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The external control of the accounts of the 144 municipalities of Pará: an implication in the evolution of Brazilian democracy

El control externo de las cuentas de los 144 municipios paraenses: una implicación en la evolución de la democracia brasileña

O controle externo das contas dos 144 municípios paraenses: uma implicação na evolução da democracia brasileira

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Abstract

Purpose: to analyze the situation of the external control of municipal accounts in the state of Pará in relation to timeliness of information and its relation to the democratic process in the sense of accountability.

Methodology: The research was developed with the support of the stakeholder theory, classified as exploratory, descriptive of quantitative approach. An exploratory investigation supported the investigated subject, starting from the cataloging of the 144 municipalities that form the state of Pará, with consolidated accounts. Using the empirical-analytical method, a longitudinal database of nine consecutive years was formed from 2008 to 2016. The data were collected on the website of the Court of Accounts of the Municipalities of the State of Pará (TCM / PA). The variable of analysis was the time spent by the court to render decisions on municipal accounts.

Results: The findings revealed that the 146 municipalities delivered a total of 2,330 accounts in the period from 2008 to 2016, and only 600 cases were appreciated. Between the protocol date and the TCM / PA decision presented a median of four and a maximum of eight years.

Contributions of the Study: The research contributes to the dissemination of information on the timeliness of assessments of municipal public accounts by the courts of accounts. For information to have utility to users it should be timely. The fact that the control of the courts of accounts happens a *posteriori*, timing becomes relevant because it deals with information necessary to democracy. According to Melo, Pereira and Figueiredo (2009), government institutions with the purpose to control the acts of public power have attracted, in the last decades, a greater attention of society. Pinho and Sacramento (2009), investigating accountability in Brazil, demonstrate that society has participated more actively in the control of government actions in the last 20 years.

Keywords: External Control. Timing. Municipal Accounts. Democracy. Accountability.

Resumen

Objetivo: analizar la situación del control externo de las cuentas municipales, en el estado de Pará, en relación a la tempestividad de la información y su relación con el proceso democrático en el sentido de la *accountability*.

Metodología: La investigación fue desarrollada con soporte de la teoría de los *stakeholders*, clasificada como exploratoria, descriptiva de abordaje cuantitativo. Una investigación exploratoria soportó el asunto investigado, partiendo de la catalogación de los 144 municipios que forman el estado de Pará, con prestaciones de cuentas consolidadas. Con el método empírico-analítico se formó un banco de datos longitudinal de nueve años consecutivos de 2008 a 2016. Los datos fueron recolectados en el sitio electrónico del Tribunal de Cuentas de los Municipios del Estado de Pará (TCM / PA). La variable de análisis fue el tiempo empleado por el tribunal para dictar decisiones sobre las cuentas municipales.

Resultados: Los hallazgos revelaron que los ciento cuarenta y cuatro municipios entregaron el total de 2.330 cuentas en el período de 2008 a 2016 y sólo 600 procesos fueron apreciados. Entre la fecha de protocolo y la decisión del TCM / PA presentó mediana de cuatro y, máximo de ocho años.

Contribuciones del Estudio: La investigación contribuye a la disseminación de información sobre la evaluación de las cuentas públicas municipales por los tribunales de cuentas. Para que la información tenga utilidad a los usuarios deberá ser temprana. El hecho del control de los tribunales de cuentas ocurrir a la postem, la tempestividad gana relevancia por tratar de informaciones necesarias a la democracia. Conforme a Melo, Pereira y Figueiredo (2009) las instituciones gubernamentales de control de los actos del poder público han atraído en las últimas décadas una mayor atención de la sociedad. Pino y Sacramento (2009) investigando *accountability* en Brasil demuestran que la sociedad, en los últimos 20 años, ha participado más activamente en el control de las acciones gubernamentales.

Palabras clave: Control externo. Puntualidad. Cuentas Municipales. Democracia. Responsabilidad.

Resumo

Objetivo: analisar a situação do controle externo das contas municipais, no estado do Pará, em relação a tempestividade da informação e sua relação com o processo democrático no sentido da *accountability*.

Metodologia: A pesquisa foi desenvolvida com suporte da teoria dos *stakeholders*, classificada como exploratória, descritiva de abordagem quantitativa. Uma investigação exploratória suportou o assunto investigado, partindo da catalogação dos 144 municípios que formam o estado do Pará, com prestações de contas consolidadas. Usando o método empírico-analítico formou-se um banco de dados longitudinal de nove anos consecutivos de 2008 a 2016. Os dados foram coletados no sítio eletrônico do Tribunal de Contas dos Municípios do Estado do Pará (TCM/PA). A variável de análise foi o tempo gasto pelo tribunal para proferir decisões sobre as contas municipais.

Resultados: Os achados revelaram que os cento e quarenta e quatro municípios entregaram o total de 2.330 contas, no período de 2008 a 2016 e, apenas 600 processos foram apreciados. Entre a data de protocolo e a decisão do TCM/PA apresentou mediana de quatro e, máximo de oito anos.

Contribuições do Estudo: A pesquisa contribui para disseminação de informações sobre tempestividade das apreciações das contas públicas municipais pelos tribunais de contas. Para a informação possuir utilidade, aos usuários, deverá ser tempestiva. O fato do controle dos tribunais de contas acontecer a *posteriori*, a tempestividade ganha relevância por tratar de informações necessárias a democracia. Conforme Melo, Pereira e Figueiredo (2009) as instituições governamentais de controle dos atos do poder público têm atraído, nas últimas décadas, uma maior atenção da sociedade. Pinho e Sacramento (2009) investigando *accountability* no Brasil demonstram que a sociedade, nos últimos 20 anos, tem participado mais ativamente do controle das ações governamentais.

Palavras-chave: Controle Externo. Tempestividade. Contas Municipais. Democracia. *Accountability*.

