

# Public integrity programs in Brazil: indicators and challenges

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## Abstract

This article describes the public integrity programs implemented by the Brazilian direct public administration, to compare their practices with the international anti-corruption regime. The study analyzed 12 public integrity programs implemented by federal, state, and municipal governments. Following the practices provided for in the national and international anti-corruption regime, each program was analyzed using 36 indicators, grouped into 9 guidelines. The results indicate that, although there is still a small number of programs, on average, 70% of the practices provided for in these regimes are observed at least partially. The evidence points out that the main challenges for improving these programs are the adoption of prior checks, the appropriate combination between the channels of complaints and internal investigations, and the promotion of institutional capacities. The study describes the practices that public integrity programs adopt through a set of indicators that can be compared and replicated in future research on the topic.

**Keywords:** Public integrity. Corruption. Compliance. Anti-corruption. Public governance.

## Os programas de integridade pública no Brasil: indicadores e desafios

### Resumo

Este artigo descreve os programas de integridade implementados pela administração pública direta brasileira, com o objetivo de comparar suas práticas com o regime internacional anticorrupção. A pesquisa analisou 12 programas de integridade pública criados por governos federal, estadual e municipal. Cada um deles foi analisado por meio de 36 indicadores, agrupados em 9 diretrizes, de acordo com as práticas previstas no regime nacional e internacional anticorrupção. Os resultados indicam que, apesar de ainda existir um número reduzido de programas, em média 70% das práticas previstas nesses regimes são observadas ao menos parcialmente. As evidências apontam que os principais desafios para o aperfeiçoamento desses programas são a adoção de verificações prévias, a combinação adequada entre os canais de denúncia e as investigações internas, bem como a promoção de capacidades institucionais. O estudo descreve as práticas adotadas pelos programas de integridade pública por meio de um conjunto de indicadores que podem ser comparados e replicados em futuras pesquisas sobre o tema.

**Palavras-chave:** Integridade pública. Corrupção. *Compliance*. Anticorrupção. Governança pública.

## El panorama de la integridad pública en Brasil: indicadores y desafíos

### Resumen

Este artículo describe los programas de integridad implementados por la administración pública directa brasileña, con el objetivo de comparar sus prácticas con el régimen internacional anticorrupción. La investigación analizó 12 programas de integridad pública implementados por el gobierno federal, estatal y municipal. De acuerdo con las prácticas previstas en el régimen anticorrupción nacional e internacional, cada programa se analizó utilizando 36 indicadores, agrupados en 9 pautas. Los resultados indican que, aunque todavía hay un pequeño número de programas, en promedio, el 70% de las prácticas previstas en estos regímenes se observa al menos parcialmente. La evidencia señala que los principales desafíos para la mejora de estos programas son la adopción de controles previos, la combinación apropiada entre los canales de denuncia e investigaciones internas y la promoción de capacidades institucionales. El estudio describe las prácticas que adoptan los programas de integridad pública a través de un conjunto de indicadores que se pueden comparar y replicar en futuras investigaciones sobre el tema.

**Palabras clave:** Integridad pública. Corrupción. *Compliance*. Anticorrupción. Gobernanza pública.

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## INTRODUCTION

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In recent years, the Brazilian public administration has demonstrated a growing interest in integrity management. It reached its apex following corruption scandals that led to the approval of the Anti-Corruption Law: Law No. 12,846/2013 (Coelho, 2016; Veríssimo, 2017). This norm, based on the international anti-corruption framework, changed the paradigm by recognizing that traditional punitive measures alone are ineffective; they must be coupled with preventive mechanisms that strengthen compliance with ethical principles, management best practices and legal norms (Manacorda, 2014).

Integrity programs are the structured set of actions, carried out at public, social or private organizations, directed at the prevention, detection, punishment and remediation of fraud and corruption (Tribunal de Contas da União [TCU], 2014). Their adoption promotes a culture of integrity, which, according to the Office of the Comptroller General (Controladoria-Geral da União [CGU]) (CGU, 2017), is a requirement for increasing society's trust in public institutions. Furthermore, according to the Organisation for Economic Cooperation and Development (OECD, 2018), preventing corruption in the public sector is essential to state development, as it ensures an environment conducive to public and private investments.

As part of the corporate governance structure, integrity policies involve ongoing processes that involve identifying ethical, administrative and legal requirements, analyzing and mitigating the risks of noncompliance and adopting the necessary preventive and corrective measures (CGU, 2015b). The prevention and detection of irregularities should be part of the day-to-day life of public organizations and a mandatory part of public policy analysis, one of the components of the decision-making process of public agents (CGU, 2015b).

There is no single model for implementing integrity programs, but there is a domestic and international framework as well as widely recognized management standards. The primary framework is the United Nations Convention against Corruption, which internationally recognizes the importance of adopting preventive measures (Vlassis, 2014). However, it is the guidelines for determining criminal sentences, based on the Foreign Corrupt Practices Act (FCPA), that establish the criteria for recognizing the effectiveness of integrity programs: senior management commitment, risk assessment, code of conduct, internal controls, training and communication, reporting channels, internal investigation, due diligence and oversight (United States of America [USA], 2012). Subsequently, the international standards for managing compliance systems were consolidated in the management standard ISO 19600:2014 (International Organization for Standardization [ISO], 2014).

