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**AVALIAÇÃO DO PROGRAMA DE INTEGRIDADE E *COMPLIANCE* DO ESTADO
DO PARANÁ: Biênio 2019/2020**

**INTEGRITY AND *COMPLIANCE* PROGRAM ASSESSMENT
OF THE STATE OF PARANÁ: Biennium 2019/2020**

[TRADUÇÃO INGLESA]

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CASCADEL
2021

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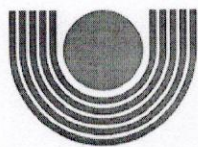
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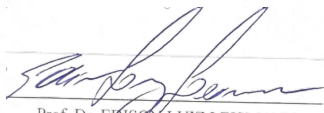
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Universidade Estadual do Oeste do Paraná

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Faculdade Sul Brasil (FASUL)

Cascavel, 25 de março de 2021

“A man never knows what he is capable of until he tries”.
Charles Dickens

To the memory of Wilma and José,
who have taught me what love is and what is longing.

To Myrian,
who shaped me in his likeness.

To Rafaela,
who supported me and was with me.

All for you.

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RESUMO

Esta pesquisa objetiva a análise das avaliações dos gestores, servidores públicos e cidadãos sobre as ações e o desenvolvimento do Programa de Integridade e *Compliance* do Estado do Paraná em sua fase inicial de implantação, além de apresentar um modelo simplificado de acompanhamento para tal programa. A metodologia utilizada pode ser caracterizada como descritiva, documental, bibliográfica, exploratória e, ao se analisar a abordagem, entende-se como um estudo de cunho qualitativo, na primeira etapa, e quantitativo, na segunda etapa, ou etapa de análise, pois foram utilizadas técnicas para cruzamento e comparação de dados, a fim de atender aos objetivos propostos. Para a realização dos procedimentos de análise de dados foi utilizado o programa computacional estatístico SPSS e, em sequência, foi realizada a análise descritiva dos dados e, em seguida, a análise *cross-section* com cruzamento de dados, objetivando a compreensão das percepções do público-alvo, evidenciando as suas características. A partir do tratamento e da análise das informações, tem-se caracterizado como resultados esperados, a evidenciação de que o Programa de Integridade e *Compliance* do Estado do Paraná tem uma boa ou excelente avaliação da população-alvo, além de se obter a comprovação de características semelhantes do Programa Estadual com as de outros programas e/ou ações de outros órgãos ou entidades, sejam públicas ou privadas, internacionais ou nacionais, que tiveram um bom e relevante desempenho nas localidades em que foram aplicados.

Palavras-chave: Governança; *Compliance*; Programa de Integridade e *Compliance*; Estado do Paraná.

GAMBINI, Ricardo. Avaliação do programa de integridade e *Compliance* do estado do Paraná: biênio 2019/2020. 2021. 79f. Dissertação (Mestrado Profissional em Administração) – Programa de Pós-Graduação em Administração (PPGA) – Universidade Estadual do Oeste do Paraná, Cascavel - PR, 2021.

ABSTRACT

This research aims to analyze the evaluations of managers, government employees, and citizens about the actions and development of the Integrity and Compliance Program of the State of Paraná in its initial implementation phase, in addition to presenting a simplified monitoring model for such program. The methodology used can be characterized as a descriptive, documentary, bibliographic, exploratory and, when analyzing the approach of the study, it is understood as qualitative, in the first stage, and quantitative, in the second stage, or analysis stage, as techniques for crossing and comparing data were used in order to meet the proposed objectives. To perform the data analysis procedures, the statistical computer program SPSS was used and, in sequence, a descriptive analysis of the data was performed, followed by a cross-section analysis with data crossing, aiming to understand the target audience perceptions, highlighting its characteristics. From the treatment and analysis of the information, it has been characterized as expected results, the evidence that the Integrity and Compliance Program of the State of Paraná has a good or excellent evaluation of the target population, in addition to obtaining proof of similar characteristics of the State Program with those of other programs and/or actions of other bodies or entities, whether public or private, national or international, which had a good and relevant performance in the locations where they were applied.

Key words: Governance; Compliance; Integrity and Compliance Program; State of Paraná.

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1 INTRODUCTION

Today, the Brazilian nation is experiencing a profound political, economic, fiscal, and institutional crisis, generated by problems derived from corruption (RABELO, 2019; PADILHA *et al.*, 2019). Corruption is a regularly used concept, but difficult to define because there is a high number of practical variations. There is, however, a common idea of the recognized authors on this subject, that political corruption alludes to the public official who uses his power to obtain advantages and benefits for himself and/or his allies (SCHILLING, 1997; MIRANDA, 2014, 2016; VILLANUEVA, 2019).

Corruption, when related to public institutions and entities, is the cause of various types of problems for society, precisely because the corrupt agent is acting improperly, seeking his favor to the detriment of what is right for society, so the resources, projects, and actions that should be directed to provide the well-being and evolution of the population, because they are not delivered, will bring the opposite result (STEVENS, 2016; ARAÚJO, 2019; VILLANUEVA, 2019).

There is a direct relationship between the corruption level that exists and the high rates of poverty, low schooling, illiteracy, violence, and, consequently, economic indicators of the country, in which corruption exists to a high degree, will be harmed. Brazil is a case that represents the previous statement (COLE, 2015; STEVENS, 2016; *TRANSPARENCY INTERNATIONAL*, 2020).

The national and international media addresses the scandals that occur in the various spheres of the public management system, either in government or in state-owned enterprises. Therefore, there is a need to create regulatory actions to combat improper conduct (FERREIRA; BERTONCINI, 2016; RABELO, 2019). The adoption of regulatory actions can be one of the alternatives to fight corruption and punish those who commit illegal actions in the public sector.

Formerly known as a synonym for government, Governance addresses the rules dealing with control and exercise of power in organizations (LYNN, 2012; BORTOLUZZI; LEISMANN; JOHANN, 2016; SHARMA, 2018). Since the 1960s the corporate governance deals with decision-making mechanisms in corporations (VILHENA; CAMARGOS, 2015; BORTOLUZZI; LEISMANN; JOHANN, 2016). In Brazil, the concept began to encompass processes aimed at preventing bad management practices in the 1980s and, from this period on, this can be considered as a key concept for combating corruption crimes (CRISÓSTOMO; GIRÃO, 2019).

The Governance concept is related to control and monitoring mechanisms in organizations, but a theory that was developed in the United States deserves to be highlighted, the so-called Agency Theory, which relates the conflicts generated by the misalignment of objectives or divergences about the assessment of risks between the company's management (Agents) and its main stakeholders, such as shareholders and board (JENSEN; MECKLING, 1976; MNIF; ZNAZEN, 2020). Governance can be public, economic, or social and is composed of four main pillars or tools (*Compliance*, disclosure, fairness, and accountability) that, together, architect the Governance concept (DE MELLO, 2009; CRISÓSTOMO; GIRÃO, 2019).

Compliance is the whole set of rules and norms that regulate the activities of a company and/or institution, related to the environment in which it is inserted (DE MELO; LIMA, 2019). Some studies show that *Compliance*, together with risk management and integration of corporate governance, can increase efficiency and effectiveness, related to the organization's performance (BEZZINA; GRIMA; MAMO, 2014, VELEZ; NEUBERT; HALKIAS, 2020). Since the 2008 recession, the U.S. government has adopted *Compliance* practices aimed at the financial sector and, thus, the Federal Reserve Bank (FED), which is the responsible body, reinforces preventive measures and requires that all financial institutions be framed in regulatory measures (VELEZ; NEUBERT; HALKIAS, 2020).

Compliance can also be considered as the union of processes that act in parallel with the other sets of processes that integrate and form the Governance concept (INSTITUTO BRASILEIRO DE GOVERNANÇA CORPORATIVA – IBGC, 2017; DE MELO; DE LIMA, 2019; RABELO, 2019).

According to the Agência Estadual de Notícias (2019), the official news agency of the State of Paraná, at the beginning of the year 2019 the Governor of the State, Carlos Roberto Massa Júnior, from Law No. 19,857/2019 and Decree No. 2902/2019, started the Integrity and *Compliance* Program of the State. The Controladoria Geral do Estado (CGE) was the public entity defined as the one responsible for the implementation and management of the Program..

The Program is based on the implementation and monitoring of new policies, initiatives, and processes that are based on the concepts of morality, ethics, and administrative efficiency. The State of Paraná is the first State of Brazil to adopt a Program in these lines, so this research will analyze a possible beginning of effective actions, to fight corruption and administrative improbity, which have harmed and still harm a nation of continental proportions and privileged by natural resources, which is Brazil.

From this research, a follow-up model is available for the Program that is being implemented in the State of Paraná, focusing on the possibility of using this model for other similar initiatives. Also analyzed are the perceptions of different positions of Paraná society, the target audience of the Program, which are government employees and citizens of the State of Paraná. As regards government employees, the opinions of leaders and led, of the public institutions and entities of the State of Paraná, are analyzed separately, aiming to highlight the possible differences between hierarchies.

1.1 SEARCH PROBLEM

The central term of this study, *Compliance*, was characterized by the authors' De Melo and De Lima (2019) as the actions in accordance with the rules and specifications that were established, thus ensuring legal compliance with the guidelines and norms in which the organization is inserted. For this compliance, efficient, integrity-focused programs can be used, which alter and modify the organizational environment.

Since the beginning of 2019, the State of Paraná has started an innovative Integrity and *Compliance* Program. The program focuses on preventing and combating corruption, through the implementation and monitoring of policies, procedures, and practices aligned with the concepts of morality and administrative efficiency.

After the change of the State Government, the new Governor of the State of Paraná instituted, as one of the work fronts of his government, the fight against corruption and the adoption of measures to prevent the undue evasion of resources and the damage caused by such illicit actions.

The adoption of such programs is necessary because Brazil is going through serious moral and political issues. According to Weitz-Shapiro and Winters (2017), the Brazilian population identifies the corruption problem as one of the most relevant and problematic situations that negatively affect the development of the country. Besides this, the low level of instruction of the Brazilian population contributes to making these issues worse. Another aspect pointed out by these authors is the credibility lack of the institutions and rulers before the population.

For De Mello (2009), through transparency, information, and communication, the government can establish a relationship with citizens, to bring the perception of public management closer and changing. Good governance practices can be conducive to changing

the government nature and enabling more trust between state public management and society actors.

The evolution of the Integrity and *Compliance* Program has made it possible to advance the fight against corruption in the State of Paraná. According to the Assembleia Legislativa do Paraná (ALEP), Law No. 676/2019 was approved on 30/10/2019, establishing the creation of the Fundo de Combate à Corrupção (FUNCOR/PR). The Fund was created to prevent, inspect, and repress illicit acts of government employees or legal entities involved in actions provided for in Federal Law No. 12,846/2013, the Anti-Corruption Law. In addition to the Fund, the State of Paraná will be part of the Integrity Plan, which is a project from the organization of Transparency International, with operations in more than 100 nations.

Based on the actions of the State Government of Paraná, it is expected to develop and evolve preventive, punitive, and transparency measures in the information, in addition to the evolution and acceptance of the Integrity and *Compliance* Program. The Program may serve as a basis for replication of its concepts at the State level and, according to results, it can be used in a way adapted to the municipal and federal spheres.

The research consists of clarifying what are the evaluation and perception about the Integrity and *Compliance* Program of the State of Paraná, coming from the government employees of the State of Paraná, to differentiate the opinions of managers or leaders from the opinions of the followers, to understand if there is a difference between the evaluations, according to the server hierarchy. Besides this, the evaluations of citizens of Paraná were also consulted, which is the population that uses public services and contributes to the taxes collection, regarding the actions and development of the State of Paraná, from the implementation of the Integrity and *Compliance* Program.

The research will provide a follow-up model for the Program, which was based on elements that are common to other similar initiatives in projects and/or programs for regulating and coercing corruption and administrative improbity in the world. All efforts are aligned to suppress any kind of advance of illegal and corrupt actions, in addition to aiming at the evolution of public management and society's well-being.

1.2.1 Research Question

What are the evaluations of managers, government employees, and citizens on the actions and development of the Integrity and *Compliance* Program of the State of Paraná in its initial phase of implementation?

1.2 OBJECTIVES

1.2.1 General Objective

Analyze the evaluations of managers, government employees, and citizens on the actions and development of the Integrity and *Compliance* Program of the State of Paraná in its initial phase of implementation.

1.2.2 Specific Objectives

- Report and analyze the actions, laws, and decrees used by the Government of the State of Paraná in the implementation of the Integrity and *Compliance* Program;
- To raise and analyze the evaluations of managers, government employees, and citizens about the first biennium (2019/2020) of the Integrity and *Compliance* Program of the State of Paraná ;
- Develop a simplified monitoring model for the Integrity and *Compliance* Program of the State of Paraná.

1.3 JUSTIFICATION AND CONTRIBUTION OF TECHNICAL PRODUCTION

The justification of this study begins with the perception of the political and economic scenario of Brazil. Currently, Brazil has internal conflicts, which are related to the population interests in general, because they deal with attributes that are up to the Government to manage. Conflicts come from institutionalized corruption in various spheres of society, but it is understood that the public sphere has recognized notoriety in this matter. Some several scandals and denunciations undermine the reputation of the public authorities, which should be incorrupt, due to the negative consequences that will be generated if there is an opposite movement.

From the values inversion, characteristic of good governance, the government will not have an action that will provide citizens with quality public services, public policies aimed at the good of the population, and transparency in decisions. From these facts, it becomes evident the need to apply actions that ensure for the population the fulfillment of the objectives of institutions and entities of the public authorities.

The State of Paraná had the change of command of the Government, effectively, at the beginning of the year 2019. Previously led by former governor Beto Richa, who was accused and convicted of illegal actions, such as misuse of public money and involvement with contractors to favor himself, the citizens of Paraná elected a new leader for the State Government, the businessman and communicator Carlos Roberto Massa Júnior.

The fight against corruption was one of the pillars of his election campaign and, upon being elected, the Governor of the State of Paraná, together with the Controladoria Geral do Estado, instituted the Integrity and *Compliance* Program of the State of Paraná, through Law No. 19,857/2019 and Decree No. 2,902/2019.

The Integrity and *Compliance* Program of the State of Paraná was adopted precisely to allow the concepts of good governance to be put into practice and so that the population, as well as entities, public and private institutions, can enjoy future results. In parallel, the study aggregates, in an unprecedented way in the scientific literature, evaluations, and perceptions of an Integrity and *Compliance* Program, aimed at a State of Brazil.

Thus, it is possible to justify the importance of this research in the social sphere, because it evaluates the application and perception of a program that will possibly be decisive in changing the view and culture on the moral integrity of public authorities, government employees, and political agents. Through the evaluations and perceptions, a simplified monitoring model was developed for the Program, so that it can be used in similar models that will be adopted in the future.

For academic purposes, the research acts in a contributory way by exploring an unprecedented subject, which is the effective application of concepts of good governance to the State power, in addition to the evaluation of a public Program, which is also innovative, by proposing ways to ensure morality and administrative efficiency, which are necessary to public bodies and entities. It also highlights the elaboration of a model that can be used in other power spheres (municipal and federal) and that will facilitate the implementation of similar actions.

The study is also justified for the completion of the last stage of the Professional Master's Program of Administration of the State University of West of Paraná, in the Sustainability line.

Finally, there is the author's will, at first, to contribute effectively to the State of Paraná, which welcomed him at the beginning of his academic life and provided him with quality public education, both in his undergraduate and in his graduate studies. There is also the personal aspiration to make Brazil a fair place that provides citizens with public security, sanitation, infrastructure, public health programs and systems consistent with the needs, quality public education, and investments aimed at social development, which are fundamental rights for those who bear great amounts of taxes and fees, which are charged in this country.

1.4 DISSERTATION STRUCTURE

This dissertation, for defense purposes, is structured in six chapters, which were detailed below.

The first chapter presents the research introduction, which contextualizes and highlights the theme; the research problem; the general objective and specific objectives; the justification for the production of this research; the dissertation structure.

The second chapter highlights the theoretical framework that sustains this research, from the elaboration of topics related to administrative improbity and corruption; governance and public governance; *Compliance*; the complete characterization of the Integrity and *Compliance* Program of the State of Paraná. The theoretical framework addressed the concepts and variations of the subjects referenced in the topics, the international and national historical analysis on the subject, as well as possible practical applications of these concepts to evidence and distinguish these applications in the public and private spheres.

Chapter three sets out the method and techniques that were used for the research preparation, by detailing and demonstrating the research design. The characterization of the subjects; how data collection was performed; which were the categories selected for the analysis.

The fourth chapter presents the research context, which deals with the constitution and evolution of the State of Paraná, in the economic, political, and social nature. The fifth chapter refers to the analysis and interpretation of the data that were collected through the practical

application of the research that was evidenced in chapter three. The last chapter, which corresponds to the sixth chapter, presents the study conclusions.

2 THEORETICAL AND PRACTICAL REFERENCES

2.1 ADMINISTRATIVE IMPROBITY AND CORRUPTION

Corruption, by definition, is the undue action or abuse of the public agent, who uses his function for his benefit and/or his allies and accomplices (SCHILLING, 1997; MIRANDA, 2014, 2016; VILLANUEVA, 2019). Corruption can be considered as an ancient evil that spreads in institutions and is an endemic problem in the world, being impossible to define or date its beginning in society (COLE, 2015; STEVENS, 2016; VILLANUEVA, 2019).

For Stevens (2016), formal institutions are the most likely to have corruption in their daily lives and this, alarmingly, also affects democratic institutions that, by definition, should enable security and morality, due to their conception way.

Considered as serious problems of several societies in the world, administrative improbity and corruption are illicit acts, long-standing, which are understood as a violation form of one or more conduct codes or laws, which govern the principles of good administration and morality (ARAÚJO, 2019). According to Melki and Pickering (2020), corruption is embedded in most governments and democracy does not exempt public management from the act of corruption and improbity. The authors add that the polarization of public power generates a decrease in corruption.

Corruption is used to obtain resources and power in the various society spheres (STEVENS, 2016). Society, in turn, has a training bias in the relationship of people and institutions and its culture influences these relationships (STEVENS, 2016; VILLANUEVA, 2019).

