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E AINDA:

Dossiê

“Accountability e Controle em Contexto de Pandemia”

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Innovation in accountability in the fight against Covid-19 in Brazil: An empirical analysis of internal control¹

Marcus Vinicius de Azevedo Braga², Daniel Matos Caldeira³ and Sandro Zachariades Sabença⁴

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Resumo: Este trabalho visa compilar e descrever as medidas adotadas pelos órgãos de controle interno brasileiros das esferas de governo estadual e federal, a partir de uma classificação de inovação no setor público adotada pela OECD, e adotando como referência a relação entre as dimensões de *accountability* e as macrofunções do controle. As iniciativas qualificadas como inovadoras foram levantadas por meio de consulta aos sítios eletrônicos oficiais dos órgãos e entes definidos na amostra. As iniciativas de *accountability* vinculadas às macrofunções ouvidoria e prevenção à corrupção caracterizaram-se pela inovação orientada ao aprimoramento de estruturas ou práticas já existentes, e também pelo predomínio do domínio adaptativo da inovação, ao passo que as iniciativas de *accountability* horizontal brasileiras, referentes às macrofunções auditoria interna governamental, correção e combate à corrupção, foram de caráter antecipatório e orientadas à missão.

Palavras-chave: *Accountability*. Controle Interno. Covid-19.

Abstract: This work aims to map and analyze the measures adopted by Brazilian internal control agencies at the state and federal levels, based on a classification of innovation in the public sector adopted by the OECD, having as a reference the relationship between accountability and the macro-functions of governmental internal auditing, ombudsmen, discipline, prevention and the fight against corruption. The initiatives qualified as innovative were compiled by consulting the official websites of the agencies and entities defined in the sample. The accountability initiatives linked to the macro-functions of the ombudsman and the prevention of corruption, were characterized by innovation aimed at improving existing structures or practices, and also by the predominance of the adaptive domain of innovation, while Brazilian horizontal accountability initiatives, referring to the governmental macro-functions of internal auditing, discipline and the fight against corruption, were anticipatory and mission-oriented.

Keywords: Accountability. Internal control. COVID-19.

Resumen: Este trabajo tiene como objetivo mapear y analizar las medidas adoptadas por los órganos de control interno brasileños a nivel estatal y federal, a partir de una clasificación de la innovación en el sector público adoptada por la OECD, teniendo como referencia la relación de la rendición de cuentas con las macro funciones de auditoría interna del gobierno. Defensoría del Pueblo, Corrección, Prevención y Lucha contra la Corrupción. Las iniciativas calificadas como innovadoras se plantearon consultando las webs oficiales de los organismos y entidades definidas en la muestra, complementadas con ejemplos internacionales. Las iniciativas de rendición de cuentas vinculadas a las macrofunciones del ombudsman y la prevención de la corrupción, se caracterizaron por la innovación dirigida a mejorar las estructuras o prácticas existentes, y también por el predominio del dominio adaptativo de la innovación, mientras que las iniciativas de rendición de cuentas horizontales brasileñas, referidas a Las macrofunciones gubernamentales de auditoría interna, corrección y lucha contra la corrupción, fueron anticipatorias y orientadas a la misión.

Palabras clave: Accountability. Control Interno. Covid-19.

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2 Federal University of Rio de Janeiro

3 Lisbon University, Portugal

4 Getúlio Vargas Foundation

INTRODUCTION

The objective of this article is to compile and describe innovative accountability initiatives adopted by the Brazilian internal control organs envisioned in Art. 74 of the Federal Constitution of 1988, in terms of state governments and the federal government, within the context of the response to the health emergency caused by Covid-19 during the first half of 2020. We are using a framework of macro-functions from a methodological point of view which has been adopted by the Office of the Comptroller General (CGU), which are understood to be governmental internal auditing, internal affairs, ombudsman duties, and the prevention of and the fight against corruption, whose methodology is detailed in a specific section.

Covid-19, according to Sonekar and Ponnaiah (2020), is a disease caused by the New Coronavirus - SARS-CoV-2, discovered at the end of 2019 after cases were registered in China, which quickly gained worldwide proportions reaching the status of a pandemic, leading to the collapse of national health systems (WHO, 2020), due to its “rapid and massive dissemination” (WEF, 2020), resulting in severe socioeconomic impacts, due to the need to adopt measures to restrict the circulation of people, seeking to limit the velocity of the dissemination of the virus.