Brazil has ratified the three main international conventions on the topic: the United Nations Convention against Corruption (UNCAC, 2003), the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions of the Organization for Economic Cooperation and Development (OECD, 1997) and the Inter-American Convention against Corruption (IACAC) of the Organization of American States (OEA, 1996). However, it was only in 2013, with the approval of the Anti-Corruption Act and the issuance of the respective regulatory decree (Decree No. 8,420/2015), that the implementation of preventive measures – such as integrity programs – was truly encouraged, to both mitigate the sanctions imposed on companies that violate the Anti-Corruption Act and respond to the commercial requirements of markets where due diligence has become a common practice (Cunha & El Kalay, 2019; Schmidt, 2015). Within this same preventive logic, corporate governance standards have also been improved at public agencies, first with the approval of the State-Owned Companies Law (Law No. 13,303/2016), which required the adoption of corporate governance best practices, such as compliance, within public companies, and then with the issuance of the Governance Decree (Decree No. 9,203/2017), which regulated the adoption of those practices within federal public administration agencies.

Subsequently, determining the conditions under which public integrity programs can be considered effective gained greater prominence during the recent debate over improving the corporate governance of Brazilian public agencies. Effective public integrity programs ensure that public agents and organizations comply with ethical principles, administrative procedures and legal norms. In other words, they adopt practices that seek to prevent and combat criminal and anti-economic acts as well as encourage the adoption of ethical conduct with the intention of creating public value (Moore, 1995). However, those public integrity programs are configured in different ways, justifying a descriptive and classificatory comparative analysis that makes it possible to understand and improve the initiatives.

Ultimately, what are the main characteristics of public integrity programs in Brazil? To respond to that research problem, the topic was contextualized considering the corporate governance principles of public agencies. Next, based on the parameters established by the anti-corruption regime, indicators were created that allow those programs to be described comparatively. The results obtained make it possible to identify their three main challenges.

## INTEGRITY PROGRAMS IN THE CONTEXT OF NEW PUBLIC GOVERNANCE

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New Public Governance is a model that seeks to improve the government's legitimacy and performance by incorporating new actors into the public policy development and implementation process (Osborne, 2006). Its primary areas of analysis are the government coordination of the state as well as relations between government and private and social sectors (Peci, Pieranti & Rodrigues, 2008; Pollit & Bouckaert, 2011). For Prats I Catalá (2006), governance refers to recognizing the importance of the interaction between government, civil society and the private sector. The model is oriented towards the citizen, generally observing five principles: responsiveness, excellence, transparency, participation and compliance (Kaufmann, Kraay & Zoido-Lobaton, 2000; Van Doeveren, 2011).

Public governance emphasizes the process of creating public value through collaboration between public and private actors in the production of services, policies and public goods aimed at performance and compliance (Martins & Marini, 2015). The model ratifies the role of civil society and networks of public, private and social actors in controlling and achieving better processes for creating public value, associating high performance with respect for compliance principles (Alcantara, 1998).

According to Mark Bevir (2012), that model implies that partnership networks between the three state sectors – allowing the resources of the different partners to aggregate and their needs to be taken into consideration – offers a way to coordinate results that is superior to bureaucracies (hierarchical model) and companies (competitive model). That partnership, underpinned by mutual trust among the actors, is ratified by public, social and private agents as well as different governmental agents (levels of government), requiring public leadership capable of working to create and manage networks that operate in a flexible, creative and inclusive manner, committed to the public interest. Because new public governance is based on collaboration and trust, corporate governance practices such as risk management and integrity are increasingly relevant to the public sector.

Public organizations are expected to use more efficient, transparent, participatory, responsive and integrated forms of management, or they will not be trusted to coordinate the collaborative networks necessary to solve public problems. Furthermore, the expansion of the government's regulatory role makes it more essential to invest in better capacity to regulate civil society in order to create more public value, preventing opportunism, encouraging cooperation and properly managing social incentives (Lodge & Wegrich, 2014). As a result, the new public governance model contributes to reestablishing compliance (ethical and legal), coupled with performance (emphasized in the managerialist model), as a fundamental condition for creating public value, incorporating the tools of corporate governance into organizations in the public sector (Barreto & Vieira, 2019).

Shleifer and Vishny (1997) point out that governance is centered on the processes of directing and controlling organizations, addressing the distribution of rights and responsibilities among their stakeholders, the rules and procedures for decision-making, and defining the means to achieve the objectives and the instruments to control performance. For Fukuyama (2013), good governance adds a normative dimension – based on principles – to the debate on the quality of public and corporate governance, emphasizing the need to establish clear chains of accountability, observe political pluralism and respect for human rights, promote transparency and participation and guarantee the rule of law. Because the objectives of public agencies involve meeting the needs of citizens, observing those principles, corporate governance practices are also applicable to the public sector (Howard & Seth-Purdie, 2005; Matei & Drumasu, 2015).

In this context, integrity programs shape an incentive structure that guides the behavior of agents in order to align it with the public interest (CGU, 2017; United Nations Office on Drugs and Crime [UNODC], 2012; Zenkner, 2019). Those incentives seek to ensure the agents' compliance with ethical principles, management best practices and the relevant laws and norms.

The terminology used by the Brazilian legislation (the Anti-Corruption Law, the Governance Decree and the State-Owned Companies Law) generally refers to compliance systems as integrity programs, but both concern compliance (ISO, 2014).

Public integrity programs aggregate a set of mechanisms and procedures with the objective of preventing, detecting and remedying the occurrence of fraud and corruption at organizations, designed and implemented in a systemic manner, with approval from senior management and coordinated by an area or person with special responsibility (CGU, 2015b). Public and corporate agencies implement integrity programs to ensure compliance, promote better results and guarantee their sustainability, contributing to mitigating the risks of the most diverse types of opportunism, such as fraud, corruption, conflicts of interest, etc.

