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**PUBLIC COMPLIANCE PROGRAM OF THE  
EXECUTIVE BRANCH OF THE STATE OF  
GOIÁS**

**PROGRAMA DE COMPLIANCE PÚBLICO DO  
PODER EXECUTIVO DO ESTADO DE GOIÁS**

**PROGRAMA DE CUMPLIMIENTO PÚBLICO DEL  
PODER EJECUTIVO DEL ESTADO DE GOIÁS**

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**ABSTRACT**

This article delves into the transformations in Public Administration, governance practices, and public policies centered on transparency and efficiency in the state of Goiás. Goiás was selected due to its recent commitment to innovations in public management, which may serve as a model for other Brazilian regions. The primary aim is to assess how administrative reforms, prompted by global demands, impact the state government's ability to deliver public services effectively. The research adopts a qualitative methodology, based on the analysis of official documents and secondary data from the National Program for Public Transparency (PNTP). The findings indicate that governance practices in Goiás foster a more transparent and accountable government. However, they face significant challenges, including resistance to change and resource constraints. The Goiás experience demonstrates that the integration of technology, efficient management, and civic engagement can substantially enhance the quality of public services. This highlights the crucial role of adaptive and transparent governance

**How to cite this article:**

RIBEIRO, Marcos  
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Pereira;  
Programa de *compliance*  
público do Poder  
Executivo do Estado de  
Goiás.  
**Revista de Direito  
Socioambiental -  
REDIS,**  
Goiás – GO, Brasil,  
v. 03, n. 01, jan./jul.  
2025, p. 12-27.

Submission date:  
18/06/2024

Approval date:  
24/09/2024

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in advancing sustainable development and promoting a more equitable society.

**Keywords:** Public Administration. Governance Practices. Policy Implementation.

## RESUMO

Este artigo investiga as transformações na Administração Pública, as práticas de governança e as políticas públicas de transparência e eficiência no Estado de Goiás. A escolha de Goiás se justifica por seu recente compromisso com inovações em gestão pública, que podem servir de referência para outras regiões do Brasil. O objetivo é examinar como as adaptações administrativas, induzidas por demandas globais, impactam a eficácia do governo estadual na prestação de serviços públicos. A pesquisa adotou uma metodologia qualitativa, baseada na análise de documentos oficiais e dados secundários do Programa Nacional de Transparência Pública (PNTP). Os resultados indicam que as práticas de governança em Goiás promovem um governo mais aberto e responsável, embora enfrentem desafios relacionados à resistência a mudanças e limitações de recursos. A experiência de Goiás sugere que a combinação de tecnologia, gestão eficiente e envolvimento cívico pode melhorar substancialmente a qualidade dos serviços públicos, destacando a importância de práticas de governança adaptativas e transparentes para o desenvolvimento sustentável e uma sociedade mais justa.

**Palavras-chave:** Administração Pública. Práticas de Governança. Implementação de Políticas.

## RESUMEN

Este artículo analiza las transformaciones en la Administración Pública, las prácticas de gobernanza y las políticas públicas de transparencia y eficiencia en el estado de Goiás. La elección de Goiás se justifica por su compromiso reciente con innovaciones en la gestión pública, que pueden servir como referencia para otras regiones de Brasil. El objetivo es examinar cómo las adaptaciones administrativas, impulsadas por demandas globales, afectan la eficacia del gobierno estatal en la prestación de servicios públicos. La investigación adoptó una metodología cualitativa, basada en el análisis de documentos oficiales y datos secundarios del Programa Nacional de Transparencia Pública (PNTP). Los resultados indican que las prácticas de gobernanza en Goiás promueven un gobierno más abierto y responsable, aunque enfrentan desafíos relacionados con la resistencia al cambio y las limitaciones de recursos. La experiencia de Goiás sugiere que la combinación de tecnología, gestión eficiente y participación cívica puede mejorar sustancialmente la calidad de los servicios públicos, destacando la importancia de prácticas de gobernanza adaptativas y transparentes para el desarrollo sostenible y una sociedad más justa.

