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Promotion of mechanisms to strengthen vertical accountability in local governments: the case of health in Brazil

Promoción de mecanismos para fortalecer la rendición de cuentas vertical en los gobiernos locales: el caso de la salud en Brasil

Promoção de mecanismos de fortalecimento da *accountability* vertical nos governos locais: o caso da saúde no Brasil

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Abstract

Purpose: To analyze the influence of the political and professional profile of public officials on the provision of mechanisms that promote vertical accountability in the local health system in Brazil.

Methodology: This qualitative study was developed in two stages. In the first stage, a structured questionnaire organized into thematic blocks was administered to 83 Municipal Health Departments, with the objective of characterizing the professional and political-party profiles of managers and respondents' perceptions regarding vertical accountability instruments. The second stage involved documentary analysis of the official websites of the corresponding 83 municipalities regarding the presence, accessibility, and functioning of vertical accountability

instruments. Data were analyzed through documentary analysis and descriptive statistics, organized in electronic spreadsheets, categorized and compared.

Results: There is an influence of the political and professional profile of public health managers on the improvement of vertical accountability mechanisms in local governments. The study findings show that secretaries with political party affiliation demonstrated below-average performance in offering or maintaining vertical accountability instruments compared to those without party affiliation. Regarding professional profile, results indicated better performance by health managers with educational background related to health and higher education degrees.

Contributions of the study: This study provides original empirical evidence on how individual characteristics of municipal health managers—notably the absence of political party affiliation and professional training in the health field—are positively associated with the existence and effective functioning of vertical accountability mechanisms. By triangulating self-reported data with documentary verification across 83 Brazilian municipalities, the research advances beyond normative literature to demonstrate that the politicization of appointments compromises both the formal availability of these instruments and their actual capacity to promote transparency, responsiveness, and social oversight. These findings reinforce the importance of decoupling technical criteria from partisan logic in appointments to strategic positions within the Unified Health System (Sistema Único de Saúde – SUS in portuguese), thereby contributing to both theoretical debates on subnational governance and policy formulation aimed at strengthening democratic administration in public health.

Keywords: Vertical Accountability. Municipalities. Public Health. Municipal Secretaries of Health.

Resumen

Objetivo: Analizar la influencia del perfil partidario y profesional de los agentes públicos en la oferta de mecanismos que promueven la rendición de cuentas vertical en el sistema local de salud en Brasil.

Metodología: El estudio cualitativo se desarrolló en 2 etapas. En la primera, se aplicó un cuestionario organizado en bloques temáticos en 83 Secretarías Municipales de Salud, con el objetivo de caracterizar el perfil profesional y político partidario de los gestores y la percepción de los encuestados acerca de los instrumentos de *accountability* vertical. La segunda etapa involucró el análisis documental de los portales oficiales de los 83 municipios correspondientes, en relación con la presencia, accesibilidad y funcionamiento de los instrumentos de *accountability* vertical. Los datos fueron analizados mediante análisis documental y estadística descriptiva, organizados en hojas de cálculo electrónicas, categorizados y comparados.

Resultados: Existe una influencia del perfil político y profesional de los gestores de salud pública en la mejora de los mecanismos de rendición de cuentas vertical en los gobiernos locales. Según los hallazgos del estudio, los secretarios que tienen afiliación partidaria tuvieron un peor desempeño en ofrecer o mantener instrumentos de rendición de cuentas verticales en comparación con aquellos que no están afiliados a un partido. En cuanto al perfil profesional, los resultados mostraron un mejor desempeño por parte de los directivos de salud que contaban con formación relacionada con la salud y un nivel educativo superior.

Contribuciones del Estudio: Este estudio ofrece evidencia empírica original sobre cómo las características individuales de los gestores municipales de salud – especialmente la ausencia de afiliación político-partidaria y la formación profesional en el área de la salud – se asocian positivamente con la existencia y el funcionamiento efectivo de mecanismos de rendición de cuentas vertical. Mediante la triangulación de datos autorreferidos con verificación documental en 83 municipios brasileños, la investigación trasciende los debates normativos al demostrar que la politización de los nombramientos compromete no solo la disponibilidad formal de dichos instrumentos, sino también su capacidad real para promover transparencia, capacidad de respuesta y control social. Estos hallazgos refuerzan la importancia de desvincular la competencia técnica de la lealtad partidaria en los nombramientos para cargos estratégicos dentro del Sistema Único de Salud (SUS), contribuyendo así tanto al debate teórico sobre gobernanza subnacional como a recomendaciones de política orientadas a fortalecer la administración democrática en la salud pública.

Palabras clave: Responsabilidad vertical. Municipios. Salud Pública. Secretarios de Salud Municipales.

Resumo

Objetivo: Analisar a influência do perfil partidário e profissional dos agentes públicos na oferta de mecanismos de promoção da *accountability* vertical no sistema local de saúde no Brasil.