Cole (2015) and Stevens (2016) explain that institutions can be public, private, or non-profit, but certain adjectives, related to culture and the environment, such as poverty, low education quality, lack of political transparency, may have a direct relationship with the spread, increase and continuity of corruption.

Corruption, in general, over a long period, was ignored and tolerated and, from the 1990s, there was an international anti-corruption movement (KIM; SHARMAN, 2014; COLE, 2015). The movement expanded rapidly and several organizations, such as the World

Bank, Organization for Economic Cooperation and Development (OECD), European Union, African Union, China Development Bank, United Nations (UN), among others, joined the movement (KIM; SHARMAN, 2014; COLE, 2015; VELEZ; NEUBERT; HALKIAS, 2020).

Kim and Sharman (2014) analyzed, in their research, countries that are under a dictatorial regime and associated corruption and crimes against humanity, which occurred in these places (Lebanon, Egypt, and Tunisia), with the need for the adoption of financial controls, to avoid these crimes types. Corruption crimes are directly linked to crimes against the economy and finances of the country or institution that are under review (KIM; SHARMAN, 2014; COLE, 2015; VILLANUEVA, 2019).

Administrative improbity can be considered as opposed to the concept of administrative morality and has a broader meaning, since it addresses, in addition to immoral or dishonest acts, but mainly, acts that contradict the laws (ARAÚJO, 2019). Pimenta and Batisti (2015) denote that public administrators should appreciate the probity of their actions when they are fulfilling their public functions.

In Brazil, Law No. 8,429/92 deals with the subject of administrative improbity and, according to the publication date, is not considered new, however, was already notorious the need for conduct control mechanisms and management control mechanisms, both public and private (LAW No. 8,429, 1992; MORANO, 2015; ARAÚJO, 2019; RABELO, 2019). Until its publication, Brazil had no mechanism to guarantee the suitability of the government employee and hold him responsible for illicit conduct, in addition to providing for punishments (PIMENTA; BATISTI, 2015; MORANO, 2015).

The main compromiser factor, when analyzing the effectiveness of Law No. 8,429/92, is the political agents, who have a resemblance to the public agent, but the legislation is conflicting about this public figure, due to the existence of privileged forums and other legal strategies that guarantee a certain advantage to the political agent. Thus, when analyzing Brazil, it is noted that the Law did not have great accession, considering the numerous cases of corruption and improbity that are still reported (Law No. 8,429, 1992; Pimenta; BATISTI, 2015; RABELO, 2019).

The issue of corruption gained strength on the national scene, after several years of scandals and news published relating illicit actions of private companies and the favoring of agents working in the sphere of public administration (MORANO, 2015; SANTOS; ROCHA, 2016; PINHEIRO; LUCENA; DE CARVALHO, 2018; GÓIS). Transparency International (2020) is an institution globally known for assessing governments in all countries regarding

corruption. Currently, Brazil has a very bad score of 35 points out of 100 possible, given that it ranks as the 108th of the 180 countries evaluated.

Based on the criticisms that were exposed concerning Law No. 8,429/92, in January 2014, the Anti-Corruption Law (Law No. 12,846/13) was created to regulate the relationship between private and public companies and also as a way to improve the effectiveness of Law No. 8,429/92 (MORANO, 2015; BATISTI; KEMPFER, 2016; PINHEIRO; LUCENA; DE CARVALHO, 2018).

According to the author Morano (2015), it is important to understand the difference of the objects that apply to the two Laws that were cited. The referenced Law of 1992 deals with the punishments applicable to public agents who commit illicit acts, in the use of their public function. Law No. 12,846/13 is intended to punish private legal entities that commit illicit acts relating to the national or foreign Public Administration (MORANO, 2015; BATISTI; KEMPFER, 2016; AIRES; SATO, 2018).

From the moment that private companies have mechanisms for internal controls, integrity, auditing, and incentive to report irregularities, there will be a reduction in illicit practices (BATISTI; KEMPFER, 2016). Thus, the authors Batisti and Kempfer (2016) denote that the Anti-Corruption Law can be associated with the implementation of *Compliance* to act in conjunction with the Law.

The Anti-Corruption Law can be considered as a milestone for the fight against administrative crimes, as it innovatively addresses matters of civil and administrative liability, leniency agreements, and *Compliance* (MORANO, 2015; GÓIS; SANTOS; ROCHA, 2016; AIRES; SATO, 2018; PINHEIRO; LUCENA; DE CARVALHO, 2018).

2.2 GOVERNANCE

As an initial concept, Governance can be analyzed in two different ways. The concept, analyzed in its natural or conventional form, refers to the action of governing and approaches the relationship between State and power, about the mechanisms and processes aimed at achieving the common good of society (DE MELLO, 2009; SHARMA, 2018; LOPES; FARIAS, 2020).

The current and famous Governance concept, or its form of neoliberal analysis, was derived from the change of thought in which the State was synonymous with bureaucracy and lag (KANG; GROETELAERS, 2018; SHARMA, 2018). In this way, the concept called Governance is understood as the central, crystalline, and necessary part of the action of

governing; provides facilities to those involved, mediates situations, uses resources wisely, and promotes collective interest (KANG; GROETELAERS, 2018; SHARMA, 2018; LOPES; FARIAS, 2020).

Janssen and Van der Voort (2016); Lopes and Farias (2020) complement the concept by establishing its importance for assistance in decision-making. The Corporate Governance process can, from its structuring, influence social changes and innovative processes (SCUPOLA; ZANFEI, 2016; LOPES; FARIAS, 2020).

For De Mello (2009), the Governance concept can be applied to three areas: public, social, and economic. The public refers to the State, which has its authority and can be attributed to the Government or the public sector and its institutions. Social is about activities that are managed by civil society, i.e. citizens and non-profit organizations. The economic one refers to the private sector, which aims at the organizational processes necessary for management.

In the academic scenario, the Corporate Governance concept can be related to an older concept that Jensen and Meckling (1976) define as the agency theory, which consists of the relationship between a party (agent) who, through a formal and practical agreement, is in charge of performing actions or activities on behalf of the other party (the principal). The goal is for the agent to perform its function in the best way, with efficiency and responsibility, to maximize gains and reduce losses and expenses (JENSEN; MECKLING, 1976; EISENHARDT, 1989; SHLEIFER; VISHNY, 1997; LA PORTA et al., 2000; HOPT, 2011; ALFRAIH, 2017).

This theory presents a challenge, based on the agent's decision-making process. The agent holds, using a formalization or contract, powers to make decisions on behalf of the principal party (stakeholders), however, their decisions need to ensure the will of the main party and, due to this fact, there are possible conflicts that are presented when the agent imposes his will, to the detriment of the one that should be favored. (JENSEN; MECKLING, 1976; SHLEIFER; VISHNY, 1997; LA PORTA et al., 2000; HOPT, 2011; MNIF; ZNAZEN, 2020).

Eisenhardt (1989) explains that the contract can be a mere metaphor that illustrates the relationship between the agent and the main part, besides noting that the most efficient form of contract is the one in which the agent is guided by results and that it is possible to verify his behavior and actions.

There should be reward mechanisms, a performance evaluation system, and a definition of decision rights (JENSEN, 1983). All these attributes start from a determining

point for the practice of the concept, which is intentional behavior because governance starts from common objectives that may or may not be formal, as well as the consequences may or may not exist, so the commitment of related individuals is required (DE MELLO, 2009).

Corporate Governance is related to how corporations are managed (MATIAS-PEREIRA, 2010; LOPES; FARIAS, 2020). In addition to corporations, authors Kang and Groetelaers (2018) complement that the Governance strategy can be adopted by the three domains: government, market, and society.

Mnif e Znazen (2020) refer to the recurring corporate scandals that have been reported in recent years and that good governance, a term used to characterize the correct fulfillment of the concept, is essential for institutions to avoid illegal actions. For Janssen and Van der Voort (2016), due to the evolution of the economy and globalization, Governance can be seen as a response and/or preventive way of anticipating the possible conflicts generated by this evolution and change.

Lopes and Farias (2020); Kang and Groetelaers (2018) reinforce that the concept involves management processes, environmental factors, customer characteristics (stakeholders), technologies, and actions from management, whether from the entity or the organizations involved, whether such public or private organizations.

For the authors, Fortini and Shermam (2017), the Governance concept began to be explored in Brazil in the recent past and the Corporations Law (Law No. 6,404/1976) can be considered as a milestone for the exploration of the concept. The Law deals with the need for the organization managers to be aligned with its objectives and with society, that is, to exercise its social function and take into account the wishes and directions of the other shareholders of the company.

According to the Instituto Brasileiro de Governança Corporativa (2017), governance is a system that ensures the monitoring and evaluation of the executive board to the owners, in addition to providing strategic control. According to the authors Tinoco, Escuder e Yoshitake (2011); Brasil, Bauer, and Coletti (2020), the board of directors, which uses the corporate governance concepts, follows four fundamental principles. The principles are:

- *Fairness* – Concept that deals with the need for equity between the rights of majority shareholders and minority shareholders.
- *Accountability* – Concept that deals with the need for Governance agents to publish or render accounts of all activities developed, in which they assume full responsibility for their acts or omissions.

- *Disclosure* – Transparency of company information, preventing important information from being issued in a privileged way.
- *Compliance* – Exact compliance with the law and/or regulation.

The fundamental principles that have been elucidated above can be considered as integrity mechanisms or procedures and this relates them to the Corporate Governance concept of emphasizing the prevention of deviant conduct and not the repression of such conducts. Integrity mechanisms have an instrumental part in corporate governance management and should not be considered as ends in itself, besides the use of them in isolation is not recommended, as it will not bring effectiveness (TINOCO; ESCUDER; YOSHITAKE, 2011; FORTINI; SHERMAN, 2017; BRASIL; BAUER; COLETTI, 2020).

2.3 PUBLIC GOVERNANCE

The Corporate Governance concept can also be applied in the public sphere. The Organization for Economic Cooperation and Development - OECD approved in 1999 and granted Governments, the benefit of using tools that private sector companies use, including those of Corporate Governance (OECD, 2015). For Matias-Pereira (2010), the corporate governance concepts, which are commonly used in the private sector, can be applied to the public sector satisfactorily, and such application occurs in public sector agencies. Carlei, Marra e Pozzi (2012); Martins (2020) complement that, through the use of Public Governance, it may be possible to formulate and implement public policies that are focused on meeting the proposed social objectives.

Governance applied to challenges arising from the public machine can be defined as the formal and informal factors that influence decision-making (SOUZA MATOS; AMARAL; IQUIAPAZA, 2018). It can also be interpreted as how public sector actions are aligned, in line with the values and ethics necessary for public management, taking into account the constant and recurring problems and challenges, the working context and agents or agencies, which can be governmental, private or civil society initiative (LYNN JR; MALINOWSKA, 2018; SOUZA MATOS; AMARAL; IQUIAPAZA, 2018; MARTINS, 2020).

The public governance concepts are based on the studies of economic and political sciences. The concept relates to the political sciences in management changes. Such relationship occurs through the union of State, government, and society (MATIAS-PEREIRA, 2010; LYNN JR; MALINOWSKA, 2018).

2.4 COMPLIANCE

The term compliance comes from the verb "to comply" which, in its translation into Portuguese, refers to compliance with the rules imposed to carry out the actions, by the laws and guidelines, whether internal or external (BECKER et al., 2012; FELLMANN; ZASADA, 2014; RABELO, 2019; DE MELO; DE LIMA, 2019). The Cambridge Dictionary (2020) literally classifies *Compliance* as "the act of obeying an order, rule or request".

The concept of *Compliance* is based on the state of action related to what has been pre-established as rules and specifications, in addition to justifying and directing the integrity culture in the organization (MAZZI; ANDRÉ; DIONYSIOU; TSALAVOUTAS, 2017; RABELO, 2019; DE MELO; DE LIMA, 2019).

Compliance, as defined by Pereira (2019), acts in the prevention or minimization of risks generated by the violation of agreements, laws or norms, whether external or internal to the institution. From a good program of integrity, the company will be able to detect what actions are to be taken to act preventively and/or correctively.

In summary, *Compliance* can be considered as the regulatory set of specific standards, determined and evaluated by the controlling entities, which act in different ways, according to the sector in which the company is inserted (FELLMANN; ZASADA, 2014; SILVEIRA, 2015; RABELO, 2019).

For Rabelo (2019), the definition or the central objective of the adoption of a process or to be by what is defined as norms and/or rules leads to the fight against corruption and the intent that the company or institution has to be recognized by the effort to be within the norms, that is, to have the recognition of being a company that seeks and excels in ethics.

When analyzing a recent period of the economy, there are several cases of scandals related to companies, which shocked the world, because they are large and recognized organizations, some with operations in various places on the planet, such as Enron, Lehmann Brothers, Parmalat. In Brazil, we had cases such as Petrobras and Banco Nacional. All of these are recognized cases of misconduct, corruption, and poor governance, which have brought enormous losses for their investors, for the economy, and the society in which they were inserted (FELLMANN; ZASADA, 2014; SILVEIRA, 2015; HASHMI et al., 2018).

Given this scenario, the United States in 2002 created the Sarbanes-Oxley Act (SOX) that corresponds to a federal law aimed at complementing internal controls that must be included in the financial reports that companies are required to disclose. In addition to SOX,

the following can be considered as new regulatory measures: Basel Acts (2013), Health Insurance Portability and Accountability Act (1996), and the International Financial Reporting Standard (2014) (TSALAVOUTAS, 2011; FELLMANN; ZASADA, 2014; BEPARI; MOLLIK, 2015; HASHMI et al., 2018).

Financial sector organizations have a large share of responsibility for the practical evolution of *Compliance* and the creation of regulatory standards in companies. The concept was approached and developed in theory and practice, to seek preventive measures against corruption and fraud, since illicit actions are commonly involved with financial transactions (BECKER et al., 2012; FELLMANN; ZASADA, 2014; HASHMI et al., 2018).

In Brazil, the theme gained notoriety with the publication of the "Anti-Corruption Law", Law No. 12,846/2013, which deals with the legal provision of integrity programs. In this case, it relates to *Compliance*, so that there is a specific approach on issues such as deviations, disrespects to the rules and unlawful acts practiced, as well as punishments, cited for these (MORANO, 2015, BATISTI; KEMPFER., 2016; PINHEIRO; LUCENA; DE CARVALHO, 2018; DE MELO; DE LIMA, 2019).

For the implementation of *Compliance* in an institution, a primary factor, which is addressed by the Instituto Brasileiro de Governança Corporativa (IBGC), is the unrestricted, irrefutable, and transparent commitment of top management or the hierarchy of this institution to the *Compliance* process and to what it represents. The leader must act in such a way that the incentive, the knowledge on the theme, the leadership by example, and the involvement of the followers are institutionalized, as well as the Corporate Governance concept (INSTITUTO BRASILEIRO DE GOVERNANÇA CORPORATIVA – IBGC, 2017, SHARMA, 2018; LOPES; FARIAS, 2020).

The IBGC (2017) defines that processes such as risk assessment, adoption of policies and procedures, well-defined structure, communication, and training, are integral parts of one of the pillars of *Compliance*, called prevention. In addition to prevention, detection is also considered a pillar and is composed of monitoring processes and channels of complaints.

The last of the topics, treated as indispensable by the IBGC (2017), is the response that is characterized in the investigation processes, adoption of disciplinary measures and remediation, together with the reporting process, which can be differentiated from the communication process because the same leads to a kind of complaint about illicit facts while the communication deals with an informative sense about *Compliance* practices in the corporate environment.

2.5 STATE PROGRAM OF INTEGRITY AND *COMPLIANCE* IN THE STATE OF PARANÁ

In this stage of the Theoretical Framework, the processes and norms that form and enable the Program to be put into practice and have good results were discussed. As it is an initiative of the State Government of Paraná, together with the Controladoria Geral do Estado (CGE), all the information contained in this stage comes from the CGE electronic channel.

The program is an unprecedented initiative in public administration and is based on morality and administrative efficiency. From the implementation and monitoring of policies, which are aligned with moral and efficiency issues, the Controladoria Geral do Estado (CGE) is responsible for implementing the program. Law No. 19,857/2019 and Decree No. 2902/2019 instituted the program within the direct and indirect administration of the Executive Branch of the State of Paraná.

The methods, which are used by the CGE for the execution of the Integrity and *Compliance* Program, aim to prevent and contain illicit or irregular practices and/or that deviate the correct conduct of the public institution. Bribes, fraud, and collusions are examples of such practices, cited above.

Private institutions, in a customary way, have a system and actions to contain illicit attitudes. In this way, a culture of honesty, ethics, and credibility is created, according to the legislation. The Program will establish a culture related to *Compliance*, with the involvement of all government employees, outsourced workers, employees who are directly or indirectly related to public institutions.

According to Article 2, the main objectives of the Program are:

- I - Adopt ethical principles and standards of conduct and certify compliance;
- II - Establish a set of related measures aimed at preventing possible deviations in the delivery of the results expected by the recipients of public services;
- III - Stimulate the awareness and culture of internal controls in the continuous search for the conformity of their acts, the observance of norms and the transparency of public policies and their results;
- IV - Improve the public governance structure, create and enhance the risk management and controls of the Public Administration of the State of Paraná;
- V - Encourage innovation and the adoption of good public management practices;
- VI - Vivify the honest and correct behavior of public and political agents;

VII - Provide the training of public agents in the exercise of office, function, or employment;

VIII - Establish communication, monitoring, control, evaluation, and audit mechanisms;

IX - Ensure that, by the various areas of the organization, the requirements and requests of regulatory and control bodies are met.

As presented in the objectives, the Program was established through the eleven implementation phases. They are:

I - Identification and classification of risks;

II - Structuring of the Integrity Plan;

III - Definition of requirements, as measures to mitigate the identified risks;

IV - Elaboration of the responsibility matrix;

V - Design of internal control processes and procedures, evidence generation and respective implementation of these processes and procedures;

VI - Elaboration of the Code of Ethics and Conduct;

VII - Communication and training;

VIII - Structuring and implementation of the Complaints Channel;

IX - Conducting audit and monitoring;

X - Adjustments and repetition of tests;

XI - Improvement and monitoring of the operation of the Program.

Figure 1 below summarizes the previous descriptions and demonstrates how the program should be structured and what are the attributes that serve as the basis and sustain its implementation and continuity.