The guidelines for determining criminal sentences (United States Sentencing Commission Guidelines Manual), based on jurisprudence concerning the application of the FCPA, stipulates that integrity programs that fully comply with the following guidelines are considered effective: senior management commitment, risk management, code of conduct, internal controls, training and communication, reporting channels, internal investigation, due diligence, and oversight (USA, 2018). In line with the international framework, those guidelines are formally established in Decrees 9,203/2017 and 8,420/2015, which describe the conditions for evaluating effective public and private integrity programs in Brazil.

### Box 1 Integrity Guidelines

Guidelines	Description
Senior management support	Organizational leaders should give explicit approval and unconditional support as well as embody the principles of the integrity program, not only as an example to be followed but also to take the first step towards transforming the culture of the organization, encouraging an ethical and conscientious environment.
Integrity risk management	Organizations should identify their risks and determine the necessary controls to strengthen integrity.
Code of conduct	Codes of conduct establish the preventive measures to be observed and will be considered when a program's effectiveness is evaluated by control agencies or auditors, establishing, among other topics, the rights and obligations of the organization's directors, managers, employees, third-party agents and business partners.
Internal controls	Internal controls should minimize operational and integrity risks in accordance with the objectives, activities and risk appetite of the organization.
Communication and training	Stakeholders (managers, employees, customers, suppliers, etc.) must be informed about and trained on the organization's policies, guidelines, controls and activities in order to fulfill their role in the program.
Reporting channels (ombudsmen)	Anonymous and confidential reporting channels should be created to allow stakeholders to report or seek guidance about conduct that violates the program's guidelines.
Internal investigations	Independent internal investigations should be carried out to detect violations, investigate and remedy irregularities and punish those involved.
Due diligence	Due diligence must be carried out with collaborators (internal and external) to prevent operational and reputational damage to the organization.
Oversight	Activities must be continuously monitored and improved, through a system that enables instruments, processes and structures to learn and adapt to the organization's objectives.

Source: Elaborated by the authors based on CGU (2015a), Brasil (2015), USA (2018) and ISO (2014).

## METHODOLOGY

This study adopts a descriptive and classificatory multiple case study design (Blaikie, 2010; Chmiliar, 2010; Gerring, 2001). That approach, which applies the dedication inherent to in-depth studies, replicates the analysis of an instrumental series of case studies, making it possible to generalize the results and move closer to the logic of cross-sectional designs (Galloway & Sheridan, 1994; Yin, 2010).

In Brazil, in February 2019, there were 12 public integrity programs in direct public administration agencies. Seven of them are linked to the federal administration, two are linked to state administrations, and three are linked to municipal administrations. Those cases were analyzed based on 36 indicators, organized according to the nine guidelines established in the domestic and international anti-corruption regime. Each indicator was developed based on a set of legal and academic references on effective compliance practices (according to Box 3, in the Appendix).

The data were collected from 79 documents (hermeneutic units), such as manuals, guides, plans, codes of ethics and conduct, investigation and audit reports, ordinances, resolutions, calls for bids, contracts and websites, made available by the respective organizations. The use of those official documents – which are public – contributes to reinforcing the criteria of authenticity, credibility, representativeness and meaning, which ensure the quality of the information source and allow the analysis to be replicated (Bryman, 2008; Scott, 1990).

### Box 2 Cases and hermeneutic units

Level	Public integrity programs	Hermeneutic units
Federal	Executive Office of the Presidency of the Republic ( <i>Casa Civil da Presidência da República</i> )	4
	Office of the Comptroller General ( <i>Controladoria-Geral da União</i> )	8
	Ministry of Agriculture, Livestock and Food Supply ( <i>Ministério de Agricultura, Pecuária e Abastecimento</i> )	5
	Ministry of Defense ( <i>Ministério da Defesa</i> )	8
	Ministry of Finance (Economy) [ <i>Ministério da Fazenda (Economia)</i> ]	5
	Ministry of Cities (Regional Development) [ <i>Ministério das Cidades (Desenvolvimento Regional)</i> ]	3
	Ministry of Development, Planning and Management ( <i>Ministério de Desenvolvimento, Planejamento e Gestão</i> )	9
State	Comptroller General of the State of Minas Gerais ( <i>Controladoria-Geral do Estado de Minas Gerais</i> )	8
	Secretariat of Finance of the State of Alagoas ( <i>Secretaria da Fazenda do Estado de Alagoas</i> )	12
Municipal	Municipality of Aracati/CE	8
	Municipality of Belo Horizonte/MG	4
	Secretariat of Green Spaces and the Environment ( <i>Secretaria do Verde e do Meio Ambiente</i> ) – São Paulo/SP	5

Source: Elaborated by the authors.

The cases were classified according to a scale of compliance with the requirement, ranging from 0 to 2, in which 0 means “does not meet,” 1 means “partially meets”, and 2 means “meets.” A partial measure of compliance with the requirement is used because there were situations in which the practice exists in the regulations, but there is no evidence of implementation, or there is evidence that it has been partially implemented. The data sources and the specific criteria for classifying each indicator are shown in Table 3, in the Appendix.

## ANALYSIS OF THE PUBLIC INTEGRITY PROGRAMS

The results indicate that the public integrity program that has the highest level of compliance with the domestic and international practices is the Comptroller General of the State of Minas Gerais (*Controladoria-Geral do Estado de Minas Gerais*), which meets 91% of the requirements. The program with the lowest level of compliance is the municipality of Aracati, in Ceará, which meets 41% of the requirements.

