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Contributions of internal control to public governance: a study of the perception of internal auditors of federal educational institutions

Aportes del control interno a la gobernanza pública: un estudio de la percepción de los auditores internos de las instituciones educativas federales

Contribuições do controle interno para a governança pública: um estudo da percepção dos auditores internos das instituições federais de ensino

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Abstract

Purpose: The article aims to analyze the perception of Internal Auditors of Federal Educational Institutions regarding the contributions of Internal Control to Public Governance.

Methodology: Regarding the technical procedures for collecting research data, a structured questionnaire (Survey) with multiple choices was used, on a 10 (ten) point scale with

alternatives of no agreement/a lot of agreement, with 1 being no agreement and 10 being very agreement. The analysis was carried out using Factor Analysis.

Results: As a result of the research, it was identified that the factors: Risk-Based Audit Planning, Transparency, Public Integrity and Accountability, obtained the highest averages as contributions of internal control to public governance in the perception of the responding auditors. Factors such as the Provision of Consulting Services and Society Participation presented the lowest averages among the factors analyzed. After the factor analysis, it was found that the first factor, Adherence to International Auditing Standards, presents approximately 59.7% of the explanatory power of the variances contained in the sample. According to the auditors' perception, adherence or alignment with international auditing standards is representative of the evolution of the governance process in federal public administration.

Contributions of the Study: The study contributes to the discussion on public governance regarding the contributions of internal control to its development. The results suggest that the process of adhering to international auditing standards is an irreversible process and recognized as necessary for the development of governance in the federal public sector, given that this adherence to international auditing standards presents itself as a factor with greater explanatory power in the analysis, signaling that for public administration to follow the evolution of its governance, it must remain integrated with international standards and best practices.

Keywords: Public Governance. Internal control. Internal Audit. Public Servants.

Resumen

Objetivo: El artículo tiene como objetivo analizar la percepción de los Auditores Internos de Instituciones Educativas Federales respecto de los aportes del Control Interno a la Gobernanza Pública.

Metodología: En cuanto a los procedimientos técnicos de recolección de datos de la investigación, se utilizó un cuestionario estructurado (Encuesta) con opciones múltiples, en una escala de 10 (diez) puntos con alternativas de ningún acuerdo/mucho acuerdo, siendo 1 nada de acuerdo y 10 muy de acuerdo. El análisis se realizó mediante Análisis Factorial.

Contribuciones del Estudio: Como resultado de la investigación se identificó que los factores: Planificación de Auditoría Basada en Riesgos, Transparencia, Integridad Pública y Responsabilidad, obtuvieron los promedios más altos como aportes del control interno a la gobernanza pública en la percepción de los auditores encuestados. Factores como Prestación de Servicios de Consultoría y Participación de la Sociedad presentaron los promedios más bajos entre los factores analizados. Luego del análisis factorial, se encontró que el primer factor, Adhesión a Normas Internacionales de Auditoría, presenta aproximadamente el 59,7% del poder explicativo de las varianzas contenidas en la muestra. Según la percepción de los auditores, la adhesión o alineación con las normas internacionales de auditoría es representativa de la evolución del proceso de gobernanza en la administración pública federal.

Contribuciones del Estudio: El estudio contribuye a la discusión sobre la gobernanza pública respecto de los aportes del control interno a su desarrollo. Los resultados sugieren que el

proceso de adhesión a normas internacionales de auditoría es un proceso irreversible y reconocido como necesario para el desarrollo de la gobernanza en el sector público federal, dado que esta adhesión a normas internacionales de auditoría se presenta como un factor con mayor poder explicativo en la análisis, lo que indica que para que la administración pública siga la evolución de su gobernanza, debe permanecer integrada con las normas y mejores prácticas internacionales.

Palabras clave: Gobernanza Pública. Control interno. Auditoria interna. Servidores públicos.

Resumo

Objetivo: O artigo tem como objetivo, analisar a percepção dos Auditores Internos das Instituições Federais de Ensino sobre as contribuições do Controle Interno para a Governança Pública.

Metodologia: Quanto aos procedimentos técnicos para a coleta de dados da pesquisa, utilizou-se de questionário estruturado (*Survey*) com múltipla escolha, numa escala de 10 (dez) pontos com alternativas de nenhuma concordância/muita concordância, sendo 1 nenhuma concordância e 10 muita concordância. A análise se deu por meio da Análise Fatorial.

Resultados: Como resultado da pesquisa, identificou-se que os fatores: Planejamento de Auditoria Baseado em Riscos, Transparência, Integridade Pública e *Accountability*, obtiveram as maiores médias como contributos do controle interno à governança pública na percepção dos auditores respondentes. Fatores como a Prestação de Serviços de Consultoria e Participação da Sociedade apresentaram as menores médias dentre os fatores analisados. Após a análise fatorial, constou-se que o primeiro fator a aderência às Normas Internacionais de Auditoria apresenta cerca de 59,7% do poder explicativo das variâncias contidas na amostra. Segundo a percepção dos auditores, a adesão ou alinhamento aos padrões internacionais de auditoria tem uma representatividade para a evolução do processo de governança na administração pública federal.