Figure 1 – Program Structure and Attributes



Source: Controladoria Geral do Estado (2019)..

Each entity or body of the State of Paraná will have a Núcleo de Integridade e *Compliance* Setorial (NICS) that is composed of a Compliance Agent, an Internal Control Agent, and a Transparency and Ombudsman Agent. The objective of these agents is to disseminate the guidelines provided by CGE and also to propagate the culture of Integrity and *Compliance*, in addition to providing support for areas that have related issues.

Figure 2 below exemplifies the program hierarchy for NICS and the relationship of nuclei with entities/administration bodies:

Figure 2 – Program Hierarchy



Source: Controladoria Geral do Estado (2019).

The characterization of the functions of the Agents, which were mentioned, according to the CGE, can be defined as:

- Compliance Agent: Responsible for implementing the Program and for monitoring the pillars that support the Program, in addition to promoting the required behavior. The monitoring was carried out in conjunction with the CGE Compliance Agents.

- Internal Control Agent: Responsible for evaluation, methods, and administrative plans that deal with management based on the guidelines of the CGE.

- Transparency and Ombudsman Agent: Responsible for receiving, responding, and passing on information, requests, criticisms, recrimination, complaints, and compliments.

Figure 3 represents the relationship between CGE, NICS, and Agents:

Figure 3 – Relationship between CGE, NICS and Agents



Source: Controladoria Geral do Estado (2019).

The CGE, through its online platform, also provides government employees and citizens with various channels that can be related to the Program. The Claim may include recriminations, suggestions, complaints, comments, compliments. Both Government Employees and Citizens can use this feature. The Public Consultation, also available on the CGE website, allows government employees and citizens to collaborate in the elaboration of the final text for the Code of Ethics for the Public Employee of the State of Paraná. Finally, and more directed to the Program, the Online Urn tool can be used only by Government Employees of the State of Paraná, to assist in the identification of vulnerabilities in the

institution's processes. The objective is to prevent fraud, misconduct, bribes, aiming at optimizing management.

For whistleblowers to carry out the processes, it is necessary to select which institution is to be analyzed and verified. There are currently 68 institutions in the State of Paraná. The following is the list of State institutions:

ADAPAR – Agência de Defesa Agropecuária do Paraná;

AGEPAR – Agência Reguladora de Serviços Públicos Delegados de Infraestrutura do Paraná;

ÁGUAS PARANÁ – Instituto das Águas do Paraná;

APD – Agência Paraná de Desenvolvimento;

APPA – Administração dos Portos de Paranaguá e Antonina;

BPP – Biblioteca Pública do Paraná;

CC – Casa Civil;

CCTG – Centro Cultural Teatro Guaíra;

CEASA – Centrais de Abastecimento do Paraná;

CELEPAR – Companhia de Tecnologia da Informação e Comunicação do Paraná;

CEP – Colégio Estadual do Paraná;

CGE – Controladoria Geral do Estado;

CM – Casa Militar;

COHAPAR – Companhia de Habitação do Paraná;

COMEC – Coordenação da Região Metropolitana de Curitiba;

COPEL – Companhia Paranaense de Energia;

CORPO DE BOMBEIROS DO PARANÁ;

DEAP – Departamento Estadual de Arquivo Público;

DEPEN – Departamento Penitenciário;

DER – Departamento de Estradas e Rodagem;

DETRAN – Departamento de Trânsito do Paraná;

DIOE – Departamento de Imprensa Oficial do Estado;

E-PARANÁ COMUNICAÇÃO;

FERROESTE – Estrada de Ferro Paraná Oeste S/A;

FOMENTO PARANÁ – Agência de Fomento do Paraná S/A;

FUNDEPAR – Instituto Paranaense de Desenvolvimento Educacional;

FUNEAS – Fundação Estatal de Atenção à Saúde do Paraná;

IAP – Instituto Ambiental do Paraná;

IDR – Instituto de Desenvolvimento Rural;
IPARDES – Instituto Paranaense de Desenvolvimento Econômico e Social;
IPCE – Instituto Paranaense de Ciência do Esporte;
IPEM – Instituto de Pesos e Medidas do Estado do Paraná;
ITCG – Instituto de Terras, Cartografia e Geografia;
JUCEPAR – Junta Comercial do Paraná;
PALCO PARANÁ;
PARANACIDADE;
PARANAEDUCAÇÃO;
PARANAPREVIDÊNCIA;
PARANÁ PROJETOS;
PARANÁ TURISMO;
PGE – Procuradoria Geral do Estado;
POLÍCIA CIENTÍFICA;
POLÍCIA CIVIL E INSTITUTO DE IDENTIFICAÇÃO DO PARANÁ;
POLÍCIA MILITAR DO PARANÁ;
PRED – Paraná Edificações;
PRSEC – Companhia Paranaense de Securitização;
RTVE – Rádio e Televisão Educativa do Paraná;
SANEPAR – Companhia de Saneamento do Paraná;
SEAB – Secretaria de Estado da Agricultura e do Abastecimento;
SEAP – Secretaria do Estado da Administração e da Previdência;
SECC – Secretaria de Estado da Comunicação Social e da Cultura;
SEDEST – Secretaria de Estado do Desenvolvimento Sustentável e do Turismo;
SEDU – Secretaria de Estado do Desenvolvimento Urbano e Obras Públicas;
SEED – Secretaria de Estado da Educação e do Esporte;
SEFA – Secretaria de Estado da Fazenda;
SEIL – Secretaria de Estado de Infraestrutura e Logística;
SEJUF – Secretaria de Estado da Justiça, Família e Trabalho;
SEPL – Secretaria de Estado do Planejamento e Projetos Estruturantes;
SESA – Secretaria de Estado da Saúde;
SESP – Secretaria de Estado da Segurança Pública e Administração Penitenciária;
SIMEPAR – Sistema Meteorológico do Paraná;
TECPAR – Instituto de Tecnologia do Paraná;

UEL – Universidade Estadual de Londrina;

UEM – Universidade Estadual de Maringá;

UENP – Universidade Estadual do Norte do Paraná;

UEPG – Universidade Estadual de Ponta Grossa;

UNESPAR – Universidade Estadual do Paraná;

UNIOESTE – Universidade Estadual do Oeste do Paraná.

3 METHOD AND TECHNIQUES OF RESEARCH OF TECHNICAL PRODUCTION

In this fundamental stage of the research, its delimitation is presented, that is, the path that was defined in this study, aiming to achieve the proposed objectives. Thus, the methodology was structured in two stages, the first consisting of the analysis of the perception of managers, government employees, and citizens about the actions and development of the Integrity and *Compliance* Program of the State of Paraná in its initial phase of implementation. The second stage consists of developing a simplified follow-up model for the Program of Paraná, relating the information that was collected in the first stage of the research together with topics that were selected from other programs and/or similar actions, aiming at the elaboration of a model that can be used for similar actions. Next, the research methods, procedures for data collection and analysis, in addition to the characteristics related to the population of this study, are presented.

3.1 RESEARCH DESIGN

The research methodology used in this study, concerning the objectives, is defined as descriptive and, according to the authors Triviños (1987); Rampazzo (2005); Cooper and Schindler (2008); Silveira and Córdova (2009), consists of a research type that requires a greater range of information from the researcher to carry it out. Thus, it is possible to observe, analyze, describe, classify and interpret facts and phenomena.

Descriptive research can be case studies, ex post facto research, and document analysis, which was the type used in this study. For descriptive research, the exact composition and description of the facts is required. Therefore, subjective terms are not accepted to support the research methodology (VERGARA, 2016).

The research aims, through empirical investigation, to analyze the perception of managers, government employees, and citizens about the actions and development of the Integrity and *Compliance* Program of the State of Paraná in its initial phase of implementation. Thus, its descriptive nature is considered.

As stated above, the first part of the research was of a qualitative nature, when analyzing the approach. Through the use of methods and techniques, it is possible to understand in detail the study object (RAMPAZZO, 2005; OLIVEIRA, 2011; VERGARA, 2016). From the first stage, the data from the application of the research instrument, which were listed, are used. The second stage can be characterized by the use of the application of

techniques to analyze and understand the results that came from the application of the questionnaire and then use the information for the elaboration of the monitoring model (MINAYO, 2001; GERHARDT; SILVEIRA, 2019).

In addition to the classifications exposed, the research is classified as a documentary, and the procedures of this research can be classified as a survey, which Babbie (1999) and Fonseca (2002) define as the collection of data, information, characteristics, actions or opinions from a given population, through a tool, which is usually the questionnaire.

What is classified as a documentary in the research was elaborated from the use of data and information from the most varied sources, recorded in various materials types, which are considered as secondary sources, and can be classified as contemporary or retrospective (VERGARA, 2016).

3.2 DATA COLLECTION PROCEDURES

The beginning of this stage was determined by the selection of the research subjects who, according to the defined objectives, are managers, government employees, and citizens of the State of Paraná. Citizens of the State of Paraná were classified as individuals who reside and pay taxes in Paraná. For the selection of managers and government employees, it was necessary to highlight all public bodies and entities belonging to the State of Paraná.

From the search on the CGE website, it was possible to list the 68 entities characterized as belonging to the State of Paraná. As it is an expressive number of bodies of administration and entities, the objective is that, by sending the research instrument to the institutional contacts of these entities, it is possible to collect data from all or at least most of the listed entities. Despite the sending to institutional contacts, the research instrument can be applied in loco, in certain entities that are geographically close to the author, which is the case of the State University of West of Paraná.

The definition of managers and government employees, based on what was evidenced in the state entities, characterized the manager as a government employee who holds a leadership position and/or is in charge of groups, areas, sectors, teams, and/or activities within these related institutions, while the generic government employee is the one who holds a public office and actively exercises it.

From the application of a questionnaire, prepared by the author, the data were obtained and come from the target audience that fits as managers, government employees, and citizens of the State of Paraná.

Due to the global pandemic of the Covid-19 (Coronavirus) that impacted the world economy and, consequently, that of Brazilian states, the data obtained with reservations were evaluated so that the analyzes are not distorted and give an incorrect characterization and disclosure about the answers obtained.

3.2.1 Research Instruments

For the accomplishment of the present study and data collection, in the first stage of the research, the questionnaire tool was used, which, according to Babbie (1999); Fonseca (2002); Gil (2008), is a questions list, in order, about the variables and situations, which were selected, to measure or describe them. This tool was selected, as it fits more satisfactorily to obtain information about the perception of the target population, which is not available in any documented way because it is something specific and intrinsic to the individual.

The questionnaire was prepared by the author based on 13 questions, all of which were objective. The queries are differentiated into three sets of questions. The first corresponds to five questions for identification, in which data on gender, age group, education level, economic activity, and the body or entity in which it operates are clarified if the economic activity corresponds to the position of manager or government employee. The objective of the first set is to distinguish the respondents, so that their answers are analyzed separately, aiming to understand differences and/or similarities according to divergent classification.

The second set deals with the evaluation and perception of elements that are suggested as fundamental for the elaboration of a monitoring model, which aims to provide the Government of the State of Paraná, a tool that assists in the phases of implementation and execution, even allowing the model to be adapted, so it can be used in different programs or similar initiatives. The second questions set aims to understand whether the respondents consider that the elements presented are necessary and enable assertiveness and security in the monitoring of the Integrity and *Compliance* Program of the State of Paraná.

The third set corresponds to the knowledge level about the program and the perception of its implementation and actions arising from it. This last set was elaborated to understand the knowledge degree of the respondents, about the Integrity and *Compliance* Program of the State of Paraná and what is their assessment on the importance of initiatives and actions aimed at combating corruption and improbity in institutions and public entities of the State of Paraná.

To avoid difficulties in interpreting the questions and distorted analysis of the results, a pre-test was performed, in which five questionnaires were applied, one to a manager, another to a government employee, and the other three to undergraduate students in law and master's degree in administration

3.3 DATA ANALYSIS PROCEDURES

After the first practical stage of the study, which consisted of the application of the questionnaire, the data from this application were analyzed using the statistical software Statistical Package for the Social Sciences (SPSS). From its use, a descriptive analysis of the data was carried out and then a cross-section of analysis with data crossing, aiming at understanding the perceptions of the target audience, highlighting their characteristics.

The objective of using the software and crossing the data from the research instrument is to notice similarities and differences between the different hierarchy levels within the public sector (leaders and followers) and also of the responding citizens. The evaluations originated in the second set will provide elucidation about the evaluations of the respondents regarding elements that can be considered as effective, in the follow-up context, besides enabling the elaboration of a follow-up model for the use of the entities responsible for the Program. Finally, the data from the third set were analyzed to relate the previous answers, with the evaluation of the importance of actions that aim to curb illegal acts.

From these analyses, graphs and tables were elaborated to demonstrate the perception so that, in the next phase, the generated information could be used, to develop a simplified model of monitoring the State of Paraná Program. The objective was to develop a tool that can be used, in the first instance, to assist in the monitoring of the Paraná State Program and, in a second moment, to provide an adaptable tool that can be used in similar actions and/or programs and different spheres (municipal and federal), in addition to responding to the third specific objective of this research.

The data obtained from the application of the questionnaire, the graphs, and tables elaborated from this information were treated and arranged, through the use of Excel®.

3.4 LIMITATIONS OF RESEARCH METHODS AND TECHNIQUES

At this stage of the research, the limitations were demonstrated, which were found by the author, to characterize them, so that, if there is the interest of more researchers on the

subject, they can understand what are the points that deserve attention and, possibly, by transpose the limitations presented here, they will be able to add value to the researched theme and make it evolve.

Three limitations found in this research are evidenced: the theoretical, the methodological, and the empirical. Such classification is necessary to distinguish the limitation forms.

The theoretical limitation of this work can be understood by the fact that the scientific articles analyzed on the theme of *Compliance*, mostly, deal with its application in private companies or approach the concept together with other concepts derived from Governance. When analyzing scientific productions regarding governance and public governance, a smaller number of works that refer to public administration are obtained and some of these works are emphasized in social programs that have been adopted by Municipal, State, and Federal Governments. It is understood that the lack of productions that deal with the specific theme of *Compliance* application, in the scope of public management, generated, in a certain way, a need for adaptation and construction of the concept in this research.

The second limitation type was the methodological one because due to the expressive number of public entities and organizations in the State of Paraná (68), the sending of the research instrument via institutional e-mail was adopted. To this limitation is added the short period for the completion and defense of this research. Thus, some entities did not respond to the questionnaire in time, so it was not possible to collect the assessment and perception of all related entities. Another point of methodological limitation refers to the questionnaires that were applied to citizens who, due to geographical reasons and the limited scope of the research instrument, are largely residents of the city of Cascavel - PR, where the author resides.

The last limitation type is the empirical one, which concerns the period analyzed of the Integrity and *Compliance* Program of the State of Paraná. The Program was initiated in a State Government that lasts four years, and it is possible to re-elect it for another four years. By implementing such a program, the level of evaluation and perception will be more complete, as time passes, because such strategies, implemented by the Program, aim to provide solid results for the population, mainly in the medium and long term. This research was carried out to consolidate the last stage to obtain the master's degree by the author, in the Professional Master's Program in Administration of the State University of West of Paraná. Therefore, the maximum duration of two years of the Master's Program affects the analysis of a longer period of the Integrity and *Compliance* Program of the State of Paraná.

In addition to the period, the Coronavirus pandemic (Covid-19) can negatively impact the answers obtained through the questionnaires, regardless of the program effectiveness. It was necessary to understand whether the data variations, when performing the analysis, may have indirect interference, due to the negative consequences in the economic and social spheres.

4 PROJECT OR PROBLEM-SITUATION CONTEXT

This stage of the dissertation aims to provide historical contextualization about the State of Paraná, demonstrate its demographic and economic data, in addition to presenting definitions regarding the types of public administration, characterizing each of the entities and administration bodies that participate in the Integrity and *Compliance* Program of the State of Paraná.

4.1 STATE OF PARANÁ

The state of Paraná arose in 1660, with the creation of the Captaincy of Paranaguá, which existed until the mid-1710s. The Captaincy was encompassed by the Captaincy of São Paulo and then, due to its extension, it was again divided. In 1812 it was transferred to Curitiba and was named Judicial District of Paranaguá and Curitiba. On August 2, 1853, Law No. 704 was approved and D. Pedro II was responsible for sanctioning it on August 29, 1853. With it the province of Paraná was created, which was installed and had as its first governor, Zacarias de Goes e Vasconcelos (Instituto Brasileiro de Geografia e Estatística – IBGE).

According to IBGE data, the state of Paraná had an estimated population in 2019 of approximately 11 million and four hundred thousand inhabitants. Paraná has the fifth-best human development index (HDI) in Brazil and, until 2017, the state of Paraná had the fifth-highest budget revenue, of approximately 60 billion reais, in addition to the fifth largest budget expenditure, with approximately 55 billion reais.

4.2 DIRECT AND INDIRECT PUBLIC ADMINISTRATION

After the characterization of the state of Paraná, in this subtopic of the work some definitions are presented about the two types of public administration, the direct and the indirect.

The definition of public administration, in the strict sense, can be characterized only by the inclusion of administration bodies, entities, and/or legal entities that only perform administrative functions, related to the execution of Government activities and programs (ALEXANDRINO; PAULO, 2013; BARBOSA, 2017).

According to the set of rules of a State, expressed in law, there are two types of public administration: direct public administration, which is characterized by encompassing the

administration bodies that integrate the legal entity with administrative functions; indirect public administration, which is composed of bodies such as autarchies, public foundations, public enterprises and mixed-capital companies (ALEXANDRINO; PAULO, 2013; BARBOSA, 2017).

