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The difficult construction of public accountability before the Brazilian courts of accounts

La difícil construcción de la rendición de cuentas pública ante los tribunales de cuentas brasileños

A difícil construção da *accountability* pública perante os tribunais de contas brasileiros

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Abstract

Purpose: To analyze whether there is consistent evidence that Brazilian audit courts are using information and communication technologies (CITs) as instruments to improve transparency, accountability and citizen participation of actions related to the control of public finances.

Methodology: A quantitative research was conducted based on secondary data obtained from the electronic government pages of all 32 (thirty-two) Brazilian state and municipal courts of accounts. *Cluster* analysis was performed to establish the tc's ranking on 3 (three) perspectives examined in the study (accountability, transparency, and citizen participation).

Results: The evidence points to different levels in the dimensions accountability (38.4%), transparency (83.71%) and citizen participation (64.89%). The examination of the attribute accountability, paradoxically, proved to be worrisome due to the destonating behavior of the courts of accounts – including among brazilian regions – given the requirement that they make this attribute with their jurisdictions, but when analyzed, do not promote it in the same intensity.

Contributions of the Study: The results found in this research may support new evaluations in representative samples, incorporate studies on this theme and assist decision makers.

Keywords: Courts of accounts. Evaluation. Accountability. Transparency. Citizen participation. *Cluster* Analysis.

Resumen

Objetivo: Analizar si existe evidencia consistente de que los tribunales de auditoría brasileños están utilizando las tecnologías de la información y la comunicación (CIT) como instrumentos para mejorar la transparencia, la rendición de cuentas y la participación ciudadana en las acciones relacionadas con el control de las finanzas públicas.

Metodología: Se realizó una investigación cuantitativa basada en datos secundarios obtenidos de las páginas electrónicas del gobierno de los 32 (treinta y dos) tribunales de cuentas estatales y municipales brasileños. Se realizó un análisis por conglomerados para establecer la clasificación del tribunal de cuentas sobre 3 (tres) perspectivas examinadas en el estudio (rendición de cuentas, transparencia y participación ciudadana).

Resultados: La evidencia apunta a los diferentes niveles en las dimensiones de rendición de cuentas (38,4%), transparencia (83,71%) y participación ciudadana (64,89%). El examen de la rendición de cuentas del atributo, paradójicamente, resultó preocupante debido al comportamiento contrario de los tribunales de cuentas, incluso entre las regiones brasileñas – dado el requisito de que hagan este atributo con sus jurisdicciones, pero cuando se analizan respecto sus propias estructuras, no lo promueven en la misma intensidad.

Contribuciones del Estudio: Los resultados encontrados en esta investigación pueden apoyar nuevas evaluaciones en muestras representativas, incorporar estudios sobre este tema y ayudar a los tomadores de decisiones.

Palabras clave: Tribunales de cuentas. Evaluación. Rendición de Cuentas. Transparencia. Participación ciudadana. Análisis *Cluster*.

Resumo

Objetivo: Analisar se há evidências consistentes de que os tribunais de contas brasileiros estão utilizando as tecnologias da informação e comunicação (TICs) como instrumentos de melhoria da transparência, *accountability* e participação cidadã das ações que desempenham relativas ao controle das finanças públicas.

Metodologia: Realizou-se pesquisa de natureza quantitativa com base em dados secundários obtidos a partir das páginas de governo eletrônico da totalidade dos 32 (trinta e dois) tribunais de contas estaduais e municipais brasileiros. Realizou-se análise *cluster* para o estabelecimento de *ranking* dos tribunais de contas sobre 3 (três) perspectivas examinadas no estudo (*accountability*, transparência e participação cidadã).

Resultados: As evidências apontam para níveis diferentes nas dimensões *accountability* (38,4%), transparência (83,71%) e participação cidadã (64,89%). O exame do atributo *accountability*, paradoxalmente, revelou-se preocupante em razão do comportamento destoante dos tribunais de contas – inclusive entre as regiões brasileiras – dada a exigência que fazem desse atributo junto aos seus jurisdicionados, mas, quando analisados em relação às próprias estruturas, não a promovem na mesma intensidade.

Contribuições do Estudo: Os resultados encontrados nessa pesquisa podem apoiar novas avaliações em amostras representativas, incorporar estudos sobre o tema e ajudar aos tomadores de decisão.

Palavras-chave: Tribunais de contas. Avaliação. *Accountability*. Transparência. Participação cidadã. Análise *Cluster*.

1 Introduction

Globalization can be considered responsible for the revolution that took place in World Public Administration, from the end of the 70s and beginning of the 80s (Hood, 1991, Ormond & Löffler, 1999, Schedler & Proeller, 2000), notably, with the introduction of the so-called Information and Communication Technologies (ICTs) and the advent of *New Public Management* (NPM). In Brazil, the movement began in the 1990s and its attributes persist until today, given that the process did not occur in a homogeneous way, nevertheless, it was decentralized and little cohesive, explained in part by the federative structure of the country.

ICTs established a series of opportunities in the provision of public services: remote access, cost reduction, expansion of the means of communication with the population, greater democratization of the services offered, transparency and public accountability (Torres, Pina, Royo, 2005). One of the instruments that best represents the advancement of the communication process between government and society was the establishment of electronic government portals (Schedler & Scharf, 2001).

In the country particularly, there was considerable dissemination of these instruments possibilities (website, multiple means of communication use with stakeholders in terms of communication with society, etc.), causing the information asymmetry between the public sector and citizens to decrease, notably by the legal basis expansion that boosted transparency in Public Administration (Complementary Law n. 101, 2000, Law n. 12.527, 2011). In this sense, the increase in information produced two aspects: the governmental entity became more transparent and at the same time it strengthened the duty feeling of *accountability*, here translated as rendering of accounts, sedimented in the Federal Constitution (1988).

