

GOVERNANCE FOR FEDERAL PUBLIC ADMINISTRATION: EVALUATION OF PRACTICES OF FEDERAL UNIVERSITIES IN THE SOUTHERN REGION

GOVERNANÇA PARA A ADMINISTRAÇÃO PÚBLICA FEDERAL: AVALIAÇÃO DAS PRÁTICAS DAS UNIVERSIDADES FEDERAIS DA REGIÃO SUL

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ABSTRACT

This work aims to identify the best governance practices for federal universities in southern Brazil based on the governance principles and practices proposed by the International Federation of Accountants (IFAC) and the Chartered Institute of Public Finance and Accountancy (CIPFA). The study covers the eleven federal universities in the southern region of Brazil, a checklist was carried out to verify three of the four dimensions of governance proposed by Study 13 (IFAC, 2011) on the websites of the universities, and a questionnaire was applied to the members of the university councils to verify a fourth dimension. For the International Framework: Good Governance in the Public Sector (IFAC; CIPFA, 2014) a questionnaire was applied to members of university councils. Among the main results, a medium level of adherence to Study 13 was identified, and a high level of adherence to the international framework of good governance in the public sector. The greatest strengths refer to the annual management and accounting reports, important instruments of transparency and accountability of federal universities. As for the major deficiencies, no university has an Audit Committee, and no documents were found that establish the financial strategy. It was noted that the universities with the highest scores in one framework obtained the worst results in the other, which can configure a gap between the perception of the board of directors and the governance practices undertaken by the institutions.

Keywords: Good Practices. Governance. Universities.

RESUMO

Este trabalho objetiva identificar quais as melhores práticas de governança para as universidades federais da região sul do Brasil baseado nos princípios e práticas de governança propostos pela *International Federation of Accountants* (IFAC) e *Chartered Institute of Public Finance and Accountancy* (CIPFA). O estudo abrange as onze universidades federais da região Sul do Brasil. Foi realizado *checklist* de verificação de três das quatro dimensões de governança propostas pelo *Study 13* (IFAC, 2011) nos sítios das universidades, e aplicação de questionário aos membros dos conselhos universitários para verificação de uma quarta dimensão. Para o *International Framework: Good Governance in the Public Sector* (IFAC; CIPFA, 2014) foi aplicado questionário aos membros dos conselhos universitários. Dentre os principais resultados identificou-se um nível de aderência médio ao *Study 13*, e nível de aderência alto ao *Framework* internacional de boa governança no setor público. As maiores forças se referem aos relatórios anuais de gestão e contábeis, importantes instrumentos de transparência e prestação de contas das universidades federais. Quanto às maiores deficiências, nenhuma universidade conta com Comitê de Auditoria, e não foram encontrados documentos que estabeleçam a estratégia financeira. Notou-se que as universidades com maiores pontuações em um *framework* obtiveram os piores resultados no outro, o que pode configurar um *gap* entre a percepção do corpo de conselheiros e as práticas de governança empreendidas pelas instituições.

Palavras-chave: Boas Práticas. Governança. Universidades.

1 INTRODUCTION

The modernization of the way the State is administered has made public administrations more managerial, less costly, and generally more efficient. The boundaries between public agencies and citizens and between the public and private sectors have received new outlines, although the new bases have not been favorable to citizens (KISSLER; HEIDEMANN, 2006). Mello (2006) corroborates this idea by stating that consistent reforms must be made to consolidate a State that responds to citizens' needs and consistent administrative modernization bases so that governance mechanisms can be applied.

Governance applied to the public sector finds its bases in corporate governance, applying the principles in managing the public sector through stakeholders' participation, who seek better management through the state-society relationship, which are links of this alliance, transparency, and accountability (SALES et al., 2020). Jesus and Dalongaro (2018) corroborate this notion by stating that corporate governance is a concept that has been gaining acquiescence from public organizations, expressing the ability to manage the public sector and assign capabilities for organizations to form and institute rules that lead them to predictable and transparent behavior of management acts, with accountability for the economic and financial performance generated. It is worth clarifying that governance deals with acquiring and distributing power in society, while corporate governance denotes how corporations are managed (BHATTA, 2003).