1 Introduction

The legislative power in the exercise of activities of inspection and control of public spending, by imposition of the Constitution of the Federative Republic of Brazil 1988 (CF / 88), is supported by all courts, organs which exert external control that contribute to the activities of technical analysis, inspection and auditing of the accounts of public entities. They are autonomous, have private, independent and autonomous competencies, and act with technical support. They do not maintain a relationship of subordination to other organ or power, appreciating two types of accounts: those of management, on which there is a judgment proper, and the government accounts that only receive opinions forwarded to the final decision of the Parliament.

The Courts of Accounts arises from the evolution of the administrative tools of the State which become more complex to respond to the diversity of demands resulting from socioeconomic transformations and the modernization of democratic political regimes (Citadini, 1994, O'Donnell 1998, 2000). The Brazilian redemocratization, suggested at Federal Constitution (FC)/88, was a landmark that conduct of the public questions, a care to enlargement the competencies of accountability institutions for better performance. Its functions, perhaps already modernized by the Magna Carta, were amplified by the Fiscal Responsibility Law (LRF) in a decisive way, fomenting the fiscalization and accompaniment of government revenues and expenses, forcing accountability on the execution of public expenditures.

For Trindade & Oliveira, (2013) the LRF organized the scope of democratic changes reinforcing the participation of states and city in the amount of tax revenue, a fact that stimulated the decentralization of public expenditures, generating accountability in a transparent. The FC/88 defined that accountability to the external controller is mandatory for everyone who uses, collects, save, manages or administers public money, assets and securities, whether natural or juridical, public or private. In this dictate are the municipality that have the duty to submit to external control.

In the State of Pará, municipal accounts are appreciated by the Court of Accounts of Municipalities of the State of Pará (TCM/PA), whose internal regiment define that all filled accounts will be processed and appreciated, separating them into management accounts for final judgment, with the expedition of decision and government accounts with the expedition of a prior opinion. Paragraph 01 of article 100 of the internal regiment TCM/PA determines that a computerized system receives and systematizes the necessary data for realization out external control. In this system are all the installment of accounts, government and management, whose information is open and available to any citizen. There is no possibility of appreciation being carried out without delivery through the computerized system, this position being in conformation with the requirements of Law 12.741/2012, which deals with public transparency.

In the Democratic State of Law, a model that, in a progressive way, invites the participation of society, without departing from the republican origins of the principles of accountability, as a task of the public manager, it is important to reflect on the timing of the control process exercised by the TCM/PA in the accounts presented by the mayors. In this sense, the problem that guided the investigation was based on the following question: What is the situation of the external control of municipal accounts, in the state of Pará, in relation to timing of information and its relation with the democratic process in the sense of accountability? The answer to this question will allow the residents and readers to know the time that the Court of Accounts of the Municipalities of the State of Pará is taking to appreciate the municipal accounts, issuing opinion on the government accounts and judgments of the management accounts in the 144 municipalities.

Therefore, this investigation has the objective to analyze the situation of the external control of the municipal accounts in the state of Pará with the purpose for appropriating the information and its relation with the democratic process in the sense of accountability. This motivation finds support in the Theory of Stakeholders (Freeman, 1984), which conceptualizes them as any group or individual that can affect or be affected by institutional goals. That way the choice to use this theory was also due to the characterization made by Machado (2013) in stating that stakeholder theory is a referential for the study of social actors who are important about the information issued by external control.

In the case of research, the time that the court takes to analyze municipal accounts affects the quality of the information that has reached the users, since according to O'Donnell (1998) the external control of the public accounts is an important contribution to the strengthening of accountability and, consequently, the evolution of democracy.

The timeliness of information interests stackholders as the users of information for the exercise of accountability, under the aspect that, for the information to have utility, it needs to be timely. Considering that the control of the courts of accounts happens to postiori, the timing gains, still, more important, for dealing with information necessary for social control. According to Melo, Pereira and Figueiredo (2009), government institutions to control the acts of public power have attracted, in recent decades, greater attention from society. Such an understanding is ratified by Pinho and Sacramento (2009) in a study on accountability in Brazil, say that Brazilian civil society, in the last 20 years, has participated more actively in the control of governmental actions and has been moving significantly toward accountability.

The advance of the discussions on accountability and democracy in Brazil is the expected contribution of the article, considering like O'Donnell (1999) that the courts of accounts are still little explored in national academic studies. The author argues that his better understanding helps discuss institutional development and horizontal accountability, understood as the set of institutions able to control the government, its organs and agents, and impose sanctions. The accounting information from the approval or disapproval of the mayors accounts is a tool for social control exercised by the citizens considered primary stakeholders.

For the construction of evidence, was used an analysis variable, the time spent by the

court to appreciate the municipal accounts from the directives of paragraph fourth of article 71 of the constitution of the state of Pará, which establishes to the court of accounts a deadline of one year to issue a prior opinion on the accounts, counting from the date of receipt of the respective process. The hypothesis that guided the investigation was based on finding that, notwithstanding constitutional deadlines, there is a slowness in judgments the TCM / PA with the accumulation of years in which municipal accounts that didn't start to be properly appreciated.

The research is structured in five parts: after this introduction, a review of the literature and theory is basement of the theme, the third section exhibit the method of investigation, the fourth is the results of the research followed by the final considerations.

2 Literature Review and Basic Theory

The present section contextualizes the theory of the stakeholders, courts of accounts, accountability and control in the public administration and its affectation in democracy.

2.1 Stakeholder theory in the analysis of municipal accountability

A concept fundamentally present in the discussions about the importance of controls in the evolution of democracy, from the point of sight of the timeliness of information, about the appreciation of the public account by the courts of accounts, is the idea of interested parties, public interest or stakeholders. The eaderst citation of this concept dates from 1963, credited to an internal memorandum from the Stanford Research Institute and referred to stakeholders as the unsupported groups from which the organization would cease to exist (FREEMAN, 1984).

The conception that stayed universally known was created by Freeman (1984), for whom the term means any group or individual that can affect or be affected for the purposes of the organization. There are several types of relationships that an organization presents with its various audiences. In the definition of the author the effective application of the concept of interested parts in the results of the organizations would lead to changes in gestational forms. Freeman (1984) supports a change of model (framework) management from the interests of the stakeholders, giving origin to new organizational models. By context, these citizens can help in managing the organizational environment leading to better results and making it more effective.

