does not indicate which area is responsible. A GP area was identified in 3 other entities, despite they don't have GP created.
Is there a transparency and/or anti-corruption council within the executive branch?	48 (91%)	5 (9%)	<ul style="list-style-type: none"> In 1 of the 5 (20%) governments, the council is directly linked to the GC. 	<ul style="list-style-type: none"> Not identified.

Figure 4. The role of the GC in integrity and anti-corruption policies.

In turn, GCs exist in 84.9% (45) of the states and capitals, including the Federal District, and most of them have an isomorphic institutional arrangement as the ‘CGU model’, with a multifunctional integrity and anti-corruption central body. Roles 1 to 5 in Figure 3 (IC, AUD, OAI, TRA and IA) were identified as the main roles, because they are present in over 50% of the governments: on average 66% of them. However, various arrangements are used

to group them. For example, it can find TRA in various areas with the arrangements [CI + TRA], [OAI + TRA] and [INT + TRA].

The consolidated data makes it possible to highlight some issues about these roles and institutional arrangements. First of all, 20 of the 53 (38%) governments have some of the central roles of the anti-corruption cycle located outside of the GC. The average in terms of the macro-functions is 2. Moreover, in 34% (18) of the entities, the OAI sector is outside of the GC. This may reduce the number of complaints sent from the administrative ombudsmanship to the investigative sectors (auditing and internal affairs), because this area itself is subordinated under another authority which, even if it's in the same level, may not have interest in investigating someone under its command.

In terms of internal affairs and sanctions, in 36% (19) of the governments there is an IA area. In some of them, there are permanent commissions for disciplinary processes in each operational area (the secretariats of health, education, infrastructure etc.). In others this activity is conducted by the human resources sector which is frequently subordinate to the general administration secretariat (or its equivalent). This may reduce investigations and sanctions, given that the administration is almost always occupied by agents whom are freely hired by the city mayor, which also may not be interested in investigating someone under their command.

Most of these governments do not have an explicit RM area, and this activity, when identifiable, is diluted among the INT and AUD functions. However, RM is fundamental to the anti-corruption cycle, as is FAC and ISI, although they have not been evidenced as main roles, given the low number of observed occurrences. In turn, just 28% (15) of the entities have a sector equivalent to the FAC-ISI or the activity is within another macro-function of the GC. In one of the cases, this activity takes place outside of the GC, and in the other 37 (70%) it was not identified.

In terms of norms and policies, our data analysis indicates that most of the governments have neither institutionalized these instruments (regulated policies) nor the organizational structures (formal sectors) necessary to promote integrity and the anti-corruption cycle. There is no IP in 71.7% of these entities, no ACP in 83%, and no public governance policy or council in 90.6% of them.

On the other hand, where there is PIACP, we found evidences of the centrality of the GC's roles and of their direct relationship with the management of the IPs (73%) and ACPs (78%) created, and therefore, with the coordination of existing structures (actors) and instruments (norms). In addition, the following data indicates possible risks to the effectiveness of GCs in coordinating the anti-corruption cycle, an issue which should be examined in further depth in future empirical studies:

- In 34% of the governments, the ombudsmanship operates outside of the GC, with some being under the control of other areas. In these cases, future research can analyze if there may be differences between the treatment and investigation of reported complaints and their results, in relation to where the ombudsmanship are integrated within the GC, with autonomy and closer to who does the investigating: auditing and internal affairs.

- More than half don't have the regulation of the sanction processes applies to private entities (ACL) and for 35.8% of these governments there is no internal affairs area for disciplinary investigations of civil servants. As in the ombudsman, it would be interesting to examine in the future if there are differences between the investigation and application of sanctions in these cases, in relation to where there is a specialized area which is integrated into the GC. The results of the sanction process for officials and private companies are unlikely if there are no rules and procedures or a specialized area which handle them.

- These questions lead us to another problem: if the government does not have

PIACP or investigation and sanction sectors and the ombudsman does not communicate with the auditing area, the internal subsystem of LIS will not be neither complete nor consistent, and its effectiveness will be impaired, making the government more vulnerable to corruption and deviant behavior. In turn, for most Brazilian cities the challenge will be how to make viable an internal integrity systems and a PIACP in small governmental organizations which have, for example, a single person handling the internal control and ombudsman duties.

- Other complementary questions for future study are: Does the approximation of the OAI (detection) with AUD and IA (investigation) in a central governmental body – although with only one person in each sector– enable more administrative sanctions? Under what conditions will this occur? The national law that requires the creation of administrative ombudsmanship did not establish a minimum number of personnel, or where these ombudsmanship should be located in the structure, nor did it create sanctions for administrators who do not offer them sufficient capacity to operate. Besides that, if the ombudsman is subordinate to a boss or advisor who occupies a political position, a serious complaint runs the risk of not being investigated if it involves his friends, or it may become public before it can be proved, if it is made against his enemies.

5. CONCLUSION

This paper has investigated how the existence of public integrity and anti-corruption policies (PIACPs) and norms is related to the roles played in the anti-corruption cycle by the general comptroller's office (GC) in a sample of Brazilian governments. Regarding norms and policies, most of the state and capital governments have institutionalized neither the instruments (regulated policies) nor the organizational structures (formal sectors) necessary to institutionalize public integrity and the anti-corruption cycle.