Contribuições do Estudo: O estudo contribui para a discussão sobre a governança pública no que concerne às contribuições do controle interno para o seu desenvolvimento. Os resultados sugerem que o processo de adesão às normas de auditoria internacionais é um processo irreversível e reconhecidamente necessário para o desenvolvimento da governança no setor público federal, dado que essa aderência às normas internacionais de auditoria se apresenta como fator de maior poder explicativo na análise, sinalizando que para a administração pública seguir o curso da evolução de sua governança, deve manter-se integrado aos padrões e melhores práticas internacionais.

Palavras-chave: Governança Pública. Controle Interno. Auditoria Interna. Servidores Públicos.

1 Introduction

In recent decades, institutional analysis has been identified by prominent public management and policy scholars as a promising tool for empirical research. Especially about the study of 'new governance' phenomena where policy is enacted and implemented by actors involving organizations, sectors, jurisdictions and levels of governance (Baldwin, Chen & Cole, 2019).

Kinzler and Mello (2023) report that although there is evidence of a strong relationship among good governance standards and good risk management, this harmonious relationship is only made possible by internal control. For their part, the control institutions have sought to take the lead in the discussion on governance, prescribing measures to promote good governance in public management.

Notably, the public sector has an important role to play vis-à-vis society and an effective governance system encourages efficiency in the use of the resources at its disposal. It also reinforces the manager's responsibility in this use, contributes to better accountability and improves the quality of the services provided. So, it contributes to improving the living conditions of the population (Silva, Pessoa, Batista & Scaccabarozzi, 2011).

Organizations responsible for providing public services, in addition to the challenge of facing a changing world, must promote development in a sustainable way, whether at local, regional, national or even global level, and in this context public organizations have revitalized themselves and changed the way they operate (Raquel & Bellen, 2012).

In addition to undergoing administrative reforms, they have sought to increase their legitimacy and this has encouraged scientific research in administration, economics, political science and other areas on the transformations faced within the scope of public administration theories, including Bureaucratic Administration, New Public Administration and, more recently, the approach known as Public Governance (Raquel & Bellen, 2012).

The provision of public services through several political and social actors is what is conceptualized as 'governance', due to the changing nature of the policy process and service provision in recent decades (Massey & Johnston-Miller, 2016). For Teixeira and Gomes (2018) the term "public governance" has a broad and multiple conceptual approach and its study is complex.

Rosário, Silva, Fattori and Neves (2020) stress the need for organizations providing public services to maintain a connection with the present and at the same time be prepared for future challenges and risks. For the authors, Internal Control, in this context treated as synonymous with Internal Auditing, plays an essential role in the development of good governance in the public sector.

Discussions on control are current and relevant, and have been influenced by factors from the internal and external environment of organizations that affect the prospects for public sector entities, which justifies the need for greater attention in academic research on the subject. Internal control is characterized as "an instrument used by the Administration, aimed at increasing the diversity of organizations and their complexity, used with the purpose of organizations achieving good performance" (Barreto, Callado & Cunha Callado, 2023, p. 206).

Lopes, Valadares and Leroy (2020) state that this is a contemporary topic that has not yet been explored, but that there is a tendency for the volume and diversity of studies to grow in the coming years. In the same idea, when carrying out a literature review to present the state of the art of research produced in Brazil on public governance in administration bodies, Guedes and Silva Júnior (2021) also found that there is little published production.

This shortcoming was pointed out by Beuren and Zonatto (2014, p. 1138) who, at the time, had already warned of the relevance of the subject of internal control for scientific studies, which was already receiving special attention from researchers. However, according to the authors, despite this relevance with regard to internal control in the public sector, very little was known about the scientific contributions that had been developed on this subject. The authors pointed out that, specifically on this subject, the literature review did not identify any bibliometric research that could provide evidence on the theoretical development of this area. In their review of the literature on governance in the public sector, Guedes and Silva Júnior (2021) highlighted research carried out at federal universities and federal educational institutes (Gomides, 2019; Ceratti et al., 2019; Moreira Neto, 2019; Silvia, 2019; Barbosa, 2019; Almeida E Souza, 2019; Teixeira et al., 2018; Hennigen, 2018; Seixas, 2018; Henn et al., 2017; Pires, 2017); Santos, 2016; Manso, 2015; Santiago, 2015; Sales, 2014; Cardozo, 2012; Linczuk, 2012; Rosa, 2012).

We highlight Santiago's study (2015) which analyzed the quality and sufficiency of internal controls inherent to governance at Federal University of Ceará (UFC) and focused on the "analysis of the five dimensions of Control Environment; Risk Assessment; Control Activities; Information and Communication and Monitoring" and about Sales, Peter, Machado & Nascimento et al, (2020), which analyzed the level of adherence of Brazilian federal universities to the public governance practices of the International Federation of Accountants (IFAC) for the dimensions 'Organizational Structure and Processes' and 'Control' (Sales, et al., 2020; Santiago, 2015, p. 8; Guedes e Silva Júnior, 2021).