For the author the stakeholders are categorized in primary and secondary. The primary are those whose absence of participation can compromise their evolution, as shareholders, investors, employees, consumers, providers in addition to stakeholders of public character such as governments and communities, ratifying a high degree of interdependence between the organization and its primary stakeholders. The secondary stakeholders influence or are influenced by the organization without being directly engaged in transactions. Therefore they're not essential to their survival, yet they have the capacity to mobilize public opinion in favor of or in opposition to the institution, such as the media and non-governmental organizations (Freeman, 1984).

Clarkson (1995) presents them as people or groups that claim or have property, rights or interests in an organization and its activities in the past, present and future period. Still, Donaldson and Preston (1995) characterize them as people or groups with legitimate interests in the processes and substantive aspects of a corporate activity. Mitchell, Agle, and Wood

(1997) defined attributes for stakeholders by separating them into three categories: actors, latent, expectant, or definitive. Resulting from the conjunction of the presence or not of one, two or three attributes, which are: legitimacy, power and urgency. Machado (2013) characterizes stakeholders mark references for the study of social actors interested in public management results.

In this line, authors stand out the importance of stakeholders theory in terms of its influence on the management of organizations (Freeman, 1984; Clarkson, 1995; Donaldson and Preston, 1995, Mitchell; Agle and Wood, 1997; Machado, 2013). In this investigation, the results of the municipal accounts analysis published by TCM/PA, positive or negative, affect the stakeholders accepted as the various actors, groups or individuals interested in the timeliness of public deadlines for information quality. They are considered primary and secondary.

The primary are public servants, managers and executors of public policies, decision makers, internal control organs, provider of goods and services, beyond the parties interested to the public character, such as the external control organs and the communities responsible for social control. They should review the use of public money and uncover if modeling, prioritized to accomplish the purposes of administration, based on good government practices and in relationship that demands a high degree of interdependence. The absence of participation of these actors can compromise the evolution of the democratic in the sense of accountability. The secondaries are represented by media and transparency organizations that, even not directly engaged in the transactions, can mobilize public opinion in favor or opposition.

In the environment of the municipal public accounts are considered stakeholders any actors or organized groups of the population who wish to accompany the municipal management and application of the public money, with interest in the results of the public policies executed by the mayors and other managers and in the readiness of the external controlling organ in consolidating such results, appreciating the management and government accounts.

2.2 Courts of Auditors in Brazil and the Provision of Public Accounts

The FC/88, defining the supervision of public resources to the charge of the National Congress, organized the format of the Federal Audit Court (TCU) as an advisory body of the Federal Parliament. The attributions, composition, prerogatives and guarantees should be parameterized under the same criteria to the state and municipal courts in the constitutions of the states. The scope of the work of the courts is the oversight of public resources as well as the accountability of public officials who commit irregularities. For each lack of regularity, there is modeling, specific, repair and sanction. In order to mitigate risks, preventive measures are constructed aiming at the effective allocation of resources.

A study by O'Donnell in 1998 stated that audit and audit institutions are still weak in Latin America. Authors affirm that the consolidation of democracy may suffer some damage to the lack of institutional control (O'Donnell, 1998; Melo, Pereira, Figueiredo, 2009). The findings produce a certain annoyance because, in Speck's (2013) conception, the courts of accounts are essential institutions for the Brazilian political system competing for the efficient application of public resources. For the author, the control over the application of public resources play a central role in the evolution of democracy.

External control institutions are dedicated to overseeing public resources in Brazil, similarly to government audit institutions in other countries (O'Donnell, 1998). Audit courts oversee the collection, management and application of public resources based on governmental

audit criteria with respect to legality and accounting fairness (Speck, 2013). What it means to monitor the application of the resources according to the forecast of the annual budget law and with the observation of the standards of the accounting applied to the public sector (CASP).

The organization of its competencies follows the federative model with thirty-two organs, including an Union Court of Audit (TCU) with the authority to inspect the resources collected by the Union, including its application in the direct and indirect public administration and monitoring resources passed on to states, municipalities and nongovernmental entities (Brazil, 1988). At the state level, there are twenty-six houses responsible for overseeing state and municipal resources. The states of Bahia, Pará and Goiás have courts of accounts especially for the control of municipalities. There are also two specific courts to control the capital cities of Rio de Janeiro and São Paulo.

The courts of accounts do not belong to the judiciary. They have the form of an administrative court. The decision on the approval or disapproval of the administrators' accounts shall be taken by the college of ministers/councilors whose resolutions and judgments are tools of external control (Brazil, 1988). From this understanding, the organs were conceived from the present republican period to contain power within own power.

Such modeling is not a creation of the current Brazilian democratic period, since Hamilton, Madison and Jay in the 18th century Federalist work, when discussing the democratic process of the construction of the Constitution of the United States of America, conceive the idea that the powers granted governments, though necessary for the achievement of the goals of the nation, can't come under the seal of the Government, because they are as dangerous to the authority as to those of the people who are not aware of what is happening in the government. Therefore, they needed controls (Hamilton, Madison & Jay, 1961).

Based on this argument, it is well known that the manager should administer the public resource with a focus on society and should not have different different interests of the individuals who put him in power. In order to avoid distortions of focus and goals administrative organs are created with the purpose to control.

In a singular passage from the federalists, Madison (1961, p. 165), one of the founders of American democracy, wrote: "If men were angels, governments would not be necessary, if angels ruled men, external, or internal, on the Government ". On the basis of this understanding, the author argued that in creating a Government, which will be administered by men over men, the great difficulty lies in the need, first, to enable the Government to control the governed, and then compel it to control yourself. If it is salutary a look on the Government, precautions are necessary within the own administrative structure.

In this context, the courts of accounts, aimed at the business of controlling public expenditures, arise. In order to ensure that government plans fit the needs of citizens, accountability must take place in the meaning of accountability and accountability in the conduct of public affairs. There is an obligation to act collectively or individually to take responsibility for the wrongdoing of any agent that hold public office that must, always, act according to parameters prescribed by law (Pinho & Sacramento, 2009).