Metodologia: O estudo qualitativo desenvolvido em 2 etapas, sendo feita a aplicação de questionário organizado em blocos temáticos em 83 Secretarias Municipais de Saúde, com objetivo de caracterizar o perfil profissional e político partidário dos gestores e percepção dos respondentes acerca dos instrumentos de *accountability* vertical. A etapa 2 envolveu a análise documental dos portais oficiais dos 83 municípios correspondentes acerca da presença, acessibilidade e funcionamentos dos instrumentos de *accountability* vertical. Os dados foram analisados por meio de análise documental e estatística descritiva, organizados em planilhas eletrônicas, categorizados e comparados.

Resultados: Existe influência do perfil político e profissional dos gestores públicos de saúde sobre o aprimoramento dos mecanismos de *accountability* vertical nos governos locais. Nos achados do estudo os secretários que possuem filiação partidária obtiveram desempenho abaixo na oferta ou manutenção de instrumentos de *accountability* vertical se comparadas aos que não possuem ligação com agremiação partidária. Quando se trata de perfil profissional os resultados apontaram um o melhor desempenho por parte dos gestores da saúde que possuíam formação ligadas a saúde e grau de instrução em nível superior.

Contribuição do Estudo: Este estudo oferece evidência empírica inédita sobre como características individuais dos gestores municipais de saúde – notadamente a ausência de filiação partidária e a formação profissional na área da saúde – se associam positivamente à existência e ao funcionamento efetivo de mecanismos de *accountability* vertical. Ao articular dados autorreferidos com verificação documental em 83 municípios brasileiros, a pesquisa avança além da literatura normativa, demonstrando que a politização das nomeações compromete a disponibilidade formal desses instrumentos e capacidade real de promover transparência, responsividade e controle social. Esses achados reforçam a importância de desvincular critérios técnicos da lógica partidária nas nomeações para cargos estratégicos no

SUS, contribuindo tanto para o debate teórico sobre governança subnacional quanto para a formulação de políticas que fortaleçam a democracia administrativa na saúde pública.

Palavras-chave: *Accountability* Vertical. Municípios. Saúde Pública. Secretários de Saúde Municipal.

1 Introduction

Democracies constitute sets of political institutions characterized by regular patterns of interaction, recognized, practiced, and accepted by social agents. This dynamic assumes that these agents will continue to interact in accordance with the rules and norms embedded in these patterns. In contemporary societies, which present themselves as complex and multifaceted, democracy plays a significant role in mediating relationships between structural factors, individuals, and groups, enabling society to organize its diverse interests and identities (O'Donnell, 1991).

The pursuit of effective government requires representation and accountability to be central elements of representative democracy. These elements are essential to ensure that elected officials act in the interests of the population and account for their actions (Philp, 2009).

In this context, it is fundamental that high-level public officials be held accountable to society, granting citizens the power to influence political decisions. In this environment, mechanisms must be established that promote the flow of information, guarantee freedom of expression, and encourage active participation. These elements are essential for fostering social oversight of state actions, serving as a barrier against abuse of power by public officials (Splichal, 1999; Gonçalves et al., 2021).

In newer democracies, such as Brazil's, practices that compromise system integrity are observed, such as clientelism, corruption, and arbitrary acts. These issues emerge from excessive concentration of power in various sectors of the state. This situation imposes significant structural challenges for the improvement and implementation of more effective controls, while also hindering the strengthening of democracy itself (Mota, 2007).

There is, therefore, a weakening of democracy resulting from the distance between public agencies and the needs of the population, often exacerbated by state bureaucracy, which treats citizens impersonally or negligently. In this sense, it is argued that this situation can only be mitigated if government actions are effectively monitored and scrutinized by civil society (Campos, 1990).

In a segmented analysis, it is important to emphasize that over the years, the health sector has consolidated itself as one of the fastest-growing sectors and one that demands significant expenditure of economic resources, being responsible for consuming a considerable portion of a country's economy (Shukri & Rami, 2015; Lima & Gonçalves, 2024). Furthermore, health was established as a fundamental social right with the enactment of the Federal Constitution in 1988 (Constitution, 1988). Since the creation of the Unified Health System (SUS) in 1990, this right has been reaffirmed as a state responsibility, with norms guaranteeing access to quality health services for the entire Brazilian population (Law n. 8.142, 1990).

In this context, the foundations of health management in Brazil are based on the principles of Universalization, Equity, Comprehensiveness, Decentralization, and Popular Participation in health services (Law n. 8.142, 1990). These principles guide the formulation and implementation of health policies, seeking to ensure a system that meets all population needs in a fair and accessible manner.

Nevertheless, despite being constitutionally enshrined, the right to health and the principles that guide it risk not being effectively respected in practice by some federated entities in Brazil, resulting in incompatibility between society's expectations regarding health management and what managers can actually implement.