In this evolving public administration scenario, this study's object of analysis is the federal universities. As Ribeiro (2017) reported, part of the history of these institutions has been learning how to reconfigure their management to be aligned with their context's political, economic, and cultural model. Bottoni, Sardano, and Costa Filho (2013) explained that in universities, production is diffusely centered on highly intellectual and specialized work, inserted in dynamic, unstable, and turbulent environments with uncertainties and the rapid obsolescence of educational services. Therefore, developing strategies that allow adaptive and survival capabilities to be employed in a more competitive context while aiming at the institution's growth is crucial.

Two paths are marked for public institutions: the first refers to the continuous search for improving and qualifying planning and management activities, so they can cope with the complexity and new processes that public administration may assume, emphasizing ensuring social participation. The second is regarding the care, zeal, and institutional responsibility

regarding the compliance with legal regulations inherent to good public administration, which guide the actions of the control bodies (SOUZA, 2018).

Given the above, in order to contribute to the evolution of the theme of governance within the indirect federal administration of Brazil, specifically in the scenario in which the Brazilia federal universities are inserted, this study sought to identify the best governance practices for federal universities in southern Brazil based on the principles and practices of governance proposed by the International Federation of Accountants (IFAC) and Chartered Institute of Public Finance and Accountancy (CIPFA). As specific objectives, we aimed to verify the compliance level of the universities studied as to the dimensions of governance proposed by Study 13 of IFAC, investigate the connection of universities in southern Brazil with the governance principles provided by the International Framework: Good Governance in the Public Sector of IFAC and CIPFA and establish a panorama between the governance practices adopted and desirable for the universities investigated.

2 THEORETICAL FRAMEWORK

Governance in the public sector is based on corporate governance, which is the system by which companies are directed and controlled; it establishes transparency, integrity, and accountability as its principles. In this system, boards of directors are responsible for governance, shareholders appoint directors, and auditors must certify an appropriate governance structure. The boards' actions are subject to laws, regulations, and the judgment of the shareholders at a general meeting. The board is responsible for defining strategic objectives and the leadership to put them into practice, thereby overseeing the management of the business and keeping shareholders informed (CADBURY REPORT, 1992).

Although sometimes the conceptualization of corporate governance agrees more with the private sector, given the roots of its emergence, Hirigoyen and Laouer (2013) stated that it remains valid for public organizations. The difference is that the financing of this sector is through the payment of taxes by citizens, who expect a return on their "investment" in the form of quality public services. Gonzalez (2012) shared this premise by stating that it is possible to influence and transmit to the public initiative the same precepts of governance in the private sector, demanding proper and transparent accountability of governments, agencies, and municipalities of the public administration at all levels.

Thus, Ramos, Vieira, and Paraboni (2017) infer that corporate governance in public

organizations contemplates developing new methods applied to monitor governments and their actions, involving, in addition to political responsibility, the commitment of State intervention as the executor of management activities to promote good practices to manage the resources of which it is the custodian. Given this assertion, corporate governance in the public sector must serve as an essential management tool in the fight against corruption, administrative improbity, damage to the treasury, social needs, and the deficit in public accounts. Thus, encouraging better conduct and public policies based on transparency, information, accountability, probity, ethics, equity, accountability, and efficiency (SOUZA; FARIA, 2017).

Governance in the public sector comprises how an organization is run, the corporate structure, culture, policies, strategies, and how the organization deals with the various stakeholders. Hence, it corresponds to how public sector organizations carry out their responsibilities by being transparent, accountable, and prudent in decisions, policy making, and program execution (SLOMSKI et al., 2008). It essentially comprises the mechanisms of leadership, strategy, and control put in place to evaluate, direct, and monitor the management's performance to conduct public policies and provide services of interest to society. It seeks, therefore, greater effectiveness (i.e., produce the intended effects) and economy (i.e., acquire the greatest possible benefit from the use of available resources) of the actions (BRASIL, 2014).

Regardless of how the structure is implemented, good corporate governance in public and private sectors requires responsibilities to be identified and articulated, relationships among stakeholders to be understood, interests to control their resources and share results; and top-level management to be sustained (MARQUES, 2007). By adopting good corporate governance practices, legal requirements are met, and an effective management environment is still provided for institutions (SANTIAGO; ANDRIOLA; LIMA, 2019).