**Palabras clave:** Administración Pública. Práticas de Gobernanza. Implementación de Políticas.

## INTRODUCTION

We live in a context of rapid technological, economic, and social transformations that directly affect public administration, requiring governments to adapt their practices to promote more transparent and efficient management. The State of Goiás has stood out in this scenario due to its

recent public governance initiatives, aimed at modernizing administration and improving the delivery of services to the population. Among these initiatives, the Public Compliance Program (PCP), established by Decree No. 9,406 of 2019, is particularly noteworthy. It focuses on promoting transparency, accountability, and risk management within the scope of state public administration.

This article aims to investigate the governance practices adopted by the State of Goiás, with a focus on the PCP and other policies aimed at improving public management. The relevance of this study lies in analyzing how these practices influence public administration in terms of transparency, efficiency, and governmental accountability, as well as exploring the challenges faced in implementing these policies and the benefits generated for the people of Goiás. The study also seeks to discuss the role of technology and civic engagement as facilitators of administrative modernization.

The specific objectives of this study include:

- Presenting theoretical concepts related to public governance and compliance within the context of modern public administration: This objective seeks to introduce and discuss the main theoretical foundations that guide public governance, with an emphasis on the concept of compliance in the public sector. It will address the theories and principles that support these practices, highlighting the historical evolution of public governance and the innovations introduced by the State of Goiás' Public Compliance Program (PCP). The theoretical foundation will be supported by a review of the existing literature, emphasizing best governance practices and both international and national regulatory frameworks that influence public management in Brazil.

- Discussing the norms and regulations applicable to governance in the State of Goiás, focusing on the implementation of the Public Compliance Program (PCP): This objective seeks to provide a detailed analysis of the main rules and decrees that structure public governance in the State of Goiás, with emphasis on Decree No. 9,406 of 2019, which established the Public Compliance Program within the state executive branch. The analysis will focus on the implications of these regulations for transparency, efficiency, and accountability in the context of Goiás' public administration, assessing how these legal guidelines contribute to building a more ethical, efficient, and transparent public management.

- Assessing the impact of governance practices in the State of Goiás based on data from the National Public Transparency Program (PNTP): This objective focuses on evaluating the results achieved by the State of Goiás within the framework of the National Public Transparency Program (PNTP), which maps the level of transparency of government portals throughout Brazil. The analysis will be based on secondary data provided by the PNTP, enabling a quantitative and qualitative evaluation of the transparency practices adopted by the state. It will discuss how transparency has influenced administrative efficiency, as well as the challenges and benefits observed in the

implementation of governance policies in Goiás, highlighting the main success indicators and the areas that still require improvement.

To achieve these objectives, a qualitative methodology will be adopted, including the analysis of official documents and relevant legislation, complemented by a literature review on public governance and modern administration. The secondary data used, obtained from public sources such as the PNTP, will be analyzed based on administrative effectiveness criteria, allowing for a broader assessment of the impact of governance practices in Goiás. Furthermore, public managers' perceptions regarding progress and challenges encountered will also be considered.

This study is relevant to understanding the administrative reforms that directly impact the quality of public services in Goiás, providing valuable insights for other regions in Brazil seeking to modernize their public administration and promote more efficient and transparent governance. Goiás may serve as an example for the implementation of adaptive and sustainable governance practices aligned with the contemporary demands of a globalized context.

## 1 THE NEW PUBLIC ADMINISTRATION AND GOVERNANCE

The fast transformations brought about by globalization deeply affect society in various aspects, ranging from the economy to culture, and extending to technology and the environment. In the economic sphere, there is a noticeable rise of intellectual capital as the main resource, replacing physical capital, which represents a paradigm shift in the global economic drive. At the same time, the technological revolution facilitates the exchange of information on an unprecedented scale, promoting faster and broader communication (Matias-Pereira, 2010).

