REVISTA CONTABILIDADE, GESTÃO E GOVERNANÇA
E-ISSN 1984-3925 JOURNAL OF ACCOUNTING, MANAGEMENT AND GOVERNANCE

OPEN ACCESS

Editor Responsável: Jorge Katsumi Niyama
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Processo de Avaliação: Double Blind Review pelo SEER/OJS

Roles of Internal Control in Local Governments: Between Regulatory Formalism and Operational Effectiveness, Based on a Systematic Review Using Methodi Ordinatio

ABSTRACT

Objective: to analyze how the literature has addressed the roles performed by internal control in the public sector, with an emphasis on local governments.

Method: a systematic literature review was conducted using Methodi Ordinatio. Articles were collected from Scopus, ScienceDirect, Web of Science, and ProQuest, resulting in a final portfolio of 72 articles published between 2005 and 2022.

Originality/Relevance: the study investigates the roles of internal control in the public sector using a multicriteria methodology to select and rank studies and differs from previous reviews by broadening geographic coverage, using four databases, conducting screening by at least two researchers, and integrating the findings into an integrative conceptual framework.

Results: the findings indicate that public sector reforms have faced difficulties in creating effective internal control practices, often remaining limited to ceremonial adoption. The results also show roles related to governance, accountability, compliance, and internal audit, as well as tensions between regulatory formalism and operational effectiveness.

Theoretical/Methodological contributions: the study contributes by synthesizing empirical evidence, organizing research streams, proposing a research agenda, and articulating the normative-institutional, operational-functional, and relational-behavioral dimensions of internal control in the public sector.

Social/Management contributions: the study provides managerial guidance connected to professionalization, autonomy, organizational culture, internal audit, information technology, and the substantive effectiveness of controls in local governments.

Keywords: Internal control, Public sector, Local governments, Systematic literature review, Methodi Ordinatio.

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Received: October 24, 2025
Revised: February 27, 2026
Accepted: May 02, 2026
Published: July 31, 2026

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How to Cite (APA)
Santos, C. J. dos., Takamatsu, R. T., & Cruz, C. F da. (2026). Roles of internal control in local governments: between regulatory formalism and operational effectiveness, based on a systematic review using Methodi Ordinatio. *Revista Contabilidade, Gestão e Governança*, *29* (2), 374-409. http://dx.doi.org/10.51341/cgg.v29i2.3552

1 INTRODUCTION

In the public sector, internal control is implemented mandatorily through national and local laws and regulations. As an assurance mechanism, it aims to ensure effectiveness, efficiency, and the appropriate use of public resources, encompassing actions to verify, monitor, and assess activities carried out by public agencies and entities (Bonsu et al., 2022). However, despite this robust regulatory framework, internal control practices in local governments often do not materialize effectively. When mayors, managers, and internal control professionals resist its adoption, ceremonial systems tend to prevail, formally complying with legislation without producing substantive effects (Lopes et al., 2020a).

In the Brazilian context, substantial inequality persists in the implementation of governance practices across municipalities, with evidence of inefficiency in the use of public resources and difficulties in following established guidelines (Bona, 2022; Cruz et al., 2016). Internationally, empirical research on internal control in the public sector has proved to be a fertile field, but one without conceptual consensus. The literature has been influenced by two main streams: one emphasizes internal control over financial reporting, associated with the Sarbanes-Oxley Act (Chalmers et al., 2019), whereas the other adopts a holistic view, considering internal control as an organizational structure that helps management achieve goals and objectives, with COSO/INTOSAI components as its reference (Henk, 2020).

Previous systematic reviews have focused on corporate settings (Alabdullah & Maryanti, 2021; Chalmers et al., 2019; Henk, 2020) or on specific topics such as material weaknesses in internal control (Lu & Ma, 2019) and reporting under SOX (Schneider et al., 2009). Some have examined internal control in the Brazilian public sector using national databases (Lopes et al., 2020b; Rocha & Giacomelli, 2021) or conference proceedings (Oliveira & Anjos, 2020). However, there remains a gap in comprehensive systematic reviews

that integrate the international literature on the roles performed by internal control in local governments.

This study seeks to fill this gap by answering the following question: How has the literature addressed the roles performed by internal control in the public sector? To this end, a systematic literature review (SLR) was conducted, guided by three complementary questions: (1) Where does international research on internal control in the public sector come from? (2) What theoretical foundations are used? (3) What are the main research streams and the proposed research agenda?

The quality of an SLR requires methodological rigor, broad searches across databases, and the participation of multiple researchers to minimize subjectivity (Galvão & Ricarte, 2019). This review differs from previous ones by being one of the most comprehensive studies on the roles of internal control in the public sector, with an empirical focus on local governments. It broadens the search string, uses four international databases, conducts selection and screening by at least two researchers, and applies Methodi Ordinatio, a multicriteria decision methodology validated in the international literature. Methodi Ordinatio provides a comprehensive view of scientific articles, ranking them based on three factors: year of publication, number of citations, and journal impact factor (Pagani et al., 2015), thereby ensuring robustness in the selection of the most relevant studies.