In 2001, the IFAC developed Governance in the Public Sector: A Governing Body Perspective - Study 13 for national, regional, and local governments and state-owned enterprises. The document defines common principles and recommendations regarding the governance of public sector entities to provide guidance and assist public sector bodies in developing or revising their governance practices to enable them to operate more effectively, efficiently, and transparently. Therefore, it considers an appropriate framework from the management perspective to help ensure an appropriate balance between management

freedom, accountability, and the legitimate interests of different stakeholders. It should be noted that governance practices must be adapted according to the circumstances of each entity and the jurisdictions in which they operate (IFAC, 2001). The IFAC (2001) defined transparency, integrity, and accountability as the governance principles applied to the public sector.

Table 1 Dimensions of governance

DIMENSION	SCOPE
Standards of behaviors	These standards seek to define how the organization's management exercises leadership in determining the organization's values and standards, which define the culture and behaviors of the organization.
Organizational structures and processes	They establish how top management in organizations is appointed and organized, how its responsibilities are defined, and how it is held accountable.
Control	Control is the network of various controls established by the organization's top management to support it in achieving the entity's objectives, the effectiveness and efficiency of operations, the reliability of internal and external reporting, compliance with applicable laws and regulations, and internal policies.
External reporting	They correspond to how the organization's top management demonstrates its financial responsibility for managing public money and its performance in the use of resources.

Source: Adapted from IFAC (2001).

In 2014, based on The Good Governance Standard for Public Services and Study 13, the International Framework: Good Governance in the Public Sector was published by IFAC in partnership with CIPFA. The matrix aims to encourage better service delivery and enhanced accountability by establishing benchmarks for good governance in the public sector. The document emphasizes that its application is intended for all public sector entities.

In the model, the seven principles provide supporting comments on the main elements of each, expressed through sub-principles, and even provide tips for implementation. The principles of integrity, ethics, compliance, accessibility, and stakeholder involvement are considered general principles for agents to act in the best public interest. The rest of the principles are additional to reaching the public interest, must be converted into effective agreements to achieve good governance, and are linked to each other through the so-called "plan-do-check-act" cycle. These other principles are sustainable development, Achievement Of Intended Results, training, risk and performance management, transparency, and accountability (IFAC; CIPFA, 2014).

3 METHODOLOGICAL PROCEDURES

Because of the evolution of the research on governance within the federal institutions of higher education (FIHEs) and this study relying on their findings for theoretical foundation, this study is classified as descriptive and quantitative. In order to direct research to the governing body, as established by Study 13, questionnaires were applied to the University Councils of the eleven federal universities in southern Brazil. A population totaling 677 councilors was identified, constituting a simple random probability sample. For the study to have a confidence level of 95% and a margin of error of 0.07, a minimum sample of 140 respondents was identified. Hence, this study is characterized as a Survey to the extent that it used statistical descriptions of people through questions applied to a sample (FOWLER, 2011).

In order to apply Study 13 in the dimension “Standards of behaviors,” a questionnaire was proposed to the members of the University Councils of the universities. For each proposition, the respondents should mark “yes” for the practices they considered applicable in their institution, “no” for the practices they felt were absent in their work, or even “I do not know” if they did not know the information.

To verify the dimensions “Organizational structures and processes,” “Control,” and “External auditing,” a checklist format instrument was used to analyze the institutional documents provided on the universities’ websites, namely general regulations, statutes, management report, Institutional Development Plan (IDP), Strategic Plan, Integrity Plan, Governance Policy, Risk Management and Control, Risk Management Methodology, internal regulations of the ombudsman, internal regulations of the internal audit, internal regulations of the university council, letter of services to the citizen, open data plan, codes of ethics, in addition to the search for information on the pages of the administrative sectors that could subsidize the response to the variables under analysis. According to Sales (2014), one point was assigned for practices detected in institutional documents and a value of zero for practices not detected. The four dimensions account for 11, 46, 37, and 10 points each, respectively, totaling 104 points. Lastly, to determine the level of compliance for each dimension and the entire framework, the criteria in Table 2 were used.