The environment of uncertainty and the need to adopt emergency actions directly affected governments on various levels, requiring actions in terms of policy coordination, especially in regard to health, demonstrating the fragility and potential of governmental administrations in confronting this invisible enemy. This has especially been true in terms of the challenges imposed on purchasing sectors, within a context of a worldwide competition for medication, equipment and inputs, leading to confusion with great pressure from public opinion, shortages in the local and international markets for individual protection equipment (such as masks) and hospital equipment (such as respirators), which have affected reference prices and governmental purchasing practices.

Besides the impact on health policy, governments need to adopt compensatory actions to implement consensual social distancing, such as the adoption, among other measures, of direct cash transfers to citizens who have lost their jobs due to the economic crisis which has emerged.

In Brazil, for example, the Senate’s platform to accompany spending dedicated to fighting the pandemic registered updated totals at the end of the

first half of the year which surpassed R\$ 400 billion (BRASIL, 2020a), 5.5% of the country’s GDP in 2019 (BRASIL, 2020b).

With a change of scenario in a dramatic fashion, with demands for quick action from governments, new risks have emerged in processes, and the accompaniment of measures adopted by governments and the application of resources by the treasury have led to needs for adaptation on the part of old accountability and internal control practices. It is a scenario in which innovative measures adopted by internal control entities can be a source of organizational learning for these organs during times of plenty or during other emergencies of this amplitude.

Crises, according to Osborne and Brown (2005), are significant sources of change and innovation⁵. The effects of the recent crisis caused by the Covid-19 pandemic have demanded large scale changes in terms of the reformulation of public policies as well as the redefinition of priorities, because this is a cross-section event which affects various facets of society, requiring quick action, without a guarantee of effectiveness (BID, 2020), given the uncertainty of the scenario. This is materialized in the decision of when and where to open field hospitals, among others, which end up having an impact on management, and as a result, the structure of accountability, the subject of this article.

This study is divided into four sections. The first establishes our theoretical references, harmonizing current theories of accountability and the macro-functions of internal control, under which we will organize our data collection, treatment and analysis procedures. The second section presents our methodological instrument, and the third presents the quantitative results of our empirical research. The final section will offer our conclusions.

To analyze the actions of internal control organs within the environment of the health crisis, highlighting the innovations in the field of accountability, we need to categorize these practices in a way that will remain faithful to the paradigms adopted by these organs, relating our vision of the macro-functions with the concept of accountability in order to strengthen the theoretical underpinnings of this study.

THEORETICAL REFERENCES: INTERNAL CONTROL MACRO-FUNCTIONS FROM THE POINT OF VIEW OF ACCOUNTABILITY THEORIES

This section will discuss the theory which will sustain the empirical research contained within the following sections. In this sense, it presents a classification of public sector innovation adopted by the OECD and revisits the dimensions that theory attributes to the concept of accountability, correlating them with the multiple functions of the Brazilian internal control ecosystem.

Is it possible to speak of innovation in accountability within the context of the pandemic?

Innovation is understood as the measures adopted by governments dedicated to achieving a determined impact in an existing context, with the objective of “responding, adapting and preparing for this context”. In addition, the capacity for innovation in the public sector is a fundamental factor in preparing governmental organizations for changes of context and as a result changes in terms of the expectations of society itself (OECD, 2019).

As such, the term innovation in the public sector has become an obligation of the governmental agenda (OECD, 2015) and has become more and more relevant by being institutionalized as a profound value (ALBURY, 2010), which regards the facilitating and transforming of ideas into products and services which contribute to better results for public policies as a reference.

The innovation life cycle is a learning tool used to develop innovation strategies based on an understanding of a process (OECD, 2016), composed of 6 stages in which the diffusion of learned lessons stage is the highlight.

Even though the Oslo Manual has played the role of a great beacon in international discussions about innovation and its measurement, its approach, which is centered around private logic, leaves gaps in the field of public administration.

Given the limitation of the inexistence of an internationally accepted standard for comparing innovation in public management, a declaration about innovation in the public sector was adopted by the OECD on May 22, 2019, which presents guidance for a common approach to innovation in the public

center, centered on 4 main axes: “oriented towards improvement”, “oriented towards the mission”, “adaptive” and “anticipatory”. This study seeks to categorize the measures of accountability dedicated to the process of facing the Covid-19 pandemic, implementing emergency responses, served by these new axes of innovation in the public sector as practical beacons of categorization.

Here we will classify how innovative measures, those which differ from existing practices, implemented in a reactive manner during the COVID-10 emergency, seek better responses to the health crisis. In this sense, the practices adopted by the state which alter its mode of execution, its customary means, and the time normally taken by them, have been appreciated.

