# University Governance: Integrity Policies and Practices at the Federal University of Santa Catarina

## ABSTRACT

**Objective**: Analyze the public integrity policies and practices at the Federal University of Santa Catarina (UFSC).

**Method:** This is a qualitative, descriptive, bibliographic, and documentary case study. The data was analyzed based on the interpretative model and, subsequently, on forty-eight practices per the methodology proposed by the Brazilian Office of the Comptroller General (2018) and Barreto & Vieira (2021).

**Originality/Relevance:** Although federal public administration bodies and entities must develop integrity programs, there is a lack of studies that address public integrity programs and, above all, that evaluate these programs.

**Results:** Based on the information analyzed, it was found that, as a legal requirement, UFSC has already established the Integrity Program and Plan, and, as part of these two instruments, the university has already mapped integrity risks and its response plan. It was found that UFSC does not meet around 40% of the 48 criteria analyzed in this research, indicating a regular position regarding compliance with the requirements for good integrity management.

**Theoretical/Methodological Contributions:** As theoretical and methodological contributions, this study offers an improved tool for evaluating integrity in a public university. It expands the empirical framework in public integrity and university governance.

**Contributions to Management:** As practical contributions, this study makes it possible to identify gaps in governance and integrity mechanisms, allowing improvement actions to be identified, contributing to developing governance mechanisms in public management, and improving university management.

**Keywords**: University Management, University Governance, Public Integrity, Public Governance.

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## 1 INTRODUCTION

The growing demand for citizen involvement has led to significant changes in public management, emphasizing the promotion of governance and strengthening of relationships with society (Meza et al., 2016). According to Bresser-Pereira (1997), promoting governance is one of the central aspects of state transformation and reform necessary to overcome state crises and limitations.

However, what would governance be? A term that is difficult to define (Denhardt & Catlaw, 2017) and controversial (Peters, 2013). Due to its conceptual difficulty, governance is best understood in terms of its constituent elements and principles, which aim to improve management and, in the case of public administration, contribute to maximizing society's well-being (Slomski et al., 2008).

Decree No. 9,203/2017 points out the principles of public governance: regulatory improvement, reliability, integrity, responsiveness, accountability and responsibility, and transparency. Barrett (2002) considers that integrity, transparency, and accountability result from strategies, systems, policies, and processes. Public integrity consists of "institutional arrangements that aim to ensure that the Public Administration does not deviate from its main objective: delivering the results expected by the population in an adequate, impartial, and efficient way" (CGU, 2015a, p. 5). Thus, integrity depends on the effectiveness of the institutional control structure and individuals' professionalism and personal standards, honesty, and probity (Barret, 2002).

The importance of governance in academic debates and managers' agendas (Roczanski et al., 2018; Zorza & Rodrigues, 2016) and the concern with ethics and integrity in the development of governance mechanisms in public organizations, aiming for improvements in management and combating objectionable practices (Fortini & Shermam, 2017), motivated the development of this research. In 2018, the Brazilian Office of the

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Comptroller General (Controladoria-Geral da União [CGU], 2018) required bodies and entities of the direct, autonomous, and foundational federal public administration to develop Integrity Programs (Ordinance No. 1,089/2018). However, in a search carried out in December 2022 in the Scientific Periodicals Electronic Library (SPELL®) database, only two articles were identified that addressed integrity programs of public bodies or entities, one of them focusing on the CGU itself (Viol, 2021) and the other another analyzing integrity programs for direct public administration bodies at three levels: federal, state and municipal (Barreto & Vieira, 2021). In mid-October 2023, a new search was carried out on the SPELL® database. This research used these terms: program and integrity, the Boolean operator AND, and the summary and title fields. The search resulted in 14 articles that address integrity in public or private institutions. Compared to the 2022 research, the new search identified two new empirical articles addressing public integrity policies, one focused on state governments (Silva & Brunozi, 2021) and the other on local governments (Bona, 2022a). SPELL® presents articles indexed in national journals, and neither of the two searches presented articles focusing on higher education institutions.

In this context, given the need for Higher Education Institutions (HEIs) to consider governance as an integral element of their actions to explore the dimension of governance integrity within these institutions, the research problem arises: Which policies and practices of public integrity implemented by the Federal University of Santa Catarina (UFSC)? To answer this question, this study aims to analyze the public integrity policies and practices at the Federal University of Santa Catarina (UFSC). Through this research, we sought to offer an improved tool for evaluating public integrity. This tool identifies indicators in which the institution's performance needs improvement. By enabling the identification of gaps, this tool can improve university management and develop governance mechanisms within these institutions.

This study brings theoretical and practical contributions as it expands the empirical framework in public integrity and university governance by detailing the phenomenon studied. It allows the perception of gaps and possible improvements in the institution's governance and integrity mechanisms. The research is structured into six sections, including this introduction: theoretical framework, methodological procedures, results, discussions, and final considerations.

## 2 THEORETICAL FRAMEWORK

### 2.1 Public Management and Governance

As a result of the growing involvement of citizens, public management has undergone significant changes towards promoting governance and strengthening relations with society. Thus, governance has become increasingly relevant in academic debates and managers' agendas (Roczanski et al., 2018; Zorza & Rodrigues, 2016).

Although in both public management and business management, the relationship between interested parties (stakeholders) plays a prominent role in governance (Brazilian Institute of Corporate Governance [IBGC], 2015; Slomski et al., 2008), in public management, the emphasis of governance is on the relationship between the State and society, and the purpose is to achieve collective objectives and guarantee the common good (Meza et al., 2016; Peters, 2013; Slomski, 2009; Timmers, 2000; Federal Court of Accounts [TCU], 2014).

Even though it is difficult to define (Denhardt & Catlaw, 2017), controversial (Peters, 2013), and multifaceted, the concept of governance encompasses the idea of power-sharing, as it enables the participation of multiple stakeholders in the decision-making process (Nogueira et al., 2012; Virgili Lillo et al., 2015). Initially, Bresser-Pereira (1997) conceived governance as the financial and administrative capacity to execute political decisions taken by

the government. In the following decade, Bresser-Pereira (2009, p. 35, footnote) redefined governance as "the process of governing in which other groups and individuals – civil society – participate."

Seeking to analyze the concept of public governance, Kissler & Heidemann (2006, p. 486) emphasize that the common denominator of discussions on the topic is the fact that "public governance groups, in new arrangements of actors [...], three different logics: that of the State (hierarchy), that of the market (competition) and that of civil society (communication and trust)".

For TCU (2014), public governance encompasses a set of mechanisms whose ultimate purpose is to conduct public policies and provide services of collective interest. To define the concept of public governance, Dias (2012) presents its main characteristics, which are summarized in Figure 1.