The term accountability used in the present work is associated with the understanding that administrators must provide justifications in relation to the acts performed, opening up the possibility of their sanctioning when they violate the obligations imposed on them by the organizational structures they represent (Cabral, 2015). It is understood that the responsibility of managers only occurs in practice with the transparency of the acts performed by them (Loureiro, Teixeira & Prado, 2008), which is a necessary – although not sufficient – condition for the fulfillment of accountability (Praça & Taylor, 2014).

Thus, it is possible to deduce that all this visibility can act both positively and negatively in favor of public entities, pointing out, among other aspects: strategies employed, apathy of managers, difference between the official and adopted discourse, as well as signs of efficiency and proactivity. Depending on what is available on E-gov sites, measuring the level of accountability, for example, can be an excellent indicator of the actions taken and the results obtained (Al-Hujran, Al-Debei, Chatfield, Migdadi, 2015, Braga & Gomes, 2016, Bayona & Morales, 2017).

The concern towards increasing public accountability should be extended to the entire Public Administration (Loozekoot & Dijkstra, 2017, Fernandes & Teixeira, 2020, Newcomer, 2020), as the duty to render accounts extends to the bodies and entities that indistinctly comprise it. It can even be said that this obligation is more intense in relation to the actions developed by the bodies representing the External Control in the country (courts of accounts), given that they are responsible for promoting the example to be followed, although it is known that the evaluation of the TC's is not limited exclusively to this aspect.

In this sense, is it appropriate to ask whether there is evidence that Brazilian courts of accounts are using information and communication technologies (ICTs) as instruments to improve transparency, accountability, and citizen participation in the actions they perform to control public finances? The general objective is to identify whether ICTs are being used by the TC's as tools to prove the actions they develop against the control of public finances. As specific objectives, the following are proposed: a) to evaluate the levels of accountability, transparency, and citizen participation of the TC's society regarding the actions they perform; b) establish TC's ranking against such attributes based on available electronic government portals; c) identify, among the set of attributes analyzed, those that prospect greater differences in the configuration used by the courts of accounts.

The work is justified by the importance that the courts of accounts play in the Brazilian scenario regarding the control of public finances. In the same way, they are responsible for demanding the correct application of the managed resources, in addition to showing themselves equally responsible for the portion of the budget resources they manage.

This work is structured in the following sections, in addition to this introduction; 2 – Theoretical Framework; 3 – Methodology; 4 – Analysis and Discussion of the results and 5 – Conclusions.

2 Literature Review

2.1 Courts of Auditors

The existence of Brazilian Courts of Accounts (TC's) stems from a constitutional provision (CF/88, art. 71), in which External Control delegated to the National Congress and to the Courts of Accounts the function of assisting in the inspection of public assets.

The creation of the figure of the Court of Auditors in the national territory dates from 1890 with Rui Barbosa's proposal for the institution of the Federal Court of Auditors (TCU). Over the years, the federal constitutions have given it several attributions, starting with the one in 1891, going through all the constitutions with the expansion and/or reduction of its prerogatives throughout these years, the greatest advance being observed in the Constitution of 1988.

These institutions have autonomy, independence and specific functions in the External Control model adopted in the country. Among them are the competences to inhibit irregularities committed by the inspected entities, remove public managers from the position they hold, block the use of goods and carry out determinations for the exact compliance with the law.

The existing TC model in the country adopts the principle of symmetry established in the Federal Constitution/88 (Drummond, 2015). This means that the attributions proper to the federal structure are replicated in the structures of state courts of accounts created by states and/or municipalities.

The world external control system adopts three models: Napoleonic (or judicial), Westminster and the Board System (Lino & Aquino, 2018). The first is the most common in countries that adopt positive law, typical of Latin countries, such as France, Brazil, Italy, Portugal, Spain, etc.; the second in Anglo-Saxon countries, in which a general auditor is appointed and reports to Parliament in countries such as the United States, United Kingdom and Canada and, finally, the Collegiate System, similar to the Westminster model, which has the figure of a representative. however, accompanied by a small committee, prevailing in Asian countries such as Japan and Korea.

There is also the linking or autonomy systematic in these organizational structures. Regardless of the court adoption of accounts or controllership/general auditing model, they can report to the executive, legislative, judiciary or be autonomous bodies, as is in Brazil. The Brazilian model has a high level of interaction with Parliament and typical prerogatives of a judicial court, such as the adoption of the national judiciary law, adoption of precautionary measures, prerogatives, impediments, and typical salaries of the judiciary.

With regard to the Audit and Controllership model, they do not have the same degree of autonomy conferred on the Audit Courts. Nevertheless, they enjoy high prestige in terms of their recommendations fulfillment in the administrative spheres of the countries in which they are located, being found in legal systems with strong influence of the Common Law (Anglo-Saxon Law), similarly to the USA, England, Australia, New Zealand, Canada etc.

The model used by Brazilian audit courts has been the subject of criticism, as can be seen below.

Lino and Aquino (2020) highlighted the capture of the RJ Court of Auditors structure to carry out illegitimate practices of reciprocal exchanges at all organizational levels of the Court, while Martins, Libonati, Miranda and Freitas (2020) highlighted the occurrence of influence policy in judging the accounts of municipal managers.

In turn, in a study involving 18 state courts, Lino and Aquino (2018) found that the result of the configuration of these bodies varies in terms of the team organization and formation, rotation use in the allocation of authorship tasks and automation of jurisdictional data collection systems, which would contribute to the difference in levels of coercion in state and municipal governments. A similar finding was identified by Menezes (2015) when carrying out a comparative study between the courts of auditors in Argentina, Brazil, and Chile.