These changes directly impact the functioning of the State, government, and society, creating the need to reformulate models of the State and public management to adequately respond to the new demands and challenges emerging from this globalized context.

Within this transformative scenario, public administration faces the challenge of adapting to meet society's growing expectations for high-quality public services, marked by transparency and integrity. Governance in the public sector becomes a crucial element in this process, requiring a reformulation that incorporates sound management practices focused on ethics and transparency. The principles of good governance—such as accountability, legality, and ethical conduct—are essential for guiding the actions of both the public and private sectors, highlighting the interdependence between ethics and efficiency in public management (Matias-Pereira, 2010).

The barriers to achieving the desired transparency in public administration are significant, ranging from a lack of resources and specific skills to cultural and technological resistance. Matias-Pereira (2010) emphasizes the importance of redefining the role of the State, underlining the need for

an administration that is both efficient and capable of promoting equity, human development, and poverty reduction. This balance between economic efficiency and social justice reflects one of the main challenges of modern public governance, requiring ongoing efforts to reform and adapt public management models to the new realities imposed by globalization and the demands of a more active and conscious citizenry.

In response to these challenges, the adoption of new management practices inspired by the private sector is beginning to be replicated in the public sector, marking a movement toward collaborative and transparent governance. The New Public Administration emerges as a response to these demands, proposing a management model that emphasizes efficiency, effectiveness, and responsiveness<sup>3</sup> to the needs of the population.

Matias-Pereira (2010) argues that this new approach to public administration, aimed at improving service delivery, must be accompanied by a commitment to transparency, ethics, and social inclusion. In this regard, governance in the public sector plays a vital role in redefining the contemporary State, seeking to reconcile demands for efficiency with the imperatives of equity and social justice—both essential to sustainable development and the promotion of societal well-being.

### **1.1 The Public Governance and the Present-Day Ethics**

In today's corporate setting, the interconnection between corporate governance and compliance programs is undeniable and essential for the efficient management of companies. Bittar *et al.* (2021, p. 17) highlight that the implementation and maintenance of robust compliance programs go beyond operational measures. They are strategic decisions that directly influence the conduct and management guidelines of corporations. This integration underscores the need to understand both the fundamental concepts and the key historical events that shape corporate dynamics and their interactions with various stakeholders.

In this context, it is crucial to understand that corporate governance goes beyond a mere set of practices or structures. Its essence lies in how relationships among the different actors—both inside and outside the organization—are managed, ensuring rights, defining power structures, and establishing clear norms. This understanding is essential to guarantee the functional autonomy of compliance programs, as well as to identify and mitigate risks related to such activities (Pironti & Ziliotto, 2021).

It is important to clarify that the vast universe of corporate governance cannot be fully covered in a single article. However, by providing an overview and simplifying some of its core

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<sup>3</sup>Ability to provide quick and appropriate responses to a given situation.

concepts, this article seeks to offer a starting point for more in-depth discussions—especially regarding the integration of compliance programs. This approach facilitates a clearer understanding of the topic and emphasizes its strategic importance for the long-term sustainability and integrity of corporations.

The symbiotic relationship between corporate governance and compliance programs is a central pillar in building strong, ethical, and socially responsible companies. As noted by Bittar *et al.* (2021, p. 17), the effectiveness of this integration is crucial for strategic decision-making, positively influencing not only the organization's internal environment but also its public image and relationship with the market and society at large.

## 1.2 The *Compliance* concept

We are currently experiencing an era marked by profound global reflections on the need for transparency and integrity in the actions of public and private entities. According to Bittar *et al.* (2021, p. 52), this scenario is driven by frequent corruption scandals, which generate significant economic and social impacts. Considering this reality, it has become urgent to minimize the incentives for corruption inherent in political and economic systems, highlighting the increasingly important role of compliance as an essential part of the daily operations of Brazilian companies.