**Figure 1**
*Characteristics of public governance*

| Characteristics | Public Governance |
|---|---|
| **Main Objective** | Efficiency and efficacy |
| **Desired Value** | Social Equity and responsiveness (managing the public for the public) |
| **Relationship with Environment** | Open |
| **State Authority** | Decentralized down, up and out |
| **Policy Making Process** | Overcome distinction: reunification between politics and administration |
| **Emphasized Administrative Functions** | • Coordination of the cooperative process and networks<br>• Participation of other actors, but in the logic of also substantive rationality<br>• Adoption of democracy mechanisms (representative and direct) to correspond to the idea of social multicentrism<br>• Permanence of control and planning functions, but including, in the latter, adherence to the specific context (local or regional) |

Source: Adapted from Dias (2012, p. 128)

For Meza et al. (2016), public governance refers to administrative reforms that aim to meet society's and the common good's demands transparently and with greater citizen participation in decision-making processes. According to the authors, "From this perspective, public governance refers to a pluralistic approach, constituting a new political model, through

consensus and cooperation" (Meza et al., 2016, p. 142). Pluralist, as it involves several actors in the process of developing public policies, implying a horizontal model of relations between public and private actors, thus translating a change in the role of the State, less hierarchical and monopolistic (Secchi, 2009). Denhardt & Catlaw (2017) have a conception of network governance like several conceptions of public governance, involving the dispersion of power and plurality of actors involved in the political process. The authors define governance "as the traditions, institutions, and processes that have to do with the exercise of power" and governance process as "how decisions are made in a society and how citizens and groups interact in the formulation of public purposes and the implementation of public policies" (Denhardt & Catlaw, 2017, p. 293).

The authors emphasize that multiple groups are growing involved in designing and implementing public policies through governance networks or network governance (Denhardt & Catlaw, 2017). Thus, they present the concept of network governance by Borzel and Panke (2008): "formulation and implementation of collectively binding decisions by the systematic involvement of private actors with whom public actors coordinate their preferences and resources on a voluntary (non-hierarchical) basis" (Borzel & Panke, 2008, p. 156).

According to Sanchez and Cário (2020, p. 16), governance networks can be understood "as the opening of the State to the articulation of different internal sectors and the possibility of civil society participation in resolving a public problem." This form of public governance, as a form of management and relationship between the State and Society, must enable society's participation in developing public policies and projections of long-term trends, making these policies stronger, more lasting, and less susceptible to political whims.

In this context, more participatory management, with joint action between the State, private organizations, and civil society, "requires changes in behavior on the part of all actors involved, which only change over time and based on formal stimuli, which the State must

mainly promote as it is the main mediator and negotiator in this context" (Meza et al., 2016, p. 183). For this reason, strengthening public governance structures is essential to meet social demands and reduce the distance between the State and society (TCU, 2014).

According to Santos & Moré (2021), the multiplicity of concepts and the interpretative flexibility of governance are everyday phenomena, given that governance is an object of constant development. Due to its conceptual difficulty, governance is best understood in terms of its constituent elements and principles, which aim to improve management and, in the case of public administration, contribute to maximizing society's well-being (Slomski et al., 2008). Several authors and entities point out the principles of public governance. Through Decree No. 9,203/2017, the Brazilian government points out the principles of public governance: regulatory improvement, reliability, integrity, responsiveness, accountability, responsibility, and transparency.

Barrett (2002) considers that integrity, transparency, and accountability result from strategies, systems, policies, and processes. In this context, public integrity consists of "institutional arrangements that aim to ensure that the Public Administration does not deviate from its main objective: delivering the results expected by the population in an adequate, impartial, and efficient way" (CGU, 2015a, p. 5), that is, "promoting the public interest in accordance with ethical principles and legal standards" (Vieira & Barreto, 2019, p. 180). Thus, integrity depends on the effectiveness of the institutional control structure and individuals' professionalism and personal standards, honesty, and probity (Barret, 2002).

Based on this principle, entities must effectively manage their resources to provide quality services to society, respecting laws and rules, and it is essential to develop mechanisms that reinforce adherence to ethical values and respect the rule of law (Sobreira & Rodrigues, 2017).

## 2.2 Public Integrity

Public integrity is a crucial concept for understanding public governance. It is defined as the quality of consistently acting by relevant values, norms, and moral rules (Huberts, 2018), promoting the public interest (Bona, 2021; 2022a; Huberts, 2018; Viol, 2021), and creating obstacles to corruption (Viol, 2021). It refers to the process, procedure, and ethical behavior of everyone involved in governance (Huberts, 2018). It involves consistent alignment and adherence to ethical or moral principles and standards (Viol, 2021), which is relevant to the legitimacy and credibility of public authorities (Huberts, 2018).

Silva & Brunozi (2021) associate integrity with compliance. Compliance refers to compliance with laws, rules, and regulations. It requires, among other measures, implementing an integrity program that identifies risks inherent to activities and develops strategies to mitigate them. According to Oliveira and Cruz (2022), integrity encompasses strategies that promote ethics and rules of conduct and implement corrective measures to mitigate and combat irregular, illegal, or corrupt practices within organizations. In this way, the integrity policy is related to legal compliance, controlling corruption, and encouraging righteousness, public interest, governance, transparency, accountability, and efficiency (Bona, 2022a; Silva, 2021).

According to Bona (2022a), organizational integrity management has two main objectives: preventing corruption and promoting integrity. Silva (2021) highlights that integrity management has four main functions: defining standards and values, integrity orientation, monitoring, and enforcement of integrity.

Among these objectives and functions, aiming to minimize risks of misconduct (Bona, 2022a; 2022b), promote ethical and democratic principles, and contribute to reducing corruption and increasing public trust (Bona, 2022a), the Public Integrity and Anti-Corruption Policy (PIPAC) stands out. It is a set of interrelated structures, strategies, and instruments

implemented systematically and constructively by actors in a public organization. Thus, a PIPAC involves aspects that go beyond legal and regulatory compliance, also covering ethics, democratic principles, and the promotion of the public interest (Bona, 2022b).

In this context, Bona (2022a; 2022b) highlights that integrity policies cover four to eight axes (pillars), including top management commitment; area formally responsible for integrity with capacity and autonomy; risk management and due diligence; code of ethics and sanctions; rules, controls, and auditing; reporting channels; ongoing education and communication; and continuous monitoring.

Among the axes, the commitment of top management, including leadership and political and economic support (Bona, 2022a), is fundamental to establishing an organizational culture that values ethical conduct since its absence results in a lack of commitment from other employees. Therefore, top management must serve as an example of ethical conduct and publicly express the importance of the values inherent to the Integrity Program. This demonstration of commitment can be done through explicit statements or written statements issued by top management, such as letters of commitment, official communications, messages on institutional portals, speeches, meetings, and reports (CGU, 2015b).

Furthermore, another pillar consists of establishing an area formally responsible for integrity. This unit responsible for integrity must be able to guide, prevent, investigate, and punish. The risk management and due diligence axes aim to minimize threats relevant to the organization's objectives, and the rules, controls, and audit axes seek to test and propose control improvements (Bona, 2022a; 2022b). Among the controls, internal controls aim to reduce operational and integrity risks (Barreto & Vieira, 2021).

Considering the reporting channels axis, these must guarantee confidentiality and protection for the whistleblower (Bona, 2022a) and must be integrated with internal

investigations in such a way that the verification of facts and the identification of responsibilities within the institutions are guaranteed (Barreto & Vieira, 2021).

The communication axis is essential for promoting and internalizing promoting and internalizing ethics, as it involves disseminating values and principles (Oliveira, 2020) and integrity documents such as integrity policies, codes of ethics, and conduct (CGU, 2015b). Effective communication requires that messages and documents be presented in accessible language (Oliveira, 2020), understandable, clear, and precise. It can be carried out through posters, internal newspapers, e-mail, and corporate networks (CGU, 2015b). Another critical dimension for promoting integrity policies is training. This involves transmitting knowledge and skills that ensure the organization's values are reflected in its members, and integrity education seeks to stimulate the development of moral autonomy (Oliveira, 2020). Communication and training must involve all stakeholders, including third parties (Barreto & Vieira, 2021).

The code of ethics and conduct is also essential in integrity management. Bona (2022a; 2022b) highlights that the code of ethics and conduct (or code of ethics and sanctions) must specify values, expected behaviors, prohibitions, and sanctions, linking clear consequences to inappropriate conduct.