Table 2 Compliance level defined based on the score

Level of compliance	Standards of behaviors	Organizational structure and processes	Control	External auditing	Dimensions as a whole
Very low (up to 25%)	Up to 2.75	Up to 11.5	Up to 9.25	Up to 2.5	Up to 26
Low (up 25% up to 50%)	>2.75 and up to 5.5	>11.5 and up to 23	>9.25 and up to 18.5	>2.5 and up to 5	>26 and up to 52
Medium (>50% to 75%)	>5.5 and up to 8.25	>23 and up to 34.5	>18.5 and up to 27.75	>5 and up to 7.5	>52 and up to 78
High (>75% to 90%)	>8.25 and up to 9.9	>34.5 and up to 41.4	>27.75 and up to 33.3	>7.5 and up to 9	>78 and up to 93.6
Very high (>90%)	>9.9	>41.4	>33.3	>9	>93.6

Source: Prepared by the author based on Sobreira and Rodrigues Jr. (2017).

To apply the International Framework: Good Governance in the Public Sector, a questionnaire was addressed to the managers who are members of the University Councils of the universities. Each of the seven principles of the model was subdivided into assertions; for each, the respondents had to mark the level of compliance to the management practices they believe their institution adopts. This study took the instrument adapted from Sobreira and Rodrigues Junior (2017), which assigns a Likert-type scale from 1 to 5 to verify the level of compliance to governance principles, where 1 corresponds to a very low perception and 5 is equivalent to a very high perception. Subsequently, the level of compliance to the model was established (Table 3).

Table 3 Level of compliance defined based on average responses

LEVEL OF COMPLIANCE	AVERAGE OBTAINED	PERCENTAGE IN RELATION TO THE IDEAL
Very low	Up to 1.25	Up to 25%
Low	>1.25 and up to 2.50	>25% and up to 50%
Medium	>2.50 and up to 3.75	>50% and up to 75%
High	>3.75 and up to 4.50	>75% and up to 90%
Very high	>4.50	>90%

Source: Sobreira and Rodrigues Jr. (2017).

4 ANALYSIS OF THE RESULTS

The analysis of this study was carried out according to the framework used. First, the results of Governance in the Public Sector: A Governing Body Perspective (Study 13) are presented, followed by the results of the International Framework: Good Governance in the

Public Sector.

4.1 ANALYSIS OF GOVERNANCE IN THE PUBLIC SECTOR: A GOVERNING BODY PERSPECTIVE (STUDY 13)

The following is the analysis of the “Standards of behavior” dimension, with data collected through a questionnaire. Utilizing a checklist of its variables, the dimensions “Organizational structures and processes,” “Control,” and “External reporting” were examined. To conclude the checklist analysis, the ranking of the universities according to the model’s total score is presented and the level of overall compliance to the model.

4.1.1 Standards of behavior

This dimension sought to verify with the members of university councils their degree of perception regarding behavioral variables regarding training and behavior to exercise leadership, the establishment of codes of conduct, and measures taken to prevent prejudice, bias, or conflicts of interest, as well as to ensure equal opportunity for appointments through open and fair procedures.

We observed that roughly half of the respondents affirm that the university where they work offers continuous training for exercising leadership. At the same time, almost all of them (98.52%) guaranteed that they try to set good examples of conduct in the workplace so that it becomes a habit for the team. A good portion of the respondents (81.61%) stated that their institution adopts a formal code of conduct that defines appropriate standards of behavior. However, just over half (51.02%) stated that there is a periodic review of compliance with this code.

Many members (84.88%) affirmed that employment or work outside the university is informed to avoid conflicts of interest. Since this is a public body with a defined work regime, for instance, for professors with exclusive dedication, this question must be addressed. Moreover, Law no. 8.112 (BRASIL, 1990a), Art. 117, forbids civil public servants of the Union, the federal public autarchies, and foundations to take part in the management or administration of private companies, personified or not, and to engage in commerce, except as a shareholder, quota holder, or partner.

Furthermore, 65.71% affirmed that their institution had established appropriate mechanisms to avoid influence by prejudices, tendencies, or conflicts of interest. The positive point is that a small portion (34.19%) of respondents with valid answers stated that they have

already witnessed a situation in which personal or financial relationships and considerations have unduly influenced decisions within the institution.

It draws attention to the small percentage of 39.78% who claim to be aware that their institution offers guidance on what may be considered appropriate when receiving gifts or any hospitality. This type of guidance is offered by resolution number 3 of the Public Ethics Commission; it is identified as a good management practice that the universities' ethics commissions widely disseminate this information and incorporate it into their codes of conduct.