At the center of this issue are accountability mechanisms, which offer options for social control and participation, essential for the realization of democracy and, more specifically, the right to health; fundamental mechanisms to adjusting public policies that may be misaligned with collective interests. This perspective highlights the complexity of interactions between political and bureaucratic agents and the importance of accountability mechanisms to ensure that these agents' actions align with societal interests.

At the local government level, the possibility of appointing municipal secretaries of health through discretionary decisions made by the political group in power raises important questions regarding the profile of individuals occupying these positions. This practice may result in appointments that do not necessarily meet technical or professional criteria, but are instead influenced by political ties. It therefore becomes essential to assess whether the individuals selected for these positions possess the appropriate educational background and professional experience required for public health management, or whether they are more closely aligned with political careers, which may compromise the effectiveness and quality of healthcare administration (Gonçalves, A. D. O., Barbosa, E. D. S., Santos, S. C., & Lustosa, P. R. B.).

With more than 5,000 municipalities spread throughout the country, local entities, however, present different stages of implementation and refinement of accountability mechanisms. Many of these instruments are regulated and required by law, becoming mandatory, while others are voluntary in nature, leaving discretion to the administrator for their implementation. When used appropriately, these instruments can facilitate monitoring, control, and oversight of political representatives' actions, promoting greater transparency and accountability in public management.

Literature recognizes that various factors influencing population health are not restricted solely to the health care system, but often are more closely related to the political context in which health organizations operate (Brancaglioni, Soares, & Bahia, 2022), and furthermore, that political-party influences present in the appointment of positions can significantly impact health management, potentially leading to less efficient management and reduced accountability in resource allocation and health service delivery (Brancaglioni et al., 2022).

Furthermore, it is important to highlight the role of public organizations at subnational levels in Brazil, which are fundamental to the implementation of SUS and to ensuring that health policies are implemented effectively and responsively to population needs (Brancaglioni et al., 2022).

Thus, the question guiding this study is: **To what extent does the political and professional profile of municipal health managers influence the provision and strengthening of vertical accountability mechanisms at the local level?** Accordingly, this study aims to analyze the influence of the political and professional profile of municipal health managers on the provision and strengthening of vertical accountability mechanisms at the local level.

The relevance of this investigation stems from the central role that managers play in implementing health policies and ensuring transparency and social participation, especially in a federative context marked by institutional asymmetries and the politicization of appointments. Furthermore, literature still lacks empirical analyses relating individual characteristics of public officials to the effectiveness of social control instruments within SUS. By collecting managers'

own perceptions through questionnaires and comparing them with documentary evidence from municipal websites, the study seeks to understand how these profiles may foster or limit the consolidation of vertical accountability in local governments.

The article is organized into four sections. The first section is devoted to the introductory aspects of the study. The second section presents the theoretical framework, discussing the main issues related to accountability, the political-party structure, and health. The third section outlines the methodological aspects, including the research classification, a detailed description of the study design process, and the methods used for data collection, processing, and analysis. The fourth section presents and discusses the research findings. Finally, the concluding remarks, the study's potential limitations, and suggestions for future research are presented, followed by the references.

2 Theoretical Framework

2.1 Accountability in the Public Sector: Theoretical and Conceptual Aspects

The concept of accountability still lacks a canonical translation into Portuguese and is frequently described as multifaceted (Schedler, Diamond, & Plattner, 1999; Campos, 1990; Pinho & Sacramento, 2009). In the literature, terms such as responsibility, accountability, administrative morality, and power control recurrently appear (Mota, 2007), which evidences its complex and comprehensive nature.

From this perspective, Sinclair (1995) defines accountability as the obligation of those holding delegated authority to justify the use of public resources for the achievement of collective objectives. Matias-Pereira (2010) complements this view by characterizing it as a set of institutional mechanisms that guide managers in explaining and justifying their actions, contributing to greater transparency and visibility of public policies.

These definitions emphasize that accountability involves the existence of rules and citizens' capacity to access information, demand answers, and, when necessary, impose sanctions, which entails two central dimensions: answerability (the obligation to render an account) and enforcement (the capacity to sanction).

Przeworski (1998) advances by proposing that a government is only considered accountable if citizens can identify whether elected officials act in the public interest and have effective mechanisms—such as non-reelection—to hold them responsible. In this sense, accountability mechanisms function as a "map" that connects public policy outcomes to the possibility of sanction (Przeworski, 1998).

It is relevant to distinguish accountability in the public sector from that observed in the private sector. While in the latter, stakeholders are clearly defined and limited, in the state sphere citizens or principals, in principal-agent theory language, are indeterminate and multifaceted, given the collective nature of public goods (Mulgan, 2000). The relationship thus implies a dynamic of social exchange: on one side, citizens or institutions demanding responses based on legitimate authority; on the other, managers who must justify their choices and eventually face consequences.

Historically, the debate on accountability focused on controlling abuses of power, preventing corruption, and ensuring respect for fundamental rights. More recently, however, a perspective centered on public management efficiency, transparency, and managerial accountability has prevailed, in line with state reform agendas (Abrucio & Loureiro, 2004).