The dimensions of accountability

Intimately linked to the idea of democracy and democratic legitimacy, the concept of accountability arose from political science and has been appropriated by sciences dealing with all types of knowledge, Mulgan (2000). This chameleon-like nature of the concept of accountability, according to the term employed by Sinclair (1995), has conferred on it various meanings (or dimensions) depending on the group of authors which is elaborating on it, and who envision this concept from various points of view, which makes a brief review of the literature desirable.

Bovens summarizes the concept in the following manner: “*Accountability can be defined as a social relationship in which an actor feels an obligation to explain and justify his or her conduct to another (2009, p. 15)*”. Schedler (1999) in turn defines accountability as the presence of three elements: transparency of decisions/actions; the explicit justification of these acts; and the existence of sanctions in the case of deviations in relation to preestablished accords.

Koppell (2010), meanwhile, focuses his analysis on institutions which he calls “accountable”, or in other words, responsible, which are characterized by transparency, the possibility of being punished for poor performance, and being subject to evaluation, presenting accountability as a source of credibility which also sustains power.

Bovens (2009), for example, systematizes the concept according to its functions and species. The author enumerates five functions of accountability, arguing that it contributes to democratic control, the promotion of integrity, improved performance, increased legitimacy and the viability of public

catharsis. They are functions which have in common the relationship between those that govern, those who are governed, and public policy.

As you can see, discussions of accountability are within the context of a group of measures which make it possible for public actors to be responsible, and be held accountable if they deviate from their path, and this deviation can be perceived by a group of public actors who delegate attributions to them. In the case of the pandemic, which demands by its nature the coordination and efficiency of governmental organs, accountability is linked to actions to ensure the promotion of these results to mitigate the effects of the disease, in conformity with norms, at the lowest possible cost.

Once we have summarized the concept of accountability, it is important to understand how it is materialized by institutional arrangements and some actors who diverge from this form of organizing these actors. O'Donnell (1998) stands out, who defines two dimensions of accountability, one horizontal (1998, p. 40), who characterizes it as: “(...) *the existence of state agencies which have this right and legal power, and which are in fact willing and able to realize actions which range from supervising routines to legal sanctions (...)*” and another vertical dimension, which is understood as: “(...) *actions realized individually, or by some type of organized and/ or collective action, with reference to those who occupy elected or unelected positions in state institutions*” (1998, p. 28), a typology which assists the present analysis.

Vertical accountability is intimately linked to the relationship between those who elect and are elected, the idea of representative democracy, where citizens have the power to decide whether to reelect or not reelect their representatives (SCHUMPETER, 1942). However, according to O'Donnell himself (2003), it is not limited to the context of elections and incorporates actions of participative democracy and social control.

O'Donnell also theorizes that the horizontal dimension of accountability, represented by attributions to some state agencies of powers to supervise “*actions or omissions by other agents or agencies of the state which can be qualified as criminal*” (1998, p.40), being similar to the notion presented by Ackerman (2000) of sustaining the existence of an “*integrity branch*” in modern democracies.

In this manner, within the construction of a framework of accountability, to analyze the actions of internal control within the context of the pandemic, we have the horizontal dimension of specialized organs with the power to supervise and sanction, and the vertical dimension through the actions of the organized or non-organized population through so-called social control, which can be stimulated and instrumentalized by organs of internal control, especially to guarantee the flow of information which makes their participation possible.

An attempt to harmonize the dimensions of accountability with the macro-functions of control

Once we have the dimensions, horizontal and vertical, which will serve as our master lines for the practices of organs of internal control within the context of the pandemic, these analysis categories need to dialogue with the basic structure of these internal control institutions, molded in accordance with the path narrated by Braga (2016). Thus, we arrive at the current model adopted by the Office of the Comptroller General as a framework of macro-functions which make possible this interaction of institutional control as social control, which has been imitated in general by local governments as explained in the analysis of this theme by Braga and Santos (2016).

The construction of the current model of the macro-functions of the Office of the Comptroller General began in 2003 with the aggregation of the activity of internal governmental auditing, disciplinary activities and ombudsman activities. From this point on, the process has been marked by two relevant moments of specialization in its organizational structure to better perform its competencies, with the first being in 2006 with the creation of an exclusive unit for the prevention of corruption, and the second in 2019 with the creation of a unit specialized in the fight against corruption.