In addition to these axes, considering integrity as a continuous process (Viol, 2021), it is essential to monitor and permanently improve the activities of public institutions (Barreto & Vieira, 2021), ensuring alignment between organizational objectives and integrity policies (Barreto & Vieira, 2021; UFSC et al., 2020).

## 2.3 Public University: Management, Governance, and Integrity

The university is a complex organization (Meyer, 2014; Nogueira et al., 2012) that differs considerably from other organizations' values, objectives, and purposes (Nogueira et

al., 2012). Universities "are atypical organizations, complex systems, whose special characteristics require their approach" (Meyer, 2014, p. 18).

However, although these institutions have their particularities, they do not do without effective management mechanisms. This is because, although they have their peculiarities, universities are characterized as institutions with social responsibilities that do not differ much from other institutions, especially regarding the obligations of their administrators, planning, and organizational structure (Nogueira et al., 2012).

Furthermore, public universities are part of the Public Administration structure, and despite having particularities, they must be concerned with mechanisms such as governance, transparency, accountability, compliance, and integrity. They must also be concerned with mechanisms promoting social control and preventing public sector corruption.

Thus, considering universities' peculiarities, some contributions can be made to university management, such as adopting concepts from business management and public management (in the case of public universities), in which governance is inserted. University governance is a set of activities that involve the university's decision-making process and consider its various stakeholders (Ganga Contreras et al., 2014).

In the practical field, HEIs must "start considering governance as an integral part of their actions" (Gesser et al., 2021, p. 7). According to Silva et al. (2019), governance must be based on integrity management, guided by good practices, compliance, and defined codes of ethics and conduct. Azzari et al. (2020, p. 464) consider it essential that higher education institutions implement compliance and integrity programs "in their own and specific way as a way of minimizing the risk of non-compliance that affects the sector, both reducing damage to the institution's image and avoiding administrative sanctions."

In this context, HEIs must have policies and procedures to deal with fraud and irregularities in management and teaching, research, and extension activities (Azzari et al.,

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2020); they must manage the risks of both middle and end activities (Silva et al., 2019). Considering the risks to integrity, Ordinance No. 57/2019 of the CGU, in its Article 2, defines them as: "vulnerability that may favor or facilitate the occurrence of corrupt practices, fraud, irregularities and/or ethical and behavioral deviations, which may compromise the institution's objectives." In this way, risk management becomes necessary due to legal requirements and "due to the demands of citizens themselves" (Silva et al., 2019, p. 3).

Therefore, for governance to be implemented based on integrity and risk management, the organizational culture and management must be aligned and consolidated with mechanisms "for monitoring, preventing and detecting risks to integrity and regulation" (Silva et al., 2019, p. 6).

In this sense, integrity must be rooted in the culture of institutions in addition to being an institutionalized policy (Silva et al., 2019). Developing an effective integrity program requires "the creation of a culture of integrity" (Azzari et al., 2020, p. 466) and employees' assimilation of ethical and honesty parameters. Thus, "public governance cannot do without the vision of integrity, that is, procedures [...] that generate integrity, honest conduct and responsibility towards public matters, for all leaders and collaborators" (Silva et al ., 2019, p. 16).

For Azzari et al. (2020, p. 467), the integrity program can establish "a culture of integrity in higher education institutions, through awareness, investigation, risk prevention and correction of irregularities" and transmitting "a positive image for them." Silva et al. (2019) highlight necessary dimensions for the integrity program to be effective: a) communication and dissemination to everyone so that people assimilate integrity in their daily lives; b) regular training, both for employees and outsourced employees, since integrity involves all levels and everyone who in some way performs activities in the institution, regardless of their relationship; c) gradual implementation of the integrity policy, taking into

account the need for time for its effective execution and its internalization in the day-to-day organizational activities. In this way, considering such dimensions helps HEIs implement programs used for university management. For this reason, this research was conducted to analyze integrity policies and practices at a public university.

## 3 METHODOLOGICAL PROCEDURES

This article was developed to analyze UFSC's public integrity policies and practices. This research is classified as descriptive, bibliographic, and documentary. Given the established objective, the case study was adopted as a strategy (Gil, 2008; Vergara, 2010). UFSC was chosen because researchers can easily access the data necessary for research and because of its social and scientific relevance: in the global ranking released by Times Higher Education (THE) in 2023, UFSC stood out as the fifth best federal university in Brazil (UFSC, 2023). In the previous year's regional ranking, the university ranked sixth among the best universities in Latin America (UFSC, 2022b).

The institution, based in the municipality of Florianópolis, capital of the State, and characterized as a federal agency linked to the Ministry of Education, was created through Law no. 3,849 (1960). It is a teaching, research, and extension institution whose vision is "to be a university of excellence and inclusive," which is already reflected in the university's position in rankings and as its mission "to produce, systematize and socialize philosophical, scientific, artistic and technological knowledge, expanding and deepening the training of human beings for professional practice, critical reflection, national and international solidarity, from the perspective of building a fair society and democratic and in defense of the quality of life" (UFSC, 2020f, p. 119).

Based on the mission and vision of the university, UFSC's institutional objectives are defined, among which the following stand out: "Develop budget management that is

transparent, efficient, and aligned with the institutional strategy;" "Strengthen transparency" and "Promote the monitoring and evaluation of the activities carried out" (UFSC, 2020f, pp. 118-119). In this context, ensuring the achievement of these objectives is a primary function of UFSC's integrity management. This identification of possible threats and strategies for problem-solving thus improves UFSC's organizational processes (UFSC, 2020f).

The investigation was carried out in the first half of 2022. Data was collected from several sources: the institution's Integrity Program and Plan, internal regulations and statutes, appointment ordinances, the UFSC's Official Bulletin, organizational charts, notices, contracts administrative documents, models, manuals, and internal standards (ordinances and resolutions), in the relevant legislation, in people management policies, in training event menus, in the UFSC's Training Management System (SGCA), in management reports, on the Integrated Platform of Ombudsman's Office and Access to Information (Fala.BR) and the websites of the various UFSC's units.

In the first moment of data analysis, the UFSC's Integrity Program and Plan were analyzed based on the interpretative model defined by Triviños (1987). Subsequently, the documents were analyzed based on 48 practices presented as questions related to 41 indicators, which were grouped into nine categories. The organization of indicators and practices was based on the integrity evaluation spreadsheet prepared by the Brazilian Office of the Comptroller General (CGU, 2018), to be used in the administrative accountability process (PAR), and the methodology used by Barreto & Vieira (2021). Based on these methodologies, the nine categories defined for this study are presented in Figure 2.

**Figure 2**
*Analysis Categories*

| Analysis Category | Number of Indicators | Number of Questions/Practices |
|---|---|---|
| 1) Top management support | 04 | 04 |
| 2) Integrity risk management | 03 | 05 |
| 3) Code of conduct and compliance practices | 04 | 04 |
| 4) Internal controls | 04 | 04 |
| 5) Training and communication | 05 | 05 |
| 6) Reporting channels (Ombudsman's Offices) | 06 | 08 |
| 7) Internal investigations | 04 | 04 |
| 8) Due diligence | 06 | 07 |
| 9) Monitoring and auditing | 05 | 07 |
| Total | 41 | 48 |

It is noteworthy that the evaluation of UFSC's integrity policies and practices observed the identification (compliance) or non-identification (non-compliance) of the evaluated items, based on four classification criteria (adapted from Barreto & Vieira, 2021):

a)    Yes: Evidence or identification of complete implementation of the indicated practice;

b)    Partially: Evidence or identification of practice partially implemented;

c)    No: Lack of evidence or identification of implementation of the indicated practice; and

d)    Not applicable: The indicated practice was not implemented (and cannot be evaluated) due to the lack of prior implementation of another practice necessary for its execution.