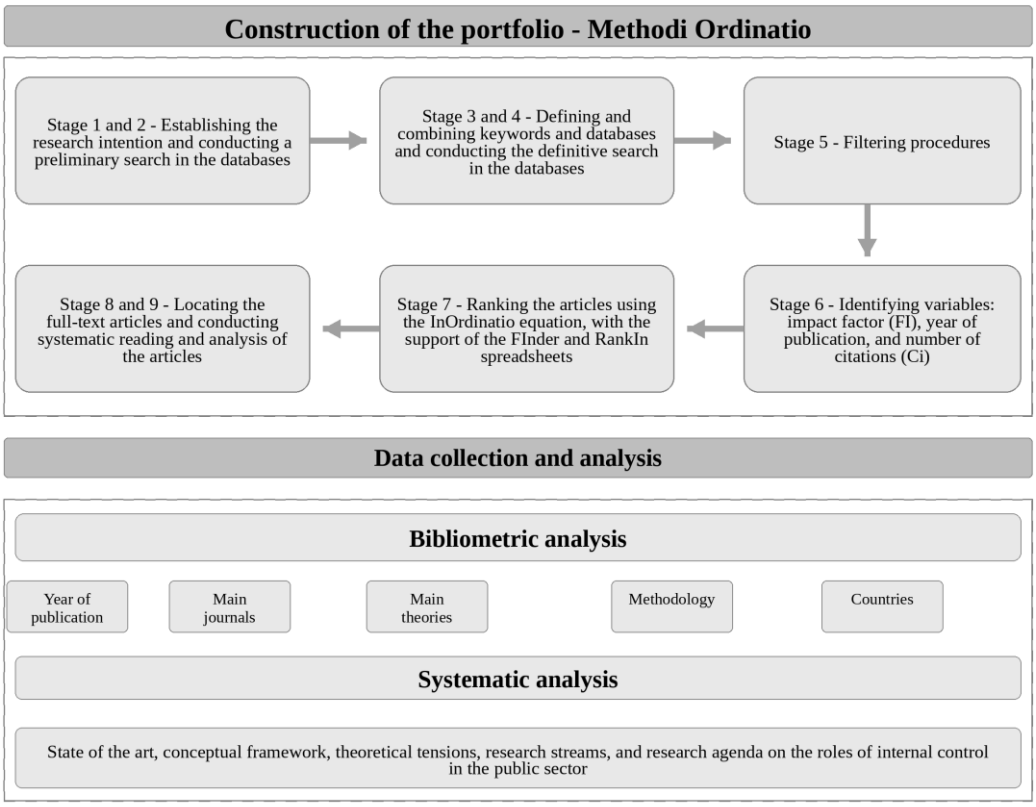
2 METHODOLOGICAL PROCEDURE

An SLR is a type of research that encompasses relevant studies on a given topic through a systematic, explicit, and reproducible method (Okoli, 2015). It is planned research based on inclusion and exclusion criteria and actions to minimize bias, summarizing relevant studies with a high level of rigor (Mariano & Rocha, 2017). To conduct this SLR, the Methodi Ordinatio methodology proposed by Pagani et al. (2015) was adopted. As discussed by

Campos et al. (2018), this methodology aims to select and rank studies according to their scientific relevance. Figure 1 summarizes the stages of Methodi Ordinatio.

Figure 1

Construction of the bibliographic portfolio



Methodi Ordinatio consists of 9 stages, which are addressed sequentially. Stages 1 and 2 consist of defining the research objectives and intention; preliminary searches are then conducted to define the search string and the databases to be consulted. To this end, the terms internal control, internal control system, controllership, public sector, municipality, municipal, public administration, and local government, appearing in the title, abstract, and keywords, were searched in the Scopus, ScienceDirect, Web of Science, and ProQuest databases, using the Boolean operators “AND” and “OR.” The searches were conducted in December 2022,

with no time frame restriction; the texts had to be available in English, Portuguese, or Spanish.

Stages 3 and 4 consisted of the definitive search in the selected databases. Stage 5 consisted of the filtering procedures. For this purpose, the following exclusion criteria were established: duplicate articles, conference papers, book chapters, theoretical articles, and articles that did not meet the research objective or addressed the topic superficially, for example, when the terms were used only as illustration, when they appeared only in the keywords and/or references, or when they were only cited expressions. These articles were excluded based on reading the title, abstract, and keywords.

Document screening was conducted and reviewed by two researchers, with the support of the Rayyan application (Ouzzani et al., 2016), a semi-automated tool that optimizes the initial screening of titles and abstracts and facilitates collaboration. Table 1 details the filtering procedures.

Table 1

Filtering procedures

Databases	**Web of Science**	**ScienceDirect**	**Scopus**	**ProQuest**	**Final sample**
Total number of articles	175	45	265	70	555
(-) Excluded by document type	-47	-5	-54	-6	-112
Partial sample					443
(-) Duplicates					-116
Partial sample					327
(-) Exclusion protocol					-223
Partial sample					104
(-) Negative InOrdinatio					-29
Partial sample					75
(-) Not located					-3
Final sample					72

The exclusion protocol was processed as follows:

(a) 121 analyzed studies were not directly related to internal control and were excluded from the study's final sample.

(b) 51 studies were discarded because they were related to the use of internal audit, external audit, and performance audit, but did not address internal control.

(c) 27 studies were discarded because they were related to internal control, but in the context of private-sector companies or third-sector organizations in a specific geographic area.

(d) 17 studies were discarded because they examined internal control in the context of medical and hospital procedures in the public sector.

(e) 7 studies were discarded because they conducted only theoretical research on internal control.

The exclusion of theoretical articles is justified by the need to prioritize empirical evidence that allows the implementation and effects of internal control systems to be assessed in real contexts of local governments. Although theoretical articles contribute to conceptual development, Methodi Ordinatio prioritizes studies with empirical application, number of citations, and measurable impact, criteria that naturally favor applied research (Pagani et al., 2023). In addition, the inclusion of theoretical articles would require reformulating the ranking criteria and could reduce the methodological homogeneity of the sample, shifting the focus of the analysis away from the roles effectively performed by internal control in the public sector. Even so, reviews and theoretical works of reference were used to support contextualization and discussion, without being included in the ranked portfolio.

In stage 6, the impact factor, number of citations, and year of publication of the articles were collected. In stage 7, the InOrdinatio equation was applied to rank the studies using version 2.0 of Methodi Ordinatio (Pagani et al., 2023), which allows weights from 0 to 10 to be assigned to these criteria, ensuring flexibility and robustness. The elements of

Equation 1, such as impact factor (FI), research year (AnoPesq), publication year (AnoPub), HalfLife, and number of citations (Ci), are weighted by values assigned by the researcher (Δ, λ, Ω), highlighting the importance and timeliness of the studies. In Methodi Ordinatio version 2.0, InOrdinatio is obtained by applying Equation 1, as follows:

$$\text{InOrd. v2} = \left\{\Delta \times \text{FI} - \left[\frac{\lambda \times (\text{AnoPesq} - \text{AnoPub})}{\text{HalfLife}}\right] + \Omega \times \frac{\sum \text{Ci}}{\text{AnoPesq} + 1 - \text{AnoPub}}\right\} \quad (1)$$

Given the interdisciplinarity of the topic, the researchers assigned a value of 10 to the three criteria, weighting the three factors equally. In addition, as a quality criterion, it was established that only studies with an InOrdinatio score equal to or greater than zero would remain in the bibliographic portfolio. As a result, 29 articles were excluded for presenting a negative InOrdinatio score.