There is no IP in 71.7% and no ACP in 83% of these governments, as well as no public governance policy or council in 90.6% of them. The inexistence of the PIACPs demonstrates that Brazil is not following the international recommendations of the OECD regarding public integrity in local government, especially in terms of the existence of an anti-corruption agency, as guardian of integrity (watchdog agency), with autonomy and institutional capacity (OECD, 2017a; 2017b; 2019).

Where there are PIACPs, the GCs play a central role in coordinating the actors and institutionalizing these policies. We have identified eight macro-processes (roles or functions) present in the GCs. In addition to the management of integrity policies, there are the functions of: internal control, auditing, ombudsman and access to information activities, transparency, and internal affairs, as main attributions, besides risk management and the fight against corruption, including intelligence and strategic information. In the federal government, as already mentioned, these roles are performed by CGU (CGU, 2020a).

In this way, the regulatory frameworks (instruments) in these governments are strongly associated with institutionalized sectors (structures), following the federal model, with the integration of the internal anti-corruption cycle under a single governmental body within the executive branch. The institutional isomorphism to the 'CGU model' is not a static phenomenon, and it is a developing process that extends beyond organizational arrangements, involving incremental changes, such as new roles in accordance with new norms and new practices adopted by the CGU on the federal level.

The copying of the anti-corruption organizational arrangements, processes and instruments, in these cases, can improve the effectiveness and credibility of anti-corruption institutions in Brazilian subnational governments, taking into consideration the results presented by this federal body since its creation in 2003. It should be pointed out here that this

study has not evaluated the performance of these coordinated functions. The effectiveness of the integration present in some of the GCs can be compared in the future with the isolated existence of these sectors in other entities, in order to investigate how and under what conditions this centralized coordination improves the effectiveness of a PIACP.

As we have seen, Transparency International has been conducting integrity projects since 2019 in seven states. It would be hasty to evaluate them, but five of them have regulated PIACPs and the GC plays a central role (Ceará, Espírito Santo, Minas Gerais, Paraná, and Rondônia). Santa Catarina, in turn, is the only government which has a regulated PIACP by the law, but the integrity sector is separated from the GC, while only Goiás does not have a formalized PIACP. Future research can analyze the role of GC in these projects and the effectiveness of the integrity policies within the context of varying institutional arrangements.

Among this study's limitations we should mention that in selecting subnational GCs to be the unit of analysis, the sample of states and capitals was selected for reasons of convenience. Moreover, the research has a qualitative approach, so it is not possible to explore with statistical significance the direction, and force of the correlations between the institutional structures and the instruments, or the direction of possible causal relationships. This is why the conclusions of this investigation cannot be extended to the more than 5,000 municipalities in Brazil, most of which are quite small. Future investigations may expand the sample for a broader analysis.

Finally, it's necessary a reflection on the reforms necessary to reach advances in the fight against corruption in Brazil. The dissemination of the 'CGU model' is a reality and institutional change is taking place. However, the institutionalization of this model is fragile, with no guarantees that there can be no setbacks, because it depends on the goodwill of the next administration. There are no expectations of a coercive legislative change which enforces local governmental leaders to create these policies and manage the risks of corruption. New integrity and anti-corruption measures are often adopted as part of reforms due to critical events or external pressure (Huberts *et al.*, 2008), as is the case with the OECD, which Brazil intends to join.

Integrity systems can be imposed on local governments by the central government as the United Kingdom did at the beginning of this century (Six & Lawton, 2013), even though this will not be an easy task in Brazil. To accelerate institutional change, the implementation of these policies in local governments could be included as an obligation in the federal norms that regulate the intergovernmental transfer of financial resources for various policies, as currently occurs in health and education.

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*Políticas de Integridade e Anticorrupção no Brasil:
o Papel da Controladoria-Geral em Estados e Capitais*

RESUMO

Objetivo: analisar como normas e políticas de integridade pública e anticorrupção (PIPACs) estão relacionadas aos principais papéis das controladorias-gerais de estados e capitais brasileiras no ciclo interno anticorrupção.

Metodologia: utiliza-se análise de conteúdo e estatística descritiva para uma pesquisa qualitativa em uma amostra de 53 governos, com dados coletados em documentos e websites oficiais.

Resultados: existe controladoria em 84,9% (45) dos governos, mas a maioria não tem política de integridade (71,7%) nem anticorrupção (83%). Onde essas políticas existem, as controladorias têm papel central, seguindo o modelo federal que integra o ciclo interno anticorrupção, o que evidencia processos de isomorfismo institucional.

Originalidade/relevância: existem alguns estudos sobre o processo de isomorfismo nas controladorias subnacionais, mas praticamente não há pesquisas sobre a existência de políticas de integridade pública em governos locais do Brasil, tampouco sobre o papel das instituições locais nessas políticas, já que poucos as possuem.

Contribuições teóricas/metodológicas: na perspectiva neoinstitucional, o artigo investiga como o isomorfismo do 'modelo federal' está associado à existência de instrumentos anticorrupção em nível organizacional. Isso pode contribuir para uma melhor compreensão sobre o que representam as instituições para o policy process de uma PIPAC nos governos brasileiros.

Contribuições sociais/para a gestão: o estudo evidencia que os governos subnacionais brasileiros não seguem as recomendações internacionais sobre integridade. A coordenação de funções anticorrupção em uma agência interna eficaz, com autonomia e capacidade, pode contribuir para a eficácia de uma PIPAC e facilitar sua institucionalização.

Palavras-chave: Integridade Pública; Sistema de Integridade Local; Corrupção; Isomorfismo; Novo Institucionalismo.

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