## 4 RESULTS

In this section, the research results are presented: (i) UFSC's Integrity Program; (ii) UFSC's Integrity Plan; and (iii) Evaluation of UFSC's integrity policies and practices.

### 4.1 UFSC's Integrity Program

According to Article 2 of Ordinance No. 57/2019 of the CGU, the Integrity Program is a "structured set of institutional measures aimed at the prevention, detection, punishment, and

remediation of corrupt practices, fraud, irregularities, and ethical and behavioral deviations." The Ordinance defines the three phases for the development of the Integrity Program.

The first phase involves the creation of an Integrity Management Unit with the competence to coordinate the structuring, execution, and monitoring of the Integrity Program (CGU, 2019). To comply with this, UFSC issued on August 6, 2020, Ordinance No. 1065/2020/GR, designating the Office of Institutional Improvement (SEAI) as the Integrity Management Unit (UFSC, 2020a).

The second phase covers the approval, by bodies and entities, of their Integrity Plans, which must contain four elements:

> I - characterization of the body or entity;
> II - actions to establish the units referred to in art. 4 and 6 of this Ordinance [integrity management unit and units with competencies to promote ethics and rules of conduct for public servants, promote active transparency and access to information, deal with conflicts of interest and nepotism, complaint handling, internal controls, and audit and implement accountability procedures];
> III - survey of risks to integrity and measures for their treatment; and
> IV - forecast through monitoring and periodic updating of the Integrity Plan (CGU, 2019).

To meet this phase, UFSC established through Ordinance No. 791/2020/GR of May 26, 2020, a commission of three members, all linked to the Department of Strategic Management, to prepare its Integrity Program (UFSC, 2020b). Through Ordinance No. 878/2020/GR of June 22, 2020, rectified by Ordinance No. 886/2020/GR, the university appointed a seven-member multisectoral committee to analyze the integrity policy proposal (UFSC, 2020c; 2020d). The first commission presented a proposal for a UFSC's integrity program based on legislation, guidelines from the Brazilian Office of the Comptroller General, and an analysis of Integrity Programs and Plans from control bodies and other federal universities. The proposal was sent to the institution's University Council, evaluated, and approved through Normative Resolution No. 143/2020/CUn of September 29, 2020 (UFSC, 2020e).

The Integrity Program is still in the second development phase, and bodies and entities must prepare and approve their Integrity Plans. The third phase involves monitoring Integrity Programs by bodies and entities based on the measures defined in the Integrity Plans (CGU, 2019). According to the UFSC's program, all public agents must collaborate on the work carried out within the scope of the Integrity Program. According to Article 30, all UFSC's public agents are responsible for:

> I – the adequate operationalization of integrity management, as well as the identification of deficiencies and their communication to the competent authorities;
> II – monitoring the evolution of risk levels to integrity and the effectiveness of control measures implemented in the processes in which they are involved or of which they are aware (UFSC, 2020e).

It should be noted, therefore, that integrity management is a practice that must be part of all public agents' work to strengthen ethical and moral values within the university.

### 4.2 UFSC's Integrity Plan

The implementation of the Integrity Program occurs through the Integrity Plan. The UFSC's Integrity Plan was prepared by the committee designated by Ordinance No. 791/2020/GR, the same one that prepared the Integrity Program. The UFSC's Plan is five-yearly, covering the period from 2020 to 2024. It was first published in 2020 and reissued in 2021, with an update of the risk map and response plan (UFSC et al., 2020).

Fully complying with Article 5 of Ordinance No. 57/2019 of the CGU, the plan contains this main parts: a) information about the institution (Inc. I, Art. 5); b) integrity management (Item II, Art. 5); c) risks to integrity (Item III, Art. 5); and d) periodic updating guidelines (Item V, Art. 5) (CGU, 2019; UFSC et al., 2020).

The Integrity Plan presents the objectives and axes of the Integrity Program, internal integrity instruments, and internal integrity instances. Resolution No. 143/2020/CUn defined the axes of the Integrity Program based on Ordinance No. 57/2019/CGU. However, the

Integrity Plan provides more details. According to the plan, the UFSC's Integrity Program is structured around four axes:

> I. commitment and top management support: This axis reinforces the importance of top management in continually ensuring, in its actions and management acts, high standards of management, ethics, and conduct, as well as adopting strategies and actions aimed at disseminating the culture of integrity at the University;
> II. existence of a unit responsible for implementing the Integrity Program at the University: Institutional designation of a unit responsible for coordinating, structuring, executing, and monitoring the Integrity Program and for providing guidance, training, and promoting other actions related to integrity management;
> III. analysis, evaluation, and management of risks associated with the topic of integrity: This axis presupposes the management of risks to integrity, which involves identification, classification, evaluation, treatment, control, and monitoring of risks to mitigate events that may compromise the integrity of the University;
> IV. continuous monitoring of the attributes of the integrity program: Integrity management must be a permanent and transversal process in the institution. In addition to the monitoring and control carried out specifically by the integrity management unit, all University public servants are responsible for continuously monitoring actions, activities, and processes, ensuring their constant alignment with the Integrity Program (UFSC et al., 2020).

In addition to internal integrity instruments defined in the Integrity Program, such as the Integrity Management Monitoring Report and continued training, the Plan adds a series of internal standards and resolutions (statutes, regulations, ordinances, normative resolutions, among others) regarding the most varied actions, activities and functions of the university. It clarifies that the list is not exhaustive (UFSC et al., 2020).

To analyze risks to integrity, a process provided for in Inc. III, Article 5, of Ordinance no. 57/2019 of the CGU, the UFSC's Integrity Plan presents the integrity risk management methodology and the integrity risk map, response plan, and monitoring indicators. The methodology for managing integrity risks, the first risk analysis stage, involved the "identification, classification, evaluation, treatment, monitoring and control of risks." (UFSC et al., 2020, p. 29).

The identification of risks took place based on the main macro-processes of UFSC's academic areas (ends) and administrative areas (middle), as shown in Figure 3.

**Figure 3**

*Integrity risks of UFSC*

| Integrity risks for academic areas | Integrity risks for administrative areas |
|---|---|
| Integrity risks:<br>• in undergraduate education<br>• in postgraduate education<br>• in research<br>• in the extension<br>• in student assistance | Integrity risks:<br>• in the institutional budget<br>• in institutional planning<br>• in acquisitions, hiring, and agreements<br>• in assets and maintenance<br>• in information technology<br>• in people management<br>• in institutional communication |

Source: Based on UFSC et al. (2020)

By assigning weights to the degrees of probability of the risk event occurring and the degree of negative impact that the occurrence would cause, four risk levels and evaluations were determined, illustrated in Figure 4.