Finally, stages 8 and 9 resulted in locating the full-text articles for systematic reading. Three studies were not located in full at the time of analysis, either because of a broken link or because the file was not available for consultation. Therefore, the final sample of this SLR, classified by scientific relevance, consisted of 72 articles.

3 ANALYSIS AND DISCUSSION OF RESULTS

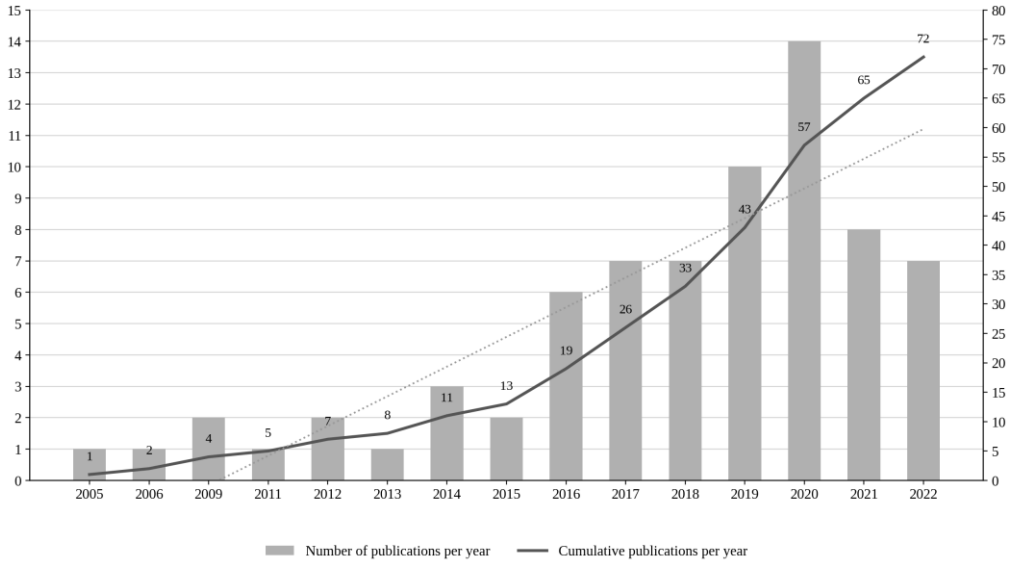
3.1 Bibliometric analysis of the bibliographic portfolio

The evolution of scientific output on internal control in the public sector reveals significant growth in recent years. The first publication identified occurred in 2005, according to the parameters established in the review protocol. The last five years analyzed (2018-2022) accounted for more than 60% of the publications in the portfolio, demonstrating increased interest among researchers in the topic, possibly stemming from the need to rethink the organizational role of local governments in response to increased corruption, collusion,

misappropriation of resources, and incidence of fraud (Antón, 2020; Maulidi & Ansell, 2020). The trend line indicates a rise in interest in the concept of internal control in the public sector.

Figure 2

Number of publications by year



The 72 articles are dispersed across 63 journals covering areas such as Accounting, Management Accounting, Business and Finance, Public Administration, Finance, Economics, Law and Management, Public Policy, Public Management, and Auditing Studies. This dispersion suggests the interdisciplinary nature of the concept of internal control, consistent with the findings of Beuren and Zonatto (2014) and Henk (2020). The most productive journals were Procedia-Social and Behavioral Sciences (4 articles), International Journal of Public Administration (3 articles), and Administratie si Management Public, Public Administration Review, Journal of Financial Crime, and Public Budgeting and Finance (2 articles each).

Table 2

Most productive journals in the bibliographic portfolio

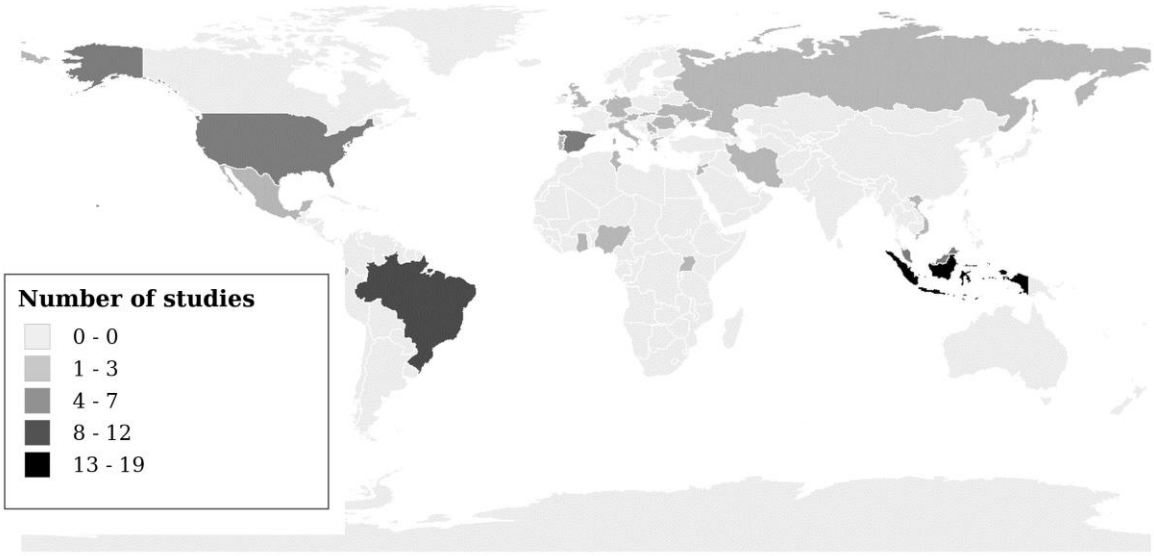
Ranking	Journal	Number of journals	Number of articles per journal
1st	Procedia-Social and Behavioral Sciences	1	4
2nd	International Journal of Public Administration	1	3
3rd	Administratie si Management Public; Public Administration Review; Journal of Financial Crime; Public Budgeting and Finance	4	2

The bibliometric analysis also allows examination of the institutional environments in which these studies have been developed. This proposition gains importance as the internal control system becomes institutionalized in local governments, varying according to the legislation adopted at the national and local levels. In general, the studies were conducted in the context of municipalities, counties, districts, and provinces, and their research settings included city halls, municipal councils, public companies, secretariats, departments, and public universities. Thus, Figure 3 presents the geographic distribution of the institutional environments in which the studies were developed.