The research seeks to answer the following problem question: **What is the perception of auditors at federal educational institutions about the contributions of internal control to public governance?** The aim of this article is to analyze the perception of the Internal Auditors of Federal Educational Institutions on the contributions of Internal Control to Public Governance. Thus, given the lack of further scientific research on the subject, this study seeks to contribute to this discussion by bringing the perception of internal auditors on the contributions of internal control to governance in the public sector.

The research is also justified by the need for further research into governmental internal auditing (Borges, 2021), especially in the context of internal control in public administration and its potential contributions to public governance. The choice of research location is justified by the social and academic relevance of federal educational institutions, as well as their own management characteristics, for the promotion of teaching, research and extension.

The study aims to contribute to the discussion on public governance, more specifically within the federal administration, with regard to the contributions of internal control to its development, based on the auditors' perception about the higher education institutions.

The study is structured in five topics, in addition to the introduction, the second chapter provides the theoretical background, the third chapter describes the research methodology, the fourth chapter analyzes and discusses the results and finally, the final considerations in chapter five, which presents the limitations, suggestions for future research and as a summary of the main findings, the study identified that a significant part of the Internal Auditors' perception of the contributions of internal control to public governance in the federal administration is related to the process of Brazilian adherence to international auditing standards.

2. Theoretical Foundation

2.1 The New Public Administration and Governance in the Public Sector

The state modernization that took place in Brazil in the 1990s, especially the internal reform inspired by managerial public administration or New Public Management, was based on an ideological model. It turned the state towards the market and management in practice, which mainly led to a reduction in public administration jobs (Kissler & Heidemann, 2006).

Specifically, the state reform that began in 1995 in our country, in addition to administrative reform, aimed to keep public accounts in balance while at the same time seeking to increase the power of state action. The reform also proposed a reconfiguration of state structures based on replacing the 'bureaucratic model' of administration with the 'managerial model' (Matias-Pereira, 2008).

The discussion of the state issue reform has been a recurring theme in public policy and public administration studies (Laegreid, 2016). These reforms in public management have been configured as an attempt to add improvements to the capacity of administrative systems to effectively and efficiently deliver public policies and services to society (Massey & Johnston-Miller, 2016).

Some achievements have been made in recent decades and these have allowed rights to be expanded and social welfare to be significantly improved, including monetary reform in the mid-1990s, which resulted in great success in the fight against inflation, and in the 2000s with a fiscal reform that sought responsibility in fiscal management, which has allowed important social results to be achieved, such as the reduction of inequalities, poverty and marginalization, and economic results such as increased confidence and credibility in the national economy (Teixeira & Gomes, 2019).

In today's globalized, complex, uncertain, interconnected and volatile world, countries' diverse political, economic and social structures require them to adapt to constant change and in order to maintain fiscal balance, clarity and obedience to rules, modernization and respect for institutions must be achieved, there must be adequate governance in addition to improved control of government action, which is essential for good governance (Rosário et al., 2020).

2.2.1 Fundamentals or Principles of Governance in the Brazilian Public Sector

The fiscal crisis of the 1980s demanded a new international economic and political arrangement from the public sector in order to make the state more efficient (TCU, 2014). The administrative reforms of the 1990s, according to Matias-Pereira (2008), advanced in terms of the use of the concept of governance and the political principles that guided these proposals, namely: participation, accountability and social control.

This context, in turn, led to discussions about governance in the public sphere, which is "the system by which organizations are directed and controlled" and resulted in the establishment of the basic principles that guide good governance practices in public organizations by the International Federation of Accountants (IFAC): transparency, integrity and *Accountability* (IFAC, 2001, p. 11; TCU, 2014).

According to Silva et al. (2011) governance for the public sector has adapted the principles of corporate governance from the private sector to the public sector and these principles have been defined with the aim of guiding public managers and society as a whole

on the principles and practices of good public governance, in order to achieve greater effectiveness and legitimacy in their actions.

The Federal Court of Auditors (TCU) has systematically carried out surveys in order to better understand the state of governance in the federal public administration and thus encourage these institutions to adopt best practices. Since 2017, these surveys have been joined (people management, information technology, public procurement and public governance), focusing on these organizations and making this survey periodic, as an integral part of the accountability process (TCU, 2018).

By changing the perspectives and concepts of public governance, TCU has used the following points of observation: the 'Organizational or Corporate' perspective, referring to the conditions for the body or entity to fulfill its mission, aligning its objectives with the public interest, managing risks and adding value, in an integral, transparent and accountable manner; the 'Public Policy' perspective, which deals with the performance of government policies and programs, considering the network of interactions between the administration in all spheres or levels of government and civil society; and the 'Center of Government' perspective, which refers to the direction given by the government to the nation and legitimacy before stakeholders, providing the conditions for state administration and control. (TCU, 2020).

In addition to *International Federation of Accountants* which published Study No. 1, which defines the principles and recommendations for good governance in the public sector, with the aim of contributing to improving transparency and control over management performance, the *Australian National Audit Office* published, two years later in 2003, a guide to best practices for governance in the public sector, in which, in addition to ratifying the principles advocated by the *International Federation of Accountants*, adds three others: leadership, commitment and integration (TCU, 2014; Silva et al., 2011).