**Figure 4**
*Risk evaluation and treatment*

| Risk Level | Risk Evaluation | Risk Response | Forwarding |
|---|---|---|---|
| **Minimum Risk (1 to 2)** | Acceptable | Accept | The level is within the risk appetite, but it is possible to explore possible improvements. The risk must be registered, but its treatment is **optional**, and it is up to the manager to judge whether it is opportune or convenient to develop a response plan. |
| **Moderate Risk (3 to 6)** | Manageable | Reduce or treat | A level beyond risk appetite. Moderate risks must be reduced or treated, and response plans must **be drawn up**. They require the risk manager to perform specific monitoring and control activities to ensure they remain at that level or are reduced. |
| **High Risk (8 to 9)** | Undesirable | Transfer or share | A level beyond risk appetite. High-risk areas must have response plans **that can be executed** at any time and must be communicated to the Permanent Governance, Risks, and Controls Committee for decision-making within a specific deadline. |
| **Critical Risk (12 to 16)** | Unacceptable | Avoid | A level beyond risk appetite. Any unacceptable risk must be communicated to the CPGRC and evaluated strategically. It is necessary to develop response plans for mitigation that can be **executed immediately** and approve them with the CPGRC. |

Source: DGE/SEPLAN (2020, as mentioned in UFSC et al., 2020, p. 34)

Figure 4 shows the treatment to be given to each type of risk identified in addition to the risk levels and assessments. The Plan contains indicators for monitoring identified risks related to macro-processes and indicators for monitoring risk management designed to evaluate the integrity of the risk management process (UFSC et al., 2020).

Regarding the controls that existed before the preparation of the Integrity Program, they were evaluated at five levels depending on their ability to mitigate risks: non-existent, weak, average, satisfactory, and strong.

The second stage of the analysis of integrity risks involved presenting the integrity risk map, the response plan, and monitoring indicators. The integrity risk map and the response plan are the main instruments for managing risks to the institution's integrity (UFSC et al., 2020).

The map of risks to UFSC's integrity, containing all actions related to risk mitigation, was prepared by the bodies foreseen in the Integrity Program, except the integrity management group, which did not participate in its preparation. According to the Plan, to prepare the map, the UFSC's Strategic Management Department created an electronic spreadsheet for data collection and sent a booklet with instructions for filling it out. Additionally, participants received a Manual for Elaborating the Risk Management Plan and underwent training via virtual means (UFSC et al., 2020).

The response plan consists of the treatment for each event, aiming to mitigate risks. The response plan clarifies the following questions: "what will be done; when it will be done; where it will be done; why it will be done; by whom it will be done; how it will be done; what will be the cost" (UFSC et al., 2020, p. 34).

In the UFSC's Integrity Plan, published in 2020, forty-four risks were identified: sixteen related to integrity risks for academic areas and twenty-eight related to integrity risks for administrative areas. Subsequently, the Plan was amended by adding one (01) integrity risk for academic areas related to the Undergraduate Education macro process, totaling forty-five risks distributed across the twelve macro-processes indicated in Figure 3 (UFSC, 2020e; UFSC et al., 2020).

The People Management macro process presented the largest types of integrity risks (eight), followed by the Acquisitions, hiring, and agreements macro-process (seven). The risk typology that presented the highest number of risk events was Inappropriate employee conduct due to omission, abuse, or neglect in the performance of work duties, with twenty-

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four events identified; that is, more than 50% of the risks identified fit into this typology (UFSC et al., 2020).

Most inherent risks were classified as manageable before and after prior controls were assessed. However, after analyzing these controls, the assessment and level of several risks were reduced. For example, after this analysis, the lowest-level risks (Acceptable) increased from two to nine, while undesirable risks decreased from four to one.

As determined by Article 5 of Ordinance No. 57/2019 of the CGU, the UFSC's Integrity Plan also presents its guidelines for periodic updating (CGU, 2019; UFSC et al., 2020). The main guidelines presented in the Plan are the pre-determined term (five), the provision for the annual publication of an updated version of the Plan (with changes in risk exposure levels or inclusion of integrity risks identified later), and the expected publication of an Integrity Management Monitoring Report. Finally, the third phase of the Integrity Program is its monitoring, based on the methodology defined in the previous phase.

## 4.3 Evaluation of UFSC's integrity policies and practices

After analyzing the content of the UFSC's Integrity Plan, the evaluation of UFSC's integrity policies and practices is presented and carried out based on the methodology proposed by CGU (2018) and Barreto & Vieira (2021). The result of the evaluation of the Top management support dimension is shown in Figure 5.

**Figure 5**
*UFSC's Integrity Evaluation: Top management support*

| Indicators | Practices analyzed | Identified |
|---|---|---|
| **1. Top management support** | | |
| 1.1. Top management selection criteria | Does the institution have formalized criteria for choosing top management members that include elements of integrity, including non-involvement in acts of corruption? | Partially |
| 1.2. Approval of policies by top management | Is the approval of the main policies related to the integrity program carried out by the institution's highest decision-making bodies? | Yes |
| 1.3. Expressions of support signed by top management | Are periodic statements of support for the integrity program issued directly by top management? | No |
| 1.4. Participation of top management in integrity training | Are there records of the participation of members of the institution's top management in training or qualifications on the integrity program in the last 12 months? | No |

Figure 5 reveals that four indicators were used to evaluate the Top management support dimension and that UFSC partially meets the Top Management Choice Criteria indicator, given that only the choice of the institution's top leader (the Dean), the members of Deliberative Bodies and campi directors is based on predefined criteria. It is noteworthy that the commitment and top management support is one of the axes of the university's Integrity Program and seeks to reinforce the importance of top management in ensuring high standards of management, ethics, and conduct, as well as in adopting strategies and actions to the dissemination of the culture of integrity in the institution (UFSC et al., 2020).

The result of the assessment of the dimensions of Integrity risk management, Code of conduct, and compliance practices is shown in Figure 6.

Figure 6 shows that five practices were used to evaluate the Integrity Risk Management dimension and four to evaluate the Code of conduct and compliance practices dimension. UFSC complies with most integrity risk management practices; however, only one indicator in the Code of conduct and compliance practices category was observed due to the non-existence of its own duly approved code of conduct. Azzari et al. (2020, p. 464) highlights the importance of implementing compliance programs to minimize the risk of non-compliance that affects the public sector. Therefore, developing its code of ethics and conduct would help the institution minimize such risks.

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**Figure 6**

*UFSC's Integrity Evaluation: Integrity risk management, Code of conduct, and compliance practices*

| Indicators | Practices analyzed | Identified |
|---|---|---|
| **2. Integrity risk management** | | |
| 2.1. Conducting integrity risk management | Are there records of the institution conducting integrity risk management? | Yes |
| 2.2. Risk management methodology | Is it expected that integrity risk analysis will be conducted periodically? | Yes |
| | Have the processes for identifying, evaluating, and treating integrity risks been reviewed in the last 12 months? | Yes |
| 2.3. Using risk management in decision-making processes | Does top management use risk management to support its decision-making processes? | Partially |
| | What about integrity risk management, specifically? | No |
| **3. Code of conduct and compliance practices** | | |
| 3.1. Ethics Committee | Does the institution have a formally established Ethics Committee? | Yes |
| 3.2. Own Code of Ethics and Conduct | In addition to the regulations that deal with the ethical conduct of employees, does the institution have its own Code of Ethics and Conduct duly approved by top management? | No |
| 3.3. Provision for the application of sanctions | If so, does the document mention the possibility of applying sanctions to those who commit ethical/legal violations, regardless of the position or function held by the offender? | Not applicable |
| 3.4. Actions to disseminate the Code of Conduct and Ethics | Are there records of actions to disseminate the Code of Ethics and Conduct on internal and external channels in order to transmit it to all public agents? | Not applicable |

The result of the evaluation of the Internal Controls dimension is shown in Figure 7.