Rocha, Zuccolotto and Teixeira (2020), based on information collected in 32 TC's, brought to evidence the lack of transparency of these organizations, which would limit social accountability as well as their resistance to social participation, limiting themselves when providing mechanisms of ombudsman, transparency portals and citizen assistance service. The results, to a greater or lesser extent, highlight flaws in the External Control system adopted in the country, while at the same time directing aspects to be corrected, such as lack of transparency and accountability.

2.2 Electronic government

Information and Communication Technologies are the result of the conjunction and interconnection of isolated information processing and storage units, known simply as

information technologies - IT (Otero, 2017). In the governmental sphere, the use of these tools in favor of the provision of public goods and services by government institutions is called electronic government or simply e-Gov.

In a simplified way, the United Nations (UN, 2016) places e-Gov as an element with the potential to promote transparency, accountability and citizen engagement in the delivery of public services. E-government would then be considered a method of organization that would make bureaucratic processes disappear and activities with human interference be simplified.

In particular relation to the country, an executive committee was initially created to deliberate on the topic of digital government, which was later replaced by a strategy for the period between 2020 and 2022, object of Decree n. 10,332 (2020). Among the objectives to be achieved through the Digital Government Strategy are the provision of digital public services, broad access to open government information and data, adoption of process technology and government cloud services, as well as others.

This transformation occurs in the public sector when the processes are computerized, in such a way that the entire process will be available in the virtual environment, from end to end, and available to the population and to the servers themselves. It is understood that the reduction of bureaucracy in services associated with popular interaction with the government through the institution of electronic portals is a good example of the exercise of accountability.

Therefore, considering that it is the function of TCs to communicate with their users, it is only logical that they use ICT tools to provide data and information on public accounts, in order to give citizens, the full exercise of social control. However, the quality of these services may vary.

Vieira (2012), Kim (2014), Nam (2018), Park and Kim (2020) understand that transparency and corruption behave in diametrically opposite ways. The results corroborated the importance of improving public transparency mechanisms as an instrument for preventing and fighting corruption, associating the evidence detected with the flaws in the nature of established electronic portals (informative, interactive and transactional).

Silva (2017) thus emphasizes the importance of a Transparent Electronic Government, as it should allow speed and efficiency in administration, whether referring to contracts, bids, assets or human resources and, consequently, allow citizens to obtain this information with full accessibility and in a clear manner.

2.3 Transparency, Citizen Participation and Accountability

It is argued that the use of these prerogatives is capable of reducing corruption and bringing the State closer to civil society (Lindstedt & Naurin, 2016, Aranha, 2017, Brusca, Rossi, Aversano, 2018).

Soares and Rosa (2018) summarize that public transparency reveals its importance when announcing information for social participation, monitoring the actions of its rulers and carrying out the accountability of management acts, highlighting the presence of this mechanism in the concept of accountability. Nittis (2019) believes that the Public Administration should place the issue of transparency as one of its priorities and instigate the approximation with the citizen, because, nowadays, it is common to see citizens increasingly involved in obtaining access to account public information.

The drive for transparency around the world is not new. Mention is made of the IMF's effort to increase government transparency with the advent of the Code of Good Practices on Fiscal Transparency and the Fiscal Transparency Manual (IMF, 2007). In national territory, the effort to improve the transparency of public budget execution stands out with the amendment of the LRF (2000) by Complementary Law 131 (2009) and the introduction of the Law on Access to Information, Law 12,527 (2011) and more recently, the publication of Federal Decree

9,203 (2017) which deals with the governance system of the Public Administration with an emphasis, among its principles, on accountability, responsibility and transparency.

Specifically, with regard to transparency, it is worth mentioning the initiative of the General Control of the Union (CGU) which established the Transparent Brazil Scale (EBT) designed to assess the degree of compliance with the provisions of the Access to Information Law. In the 3rd edition of the ranking of states, Alagoas appeared in first place with an evolution of 2.08 (score 10), and in the last position, Amapá, with a grade of zero and without any kind of evolution in behavior between the years.

Experiences lead us to believe that the theme of transparency is advancing in the country, while it is argued that the courts of accounts can make a greater contribution to the promotion of transparency and accountability instruments, based on the way in which they justify their own actions.

The evolution of democracy has brought new responsibilities and prerogatives to society. Among them, to answer to a double obligation: the citizens' obligation to monitor public agents on the use of the power that had been granted to them (citizen participation); and government officials to be accountable to society (Rocha, 2011).

Regarding the first variable, the active use of electronic media has been noticed in the country to highlight information and encourage citizen participation (Gusinsky, Lyrio, Lunkes, Taliani, 2015). Participation emerges as an alternative against the growing legitimacy crisis that characterizes the relationship between citizens and the institutions that affect their lives.

The importance of expanding the channels of citizen participation arises from the intention of increasing public transparency (Rebolledo, Zamora, Virgili, 2017) as a way of democratizing access to information. The mechanisms most used in the country, in addition to the traditional submission of suggestions and requests, involve the institutionalization of ombudsman channels, chats, debate blogs and electronic forms.

The word accountability became more emphasized in the 1980s with the NPM movement, whose principles were adopted with greater emphasis by countries of Anglo-Saxon origin, such as England, Canada and the United States. For them, accountability has always been linked to the search for greater efficiency in public management and in the evaluation of results. In Brazil, accountability is translated with the meaning of rendering of accounts even though there is not a unanimous agreement between the authors, like Santos (2016) who presents it as the obligation of the representative to provide information and justifications for the exercise of the power to the principals (society).