4.1.2 Organizational structure and processes

This dimension verified compliance with statutes and regulations applicable to the institutions and whether there are provisions for the protection and use of public resources in a low-cost, efficient, and effective manner in accordance with legal norms. We also analyzed whether there are clear and effective communication channels with the various stakeholders. Likewise, we verified whether there is a division of responsibilities and the structure of the governing body.

In analyzing statutory accountability, the Integrity Plan, present in all institutions, seeks to ensure compliance with statutes and regulations, which creates a robust environment to support integrity, one of the founding principles of public governance, whose scope refers to the compliance to values, principles, and ethical standards. These attributes embodied by members of institutions result in higher standards of professionalism, more assertive decision-making, and accurate reporting (IFAC, 2001; OECD, 2017).

The Governance, Risk, and Control Committee (CGRC), established in all the surveyed universities, is responsible for encouraging and disseminating the adoption of good governance practices, risk management, and controls among the members of the universities. Pinheiro and Oliva (2020) identified that 63.6% of Brazilian federal universities do not have this committee, and IN no. 01/2016/MP/CGU established a deadline of 12 months after its promulgation for implementation. Thus, a positive counterpoint is observed for universities in southern Brazil.

The Citizen Service Charter seeks to ensure commitment and quality by disclosing the services that universities offer to the community and is available on the transparency portals of the institutions. This document highlights the tripod of teaching, research, and extension, as

it presents the courses offered by the institution (teaching) and services offered through extension, which results from the articulation between teaching and research, generating knowledge that is taken to the community.

The institutions' resources are applied per statutory and regulatory norms, indicating where their funding comes from. The IDP of the universities is the main instrument of communication to the community about the objectives and strategies for its achievement. The rendering of accounts is the dean's responsibility, who relies on the assistance of the Internal Audit unit to keep records and accounts in compliance with relevant regulations. A Management Report is issued annually, demonstrating the progress of the planning established by the IDP, communicating to stakeholders financial and non-financial information, and containing all the actions and performance of the institutions' management.

Most institutions mention risk management as a tool that underpins decision-making; it is considered an essential element for good governance precisely because it contributes to reducing uncertainties that permeate the achievement of results (BRASIL, 2014). The ombudsman of the institutions is a strategic body to ensure an open channel of dialogue with the internal and external community; it is an important source of information for improving the services provided so that the public interest is the focus of the work. Through the participation of citizens as real stakeholders, this approximation between state and society ensures the public interest is served, the focus of public governance (SOUZA; FARIA, 2017).

The Open Data Plan is a document that guarantees the openness and transparency of the universities' actions, acting as one of the instruments that promote a culture of transparency in public institutions. Similarly, all institutions have a transparency portal that provides this information, thus being a means for social control and increasing the level of internal and external confidence of the entities by providing reliable, relevant, and timely information (BRASIL, 2014, 2018; ROSSETTI; ANDRADE, 2014).

It is through the Statute and General Regulations of the universities that the structure, attributions, requirements, and form of filling positions are defined, whether by election or appointment of free choice. Nonetheless, for appointments that do not involve elections, no criteria were found in the documents surveyed that define training and competence to assume the function, a fact corroborated by the Federal University of Santa Catarina (UFSC); it defined as a weak point of its SWOT analysis of the Institutional Risk Management Plan the fact that managers do not need to prove qualification/training to assume their function (UFSC,

2020). In this sense, Freitas, Pereira, and Morais (2020) found the importance of empowerment through training and/or appropriate training of team members to develop complex work.

As a way of maintaining the direction and control of the institutions, issues are defined that are reserved for collegiate decisions, which are taken by higher councils and all presided over by the university dean, the highest-ranking member of the universities. The university councils have independent members, which are represented by external community members; each university defines which entities or segments will be represented in their statutes. However, most institutions do not explicitly state additional criteria for this nomination, using only the criterion of nomination by the represented entity itself. Only four institutions (UFFS, UFSM, UNILA, and UNIPAMPA) add criteria such as elections, public notice, or prevent access to active and/or inactive public servants as representatives of this category.

4.1.3 Control

The Control dimension assessed how the university's control network is constituted to help achieve institutional objectives. The implemented risk management, the Internal Auditing, the Auditing Committee, the Internal Control structure, and the budget planning and financial management were evaluated.

Most institutions' risk management policy is consolidated with the governance and internal controls policy, resulting in the document entitled "Governance, Risk Management, and Internal Controls Policy." The policy provides guidelines for subsequently implementing a risk management method and/or plan, which are instruments that detail how risk management is to be carried out in the institutions.