**Table 1**  
**Results by program**

Level	Public integrity programs	Percentage
Federal	Executive Office of the Presidency of the Republic ( <i>Casa Civil da Presidência da República</i> )	80.56%
	Office of the Comptroller General ( <i>Controladoria-Geral da União</i> )	83.33%
	Ministry of Agriculture, Livestock and Food Supply ( <i>Ministério de Agricultura, Pecuária e Abastecimento</i> )	77.78%
	Ministry of Defense ( <i>Ministério da Defesa</i> )	69.44%
	Ministry of Finance ( <i>Ministério da Fazenda</i> ) (Economy)	80.56%
	Ministry of Cities ( <i>Ministério das Cidades</i> ) (Regional Development)	58.33%
	Ministry of Development, Planning and Management ( <i>Ministério de Desenvolvimento, Planejamento e Gestão</i> )	66.67%
State	Comptroller General of the State of Minas Gerais ( <i>Controladoria-Geral do Estado de Minas Gerais</i> )	91.67%
	Secretariat of Finance of the State of Alagoas ( <i>Secretaria da Fazenda do Estado de Alagoas</i> )	66.67%
Municipal	Municipality of Aracati/CE	41.67%
	Municipality of Belo Horizonte/MG	58.33%
	Secretariat of Green Spaces and the Environment ( <i>Secretaria do Verde e do Meio Ambiente</i> ) – São Paulo/SP	58.33%
		<b>69.44%</b>

Source: Elaborated by the authors.

On average, approximately 70% of the integrity practices in the national and international regime were met, or partially met, by the public integrity programs analyzed. Furthermore, approximately 90% of the public integrity programs have reporting channels, although only 40% have adopted due diligence practices.

**Table 2**  
**Results by indicator**

Indicators	Meets	Partially meets
<b>1. Senior management support</b>	<b>66.67%</b>	<b>6.25%</b>
1.1. Selection criteria for senior management	33.33%	25.00%
1.2. Policy approval by senior management	100.00%	0.00%
1.3. Statements of support signed by senior management	75.00%	0.00%
1.4. Participation of senior management in integrity training	58.33%	0.00%
<b>2. Integrity risk management</b>	<b>70.83%</b>	<b>2.08%</b>
2.1. Performance of integrity risk management	83.33%	0.00%
2.2. Use of risk management in decision-making processes	75.00%	8.33%
2.3. Control of resource mismanagement	66.67%	0.00%
2.4. Risk protocol implementation reports	58.33%	0.00%