Olsen (2018) brings in his work a more complete idea of the word. It states that accountability processes are mechanisms for controlling and maintaining order in contemporary democracies, such as electoral systems, administrative hierarchies and courts. The author states that accountability has the function of observing whether agents fulfill their obligations and act in accordance with the defined principles and rules and punishing them if there is non-compliance.

O'Donnell (1991), one of the most recurrent authors on the subject, characterizes accountability in terms of dimensions: vertical and horizontal. The first is understood by the action exercised by voters in relation to the occupants of elective positions in the process of their renewal, and the second concerns autonomous institutions, in charge of demanding responsibility from leaders, and, if necessary, punishing them. This is where the Courts of Accounts fit in. There are those who understand that the meaning of the word is associated with the nature of an obligation linked mainly to the public agent's commitment to demonstrate the movement of the public resource received (Sell, Sampaio, Zonatto, Lavarda, 2018).

Finally, Lopes and Freire (2010) see a close relationship between democracy and accountability and associated with transparency as a determining factor for the development of

democracy. Therefore, the feeling of accountability as a product of the term can be understood as an important tool in the construction of democratic arrangements in the country.

3. Methodological Procedures

The present study is classified as exploratory due to the need for greater depth on the object of study through data collection, and descriptive, as it exposes characteristics of a certain population or a certain phenomenon.

The technique adopted for the collection is presented as an observatory one, which consists of examining facts or phenomena that one wishes to study. Finally, it is quantitative, as it aims to understand the reality based on data analysis and cluster analysis was used in an additional way to better interpret the relationships of the formed groups.

The research has as a universe and sample the entirety of the electronic portals of the 32 (thirty-two) Brazilian state and municipal courts of auditors. The identification of the home pages was done through the Google platform, using the standard expression “State Court of Auditors (state name)”.

Data collection was carried out during the year 2020, using the seminal work of Raupp and Pinho (2011) as a parameter with the necessary adaptations to the current moment through the insertion of new ICT instruments. In this sense, for the evaluation of the institutions participating in the survey, the electronic government portals of the TC's were classified into three levels of capacity (low, medium, and high of the evaluated item), obeying the indicators' accountability, transparency and citizen participation, classified by levels (high, medium and low). The choice of the 3 (three) variables above is due to attributes considered essential in the TC's mission related to their own duty to render accounts (accountability) of the resources they manage in the day to day of their attributions. Transparency consists of the example it must set to its jurisdictions and, finally, participation in the appeal to society to feel welcomed to file complaints, seek information and/or question the results of its actions.

For this work, the demonstrated ability levels were converted into percentages based on the number of items analyzed, while the authors used requirements (low, medium, and high) by the number of items. Thus, as described in Table 01 (below), weight was assigned to each item. Then, the sum of points is calculated, which consists of the attribute score (AP) divided by the total of the group (G) and the classification is given by bands: up to 30% is considered low, from 31% to 70% is medium and between 71% and 100% is considered high.

Table 1

Criteria for Examination of E-gov Portals of Brazilian Courts of Accounts

GROUP I Accountability	Weight	Capacity	Range (%)
Attributes			
1. Partial disclosure and/or after the deadline for the set of legal reports	1	Low	0 a 30
2. Disclosure of the set of legal reports on time	5	Medium	31 a 70
3. Partial disclosure of the set of legal reports in simplified versions	5	Medium	31 a 70
4. Disclosure of the set of legal reports in simplified versions	10	Hight	71 a 100
5. Disclosure of management reports of expenses incurred	10	Hight	71 a 100
GROUP II - Transparency			
Attributes			
1. Institutional information about the body	1	Low	0 a 30
2. News release	1	Low	0 a 30
3. Disclosure of General Information	1	Low	0 a 30
4. Disclosure of legislation used	5	Medium	0 a 30
5. Has a search tool	5	Medium	31 a 70
6. Allows downloading of documents, texts, reports in different formats	5	Medium	31 a 70
7. Provides site map	5	Medium	31 a 70
8. Has links to agency unit	5	Medium	31 a 70
9. Provides links to other sites	5	Medium	31 a 70

10. Presents explanatory videos on site subjects	10	Hight	71 a 100
11. Has session videos	10	Hight	71 a 100
12. Disclosure of the processing of different matters	10	Hight	71 a 100
13. Public acts section	10	Hight	71 a 100
14. Disclosure of the agency's plans and actions	10	Hight	71 a 100
GROUP III – Citizen Participation			
Attributes			
1. Provides email address	1	Low	0 a 30
2. Provides existing phone numbers	1	Low	0 a 30
3. Provides electronic forms to facilitate the search for data/information	1	Low	0 a 30
4. Indication of analysis of received emails	5	Medium	31 a 70
5. Monitoring user actions	5	Medium	31 a 70
6. Makes an explicit location for communication with the ombudsman	10	Hight	71 a 100
7. Possibility of responding to received emails	10	Hight	71 a 100
8. It has individual and/or collective online chats	10	Hight	71 a 100
9. Has a blog for debate or other more modern ICTs	10	Hight	71 a 100

Fonte: *Adapted of Raupp and Pinho (2011).*

The condensation of data becomes important, as it will turn possible to know if the court portals are presenting the minimum attributes required to inform, maintain interaction, and promote transparency towards society and towards users of information, internal and/or external, thus efficiently executing accountability.

In this sense, the analysis was carried out based on cluster analysis, using the SPSS software, version 21. It was understood that this type of data analysis would be adequate, considering that the clusters bring together elements that have greater similarity when compared to the other groups formed, considered not similar. In this case, the 3 (three) perspectives studied are capable of directly influencing the result, since they are the bases of proximity, therefore enabling the elaboration of the performance ranking desired by the TC's.