Table 1 below seeks to summarize the process of conforming to the macro-function framework of the Office of the Comptroller General:

TABLE 1 – SECRETARIATS AND THE MACRO-FUNCTIONS OF THE OFFICE OF THE COMPTROLLER GENERAL

SECRETARIAT	SUMMARY OF MAIN ACTIONS (DEC. Nº 9,681/2019)
Federal Secretariat of Internal Control – SFC (Governmental Internal Auditing)	• Performs evaluations of public management through audits, proposing corrections and improvements.
Office of the General Ombudsman – OGU	• Manages the receipt and analysis of accusations, complaints, solicitations, praise, suggestions, and requests for access to information.
National Disciplinary Office - CRG (disciplinary activity)	• Acts in relation to the application of the laws of administrative accountability to public servants, public employees and private entities.
Anticorruption Federal Secretariat – SCC	• Acts in activities related to leniency agreements, intelligence and special operations.
Secretariat of Transparency and the Prevention of Corruption - STPC	• Acts to prevent corruption and promote transparency, access to information, ethical conduct, integrity and social control.

Source: Prepared by the Authors.

The construction of the actual Office of the Comptroller General framework makes it possible for the organ to figure as an institution that promotes accountability. However, it is possible, given the diversity of activities performed within each of its macro-functions, to relate them to different dimensions of accountability, as illustrated below:

FIGURE 1 - DIMENSIONS OF ACCOUNTABILITY AND THE MACRO-FUNCTIONS OF CONTROL



Source: Prepared by the Authors.

For this proposal of the instrument of conceptual analysis, the horizontal dimension is the field of enforcement, supervisory actions and sanctions, materialized by the evaluation promoted by Auditing - SFC, but also disciplinary activity - CRG and the fight against corruption - SCC. This is a more direct, technical and specialized line of action which generates qualified information about management.

The vertical axis of accountability is materialized by “auscultation” of society through actions of public transparency, citizen education, the ombudsman and social control (OGU and STPC). This is the arm which provides interaction between the agent and the principal, in the vision of agency theory. It has the ability to stimulate qualified interaction, building

a bridge between society and the control technicians, increasing the exercise of the horizontal dimension.

In this theoretical-conceptual modeling, the organ of internal control, in uniting 5 macro-functions has the substantive conditions to aggregate the dimensions of vertical accountability in a complementary and harmonic manner, in a cyclic arrangement of the feedback of mutual contribution dimensions. These axes of action make it possible to promote in a concrete manner, incentives to the responsiveness of the manager, so that he or she will be perceived by the population, and also make it possible for the individual to be sanctioned in the case of deviations, whether it be through direct actions of punishment, or incentive actions of political control, making the internal control

system envisioned in Art. 74 of the Federal Constitution feasible and autonomous, in a complex model of Public Administration. But is it possible in this time of crisis to innovate in the environment of these practices?

RESEARCH METHODOLOGY

Our research methodology was designed to meet the objective of compiling and describing innovative initiatives related to accountability in the fight against the pandemic. It consists of documental analysis of the actions of the state and federal organs of internal control related to the Covid-19 health crisis, beginning with the date of Ordinance MS n° 188, of February 3, 2020 which declared a Public Health Emergency of National Importance due to human infection by the New Coronavirus (2019-nCoV), and ends on June 30, 2020 with the end of the first half of the year as our cutoff.

Our analysis is based on the narrated facts on the official electronic websites of the organs of control which officially represented the entity in the National Board of Internal Control (CONACI) and also the official websites for each entity as presented in Appendix I. We also sought articles in the press in a complementary manner, seeking to identify actions of structured control that occurred due to the health crisis, that fit into the so-called macro-functions, related to an innovative perspective based on the dimensions of accountability and the axes defined in the OECD's declaration concerning innovation, based on a general vision of the actions of these organs.

It should be noted that this is not a critical analysis of the internal control actions during the pandemic, especially because the evaluation of their efficiency, efficacy and effectiveness can only be realized after the passage of time after the end of the pandemic. What we seek is to map and analyze the innovations induced especially by changes in managerial actions under pressure from the pandemic scenario. We would like to emphasize that the mere reprogramming of the current planning of control activities, in the broad sense of encompassing actions to confront the pandemic itself, does not qualify as an innovative action.

Considering the exploratory nature of this study, it has been established that, due to the breadth of the performed research that we would prioritize the utilization of information from the official electronic websites of the organs and entities that make up this sample as the best option, given that they constitute effective channels with timely content

updates concerning the countless actions taken and the historical record.

QUALITATIVE RESULTS

For organizational purposes, innovative initiatives will be presented by their accountability dimension, along with the detailing of each macro-function of control which corresponds to it.

Innovations found within the vertical accountability environment

This section presents the innovative initiatives that refer to the macro-functions of ombudsman duties and the prevention of corruption, classified within the vertical dimension.

In the field of ombudsmen, we have verified the inter-federative actions developed by the Office of the Comptroller General, as well as actions developed by nine states (AL, AP, AM, BA, CE, GO, MT, PR and PI). The actions focused on the development of new channels and the improvement of existing channel functionality to strengthen communication between citizens and the government from the point of view of improving and accelerating the capacity of state responses through the broadening of civic statements from service users.