**Figure 7**

*UFSC's Integrity Evaluation: Internal controls*

| Indicators | Practices analyzed | Identified |
|---|---|---|
| **4. Internal controls** | | |
| 4.1. Internal audit | Does the body have a formally structured internal audit area with clearly defined competencies? | Yes |
| 4.2. Compliance with the contractual object | Does the body have rules that require verification of compliance with the object of the contract to make payment? | Yes |
| 4.3. Segregation of duties | Does the body have rules that establish the segregation of duties not to concentrate decision-making power in a single unit? | Partially |
| 4.4. Review of internal controls | Have internal controls been reviewed in the last 12 months to associate them with the risks to which the institution is subject? | No |

Based on Figure 7, it can be seen that four indicators were used to evaluate the Internal Controls dimension. Among these indicators, UFSC meets two fully and one partially. According to Soares and Pinho (2022, p. 1), internal control within the scope of higher education institutions is an essential tool "in the search for transparency and disclosure of results and public acts, as well as for secure public assets, to ensure efficiency in achieving objectives."

The result of the evaluation of the Training and communication dimension is shown in Figure 8.

**Figure 8**

*UFSC's Integrity Evaluation: Training and communication*

| Indicators | Practices analyzed | Identified |
|---|---|---|
| **5. Training and communication** | | |
| 5.1. Training related to ethics and integrity | Does the institution plan to conduct training and qualifications related to the integrity program? | Partially |
| 5.2. Participation of the integrity management unit in training | Does the unit responsible for integrity management participate in planning, preparing, implementing, and/or contracting training and qualifications on integrity topics? | No |
| 5.3. Training new public servants | Do new public servants receive training on ethics and integrity in public service before starting their duties? | No |
| 5.4. Training control | Are there controls to verify the participation of public servants in training and qualifications related to the integrity program? | No |
| 5.5. Disclosure of values and standards of conduct | Were strategies adopted in the last 12 months to openly and periodically disclose the institution's values and standards of conduct? | No |

Based on Figure 8, it can be seen that five indicators were used to evaluate the Training and communication dimension. However, none of the indicators are fully met by UFSC, with only one being partially met. It is noteworthy that, according to Silva et al. (2019), communication and dissemination to everyone and regular training are necessary dimensions for the effectiveness of the integrity program.

Figure 9 shows the result of evaluating the Reporting Channels (Ombudsman's Offices) and Internal investigations dimensions.

Figure 9 shows that eight practices were analyzed to evaluate the Reporting Channels (Ombudsman's Offices) dimension and half of these practices are not served by UFSC. It is also noted that UFSC fully meets two of the four indicators used to evaluate the Internal investigations dimension and partially meets the other two. Notably, reporting channels must be integrated with internal investigations in such a way that the verification of facts and the identification of responsibilities within the institutions are guaranteed (Barreto & Vieira, 2021).

Figure 10 presents the result of the evaluation of the Due diligence dimension.

**Figure 9**

*UFSC's Integrity Evaluation: Reporting channels (Ombudsman's Offices) and Internal
investigations*

| Indicators | Practices analyzed | Identified |
|---|---|---|
| **6. Reporting channels (Ombudsman's Offices)** | | |
| 6.1. Provision of reporting channels | Does the body provide channels for reporting complaints (ombudsman's offices) for its employees and the general public? | Yes |
| 6.2. Handling any manifestation | Does the institution handle any manifestation, be it a report, complaint, compliment, or suggestion, and expressly indicate that the reporting channels can be used to make reports related to corruption and other irregularities? | Partially |
| 6.3. Formalized procedures | Are there formalized procedures that regulate the investigation of the complaint made? | No |
| | And that establishes the sanctions to be applied? | No |
| 6.4. Express indication of identity protection guarantees | Do the available reporting channels expressly indicate the protection guarantees offered to whistleblowers? | No |
| | Do they make it possible to monitor the investigation? | Yes |
| 6.5. Monitoring reporting channels | Were statistics presented on complaints received and investigated and/or other information indicating that the reporting channels are monitored? | Partially |
| 6.6. Disclosure of reporting channels | In the last 12 months, did the body conduct actions to publicize the reporting channels? | No |
| **7. Internal investigations** | | |
| 7.1. Internal Affairs Department established | Does the institution have an established correction unit whose primary function is investigating irregularities committed by public agents to apply possible sanctions? | Yes |
| 7.2. Duly trained corrective agents | Are those responsible for applying sanctions to public agents or legal entities adequately trained to perform this function? | Partially |
| 7.3. Participation in integrity events | Do the people who make up the internal affairs department participate in events promoted by the integrity management unit? | Partially |
| 7.4. Internal investigation execution reports | Are there records of the execution of internal investigations within the institution in the last 12 months? | Yes |

**Figure 10**

*UFSC's Integrity Evaluation: Due diligence*

| Indicators | Practices analyzed | Identified |
|---|---|---|
| **8. *Due diligence*** | | |
| 8.1. Prior diligence carried out by the institution | Does the institution check whether the contractor has been declared unfit to contract with the Public Administration? | Partially |
| 8.2. Third-party integrity programs | Does the body check whether the contractor has integrity programs implemented per Decree 8,420/15 to mitigate the risks of corruption and fraud against public administration? | No |
| 8.3. Segregation of duties | Is there a segregation of duties between those who conduct the due diligence and those responsible for requesting and authorizing hiring? | Partially |
| 8.4. Anti-corruption contractual clause | Is there a clause in the draft contracts establishing the obligation to comply with ethical standards and prohibit fraud and corruption practices (anti-corruption clause)? | Partially |
| | Are there provisions for applying penalties and/or contract termination in the event of non-compliance with this clause? | Partially |
| 8.5. Third parties declare awareness of ethical norms and standards | Does the body request that contracted third parties declare that they know the institution's Code of Ethics or Conduct? | Not applicable |
| 8.6. Public-private interactions | Have policies and procedures for public-private interactions and those seeking to mitigate conflicts of interest in these relationships been established and disclosed in the last 12 months? | No |

Figure 10 reveals that seven questions were used to evaluate the Due diligence
dimension. Although the majority (4) of these practices are partially served, UFSC fully
serves none. According to Barreto & Vieira (2021), the analysis of information resulting from

the due diligence process must be structured to support managers in hiring and managing signed contracts. Therefore, when monitoring contracts, managers must be aware of critical aspects to prevent practices such as overpricing, fraud, inadequate execution, and other irregularities (Barreto & Vieira, 2021).

The result of the evaluation of the Monitoring and auditing dimension is shown in Figure 11.

**Figure 11**
*UFSC's Integrity Evaluation: Monitoring and auditing*

| Indicators | Practices analyzed | Identified |
|---|---|---|
| **9. Monitoring and auditing** | | |
| 9.1. Integrity management unit | Does the body have a formally constituted internal integrity management unit responsible for the integrity program? | Yes |
| | Is its duties related exclusively to the integrity program? | No |
| 9.2. Autonomy of the integrity management unit | Does the integrity management unit have decision-making autonomy (is it not subordinate to other departments)? | Yes |
| | Are there guarantees that enable the exercise of its duties with independence and authority? | Yes |
| 9.3. Exclusively dedicated public servants | Are there public servants dedicated exclusively to activities related to the integrity program? | Yes |
| 9.4. Access to the highest hierarchical level | Can the person responsible for the integrity management unit report directly to the highest hierarchical level of the institution? | Yes |
| 9.5. Monitoring action reports | Are there records of the execution of monitoring actions under the Integrity Program in the last 12 months to adapt its instruments to new scenarios and actors and reinforce the institution's resilience to corruption? | Yes |

Figure 11 highlights that seven criteria were used to evaluate the Monitoring and auditing dimension. Only one of these criteria is not being met by UFSC, and it is related to the lack of an integrity management unit exclusively dedicated to this purpose. Frias et al. (2022) highlight that the high volume of financial resources received by federal higher education institutions, their social role, and the complexity of their services configure internal auditing as a facilitation agent, adding value and improving the operations of these institutions. Continuous monitoring, one of the four critical functions of integrity management and the axis of integrity programs (Brazil, 2017; Silva, 2021) and PIPAC (Bona, 2022b), is essential to ensure compliance, monitor implementation, and correct integrity program failures.