Historically, the concept of compliance emerged in the United States, taking on specific legal characteristics in the 1950s and 1960s. Legislative instruments, such as the US Patriot Act of 2001, reinforced the need for robust internal control and monitoring policies, particularly in combating money laundering (Patriot Act – USA, 2001). However, the essence of compliance goes beyond merely adhering to regulations. As Renato de Mello Silveira and Eduardo Saad explain, compliance is aimed at risk prevention and the promotion of ethical and sustainable conduct within corporations (Bittar *et al.*, 2021, p. 52).

An effective compliance program goes beyond merely creating codes of conduct or holding training sessions. It involves a variety of procedures, such as the implementation of internal controls, the establishment of whistleblowing channels, and the execution of audit processes. This system must be fully integrated into the company's culture, reflecting an ongoing practice that permeates all business activities.

Thus, it is imperative to recognize that the effectiveness of a compliance program lies in its ability to be more than a mere formality. A lack of concrete actions aligning discourse with practice can result in even more serious reputational and legal risks. As Bittar *et al.* (2021, p. 52) emphasize, compliance is a complex system that intertwines with business strategy, requiring genuine and

continuous commitment to ensure its effectiveness and to contribute to an ethical and trustworthy corporate environment.

## 2 PUBLIC GOVERNANCE AND THE STATE OF GOIÁS

According to Decree No. 9,203 of November 22, 2017, public governance is defined as the set of actions and processes carried out by public sector institutions, aimed at formulating and implementing public policies. Its main objective is to ensure that the expected results are achieved effectively, delivering value to society with transparency and integrity. The legal framework reinforces this perspective by stating that public governance encompasses all activities of a public institution intended to ensure that its actions are aligned with the interests of society (Brasil, 2017). Matias-Pereira (2010, p. 109) adds that the concept of governance is inspired by the idea of good governance, highlighting the State's ability to consistently implement public policies.

Santos (2021) expands upon this definition by emphasizing that public governance is not limited to evaluating the results of public policies, but also involves the way in which the government exercises its power. Governance entails the use of authority and the management of the country's economic and social resources to promote development, in addition to the government's capacity to plan, formulate policies, and perform its functions.

The principles of public governance include responsiveness, integrity, reliability, accountability, transparency, and responsibility for the use of public resources (Brasil, 2017). Thus, public governance ensures that the actions of governmental entities are legitimate in the eyes of society, promoting compliance with social norms and prioritizing the public interest.

The State of Goiás is in the Midwest region of Brazil and has a population of 7.2 million inhabitants. Its economy is diversified, with significant industrial production in the sugar-alcohol and automotive sectors. In agriculture, Goiás is among the largest national producers of soybeans, sorghum, corn, beans, sugarcane, and cotton. Livestock farming also plays a significant role, with a cattle herd of 24.4 million head. The state's Human Development Index (HDI) ranks eighth nationally, at 0.735, according to IBGE data. In 2023, the Gross Domestic Product (GDP) of Goiás reached 336.7 billion (Goiás – State Secretariat of Economy, 2023).

Thus, in accordance with the principles of public governance set forth in Presidential Decree No. 9,203 of November 22, 2017, the government of Goiás instituted, through its own regulatory decree (Decree No. 9,406/2019), its compliance program. This program incorporates tools for strategy, leadership, and control, with the objective of monitoring, evaluating, and guiding management, resulting in the effective implementation of public policies and the improvement of service delivery to society.

## 2.1 Public Compliance Program – PCP of the Executive Branch of the State of Goiás

Established by Decree No. 9,406 on February 18, 2019, the Public Compliance Program (PCP) of the Executive Branch of the State of Goiás consists of a series of actions and structures designed to ensure that administrative activities are aligned with ethical and legal principles. Furthermore, the program aims to guarantee the effectiveness of public policies and the satisfaction of the population, promoting values such as ethics, transparency, accountability, and effective risk management.