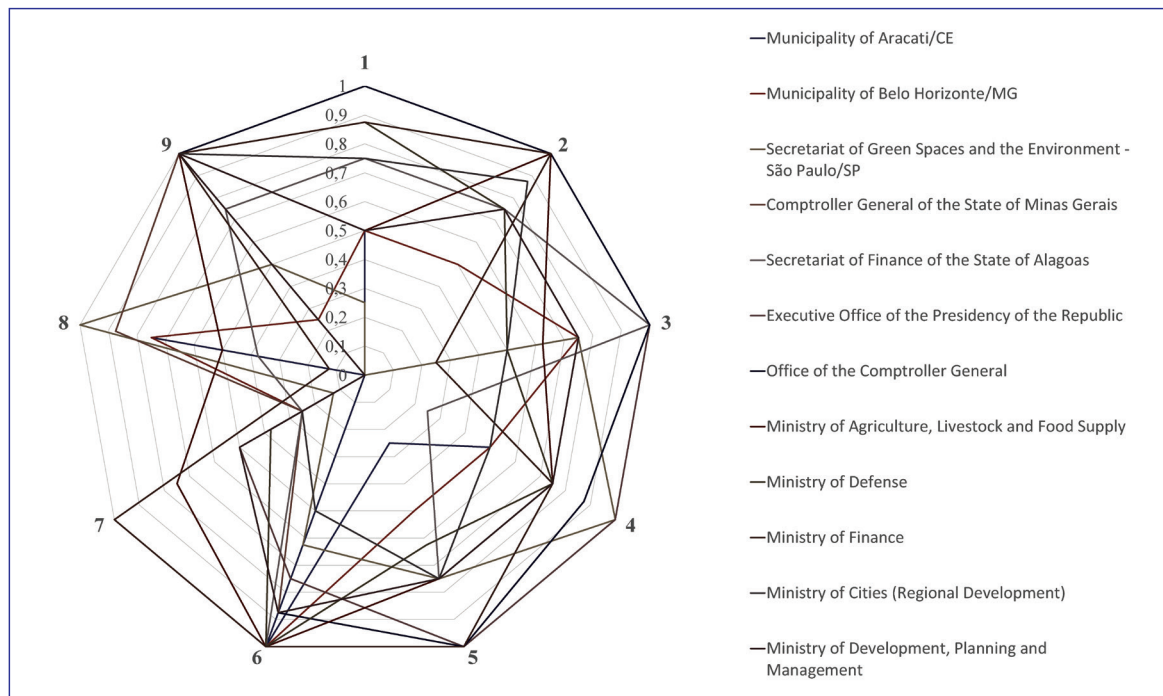
Continuation

Indicators	Meets	Partially meets
<b>3. Code of conduct and compliance practices</b>	<b>72.92%</b>	<b>2.08%</b>
3.1. Formally established Ethics Committee	100.00%	0.00%
3.2. Internal code of ethics and conduct	75.00%	8.33%
3.3. Plan for applying punishments	58.33%	0.00%
3.4. Actions to disseminate the code of conduct and ethics	58.33%	0.00%
<b>4. Internal controls</b>	<b>70.83%</b>	<b>2.08%</b>
4.1. Structured internal audit	91.67%	0.00%
4.2. Fulfillment of the contract	100.00%	0.00%
4.3. Segregation of duties	41.66%	8.33%
4.4. Review of internal controls	50.00%	0.00%
<b>5. Training and communication</b>	<b>75.00%</b>	<b>2.08%</b>
5.1. Training related to ethics and integrity	91.67%	0.00%
5.2. Participation of the integrity department in training	83.33%	0.00%
5.3. Training for new staff	41.67%	0.00%
5.4. Dissemination of values and standards of conduct	83.33%	8.33%
<b>6. Reporting channels (ombudsmen)</b>	<b>83.33%</b>	<b>8.33%</b>
6.1. Availability of reporting channels	91.67%	8.33%
6.2. Appropriate handling of all complaints	100.00%	0.00%
6.3. Explicit guarantee of identity protection	58.33%	25.00%
6.4. Dissemination of reporting channels	83.33%	0.00%
<b>7. Internal investigations</b>	<b>37.50%</b>	<b>4.17%</b>
7.1. Established inspector general	83.33%	8.33%
7.2. Properly trained inspection agents	41.67%	8.33%
7.3. Participation in integrity events	16.67%	0.00%
7.4. Reports on the execution of internal investigations	8.33%	0.00%
<b>8. Due diligence</b>	<b>33.33%</b>	<b>6.25%</b>
8.1. Anti-corruption contractual clause	25.00%	0.00%
8.2. Third parties are aware of ethical norms and standards	33.33%	0.00%
8.3. Verification of integrity programs at third parties	25.00%	25.00%
8.4. Rules and procedures in public-private interactions	50.00%	0.00%
<b>9. Oversight and audits</b>	<b>77.08%</b>	<b>4.17%</b>
9.1. Formally established integrity department	83.33%	8.33%
9.2. Employees working exclusively on integrity	75.00%	8.33%
9.3. Access to the highest hierarchical level	75.00%	0.00%
9.4. Oversight action reports	75.00%	0.00%
<b>Average</b>	<b>65.28%</b>	<b>4.17%</b>

Source: Elaborated by the authors.

The classification of the public integrity programs according to the nine guidelines of the anti-corruption framework describes the general situation of the cases in relation to the indicators. Figure 1 shows the main results, which describe a lower occurrence of indicators related to internal investigations (7) and due diligence (8).

**Figure 1**  
**Classification of public integrity programs**



Source: Elaborated by the authors.

The study results indicate three challenges to the process of implementing integrity programs in the Brazilian public administration: the adoption of due diligence practices, the misalignment between reporting channels and internal investigations, and the particular characteristics of integrity management in municipalities.

The first challenge is linked to an essential guideline for any integrity program: due diligence. This guideline requires an organization to adopt procedures using due diligence, in the sense of commitment or dedication to effectively achieving integrity. In practice, the more complex the nature of the activity carried out by the public organization, the greater is its network of suppliers, service providers and intermediary agents contracted to represent it in different situations. Consequently, there is an increased risk of any of those contracted agents becoming involved in illegal or unethical situations, potentially resulting in economic losses, damaging their image, or making them legally liable (CGU, 2015a, p. 61).

To mitigate those integrity risks, public organizations should adopt precontract checks as well as measures aimed at the supervision of third-party contractors, particularly in situations with a high integrity risk profile, such as the bidding process for public works. Those measures check financial, reputational, regulatory and legal aspects, making it possible to gather information about the company that wishes to be contracted, as well as its representatives, including partners and administrators, in order to certify that there are no obstacles to the contract, with the objective of determining the contract's degree of risk and carrying out the appropriate supervision (Giovanini, 2014; Serpa, 2016).

The analysis of the information obtained through the due diligence process should be structured to support managers in the decision-making process for the contract and the eventual management of the contracts signed. Due diligence can thus be a valuable instrument for protecting public managers, providing greater security for their actions given potential liabilities due to circumstances such as improper omissions or deliberate blindness (Pironti, 2018). The public manager who checks points of



attention during the due diligence process must monitor the contract's execution more closely in order to prevent overbilling, total or partial breaches of contract, and fraud in contract terms, among other illegalities and irregularities.

The results of the empirical data analysis, however, reveal a low rate of due diligence practices being implemented in public administrations—39% of the cases. It is possible to observe, for example, that none of the federal programs analyzed include an anti-corruption clause in their draft contracts or request that contracted third parties declare that they are aware of the existence of the organization's code of ethics or conduct. Furthermore, the lack of specific regulations governing how public integrity programs can stipulate parameters for contracts contributes to this result. Out of all the guidelines, due diligence undoubtedly has the greatest potential impact on improving the public business environment and disseminating a culture of integrity in Brazilian society; if it is required in contracts, it can create a cascading positive effect throughout the entire economic chain. Consequently, even if business integrity programs are optional, it would be economically unviable to operate in the market without an effective commitment to public integrity.

The second challenge arises from the misalignment between reporting channels and internal investigations. Control is an activity intrinsic to any organization, be it public or private. Structured internal controls contribute directly to reducing the number of fraudulent acts or ethical abuses at an organization (Cavalcante, 2017; Giovanini, 2014, 2016). Accordingly, although the study's results reveal a high occurrence of this practice—72% of the cases—such an isolated initiative is not sufficient. In addition to internal controls, effective integrity programs use reporting channels—ombudsmen, broadly present in the public sector—to initiate internal or external independent investigations—present in only 41% of the cases—which enable the identification, processing and eventual punishment of suspected cases of irregularities.