Accountability will require the accountability of public bodies and entities. Accountability is the voluntary presentation by the courts in the manner established by the court and/or proper act of the court, of the documents necessary for the accounting, financial, budgetary, operational and property audit carried out by TCM/PA (Pará, 2016).

The organic law of the TCM/PA deals with the accountability of the 144 municipalities and separates them into two species: government accounts and management accounts. The art. 35 say they are government accounts to those, annually, provided by the municipal mayors. These will be appraised by means of prior opinion regarding the budgetary, financial, operational and patrimonial execution, and compliance with the limits established by the Federal Constitution, Budgetary Guidelines Law, Multi-Year Plan and Fiscal Responsibility

Law, as well as aspects pertinent to the transparency of public accounts rendered. The art. 38 deals with management accounts such as accounts provided by other managers and responsible for money, assets or public securities. Article 221 establishes that these accounts will be judged by the TCM/PA whose decisions are given in four forms: judgment, resolution, normative instruction and act. In the form of a judgment, the decision approving the management accounts and in the form of resolution the prior opinion of the annual Government accounts (PARÁ, 2016).

2.3 Accountability Concept and Evolution

According to Schedler (1999) the interest in accountability increases with the evolution of democracy and is strengthened from the development of the values of equality, dignity of the human person, participation of society and citizen representativeness. For the author accountability is divided in three directives: information, justification and punishment. The information and justification are acknowledged by answerability or obligation of every public mandate holder to inform, clarify, explain, substantiate acts and respond for them. Punishment or enforcement is the ability to impose sanctions and loss of power for violators of public duties. For this understanding control tools should be applied for the evolution of democracy and the exercise of accountability.

O'Donnell (1999) classifies accountability in vertical and horizontal. The vertical is the control exercised by society over the rulers, through the electoral process, plebiscite, public consultation, actions of civil society organizations and the media. The horizontal is the control of state institutions, legally capable of acting from routine supervision to the application of sanctions in relation to the actions or omissions of agents. For the author, most Latin American countries still have weak controls. The term *accountability* implies personal accountability for the performed acts and demands readiness whose accountability is ultimately society, which holds the vertical form of accountability, which, in O'Donnell's view, ensures that countries are democratic.

The Latin American Center for Administration for Development (CLAD), in the year 2000, defines accountability as a fulfillment by the public servant of the duty to render accounts to a control body, parliament or society itself. The term encompasses three elements: accountability, accountability for acts and results, and responsiveness. The first refers to the agent's obligation to account for the principal. The second is accountability, where it is necessary to answer for the acts, both in terms of legality and results. In the third, the agent must make his decisions in order to serve the interests of the principal and not his own interests.

For Habermas, (2003) the public association and democratic legitimation complement each other and complete the cycle of accountability. The association of the public sphere means a privileged locus of action by civil society that must operate outside the spheres of influence of the state. The mechanisms of influence should not threaten the autonomy of citizens. Social autonomy is an evolution in the democratization of the states and the citizens have commitments with the formulation of public policies.

Brickson, (2005) investigating organizational survival, draws attention to the need for them to become more utilitarian and less ideological. As they become more complex, they must lessen their fixation on finalistic activities and turn to survive the passage of time and evolve to conform to the requirements of control. In this context, accountability is a burden of non-compliance with legal directives of public interests and purposes.

Pinho and Sacramento (2009) in a study on the evolution of democracy in Brazil show that the participation of Brazilian civil society in the control of governmental actions has

followed, in the last twenty years, a path towards accountability. A milestone in the development of this idea was the edition of the Fiscal Responsibility Law (LRF). The imposition of limits on revenue management, expenditure execution, personnel expenses, debt acquisition, planning, control and transparency of public acts, as well as accountability for noncompliance are factors that have changed the history.

Accountability creates the obligation to respond for a liability that assumes the existence of two parties, one that delegates and another that accepts responsibility with the commitment to be accountable. It would then be transparency, accountability and accountability to preserve the interests of citizens. In 2013, the International Organization of Supreme Audit Institutions (INTOSAI) defined accountability as the obligation of individuals or entities to assume fiscal, managerial and programmatic responsibilities, reporting results.

The concept is more than an informal process of choice. In reality, it is the sharing of public management, as described by Almeida (2014) and the public administration placed at the judgment of society where control institutions have access rules that restrict or broaden the definition of who is representative and who will be represented. This is the search that should define and limit the conduct of Brazilian public managers whose activities should seek the common good and not personal ideologies.

2.3 Control of Public Administration and the Democratic State of Law

The control in the public administration has democratic origin: the more transparent the account pricing is, the greater the condition of effecting controls. Controlling is assisting, advising, helping to monitor the application of public spending. According to FC/88 the control function has three aspects: external, internal and social. External control is the attribution of legislative power, aided by the courts of accounts, whose purpose is to verify probity. The supervision of the municipality will be exercised by the municipal legislative power, through external control and by the internal control systems of the executive branch. The society must follow the actions of the State and ask for explanations in the exercise of social control.

The Fiscal Responsibility Law (LRF) defines control as one of the pillars of the correct administration of the public questions when prescribes in art. 67 that the monitoring, evaluation of the policy and the operability of fiscal management will be carried out, permanently by control bodies, public ministry and representative technical entities of the society. The legal provision establishes the need for three controls for the effectiveness of public spending: the internal, the external and the social.

Municipalities should have internal control, based on the prerogatives of reviewing their own acts, external control to be carried out by the legislature through advice from the courts of accounts, and systems of social control by the organized society. For O'Donnell (1999), citizens are in the horizontal position in relation to the entities, whereas the institutions of control of representative and participative functions form the vertical dimension. In the classification of the author, the representative must develop ways of connecting with the represented who will be the target of demands and speeches he pronounced.

In this direction they evolve into democracies and institutions obeying procedural requirements. Even without producing substantive results, immediately, as economic equality and accountable governance, produce substantial improvements (Fox, 2000). Trust in institutions, respect for social norms, construction of citizenship, generates what Dahl (2001) conceptualizes “enlightened understanding” of citizens. Inclusion in the process of public accountability has been built on political principle and good practice in public administration.