For the effective implementation of the PCP, the State of Goiás relied on internationally recognized practices, adopting standards as illustrated in the table below:

Table 1 – Adopted Standards

<b>Model</b>	<b>Instrument</b>
ISO 31000:2018	Risk Management
ISO 37001:2017	Anti-Bribery Management
ISO 19600	Compliance Management System
ISO 19011:2011	Guidelines for Auditing Management Systems
Intern Control	Integrated Framework – 2013 by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)
COSO ERM 2017 ( <i>Enterprise Risk Management</i> )	<i>Integrating with Strategy and Performance</i>

Source: Decree No. 9,406/2019 – Office of the Chief of Staff – State of Goiás.

The Public *Compliance* Program of the Executive Branch of Goiás was structured around four main pillars: the definition of ethical rules and conduct, the promotion of transparency, accountability for management acts, and effective risk management.

The implementation of the program was formalized through a Commitment Agreement, signed on March 21, 2019, by representatives of the State Comptroller General's Office, the State Attorney General's Office, and the entities of the direct and indirect administration of the Executive Branch of Goiás. This document formalizes the implementation of the PCP within the scope of the state Executive Branch.

The commitment involves the adoption of practices that ensure adherence to the ethical and legal principles established by the four pillars mentioned above. It also provides for the creation of the Public Compliance Sectoral Committee, a permanent advisory body responsible for supervising



the application of the program under the guidance of the State Comptroller General's Office, using the regulations and management practices defined in the decree.

As observed, the four foundations of the PCP are ethics, transparency, accountability, and risk management. Each of these pillars will be examined individually below.

### **2.1.1 Ethics**

Aiming to foster an atmosphere of integrity within institutions, the establishment of clear guidelines regarding the expected conduct of public officials emerges as an essential step in any integrity program (Brazil, 2017, p. 45). It is crucial that the values and principles guiding the behavior of civil servants—particularly in areas and processes considered high-risk for the organization—are communicated consistently and clearly. To this end, the development and dissemination of manuals, codes of conduct, and other integrity-oriented guidelines are recommended, outlining expected behaviors and practices to be avoided, with the goal of preventing integrity breaches.

According to Decree No. 1.171/1994, the formation of an Ethics Commission is mandatory in all federal public sector bodies and entities, with the purpose of guiding and advising public servants on professional ethics. The creation or restructuring of an existing Ethics Commission represents a significant step toward consolidating ethical principles and standards of conduct within a public organization.

Among the recommended practices, the drafting of a Code of Ethics stands out, as it should clearly define acceptable and unacceptable behaviors for all members of the organization—from senior management to interns and outsourced collaborators. Moreover, the implementation of a well-structured Ethics Commission, equipped with adequate resources, is essential to ensure and promote adherence to the established ethical and conduct standards.

### **2.1.2 Transparency**

Transparency in public administration is recognized as one of the fundamental pillars for the proper functioning of government management. This principle holds that information generated within the governmental sphere belongs to society and, therefore, must be accessible to all. However, transparency goes beyond the mere disclosure of data; it is crucial that the information is presented in a clear and comprehensible manner to citizens.

The relevance of transparency becomes evident as it enables effective social oversight, allowing citizens to monitor governmental actions. This, in turn, contributes to reinforcing integrity and improving the efficiency of transparency mechanisms (Matias-Pereira, 2010, p. 189).

### **2.1.3 Accountability**

Corporate governance principles require all participants to clearly identify and disclose their responsibilities and relationships. It is necessary to consider who is accountable, to whom this accountability is owed, and at what point in time. It is also essential to recognize the relationships between stakeholders and those entrusted with managing resources and delivering results.

Corporate governance also demands a clear understanding of the roles and responsibilities of stakeholders within the governance framework. Organizational governance bodies are essential components in ensuring sound accountability. Failure to meet these requirements prevents the organization from achieving its objectives (Matias-Pereira, 2010).