Veríssimo (2017) and Gonsales and Eslar (2016) suggest that establishing and publicizing a system—which should include mechanisms that allow anonymity and confidentiality—through which an organization's employees and agents can report or seek guidance on potential or actual unethical or illicit conduct without fear of retaliation is one of the assumptions of effective integrity programs, as they represent an opportunity for the early detection and resolution of problems.

Reporting channels are one of the main sources for identifying fraud or misappropriation in public administrations, but they must be coupled with internal investigation protocols that allow complaints of violations to be properly prosecuted (Giovanini, 2014). Those processes must ensure that the facts are verified and that accountabilities are identified and, if necessary, determine the most appropriate punishments and corrective actions for those who do not share the same ethical, managerial and legal commitments. A prompt response demonstrates an organization's commitment to acting correctly.

The use of investigative tools appropriate for addressing situations of noncompliance—implemented through an active inspector general trained in integrity issues—should ensure a uniformity of actions in all cases reported and guarantee that all the necessary steps are taken for identification and accountability. Furthermore, this is intended to correct the problem and prevent its future repetition, fulfilling an important role in the planning of an integrity program. Conversely, by not pursuing the complaints received and the consequent punishment of those involved, not only is the success of integrity programs compromised but, above all, so is their credibility.

The third challenge concerns the particular characteristics of public integrity management in municipalities. On average, the municipal programs analyzed follow only 52% of the practices. In general, this is due to the lack of integrity risk management practices (16.67%), internal investigations (16.67%) and oversight (33.33%). With the exception of the “internal investigations” guideline, for which compliance was low in the entire sample, the data referring to integrity risk management and oversight present abnormal results when compared with the other cases analyzed.

The lack of risk management practices in integrity programs at the municipal level immediately reveals a potential weakness in managerial capacity, which—in and of itself—compromises the effectiveness of anti-corruption measures. The lack of a periodic evaluation of “compliance risks”—which compromises the adoption of appropriate measures to improve the design and implementation of their integrity management—and the low expertise in “oversight” at the municipal level are indicators of this potential lack of managerial capacity.

In addition, the reduced “senior management support” among the municipal programs seems to corroborate the idea that the managerial challenge to be overcome in the integrity management of the direct municipal administration is greater due to a potentially lower managerial capacity. According to Melo (2019), the lack of a clear and transparent commitment to integrity management in the structure of a public agency compromises the different instruments and actors that compose it.

## FINAL CONSIDERATIONS

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This study contributes to describing and comparing the practices adopted by Brazilian public integrity programs with the criteria defined by the domestic and international anti-corruption regime, making it possible to identify the main challenges for their improvement. The study thus helps to expand knowledge about public integrity by incorporating evidence about practices that are actually being adopted by Brazilian public agencies.

The results of the study show that although there are a limited number of public integrity programs – only 12 in January 2019 – there is substantial alignment between the integrity promotion practices of those programs and the national and international frameworks. Prior to the new regulations that established integrity programs, such as the Public Governance Decree, ethics commissions and ombudsmen already existed, facilitating the assimilation of new programs that – in a concatenated way – seek to make the promotion of public integrity more effective. However, even in the federal government, as in regulatory norms (CGU Ordinances No. 1,089/2018 and 57/2019), the compliance of public administration agencies was initially low. Consequently, other limitations beyond those indicated in this study, such as the low compliance of public agencies with new corporate governance practices, have yet to be adequately explained.

Integrity management involves a number of innovations that must be absorbed by public agencies, in terms of how they manage human resources, make purchases, manage risks and internal controls, etc. Given this cross-sectional aspect, the topic has great potential for future research that seeks to explain the configurations of those programs – possibly replicating the indicators in this study – by carrying out an in-depth analysis of the adoption of those practices for each of the administrative dimensions or evaluating their results regarding the quality of the public service. In Brazil, the management of public integrity programs is just beginning, and the potential results regarding improvements in management may be very promising.

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## APPENDIX

Box 3  
Indicators

1. Senior Management Support	References	Data Source	Classification
1.1 Does the organization have established criteria for selecting members of senior management that include elements of integrity, such as not being engaged in corruption?	IBGC (2015, 2018); CGU (2015a, 2015b; 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); WBG (2010); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; Austin Rating (2013).	Document analysis of manuals, guides, integrity plans and programs, codes of ethics and conduct, and appointment ordinances and resolutions governing the topic.	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).
1.2 Are the main policies related to the integrity program approved by the highest decision makers in the organization?	CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); Empírica Investimentos (2016); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; Austin Rating (2013).	Document analysis of manuals, guides, integrity plans and programs, codes of ethics and conduct, and ordinances and resolutions governing the topic.	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).
1.3 Are periodic statements in support of the integrity program made directly by senior management?	CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; Austin Rating (2013).	Document analysis of official communications, manuals, guides, integrity plans and programs, codes of ethics and conduct, and ordinances and resolutions governing the topic.	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).
1.4 Are there records of senior management participating in training or capacity building related to the integrity program within the past 12 months?	CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); WBG (2010); US Department of Justice (2019); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05.	Document analysis of management reports, official communications, integrity plans, and ordinances and resolutions governing the topic.	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).