## 5 DISCUSSIONS

Public governance must be based on integrity management, guided by good practices, compliance, and defined codes of ethics and conduct (Silva et al., 2019). Integrity management strengthens institutional governance, contributes to mitigating damage to reputation, minimizes risks of non-compliance, prevents administrative sanctions (Azzari et al., 2020), and promotes ethics in research. In this research, 48 integrity practices were analyzed, related to 41 indicators, which were grouped into nine categories: 1) top management support; 2) integrity risk management; 3) code of conduct and compliance practices; 4) internal controls; 5) training and communication; 6) reporting channels (Ombudsman's Offices); 7) internal investigations; 8) due diligence; and 9) monitoring and auditing.

About the dimension of Top management support, it was found that UFSC partially met the indicator Criteria for choosing top management since the choice of its top manager, members of the Deliberative Bodies, and campis directors follows pre-established criteria. However, the university does not have defined criteria for choosing other members of its Higher Administration, and a policy is recommended to be developed.

UFSC only met one of the indicators in the Code of conduct and compliance practices category. It was found that the university does not have its own Code of Ethics and Conduct. However, as established by Ordinance No. 57/2019 of the CGU, the units responsible for integrity in public institutions must establish rules of conduct for their public servants. The existence of codes of ethics and conduct is fundamental to governance, shaping the behavior of the institution's actors and contributing to the public interest (Silva et al., 2019), in addition to being a criterion for evaluating integrity policies (Bona, 2021).

Associated with the Reporting channels axis, the author highlights the importance of rules, emphasizing that "the success of a process of sanctioning employees and private

companies is unlikely if there are no rules, procedures, nor a specialized area to carry it out" (Bona, 2021, p. 400 – authors' translation). It is essential to highlight that, in the risk assessment conducted by the institution under study, Inappropriate server conduct is the risk typology with the highest number of risk events (UFSC et al., 2020). In this sense, the institution itself included the provision to draw up a Code of Ethics and Conduct in its integrity policies. However, it should be noted that, in addition to the formal aspect, integrity policies, including codes of conduct, must generate practical results (Silva, 2021).

Reporting channels must also be integrated with Internal investigations and Communication. Communication is the initial stage for investigating facts and complaints, identifying responsibilities, and applying sanctions (Barreto & Vieira, 2021). However, it was observed that none of the indicators in the Training and communication category were fully met by UFSC, and only one was partially met (5.1 - Training related to ethics and integrity). However, the effectiveness of the integrity program requires establishing a culture of integrity, which is created through "awareness, investigation, risk prevention and correction of irregularities" (Azzari et al., 2020, p. 467). Furthermore, the program's effectiveness depends on regular training for all actors who work in the institution and dissemination of the program to everyone so that people assimilate integrity in their daily lives (Silva et al., 2019). Given the deficiencies in training and qualification regarding integrity, the institution must train its public servants on these themes since integrity is based on institutional and individual controls (Barret, 2002).

Likewise, none of the indicators in the Due diligence category were fully met by UFSC. However, most practices in the category were partially met. In general, the most significant gaps in the effectiveness of the UFSC integrity program were related to factors such as training, communication, and due diligence, in addition to Top management support and aspects related to Reporting channels (Ombudsman's Offices), categories in which half

were not served. Regarding Reporting channels, UFSC did not observe anonymity, which is fundamental to the effectiveness of integrity policies, as it guarantees a safe environment for reporting misconduct and strengthens the ethical culture (Barreto & Vieira; Oliveira, 2020).

On the other hand, the university fully met at least half of the indicators in Internal investigations, Internal controls, Integrity risk management, Monitoring, and auditing. These four categories represent the strengths of the institutional integrity program. In the last category (Monitoring and auditing), only one of the seven items was not observed, which was related to the absence of an integrity management unit dedicated exclusively to this purpose. Continuous monitoring is essential in integrity management (Silva, 2021) and for aligning organizational objectives and integrity policies (Barreto & Vieira, 2021; UFSC et al., 2020).

Table 1 summarizes the results of the evaluation of the categories and questions about integrity at UFSC.

**Table 1**
*Summary of Integrity Assessment Results*

| Evaluation of implemented practices | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Category** | | **Yes** | | **Partially** | | **No** | | **Not applicable** | | **P Total** |
| Top management support | 1 | 25% | 1 | 25% | 2 | 50% | 0 | 0% | 4 | 100% |
| Integrity risk management | 3 | 60% | 1 | 20% | 1 | 20% | 0 | 0% | 5 | 100% |
| Code of conduct and compliance practices | 1 | 25% | 0 | 0% | 1 | 25% | 2 | 50% | 4 | 100% |
| Internal controls | 2 | 50% | 1 | 25% | 1 | 25% | 0 | 0% | 4 | 100% |
| Training and communication | 0 | 0% | 1 | 20% | 4 | 80% | 0 | 0% | 5 | 100% |
| Reporting channels (Ombudsman's Offices) | 2 | 25% | 2 | 25% | 4 | 50% | 0 | 0% | 8 | 100% |
| Internal investigations | 2 | 50% | 2 | 50% | 0 | 0% | 0 | 0% | 4 | 100% |
| Due diligence | 0 | 0% | 4 | 57% | 2 | 29% | 1 | 14% | 7 | 100% |
| Monitoring and auditing | 6 | 86% | 0 | 0% | 1 | 14% | 0 | 0% | 7 | 100% |
| **Total** | **17** | **35%** | **12** | **25%** | **16** | **33%** | **3** | **6%** | **48** | **100%** |

**Notes**: "Yes," "Partially," "No," and "Not applicable" refer to the evaluation criteria for the implemented practices; "P Total" refers to the number of integrity practices analyzed in each category

As shown in Table 1, UFSC fully met 17 of the 48 criteria investigated and partially met another 12, totaling around 60% of the criteria being fully or partially met. The partially met indicators and practices occurred mainly because not all instances, units, processes, or actors involved met the criteria. This result corroborates Bona (2022a), which found an

implementation rate of 65% of planned policies. However, Bona differs from this by not considering the institution's intention (planning) to adopt the evaluated practices. It is also like the results of Barreto & Vieira (2021), who found that approximately 70% of the integrity practices examined were being met. It is essential to highlight that the study above analyzed 36 practices, while this one considered 48, which may have impacted the results.

The other criteria analyzed, corresponding to almost 40% of the total, were found to either not be met (16 criteria) or could not be evaluated (03 criteria), in the latter case due to another indicator not being met (the existence of UFSC's own Code of Ethics and Conduct). The indicators that were not met were related to capacity building and training related to integrity, channels, and acts of disclosure of integrity actions and instruments, the development and dissemination of integrity-related procedures, and the inclusion of risk management in integrity in controls and decision-making processes.