4. Results and Analysis

The present work aimed to analyze the E-government platforms of the Brazilian state/municipal audit courts in order to verify if they were imbued with the same attributes of accountability, transparency and citizen participation that they demand from their jurisdictions. The collected results are shown in table 2 below.

The referred table is structured in three groups: I – accountability; II – transparency; III - citizen participation, groups formed by a total of 28 (twenty-eight) attributes distributed by the courts of accounts that make up the North (N), Northeast (NE), Midwest (CO), South (S) and Southeast (SE). The scaling of them by regions is due to the intention to observe eventual discrepancies existing between the courts from the geopolitical regions of the country.

The results showed that the best result was obtained by group II (transparency 83.71%), followed by group III (citizen participation 64.44%) and in the last position, group I (accountability 38.4%). In terms of regions, the best scored was the Midwest (65.05%) and the ones with the lowest percentage, the North and South regions, with the same score (59.94%). Next, the groups are analyzed in order to identify possible explanations for the scores obtained and for the regions in isolation.

Tabela 2

Evaluation of e-government portals of Brazilian state courts of auditors by Brazilian regions

	Northeast(NE)	North (N)	Midwest (CO)	Southeast (SE)	South (S)	Total
GROUP I - Accountability						
Partial disclosure and/or after the deadline for the set of legal reports	5	5	5	5	5	25
Disclosure of the set of legal reports on time	1	1	2	1	1	6
Partial disclosure of the set of legal reports in simplified versions	1	1	2	1	1	6
Disclosure of the set of legal reports in simplified versions	1	1	2	1	1	6
Disclosure of management reports of expenses incurred	1	1	1	1	1	5
Subtotal	9	9	12	9	9	48
Average	36%	36%	48%	36%	36%	38,4%
GROUP II - Transparency						
Institutional information about the body	5	5	5	5	5	25
News release	5	5	5	5	5	25
Disclosure of General Information	5	5	5	5	5	25
Disclosure of legislation used	5	5	5	5	5	25
Has a search tool	5	5	5	4	4	23
Allows downloading of documents, texts, reports in different formats	5	4	5	5	4	23
Provides site map	5	4	5	5	4	23
Has link to agency unit	5	5	5	5	5	25
Provides links to other sites	5	2	5	5	1	18
Presents explanatory videos on site subjects	3	2	3	4	4	16
Has session videos	3	2	4	3	1	13
Disclosure of the processing of different matters	3	2	3	4	2	14
Public acts section	3	4	2	5	4	18
Disclosure of the agency's plans and actions	4	4	4	3	5	20
Subtotal	61	54	61	63	54	293
Average	87,14%	77,14%	87,14%	90,0%	77,14%	83,71%
GROUP III - Participation						
Provides email address	5	5	3	3	2	16
Provides existing phone numbers	5	5	5	5	5	20
Provides electronic forms to facilitate the search for data/information	5	5	5	5	5	20
Indication of analysis of received emails	3	2	2	3	5	10
Monitoring user actions	4	4	4	3	4	15
Makes na explicit location for communication with the ombudsman	5	5	5	5	5	20
Possibility of responding to received emails	2	1	1	1	1	5
It has individual and/or collective online chats	2	2	1	1	2	6
Has a blog for debate or other more modern ICTs	1	1	1	1	1	4
Subtotal	32	30	27	27	30	116
Average	71,11%	66,67%	60%	60%	66,67%	64,44%
Source: Research data	64,75%	59,94%	65,95%	62,99%	59,94%	62,10%

Table 3 below shows that the best score was obtained by TCE BA and the lowest by TCE RR. Among the 5 (five) best positions, there are 2 (two) TC's representing the NE and SU regions. In general, there is almost a uniformity of the TCs regarding the precarious performance of the accountability attribute.

Table 3
Ranking of Brazilian TC's e-government portals

Ranking	Court of Account	Region	Accountability	Transparency	Citizen Participation	Σ
1°	TCE-BA	NE	1	59	43	103
2°	TCE-CE	NE	1	69	28	98
3°	TCE-GO	CO	21	59	17	97
4°	TCE-SP	SU	1	69	27	97
5°	TCE-ES	SU	6	64	23	93
6°	TCE-AM	N	1	59	28	88
7°	TCE-MT	CO	1	69	18	88
8°	TCE-PE	NE	1	53	33	87
9°	TCE-PR	S	1	64	22	87
10°	TCE-RN	NE	0	54	31	85
11°	TCE-TO	CO	1	59	23	83
12°	TCE-AL	NE	1	54	28	83
13°	TCE-PI	NE	1	59	23	83
14°	TCE-RJ	SU	1	68	12	81
15°	TCE-PA	N	1	54	23	78
16°	TCE-PB	NE	1	59	17	77
17°	TCE-AC	N	1	34	38	73
18°	TCE-MS	CO	1	49	23	73
19°	TCE-PA (m)	N	1	53	18	72
20°	TCE-RJ (m)	SU	1	54	17	72
21°	TCE-SC	S	1	34	33	68
22°	TCE-MG	SU	1	44	22	67
23°	TCE-SE	NE	1	49	13	63
24°	TCE-AP	N	1	39	18	58
25°	TCE-RO	N	1	44	13	58
26°	TCE-SP (m)	SU	1	44	12	57
27°	TCE-RS	S	1	39	17	57
28°	TCE-MA	NE	1	39	12	52
29°	TCE-GO (m)	CO	1	34	12	47
30°	TCE-DF	CO	1	34	11	46
31°	TCE-BA (m)	NE	1	19	13	33
32°	TCE-RR	N	1	13	13	27

Source: Research data.