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2. Integrity Risk Management	References	Data Source	Classification
2.1 Are there records of the organization performing integrity risk management?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018b, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017, 2018); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; ABNT NBR ISO 31000:2009; COSO ERM (COSO II, 2013); Austin Rating (2013).	Document analysis of management reports, governance and risk management policies, manuals, guides, integrity plans and programs, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
2.2 Does senior management use risk management to support their decision-making processes?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018b, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017, 2018); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); OCDE (2018); ABNT NBR ISO 31000:2009; COSO ERM (COSO II, 2013); Austin Rating (2013).	Document analysis of management reports, governance and risk management policies, manuals, guides, integrity plans and programs, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
2.3. Are there control mechanisms that facilitate the identification and analysis of suspected cases of mismanagement of public resources, based on budget management and contracts?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018b, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017, 2018); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); Lei Nº 12.846/2013; Decreto 5.450/05; OCDE (2018); ABNT NBR ISO 31000:2009; COSO ERM (COSO II, 2013); Austin Rating (2013).	Document analysis of budget management reports, governance and risk management policies, manuals, guides, integrity plans and programs, calls for bids and administrative contracts, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
2.4. Are there records that the protocols for identifying, evaluating and addressing integrity risks have been carried out within the last 12 months?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018b, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017, 2018); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); Lei Nº 12.846/2013; Decreto 5.450/05; OCDE (2018); ABNT NBR ISO 31000:2009; COSO ERM (COSO II, 2013); Austin Rating (2013).	Document analysis of management reports, governance and risk management policies, manuals, guides, and integrity plans and programs.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).

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3. Code of Ethics and Conduct	References	Data Source	Classification
3.1 Does the organization have a formally established Ethics Committee?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); Lei Nº 12.846/2013; Decreto 5.450/05.	Document analysis of codes of ethics and conduct, manuals, guides, integrity plans and programs, governance policies, and ordinances and resolutions governing the topic.	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).
3.2 In addition to regulations that address the ethical conduct of employees, does the organization have a code of ethics and conduct that can be easily accessed by staff, containing simple and direct commands, which has been approved by senior management?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); Lei Nº 12.846/2013; Decreto 5.450/05.	Document analysis of codes of ethics and conduct, manuals, guides, integrity plans and programs, ordinances and resolutions governing the topic, and official websites.	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).
3.3 If so, does the document mention the possibility of punishment for those who commit ethical/legal violations, regardless of the position or role occupied by the transgressor?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); LEC Compliance (2017); US Department of Justice (2019); Lei Nº 12.846/2013; Decreto 5.450/05.	Document analysis of codes of ethics and conduct and ordinances and resolutions governing the topic.	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).
3.4 Are there records of actions to disseminate the code of ethics and conduct through internal and external channels, in order to share its content with all employees and third-party service providers within the last 12 months?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); LEC Compliance (2017); Lei Nº 12.846/2013; Decreto 5.450/05.	Document analysis of management reports, official communications, codes of ethics and conduct, manuals, guides, integrity plans and programs, ordinances and resolutions governing the topic, and official websites.	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).



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4. Internal Controls	References	Data Source	Classification
4.1 Does the agency have a formally structured internal audit area, with clearly defined responsibilities, that reports only to the highest governance body at the organization?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; ABNT NBR ISO 31000:2009; COSO ERM (COSO II, 2013); Austin Rating (2013).	Document analysis of management reports and governance policies, manuals, guides, integrity plans and programs, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
4.2 Does the agency have rules that require verification that the contract has been fulfilled in order to make payment?	CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); USA (2018); Lei Nº 12.846/2013; Decreto 5.450/05.	Document analysis of audit and budget management reports, governance, risk management and control policies, manuals, guides, integrity plans and programs, calls for bids and administrative contracts, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
4.3 Does the agency have rules that establish the segregation of functions, in order to not concentrate the decision-making power in a single unit?	CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); USA (2018); Lei Nº 12.846/2013; Decreto 5.450/05.	Document analysis of audit and budget management reports, governance, risk management and control policies, manuals, guides, integrity plans and programs, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
4.4 Have the internal controls been reviewed within the last 12 months, in order to link them to the risks facing the organization?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; Austin Rating (2013).	Document analysis of audit and budget management reports, governance, risk management and control policies, manuals, guides, integrity plans and programs, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).

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5. Training and Communication	References	Data Source	Classification
5.1 Does the organization have plans for training and capacity building related to the promotion of ethics and integrity?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; Austin Rating (2013).	Document analysis of manuals, guides, integrity plans and programs, human resource management policies, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
5.2 Does the department responsible for the integrity program participate in the planning, development, implementation and/or hiring related to training and capacity building on integrity issues?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017).	Document analysis of manuals, guides, integrity plans and programs, human resource management policies, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
5.3 Do new employees and staff necessarily receive training on ethics and integrity in public service before they begin their duties?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Instituto Ethos (2016, 2017); LEC Compliance (2017).	Document analysis of manuals, guides, integrity plans and programs, human resource management policies, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
5.4 Have strategies been adopted to clearly and periodically disseminate the values and standards of conduct adopted by the organization within the past 12 months?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Instituto Ethos (2016, 2017); LEC Compliance (2017).	Document analysis of official communications, codes of ethics and conduct, manuals, guides, integrity plans and programs, human resource management policies, ordinances and resolutions governing the topic, and official websites.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).