The word *control* in Aurélio Dictionary means vigilance, scrutiny, inspection, and verification. The Houaiss Dictionary establishes it as monitoring, norms, conventions with the meaning of the one who obeys the norms. For the public administration, control is a basic, essential function, which includes forecasting, organization, command and coordination. Follow up so that everything happens according to established rules and orders passed (Chiavenato, 2003).

Understanding the complexity of control interactions is paramount for democratic representation, social actors, institutions and representation spaces (Parkinson 2003, 2006; Hendricks 2006). Democracy has evolved with the institution of controls, both institutional and social, and must be perceived as dependent on the articulations of the public, political and social spheres. In this way, we must go beyond the analysis of individual institutions and processes. It is necessary to observe system interaction. The question runs through a paradox generated by the combination of control, democracy and citizens, forming accountability (Milani, 2006).

Promoting the participation of network actors in informing, designing, implementing and evaluating political decisions has become the paradigm of democracy. The demands evidenced the collection of control activities over public expenditures, the implementation of public policies generating accountability or capable tools providing it under the legitimacy of citizens, because in order to exist representative activity public judgment is necessary (Avritzer & Wrampler, 2006; Platt Neto, et al., 2007). The notion that all forms of representation, which are intended to be democratic, pass through the scrutiny of public control finds support in much of the literature that identifies, in external control, a daring mission as instrumentalizer of social control (Rojo, Milani & Arturi, 2004, Avritzer & Wrampler, 2006, Platt Neto et al., 2007)

There is a fine line of external control for social control called transparency and it only exists with democracy. If the information produced by external control is elaborated and made available in a clear and timely manner, it will contribute to social control. If the control of public bodies and entities is exercised, within legal deadlines, the existence of greater levels of transparency and democracy must be accepted (Platt Neto, et al., 2007).

To have control, representation should not be measured by the number of citizens who are able to participate, but by the quality of democratic representation. The democratic process is done by the constant movement of information, argument and sanction between representative and represented to use the three dimensions of accountability (Schedler, 1999; Warren 2006; Lavallo & Isunza Vera, 2011).

In the public domain control is the power of supervision and correction exercised in the judiciary, legislative and executive over the acts of this same administration, with the purpose of ensuring compliance with the principles and rules imposed by the legal order (Pietro, 2017). Control derives from the principle of separation of powers, being a constituent element of the so-called checks and balances, which limit and harmonize the exercise of functions and attributions between them. The external control is linked immediately with social control, because – according to Platt Neto et al., (2007), Serra and Carneiro, (2011), Morais and Teixeira (2016) social – external and internal control are synchronous and together form a Democratic State of Law.

Controlling is directly linked to representation as the center of democratic politics, where society does not govern itself and does not lose control of representative politics (Avritzer, 2012). Control has dual nature, a relationship between representative and represented, dictated by common sense and fairness, moral conduct of the evolved society. This is the challenge of a democratic representation, allowing individuals and groups to be able to define their interests and to conduct themselves in a reasonable manner. Social conditions should allow a political participation of citizen autonomy focused on the improvement of democracy through public debate without forgetting the processes of institutional control (Almeida, 2014).

The internal regulation of the TCM/PA defines in art. 97 that external control should be exercised at any time, by means of supervision, evaluation, follow-up, orientation and correction of acts of the public administration, at all levels, according to constitutional principles and norms. Article 100 of the same statute establishes that in the exercise of external control, the court will assess the legality, legitimacy, economics, morality, effectiveness, efficiency and effectiveness of the acts and facts of the administration. This is the role of the external control that must exercise it with timeliness for the quality of the information to the stakeholders.

3 Methodological Procedures

3.1 Characterization of the research, method and database

In order to investigate the hypothesis, the results evaluation strategy was used based on the cataloging of all municipalities in the state of Pará, which had consolidated accounts and delivered them to the TCM/PA. To meet the objective, the empirical-analytical method was used where the data collection formed an empiricist file (database), from the use of quantification in the collection, treatment and analysis of data.

The research population totals 144 (one hundred and forty-four) municipalities in the period from 2008 to 2016, forming a database of 2.592 possible accountability processes. The analysis variable was the time spent by the court to pass decisions on municipal accounts. From the correlation between the variables, it was identified that of the 2.592 possible processes to be delivered, 2.330 accounts were effectively registered. These findings were cataloged, separated by municipality, year of reference of the accounts, dates of protocol and of judgments. Data collection was performed from July 1 to December 29, 2017, creating a longitudinal database of nine years.

3.2 Data Analysis and Interpretation Techniques

The normative provisions of the accountability process and the audit reports, issued by TCM/PA (judgments and resolutions), were examined to find the total number of book-entry accounting services. Considering that such files are authentic first-hand documents, the procedure is characterized as documentary research. Regarding the origin, the data were secondary, since they are available in the SIP/Web to any interested parties.

Given its characteristics the research was classified as exploratory, descriptive of quantitative approach. An exploratory investigation supported the investigated subject, providing better knowledge, interaction and contact with the object, (Martins, 1994; Farias Filho, Arruda Filho, 2013). The contribution of the descriptive research was to elucidate the procedural modeling of the rendering of accounts to the court.

The quantitative approach made it possible to establish the sample, that is, the total of 2,330 accountability processes of the 144 municipalities in the state of Pará available for trial. As far as the procedure is concerned, bibliographical and documentary research was used, through the analysis of books, articles, laws, regiments, judgments and resolutions, which in the view of Andrade (1999) and Farias Filho & Arruda Filho (2013) is a condition of scientific

research.

Information retrieval was done through the computerized system, defined in paragraph 1 of article 100 of the TCM / PA internal regulations, whose online platform, entitled Integrated Protocol System (SIP), the service icon of the jurisdiction has all the reports of delivery and date of the Protocol of the General Balance (consolidates the government accounts - resolutions and management - judgments). In this platform that systematizes the data necessary for the accomplishment of the external control according to the court's favor, in order to improve the performance of its attributions, are absolutely all the processes that pass through the court of accounts. This procedure offers a guarantee to the users of the system, which means that the data that are not found are not at risk, the time of the analyzes, the TCM / PA, and not identified by the researchers.