Other initiatives to make the public sector more efficient were reinforced in 2004 by the *The Chartered Institute of Public Finance and Accountability and Office for Public Management Ltd* which jointly published the Guide to Good Governance Standards for Public Services, whose six principles are in line with those already presented (TCU, 2014).

The *Institute of Internal Auditors (IIA)* evaluated the necessary conditions to improve governance in public organizations and concluded that in order to better serve the interests of society, it is important to ensure the ethical, honest, responsible, committed and transparent behavior of the leadership; control corruption; the effective implementation of conduct and ethics; observe and guarantee the adherence of organizations to regulations, codes, norms and standards; guarantee the transparency and effectiveness of communications; balance interests and effectively involve stakeholders, citizens, service users, shareholders or the private sector, etc (TCU, 2014).

IIA has developed a model where "organizations differ considerably in the distribution of responsibilities. However, the following high-level roles aim to amplify the Principles of the Three Lines Model": In turn, internal audit, according to this model, when fulfilling its role, must interact with management to ensure that its work "is consistent with the strategic and operational objectives of the organizations" (IIA, 2020, p. 5; Rosário et al., p. 8, 2020).

In addition to it, it must contribute to the planning and execution of "assessment and consulting activities on the effectiveness of governance, risk management and internal controls, with independence and objectivity, in order to verify that these processes are in fact contributing to the achievement of the organizations' objectives" (Rosário et al., p. 8, 2020).

Auditing comprises the systematic process of comparing the facts or situation observed with pre-established audit criteria, such as: legislation and law in force; internal standards;

technical manuals; and established good practices, in order to finally communicate its findings in a report (Santos, 2018, p. 101).

2.1 Internal Controls and Auditing in Public Governance

Control can be understood as the instrument used by the Administration, aiming to increase the diversity of organizations and their complexity, used with the purpose of these organizations achieving good performance (Barreto et al., 2023). Control, although not the only one, is one of the dimensions of governance, especially from the perspective more anchored in the State (Nogueira & Gaetani, 2018).

Internal control aims to ensure adherence to the legal rules and regulations of public management and seeks to develop and maintain data of a financial or managerial nature, revealing it to information users in a timely manner. Internal control is exercised within the scope of each of the powers over their own activities, "with the aim of keeping them within the law, according to the needs of the service and the technical requirements of its realization, which is why it is a control of legality, convenience and efficiency" (Tomé & Tinoco, 2005 p. 1).

In order for the governance functions of evaluating, directing and monitoring to be used correctly, the basic benchmark established by TCU points out that leadership, strategy and control are the corresponding governance mechanisms. Thus, these practices must be applied in such a way as to ensure that the organization pursues its organizational objectives in the public interest.

Risk management is a set of procedures through which organizations identify, analyze, evaluate, treat and monitor any risks that could compromise organizational objectives. Thus, it aims to contribute to improving performance by identifying potential risks, reducing and minimizing their impacts, (Vieira et al., 2019)

About the control in Public Governance, it refers to control in a broad sense, in addition to public audits aimed at the accounting, financial, budgetary, operational and asset areas, it refers to the capacity for accountability or the duty to render accounts, transparency, risk management, the identification of weaknesses and the initiative of preventive measures that avoid or minimize the occurrence of irregularities in general (Rosário et al., 2020).

Each of the governance mechanisms must be associated with a set of governance components that contribute to achieving the organizational objective and "each governance component is linked to a set of governance practices with the aim of achieving the results intended by the parties", to which control items are associated. The components are Leadership, Strategy and Control, which include risk management and internal control, internal auditing and accountability and transparency (TCU, 2014; Teixeira & Gomes, 2019 p. 541).

Based on the role of internal control in mitigating organizational risks and contributing to the exercise of accountability, internal auditing stands out as an important instrument in these controls (Santos, 2018). Auditing plays an indispensable role in this context by providing an objective assessment and generating knowledge about the efficiency and effectiveness of risk management and internal controls, thus strengthening governance and protecting the institution's assets (IIA, 2018; Keske & Bauer, 2017).

Risk management auditing presents itself as a new paradigm in the work of control

bodies, as they begin to focus more objectively on the risks of not fulfilling the organization's institutional mission (Teixeira & Gomes, 2019; Santos, 2018).

Risk-based auditing therefore objectively examines internal controls in terms of their alignment with the institution's objectives, policies and standards, in order to promote the efficiency and effectiveness of organizational processes, in order to add value to institutional objectives beyond the mere verification of internal controls (Keske & Bauer, 2017).

3. Methodology

The research is descriptive, as it aims to describe a certain population or phenomenon, or even to establish a relationship among variables (Gil, 2002). Descriptive research is important for Accounting Sciences, as it seeks to clarify specific characteristics and aspects inherent to it (Raupp & Beuren 2006).

This research can be classified as field research, as it consists of observing 'facts and phenomena as they occur spontaneously, collecting data relating to them and recording variables that we presume to be relevant' in order to analyze them (Prodanov & Freitas 2013, p. 59).