In the State of Paraná, the bodies of administration and entities that are participating in the Integrity and *Compliance* Program, which are under the direct administration, can be observed in Frame 1 below:

Frame 1 – Administration bodies and entities participating in the Integrity and *Compliance* Program under direct administration

Administração Direta
CC – Casa Civil;
CGE – Controladoria Geral do Estado;
CM – Casa Militar;
CORPO DE BOMBEIROS DO PARANÁ;
DEAP – Departamento Estadual de Arquivo Público;
DEPEN – Departamento Penitenciário;
DETRAN – Departamento de Trânsito do Paraná;
PGE – Procuradoria Geral do Estado;
POLÍCIA CIENTÍFICA;
POLÍCIA CIVIL E INSTITUTO DE IDENTIFICAÇÃO DO PARANÁ;
POLÍCIA MILITAR DO PARANÁ;
SEAB – Secretaria de Estado da Agricultura e do Abastecimento;
SEAP – Secretaria do Estado da Administração e da Previdência;
SECC – Secretaria de Estado da Comunicação Social e da Cultura;
SEDEST – Secretaria de Estado do Desenvolvimento Sustentável e do Turismo;
SEDU – Secretaria de Estado do Desenvolvimento Urbano e Obras Públicas;
SEED – Secretaria de Estado da Educação e do Esporte;
SEFA – Secretaria de Estado da Fazenda;
SEIL – Secretaria de Estado de Infraestrutura e Logística;
SEJUF – Secretaria de Estado da Justiça, Família e Trabalho;
SEPL – Secretaria de Estado do Planejamento e Projetos Estruturantes;
SESA – Secretaria de Estado da Saúde;
SESP – Secretaria de Estado da Segurança Pública e Administração Penitenciária;

Source: Author (2020).

The indirect administration bodies that make up the Integrity and *Compliance* Program are divided into types, which are Autarchies, Special Regime Bodies, Mixed Economy Companies, Public Enterprises, Autonomous Social Service, and Foundations. Frame 2 shows the list of administration bodies by type:

Frame 2 – Indirect administration bodies that make up the Integrity and Compliance Program

Administração Indireta
Autarquias
ADAPAR – Agência de Defesa Agropecuária do Paraná;
ÁGUAS PARANÁ – Instituto das Águas do Paraná;
AGEPAR – Agência Reguladora de Serviços Públicos Delegados de Infraestrutura do Paraná;
CCTG – Centro Cultural Teatro Guaíra;
COMEC – Coordenação da Região Metropolitana de Curitiba;
DER – Departamento de Estradas e Rodagem;
DIOE – Departamento de Imprensa Oficial do Estado;
IAP – Instituto Ambiental do Paraná;
IDR – Instituto de Desenvolvimento Rural;
IPARDES – Instituto Paranaense de Desenvolvimento Econômico e Social;
IPCE – Instituto Paranaense de Ciência do Esporte;
IPEM – Instituto de Pesos e Medidas do Estado do Paraná;
ITCG – Instituto de Terras, Cartografia e Geografia;
JUCEPAR – Junta Comercial do Paraná;
RTVE – Rádio e Televisão Educativa do Paraná;
UEL – Universidade Estadual de Londrina;
UEM – Universidade Estadual de Maringá;
UENP – Universidade Estadual do Norte do Paraná;
UEPG – Universidade Estadual de Ponta Grossa;
UNESPAR – Universidade Estadual do Paraná;
UNIOESTE – Universidade Estadual do Oeste do Paraná.
FUNDEPAR – Instituto Paranaense de Desenvolvimento Educacional;
PRED – Paraná Edificações;
PARANÁ TURISMO;
Órgãos de Regime Especial
BPP – Biblioteca Pública do Paraná;
CEP – Colégio Estadual do Paraná;
Sociedades de Economia Mista
CEASA – Centrais de Abastecimento do Paraná;
FOMENTO PARANÁ – Agência de Fomento do Paraná S/A;
COHAPAR – Companhia de Habitação do Paraná;
COPEL – Companhia Paranaense de Energia;
SANEPAR – Companhia de Saneamento do Paraná;
FERROESTE – Estrada de Ferro Paraná Oeste S/A;
CELEPAR – Companhia de Tecnologia da Informação e Comunicação do Paraná;
PRSEC – Companhia Paranaense de Securitização;
Empresas Públicas
TECPAR – Instituto de Tecnologia do Paraná;
APPA – Administração dos Portos de Paranaguá e Antonina;
Serviço Social Autônomo
PALCO PARANÁ;

PARANACIDADE;
PARANAEDUCAÇÃO;
PARANAPREVIDÊNCIA;
PARANÁ PROJETOS;
APD – Agência Paraná de Desenvolvimento;
E-PARANÁ COMUNICAÇÃO;
SIMEPAR – Sistema Meteorológico do Paraná;
Fundações
FUNEAS – Fundação Estatal de Atenção à Saúde do Paraná;

Source: Author (2020).

5 RESULTS AND DISCUSSIONS 44

This step consists of the discussion of the results from the research. The details of the application of the research instrument were clarified, as well as the main analyses elaborated by the author.

5.1 FREQUENCY ANALYSIS AND GENERAL PROVISIONS OF DATA COLLECTION

The research instrument used was the closed questionnaire - with 13 questions - applied through the Google Docs tool. In turn, the SPSS software used the data exported from Google Docs and crossed the tabs resulting from the application of the questionnaire. The questionnaire can be found in Appendix A of this research.

Data collection had an application period of approximately four months, and the beginning occurred in the last week of May 2020, and the end in September of the same year. The deadline for the completion of this stage was not met and mainly due to the difficulty of contact with the respondents, which was aggravated by the public calamity caused by the COVID-19 virus pandemic.

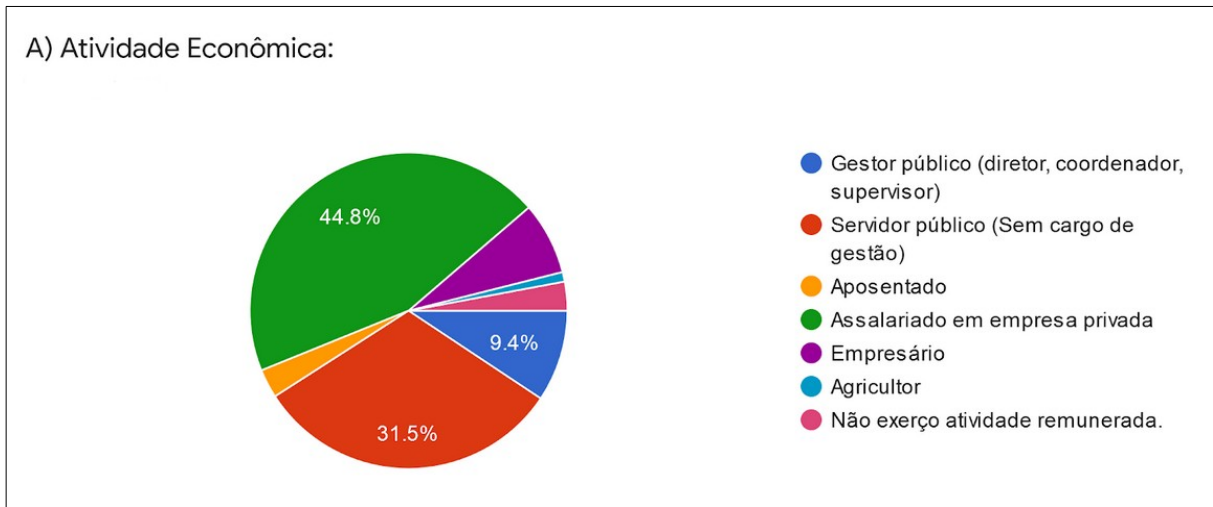
There was a change in the total number of entities because four of them were merged into one. Therefore, the original questionnaire applied contained information about 71 entities that were subsequently corrected for 68 entities.

During this period, 204 responses were collected, of which 199 were used. Five responses (2.45% of the total responses) were excluded from the database due to incomplete completion. This criterion makes the use unfeasible, aiming at assertiveness in the analyses.

The majority of respondents - when analyzed from their economic activity - were employees in private companies (44.8%), government employees without management positions (31.5%) and public managers (9.4%). Also answered entrepreneurs (7.4%), retirees and people who do not perform paid activities (3% each), in addition to farmers (1%), respectively.

Figure 4 represents the economic activity of the participants. For the effectiveness of the research, there was a need for a relevant representation of the number of participating government employees, which accounted for 40.9% of the total number of individuals who participated and answered the questionnaires.

Figure 4 –

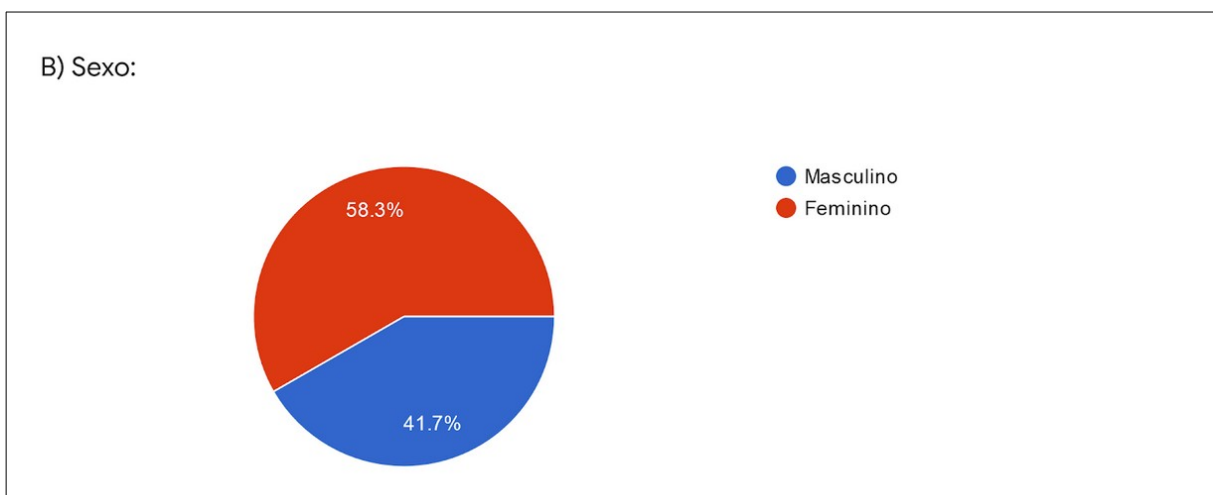


Source: Author (2020).

This need is because the objectives of this research are related to the identification of the perception that government employees and citizens have about the Integrity and *Compliance* Program of the State of Paraná. Therefore, a little participation of government employees would not meet the proposed objectives.

Regarding gender, females reached 58.3% of the answers and males reported 41.7% of the total respondents, as shown in Figure 5 below.

Figure 5 – Sex of participants



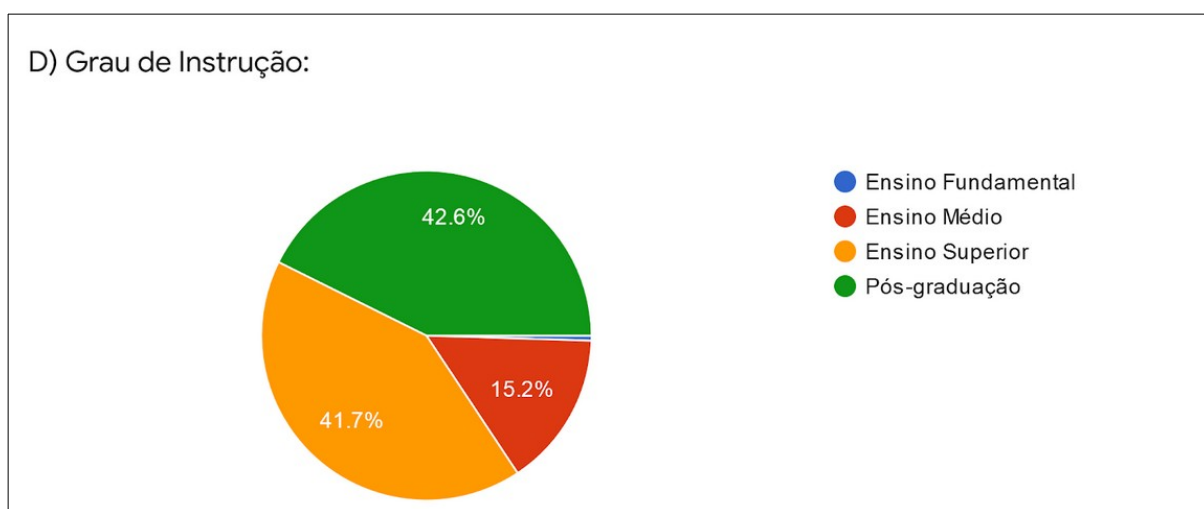
Source: Author (2020).

Regarding age, the age group from 31 to 50 years corresponds to more than half of the answers (51.3%), followed by the age group up to 30 years, referring to 33.3% of the answers,

followed by the percentages of 51 to 65 years (13.7%) and over 65 years (1.5%), who completed the options set out in the questionnaire.

The last factor analyzed for this sub-item, shown in Figure 6, was the answers regarding the level of education. These portrayed a total of 42.7% of respondents with postgraduate studies, 41.7% of respondents with higher education.. In other words, 84.3% of the participants have completed their third degree of education. Only one of the respondents (0.5%) has only completed Elementary school and 31 respondents (15.2%) were characterized as having an education level up to Secondary school.

Figure 6 –



Source: Author (2020).

Next, the crosses between the answers to the questions displayed in item 5.2 are presented. This item is intended to identify relationships to capture the perceptions of respondents, according to their profiles.

5.2 DATA CROSSING

This research sub-item aims to elucidate the analyzes that were performed from the application of data crossing using the SPSS software.

The crossing of data allows the main points answered to be analyzed in a related way, to corroborate the understanding and fulfillment of what was stipulated as the objective of this study. Two main topics were developed: one that relates the identification factors and the other that develops the analysis between the answers in general.

5.2.1 Identification factors

The identification factors of this research are considered relevant. Thus, to highlight them, a distinct topic was elaborated, since the main objectives proposed are aligned with these factors. Identification factors allow more direct analyses, which facilitate the reader's perception.

One of the priority points to be clarified in this research is the perception of government employees and citizens regarding the effectiveness of the State Integrity and *Compliance* Program, referenced in question M of the questionnaire (Appendix A).

According to what was previously presented in the IBGC publications, (2017); Sharma, (2018), and Lopes & Farias, (2020), one of the fundamental factors for the *Compliance* process to happen and be successful is the unrestricted support of the managers and the institution's high hierarchy. In this way, the results show that the public managers, in its entirety, believe that the Program will have total or partial effectiveness concerning the proposed objectives, according to Table 1.

Table 1 – Percentages in relation to economic activity versus effectiveness of the Integrity and *Compliance*

Tabulação cruzada AAtEconom * M

% em AAtEconom

	M				Total
	Indiferente	Não alcançará os objetivos.	Sim, parcialmente.	Sim, totalmente.	
AAtEconom				100,0%	100,0%
Agricultor			50,0%	50,0%	100,0%
Aposentado			33,3%	66,7%	100,0%
Assalariado em empresa privada	9,1%	2,3%	42,0%	46,6%	100,0%
Empresário			35,7%	64,3%	100,0%
Gestor público (diretor, coordenador, supervisor)			27,8%	72,2%	100,0%
Não exerce atividade remunerada.			66,7%	33,3%	100,0%
Servidor público (Sem cargo de gestão)	6,8%	3,4%	37,3%	52,5%	100,0%
Total	6,2%	2,1%	39,2%	52,6%	100,0%

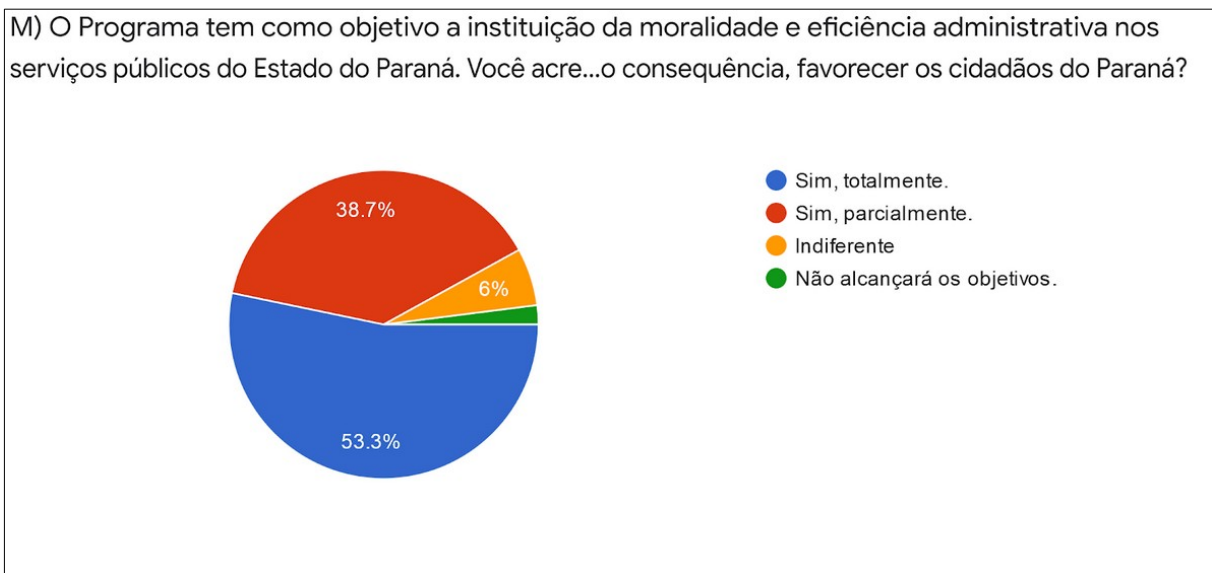
Source: Author (2020).

In addition to managers, all the businessmen, farmers, retirees, and people who do not engage in paid activity opined that the Program will succeed completely or partially, without any kind of response contrary to the success of the State initiative. Thus, it is possible to consider that 92% of the interviewees fully or partially believe in the State Integrity and *Compliance* Program.

This statement can be considered as a positive indicator concerning the proposed main objective, which aims to examine the perception and evaluation of the Program and, consequently, its effectiveness.

When analyzing the information provided in Table 1 and Figure 7, it can be seen that a portion of 2% of the respondents do not believe that the Program will achieve the objectives. A worrying factor when we relate the work of Pimenta and Batisti (2015) is that, among the responses contrary to the Program's effectiveness, 50% were government employees (without management position). These authors warn of the responsibility of the government employees regarding the essential probity of their acts. The fact that it is only 2% or a portion of little relevance, mitigates this result. However, there is an alignment contrary to what was pointed out by the authors.

Figure 7 – Question M – Effectiveness of the Integrity and *Compliance*



Source: Author (2020).