For Farias Filho and Arruda Filho, (2013), electronic data sequestration may represent limitations to the results and risks of misunderstandings of information. In order to mitigate such risks, triangulations of data analysis were performed seeking to reproduce confidence and greater adherence between the information collected/interpreted in the research and the material reality of the processes.

Two types of triangulation were performed according to the teachings of Ollaik, Ziller (2012). The first one was about the understanding of the servers that handle the accounts, where an interview in four TCM/PA controllers (the 1st, 2nd, 3rd and 4th controllers) the servers were asked to confirm or refute the interpretation of the researchers, about the amounts of lawsuits and judgments found, corresponding to the reality of internal work. Such respondents acted as informants of the survey and observed no distortions. The second triangulation dealt with the normative documents, when they were analyzed: the regimental deadlines, the protocol documents as Internal Regulation, Organic Law and the judgments of the TCM/PA (Judgments and Resolutions).

In this context, triangulation aided the validity of the research, guaranteed confidence in the results and interpretations, confirmed the findings, avoided distortions in the method. The combination of several types of triangulation, according to Günther (2006), offers security, moderates biases, enriches findings, confirms and reaffirms validity and reliability in quantitative analyzes.

4 Results and analysis

The investigation considered accountability as the delivery (protocol) of the accounting, management and government reports to TCM/PA. Analysis was conceived as assessments pronounced by the collegiate on the management accounts and issuance of opinion for the government accounts.

4.1 Relationship between municipal accounts and TCM / PA judgments

Figure 1 shows that of 2330 cases available for trial in the period from 2008 to 2016, a total of 600 were assessed, leaving a liability of 1730 rendered accounts over a period of nine years.

Table 1

Number of accountability processes in the period 2008 to 2016

Segregated	Quantify	Percentage
Total Possible Protocols	2.592	100%
Protocoled Processes	2.330	89,9%
Related searches	600	25,8%

Source: The authors, from the SIP-TCM/PA, (2018).

The results can indicate two situations. The first coincides with O'Donnell's (1999) understanding when he considers that most countries in Latin America have weak accountability. The TCM/PA does not appreciate the municipal accounts in a timely manner, which may jeopardize social control and the evolution of democracy.

On the other hand, the data suggest the necessity of a case study in the TCM/PA to know the real reasons of the divergent numbers with the essentiality of the courts of accounts preached by Chiavenato (2003), when it affirms that the external control is imperious for the existence of the Democratic State of Law and the precepts of the Taylor and Fayol Classical School that call for external control as a basic function of public administration.

Numbers are of interest to primary and secondary stakeholders, in the sense characterized by Freeman (1984), first because social control must accompany the results of public management; secondly, information on external control can encourage accountability. The findings are contrary to Pietro (2017) in preaching the need for swift work of the control bodies in the exercise of power, which constitutionally granted them and the compliance with the principles and rules imposed by the legal system recommend speeding up. The principle of separation of powers, a constituent element of so-called checks and balances, limits and harmonizes the exercise of the functions and attributions of each power and consolidates democracy (Hamilton, Madison, & Jay, 1961).

The assessments made by the TCM/PA, shown in figure 2, show that 600 (six hundred) processes resulting from the rendering of accounts for the period from 2008 to 2014 were analyzed. There were no analyzes, until the closing date of the survey, on the accounts of 2015 and 2016.

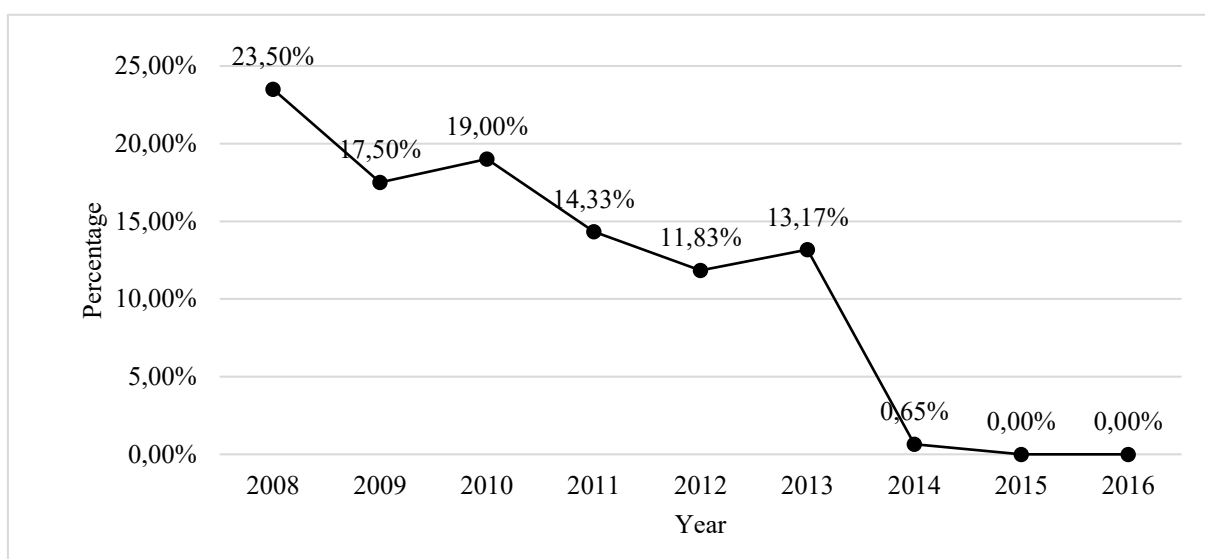


Figure 2 *Judgments of the installment's annual accounts for the period 2008 to 2016.*

Source: The authors, from the TCM/PA (2018).

The quantities appearing zero in figure 2 for the years 2015 and 2016 don't mean that they haven't been tried. It shows that the accounts of these two years, although available for analysis, had not yet been processed by TCM/PA. In the years of 2015 and 2016 were judged accounts of other exercises.