As for the technical procedures used in the research, for data collection, an objective questionnaire was used, with multiple choice, on a 10 (ten) point scale with alternatives of disagreement/agreement, 1 being none and 10 being very much in agreement. The procedures for the reference will be bibliographical and documental, and the data collection will be through electronic questionnaires, applied to the internal auditors of the Federal Institutions of Higher Education.

The research approach is characterized as quantitative, and its analysis is carried out using the factor analysis technique to process the data. This technique "is used to investigate latent patterns or relationships for a large number of variables and determine whether the information can be summarized into a smaller set of factors" (Matos & Rodrigues, 2019, p.10).

Figueiredo Filho and Silva Júnior (2010, p. 181) justify the use of factor analysis as a measurement technique in the Social Sciences because, according to them, "reliable and valid measures are a fundamental element in the construction of scientific knowledge". Exploratory factor analysis techniques are very useful when you intend to use variables with high correlation coefficients among them and want to establish new variables that can capture the behavior of the original set (Fávero & Belfiore, 2021).

The universe of the research is made up of the internal audit teams of the Federal Education Institutions that make up the network of 69 (sixty-nine) Federal Universities, 38 (thirty-eight) Federal Institutes of Education, Science and Technology, 01 Federal Technological University and 02 Federal Technological Education Centers and the Brazilian Hospital Services Company, a total of 111 institutions linked to the Ministry of Education. The estimated universe of the research represents a total of 542 (five hundred and forty-two), according to the survey by Santos, Formiga and Peixe (2022).

The survey obtained a non-probabilistic sample, for convenience or accessibility, of 119 (one hundred and nineteen) respondents and was collected by means of a structured questionnaire (Survey) and sent electronically to the internal auditors of the Federal Education Institutions.

The sample of 119 respondents represents a percentage of approximately 22% of the expected universe, ensuring a degree of confidence in the order of 95% and a margin of error of 8%. Data was collected between May and July 2021.

The variables set out in Table 1 below are presented as part of the questionnaire for the appreciation of the respondents. These variables are based on what the Office of the General Controller (CGU) has been developing about actions, instruments and standards based on international models, especially those issued by the Institute of Internal Auditors, to make its work more comprehensive and more effective as the Federal Public Administration's Internal Control System, shown in Rosário's study et al. (2020).

Table 1
Description of Variables

Variable	Name	Description
V1	Adherence to Standards.	Adherence to international auditing standards and good national and international practices allows for greater interaction and exchange of experiences with other internal audits in Brazil and around the world, helping to achieve greater objectivity in the work carried out and better results.
V2	Risk-Based Audit Planning	An important innovation brought in by the auditing regulations, this method aims to focus the work on the areas, units and processes that are subject to the greatest threats, capable of preventing the achievement of the objectives of public institutions and governments.
V3	Consulting Services	A significant change implemented through the new regulations, the Internal Control consultancy service is preventive in nature and is appropriate for a world on the move, as the consultancy seeks to help solve specific problems faced by managers.
V4	Continuous Audit	It consists of the use of techniques based on the technology and the purpose of evaluating patterns and trends on a regular basis, in an automatic, less bureaucratic way and identifying exceptions and anomalies in an organization's transactions and controls in a timely manner, thus fulfilling the purpose of predicting irregular situations (e.g. Audit Trail, Alice Tool, etc.).
V5	Public Policy Evaluation.	It consists of a systematic examination of the measures used by governments, with society, to find the ideal solutions to economic, political and social problems. It represents a commitment to efficiency, effectiveness and transparency in government action.
V6	Debureaucratization	The aim has been to improve the quality of public services provided to the population, in a way that adds speed and transparency to these services and, to this end, requires administrative simplification, aimed at reducing formalities while streamlining processes and, in general, with the help of information technology.
V7	Modernization of Legislation	Governance involves the set of relationships among citizens and institutions, which are governed by laws or other rules that, in addition to representing the legitimate interests and needs of stakeholders, must be capable of resolving conflicts and promoting the improvement of government action. To this end, efforts have been made to update and develop regulations and manuals to help improve the work and performance of the Public Administration.
V8	Transparency	Transparency, as an element of good governance, is not just limited to monitoring the use of public resources, but allows for broad monitoring of all public policies. Transparency has contributed in several ways to improving public management in the country.
V9	Participation of Society	This participation permeates the entire public policy cycle: identifying priorities, designing solutions and the policies themselves, acting in the provision of public services and the implementation of measures, and engaging in the evaluation of these policies and services. In Brazil, this participation has been consolidated through different tools and processes.

V10	Public Integrity	An open government environment demands trust among the parties: truthful information, honest public servants, expressing opinions without retaliation, pointing out problems or denouncing in a safe way, transparency about the actions.
V11	Accountability	Commonly related to the idea of Accountability and the state's respect for its role in meeting the needs of the population, it is a factor of the utmost importance in the process of democratization, whenever citizens have the opportunity to express their priorities and demands that are included on the government's agenda.

Source: Adapted from the CGU initiatives reported in Rosário's study et al. (2020).