In addition to government employees who do not have a management position, employees of private companies were the other category that presented responses contrary to the effectiveness of the program (66.7% of the total responses). This fact can be considered as

an indication that goes to the meeting of what was exposed in the works of Morano (2015), Batisti and Kempfer (2016), Pinheiro, Lucena & de Carvalho (2018), Aires and Sato (2018), regarding the need to update Law No. 8,429/92, which took place in 2013 under the so-called “Anti-Corruption Law”, which prescribes that private institutions, as well as the agents that act in it, will be accused and incriminated in case of administrative improbity, related to public institutions.

Another critical factor of the analysis was that of citizens indifferent to the effectiveness of the Program. Figure 7 shows that 6% of the respondents are indifferent to the effectiveness of the Integrity and *Compliance* Program. This data allows an interesting analysis when confronting what was disclosed in the researches of Padilha et al. (2019) and Rabelo (2019), which deal with the current situation in our country, regarding the deep political, economic, fiscal, and institutional crisis caused by corruption. It is understood that the indifference of citizens also corroborates the continuity of this crisis in which Brazil finds itself.

Responses contrary to the effectiveness of the Program are key points of analysis for this research, like the Integrity and *Compliance* Program of the State of Paraná is based on pillars, as exposed in the topic of theoretical framework. One of the main pillars for the execution of the actions and the success of the Program are the denunciation channels. Questions I and J of the questionnaire deal with this important pillar. The worrying relationship occurs when it is explained that the answers, given as "indifferent" and "will not achieve the objectives", can often be an indication of citizens who will not make complaints and reports of illegalities when they have the opportunity.

The analysis of Table 2 confirms the contrary opinions of government employees (without management position) and employees of private companies, who do not believe in the effectiveness of the Program. Also, it is noted that, except for businessmen and farmers, other economic activities present some fear about possible reprisals and thus question the effectiveness of complaints.

Table 2 –

Crosstab

% em l

		Não, as denúncias não serão efetivas, pois os denunciantes sofrerão algum tipo de represália se as realizarem.	Não, pois não acredito na efetividade de iniciativas como o Programa de Integridade e Compliance.	Sim, as denúncias devem ocorrer de forma frequente e aberta.	Sim, desde que sejam adotadas restrições (denúncias anônimas).	Total
AAtEconom	Servidor público (Sem cargo de gestão)	58,8%	75,0%	22,7%	28,0%	30,5%
	Não exerce atividade remunerada.			2,3%	3,8%	3,0%
	Gestor público (diretor, coordenador, supervisor)	5,9%		22,7%	6,1%	9,6%
	Empresário			9,1%	7,6%	7,1%
	Assalariado em empresa privada	29,4%	25,0%	36,4%	50,8%	45,2%
	Aposentado	5,9%		2,3%	3,0%	3,0%
	Agricultor			2,3%	0,8%	1,0%
				2,3%		0,5%
Total		100,0%	100,0%	100,0%	100,0%	100,0%

Source: Author (2020).

To complement the information obtained through the analysis of Table 2, another way of analyzing the percentage of total responses is shown in Table 3, which presents a worrying index of 10.9% of respondents who do not perceive as effective the program's complaints initiative. A total of approximately 89% of citizens understand that there is effectiveness in the denunciation channel.

Table 3 –

Tabulação cruzada AAtEconom * I

% em AAtEconom

	I				Total
	Não, as denúncias não serão efetivas, pois os denunciadores sofrerão algum tipo de represália se as realizarem.	Não, pois não acredito na efetividade de iniciativas como o Programa de Integridade e Compliance.	Sim, as denúncias devem ocorrer de forma frequente e aberta.	Sim, desde que sejam adotadas restrições (denúncias anônimas).	
AAtEconom			100,0%		100,0%
Agricultor			50,0%	50,0%	100,0%
Aposentado	16,7%		16,7%	66,7%	100,0%
Assalariado em empresa privada	5,7%	1,1%	18,2%	75,0%	100,0%
Empresário			28,6%	71,4%	100,0%
Gestor público (diretor, coordenador, supervisor)	5,6%		55,6%	38,9%	100,0%
Não exerce atividade remunerada.			16,7%	83,3%	100,0%
Servidor público (Sem cargo de gestão)	16,9%	5,1%	15,3%	62,7%	100,0%
Total	8,8%	2,1%	22,2%	67,0%	100,0%

Source: Author (2020).

According to the concepts pointed out in the works of Tinoco, Escuder, and Yoshitake (2011); Brasil, Bauer, and Coletti (2020), which deal with the definition of Governance and detail the concepts derived from it: Fairness, Accountability, Disclosure, and *Compliance*, is essential for initiatives related to these concepts that actions do not happen in isolation. Thus, it is necessary to be careful and understand what motivates this portion of respondents, disbelieving in the effectiveness of complaints, to have this opinion, given the importance of the concept of denunciation in the Program.

From this analysis, an inconsistency indicator that can affect the quality and effectiveness of the Program is registered. Question J was designed to confirm the respondents' opinion regarding question I, since question J implies that the respondent puts

himself in the situation of a whistleblower, to check if there is variation in the answers when the citizen has the opportunity to be the complainant.

Table 4 shows small variations, as the total number of citizens who would make complaints and reports of illegalities is 91.3%. This percentage is slightly higher than that of question I (89%). Respondents who would not make a formal complaint totalize 8.7%. However, it is important to highlight that from the percentage of 8.7%, 7.2% would make the complaint or report the events informally to the immediate superior, a fact that is still characterized as a form of delation. Question J corroborates the need and importance of the pillar of denunciation in a more striking way than the question I.

Table 4 –

Tabulação cruzada AAtEconom * J

% em AAtEconom

AAtEconom	J				Total
	Não, apenas reportaria para meu superior imediato, informalment e.	Não, definitivament e.	Sim, desde que sejam adotadas restrições (denúncias anônimas).	Sim, mesmo com quebra de sigilo (denúncia aberta).	
AAtEconom				100,0%	100,0%
Agricultor			100,0%		100,0%
Aposentado			100,0%		100,0%
Assalariado em empresa privada	10,2%	1,1%	79,5%	9,1%	100,0%
Empresário			64,3%	35,7%	100,0%
Gestor público (diretor, coordenador, supervisor			61,1%	38,9%	100,0%
Não exerço atividade remunerada.			83,3%	16,7%	100,0%
Servidor público (Sem cargo de gestão)	8,5%	3,4%	79,7%	8,5%	100,0%
Total	7,2%	1,5%	77,3%	13,9%	100,0%

Source: Author (2020).

The sex factor can be considered as one of the identification items that allow the crossing of interesting data and that are not understood in most of the scientific studies that were mentioned in this research. It is understood that women are the ones who most believe in the effectiveness of the Program. Table 5 and the graphs shown in Figure 8 demonstrate that

there is a greater share of female citizens who are optimistic about the outcome of the Integrity and *Compliance* Program.

Table 5 – Percentages in relation to gender versus effectiveness of the Integrity and *Compliance*

Tabulação cruzada BSexo * M

% em M

		M				Total
		Indiferente	Não alcançará os objetivos.	Sim, parcialmente.	Sim, totalmente.	
BSexo	Masculino	58,3%	50,0%	40,3%	40,6%	41,7%
	Feminino	41,7%	50,0%	59,7%	59,4%	58,3%
Total		100,0%	100,0%	100,0%	100,0%	100,0%

Source: Author (2020).

When analyzing Table 5, it is noted that female respondents add up to a larger share among the participants, with 58.3% of the total. The male audience was characterized as less optimistic, as it obtained more respondents (58.3%) indifferent to the result and lower percentages (40.3% and 40.6%, respectively) regarding the total and partial effectiveness of the Program.

Another possible way of analyzing is presented in Table 6, which makes more evident the difference between the response percentages of the different sexes, demonstrating that in each of the options, all the female responses are more conniving with the effectiveness of the program or demonstrate a lower index when contrary to its effectiveness, when compared to what was scored by the male respondents.

Table 6 – Linear analysis of percentages in relation to gender versus effectiveness of the Integrity and Compliance

Tabulação cruzada BSexo * M

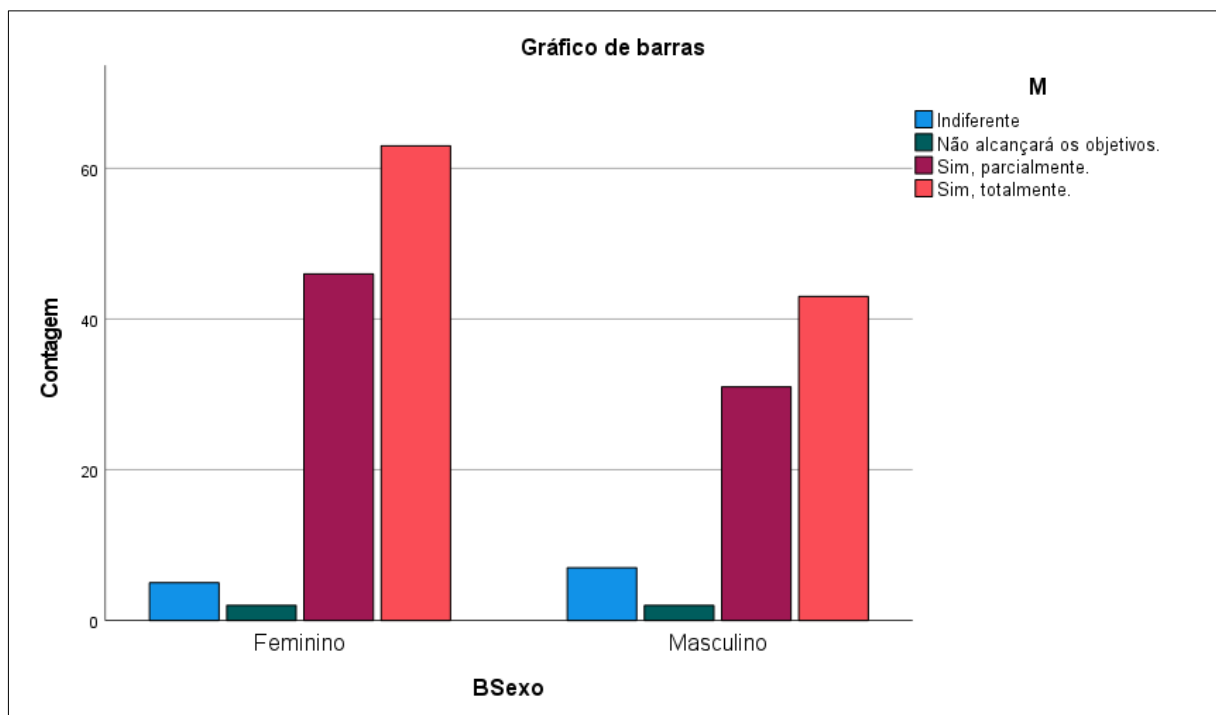
% em BSexo

		M				Total
		Indiferente	Não alcançará os objetivos.	Sim, parcialmente.	Sim, totalmente.	
BSexo	Feminino	4,4%	1,8%	40,7%	53,1%	100,0%
	Masculino	8,6%	2,5%	37,0%	51,9%	100,0%
Total		6,2%	2,1%	39,2%	52,6%	100,0%

Source: Author (2020).

Figure 8 shows the discrepancy between the sexes about the answers to question M.

Figure 8 – Graph in relation to sex versus effectiveness of the Integrity and Compliance



Source: Author (2020).

According to the research developed by Stevens (2016) and Villanueva (2019), which deal with topics such as corruption and administrative improbity, related to society, it is suggested as a possible future topic of research to deepen the social relationships of the sexes,

so that the indicators that were obtained through this research are explored, proposing that females are more aligned and optimistic about the purposes of an Integrity and *Compliance* Program than male people.

Table 7 and the graph contained in Figure 9 provide an understanding of another indicator, that the results demonstrate that female people have a higher level of caution and precaution concerning complaints. The table shows that 90.3% of the female responses agree with the complaints and reports, as long as there are restrictive measures, aimed at the anonymity of the whistleblowers.

Table 7 –

Tabulação cruzada BSexo * I

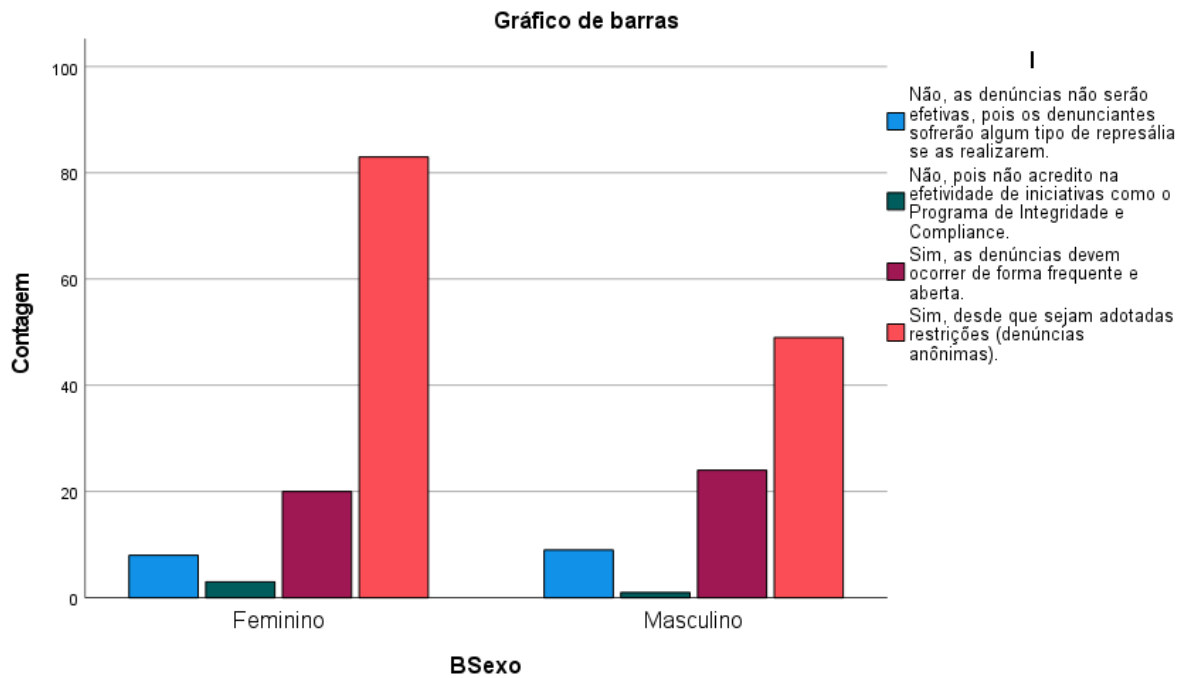
% em BSexo

		Não, as denúncias não serão efetivas, pois os denunciantes sofrerão algum tipo de represália se as realizarem.	Não, pois não acredito na efetividade de iniciativas como o Programa de Integridade e Compliance.	Sim, as denúncias devem ocorrer de forma frequente e aberta.	Sim, desde que sejam adotadas restrições (denúncias anônimas).	Total
BSexo	Feminino	7,1%	2,7%	16,8%	73,5%	100,0%
	Masculino	11,1%	1,2%	29,6%	58,0%	100,0%
Total		8,8%	2,1%	22,2%	67,0%	100,0%

Source: Author (2020).

Male respondents totalized 87.6%. In this sense, another piece of data that validates the pointed indicator is that male individuals have a larger share of respondents who agree that complaints should occur frequently and openly. Psychological data, which analyzes the differences between the sexes, may provide a better understanding of what was pointed out.

Figure 9 – Graph in relation to sex versus effectiveness of complaints and reports of illegalities



Source: Author (2020).

By the graphical analysis and the interpretation of the data from Table 7, there is a possible inconsistency between the analyzes performed. The female gender has previously demonstrated that it is more optimistic about the effectiveness of the program. However, when analyzing complaints, there is a higher percentage (2.7%) of female respondents who do not believe in the effectiveness of the Program's initiatives, compared to 1.2% of male citizens. A possible answer to this question can be found since it is possible that male respondents have independently analyzed the complaint factor about the effectiveness of the program.

Question F reflects the level of knowledge of respondents regarding the Integrity and Compliance Program of the State of Paraná. This question has a high value for the analyzes, because, in its simplicity, it can be aligned with the objectives of this research.

From the analysis of Table 8, another possible indicator of inconsistency in the Program is noted, based on its evident deficit in matters of disclosure, advertising, marketing, and/or information actions for citizens, according to the publications of several authors that characterize the concept of *Compliance*, as Becker et al. (2012), Fellmann and Zasada (2014), Mazzi et al. (2017), Rabelo (2019), Pereira (2019) and De Melo and De Lima (2019). The concept aims to comply with the rules, whether internal or external; however, it is necessary that people, related to such rules, have full or, at least, partial knowledge about what they are and, consequently, about their duties and obligations.

Table 8 – Percentages in relation to economic activity versus level of knowledge of the Program

Tabulação cruzada AAtEconom * FQualNi

% em AAtEconom

AAtEconom	FQualNi				Total
	Conheço parcialmente.	Conheço pouco.	Conheço totalmente.	Desconheço	
AAtEconom		100,0%			100,0%
Agricultor		100,0%			100,0%
Aposentado		50,0%		50,0%	100,0%
Assalariado em empresa privada	23,9%	31,8%	1,1%	43,2%	100,0%
Empresário	7,1%	50,0%		42,9%	100,0%
Gestor público (diretor, coordenador, supervisor)	33,3%	44,4%	11,1%	11,1%	100,0%
Não exerço atividade remunerada.		50,0%		50,0%	100,0%
Servidor público (Sem cargo de gestão)	22,0%	44,1%	5,1%	28,8%	100,0%
Total	21,1%	40,2%	3,1%	35,6%	100,0%

Source: Author (2020).

Table 8 expresses that the highest percentages (40.2%) are of citizens who know little about the Program, 35.6% who do not know it, 21.1% who know it partially and, 3.1% who know the Program completely.

This analysis draws attention to two main circumstances: the first is by the relevant percentage of respondents who do not know the Program, a factor that aggregates contrary to what is defined by the aforementioned authors. The other point: of those who do not know the Program, 9.8% are government employees. Government employees are not the only focus of this research. However, it is also evident that the main players related to the Program of Paraná retain great responsibility for the Program to be effective. Thus, knowledge, at least partial, becomes indispensable.