The geographic analysis reveals distribution across four continents: Asia (26 studies, 36.1%), the Americas (20 studies, 27.8%), Europe (18 studies, 25%), and Africa (8 studies, 11.1%). Indonesia was recurrent in 19 studies (26.4%), evidencing the influence of public finance reforms and anti-corruption policies in fostering research (Dewi et al., 2019; Shonhadji & Maulidi, 2022). Brazil appears in 11 studies (15.3%), followed by the United States with 7 studies (9.7%). Malaysia and Spain appear in 4 studies each (5.5%), while Italy, Nigeria, and Ghana appear in 3 studies each (4.2%). The remaining countries were the object of one study each. It should be noted that 71 studies were applied to a single country, while only one study used a cross-national sample.

Figure 3

Geographic distribution of the application of the studies



Regarding methodology, the sample consisted exclusively of empirical studies, including econometric models, surveys, exploratory studies, and case studies. For primary data collection, the predominant instruments were questionnaires, interviews, and observation; for secondary data, documentary research was predominant. Regarding approach, 56 studies (77.8%) used quantitative analysis with predictive techniques (regression, structural equations, factor analysis, and multivariate analysis) to identify factors associated with the effectiveness of internal control. Fourteen studies (19.4%) adopted qualitative analysis to understand factors and phenomena that influence internal control and the perceptions of public servants (Aikins et al., 2022; Reginato et al., 2016). Two studies (2.8%) used a multimethod approach.

Regarding theoretical foundations, 44 studies (61%) did not use an explicit theoretical lens to explain the phenomena investigated, reinforcing the findings of Beuren and Zonatto (2014) and Henk (2020). Among the remaining studies, agency theory was the most recurrent

approach, used to explain relationships between controlling and controlled actors, as well as between managers and citizens, especially in research on the influence of internal control on public performance (Moreno-Enguix et al., 2019) and the quality of financial reporting (Sumaryati et al., 2020). In addition, studies mobilized organizational and behavioral theories (contingency, institutional, neo-institutional, governance, stakeholder, organizational role, stewardship, information asymmetry, institutional capital, resistance to change, compliance, and self-determination) to support their analyses.

3.2 State of the art on the roles of internal control in the public sector

Lino et al. (2019) argue that reforms introduced in the public sector failed because they were unable to create effective internal control practices in local governments. In many cases, changes remained confined to the text of the law and, when implemented, took on a merely formal character, without producing substantive effects. This occurs because reform becomes a reality only when all actors involved are committed to implementing change (Arellano-Gault, 2012). This includes creating new policies, changing organizational culture, training employees, and establishing monitoring mechanisms to ensure that reforms are implemented (Reginato et al., 2016).

In this sense, the literature indicates that the roles of internal control are implemented through coercive or non-coercive actions aimed at promoting changes in existing practices, either by creating a framework of compulsory rules, standards, and procedures or through deliberate actions by actors with power. Reginato et al. (2014), in describing the normative reform process of internal control systems in Italian and German municipalities, found significant differences and similarities. The authors emphasize that, in Italy, reforms derived from New Public Management (NPM) were instituted by law and based on a top-down approach. In Germany, in turn, there were no pressures from the federal or state government

to introduce reforms in internal controls. The main driving forces behind innovation resulted from the initiative of actors with power in local governments, especially the mayor, and from the participation of a specialized consultancy created and funded by the association of municipalities for this purpose.

However, many local governments resist the substantive adoption of these reforms. Reginato et al. (2016) found that internal controls, rather than embracing normative reform, attempted to "pretend" to comply with the law, following the required forms but without carrying out the actions necessary to implement reform in the roles of internal control. Instead of making the necessary changes, these local governments settled for maintaining the status quo. Bona (2022) finds that medium-sized and small Brazilian municipalities do not even have a minimum structure for an internal control system; what has been practiced is the appointment of a public servant to comply with legislation, without a clear definition of the roles to be performed. Lino et al. (2019) add that, when an internal control system is implemented and maintained merely to comply with legislation, with no intention of making it effective, its operation naturally becomes disconnected from operational reality.

Starting from the premise that internal and external actors in public organizations are familiar with best practices for implementing internal controls, the literature identifies roles to be performed by internal control professionals. These roles include preparing and reviewing control procedures, monitoring, periodic assessment, and risk management. Peterson (2018), for example, highlights the importance of governance and accountability. In a study analyzing the association between internal control deficiencies and municipal elections, the author finds that municipalities that use elections, rather than political appointment or other hiring mechanisms for the role of the official responsible for the finance area, are less likely to disclose a material weakness. This result is consistent with the logic of accountability,

according to which elected officials are more likely to perform their work well because they recognize the possibility of being held accountable for results.

Although in many local governments internal control systems have only formal roles and functions, their structure has been mirrored in available ideas and frameworks such as COSO. For Ferreira et al. (2021), the COSO framework provides recommendations on how to assess and improve existing internal controls. It encourages organizations to adopt a proactive approach, which includes identifying risks and implementing preventive measures to manage, assess, and monitor those risks (Gadelha et al., 2022; Gaines & Kasztelnik, 2021). On the other hand, in local governments with a corrupt organizational culture or unethical organizational behavior, the COSO model is less likely to function properly (Maulidi & Ansell, 2020; Shonhadji & Maulidi, 2022). Henk (2020) notes that, at the operational level, implementing these structures alone is not sufficient to ensure the effective performance of internal control roles.