Stage	Cluster Combined		Coefficients	Stage Cluster First Appears		Next Stage
	Cluster 1	Cluster 2		Cluster 1	Cluster 2	
1	11	13	,000	0	0	9
2	29	30	2,000	0	0	14
3	24	27	2,000	0	0	12
4	25	26	2,000	0	0	12
5	19	20	2,000	0	0	15
6	2	4	2,000	0	0	19
7	8	10	10,000	0	0	8
8	8	12	28,000	7	0	13
9	9	11	42,000	0	1	21
10	17	21	50,000	0	0	28
11	15	18	50,000	0	0	17
12	24	25	51,000	3	4	20
13	6	8	52,000	0	8	21
14	28	29	56,000	0	2	24
15	16	19	56,000	0	5	17
16	31	32	72,000	0	0	31
17	15	16	75,333	11	15	23
18	7	14	86,000	0	0	25
19	2	5	91,000	6	0	25
20	23	24	103,500	0	12	22
21	6	9	111,167	13	9	23
22	22	23	151,200	0	20	24
23	6	15	239,371	21	17	26
24	22	28	260,667	22	14	28
25	2	7	299,333	19	18	26
26	2	6	419,067	25	23	27
27	2	3	733,529	26	0	29
28	17	22	783,667	10	24	30
29	1	2	904,111	0	27	30
30	1	17	1500,507	29	28	31
31	1	31	3931,000	30	16	0

Figure 1 *Agglomeration schedule*

Source: Research data.

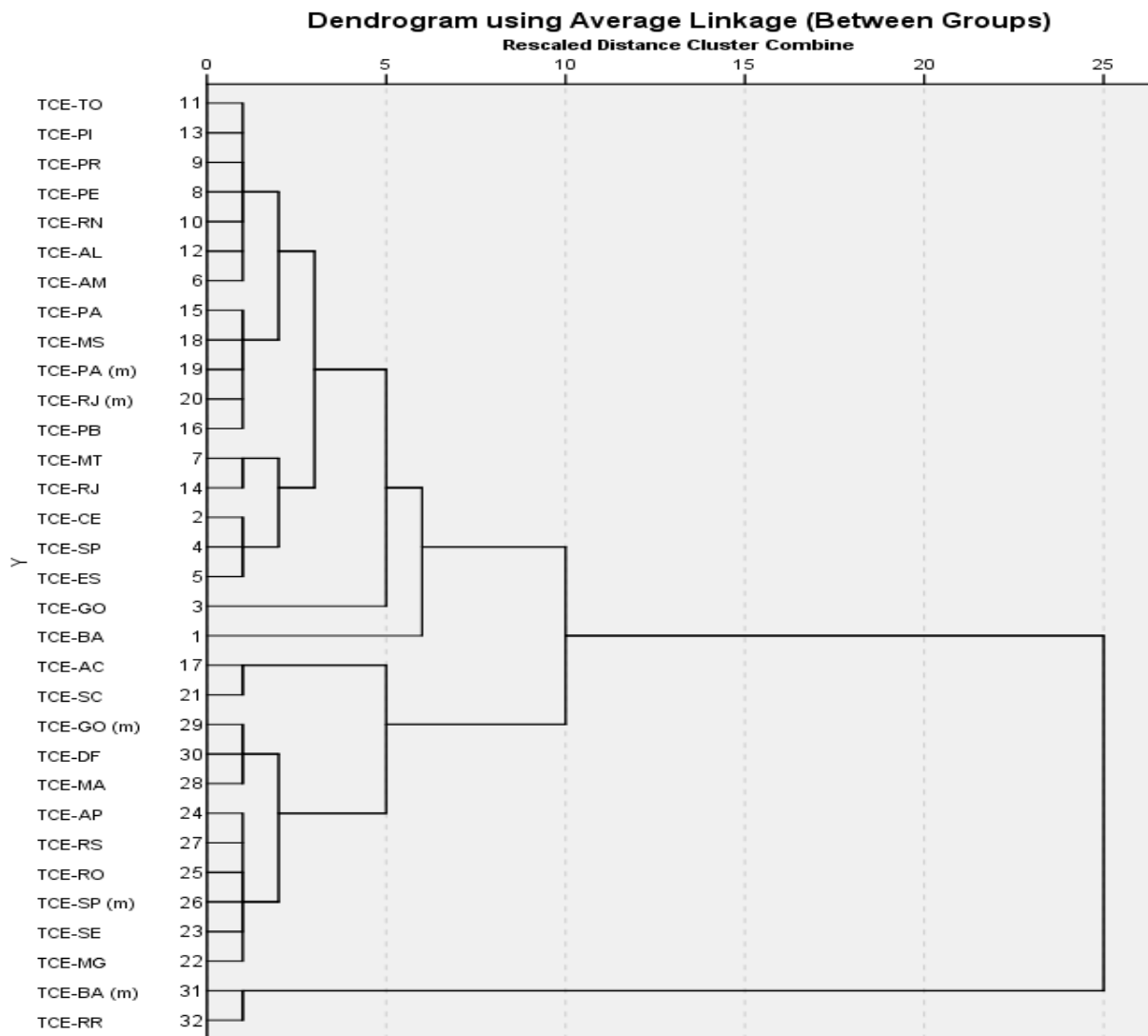


Figure 2 Clusters identified based on the average link between groups

Source: Research data.