Given the above, it is notable that the State of Paraná and the Controladoria Geral do Estado, directly responsible for the Program, need to increase the information and dissemination actions regarding the Integrity and *Compliance* Program.

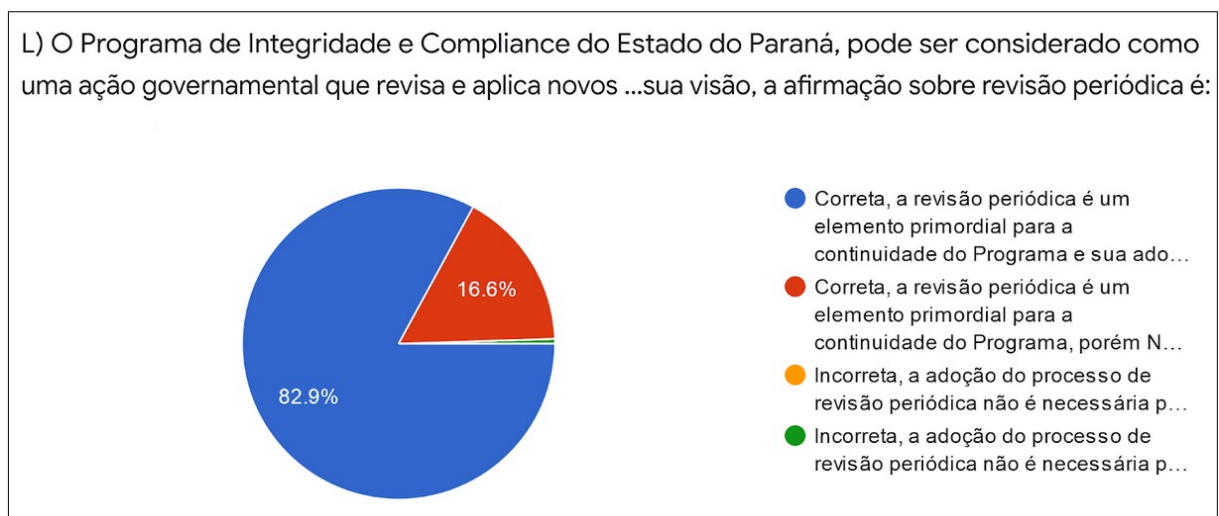
5.2.2 Importance of a follow-up model

The third specific objective of this research consists of the elaboration of a follow-up model, which is ordered from the main points adapted from the study carried out by Xavier (2015). The aim is to create an efficient periodic review mechanism that can be used as a basis for other similar programs.

To confirm the importance of the adoption of a follow-up model and periodic reviews for the activities and stages of an Integrity and *Compliance* program, the penultimate question of the questionnaire - question L -, consisted in seeking, through the answers, the perception of the interviewees regarding the adoption of a model that performs such review in certain periods.

The answers, according to Figure 10, were 82.9% aligned with the concept that the periodic review of the actions and stages of an Integrity and *Compliance* Program should always occur. Summing up the responses of individuals who agree with the periodic review, which, however, should not occur in all cases (16.6%), the overall result of 99.5% is obtained.

Figure 10 – Graph in relation to the importance of periodic review and monitoring of the Program



Source: Author (2020).

The graph in Figure 10 corroborates and demonstrates the acceptance of respondents regarding the need for periodic monitoring and review of the Program's actions, as well as the tables presented.

Table 9 shows the crossing of data between economic activities and the answers to question L, while Table 10 shows the sex factor, also crossed with the information in question L.

Table 9 – Percentages in relation to economic activity versus importance of periodic review and follow-up of the Program

Tabulação cruzada AAtEconom * L

% em AAtEconom

		L			Total
		Correta, a revisão periódica é um elemento primordial para a continuidade do Programa e sua adoção deverá acontecer SEMPRE que novos cenários surgirem e adaptações sejam necessárias.	Correta, a revisão periódica é um elemento primordial para a continuidade do Programa, porém NÃO será aplicada em todos os novos cenários que surgirem.	Incorreta, a adoção do processo de revisão periódica não é necessária para o Programa, pois NÃO existem possíveis mudanças de cenários e/ou variações nos processos do Programa.	
AAtEconom			100,0%		100,0%
	Agricultor	100,0%			100,0%
	Aposentado	66,7%	33,3%		100,0%
	Assalariado em empresa privada	75,0%	25,0%		100,0%
	Empresário	92,9%	7,1%		100,0%
	Gestor público (diretor, coordenador, supervisor)	94,4%	5,6%		100,0%
	Não exerço atividade remunerada.	66,7%	16,7%	16,7%	100,0%
	Servidor público (Sem cargo de gestão)	91,5%	8,5%		100,0%
	Total	82,5%	17,0%	0,5%	100,0%

Source: Author (2020).

Related to economic activity, the answers converge similarly to what was presented in the effectiveness analyses. Government employees with management positions, government employees without management position, and entrepreneurs were over 91% of the respondents, according to the periodic review based on the monitoring model, characterized as primordial and that should continuously occur.

Table 10 – Percentages in relation to gender versus importance of periodic review and follow-up of the Program

Tabulação cruzada BSexo * L

% em BSexo

		L			
		Correta, a revisão periódica é um elemento primordial para a continuidade do Programa e sua adoção deverá acontecer SEMPRE que novos cenários surgirem e adaptações sejam necessárias.	Correta, a revisão periódica é um elemento primordial para a continuidade do Programa, porém NÃO será aplicada em todos os novos cenários que surgirem.	Incorreta, a adoção do processo de revisão periódica não é necessária para o Programa, pois NÃO existem possíveis mudanças de cenários e/ou variações nos processos do Programa.	Total
BSexo	Feminino	85,8%	13,3%	0,9%	100,0%
	Masculino	77,8%	22,2%		100,0%
Total		82,5%	17,0%	0,5%	100,0%

Source: Author (2020).

Unlike what was presented in the considerations regarding the effectiveness of the program, the female segment was the only one to score contrary to the monitoring model. Female people were the ones who gave the most opinions (85.8%) about the importance of the periodic review always occurring. The male subjects, on the other hand, expressed their opinion (22.2%) about the alternative that highlights the importance of periodic review, but that should not be used in all cases.

Again, data are presented in which the female public is more aligned with questions regarding the Program and those presented about Integrity and *Compliance*, regardless of whether the only contrary answer was from a female person.

5.2.3 Follow-up Model

At this stage of the research, a simplified monitoring model was proposed, based on essential elements for *Compliance* programs.

Xavier (2015), presented the complete analysis of six initiatives, five of which are international and one national. These initiatives and/or statutes were elaborated with the main objective of curbing corruption and institutionalizing actions aimed at *Compliance* and implementation of programs in private and public institutions, focusing on *Compliance*.

The analysis carried out aimed to understand the main parameters used in each of these initiatives.

Here they are: *US Sentencing Guidelines*, *Resource Guide to The US Foreign Corrupt Practices Act*, *Good Practices on Internal Controls*, *Ethics and Compliance*, *Six Principles to Prevent Bribery*, *Business Principles for Countering Bribery* and Institution of an Integrity and Anti-Corruption Program of Controladoria Geral da União (CGU).

In his Thesis, Xavier (2015) presents all the parameters pointed out in the six initiatives and they are aimed at creating a *Compliance* program. The intention of this research is to propose a follow-up model. Therefore, the selection of parameters presented below corresponds to what the author of this research selected as essential parameters, among those that were presented in the six initiatives. The term essentials was used by the author, as these seven parameters were used in all initiatives, so it was concluded that their degree of importance for a *Compliance* program is essential.

The essential parameters for monitoring a *Compliance* Program are:

- I. Top management commitment/engagement;
- II. Risk assessment;
- III. Corporate policy (creation of a code of ethics);
- IV. Communication and ongoing training;
- V. Denunciation channel and internal controls;
- VI. Third-party audit (*due diligence*);
- VII. Periodic review.

In order to establish evaluation criteria, it was possible to distinguish and characterize these parameters as fundamental for the planning and execution phase or, only, for the execution phase.

It is understood that a project along the lines of this research and also those six projects analyzed in Xavier's research (2015) have an initial phase, which is the planning phase, in which the definitions of the rules, risk assessment, alignment of managers and leaders, that is, issues that precede the execution of the project are aimed at.

After the planning phase, the execution phase begins, which may have an expected end or, as in most cases, programs of this type implement actions and rules that should be used continuously.

An example is the first parameter pointed out (Top management commitment/engagement) which, according to IBCG (2017) and the authors Sharma (2018) and Lopes & Farias (2020), can be considered as a primary factor for implementation

(planning phase) and continuity (execution phase) of a *Compliance* program. It is understood that the distinction between the phases can assist in the application of the monitoring model.

The elements that can be classified as fundamental for both phases, that is, that are used and should be consulted and/or applied, regardless of the Program phase, are:

- Top management commitment/engagement;
- Risk assessment;
- Corporate policy;
- Communication and ongoing training.

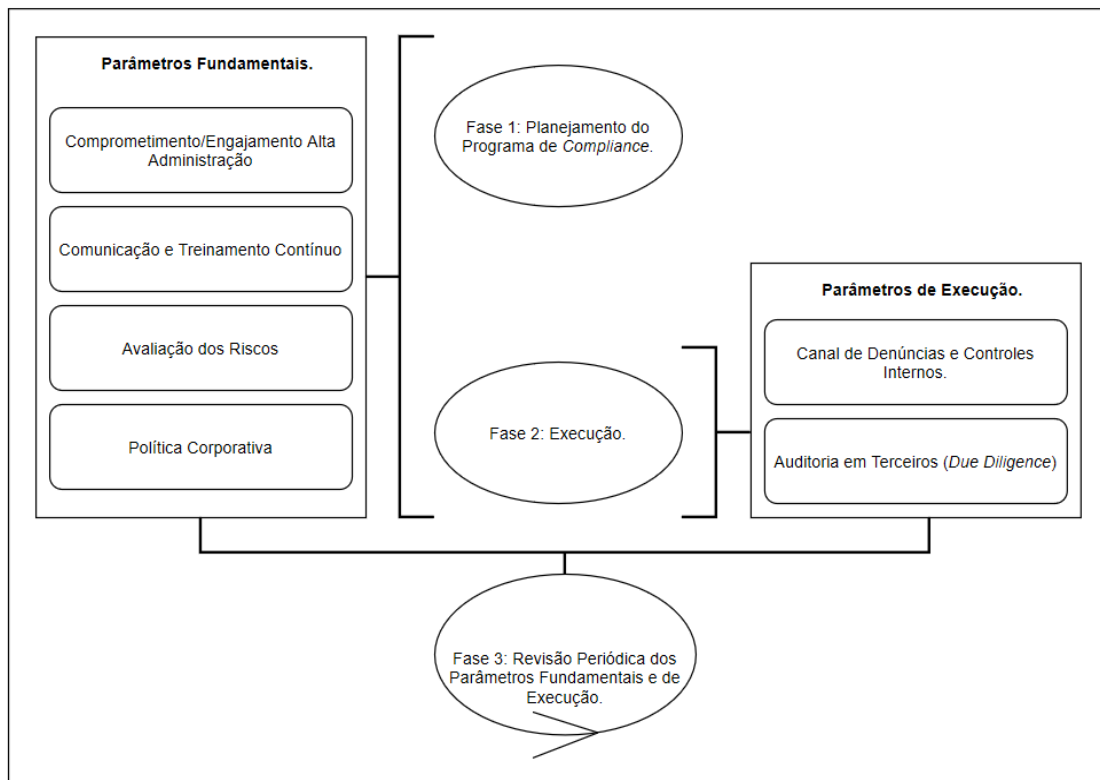
The remaining parameters have specific characteristics that fall into the execution phase. That is, they are focused on the continuity of the Program and are considered as a complementation of the elements mentioned above. The parameters for the execution phase are:

- Denunciation channel and internal controls;
- Third-party audit (*due diligence*);

For this elaborated model, the periodic review - pointed out as a parameter - is considered as a continuous phase of the program, which is repeated according to the period defined by those responsible for the program.

Next, Figure 11 is presented, which demonstrates the elaborate follow-up model, simplified for the *Compliance* program. The following were adopted: Phase 1, as the initial phase of planning and definition of how the implementation of the program will be; Phase 2, which exemplifies the implementation phase of the program; Phase 3, which is a continuous action, of periodic review of all parameters pointed out because, as previously mentioned, in this model the periodic review was classified, jointly, as parameter and phase.

Figure 11 – *Compliance*



Source: Author (2020).

From the suggestion of the practical use of this model, those responsible or managers of the *Compliance* program can first obtain a clear distinction of phases that a program, along the lines presented in this research, commonly presents. These phases are even based on other examples that have been implemented and can be considered successful in several aspects.

After understanding the three simple phases that were presented, the parameters allow a greater detail and give assertiveness to those responsible for the program, which will be the “macro” actions that must be carried out and understood in each phase of this model.

For the three phases to be effective, it is mandatory to comply with these parameters, and due attention is required to how they were classified, precisely so that they are applied during all phases or only during one of them (execution parameters). There are points of subjectivity that the realization of a Compliance program presents, therefore, the use of a model, such as the one presented, will allow the clarification of these points, in addition to agility, clarity, and greater possibility of assertiveness.

6 CONCLUSIONS

This research focused on the Integrity and *Compliance* Program of the State of Paraná and aimed at its analysis, as well as the perception of those who are inserted in this program.

Despite the current critical situation in Brazil regarding the factors of corruption, improbity, a notable difficulty with the public administration, this research focuses on a type of initiative, considered unprecedented, because it was used in the State Government, which aims at continuous improvement in the way of managing the machinery of government when applying *Compliance* concepts.

The first point of this research was the analysis and reporting of the actions, decrees, and laws that were created and gave support to the creation of the Integrity and *Compliance* Program of the State of Paraná, for the understanding of the entire Program, in addition to the current and future objectives that were proposed by the Controladoria Geral do Estado, which is the institution responsible for managing the Program.

Then, a questionnaire with objective questions was applied, which helped to obtain data to be carried out the evaluations and perceptions of citizens, government employees, and public managers of the State of Paraná. From this point on, it was possible to observe the main pillars that support the State initiative and the respondents' opinions regarding the Program.

One of the central points to be clarified was that of the evaluation, about the effectiveness of the Integrity and *Compliance* Program. More than 90% of respondents believe in the total or partial effectiveness of the Program, which corroborates the scientific publications that refer to the success of the establishment of *Compliance* in institutions.

Specifically, the literature notes that leaders or managers are a fundamental part of initiatives aimed at *Compliance* since their acceptance and commitment are completely necessary and indispensable for the effectiveness of what was presented as an initiative. This point is in line with what was answered by public managers who, in its entirety, trust in the effectiveness of the Program.

Denunciations or denunciations channels are intrinsic factors to the Integrity and *Compliance* Program of the State of Paraná because they have a dual function: to curb undue actions since agents are liable to be denounced by peers and/or citizens and to report illegalities to the Controladoria Geral do Estado, which, in turn, will investigate what was denounced. In this case, it was observed that more than 89% of the respondents agree with the

use of denunciations, and the modality of anonymous denunciations is highlighted, with the preference of 67% of respondents. So, as long as the denunciations channels assure the denunciator an anonymous and effective form of the delation, the denunciations will be carried out and will assist in the effectiveness of the Program.

According to what was proposed, the author of this research developed a simple follow-up model for similar programs, aiming at the use and optimization of points that deserve attention and review in certain periods. To understand the opinion of citizens and government employees, respondents were asked about the importance of periodic review of activities, aiming at close monitoring. The acceptance of this proposition was 99.5% among the respondents, who totally or partially agreed on the importance of this type of action. Thus, it is understood that the periodic monitoring model can be an integral point in initiatives aimed at Integrity and *Compliance* in organizations.

Another conspicuous factor that has been reported and that needs to be further ascertained in scientific publications is that corresponding to sex. When relating the responses of citizens and government employees, it is understood that women are more aligned and optimistic with the proposals and objectives of an Integrity and *Compliance* Program than men. Also, women were the majority in accepting the importance of periodic monitoring of the Program's actions.

This information helps the Program's managers by clarifying that the female audience can be a more reliable base and willing to seek the effectiveness of the Program and the concepts of Integrity and *Compliance*.

Females were also evidenced as more cautious concerning complaint issues, and may also be indicative of future research.

Finally, it is understood that the most critical point and the one that needs the most action and attention from the State Government is the disclosure and proliferation of information about the Program. The data obtained regarding this factor show that more than 35% of respondents do not know the Program, in addition to more than 40% of respondents who know little about it.

As stated in the literature, for projects related to the concepts of *Compliance* to be effective, knowledge of the rules, laws, duties, obligations are vital conditions. Thus, it is understood that the level of knowledge of the Program of more than 75% of the interviewees, does not validate the integrity of the objectives proposed by the CGE.

As a suggestion for future research, researchers could evaluate the second biennium, that is, the continuity of the Integrity and *Compliance* Program of the State of Paraná and

what will happen to the Program after the end of the current administration of Governor Carlos Roberto Massa Júnior. Also, it is suggested the expansion of studies focusing on the distinction and behavior of the sexes in relation to actions aimed at the application of *Compliance* programs. Finally, it is suggested the use and practical application of the follow-up model that was developed in this research.