It was only in 2018 that the first institutions surveyed began the implementation of the Governance, Risks, and Controls Committee. Pinheiro and Oliva (2020) identified that 30.3% of Brazilian federal universities started risk management less than three years ago, proving the embryonic stage of these practices in FIHEs. We observed a positive path by higher education institutions (HEIs) in consolidating risk management, a fact verified in this study concerning the results obtained by Sales (2014), in which in less than half of the universities analyzed, there was the adoption of recommended practices for risk management. This positive effect was fostered by the advent of Joint Normative Instruction no. 1/2016/MP/CGU, which provides for internal controls, risk management, and governance within the federal executive

branch (BRASIL, 2016).

Although there is no legal requirement to consolidate a risk management method or plan, these instruments were identified as good governance practices. These documents can endorse the risk management culture in the institutions, in addition to setting out the objectives and expectations of top management on the topic and how different administrative units should implement it. None of the 11 evaluated universities has an Auditing Committee in their structures. Furthermore, this collegiate could be one more line of defense for the institutions' control, supporting the Internal Auditing function, which is entrusted with a massive list of functions and responsibilities.

In contrast, all 11 universities have an Internal Auditing function. This body functions as the third line of defense in the internal control structure of the agencies and entities of the Federal Public Administration. According to IN 01/2016 of the Federal Internal Control Secretariat, the independence of the internal auditing function must be ensured by its direct link to the board of directors or the entity's highest-ranking manager. Nonetheless, the Federal University of Pelotas (UFPEL) links its Internal Auditing to the foundation's Board of Directors, and the Federal University of Paraná (UFPR), Federal University of Rio Grande do Sul (UFRGS), and the Federal University of Technology of Paraná (UTFPR) link it to the Board of Trustees.

Finally, the analysis' most critical points refer to the Internal Control and Budget and Financial Management categories. As for Internal Control, a need was identified for greater attention to the periodic review of operational, asset and budget control, compliance and risk management activities, and defining the ones responsible for internal controls in the institutions, in addition to the Internal Auditing function. In the Budget and Financial Management category, no strategic planning and specific objectives for effective financial management were identified, nor were policies and objectives for budget management.

4.1.4 External reporting

The External Reporting dimension assessed whether universities publish an annual management report, whether the information contained in this document demonstrates their responsibilities, and whether accounting and governance standards are followed. We also verified whether the institutions adopt performance measures and how they are presented. Lastly, we sought to identify the relationship with external control bodies.

According to TCU Normative Decision No. 187/2020, the annual management report submitted by the universities takes the form of an Integrated Management Report. It must demonstrate information and quantitative and qualitative analysis of the management results, with a view to social and institutional control. Due to the report format established by TCU Normative Decisions nos. 187 and 188/2020, to a great extent, the documents present a highly similar composition, thereby justifying the approximate score obtained by the 11 institutions evaluated in this study.

The Integrated Management Report is the main instrument for compliance with accountability, transparency, integrity, complicity, and responsibility, all of which are basic principles for public governance. Thus, it is an instrument of social control that enables the proactive control of the citizen in inspecting public services (BRASIL, 2014, 2018; ROSSETTI; ANDRADE, 2014; IFAC; CIPFA, 2014; IFAC, 2001; OECD, 2017).

Transparency stands out compared to the other factors because, through this practice, public management becomes more accessible to society since it is concerned with how public finances and applying resources are being conducted (MONTEIRO; HAMMES, 2014). In this sense, Silva (2018) detected, through the transparency model built based on accountability, compliance, disclosure, and fairness, that most universities in southern Brazil present higher transparency levels, a fact corroborated by the Federal University of Pampa (UNIPAMPA), the Federal University of Fronteira Sul (UFFS), the Federal University of Santa Maria (UFSM), and UFSC, which obtained the highest scores. Table 4 lists the total result of the model, with scores and level of compliance of each institution to the practices recommended by Study 13, taking 104 points (number of Study 13 variables) as 100%.