In health field, Brinkerhoff (2004) proposes a useful typology for empirical analysis: a) financial accountability: control over resource allocation and use; b) performance

accountability: focus on results and policy effectiveness; c) political-democratic accountability: linked to citizen evaluation of electoral commitment and institutional responsiveness.

This classification enables the articulation of the concept of accountability with the concrete reality of local health systems, particularly in Brazil, where social participation and transparency are established constitutional principles.

Public Choice Theory helps to explain bureaucratic incentives: conceived as rational agents, bureaucrats seek to maximize budgets, power, and stay in office (Gonçalves et al., 2018). In this context, effective accountability mechanisms become essential to align individual and collective interests.

2.1.1 Accountability and Public Accounting: Transparency, Financial Reporting, and Fiscal Governance in the Public Sector

Public accounting literature has consistently shown that accountability mechanisms are intrinsically linked to practices of budgetary transparency, financial reporting, and fiscal governance (Niyama & Silva, 2021). In this perspective, accounting ceases to be merely a technical tool for recording and becomes a mechanism of social and political control, capable of translating governmental actions into information that is understandable and auditable by society.

The Fiscal Responsibility Law (LRF), established by Complementary Law No. 101/2000, enshrined in the Brazilian legal framework the obligation for federative entities to publish periodic fiscal reports, such as the Fiscal Management Report, thereby establishing minimum standards of transparency and accountability in the use of public resources. These instruments fulfill legal requirements and constitute institutional mechanisms for vertical accountability, insofar as they enable citizens, councils, and oversight bodies to assess public financial management.

Empirical studies indicate that municipalities with greater adherence to public accounting principles, such as clarity, timeliness, comparability, and reliability of financial information, tend to exhibit higher levels of social participation and lower incidence of corruption (Gonçalves et al., 2021). This reinforces the notion that public accounting is not neutral: its institutional quality directly affects the capacity for democratic scrutiny over local executive authorities.

The interface between accounting and accountability gains renewed relevance in the context of Brazil's Unified Health System (SUS), where resource management is decentralized and subject to multiple oversight bodies (health councils, audit courts, and the public prosecutor's office). In this setting, the clarity and accessibility of accounting information become prerequisites for the effective exercise of social control, especially in health care, where technical complexity may obscure accountability (Gonçalves et al., 2021).

Thus, the integration between accountability and public accounting proves essential for strengthening health governance. Without transparent, accessible, and contextually relevant accounting information, participatory mechanisms—such as public hearings and health councils—lose their factual basis, becoming merely formal rituals with little real impact on holding managers accountable.

2.2 Brazilian Political Party Structure

The Brazilian party system plays an ambivalent role in contemporary democracy. Although political parties are fundamental institutions for interest aggregation, mediation between society and the state, and governmental stability (Meneguello & Amaral, 2022), their

performance is often characterized by programmatic instability, personalism, and weak civic identification, which undermines their representative function.

Although indispensable for governability, political parties in Brazil face a legitimacy crisis manifested in party fragmentation, ideological volatility, and the perception that they serve elite interests more than those of the broader population (Schmitt, 2000; Bolognesi, Ribeiro, & Codato, 2022).

Historically, Brazil has established itself as one of the world's largest democracies, with an electoral tradition dating back to the imperial period. However, unlike more consolidated democracies, the country has not developed a party system characterized by clear ideological identities or coherent programs (Bolognesi et al., 2022). The phenomenon of de-ideologization, that is, the weakening of consistent ideological cleavages between left and right, combined with low programmatic consistency, prevents voters from identifying distinct policy proposals among parties, thereby fostering pragmatic alliances and exchanges of support based on local or personal interests.

This logic is intensified in contexts of high fragmentation: currently, Brazil has dozens of registered political parties, many of which lack a solid territorial base or distinct policy platform (Tribunal Superior Eleitoral [TSE], 2024). The absence of effective legal barriers to party proliferation sustains a system in which party loyalty is weak and ideological fidelity is nearly nonexistent (Manin, 2012).

Latinobarómetro data reveal that Brazil occupies one of the worst positions in Latin America in terms of party identification (Meneguello & Amaral, 2022). This disconnection between citizens and parties weakens electoral accountability mechanisms, as it reduces voters' capacity to punish or reward elected officials based on performance or promises.

Moreover, practices such as personalistic campaigning, private financing, and clientelism further hinder public understanding of party platforms (Bolognesi et al., 2022). In this context, the appointment of public managers, including in technical areas such as health, often reflects political loyalty or coalition agreements rather than merit-based or technical competence criteria.

It is important to emphasize that this logic is not neutral: when strategic positions are filled based on partisan ties rather than professional qualifications, administrative efficiency and the state's capacity to respond to social demands in a transparent and equitable manner are undermined (Colonnelli, Prem, & Teso, 2020).