In order to adapt both to the significant changes that public administration has been undergoing in Brazil and around the world, and to the interests of society, the initiatives seek to contribute to improve the management of the institutions and entities of the Federal Public Administration, generating positive impacts in terms of internal governance (Rosário et al., 2020).

3. Analysis and Results

This topic presents the data collected and treated statistically. The first section presents the characteristics of the responding auditors and the second section describes the procedures for the factor analysis and presents the respective results.

4.1 Characteristics of the Respondent Internal Auditors

Initially, the characteristics of the respondents are shown in Table 2 below, according to the absolute and relative frequencies of the data collected.

Table 2

Sample characteristics

Sex	Absolute Frequency	Relative Frequency
1 – Male	64	53.8%
2 – Female	55	46.2%
Total	119	100.0%

Age group	Absolute Frequency	Relative Frequency
1 - Under 30 years	2	1.7%
2 - 31 to 40 years old	63	52.9%
3 - From 41 to 50 years old	32	26.9%
4 - Over 50 years old	22	18.5%
Total	119	100.0%

Training Area	Absolute Frequency	Relative Frequency
1 - Accounting	53	44.5%
2 – Administration	8	6.7%
3 – Economics	12	10.1%
4 – Law	45	37.8%
5 - Other Areas of Training	1	0.8%
Total	119	100.0%

Level of Education	Absolute Frequency	Relative Frequency
1 – Graduation	2	1.7%

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2 – Specialization	60	50.4%
3 – Master’s	51	42.9%
4 – Doctorate’s	6	5.0%
Total	119	100.0%

Position or Function	Absolute Frequency	Relative Frequency
1 - Auditor	67	56.3%
2 - Head of Audit Unit	52	43,7%
Total	119	100.0%

Experience in Auditing, Controllership or Management in the Federal Public Administration	Absolute Frequency	Relative Frequency
1 - Less than 5 years	19	16.0%
2 - From 5 to 10 years	55	46.2%
3 - From 11 to 15 years	27	22.7%
4 - More than 15 years	18	15.1%
Total	119	100.0%

Source: Research data (2022).

As for the characteristics of the respondents in the sample of 119 (one hundred and nineteen) valid questionnaires, 53.8% are male and 52.3% are from 31 and 40 years old. As for the area of training, the majority are concentrated in two areas: Accounting 44.5% and Law 37.8% and as for the level of information, the majority have a postgraduate degree *lato sensu* 50.4% and *stricto sensu* 47.9% (42.9% have a master's degree and 5% have a doctorate's). As for their position, 43.7% hold the position of head in the audit unit. As for experience, only 16% of the respondents had less than 5 years, while 84% had at least 5 years or more.

Based on the descriptive characteristics of the respondents, we can say that the sample is mostly male, predominantly young, with a background in accounting and law, which suggests that they have different but complementary knowledge, skills and techniques, since Accounting training provides the ability to understand phenomena of an asset, financial and budgetary nature, and legal training provides the ability to assimilate and interpret the rules and regulations governing public administration.

The level of training is also high, as more than 98% have at least one specialization (*lato sensu* post-graduation) and experience in the job is considerable, with a predominance of 84% of auditors having 5 or more years in government auditing. This suggests that the respondents are able to answer with relative certainty the questions proposed about the potential contributions of internal control to governance. These questions were developed based on the report of CGU's initiatives to adapt to the changes that have taken place in recent years in public administration on the international stage and seeking to contribute to the improvement of the institutions and entities of the Brazilian Federal Public Administration.

4.2 Descriptive Statistics

Factor analysis was used to process the data. Table 3 shows the descriptive information for each of the factors.

Table 3
Factor Descriptive Statistics

		Mean	Std. Deviation	Analysis N
V1	Adherence to International Standards on Auditing.	8,9580	1,25141	119
V2	Risk-Based Audit Planning	9,1261	1,13163	119
V3	Consulting Services	8,4202	1,50421	119
V4	Continuous Auditing	8,8319	1,28432	119
V5	Evaluation of Public Policies.	8,7647	1,34483	119
V6	Debureaucratization	8,7983	1,30566	119
V7	Modernization of Legislation	8,7479	1,35433	119
V8	Transparency	9,3277	,96647	119
V9	Participation of Society	8,5546	1,54973	119
V10	Public Integrity	9,0924	1,23502	119
V11	Accountability	9,1345	1,28831	119

Source: Research data (2022).

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When analyzing the factors determined in Table 2, considering the scale that makes a maximum score of 10 points possible, it can be seen that the highest average is conditioned to factor V8, which refers to Transparency with 9.3277, corresponding to a standard deviation of 0.96, followed by factors V11, Accountability (9.1345), V2, Risk-Based Audit Planning (9.1261) and V3, Public Integrity (9.0924), 1345), V2, Risk-Based Audit Planning (9.1261) and V10, Public Integrity (9.0924), which indicates that respondents agree more with these factors as contributions that internal control can make to good governance in the federal public administration.