One of the roles of internal control is to assess whether government actions comply with legislation and regulations. This role is performed through the mobilization of internal and external actors to establish laws and regulations, ensuring the promotion of good practices and the implementation of measures to improve the performance of the internal control system (Antón, 2020). Azevedo et al. (2019) mention that many Brazilian local governments have implemented an internal control system with an integrated, participatory, and continuous organizational structure, which performs the role of assessing management results and is created through laws and regulations. Lino et al. (2019), in turn, add the importance of external actors in legitimizing internal control practices in Brazilian local governments. However, the authors emphasize that, despite training, awareness-raising, and oversight initiatives carried out by the Courts of Accounts, little progress has been made in adopting active internal control systems.

Regarding the key components of the internal control system in the public sector, the internal audit function stands out. For Aikins et al. (2022), internal audit helps identify and assess risks, improve governance and operational efficiency, evaluate the effectiveness of internal controls, support decision-making, and ensure compliance with laws, regulations, standards, and guidelines. On the other hand, in the public sector, the role of the internal auditor faces barriers and difficulties. In one of the cases described by Khelil and Khlif (2022), an interviewee argues that the manager sees the internal auditor as a pawn on a board game, moved according to personal goals and objectives. In other words, the ideal auditor for this type of manager is one who is compliant, passive, and does not question irregularities. One of the interviewees in Maulidi and Ansell (2020) argues that, to optimize the internal auditor's performance, integrated work among organizational actors is needed to create and maintain an ethical organizational climate.

One of the challenges faced by the internal control system is detecting and combating fraud. Studies have addressed the internal control system and its regulatory environment at the national and local levels (Azevedo et al., 2019; Cunha & Callado, 2019; Pinho & Rodrigues, 2020; Reginato et al., 2014). Interestingly, the case described by Hoai et al. (2022) shows that, in emerging countries, even with internal control policies aligned with international standards, the absence of specific legislation establishing guidelines for the compulsory implementation of the internal control system in the public sector is still common, as in Vietnam.

In the public sector, it is common for social actors who lead local governments to delegitimize the role of existing internal controls. Maulidi and Ansell (2020) mention that, in corrupt public organizations, it is common for a group of employees to turn a blind eye and even support one another to achieve a certain goal, undermining internal control activities. One interviewee's argument is that the internal control structure implemented in the public organizations investigated has been defeated or has ceased to be efficient. Another

interviewee reports that fraudulent actions have been more agile in their updating and adaptation process than new control tools. In the case reported by Khelil and Khlif (2022), internal auditors face a dilemma between commercial and professional logics. When the auditor's opinion displeases actors with power, the auditor is seen as an enemy. Often, auditors attempt to resolve conflicts by minimizing their responsibilities in preventing and reporting irregularities in order to avoid the risk of persecution and dismissal. Antón (2020) describes limitations in the work of the auditor who performs internal control functions, especially in small and medium-sized local governments, due to the lack of support from leaders and political and technical resistance to change.

Recently, there has been increasing focus on the impact of technology on internal control systems. The growing use of information technology (IT) in the public sector has contributed to optimizing internal control processes. Pratiwi et al. (2022) show that the operation of the internal control system in local governments can be enhanced when supported by IT. Abbaszadeh et al. (2019) describe the relationship between IT and internal control systems, finding that IT can increase the effectiveness and efficiency of internal control functions by performing complex calculations in the processing of large volumes of data, increasing data accessibility and accuracy, improving monitoring and risk assessment, and enhancing the segregation of duties through software, databases, and operating systems. In the case study described by Woods (2009), the roles of internal control were positively influenced by information and communication technologies (ICT). In addition, ICT were classified as an indirect contingent variable because they support the selection, collection, tabulation, and grouping of information related to performance and risk. On the other hand, the use of inadequate ICT or ICT with supply limitations may prevent access to risk information and the effective operation of the internal control system.

Other studies have investigated the influence of IT on the quality of financial reporting; however, there is no consensus on its impacts and benefits. Aswar et al. (2021) show that IT had a positive and significant impact on the quality of financial statements, arguing that the routinization of IT in internal controls can positively affect financial reporting when there are no obstacles to implementation and when organizational actors are familiar with the tools. Jatmiko et al. (2020) show that IT does not affect the quality of financial statements, suggesting that IT was not used properly in terms of either network or software and that there were no consistent technology management initiatives in the local governments analyzed.

Finally, the findings allow us to observe that normative changes have required the professionalization of the internal control system through the pursuit of knowledge, skills, dedication, social obligations, autonomy, self-regulation, and affiliation with the professional community (Afiah et al., 2020). For Bogt et al. (2016), a controller must be able to critically assess the costs and benefits of complex programs and projects, which requires expertise beyond financial knowledge. Cunha and Callado (2019) argue that, as in the private sector, the public-sector controller has sought to move from a technical profile to a more managerial-strategic profile. However, studies have demonstrated a lack of structuring, professionalization, and autonomy in internal control systems in the public sector (Azevedo et al., 2019; Bona, 2022; Khelil & Khlif, 2022).

3.3 Integrative conceptual framework of the roles of internal control in the public sector

Based on the synthesis of the empirical findings, this study proposes an integrative conceptual framework that organizes the roles of internal control in the public sector into three interdependent dimensions: the normative-institutional dimension, the operational-functional dimension, and the relational-behavioral dimension.

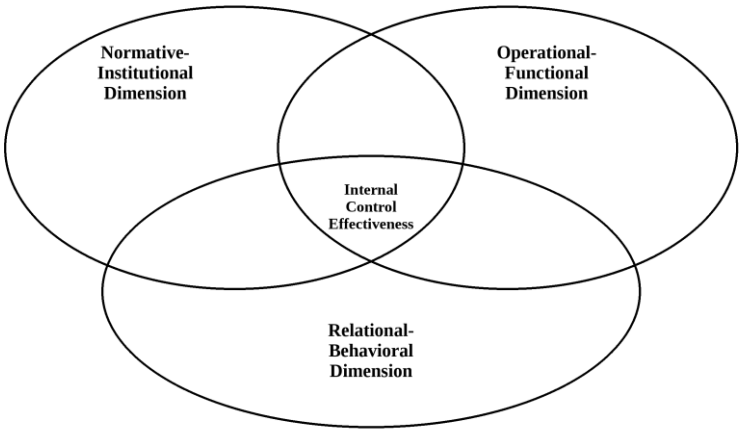
The normative-institutional dimension encompasses the legal and regulatory framework that compulsorily establishes internal control, coercive isomorphic pressures (national and local laws, Courts of Accounts) and mimetic pressures (adoption of frameworks such as COSO/INTOSAI), and formal accountability mechanisms (Bonsu et al., 2022). This dimension represents the external legitimacy basis of the system and helps explain why internal control is instituted and maintained in local governments. It reflects the institutional perspective that compulsorily pressures the adoption of internal control systems, regardless of local political will (Lino et al., 2019).