Thus, although formally democratic, the Brazilian party system often operates as a distorted filter between citizens and public policies, fostering bureaucratic politicization and the erosion of social control mechanisms, particularly at subnational levels, where oversight is weaker.

3 Methodological Approach

This study adopts a qualitative methodological design, combining the collection of primary data through a structured questionnaire with documentary analysis of official municipal websites. The research process was organized into three complementary stages.

In the first stage, a structured questionnaire was administered to Municipal Health Departments. The instrument, composed of 18 closed-ended questions, was organized into two thematic sections. The first aimed to characterize the professional and partisan profile of managers, including education, experience, and party affiliation, while the second examined respondents' perceptions regarding the existence and use of vertical accountability instruments in the local health system. At the end of this stage, 83 valid responses were obtained.

The second stage comprised a documentary analysis of the official websites of the municipalities whose managers participated in the survey. This stage aimed to examine the existence, accessibility, and effective operation of vertical accountability mechanisms, including public hearings, ombudsman offices, health councils, active transparency tools, and financial accountability reports.

Each item was categorized as existing, non-existing, or undefined, considering its legal obligation or voluntary nature.

In the third stage, data obtained through the questionnaire and documentary analysis were organized in electronic spreadsheets, categorized, and compared. This process enabled the examination of the relationship between managers' profiles and the availability of vertical accountability mechanisms in the municipalities. The analysis sought to identify patterns, convergences, and discrepancies between managers' perceptions and the available documentary evidence.

The study was approved by the Research Ethics Committee for Human and Social Sciences of the University of Brasília (Consolidated Opinion No. 7,016,414), in accordance with the ethical guidelines governing research involving human subjects.

4 Results and Analysis

The data reveal that 89% of municipal secretaries of health hold either undergraduate or graduate degrees (Figure 1), while approximately 48% of respondents are professionals from fields directly related to health care, such as medicine, nursing, and psychology (Figure 2).

These findings corroborate the conclusions of Brancaglioni et al. (2022) and challenge the perception that the position of municipal health secretary functions merely as a form of political patronage, filled without technical criteria.

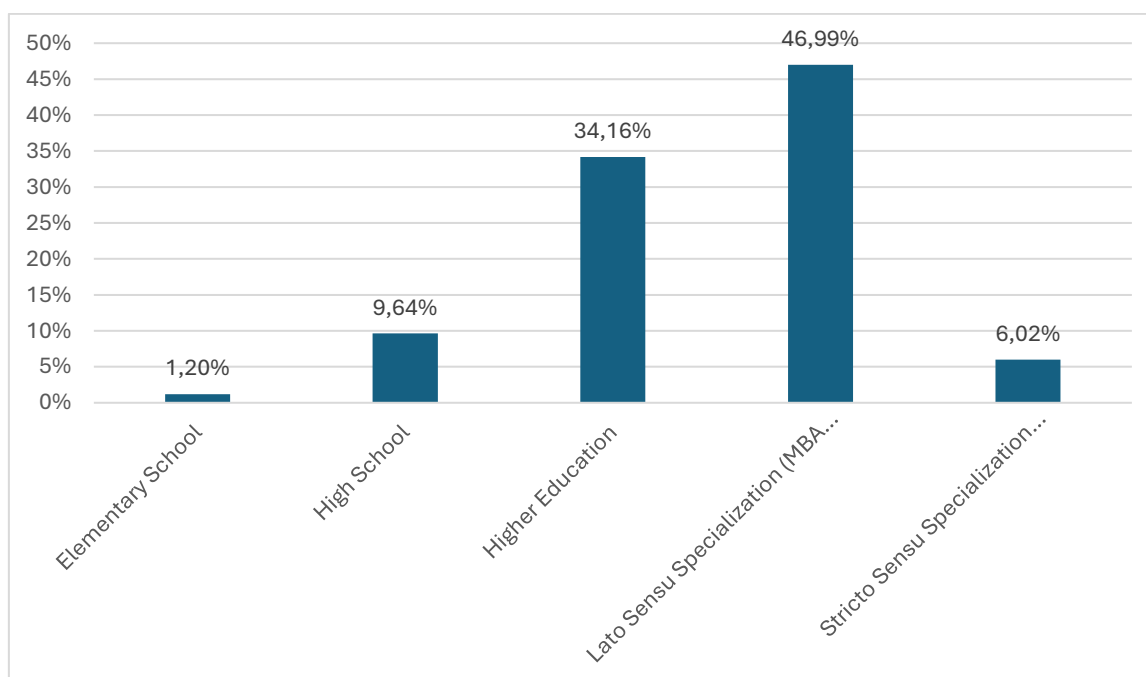


Figure 1 Professional Education Level of secretaries of Health

Source: Research data.