Among the main actions, we would like to highlight the production of the guide booklet prepared by the General Comptroller's Office of the State of Paraná to standardize the service provided by 72 sectoral ombudsmen of the executive branch of that state, the remodeling of the "Ask the State General Comptroller" channel of the General Comptroller's Office of the State of Mato Grosso, combined with the experiences of issuing bulletins through the ombudsmen network about the coronavirus as well as the creation of specific channels, such as "Corona Info" of the General Comptroller's Office of the State of Goiás.

In the State of Ceará, "Antifake CE" stands out, which is exclusively devoted to denouncing false news disseminated on the social networks about the coronavirus and "Plantão Coronavirus (Coronavirus On Call)", available on various platforms (on official government websites in the State of Ceará, on the Facebook and Messenger pages of the Secretariat of Health, and a channel which uses WhatsApp, utilizing chatbot technology to direct requests).

The Office of the Comptroller General launched a channel dedicated to subjects related to the new coronavirus on the Fala.BR platform and monitored and strategically analyzed the information segmented by type and the recurrence of subjects by requesting units, in order to inform governmental decision making. From its first launch on March 20, 2020 until the end of the first half of 2020, the CGU received roughly 62 thousand posts related to the new coronavirus.

The perspective of preventing corruption, as we will see below, is focused on actions of orientation and transparency.

The orientation actions, especially the actions of PB, PR, RJ, RO, RR and SC, are characterized by the production of technical content designed for public managers through booklets, guidelines, and resolutions among other instruments. They feature clarifications of legislative changes which make various rules of public bids more flexible, such as the need to adopt safeguards in terms of the reasons for acquisitions, in the determination of reference prices and receipts of expenses, given the elevated risk associated with acquisitions in emergency situations, such as directed bidding, abusive pricing and greater than necessary quantities.

Transparency actions were prioritized for all 26 states and the Federal District and were notable for the wide publication of information for society about the pandemic, especially covering bids, contracts, and investment totals, within the respective spheres of competence.

In addition to the pragmatism of publishing data, the Office of the Comptroller General developed in open code a tool to prioritize action by the identification of risk situations based on a stratified analysis of the contracts realized by the federal, state and municipal governments divided into five classes: i) prices, ii) quantities, iii) contractors, iv) suppliers and v) estimates and forecasts.

We would also like to highlight that the situation of adversity caused by the pandemic has also favored the appearance of preventive institutional arrangements focused on the concomitant monitoring of the execution of public expenses, with an emphasis on the Rio de Janeiro task force between the state's General Comptroller's Office and the state Health Secretariat to analyze all of the contracts for goods, services and inputs signed by that secretariat dedicated to dealing with the pandemic. On the federal level, the highlight was the actions of the agreement between the Office of the Comptroller General and the Ministry

of Citizenship to monitor the payment of emergency financial assistance throughout the entire country, through access to the Bolsa Família (Family Stipend) Program, the Continuous Installment Benefit (BPC), and the Unified Registry to verify compliance with eligibility requirements to access this assistance, deal with complaints, and analyze signs of fraud.

Overall, the initiatives of Brazilian vertical accountability, notably those on the federal level, have been characterized by innovation oriented towards the improvement of existing structures and practices, and also the predominance of the adaptive domain of innovation, responding quickly to changes in context caused by the pandemic.

Innovations found within the environment of horizontal accountability

This section consists of innovative initiatives related to the governmental macro-functions of auditing, discipline and the fight against corruption.

The last two items are actions which take place after irregularities occur, with a bias in favor of examination and sanctions, these being representative of the enforcement strategies of the state internal control function. Given their retrospective nature, few innovative actions were detected here, with those of interest being actions adopted by the federal organ of internal control.

In terms of Internal Auditing, there were initiatives in 11 states (AC, AM, BA, CE, ES, GO, MT, MS, MG, PA, RJ) as well as the federal level. On the state level we can separate these actions into two groups: the first is through actions of monitoring and changes in the normal rites of auditing in order to adapt their dynamics to the crisis, with the adoption of accompaniment and alert mechanisms with the creation of specific commissions and the rites of previous and concomitant analysis. Of these we can highlight actions which involved the use of intelligence tools and databases (MT), the daily monitoring of actions with the issuing of alerts (MG) and the simplification of auditing reports through Informational Notes about risks, a type of alert (RJ).

The pandemic has required auditors to change their form of action from a predominantly ex-post model to a previous and concomitant model, without losing independence, which is a challenge in a scenario of constant change and difficulties associated with legal frameworks, given legislative changes which demand innovation through the adaptation of actions of this

type avoiding ex-post evaluation, and eliminating the rigidity of their annual auditing reports as we have noted in the previous paragraph.