The operational-functional dimension comprises the substantive roles performed by internal control, such as governance, risk management, internal audit, compliance, performance assessment, continuous monitoring, and support for decision-making (Aikins et al., 2022; Ferreira et al., 2021). This dimension corresponds to the technical core of the system and shows what internal control does when its routines are implemented consistently. The quality of this dimension depends on the technical capacity and organizational structure available, particularly in small and medium-sized municipalities (Bona, 2022).

The relational-behavioral dimension encompasses human and contextual factors that condition internal control effectiveness: stakeholder commitment (mayors, managers, internal control professionals), organizational culture (ethics versus corruption), professionalization of public servants, resistance to change, internal audit independence versus capture, and the role of information technology as an enabler or constraint (Abbaszadeh et al., 2019; Khelil & Khlif, 2022; Maulidi & Ansell, 2020). This dimension makes it possible to understand how internal control operates in practice and, above all, under what conditions it tends to remain ceremonial or become substantive (Reginato et al., 2016). These dimensions are visually represented in Figure 4, which illustrates their interaction and interdependence.

Figure 4

Integrative conceptual framework: dimensions of the roles of internal control in the public sector



Note. The framework articulates three interdependent dimensions: normative-institutional (compulsory legal framework, isomorphic pressures, and formal accountability), operational-functional (substantive technical roles: governance, risk management, internal audit, compliance, and monitoring), and relational-behavioral (human and contextual factors: stakeholder commitment, organizational culture, professionalization, audit independence, and technology). Alignment among the three dimensions results in effective internal control; misalignment produces ceremonial systems that formally comply with the law but produce no substantive effects.

The framework shows that internal control effectiveness in the public sector does not depend solely on the existence of rules or the implementation of formal structures, but results from the interaction among the three dimensions. When the normative-institutional dimension is strong, with robust legislation and active oversight, but the operational-functional and relational-behavioral dimensions are weak, due to lack of minimum structure, lack of professionalization, corrupt organizational culture, and capture of internal audit, a ceremonial system tends to prevail, formally complying with the law but producing few substantive effects (Lino et al., 2019; Reginato et al., 2016). By contrast, when there is alignment among the three dimensions, including clear rules, adequate operational structure, commitment of actors, ethical culture, professionalization, and internal audit independence, internal control

performs its roles of governance, accountability, compliance, and support for organizational performance (Henk, 2020; Peterson, 2018).

This framework is directly connected to the empirical findings of the review by offering an interpretation for the failure of reforms in different contexts, due to misalignment among dimensions, for the centrality of topics such as professionalization, organizational culture, and internal audit independence (Azevedo et al., 2019; Cunha & Callado, 2019), and for the recurrence of the tension between formal adoption and effectiveness (Bona, 2022; Lino et al., 2019). In addition, the framework provides a basis for organizing the research agenda presented in section 3.5, connecting gaps and future directions to the points of weakness observed in each dimension.

3.4 Theoretical tensions in the literature on internal control in the public sector

The analysis of the literature reveals three theoretical tensions that permeate research on internal control in the public sector and help interpret the empirical findings of the portfolio.

The first tension lies between regulatory formalism and operational effectiveness. On the one hand, coercive institutional pressure, through laws, regulations, and oversight, imposes the compulsory creation of internal control systems in local governments (Bonsu et al., 2022). On the other hand, the literature documents that the mere existence of rules and formal structures does not guarantee substantive action by internal control. Reginato et al. (2016) and Lino et al. (2019) show that many local governments adopt systems that formally comply with legislation without carrying out the actions needed to make internal control effective. Bona (2022) finds that medium-sized and small Brazilian municipalities do not even have a minimum structure, limiting themselves to appointing a public servant to formally

comply with the law. This tension makes explicit the dilemma between external legitimacy, formal compliance, and technical legitimacy, effectiveness in practice.

The second tension occurs between internal audit independence and the neutralization of its work through political pressure or internal collusion. The literature prescribes that internal audit, as a key component of internal control, should operate independently to identify risks, assess the effectiveness of controls, and ensure compliance (Aikins et al., 2022). However, empirical findings show that, in the public sector, internal audit frequently faces two types of threats to its independence.

First, there is neutralization through political pressure. Khelil and Khlif (2022) describe internal auditors who experience a dilemma between professional and commercial logics, being viewed as enemies when their opinions displease managers. To avoid persecution and dismissal, many minimize their responsibilities in preventing and reporting irregularities, characterizing neutralization through external coercion.

Second, there is nullification through internal collusion. Maulidi and Ansell (2020) report a distinct situation: in corrupt public organizations, groups of employees support one another to achieve illicit objectives, systematically nullifying the work of internal control. In this case, internal control is not merely neutralized by pressure; it is circumvented and sabotaged from within by collusive networks that turn a blind eye to irregularities. This tension calls into question the viability of internal audit in contexts marked by corrupt organizational culture and low political will, where mechanisms of political pressure and internal collusion compromise control effectiveness.

The third tension manifests itself between financial control and comprehensive governance, often operationalized in the literature as normative compliance versus organizational performance. Part of the literature, influenced by Sarbanes-Oxley and by reforms associated with New Public Management, emphasizes the role of internal control in

compliance with laws, regulations, and financial reporting standards, bringing the concept of internal control closer to a financial control logic (Chalmers et al., 2019). In parallel, another stream, influenced by COSO and by a holistic view of internal control, highlights its role in governance, operational efficiency, and the achievement of strategic goals, bringing the debate closer to a logic of performance and integrity (Henk, 2020).

These perspectives are not necessarily complementary. Peterson (2018) and Moreno-Enguix et al. (2019) suggest that an excessive focus on compliance may divert resources and attention from performance improvement, whereas Antón (2020) argues that without compliance there is no effective governance. The findings of this review indicate that these tensions are not merely conceptual, but reflect practical dilemmas faced by local governments in implementing and operating their internal control systems.