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APPENDIX

A) Economic Activity:

1	Public manager (director, coordinator, supervisor)
2	Government Employee (without management position)
3	Retiree
4	Salaried in private company
5	Businessman
6	Farmer
7	I do not engage in paid work

B) Sex:

1	Male
2	Feminine

C) Age Range:

1	Up to 30 years
2	From 31 to 50 Years
3	From 51 to 65 Years
4	Above 65 Years

D) Degree of Education:

1	Elementary School
2	High school
3	University education
4	Postgraduate

E) If you are classified as a public manager or government employee, answer which is the body/entity in which you exercise your activities:

Institutions and Entities of the State of Paraná	
1	ADAPAR – Agência de Defesa Agropecuária do Paraná;
2	AGEPAR – Agência Reguladora de Serviços Públicos Delegados de Infraestrutura do Paraná;
3	ÁGUAS PARANÁ – Instituto das Águas do Paraná;
4	APD – Agência Paraná de Desenvolvimento;
5	APPA – Administração dos Portos de Paranaguá e Antonina;
6	BPP – Biblioteca Pública do Paraná;
7	CC – Casa Civil;
8	CCTG – Centro Cultural Teatro Guaíra;
9	CEASA – Centrais de Abastecimento do Paraná;
10	CELEPAR – Companhia de Tecnologia da Informação e Comunicação do Paraná;
11	CEP – Colégio Estadual do Paraná;
12	CGE – Controladoria Geral do Estado;

13	CM – Casa Militar;
14	COHAPAR – Companhia de Habitação do Paraná;
15	COMEC – Coordenação da Região Metropolitana de Curitiba;
16	COPEL – Companhia Paranaense de Energia;
17	CORPO DE BOMBEIROS DO PARANÁ;
18	DEAP – Departamento Estadual de Arquivo Público;
19	DEPEN – Departamento Penitenciário;
20	DER – Departamento de Estradas e Rodagem;
21	DETRAN – Departamento de Trânsito do Paraná;
22	DIOE – Departamento de Imprensa Oficial do Estado;
23	E-PARANÁ COMUNICAÇÃO;
24	FERROESTE – Estrada de Ferro Paraná Oeste S/A;
25	FOMENTO PARANÁ – Agência de Fomento do Paraná S/A;
26	FUNDEPAR – Instituto Paranaense de Desenvolvimento Educacional;
27	FUNEAS – Fundação Estatal de Atenção à Saúde do Paraná;
28	IAP – Instituto Ambiental do Paraná;
29	IDR – Instituto de Desenvolvimento Rural;
30	IPARDES – Instituto Paranaense de Desenvolvimento Econômico e Social;
31	IPCE – Instituto Paranaense de Ciência do Esporte;
32	IPEM – Instituto de Pesos e Medidas do Estado do Paraná;
33	ITCG – Instituto de Terras, Cartografia e Geografia;
34	JUCEPAR – Junta Comercial do Paraná;
35	PALCO PARANÁ;
36	PARANACIDADE;
37	PARANAEDUCAÇÃO;
38	PARANAPREVIDÊNCIA;
39	PARANÁ PROJETOS;
40	PARANÁ TURISMO;
41	PGE – Procuradoria Geral do Estado;
42	POLÍCIA CIENTÍFICA;
43	POLÍCIA CIVIL E INSTITUTO DE IDENTIFICAÇÃO DO PARANÁ;
44	POLÍCIA MILITAR DO PARANÁ;
45	PRED – Paraná Edificações;
46	PRSEC – Companhia Paranaense de Securitização;
47	RTVE – Rádio e Televisão Educativa do Paraná;
48	SANEPAR – Companhia de Saneamento do Paraná;
49	SEAB – Secretaria de Estado da Agricultura e do Abastecimento;
50	SEAP – Secretaria do Estado da Administração e da Previdência;
51	SECC – Secretaria de Estado da Comunicação Social e da Cultura;
52	SEDEST – Secretaria de Estado do Desenvolvimento Sustentável e do Turismo;
53	SEDU – Secretaria de Estado do Desenvolvimento Urbano e Obras Públicas;
54	SEED – Secretaria de Estado da Educação e do Esporte;
55	SEFA – Secretaria de Estado da Fazenda;
56	SEIL – Secretaria de Estado de Infraestrutura e Logística;
57	SEJUF – Secretaria de Estado da Justiça, Família e Trabalho;
58	SEPL – Secretaria de Estado do Planejamento e Projetos Estruturantes;
59	SESA – Secretaria de Estado da Saúde;
60	SESP – Secretaria de Estado da Segurança Pública e Administração Penitenciária;

61	SIMEPAR – Sistema Meteorológico do Paraná;
62	TECPAR – Instituto de Tecnologia do Paraná;
63	UEL – Universidade Estadual de Londrina;
64	UEM – Universidade Estadual de Maringá;
65	UENP – Universidade Estadual do Norte do Paraná;
66	UEPG – Universidade Estadual de Ponta Grossa;
67	UNESPAR – Universidade Estadual do Paraná;
68	UNIOESTE – Universidade Estadual do Oeste do Paraná.
69	Outra Instituição Pública.

F) Which is your level of knowledge about the new Integrity and *Compliance* Program adopted in the State of Paraná in early 2019?

1	I totally know it
2	I know, but not entirely
3	I know little
4	I don't know

G) Which is your opinion about new initiatives, such as the Integrity and *Compliance* Program, to improve public service, prevent and contain illicit acts?

1	Utopia (it is not possible to achieve), as there are no ways to contain corruption in the Public System
2	An application may be possible, but the results are uncertain and are unlikely to bring about major changes
3	They are important initiatives and necessary for the evolution of Public Management, but they demand the effort of all the parties involved
4	Initiatives must be put into practice, they will bring results and there is no high level of complexity for carrying out such initiatives

H) For the implementation phases of the program and the execution phase, some elements are characterized as essential and fundamental for these two phases of the Integrity and *Compliance* Program. The commitment/engagement of top management (or public management), risk assessment (whether to put it into practice or aiming at continuity), a well-defined code of ethics to be consulted and communication and continuous training. In order to be effective in the implementation and execution phases, you consider that the statement is:

1	Correct, the elements can be considered as effective for the two phases of the Program, implementation and execution
2	Correct, however, the elements can ONLY be considered effective for the implementation phase
3	Correct, however, the elements can ONLY be considered effective for the execution phase
4	Incorrect, I disagree with the statement and do not consider any of these elements as effective for any of the phases of the Program

I) The Integrity and *Compliance* Program has, as one of its main pillars, whistleblowing channels, so that government employees and citizens report on undue and/or suspicious

actions that do not match the necessary concepts of public service integrity. Do you believe that the denunciation and reporting of illegalities can be considered effective?

1	Yes, denunciations must occur frequently and openly
2	Yes, as long as restrictions are adopted (anonymous reports)
3	No, the denunciations will not be effective, as the whistleblowers will suffer some type of reprisal if they make them
4	No, because I do not believe in the effectiveness of initiatives such as the Integrity and <i>Compliance</i> Program.

J) According to what was described in the previous question, would you report illegalities if you had the opportunity?

1	Yes, even with breach of confidentiality (open denunciation)
2	Yes, as long as restrictions are adopted (anonymous denunciations)
3	No, I would just report to my immediate superior, informally
4	No, definitely

K) Integrity and *Compliance* measures, when adopted, enable credibility, compliance with standards, transparency, among others. In this way, aiming at the monitoring and transparency of actions during the execution period, the audit in third parties (due diligence) is identified as a process that assesses the possible entities, companies, institutions (private or public) in certain parameters (fiscal, legal, economic, financial), which make it possible to define with more assertiveness, whether such an institution could be a possible partner of the Government of Paraná, reducing the possibility of risk for the State. In his view, such a statement is:

1	Correct, third-party auditing is a necessary and assertive mechanism for the transparency and effectiveness of relations between third parties and the Government of Paraná and should be applied to all third parties.
2	Correct, third-party auditing is a necessary and assertive mechanism for the transparency and effectiveness of relations between third parties and the Government of Paraná, however, NOR all third parties need such verification
3	Incorrect, the third party audit, even if adopted, will not bring any type of effectiveness with respect to transparency and monitoring, as it is not the correct mechanism for this purpose
4	Incorrect, there is no need for any type of verification and monitoring mechanism for relations between the Government and third parties

L) The Integrity and *Compliance* Program of the State of Paraná, can be considered as a government action that reviews and applies new concepts, which aim at the morality and effectiveness of public administration. As the Program evolves, new scenarios may arise and adaptations usually need to be made. Thus, one of the characteristics of this type of initiative and also aiming at a follow-up model for similar programs, define the periodic review as an indispensable element. In his view, the statement about periodic review is:

1	Correct, the periodic review is an essential element for the continuity of the Program and its adoption should happen ALWAYS that new scenarios arise and adaptations are necessary
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2	Correct, the periodic review is an essential element for the continuity of the Program, however it will NOT be applied in all the new scenarios that arise
3	Incorrect, the adoption of the periodic review process is not necessary for the Program, since its adoption may represent a departure from the initial focus of the Program
4	Incorrect, the adoption of the periodic review process is not necessary for the Program, as there are NO possible changes in scenarios and / or variations in the Program processes

M) The Program aims to establish morality and administrative efficiency in public services in the State of Paraná. Do you believe that the Integrity and *Compliance* Program can achieve its objective and assist in the evolution of the State's Public Management and, as a consequence, favor the citizens of Paraná?

1	Yes, totally
2	Yes, partially
3	Indifferent
4	It will not achieve the objectives

APPENDIX B – TABLES AND FRAMES

Table 1 - Percentages in relation to economic activity x effectiveness of the Integrity and Compliance Program of the State of Paraná

Tabulação cruzada AAtEconom * M

% em AAtEconom

		M			Total
		Indiferente	Não alcançará os objetivos.	Sim, parcialmente.	
AAtEconom					100,0%
	Agricultor			50,0%	50,0%
	Aposentado			33,3%	66,7%
	Assalariado em empresa privada	9,1%	2,3%	42,0%	46,6%
	Empresário			35,7%	64,3%
	Gestor público (diretor, coordenador, supervisor)			27,8%	72,2%
	Não exerce atividade remunerada.			66,7%	33,3%
	Servidor público (Sem cargo de gestão)	6,8%	3,4%	37,3%	52,5%
Total		6,2%	2,1%	39,2%	52,6%

Source: Author (2020).

Table 2 - Percentages in relation to economic activity x effectiveness of denunciations and reports of illegalities

Crosstab

% em I

		Não, as denúncias não serão efetivas, pois os denunciantes sofrerão algum tipo de represália se as realizarem.	Não, pois não acredito na efetividade de iniciativas como o Programa de Integridade e Compliance.	Sim, as denúncias devem ocorrer de forma frequente e aberta.	Sim, desde que sejam adotadas restrições (denúncias anônimas).	Total
AAtEconom	Servidor público (Sem cargo de gestão)	58,8%	75,0%	22,7%	28,0%	30,5%
	Não exerce atividade remunerada.			2,3%	3,8%	3,0%
	Gestor público (diretor, coordenador, supervisor)	5,9%		22,7%	6,1%	9,6%
	Empresário			9,1%	7,6%	7,1%
	Assalariado em empresa privada	29,4%	25,0%	36,4%	50,8%	45,2%
	Aposentado	5,9%		2,3%	3,0%	3,0%
	Agricultor			2,3%	0,8%	1,0%
Total		100,0%	100,0%	100,0%	100,0%	100,0%

Source: Author (2020).

Table 3 - Percentages in relation to total responses of economic activity x effectiveness of denunciations and reports of illegalities

Tabulação cruzada AAtEconom * I

% em AAtEconom

	Não, as denúncias não serão efetivas, pois os denunciantes sofrerão algum tipo de represália se as realizarem.	Não, pois não acredito na efetividade de iniciativas como o Programa de Integridade e Compliance.	Sim, as denúncias devem ocorrer de forma frequente e aberta.	Sim, desde que sejam adotadas restrições (denúncias anônimas).	Total
AAtEconom			100,0%		100,0%
Agricultor			50,0%	50,0%	100,0%
Aposentado	16,7%		16,7%	66,7%	100,0%
Assalariado em empresa privada	5,7%	1,1%	18,2%	75,0%	100,0%
Empresário			28,6%	71,4%	100,0%
Gestor público (diretor, coordenador, supervisor)	5,6%		55,6%	38,9%	100,0%
Não exerço atividade remunerada.			16,7%	83,3%	100,0%
Servidor público (Sem cargo de gestão)	16,9%	5,1%	15,3%	62,7%	100,0%
Total	8,8%	2,1%	22,2%	67,0%	100,0%

Source: Author (2020).

Table 4 - Percentages in relation to the total number of responses of economic activity x carrying out denunciations and reports of illegalities

Tabulação cruzada AAtEconom * J

% em AAtEconom

		J			Total	
		Não, apenas reportaria para meu superior imediato, informalmente.	Não, definitivamente.	Sim, desde que sejam adotadas restrições (denúncias anônimas).	Sim, mesmo com quebra de sigilo (denúncia aberta).	Total
AAtEconom					100,0%	100,0%
	Agricultor			100,0%		100,0%
	Aposentado			100,0%		100,0%
	Assalariado em empresa privada	10,2%	1,1%	79,5%	9,1%	100,0%
	Empresário			64,3%	35,7%	100,0%
	Gestor público (diretor, coordenador, supervisor)			61,1%	38,9%	100,0%
	Não exerço atividade remunerada.			83,3%	16,7%	100,0%
	Servidor público (Sem cargo de gestão)	8,5%	3,4%	79,7%	8,5%	100,0%
Total		7,2%	1,5%	77,3%	13,9%	100,0%

Source: Author (2020).

Table 5 - Percentages in relation to sex x effectiveness of the Integrity and *Compliance* Program of the State of Paraná

Tabulação cruzada BSexo * M

% em M

		M			Total	
		Indiferente	Não alcançará os objetivos.	Sim, parcialmente.	Sim, totalmente.	Total
BSexo	Masculino	58,3%	50,0%	40,3%	40,6%	41,7%
	Feminino	41,7%	50,0%	59,7%	59,4%	58,3%
Total		100,0%	100,0%	100,0%	100,0%	100,0%

Source: Author (2020).

Table 6 - Linear analysis of the percentages in relation to sex x effectiveness of the Integrity and *Compliance* Program of the State of Paraná

Tabulação cruzada BSexo * M

% em BSexo

		M				Total
		Indiferente	Não alcançará os objetivos.	Sim, parcialmente.	Sim, totalmente.	
BSexo	Feminino	4,4%	1,8%	40,7%	53,1%	100,0%
	Masculino	8,6%	2,5%	37,0%	51,9%	100,0%
Total		6,2%	2,1%	39,2%	52,6%	100,0%

Source: Author (2020).

Table 7 - Percentages in relation to sex x effectiveness of denunciations and reports of illegalities

Tabulação cruzada BSexo * I

% em BSexo

		I			Total	
		Não, as denúncias não serão efetivas, pois os denunciantes sofrerão algum tipo de represália se as realizarem.	Não, pois não acredito na efetividade de iniciativas como o Programa de Integridade e Compliance.	Sim, as denúncias devem ocorrer de forma frequente e aberta.		Sim, desde que sejam adotadas restrições (denúncias anônimas).
BSexo	Feminino	7,1%	2,7%	16,8%	73,5%	100,0%
	Masculino	11,1%	1,2%	29,6%	58,0%	100,0%
Total		8,8%	2,1%	22,2%	67,0%	100,0%

Source: Author (2020).

Table 8 - Percentages in relation to economic activity x level of knowledge of the Program

Tabulação cruzada AAtEconom * FQualNi

% em AAtEconom

	FQualNi				Total
	Conheço parcialmente.	Conheço pouco.	Conheço totalmente.	Desconheço	
AAtEconom		100,0%			100,0%
Agricultor		100,0%			100,0%
Aposentado		50,0%		50,0%	100,0%
Assalariado em empresa privada	23,9%	31,8%	1,1%	43,2%	100,0%
Empresário	7,1%	50,0%		42,9%	100,0%
Gestor público (diretor, coordenador, supervisor)	33,3%	44,4%	11,1%	11,1%	100,0%
Não exerce atividade remunerada.		50,0%		50,0%	100,0%
Servidor público (Sem cargo de gestão)	22,0%	44,1%	5,1%	28,8%	100,0%
Total	21,1%	40,2%	3,1%	35,6%	100,0%

Source: Author (2020).

Table 9 - Percentages in relation to economic activity x importance of periodic review and monitoring of the Program

Tabulação cruzada AAtEconom * L

% em AAtEconom

		L		Total	
		Correta, a revisão periódica é um elemento primordial para a continuidade do Programa e sua adoção deverá acontecer SEMPRE que novos cenários surgirem e adaptações sejam necessárias.	Correta, a revisão periódica é um elemento primordial para a continuidade do Programa, porém NÃO será aplicada em todos os novos cenários que surgirem.		Incorreta, a adoção do processo de revisão periódica não é necessária para o Programa, pois NÃO existem possíveis mudanças de cenários e/ou variações nos processos do Programa.
AAtEconom			100,0%	100,0%	
	Agricultor	100,0%		100,0%	
	Aposentado	66,7%	33,3%	100,0%	
	Assalariado em empresa privada	75,0%	25,0%	100,0%	
	Empresário	92,9%	7,1%	100,0%	
	Gestor público (diretor, coordenador, supervisor)	94,4%	5,6%	100,0%	
	Não exerço atividade remunerada.	66,7%	16,7%	16,7%	100,0%
	Servidor público (Sem cargo de gestão)	91,5%	8,5%	100,0%	
Total		82,5%	17,0%	0,5%	100,0%

Source: Author (2020).