Based on the cluster analysis (Figure 2) it is possible to identify that the courts of accounts are organized into 3 (three) groups due to the similarities and dissociations between them, in this order:

- a) the 1st cluster: TO, PI, PR, PE, RN, AL, AM, PA, MS, PA (municipal), RJ (municipal), PB, MT, RJ, CE, SP, ES, GO and BA;
- b) 2nd cluster: AC, SC, GO (municipal), DF, MA, AP, RS, RO, SP (municipal), SE and MG.
- c) 3rd cluster: BA (municipal) and RR.

The evidenced results make it possible to deduce the following conclusion: that the Brazilian geopolitical regions and their economic and sociocultural attributes are not able to explain the association of the courts of accounts, which corroborates the criticism by Rocha et al. (2020) about their insular nature. In other words, the audit courts behave completely differently from each other, and the authors have not identified variables that could explain possible similar performances between them.

As a result, the examination of the results was carried out from the perspectives proposed in the research (accountability, transparency, and citizen participation) as will be shown below.

4.1 Accountability

As mentioned, this was the group that achieved the lowest score, in the order of 38.4%, highlighting the similarity of the results between the surveyed regions (36%), except for the CO region with 48%.

The result achieved (38.4%), reveals the little importance given to the theme when compared to the other groups analyzed (Group II - Transparency = 83.71%; Group III - Participation/Interaction = 68.44%). The situation is evidenced by the fact that the discrepancy between the highest and lowest scores was more than double, that is, in the order of 45.31%.

The result, in a way, highlights the low feeling of accountability that permeates the TCs, as well as the loss of an excellent opportunity to improve democratic arrangements in the country (Lopes & Freire, 2020). Although the percentage achieved (38.4%) places the attribute in the intermediate range of values (between 31% and 70%), there is a tendency for group I to be closer to the range with the lowest evaluation (0 to 30%).

Examination of the reports contained in the portals shows that they are presented using technical language and are devoid of any dialogue with users, such as videos, explanations, explanatory notes, graphics, etc. As a result, there is an almost standard behavior of managers of the courts of accounts in associating the simple disclosure of data and information with the duty to render accounts: one thing does not imply the other. In fact, this aspect of limitation of accountability on the part of the TCs had already been alerted by Rocha et al. (2020).

From this it can be concluded that the level of accountability evaluated in relation to the TC's is in the first stage - of publicization - and that it resides in the fulfillment of the obligation to render accounts, which is dissociated from the effective interest on the part of the controlling agent in becoming responsive in the eyes of society. Therefore, the responsiveness of the agents involved and the ability to coerce access to unavailable information (enforcement) to achieve the completeness of the term accountability were absent from the concept.

In contrast to Loozekoot and Dijkstra (2017), Fernandes and Teixeira (2020), Newcomer (2020), the low level of accountability shown by the TC's also shows signs of non-compliance with the constitutional order related to the duty that all – equally – must be accountable for the funds received. The result confirms previous works by Raupp (2014), Vieira, Mendonça, Cavalheiro and Kremer (2018) who found that accountability is not yet an established reality in the country (Lino & Aquino, 2018, Lino & Aquino, 2020).

In addition to the false impression of accountability or the “illusion of accountability”, the absence of an effective feeling of accountability has other impacts on public management. Rocha (2011), for example, associated the construction of accountability with the preservation of democracy, while Vieira (2012) emphasized the effectiveness of accountability with the publication of the origin and use of public resources. Olsen (2018) also mentioned that the government that is not accountable ends up generating a democratic deficit and an illegitimate political order, which according to the author, those who represent a population must present, clarify and justify their actions and face possible consequences.

Considering these aspects in relation to those who have the duty to watch over public finances, the situation becomes even more aggravating given the fragile model of TC's adopted in the country, marked by political interference (Martins, Libonati, Miranda, Freitas, 2020) and levels of questionable efficiency (Menezes, 2015, Lino & Aquino, 2018).

4.2. Transparency

Transparency is closely related to the term accountability, although it is not to be confused with it, the former being its presupposition. Transparency can be understood as one of the main attributes and priorities in the relationship of governments in relation to society.

The group in question deals with the behavior of portals regarding the availability of tools with a view to promoting it, through video sharing, document downloads, search fields, etc. The percentages achieved by the TC's reached an average figure of 83.71%, revealing the lowest information asymmetry between the analyzed items, which confirms that, regarding this criterion, the TCs are placing transparency as one of their priorities (Nittis, 2019).

Among the Brazilian regions, the Southeast presented the best result (90%), with the least favorable scores obtained by the South and North regions (77.14%), consolidating the trend of satisfactory scores when analyzing the regions in an isolated form. Based on this aspect, the courts of auditors have shown that they perceive electronic portals as active means of making information available, similar to what was emphasized by Gusinsky, Lyrio, Lunkes and Taliani (2015), although the information disclosed is still poorly understood.

The main finding that can be deduced based on the result achieved is that the advance in ICTs may have contributed significantly to the improvement of transparency on the part of the TCs. Another important variable that can be associated with the results achieved in terms of increased public transparency resided in the enactment of Complementary Law 131 (2009), which enabled the real-time dissemination of data on the budget and financial execution of federated entities and their institutions.

The increase in the level of transparency is observed immediately and mediately. Regarding the first aspect, the capillarity of the technological means used by the TCs to leverage transparency also ends up attracting citizen participation (group III) through a diversified portfolio of channels for accessing data and information. In a mediate way, transparency as an e-government tool is a consecrated exercise in the fight against corruption (Vieira, 2012, Kim, 2014, Nam, 2018, Park & Kim, 2020).

Although satisfactory, the data must be understood in terms of the stage in which the preceding group is (Group I = 38.4%) and the correlation between both attributes transparency and accountability. The finding is consistent with the study by Soares and Rosa (2018) who revealed the presence of the transparency mechanism in the concept of accountability, from which it can be concluded that any advance in this variable necessarily involves the one as highlighted by Rocha et al. (2020).