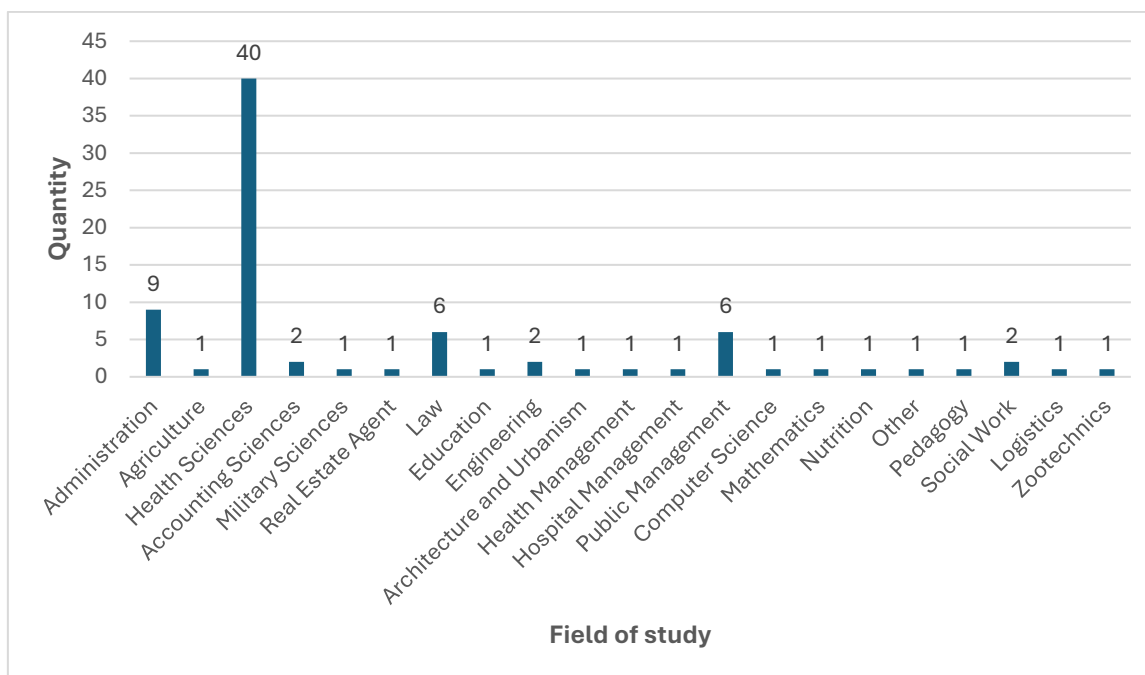


Figure 2 Educational background of secretaries of Health

Source: Research data.

The high proportion of managers with educational backgrounds in the health sector suggests a significant degree of professionalization within the mid-level bureaucracy, consistent with the recommendations of Papi, Santos, and Seidi (2024) regarding the importance of technically qualified bureaucracies for effective governance.

However, the analysis also identified notable cases of educational backgrounds in fields unrelated to health care, such as real estate brokerage, military sciences, and mathematics. Although this does not necessarily compromise managerial competence, it raises legitimate concerns regarding functional suitability in a highly technical sector such as public health (Teixeira, 2010; Brandão, 2018).

Figure 3 indicates that 70% of secretaries declared affiliation with a political party, evidencing intense politicization of appointments, even in positions of a technical nature. This finding reinforces the conclusions of Lopez and Silva (2019) regarding the partisanization of high-level bureaucracy in Brazil.