The three categories of stakeholders proposed by Mitchell, Agle, and Wood (1997) – latent, expectant or definitive actors – demand, separately or in combination, the attributes of legitimacy, power and urgency, competent to question and hold the TCM/PA delay. It is necessary to devise democracy as the exercise of citizenship, where swift public services promote accountability, as O'Donnell (1999) assures occurs in democratic countries. This understanding implicitly contains personal responsibility for the acts performed and, explicitly, the requirement of readiness for accountability.

The research results contradict O'Donnell's (1999) precepts on accountability, democracy and accountability, because accountability will require accountability. TCM/PA delay may impair the exercise of control by citizens and contribute to the perception that the controlling body does not exercise democracy.

Democratic representation is a constant movement of information, argumentation and sanction between representatives and representatives to use dimensions of accountability (Schedler, 1999; Warren 2006; Lavallo & Isunza Vera, 2011). Although the court has the duty to evaluate municipal accounts, provided by government and other managers and inform their deliberations and advocate argumentation or sanction, their function may not have been effective given the appreciation of six hundred lawsuits in nine years – non-expressive quantity to ensure municipal compliance, mitigate errors and adjust management towards democracy.

4.1 Time spent by the TCM / PA to process, analyze and decide on the conformity of municipal accounts.

According to the median value, in Table 1, there are four years between the protocol of the accounts and the decision of the TCM/PA and a maximum of eight years for final decision on the rendering of accounts of the mayors of Pará.

Table 2

Average time between the protocol date and the decision date.

Statistic	Days	Years
Average	1622	4,23
Standard deviation	703	1,95
Medium	1593	4,00
Minimum	124	0,00
Maximum	3167	8,00

Source: *The authors, from the SIP/TCM/PA (2018).*

The results contradict paragraph 4 of article 71, of the constitution of the state of Pará, in determining that the external control will issue a prior opinion, on the accounts, within a non-

extendable term of one year, counting from the receipt of the accountability process. The decision pronounced by the TCM/PA, according to the median, of four years is elastic and may impair the quality of the information.

When the accounts begin to be judged, there is already a risk of having ended a period of municipal management. The exercise of social control and representative democracy, including citizen participation with the power to influence, investigate and censor, through direct channels of participation and indirect and informal participation through the media, as Urbinati (2011) teaches, can be stopped.

If accountability is the duty of those who have public assets and values under their responsibility, for accountability to occur, timing is required, which, according to Pinho and Sacramento (2009) involves the possibility of noncompliance. Schedler (1999) conditions accountability to three mandatory directives: information, justification and punishment. This possibility of onus, of punishment can be lost in the eight years of waiting. During this period, the mayor may have established the municipality for two terms, with non-compliant accounts and no assessment or punishment has been imposed.

According to Fox (2000) when there is no marriage between processes and results, democracy is affected, because procedural requirements are not obeyed and management may not produce substantive results. The findings indicate an importunity of the citizen to exercise the representative activity or to influence, in some way, because his voice is silenced by the external control. The challenge of a democratic representation "is to allow individuals and groups to be able to define their interests autonomously" (Almeida, 2014, p.204).

The improvement of democracy is done with citizen participation, public debate and control processes (Almeida, 2014). The notion that all forms of representation that are intended to be democratic, should pass through the scrutiny of public control, finds support in much of the literature (Rojo, Milani, & Arturi, 2004; Avtzer & Wrampler, 2006; Platt Neto et al, ???). However, for the popular representation to exist, it becomes latent, first, that external control happens.

For Salancik and Pfeffer (1974) stakeholder theory offers significance to the relationship between social actors, understanding that one can induce the other to do something. An ability that individuals have to achieve their goals and objectives in matters of urgency, in this case the timing of public account appraisals (Mitchell, Agle & Wood, 1997).

Figure 3 shows the average time that the TCM/PA took to evaluate the annual accounts (between protocol and decision). For the assessment of the 2009 accounts, it took six years.

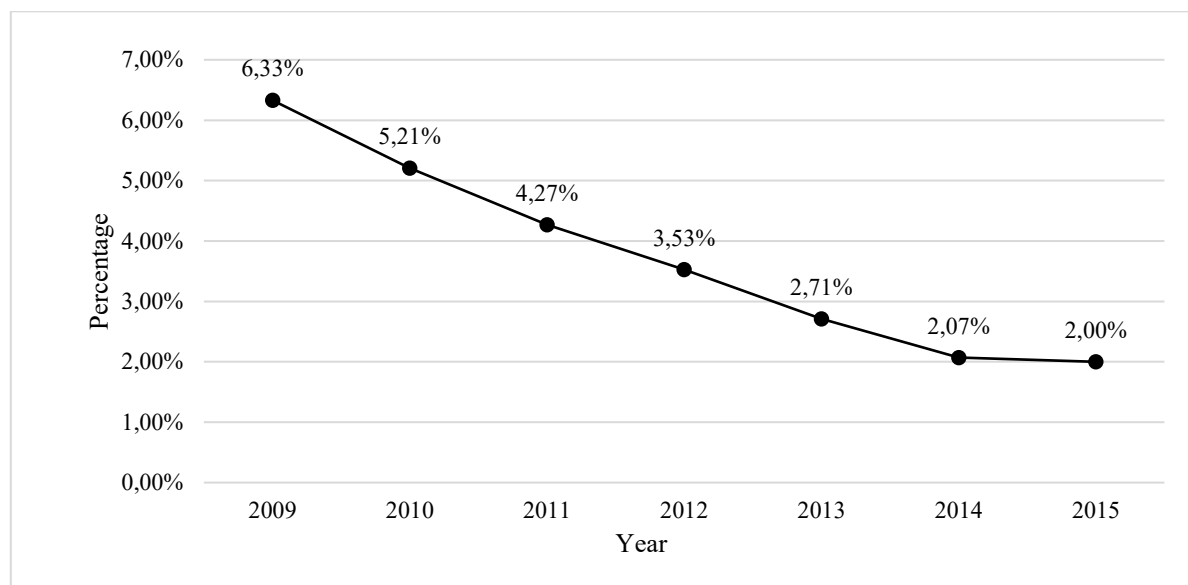


Figure 3 Average time for accountability between protocol and decision.