Although not met, some of these actions are included in the UFSC's Program and/or Integrity Plan, such as preparing its own Code of Ethics and Conduct or even the provision for including qualification and training on pertinent integrity topics in the university's annual training plan. Some training needs were included in the 2021 UFSC's People Development Plan (ethics, Anti-Corruption Law, risk management). However, not all of them were offered to its public servants by the university (UFSC, 2021a; 2021b). Contrary to expectations, the 2022 UFSC's People Development Plan included fewer topics (only the ethical and moral themes appear in the plan) (UFSC, 2022a).

The results of this research are like the findings of Viol (2021), who found that the CGU, the body that inducts integrity policies in Brazil, did not meet all its integrity goals. Its integrity program is not fully consolidated, probably due to two factors: the recent nature of the program, the short deadline for its implementation, and public servants' lack of knowledge about the internal integrity program, possibly generating resistance (Viol, 2021). Thus, in the

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context of UFSC, it must be considered that although the execution of integrity policies presents deficiencies, the Integrity Program and Plan were recently implemented, and, according to Silva et al. (2019), the implementation of the integrity policy is gradual, given the need for time for its effective execution and its internalization in the day-to-day organizational activities. In other words, it takes time for integrity programs and plans to be institutionalized (Silva et al., 2019; Viol, 2021).

In this way, the study shows that UFSC is moving towards institutionalizing integrity management, but it still lacks policies that help it achieve this objective. Among the measures that the university can adopt for this purpose are greater involvement of top management in the institutionalization process, implementation of its code of ethics and conduct, and greater attention to public servants training and qualification programs. Another essential tool for integrity management that is not correctly implemented at the university is the reporting channels. Therefore, UFSC must implement reporting channels, formalize procedures for their investigation, guarantee protection for whistleblowers, and effectively disseminate such channels.

## 6 FINAL CONSIDERATIONS

In the university context, managers' concerns with ethical and legal principles include, in addition to fraud and illicit practices, issues of misconduct in management and scientific research, a scenario in which the development of governance practices can contribute to guaranteeing the integrity of these institutions. This article aimed to analyze UFSC's public integrity policies and practices. The university's Program and Integrity Plan and several other documents supporting the study were analyzed to meet this objective.

It was found that UFSC has already established the Integrity Program and Plan, and, as part of these two instruments, the university has already mapped integrity risks and its response plan.

The macro-process that presented the most considerable number of integrity risks is People management, and the risk type that presented the most considerable number of risk events is Inappropriate conduct by the server due to omission, abuse, or neglect in the performance of work functions.

UFSC demonstrated compliance with practices related to internal investigations, internal controls, integrity risk management, and monitoring and auditing, which stand out as strengths of the institutional integrity program. On the other hand, it presents challenges for institutionalizing its integrity program, which is related to the top management support, developing and disseminating its code of conduct and compliance practices, implementing reporting channels, and training and communication on the topic of integrity. Specifically, about the evaluation of indicators and practices, it was observed that UFSC does not meet around 40% of the 48 criteria analyzed in this research, indicating a regular position regarding compliance with the requirements for good integrity management. It follows that the university still has a long way to go to improve its performance in integrity management and, consequently, to improve institutional governance.

Criteria not met must be seen as opportunities for improvement in integrity management. In this sense, as the university does not have its own Code of Ethics and Conduct, the need to prepare this document is highlighted, as it can help shape the behavior of the institution's actors, contributing to the achievement of the public interest. However, the mere preparation of this document does not guarantee the expected results, given that integrity policies need to transcend the merely formal aspect. This means that actions must be implemented effectively and efficiently, and these two criteria must be periodically evaluated.

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Once the code of ethics and conduct has been developed, one way to facilitate its implementation is to raise public servants' awareness through overt dissemination, training, and qualification. However, the research identified deficiencies in public servants' training and qualifications about integrity issues. The institution must train its public servants on these topics since the actions of these actors must be based on the principles of integrity, transparency, and accountability.

During the analysis, it was also concluded that preparing the Program and the Integrity Plan was not participatory and was carried out by a few institution members. Although, understandably, other sectors of the university are not allowed to prepare the first version of the documents, given the short legal deadlines for preparing and publishing them, it is not justified to include the most varied units of UFSC in the review of the plan. Nor is the low publicity given to the instruments and the low attention given to training and qualifications, which would contribute to greater university engagement in carrying out the Integrity Plan, justified. In this logic, it is emphasized that UFSC cannot forget that integrity is based on institutional and individual controls (Barret, 2002) and that the participation of these actors in the integrity management process is necessary to ensure the public interest.

This study innovates by addressing a recent, complex topic (Viol, 2021), innovative (Barreto & Vieira, 2021) and little explored in the scientific literature (Bona, 2021; Viol, 2021). It stands out as a pioneer in evaluating integrity in educational institutions, specifically HEIs. Furthermore, it incorporates evaluating other integrity practices, expanding those Barreto & Vieira (2021) considered in one of the first studies to evaluate integrity programs in Brazil.

As theoretical and methodological contributions, this study offered an improved tool for evaluating integrity in a public university. It expanded the empirical framework in public

integrity and university governance. As practical contributions, this study identified gaps in governance and integrity mechanisms, allowing improvement actions to be identified.

The study's limitations include the choice of a single institution, in this case, UFSC, and the impossibility of triangulating information with other sources of evidence since this research was based exclusively on documentary data. For future studies, it is therefore recommended that the scope of this work be expanded to other higher education institutions. Research will be carried out to evaluate the level of knowledge of public servants (teachers and technical-administrative staff) about the Integrity Programs and Plans evaluation of the perception of these internal actors regarding the implementation of actions derived from these policies. Interviews can be incorporated as a means of deepening perceived gaps.

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# Governança Universitária: Políticas e Práticas de Integridade na Universidade Federal de Santa Catarina

**RESUMO**

**Objetivo**: Analisar as políticas e práticas de integridade pública da Universidade Federal de Santa Catarina (UFSC).

**Método:** Trata-se de um estudo de caso, qualitativo, descritivo, bibliográfico e documental. Os dados foram analisados com base no modelo interpretativo e, posteriormente, com base em quarenta e oito práticas, de acordo com metodologia proposta pela Controladoria-Geral da União (2018) e por Barreto e Vieira (2021).

**Originalidade/Relevância:** Embora os órgãos e entidades da administração pública federal devam elaborar programas de integridade, percebe-se uma carência de estudos que abordem programas de integridade pública e, sobretudo, que avaliem esses programas.

**Resultados:** Com base nas informações analisadas, verificou-se que por exigência legal, a UFSC já instituiu o Programa e o Plano de Integridade e, como parte desses dois instrumentos, a universidade já realizou o mapeamento de riscos à integridade e seu plano de respostas. Constatou-se que a UFSC não atende cerca de 40% dos 48 critérios analisados nessa pesquisa, indicando uma posição regular quanto ao cumprimento dos requisitos para uma boa gestão da integridade.

**Contribuições Teóricas/Metodológicas**: Como contribuições teóricas e metodológicas, este estudo oferece uma ferramenta aprimorada para avaliar a integridade em uma universidade pública e amplia o arcabouço empírico na área de integridade pública e governança universitária.

**Contribuições para a Gestão**: Como contribuições práticas esse estudo possibilita a identificação de lacunas nos mecanismos de governança e integridade, permitindo que ações de melhorias sejam identificadas, contribuindo para o desenvolvimento de mecanismos de governança na gestão pública e aperfeiçoando a gestão universitária.

**Palavras-chave**: Gestão universitária, Governança universitária, Integridade pública, Governança pública.

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