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6. Reporting Channels (Ombudsmen)	References	Data Source	Classification
6.1 Does the agency offer channels for making complaints (ombudsmen) both to its staff and to the general public?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Instituto Ethos (2016, 2017); LEC Compliance (2017).	Document analysis of integrity plans and programs and official websites (e-OUV).	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).
6.2 Does the organization adequately address any type of submission, e.g., accusations, complaints, praise or suggestions, and does it explicitly indicate that the reporting channels can be used to make accusations related to corruption and other irregularities?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Instituto Ethos (2016, 2017); LEC Compliance (2017).	Document analysis of integrity plans and programs, complaint management reports and official websites.	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).
6.3 Do the reporting channels available explicitly indicate the protection guarantees offered to whistleblowers and allow the investigation to be monitored?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Instituto Ethos (2016, 2017); LEC Compliance (2017).	Document analysis of integrity plans and programs and official websites (e-OUV).	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).
6.4 Within the last 12 months, has the organization carried out actions to disseminate the reporting channels?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018cb); TCU (2014); Instituto Ethos (2016, 2017); LEC Compliance (2017).	Document analysis of official communications, integrity plans and programs, complaint management policies and official websites.	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).

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7. Internal Investigations	References	Data Source	Classification
7.1 Does the organization have an established inspection unit (inspector general's office), whose primary function is to investigate irregularities by public agents in order to apply potential punishments?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; ABNT NBR ISO 31000:2009; COSO ERM (COSO II, 2013); Austin Rating (2013).	Document analysis of governance policies, internal investigation reports, manuals, guides, integrity plans and programs, and ordinances and resolutions governing the topic.	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).
7.2 Are those responsible for applying punishments, either to public agents or legal entities, properly trained to carry out that task specifically?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); LEC Compliance (2017); US Department of Justice (2019); OCDE (2018).	Document analysis of governance and human resource management policies, manuals, guides, integrity plans and programs, and ordinances and resolutions governing the topic.	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).
7.3 Do the people who are part of the inspector general's office participate in the events promoted by the Integrity Department?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Instituto Ethos (2016, 2017); LEC Compliance (2017).	Document analysis of governance and human resource management policies, manuals, guides, integrity plans and programs, and ordinances and resolutions governing the topic.	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).
7.4 Are there records of internal investigations at the organization within the last 12 months?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; ABNT NBR ISO 31000:2009; COSO ERM (COSO II, 2013); Austin Rating (2013).	Document analysis of governance policies, internal investigation reports, integrity plans and programs, ordinances and resolutions governing the topic, and official websites.	"0" = does not meet (no regulatory provision or formal evidence of implementation); "1" = partially meets (practice planned but not yet implemented OR partially implemented); "2" = meets (formal evidence of the indicated practice being implemented).

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8. Due Diligence	References	Data Source	Classification
8.1 In the draft contracts, is there a clause establishing the obligation to comply with ethical norms and the prohibition of fraud and corruption, including the imposition of penalties and/or termination of the contract in the event of noncompliance (anti-corruption clause)?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05.	Document analysis of integrity plans and programs, calls for bids and administrative contracts.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
8.2 Does the agency request that third-party contractors explicitly declare that they are aware of the existence of the agency’s code of ethics or conduct?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; Austin Rating (2013).	Document analysis of integrity plans and programs, codes of ethics and conduct, calls for bids, administrative contracts, ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
8.3 Does the agency verify the existence of integrity programs implemented in third-party contractors, pursuant to Decree 8,420/15, in order to mitigate the risks of corruption and fraud against the public administration?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; ABNT NBR ISO 31000:2009; COSO ERM (COSO II, 2013); Austin Rating (2013).	Document analysis of governance, risk management and control policies, manuals, guides, integrity plans and programs, calls for bids and administrative contracts, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
8.4 Within the last 12 months, have clear rules and procedures regarding integrity in public-private interactions and the relationship of public agents with stakeholders, people and private institutions been established and disseminated?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; ABNT NBR ISO 31000:2009; COSO ERM (COSO II, 2013); Austin Rating (2013).	Document analysis of management reports, governance, risk management and control policies, manuals, guides, integrity plans and programs, calls for bids, administrative contracts, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).

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9. Oversight	References	Data Source	Classification
9.1 Does the agency have a formally established internal body responsible exclusively for the integrity program?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; Austin Rating (2013).	Document analysis of governance policies, manuals, guides, integrity plans and programs, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
9.2 Are there employees dedicated exclusively to activities related to the integrity program with explicit guarantees that allow them to exercise their duties with independence and authority?	CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; Austin Rating (2013).	Document analysis of governance policies, manuals, guides, integrity plans and programs, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
9.3 Does the person responsible for the internal department have the ability to report directly to the highest hierarchical level at the organization?	CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); USA (2018); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05.	Document analysis of governance policies, manuals, guides, integrity plans and programs, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).
9.4 Are there records of oversight actions carried out by the integrity program to adapt its instruments to new scenarios and actors, with the aim of strengthening the organization’s resilience to corruption, within the last 12 months?	IBGC (2015, 2018); CGU (2015a, 2015b, 2017, 2018a, 2018c); TCU (2014); Alliance for Integrity (2015); Instituto Ethos (2016, 2017); WBG (2010); LEC Compliance (2017); US Department of Justice (2019); Empírica Investimentos (2016); USA (2018); OCDE (2018); Lei Nº 12.846/2013; Decreto 5.450/05; Austin Rating (2013).	Document analysis of governance policies, integrity management reports, manuals, guides, integrity plans and programs, and ordinances and resolutions governing the topic.	“0” = does not meet (no regulatory provision or formal evidence of implementation); “1” = partially meets (practice planned but not yet implemented OR partially implemented); “2” = meets (formal evidence of the indicated practice being implemented).

Source: Elaborated by the authors.