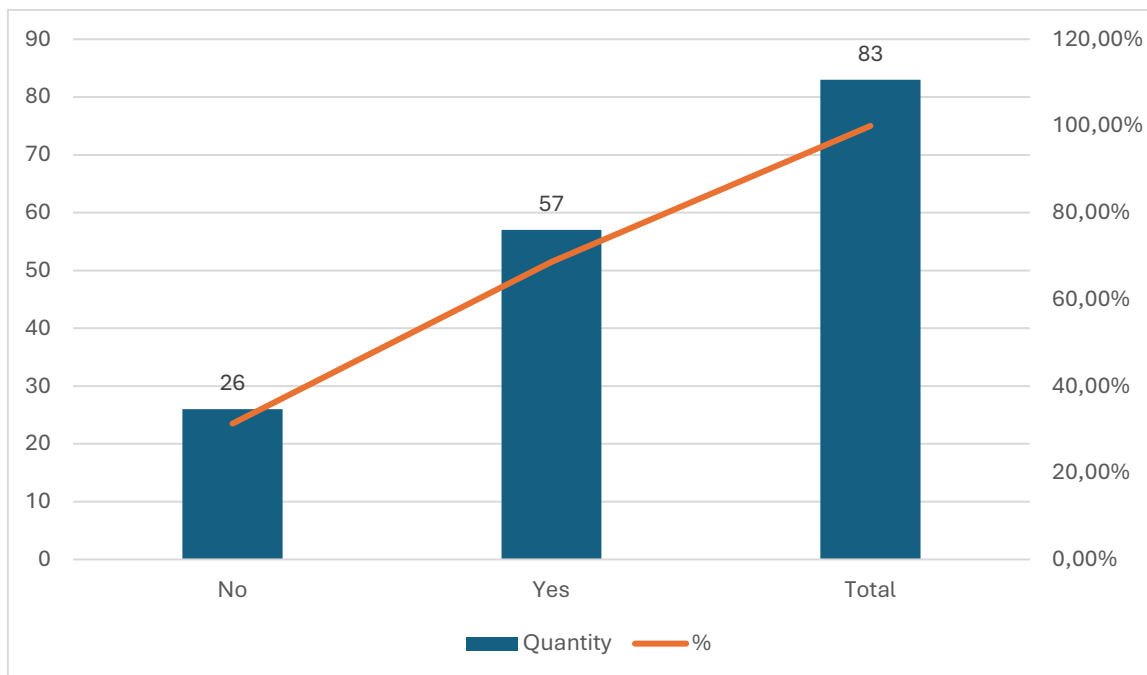


Figure 3 Politicization of secretaries of Health

Source: Research data.

More relevant, however, is the negative association between party affiliation and the effective provision of vertical accountability mechanisms. As illustrated in Figure 4, managers without party affiliation consistently outperformed affiliated managers across all instruments analyzed. The most pronounced contrasts occurred in justification of acts (15.4% versus 10.5%), in the existence of a health ombudsman office (42.3% versus 28.1%), and in documented execution of the Municipal Health Plan (19.2% versus 8.8%).

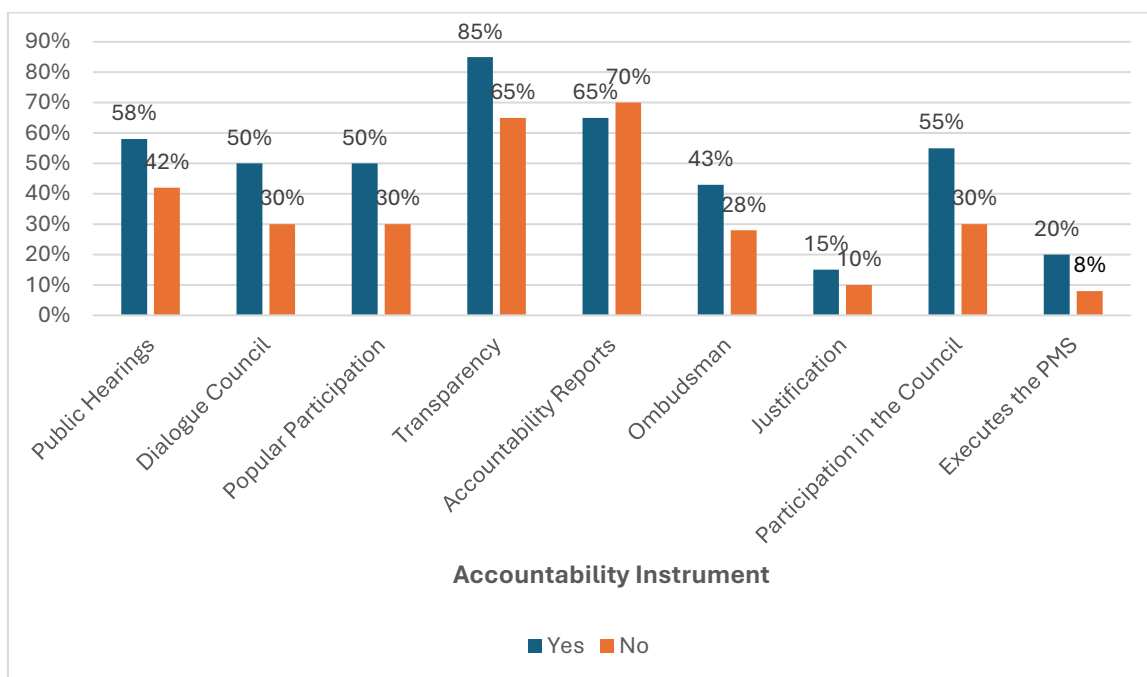


Figure 4 *Party Affiliation and Vertical Accountability Instruments***Source:** *Research data.*

These results suggest that the logic of appointment based on political loyalty may compromise commitment to social control mechanisms, corroborating Colonnelli et al.'s (2020) hypothesis that patronage reduces specialization and institutional responsiveness.

One of the study's most relevant findings is the discrepancy between managers' perceptions and empirical evidence. Although most secretaries affirmed using accountability instruments, documentary analysis of municipal websites revealed low accessibility, incompleteness, or practical absence of these mechanisms (Table 1).