The three theoretical tensions identified can be summarized as shown in Table 3, which provides a comparative view of the perspectives in conflict, their practical implications, and the main authors on which they are based.

Table 3

Synthesis of theoretical tensions in the literature on internal control in the public sector

Theoretical tension	Perspective 1	Perspective 2	Practical implication	Key authors
Regulatory formalism vs. operational effectiveness	Coercive institutional pressure imposes the compulsory creation of internal control systems	The mere existence of rules and formal structures does not guarantee substantive action	Local governments adopt systems that formally comply with the law but produce few substantive effects	Bonsu et al. (2022); Reginato et al. (2016); Lino et al. (2019); Bona (2022)
Internal audit independence vs. neutralization (political pressure or collusion)	Internal audit should operate independently to identify risks and ensure compliance	Internal audit frequently faces neutralization through political pressure or sabotage through internal collusion	Internal auditors experience a dilemma between external pressures and internal collusion, compromising control effectiveness	Aikins et al. (2022); Khelil & Khlif (2022); Maulidi & Ansell (2020)
Financial control vs. comprehensive governance	Focus on compliance with laws, regulations, and financial reporting standards (SOX/NPM)	Focus on governance, operational efficiency, and the achievement of strategic goals (COSO/holistic view)	Excessive focus on compliance may divert resources from performance improvement; without compliance, there is no effective governance	Chalmers et al. (2019); Henk (2020); Peterson (2018); Moreno-Enguix et al. (2019); Antón (2020)

3.5 Research streams and proposed agenda

At this stage, several research streams were identified among the 72 articles in the sample, as presented in Table 4. First, there are studies that discuss risk management systems, methodologies for identification, assessment, and monitoring, the contingent environment, and factors that favor or inhibit their development and implementation. Second, the internal control and audit stream discusses the importance of internal audit for internal control and the relationship between internal control and external audit, which in the public sector is performed by the Courts of Accounts. Third, one research stream discusses control mechanisms used to ensure the achievement of organizational objectives, enhancing accountability, compliance, professionalization, diversity, implementation, and adopted practices. Fourth, a contemporary research stream discusses issues concerning the effect of internal control on the quality of financial statements.

Table 4

Overview of research streams and research agenda

Research streams	Topics addressed	Research questions
Internal control and risk management	Internal control and COSO-ERM; Risk assessment and fraud prevention; Contingent environment; Operational efficiency; Regulatory framework.	What is the impact of implementing specific ethics and compliance training on reducing the incidence of fraud in local governments? What is the role of leadership and organizational culture in the capacity of internal control to adapt to unexpected environmental changes and maintain continuity in public management?
Internal control and audit	Importance of internal audit for internal control; Relationship between internal control and external control and/or external audit; Internal control and audit as tools to combat corruption and fraud.	How does the independence of the internal audit function affect its capacity to provide objective assessments and impartial recommendations to improve internal control in the public sector? How do internal audit activities contribute to detecting and preventing corrupt and fraudulent practices in local governments?

Research streams	Topics addressed	Research questions
Internal control and public governance	Relationship between internal control, accountability, and transparency; Relationship between internal control and compliance; Professionalization of internal control public servants; Organizational culture, resistance to change, and internal control; Diversity and internal control; Relationship between internal control, innovation, and organizational performance; Determinants of internal control; Regulation, implementation, and adopted practices; Perception of conflict, ambiguity, and differences in expectations regarding the internal control function.	How does organizational culture influence the perception and implementation of internal control systems in local governments, and which mechanisms are effective for promoting an internal control culture?
Internal control and its effect on the quality of financial statements	Influence/impact of internal control on the quality of financial statements; Internal control and level of financial reporting disclosure; Internal control deficiencies and material weaknesses.	How do different legal and regulatory structures affect the effectiveness of internal control over financial statements across different local governments? What are the common causes and consequences of internal control failures in local governments?

Given the interdisciplinary nature of the topic of internal control and the different research streams in the literature, there is no consensus regarding the definition of the concept. For Woods (2009), national and international regulations reflect the view that topics such as internal control, corporate governance, and risk management are interdependent; however, in practice, researchers and professionals face a dilemma regarding the boundaries among these concepts, which may be unclear, and it is not always evident whether risk management supports internal control or vice versa. For Henk (2020), this is due to the fact that internal control has been influenced by institutional pressures linked to standardization imposed by Sarbanes-Oxley and by the implementation of audit directives, in addition to

updates to the COSO integrated framework. Therefore, the literature on internal control in the public sector, and possibly the internal control structure implemented, has developed in different directions across geographic regions, given organizational culture and national and local rules and regulations.

Research focused on the streams "internal control and audit" and "internal control and its effect on the quality of financial statements" has been influenced by North American researchers, where the concept of internal control over financial reporting predominates, as also occurs in studies of internal control in private and publicly traded companies. In this stream, internal control is defined as a set of rules, policies, procedures, and standards adopted to ensure the clarity, understandability, and reliability of financial statements (Dewi et al., 2019; Gaines & Kasztelnik, 2021; Moreno-Enguix et al., 2019; Peterson, 2018). As emphasized by Pratiwi et al. (2022), internal controls enhance the preparation and disclosure of financial statements free from material misstatements and allow organizations to act in advance to prevent financial irregularities, whether intentional or not, in their daily practice.

In general, international research on internal control in the public sector is consistent with a holistic view of the concept, related to the efficiency of operations within organizations. Across different geographic regions, COSO has been the most widely adopted internal control framework (Antón, 2020; Azevedo et al., 2019; Cunha & Callado, 2019; Pinho & Rodrigues, 2020; Pratiwi et al., 2022; Shonhadji & Maulidi, 2022). The COSO framework, in turn, encompasses the entire control environment, and an important aspect of the concept of internal control is related to the monitoring and risk assessment components. In this sense, research on internal control in the public sector is closely linked to risk management (Woods, 2009). Finally, Henk (2020) clarifies that, whereas North American researchers tend to focus on internal control over financial reporting, authors from other parts

of the world adopt a broader approach, which includes aspects such as governance, ethics, accountability, transparency, and compliance.