Source: The authors, from the TCM/PA (2018).

Considering that the year 2010 was judged in five years, 2011 in four, in a tendency to decrease the decision time, it is certain a slow attendance of the TCM/PA to the constitutional directives regarding the timing of the information. The result, represented by figure 3, contradicts Speck's (2013) statement that courts of law are essential institutions to the Brazilian political system, competing, first and foremost, for the correct and efficient application of public resources. With untimely results, on the appreciation of the accounts, there is no way to affirm that the TCM/PA is essential for the effectiveness of public expenditures in Pará.

Hamilton, Madison and Jay (1961) argue that the powers given to governments, while necessary for the achievement of the nation's goals, can't be exclusive to Governments and control is needed. Control may not exist when the risk of delay leads to late detection of errors and nonconformities of municipal managers. Pinho & Sacramento, (2009) assert that the crisis of credibility of the institutions of control permeates the Brazilian reality, an event contrary to accountability and the evolution of democracy. If elastic time comes to practice in the TCM/PA its credibility may be affected.

5 Final Considerations

Regarding the situation of the external control of municipal accounts, in the state of Pará, in relation to timeliness of the information, the results show the intemperance of the external control action. In nine years of the investigation there were 2330 cases available for trial for the period from 2008 to 2016, of which 600 were assessed, leaving a liability of 1730 accounts. The 2009 accounts took six years to analyze, were presented in 2010 and appreciated in 2015. Until the end of the survey, the analyzes for the years 2015 and 2016 had not yet begun, although they were already available, as they were presented by municipalities. The median is four years, between the protocol of the accounts and the decision of the TCM/PA and, the maximum, eight years for final decision

With respect to the democratic process in the sense of accountability, the slowness of the TCM/PA to the appreciation of the municipal accounts can interfere in the evolution of

Brazilian democracy, because it is impeded by the delay, which intends the formal institutions, contradicting both the republican precepts of control social, as well as accountability. As for the Madsonian precepts that democracy passes through controls, it is a fact that there can be a loss, since it has been seen, that the untimely information loses quality, because they are not able to generate effective actions of the main stakeholders according to the theory of support of the investigation.

The delinquency of the external control body implies the quality of the information for the main stakeholders, since, for the various actors, groups or individuals interested to act, it is necessary that the information be timely, issued within reasonable time frames for decision making of its users, entitled in this research as stakeholders. For the primary stakeholders – public servants, managers and decision makers – the delay in evaluating the accountability that they themselves have elaborated and sent can affect the quality of decision-making on course corrections, changes in management strategies and improvement of internal control tools to mitigate risks. It is a fact that the delay in receiving news about their own failures, prevent them from deciding to correct or mitigate risks.

Citizens also have a primary interest in the results of municipal accounts whose timely information could affect a change in political strategy or social control, since they should monitor the correct application of public funds and find out if the modeling, prioritized by the mayor to comply with the objectives of the administration, was governed by good government practices. The relationship between citizen and public manager demands a high degree of interdependence for the process of accountability. The absence of participation by these actors can jeopardize the evolution of democracy. The media as a secondary stakeholder has the capacity to mobilize public opinion for or against the varied outcomes not only of public policy but also of the choice of representatives of the executive branch.

In illuminating the theme, a negative impact is observed for the participation of the primary and secondary stakeholders, which affects the accountability and development of democracy. The study had as a dependent variable, for democracy evolution, the time spent by the court to make decisions on municipal accounts with a median of four years and maximum time of eight for the occurrence of the analyzes. This time confirms the hypothesis that despite the constitutional deadlines, there is a delinquency in the TCM/PA judgments with accumulation of years in which the municipal accounts have not even begun to be analyzed by the controlling body. As the survey pointed out the years 2015 and 2016 had not yet been analyzed when the data was retrieved.

There were gaps for this research, where some of the authors' concerns were not answered, such as: knowing the circumstances in the TCM/PA that cause a delay in the work (lack of personnel, errors in processing and protocol capable of accounts to the municipalities for correction), to understand the main needs of the TCM/PA for their manifestations to be clear, to understand the effective role of the academic community to assist in the work of the proper court of accounts. These concerns represented limitations of the research, together with the fact that there was no detailed analysis in the judgments and resolutions to know whether, in the six hundred decisions handed down, there were assessments and what were the penalties for public managers.

As suggestions for future studies and complementary to it, it is possible to include the analysis of the judgments and resolutions issued by TCM/PA, on management and government accounts, in order to know the main causes of reservations and/or management accounts or unfavorable opinion for government accounts and demonstrate the penalties applied. Another possibility is a study that makes comparisons between this research in Pará and evaluations of other Brazilian courts on the rendering of accounts of other municipalities.

This research contributed to the expansion of studies on the external control of public accounts, accountability and democracy, and could therefore be cited in future research. The

results present nine years of research with robust results for use in other manuscripts with the same approach that can be done in other Brazilian states.

Municipal accounts, insofar as they are part of the social context and have dependence on it, it is necessary to focus attention on new ways to realize the role of control. In this sense, it is expected that the concepts and results presented and, mainly, the discussions regarding the information of external control and its interference in the demands and expectations of the stakeholders can contribute to the debate. And, more than that, TCM/PA itself, based on the presented results, can take care of the implementation of new effective instruments to reduce the time of appreciation of the accounts.

An important contribution of the research is its use for the different primary and secondary stakeholders, who can use the results presented here as a mechanism for consultation on external control performance, which may contribute to the evolution of the transparency of the courts' actions and accounts. Finally, the expectations of the authors that this knowledge can effectively lead to a higher quality of management in the institutions of control and that this may lead to the issue of information, appreciation of public accounts, the place that they really deserve for the existence of control, which is the timing. The perspective is that such changes may lead to a better future for public institutions and for society itself.

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