Table 4 Level of compliance to Study 13 in relation to each university's total score

UNIVERSITY	TOTAL SCORE	PERCENTAGE OF COMPLIANCE WITH THE MODEL	LEVEL OF COMPLIANCE WITH THE MODEL
UFFS	79.01	75.97%	High
UFPR	78.67	75.64%	
UFRGS	77.77	74.78%	Medium
UFSM	76.62	73.67%	
UNILA	75.9	72.98%	
UTFPR	72.33	69.55%	
UFSC	72.14	69.37%	
UNIPAMPA	71.12	68.38%	
FURG	71.01	68.28%	
UFCSPA	69.18	66.52%	
UFPEL	65.62	63.10%	

Source: Research data (2021).

From the analysis of Table 4, one can be noted that the UFFS and UFPR obtained the best overall performances among the researched institutions, resulting in a high level of compliance with the model. Other institutions had a medium level of compliance with the model; UFPEL obtained the lowest score (65.62), indicating 63.10% compliance with the model.

The total overall average of the model reached 73.58 points, resulting in 70.75% compliance of universities to the governance practices of Study 13, indicating an average level of compliance with the model; we still observed a high standard deviation (4.32), indicating heterogeneity of total scores among the surveyed institutions. Sales (2014) reported a maximum level of compliance of 53.25% of the universities in southern Brazil to the dimensions of Organizational Structure and Processes and Control, resulting, in the same way, in an average level of compliance. However, it can be said that this result was evolution according to the highest percentage.

4.2 ANALYSIS OF THE INTERNATIONAL FRAMEWORK: GOOD GOVERNANCE IN THE PUBLIC SECTOR

As a whole, the institutions obtained a high level of compliance with the Integrity, Ethics, and Compliance principle, resulting in 78.61% compliance with the practices evaluated; the low standard deviation (0.70) indicates the uniformity of the scores. We observed that nine institutions are above this general average of compliance with the principle, being a positive point. The high compliance to this principle indicates that the institutions act in the best public interest, respecting and adapting to the legal regulations that govern their operation.

Similarly to the previous principle, the principle of Accessibility and Stakeholder Involvement remains with an overall index of high compliance of universities, reaching a percentage of 75.69%. High compliance with the principle indicates that institutions are concerned with openness to the public to involve stakeholders (individual citizens, service users, and institutional parties) and maintain good communication with the internal and external public. In the case of universities, this public is represented by students, faculty, Administrative Technicians in Education, outsourced employees, and the external community, such as companies, regulatory entities, inspectors, and service providers.

The overall percentage of compliance with the Sustainable Development principle reached 76.42%, a high level, with a low standard deviation (0.49), with seven institutions

above this general average. The high level of compliance signals that the universities in southern Brazil are planning the impact of their results, which must be sustainable in the economic, social, and environmental sense.

The Achievement Of the Intended Results principle obtained the lowest percentage of compliance among the seven principles of the model (71.63%), making the level of compliance average. The medium level indicates opportunities for improvement regarding the mechanisms used for decision-making. Considering that universities as public institutions need a series of legal, regulatory, and practical interventions to achieve their results, strategic and operational plans and the definition of priorities and goals are required. In contrast, their budget plan must consider the medium and long-term operations, while the financial strategy must support decisions in the context of changes in the external environment.

The universities met medium compliance with the Training principle (72.30%). This indicates that issues can still be improved concerning the qualification of the workforce, its leadership, and teams to develop the management capacity of the institution. In general, the institutions reached an average level of compliance with the principle of Risk Management and Performance (72.82%). Complementary to the previous principle, the probability of achieving the desired results increases by considering the risks involved in an institution's activities. Thus, the average level of compliance suggests that universities still need to improve their internal control processes and, in this way, ensure that their financial management is aligned with their objectives so that resources are allocated strategically, ensuring efficient and effective performance.

Overall, the universities have achieved high compliance with Transparency and Accountability (75.40%). High compliance with transparency and accountability indicates that, in general, universities are ensuring access to information on their management to users of their services and citizens through appropriate communication channels, rendering accounts through timely and understandable reports with their commitments, requirements, and priorities so that stakeholders can make judgments on the performance of the entity. Internal and external audits contribute to the realization of accountability of agents, as they endorse effective arrangements for compliance with statutes, by-laws, and codes of good governance practice.

Zorzal and Rodrigues (2015) indicated that institutions must pay special attention to the principles of transparency and accountability and adhere to good governance practices.