The second block of actions belongs to the orienting-preventive line of pamphlets, training and other actions of this nature, related to the legal aspects of these expenses and the improvement of internal controls and responses to risk, of which we can highlight the General Comptroller's Office of the State of Minas Gerais, which offers specific consulting, within the context of the form of action envisaged by the IPPF (International Professional Practices Framework/The Institute of Internal Auditors), in relation to specific contracts for Covid-19.

Within the federal government, actions in the preventive line of the Office of the Comptroller General have resulted in actions of concomitant auditing in relation to emergency aid whenever irregular payments have been identified by cross-referencing databases, due to a Technical Cooperation Agreement with the Ministry of Citizenship.

The role of the CGU stands out in relation to emergency aid operationalized by the Ministry of Citizenship, the Ministry of Economics and Dataprev, which played a predominant role in the process of identifying irregular payments through cross-referencing databases in partnership with the Comptroller Offices and State Court of Accounts to notify public servants who received aid in error, with the aim of the returning of these financial resources.

Innovation in accountability has come about due to managerial innovation in the form of cash transfers, which previously occurred through municipalities and are now performed through the use of smartphone apps.

In the disciplinary field, just one innovative action was identified, this being unique even in relation to the sample's international control institutions. It dealt with the participation of the CGU in the elaboration of Provisionary Measure n. 966/2020, which restricted accountability to administrative and civil managers in actions designed to fight the health emergency and the economic and social effects due to Covid-19 which have been characterized by gross errors or malice in actions or omissions.

This measure seeks to avoid the phenomenon known as a "pen blackout", in which public managers (including those of good faith) who are afraid of being punished, cease to make decisions at a time when decisions are necessary. It is a risk that needs to

be mitigated when decision makers are expected to make rapid and pro-active decisions within a context fraught with uncertainty. It is interesting to note that these actions, despite common sense, which attribute disciplinary activities with a punitive bias, can turn on good faith decision makers, at a time in which the prices and practices adopted in times of normality are not appropriate to the measures adopted to respond to the pandemic, due to the saturation of disciplinary channels.

This action is characterized as innovative given that it is an adaptation of the *modus operandi* of the disciplinary action that reality has imposed.

The fight against corruption macro-function is characterized by the institutional support offered by the institutions of the internal control ecosystem to the criminal prosecution organs (police, prosecutor's offices, etc.); its perfect functioning depends on the coordinated action of a series of institutions which function as a true control network.

In this area, we can highlight the actions of the CGU, which participated in nineteen special operations in partnership with other control institutions related to the fight against the embezzlement of public funds dedicated to fighting Covid-19. As of June 30, a total of nineteen operations concerning this subject were performed with the direct participation of the CGU, as well as six with its indirect participation, and they involved the investigation of approximately five hundred million reais and losses estimated to be sixty-eight million reais. All of these operations were geared towards fraud practiced in the use of federal funds by states and municipalities.

The innovation of this type of action is characterized by various routine *modus operandi* in partnership with federal institutions and a focus on a specific subject. In the federal case, there were various operations, and the CGU also operated in collaboration with the state control organs, the civil police and local prosecutors' offices. Another characteristic which makes these actions innovative is their time of execution, which was practically concomitant with the administrative investigation; this fact is probably due to the priority given to human and material resources for this macro-function. These are issues that demonstrate internal control's capacity to adapt to the reality of the pandemic. In terms of Brazilian horizontal accountability initiatives, the exploratory actions were of an anticipatory nature, given the previous legislative adjustment led by the commercial area to avoid a profusion of unreasonable disciplinary measures, which

were mission-oriented, with a clear auditing priority and the use of new cooperative methods in the repressive line against corruption.

Finally, it should be noted that the fact that organs and institutions were not specifically cited does not imply that we did not identify actions on their part in facing the pandemic. What happened was that they were characterized only by the reprogramming of annual planning and its activities, and this is why they were not classified as innovative initiatives.

CONCLUSION

This study seeks to compile and describe innovative initiatives regarding accountability which have been adopted by the internal control organs of the state governments and the federal government, within the context of the response to the health emergency caused by Covid-19 during the first half of 2020.

The discussion of innovation in accountability in the face of calamitous situations accompanies its evolving itinerary of action, and we know that these moments can lead to changes in paradigms, such as the Civil Defense Payment Card, which came about through cooperation between the CGU and federal managers as a managerial response to risks detected in the management of financial resources used in natural disasters. The payment card was a structural change in the form of transferring resources for civil defense actions. It is expected, as registered in these analyses, that the actions adopted by federal and local government will result in reflection and changes in paradigms.