It is possible to observe that there is a stronger perception among the interviewees regarding the contributions of the variables Transparency (such as monitoring resources and also broad monitoring of public policies) added to Accountability, which, as proposed in the question, is associated with the idea of Accountability and the state's respect for its role in meeting society's needs, is relevant in the process of democratizing public management and defining the government agenda.

The interviewees also pointed to Risk-Based Audit Planning, which aims to 'focus work on the areas, units and processes subject to the greatest threats, capable of preventing the achievement of the objectives of public institutions and governments', and Integrity, which provides trust between government and society 'truthful information, honest public servants, expression of opinion without retaliation, pointing out problems or showing a safe way, transparency about state action'.

The results suggest through the variables with higher averages that the auditors express their agreement with the contributions of internal control to governance based on initiatives that are in line with the basic principles that guide good governance practices in government organizations from the International Federation of Accountants (IFAC): transparency, integrity and accountability (IFAC, 2001, p. 11; TCU, 2014) or Accountability, which is also one of the political principles of governance (Matias-Pereira, 2008).

On the other hand, the internal control consultancy service was presented as having a 'preventative nature' and as being appropriate for a world on the move, where the aim is to help solve specific problems faced by managers. Although there was also significant agreement, this variable obtained the lowest average of all the others applied. All the variables analyzed had a considerable average and were relatively close to each other (from 8.42 to 9.32).

In order to verify the statistical relevance of the set of variables analyzed in the study,

the sample adequacy measure of *Kaiser-Meyer-Olkin* (KMO) and *Bartlett's test of sphericity* (BTS), as shown in table 4 below:

Tabela 4

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy		0,907
Bartlett's Test of Sphericity	Approx. Chi-Square	864,881
	df	55
	Sig.	0,000

Source: Research data (2022).

KMO can be calculated for single or multiple variables and according to Field (2009, p.571) "represents the ratio of the squared correlation to the partial squared correlation among variables". The result of 0.907 indicates that the study presents a sample with compact relationship patterns and that factor analysis is appropriate for the data studied, as values above 0.9 can be considered excellent (Hutcheson & Sofroniou, 1999 apud Field, 2009, p. 579).

Bartlett's test shows significance at 0.000, which is highly significant for the research data, making it possible to continue with FA as a suitable statistical tool for studying the data, as it has a significance value of less than 0.05 (Field, 2009).

Table 5 (Anti-Image Matrices) below analyzes the KMO values for each variable individually.

Table 5

Anti-Image Matrices

	V1	V2	V3	V4	V5	V6	V7	V8	V9	V10	V11
V1	1,000	,632	,356	,597	,462	,565	,539	,397	,384	,496	,435
V2	,632	1,000	,611	,598	,588	,602	,602	,551	,409	,580	,616
V3	,356	,611	1,000	,467	,472	,479	,502	,429	,306	,467	,552
V4	,597	,598	,467	1,000	,708	,667	,521	,591	,503	,603	,582
V5	,462	,588	,472	,708	1,000	,658	,642	,568	,466	,523	,640
V6	,565	,602	,479	,667	,658	1,000	,652	,523	,542	,674	,616
V7	,539	,602	,502	,521	,642	,652	1,000	,485	,536	,576	,636
V8	,397	,551	,429	,591	,568	,523	,485	1,000	,432	,670	,618
V9	,384	,409	,306	,503	,466	,542	,536	,432	1,000	,668	,629
V10	,496	,580	,467	,603	,523	,674	,576	,670	,668	1,000	,780
V11	,435	,616	,552	,582	,640	,616	,636	,618	,629	,780	1,000
V1		,000	,000	,000	,000	,000	,000	,000	,000	,000	,000
V2	,000		,000	,000	,000	,000	,000	,000	,000	,000	,000
V3	,000	,000		,000	,000	,000	,000	,000	,000	,000	,000
V4	,000	,000	,000		,000	,000	,000	,000	,000	,000	,000
V5	,000	,000	,000	,000		,000	,000	,000	,000	,000	,000
V6	,000	,000	,000	,000	,000		,000	,000	,000	,000	,000
V7	,000	,000	,000	,000	,000	,000		,000	,000	,000	,000
V8	,000	,000	,000	,000	,000	,000	,000		,000	,000	,000
V9	,000	,000	,000	,000	,000	,000	,000	,000		,000	,000
V10	,000	,000	,000	,000	,000	,000	,000	,000	,000		,000
V11	,000	,000	,000	,000	,000	,000	,000	,000	,000	,000	

a. Determinant = ,000

Source: *Research data (2022).*

Also according to Field (2009, p. 580), in addition to applying the KMO statistic, one must "examine the diagonal elements of the anti-image matrix of the correlations" for the author, this value must be higher than a minimum of 0.5 for all the variables. If we look at the values obtained, we can see that they are all higher than the established minimum of 05, so we have individually satisfactory results for the variables.