In light of the proposed integrative framework, the research agendas presented in Table 4 can be interpreted as efforts to reduce misalignments among the normative-institutional, operational-functional, and relational-behavioral dimensions. In particular, future studies on professionalization, internal audit independence, organizational culture, and the use of technology may contribute to explaining why, in certain contexts, internal controls remain ceremonial, whereas in others they evolve into substantive practices.

4. CONCLUSION

The objective of this article was to analyze how the literature has addressed the roles performed by internal control in the public sector. The results revealed that the effective implementation of the internal control function goes beyond formal adherence to laws and regulations and requires cultural change within public organizations, training of focal actors, and the establishment of roles that promote not only compliance, but also governance, integrity, internal audit, and accountability. The findings make it possible to recognize that, in many contexts, internal control systems face challenges due to resistance to change, lack of resources, organizational culture, lack of role clarity, and differences in expectations that hinder substantive action. In addition, these obstacles may be intensified by corrupt practices, collusion, and lack of political will, compromising the capacity of internal controls to fulfill their role.

Regarding contributions, this study contributes to the theoretical and empirical development of the literature on internal control in local governments by synthesizing empirical findings and indicating future research paths based on recurring gaps. The main gaps identified include the persistence of ceremonial systems that formally comply with

legislation but do not produce substantive effects; the lack of structuring, professionalization, and autonomy of internal control systems in small and medium-sized municipalities; the contradictions between normative compliance and financial control, on the one hand, and organizational performance and governance, on the other; the neutralization of internal audit through political pressure or internal collusion and the resulting loss of independence; and the ambiguous influence of information technology, which may either enhance or limit the work of internal control. In addition, early-career scholars may benefit from the findings by gaining an understanding of the foundations of how the literature has addressed the role of internal control in the public sector, as the study serves as a guide to the theoretical streams used, the methodologies applied, and the main research streams.

From a managerial standpoint, the practical implications connected to the results suggest that public managers should prioritize cultural change and stakeholder commitment rather than limiting themselves to formal compliance with requirements; invest in the professionalization and autonomy of internal control units, especially in small and medium-sized municipalities; institutionally protect the independence of internal audit against neutralization through political pressure or collusion; implement information technology with adequate training and technology management; and strengthen the work of external control bodies beyond formal oversight, incorporating mechanisms for monitoring the substantive effectiveness of controls. The proposed integrative conceptual framework offers an instrument for diagnosing internal control maturity by making it possible to identify misalignments among the normative-institutional, operational-functional, and relational-behavioral dimensions and, based on this, to guide interventions for the transition from ceremonial systems to substantive systems.

Naturally, this systematic review has limitations. The interdisciplinary nature of the topic and the overlap among concepts (internal control, internal audit, and controllership) may

have limited the capture of relevant studies that used alternative terms without explicitly including "internal control in the public sector" in their titles, abstracts, and keywords. In addition, the multicriteria selection and classification methodology relates three variables (year of publication, number of citations, and journal impact factor), establishing as a quality criterion the analysis of articles with an InOrdinatio index greater than or equal to zero. It is possible that including articles with lower rankings would allow new conclusions and insights. Nevertheless, the results achieved are considered relevant for consolidating recent research on internal control in the public sector and for indicating that this is a promising field for new investigations.

New systematic literature reviews are needed. It is suggested that future reviews expand the databases used, including national and regional databases, and build broader search strings. It is also suggested that other selection and systematization methodologies be adopted to prioritize relevant studies published in journals without an impact factor. In addition, systematic reviews with meta-analysis are welcome, as are analyses of other variables, such as bibliometric analysis of the references of the articles in the portfolio, the formation of networks of authors and institutions, and the geographic distribution of authors. Finally, it is recommended that future studies adopt categories of analysis and content and discourse analysis techniques capable of capturing more precisely the state of the art on the roles of internal control in the public sector.

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ACKNOWLEDGMENTS

This study was financed in part by the Coordenação de Aperfeiçoamento de Pessoal de Nível Superior - Brasil (CAPES) - Finance Code 001.

Papéis do controle interno em governos locais: entre formalismo regulatório e efetividade operacional, com base em revisão sistemática com Methodi Ordinatio

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RESUMO

***Objetivo**: analisar como a literatura tem tratado os papéis exercidos pelo controle interno no setor público, com ênfase em governos locais.*

***Método:** realizou-se uma revisão sistemática da literatura com apoio do Methodi Ordinatio. A coleta de artigos foi realizada nas bases Scopus, ScienceDirect, Web of Science e ProQuest, resultando em 72 artigos publicados entre 2005 e 2022.*

***Originalidade/Relevância:** o estudo investiga os papéis do controle interno no setor público, utilizando uma metodologia multicritério para seleção e ranqueamento dos estudos e integrando os achados em um framework conceitual integrador.*

***Resultados:** os achados indicam que reformas no setor público têm enfrentado dificuldades para criar práticas efetivas de controle interno, muitas vezes limitadas à adoção cerimonial. Os resultados também evidenciam papéis relacionados à governança, accountability, conformidade e auditoria interna, além de tensões entre formalismo regulatório e efetividade operacional.*

***Contribuições Teóricas/Metodológicas**: o estudo contribui ao sintetizar evidências empíricas, organizar linhas de investigação, propor agenda de pesquisa e articular as dimensões normativo-institucional, operacional-funcional e relacional-comportamental do controle interno no setor público.*

***Contribuições Sociais/para a Gestão**: o estudo oferece orientações gerenciais conectadas à profissionalização, autonomia, cultura organizacional, auditoria interna, tecnologia da informação e efetividade substantiva dos controles em governos locais.*

***Palavras-chave**: Controle interno, Setor público, Governos locais, Revisão sistemática da literatura, Methodi Ordinatio.*

Recebido: Outubro 24, 2025
Revisado: Fevereiro 27, 2026
Aceito: Maio 02, 2026
Publicado: Julho 31, 2026

REVISTA CONTABILIDADE, GESTÃO E GOVERNANÇA
JOURNAL OF ACCOUNTING, MANAGEMENT AND GOVERNANCE