Table 1
Verification of Accountability Instruments

Instrument	Nature	Possesses		Does Not Possess		Undefined	
		Quant.	%	Quant.	%	Quant.	%
Conduct of public hearings	Mandatory	39	47,0	11	13,3	33	39,8
Dialogue with health council	Mandatory	30	36,1	1	1,2	52	62,7
Popular participation in health resource allocation	Voluntary	30	36,1	2	2,4	51	61,4
Transparency of health-related actions	Mandatory	60	72,3	4	4,8	19	22,9
Health accountability and financial reporting	Mandatory	58	69,9	20	24,1	5	6,0
Presence of an ombudsman office in the health sector	Voluntary	27	32,5	56	67,5	0	0,0
Justification of health acts or omissions	Voluntary	10	12,0	73	88,0	0	0,0
Participation in health councils	Mandatory	31	37,3	1	1,2	51	61,4
Implementation of health plan	Mandatory	10	12,0	1	1,2	72	86,7

Source: *Research data.*

The documentary analysis revealed that, even when formally declared, many instruments lacked substantive implementation. Public hearings, when conducted, were limited to generic meetings required under the Fiscal Responsibility Law, without a specific health-related agenda or prior public disclosure. Although 69.9% of municipalities reported possessing accountability mechanisms, only 24.1% published comprehensive reports containing health performance indicators. Regarding ombudsman offices, only 32.5% of municipalities maintained a specific channel, and none made annual reports on demands and responses publicly available. Furthermore, 86.7% of municipalities failed to demonstrate documented implementation of the Municipal Health Plan, despite its legal requirement (Law No. 8,142/1990).

This discrepancy indicates that the mere formal existence of instruments does not guarantee their democratic functionality. As highlighted by Gonçalves et al. (2021), passive transparency—that is, publication carried out merely to comply with legal requirements—does not automatically translate into accountability, which requires information to be accessible, comprehensible, and timely.

Health governance depends less on declarations of good intentions than on the institutional capacity to operate genuine channels of dialogue with society. Without this,

accountability mechanisms risk becoming mere bureaucratic rituals, devoid of any meaningful effect on the quality and equity of public services.

5 Final Considerations

The study demonstrated that the political and professional profile of municipal health managers directly influences the availability and functioning of vertical accountability mechanisms in local governments. In contrast, party affiliation was associated with lower availability and effectiveness of these instruments, suggesting that the politicization of appointments may weaken social control and the responsiveness of public administration.

These findings contribute to the advancement of literature by providing empirical evidence of how the individual characteristics of public officials shape policy implementation and the consolidation of democratic mechanisms within the SUS. The study also reveals a mismatch between managers' perceptions and the reality observed on municipal websites, suggesting that the formal existence of accountability instruments does not guarantee their practical effectiveness. This methodological approach, which combines managers' self-perceptions with external documentary evidence, makes it possible to overcome common biases in studies based exclusively on self-reporting and provides a more robust assessment of the effectiveness of these mechanisms. This discrepancy further reinforces the need to strengthen institutional capacities and promote greater integration among managers, health councils, and civil society.

One limitation of the study lies in its use of a non-probabilistic sample based on the voluntary participation of municipal secretaries of health, which may constrain the generalizability of the findings. Moreover, the documentary analysis was limited to official municipal websites, which may not fully capture the internal dynamics and management practices of local administrations.

Nevertheless, further investigation through focus groups would be particularly valuable for deepening the understanding of the ideological influence of party affiliation on the use of accountability instruments. However, such an approach would entail significant methodological challenges, particularly given the difficulties associated with organizing heterogeneous focus groups, whether in-person or remote, in a manner that ensures diversity, representativeness, and analytical consistency.

In addition to the previously mentioned constraints, the study faced challenges commonly associated with research based on self-reporting and documentary verification in unequal federal contexts. First, self-report bias may have influenced the qualitative data, as managers tend to portray their practices more favorably than their actual implementation, a phenomenon referred to in the literature as social desirability bias (Tourangeau & Yan, 2007). Second, documentary verification was constrained by the heterogeneity in the quality, structure, and updating of municipal websites, which hindered the standardization of analytical criteria. Many municipalities lacked dedicated health sections, published documents in inaccessible formats, such as images or scanned PDFs, or simply failed to disclose information legally required to be disclosed.

The substantial variations in transparency culture across municipalities—shaped by factors such as population size, administrative capacity, and political history—introduced noise into cross-local comparisons, particularly between managers with and without party affiliation.

These limitations do not invalidate the findings, but they do indicate that the interpretation of the results should consider the institutional and informational contexts in which they were produced.

Future research should expand the scope of analysis by incorporating the perspectives of additional actors involved in health governance, including health care professionals, municipal health council members, and civil society representatives. Comparative approaches across municipalities of different sizes and regions are also recommended, particularly to assess the effects of social control practices on health performance indicators. Furthermore, more in-depth qualitative studies may help explain how local political dynamics influence managerial practices and the effectiveness of accountability mechanisms.

Given these findings, it is proposed that public health management policies adopt minimum technical criteria for the appointment of secretaries, decoupling these choices from partisan logic. Furthermore, independent oversight mechanisms, such as standardized accountability reports and citizen audits, should be encouraged to ensure that social control instruments do not limit themselves to bureaucratic formalities, but operate as effective channels for democratic governance within SUS.

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