Table 6, which shows the Total Explanatory Variance, lists the eigen values associated with each of the 11 linear components before extraction and after extraction resulting in 01 factor and after rotation, still 01 factor:

Table 6
Total Explanatory Variance

Component	Initial Eigen values			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	6,568	59,709	59,709	6,568	59,709	59,709
2	,857	7,787	67,496			
3	,724	6,580	74,076			
4	,608	5,528	79,603			
5	,553	5,025	84,628			
6	,422	3,835	88,464			
7	,352	3,200	91,664			
8	,296	2,695	94,359			
9	,269	2,448	96,806			
10	,200	1,822	98,629			
11	,151	1,371	100,000			

Extraction Method: Principal Component Analysis.

Source: *Research data (2022).*

According to Field (2009), rotation seeks to optimize the factor structure and the consequence for this data is that the relative importance of the factors is equalized. After extracting the 11 linear components in the data set, only one factor remained after extraction and rotation, which represents the variance explained by that particular linear component.

It was found that the first factor accounted for around 59.7% and considering the first three factors cumulatively accounted for 74.07% and when we add the fourth variable, we see that the four main factors account for approximately 79.60% of the explanatory power of the variances contained in the sample, i.e. this factor shows the perception of Internal Auditors about the contributions of internal control to public governance in the federal administration. According to Field (2009, p. 581) "the first factors explain relatively large amounts of variance", especially factor 1, leaving the other factors with small amounts of variance.

Table 7 below shows the communalities of all the factors in the study, which represent "the proportion of common variance within the variable". (Field, 2009, p.582).

Table 7
Variable Communalities

		Initial	Extraction
V1	Adherence to International Standards on Auditing.	1,000	,471
V2	Risk-Based Audit Planning	1,000	,640
V3	Consulting Services	1,000	,433
V4	Continuous Auditing	1,000	,653
V5	Evaluation of Public Policies	1,000	,635
V6	Debureaucratization	1,000	,684
V7	Modernization of Legislation	1,000	,624
V8	Transparency	1,000	,547
V9	Participation of Society	1,000	,477
V10	Public Integrity	1,000	,695
V11	Accountability	1,000	,709
Extraction Method: Principal Component Analysis.			

Source: *Research data (2022).*

The communalities in the column labeled Extraction, reflect the common variance within the variable (Field, 2009). There is 70.9% of the variance associated with item V11 'Accountability'. According to Table 1, this variable is related to the idea of Accountability and respect for the state and its role in meeting the needs of the population and is a relevant factor in the democratization process. When citizens are able to express their priorities and demands, it is required that these are included on the government's agenda (Rosário et al., 2020).

5. Final considerations

In recent years, Brazil and the world have witnessed a process of developing governance in the public sector. Within the Brazilian Federal Public Administration, several initiatives have been taken to contribute to this process. The study sought to analyze the perception of the Internal Auditors of Federal Educational Institutions on the contributions of Internal Control to Public Governance.

It sought to highlight the view of these actors on the current process of evolution of public governance in the federal administration, based on the actions, instruments and standards that the central body of the Internal Control System of the Federal Public Administration, has been developing, taking international models as a parameter, especially the standards of the European Commission. *Institute of Internal Auditors.*

Based on studies of the literature on the subject, a questionnaire was drawn up for internal auditors working in the federal education network, regarding the degree of agreement on the contribution of these factors to governance. Exploratory factor analysis was used.

After applying the tests and other statistical procedures of the exploratory factor analysis, it was found that KMO result of 0.907 indicates that the study presents a sample with compact relationship patterns and that the factor analysis is appropriate for the data studied, in line with the literature presented. Bartlett's test shows significance at 0.000, which is highly significant.

The study answers the research question about the auditors' perception by means of Factor Analysis, where the data shows the main components, with the first factor alone accounting for around 59.7% and the four main factors together accounting for approximately

79.60% of the explanatory power of the variances contained in the sample, i.e. this factor shows the internal auditors' perception of the contributions of internal control to public governance in the federal administration.

In the perception of the interviewees, who are also actors in the internal control system, the path of adherence to international standards is fundamental to the evolution of the governance process in the federal administration. This can be understood as the starting point for adherence to the governance model proposed as an international benchmark.

In this perception, adherence or alignment with international auditing standards is of fundamental importance, demonstrating that this is an irreversible process and one that is recognized as necessary for the development of governance in the federal public sector, given that this adherence is presented as a factor with greater explanatory power, so for the public administration to follow the course of the evolution of its governance, it must remain integrated with international standards and best practices.

Risk-Based Audit Planning, Transparency, Public Integrity and Accountability, obtained the highest averages as contributions of internal control to public governance in the perception of the auditors. In turn, the provision of consultancy services and the participation of society had the lowest averages among the factors analyzed, i.e. according to the perception of the interviewees, these variables are factors with less influence on the governance process.

The study contributes to a more in-depth discussion of the literature on the subject, with regard to the contribution of internal control to governance in the public sector, as it represents the result of the perception of a portion of public agents, influential in the governance process, given the nature and specialty of their functions.

Limitations include the fact that the study was aimed exclusively at auditors working in the auditing function at federal educational institutions, where a sample was obtained by accessibility.

It is suggested that future studies apply the survey to federal managers, internal CGU auditors and external auditors from the Federal Court of Accounts in order to compare perceptions. The study could also be applied to state and municipal managers and/or auditors.

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