Transparency acts in reducing informational asymmetry, being a requirement of the Access to Information Law (BRASIL, 2011), in addition to democratizing the relationship between State and citizens, while accountability becomes a prerequisite for good governance, whose effective accountability between managers (agents) and stakeholders (main) demands transparency. Lastly, Table 5 shows the overall compliance index with the framework's seven principles.

Table 5 Overall index of compliance to the principles

UNIVERSITY	OVERALL SCORE POINT AVERAGE	PERCENTAGE OF COMPLIANCE	COMPLIANCE LEVEL
UFCSPA	4.52	90.37%	Very High
FURG	4.31	86.11%	High
UFPR	4.01	80.23%	
UNILA	3.99	79.75%	
UTFPR	3.97	79.44%	
UFSM	3.92	78.32%	
UFPEL	3.82	76.42%	
UFSC	3.62	72.47%	Medium
UNIPAMPA	3.57	71.34%	
UFFS	2.95	58.95%	
UFRGS	2.68	53.56%	

Source: Research data (2021).

We observed that UFCSPA, according to the respondents' perception, obtained the highest compliance index, reaching a very high level; The Federal University of Rio Grande (FURG), Federal University for Latin American Integration (UNILA), UFPR, UTFPR, UFSM, and UFPEL obtained a high level of compliance, UFSC, UNIPAMPA, UFFS, and UFRGS obtained a medium level of compliance, and UFRGS, according to the respondents, adopts a little more than half of the practices of the model.

Finally, according to the respondents' perception, a high level of general compliance with the model was identified, as supported by the 75.20% of compliance with the practices evaluated. Seven of the eleven surveyed institutions scored above this general average, with UFFS and UFRGS distancing themselves in percentage from the other institutions.

5 FINAL CONSIDERATIONS

Our findings enabled us to identify the best governance practices in federal universities in southern Brazil, which were detected as the greatest strengths of these institutions and their weaknesses. The general results showed that the first framework resulted

in medium compliance and the second in high compliance.

The greatest strengths identified in the researched FIHEs refer to the External Reporting dimension. The annual management and accounting reports are issued annually according to a series of regulations that ensure a standard in the presentation of these documents, which are important instruments of transparency and accountability of federal universities. This is corroborated by the high perception of university council members regarding the principle of Transparency and Accountability of the second model evaluated.

The dimension Organizational Structure and Processes deserves to be highlighted, which obtained an overall index of high compliance from the universities. This result is due to the list of documentation implemented or developed, to a greater or lesser extent, by the institutions themselves, which follow standards defined in law. Moreover, the board members' perceptions regarding integrity, ethics, and compliance obtained the highest percentage of compliance among the evaluated principles, indicating a high degree of compliance with legal regulations.

The most deficient points were identified in the Control dimension, which obtained the lowest percentage of compliance with Study 13. In this dimension, the analysis of the institutional documentation constructed by the FIHEs was deepened. We observed that no university has an Auditing Committee, which could act as an auxiliary body and/or an additional control line. We also noticed a massive list of attributions covered by the Internal Auditing bodies, which may run the risk of acting as the only instance of internal control in these institutions. It is vital to establish what types of internal controls and who will be responsible at different levels. In the same dimension, no documents were found establishing the financial strategy, with goals, objectives, operational plans, and results to be achieved.

As for the scores per university, we noted a gap between the perception of the board of directors and the governance practices undertaken by the institutions, in which the universities with the highest scores in a framework obtained the worst results in the other. This means that, in the international Good Governance framework, UFFS and UFRGS reached the lowest percentages of compliance with the principles, and UFCSPA obtained the highest percentage, indicating a very high level of compliance. When summarizing the results of the documentary analysis of Study 13, UFFS obtained the highest percentage of compliance with governance practices among the universities, while UFRGS ranked third with 74.78% (medium level) of compliance. UFCSPA, nevertheless, reached the penultimate place in terms of compliance,

with 66.52% (medium level).

It is noteworthy that the scores obtained in this study by each institution, as in any research, are tied to the perception and interpretation of the researcher to the extent of access obtained to the documentation made available by the FIHEs on their official websites which becomes, therefore, one of the limitations of this study. Moreover, another limitation of the study is unable to say whether the practices adopted by the institutions and detected through the documentations continue being undertaken and disseminated and whether instruments such as the Risk Management Plan and the Integrity Plan have periodic updates through the work of its commissions and committees, about which it is also not possible to say that they follow a schedule of meetings and activities.

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