The adoption of accountability associated with macro-functions has made it possible to analyze the actions of internal control organs in their participative and enforcement dimensions, to provide a context to this group of initiatives in the management process of public policies during the pandemic scenario, to not only identify the innovations, but also their possibilities in terms of contributing to an effective response to the given situation.

Our research indicates a predominance of preventive aspects, related to ombudsman and transparency, as well as governmental auditing, with little participation in terms of specific actions on the disciplinary agenda. These functions, auditing, ombudsman and transparency are more established on the local level, because they are tied to national legislation that has already taken root and practices stimulated by actions on the national level that stimulate actions on the local level, such as the Brazil Transparency Program

conducted by the CGU and the National Network of Ombudsmen. Meanwhile, in relation to the area of fighting corruption, we have identified a form of inter-federative cooperative action.

Disciplinary action presents intrinsic difficulties in terms of innovation, due to its extremely regulated aspects, which limit specific actions which are outside established rites, with there being space for preventive actions in the disciplinary area. Despite the growth of the integrity agenda on the national stage, especially after Decree nº 9,203/2017 and the actions led by the CGU itself, within the context of the Anti-Corruption Law, this agenda has not emerged in the state discussion of the agenda to confront the current health crisis.

Innovation related to the ombudsman macro-function is characterized by new channels and the improvement of existing functionality to strengthen communication between the government and its citizens in order to improve the velocity of the state's responses through the broadening of the base of civic statements made by its service users.

In relation to innovation along the lines of the prevention of corruption, we can highlight the focus on the production of technical content oriented towards public managers, which notably includes legislative alterations and information about the pandemic available through transparency portals.

Innovation in the sense of governmental auditing has consisted of a change in its rites to adapt to the dynamics of Covid-19, which requires rapid action in an uncertain environment, with the need for direct purchases, which has strengthened a bias towards ex-ante and concomitant action, which ends up changing the logic of internal control actions so that they do not hinder acquisitions.

Innovation related to the disciplinary line is linked to actions regarding legislative changes to clarify interpretations of the application of sanctioning devices.

The innovation identified in the macro-function of the fight against corruption concerns new arrangements of multilevel cooperation between the federal and state levels, due to the actions of the CGU with prosecutors' offices, the police, general comptroller offices, and State Court of Accounts.

As related above, the initiatives of Brazilian vertical accountability are linked to the macro-functions of ombudsman and the prevention of corruption, and are characterized by innovation oriented towards the improvement of existing structures and practices,

and also the predominance of the adaptive domain of innovation, in that initiatives of Brazilian horizontal accountability which refer to the macro-functions of internal governmental auditing, discipline and the fight

against corruption, have been of an anticipatory and mission-oriented nature. To better visualize them, here is a summary table of these innovations:

DIMENSION	INNOVATION	MACRO-FUNCTION	FEDERAL	STATES
Vertical	“oriented towards improvement” and “adaptive”	Ombudsman	<ul style="list-style-type: none"> • creation of specific channels for Covid-19 demands 	<ul style="list-style-type: none"> • creation of specific channels for Covid-19 demands • integration between the ombudsman’s office and the crisis cabinet
		Prevention of corruption	<ul style="list-style-type: none"> • specific orientations for the prevention of corruption • creation of a specific portal with functionality for Covid-19 demands • new preventive inter-institutional arrangements 	<ul style="list-style-type: none"> • specific orientations for the improvement of management and the prevention of corruption • creation of specific portals for Covid-19 demands • new preventive inter-institutional arrangements
Horizontal	“anticipatory” and “mission-oriented”	Internal auditing	<ul style="list-style-type: none"> • intensive use of intelligence tools • partnership with managers in concomitant accompaniment • partnership with Comptrollers’ Offices and State Court of Accounts to return emergency aid 	<ul style="list-style-type: none"> • partnership with managers in concomitant accompaniment • risk alerts in purchasing • inversion of focus from ex-post to ex-ante in specific auditing – consulting for Covid-19
		Discipline	<ul style="list-style-type: none"> • legislative adaptation to the scenario, which seeks to avoid a collapse of the disciplinary system 	We could not identify initiatives which qualified as innovative
		Fight against corruption	<ul style="list-style-type: none"> • actions in partnership with Prosecutors and the State Police • large volume of special operations articulated in regard to the subject of Covid-19 	We could not identify initiatives which qualified as innovative

As can be seen, the majority of innovations come from adaptations of existing practices, which is expected within a context of rapid action, with actions designed to permit better interaction with the population, and at the same time, strengthen controls related to risks, seeking to avoid control actions that will hinder the actions of managers.