4.3 Citizen Participations

Finally, Group III (Citizen Participation) obtained a result in the order of 64.89%, with the best score being in charge of the Northeast Region with (71.11%) and the lowest with the Central West and South regions (60%), with a standard deviation of 1.68, a situation that shows the group's homogeneity. The findings are consistent with the findings of Rebolledo et al. (2017) that the expansion of participation channels produces positive effects on public transparency, in addition to demonstrating the tendency of the Brazilian movement towards opening the Public Administration in the country.

The average capacity of the portals to promote this interaction can be considered as one of the reasons for the slow and gradual development of the population's involvement. The prevailing feeling of demotivation and apathy ends up having a negative impact on the advancement of public accountability, since if the interested parties themselves do not reveal an interest in public affairs, why do managers feel pressured to become more responsible? It's the impression that remains.

In addition to the feeling of verification, monitoring, the possibility of questioning inferred about public administrators and the institution of electronic government instruments in this area, when not properly monitored, are capable of generating an effect that is exactly the opposite of what is expected. Vieira et al. (2018) emphasize that interaction with the government program is only right when the applicant receives feedback on what was requested, be it: doubt, complaint, or suggestion. Also according to the author, the availability of tools such as e-mail, telephone and electronic forms is not a reality present in some portals.

It is undeniable that the participation of society helps in public transparency (Lara, 2016). According to Silva (2017), the promotion of popular participation in government actions and policies democratizes access to public services, with interaction with the government being an important instrument for democratization, therefore, for advancing accountability as highlighted at the beginning. Having analyzed the 3 (three) groups (I, II and III), the interpretation is in the sense that the TC's regarding the use of electronic government instruments are in an intermediate position (62%), however, the attributes accountability (38, 4%) and transparency (83.71%) have opposite meanings.

5 Final Considerations

The present study aimed to verify the use of Information and Communication Technology (ICT) tools in the advancement of accountability, transparency and citizen participation. The examination was based on the country's state and municipal courts of accounts, in a total of 32 TC's.

The three attributes analyzed are widely referenced in modern Public Administration, notably accountability to which national and international literature dedicates consistent studies that emphasize its importance in promoting democracy, increasing transparency, fighting corruption, etc. (Lindstedt & Naurin, 2016, Aranha, 2017, Olsen, 2018, Brusca et al., 2018, Rocha et al., 2020). At the national level, the issue took on a legal connotation (CF 1988, art. 71, sole paragraph) due to its association with the duty to render accounts. Outside of this, its component elements (transparency, responsibility and coercibility) stand out.

Based on the doubt about the level at which the TC's are regarding the adoption or not of the attributes (I - accountability, II - transparency and III - citizen participation) based on the use of ICT instruments and on the justification that these institutions carry the weight of being responsible for legitimizing the good and regular application of public funds, the results were considered intermediate (62%). Although this finding is positive, it deserves attention regarding its interpretation, starting with the organization of 3 (three) large clusters, which made it possible to conclude that the attribute "political region" is not a preponderant factor in the association between them.

With regard to Group I (accountability), the percentage calculated reached the figure of 38.40% - the lowest among the groups analyzed -, which demonstrates the initial level of the process on the part of the TC's. The low standard deviation (1.61) revealed homogeneity between the regions of the country, with only one region (CO = 48%) with a different behavior from the others. According to the exams, the score obtained came almost exclusively from the required reports based on the LRF, therefore, the information was provided under the legal expectation and without any connection with the spontaneous sense of accountability. As the duty to render accounts is composed of the relationship established between representatives (agents) and represented (principals) in democratic systems, its absence or deficiency constitutes a serious rupture in the sense of responsibility of those who, in the condition of faithful depositary of a trust warrant, failed to honor it.

Regarding Group II (transparency), the value reached was 83.71% and represented the best score among the three groups examined. The finding consists of the lowest standard deviation observed (1.12), with the Southeast region (90%) standing out in the best position

and the South region as the least favorable (77.14%). It was understood that the advance in the use of ICT instruments positively favored the group's result, due to the TC's having efficiently used the available means to increase the publicity of their actions. A possible explanation resided in the edition of LC 131 (2009) which enabled the creation of public transparency portals. It was highlighted that, although positioned at the highest level of the survey (range 71% to 100%), this group should be analyzed together with group I (accountability). The conclusion was that the existence of high transparency and low accountability reveal that the TCs are still in the initial stage of the latter, given that transparency is one of the attributes that integrate the concept of accountability.

Finally, group III, representative of the citizen participation theme, achieved an intermediate percentage (64.89%) among the 3 groups evaluated, with the Northeast Region with 71.11% and the Central West and South regions with 60%. It was understood that the intermediate level of the group may be correlated with low accountability, since public managers do not feel pressured to become more responsible in the face of citizens' feelings of demotivation and apathy. The findings are in line with the movement towards opening up public administration in the country in the last decade, especially after the enactment of Law 12,527 (2011), also known as the access to information law, which is undermining the culture of secrecy that prevails in State organizations, creating feasible conditions for citizens to access data produced by the State.

The results in general (62.19%), although they are positive and show the response to the use of ICTs by the TC's, specific issues need to be solved, such as increasing the participation of citizens with these organizations and a better promoting public accountability on their part. The most sensitive aspect was the feeling of being accountable (group I), understood as sensitive, before being evidenced precisely to those whose mission is to make the Public Administration more responsive.

In this sense, it is suggested for future research to deepen the same examination, in a comparative way, to the entire federal, state and municipal public administration.

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