Table 10 - Percentages in relation to sex x importance of periodic review and monitoring of the Program

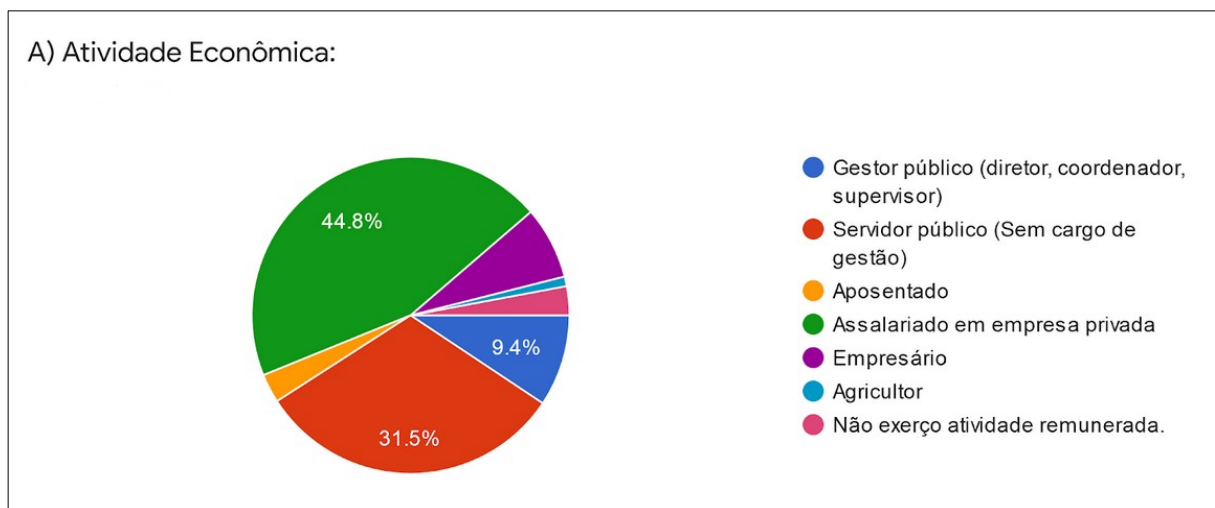
Tabulação cruzada BSexo * L

% em BSexo

		L			Total
		Correta, a revisão periódica é um elemento primordial para a continuidade do Programa e sua adoção deverá acontecer SEMPRE que novos cenários surgirem e adaptações sejam necessárias.	Correta, a revisão periódica é um elemento primordial para a continuidade do Programa, porém NÃO será aplicada em todos os novos cenários que surgirem.	Incorreta, a adoção do processo de revisão periódica não é necessária para o Programa, pois NÃO existem possíveis mudanças de cenários e/ou variações nos processos do Programa.	
BSexo	Feminino	85,8%	13,3%	0,9%	100,0%
	Masculino	77,8%	22,2%		100,0%
Total		82,5%	17,0%	0,5%	100,0%

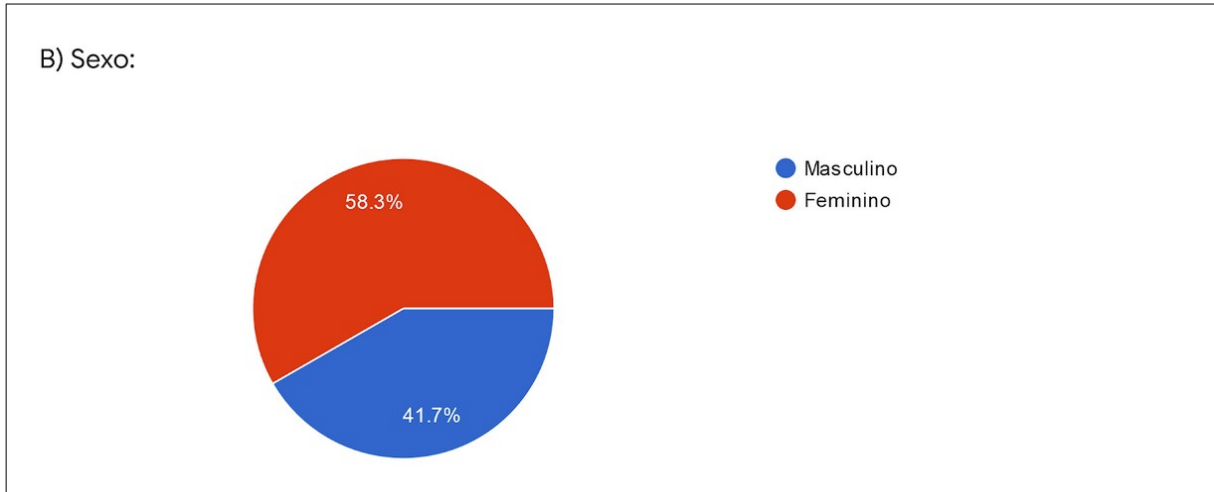
Source: Author (2020).

Figure 4 - Economic activity of participants



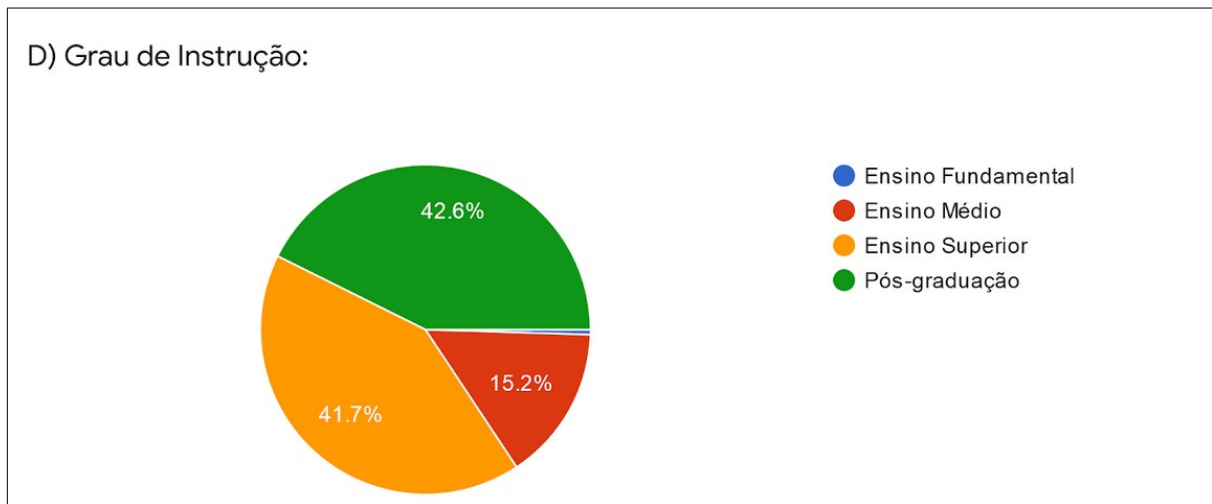
Source: Author (2020).

Figure 5 - Sex of participants



Source: Author (2020).

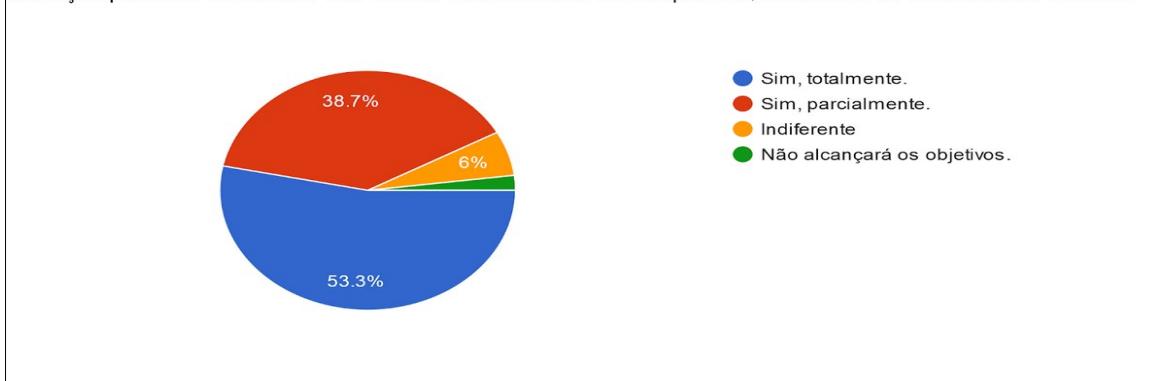
Figure 6 - Participants' level of education



Source: Author (2020).

Figure 7 - Question M - Effectiveness of the Integrity and *Compliance* Program

M) O Programa tem como objetivo a instituição da moralidade e eficiência administrativa nos serviços públicos do Estado do Paraná. Você acredita que a consequência, favorecer os cidadãos do Paraná?



Source: Author (2020).

Figure 8 - Graph in relation to sex x effectiveness of the Integrity and *Compliance* Program of the State of Paraná

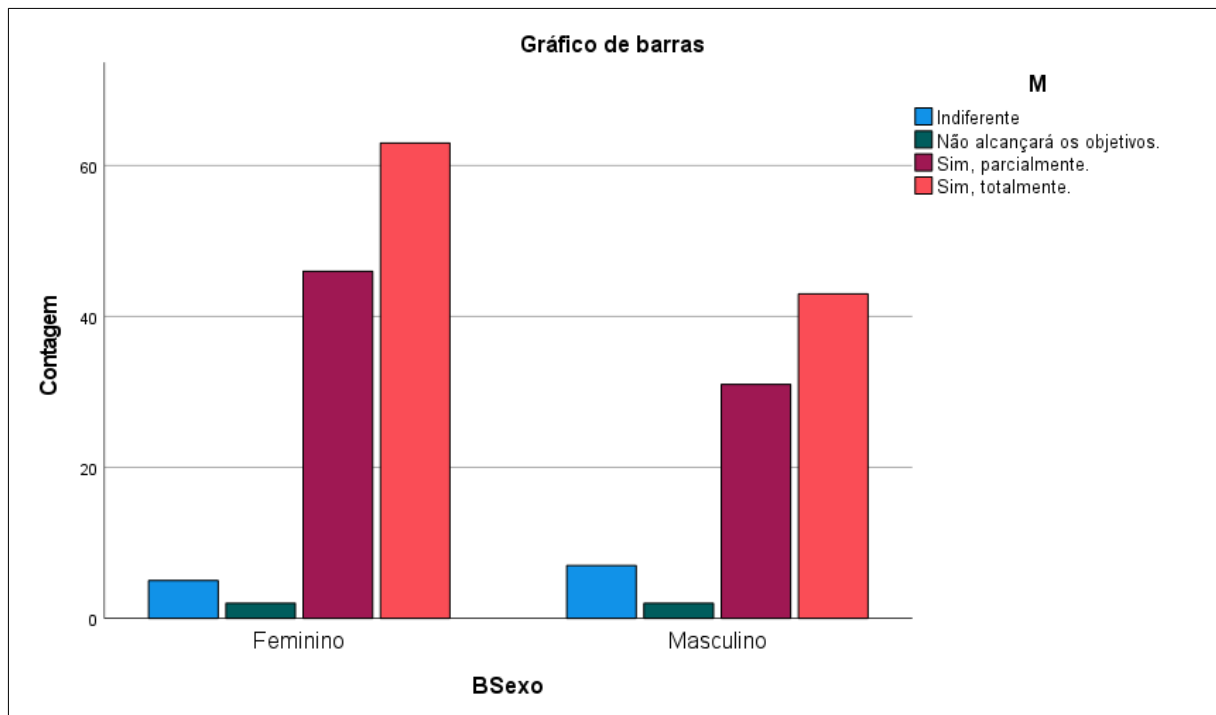


Figure 9 - Graph in relation to sex x effectiveness of denunciations and reports of illegalities

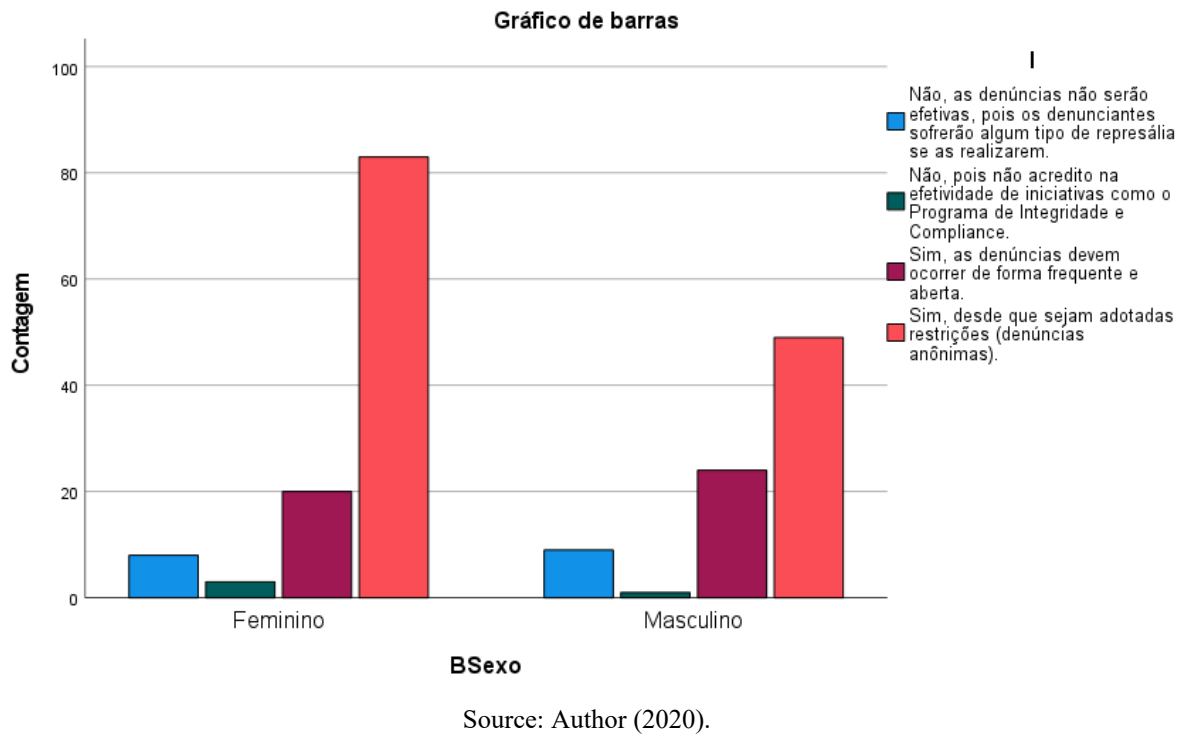


Figure 10 - Graph in relation to sex x effectiveness of denunciations and reports of illegalities

L) O Programa de Integridade e Compliance do Estado do Paraná, pode ser considerado como uma ação governamental que revisa e aplica novos ...sua visão, a afirmação sobre revisão periódica é:

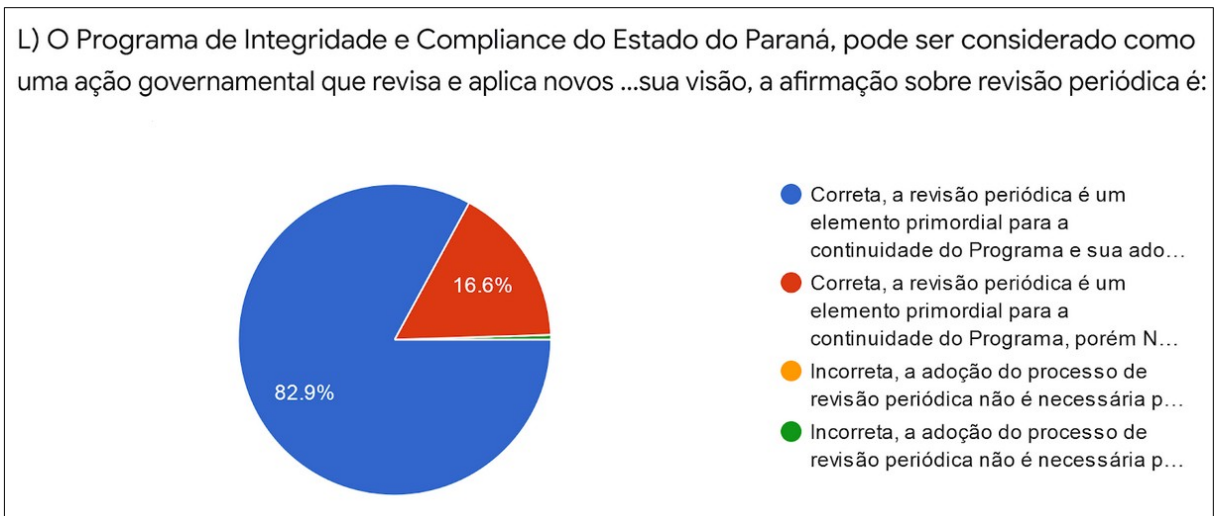
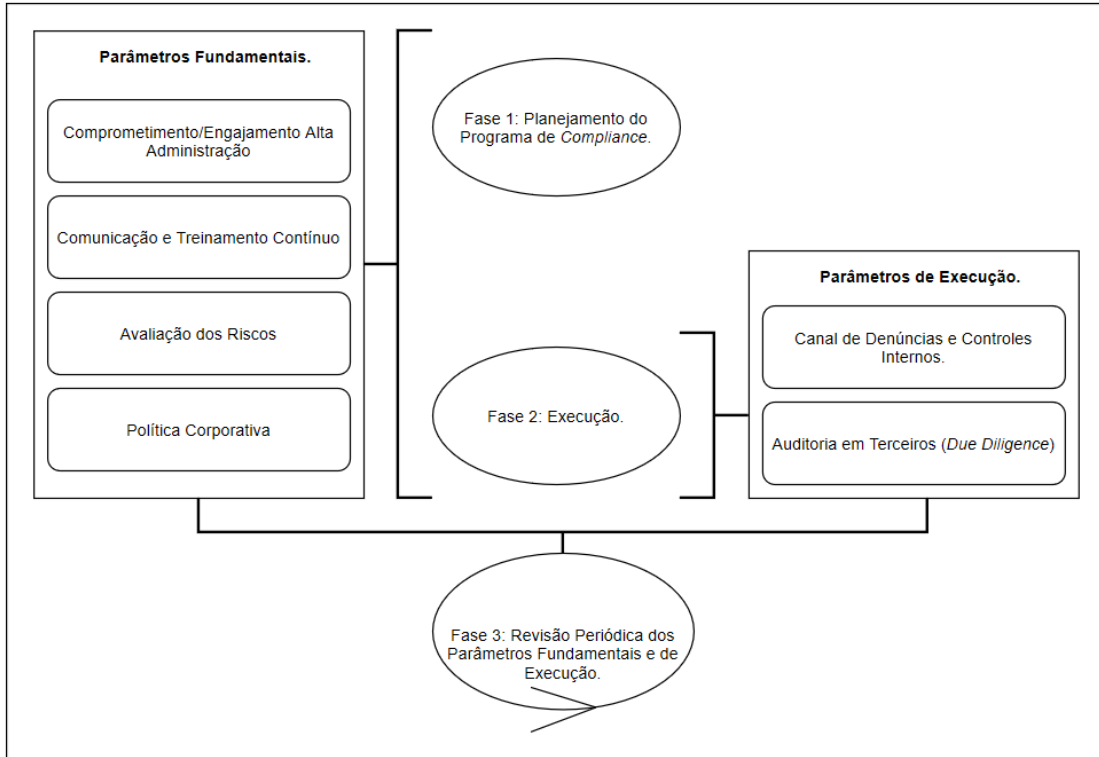


Figure 11 - Compliance program monitoring model



Source: Author (2020).