These measures and situations are not simple, and are surrounded by various pressures, scandals and

demands, which have tested federal coordination, especially in terms of accountability, and the number of problems reported in the press indicate the need for reflection and organizational learning after the pandemic in order to identify gaps and fragilities in the internal control systems in light of situations such as pandemics, great disasters or armed conflicts, which exert pressure on these organs and managers.

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APPENDIX I – LIST OF ELECTRONIC WEBSITES

FEDERAL UNIT	OFFICIAL ELECTRONIC WEBSITES OF FEDERAL ENTITIES	ORGAN OF INTERNAL CONTROL	ELECTRONIC WEBSITES OF INTERNAL CONTROL
Country	http://www.gov.br	Office of the Comptroller General	http://www.gov.br/cgu/pt-br/coronavirus/
Acre	http://www.acre.gov.br	General Comptroller's Office of the State of Acre	http://www.cge.ac.gov.br
Alagoas	http://www.agenciaalagoas.al.gov.br	General Comptroller's Office of the State of Alagoas	http://www.controladoria.al.gov.br
Amapá	http://portal.ap.gov.br	General Comptroller's Office of the State of Amapá	http://www.cge.portal.ap.gov.br
Amazonas	http://www.amazonas.am.gov.br	General Comptroller's Office of the State of Amazonas	http://www.cge.am.gov.br
Bahia	http://www.ba.gov.br	General Auditing Office of the State of Bahia	http://www.sefaz.ba.gov.br
Ceará	http://www.ceara.gov.br	Comptroller and Ombudsman's Office of the State of Ceará	http://www.cge.ce.gov.br
Federal District	http://www.df.gov.br	Comptroller's Office of the Federal District	http://www.cg.df.gov.br
Espírito Santo	http://www.es.gov.br	Secretariat of Control and Transparency of the State of Espírito Santo	http://www.secont.es.gov.br
Goiás	http://www.goias.gov.br	General Comptroller's Office of the State of Goiás	http://www.controladoria.go.gov.br
Maranhão	http://www3.ma.gov.br	Secretariat of Transparency and Control of Maranhão	http://www.stc.ma.gov.br
Mato Grosso	http://www.mt.gov.br	General Comptroller's Office of the State of Mato Grosso	http://www.controladoria.mt.gov.br
Mato Grosso do Sul	http://www.ms.gov.br	General Comptroller's Office of the State of Mato Grosso do Sul	http://www.cge.ms.gov.br
Minas Gerais	http://www.mg.gov.br	General Comptroller's Office of the State of Minas Gerais	http://www.cge.mg.gov.br
Pará	http://www.pa.gov.br	General Auditing Office of the State of Pará	http://www.age.pa.gov.br
Paraíba	http://www.paraiba.pb.gov.br	General Comptroller's Office of the State of Paraíba	http://www.cge.pb.gov.br
Paraná	http://www.parana.pr.gov.br	General Comptroller's Office of the State of Paraná	http://www.cge.pr.gov.br
Pernambuco	http://www.pe.gov.br	Secretariat of the General Comptroller of the State of Pernambuco	http://www.scge.pe.gov.br
Piauí	http://www.pi.gov.br	General Comptroller's Office of the State of Piauí	http://www.cge.pi.gov.br
Rio de Janeiro	http://www.rj.gov.br	General Comptroller's Office of the State of Rio de Janeiro	http://www.cge.rj.gov.br
Rio Grande do Norte	http://www.rn.gov.br	General Comptroller's Office of the State of Rio Grande do Norte	http://control.rn.gov.br
Rio Grande do Sul	http://www.rs.gov.br	Accounting and General Auditing Office of the State of the Rio Grande do Sul	http://www.cage.fazenda.rs.gov.br
Rondônia	http://www.rondonia.ro.gov.br	General Comptroller's Office of the State of Rondônia	http://www.rondonia.ro.gov.br
Roraima	http://www.portal.rr.gov.br	General Comptroller's Office of the State of Roraima	http://www.cge.rr.gov.br
Santa Catarina	http://www.sc.gov.br	General Comptroller's Office of the State of Santa Catarina	http://www.cge.sc.gov.br
São Paulo	http://www.saopaulo.sp.gov.br	Ombudsman's Office of the State of São Paulo	http://www.ouvidoriageral.sp.gov.br
Sergipe	http://www.se.gov.br	Secretariat of Transparency and Control of the State of Sergipe	http://www.cge.se.gov.br
Tocantins	http://portal.to.gov.br	General Comptroller's Office of the State of Tocantins	http://www.cge.to.gov.br