### **2.1.4 Risk Management**

Over the past two decades, public administration around the world has undergone significant changes, making management quality a crucial element for improving the public sector. The specific characteristics of public activities—which aim to generate value and deliver essential outcomes to the population—demand specialized training for public managers. This training involves not only content and methodologies tailored to the sector's particularities but also coordination between different administrative levels and public policy training institutions.

One of the main concerns in public sector risk management is the obligation to safeguard public assets by managing risks with a focus on the public interest. Estimating risks and assessing technically feasible and socially acceptable alternatives are fundamental challenges for public policy makers. These professionals must be prepared to make informed and responsible decisions (Ávila, 2014, p. 181).

To foster innovation in public administration, it is essential to manage the risks associated with innovation itself. There are various approaches to learning in risk management, such as learning from past experiences, active experimentation, and understanding how mental models influence risk perception. Strategies like case studies, adaptive management, and scenario development are key to equipping managers with the necessary skills (Ávila, 2014, p. 181).

Furthermore, risk management aims to minimize the costs related to uncertain activities while maximizing social and economic benefits. This practice plays a crucial role in several governmental functions, such as social assistance, health, education, and environmental protection. Effective risk management requires public managers to carefully evaluate conflicting interests in order to identify optimal and politically viable solutions. These managers often face difficult moral choices when deciding which risks may be imposed on society.

### 3 DATA ANALYSIS

This initiative, part of the National Program for Public Transparency (Programa Nacional de Transparência Pública – PNTP), is promoted by the Association of Members of the Courts of Accounts of Brazil (Associação dos Membros dos Tribunais de Contas do Brasil), the Court of Accounts of Mato Grosso (Tribunal de Contas do Estado de Mato Grosso – TCE-MT), and the Federal Court of Accounts (Tribunal de Contas da União – TCU). It is also supported by other Courts of Accounts throughout the country, the Rui Barbosa Institute (Instituto Rui Barbosa – IRB), the National Council of Presidents of Courts of Accounts (Conselho Nacional de Presidentes dos Tribunais de Contas – CNPTC), the Brazilian Association of Municipal Courts of Accounts (Associação Brasileira de Tribunais de Contas dos Municípios – Abracom), and the National Council of Internal Control (Conselho Nacional de Controle Interno – Conaci). The collaboration aims to map the level of transparency of Brazilian public portals, making the data accessible through a single online portal.

The program seeks to enhance transparency in public administration by preventing irregular practices and strengthening democratic participation. The strategy involves verifying active transparency, ensuring the proactive disclosure of data in accordance with the provisions of the Fiscal Responsibility Law (Complementary Law No. 101/2000) and the Access to Information Law (Law No. 12.527/2011). It is expected that easy access to this information will benefit citizens, the media, academics, and oversight bodies.

The mapping aims to assist the evaluated authorities and institutions, as well as oversight bodies, in adopting necessary measures to improve the availability and quality of public information. The publication of the results and the awarding of the most transparent portals are intended to encourage continuous improvement. The auditing focuses on the transparency portals and websites of the Executive and Legislative Branches at the federal, state, district, and municipal levels, as well as the portals of the Judiciary, Public Prosecutor's Offices, Public Defender's Offices, and Courts of Accounts, referring to the year 2023. The portals of federal indirect administration are also included (ATRICON, 2023).

The Transparency Assessment Matrix used to calculate the transparency index includes 124 criteria. Of these, 70 are common across all branches and bodies, while the others are specific to each institution, reflecting their particular functions. These criteria are categorized as essential, mandatory, and recommended, and are weighted as 2, 1.5, and 1, respectively, based on their legal requirements and relevance (ATRICON, 2023).

The total score for each criterion is distributed across various assessment items, such as availability, timeliness, historical records, report archiving, and search tools. Proportional weights are

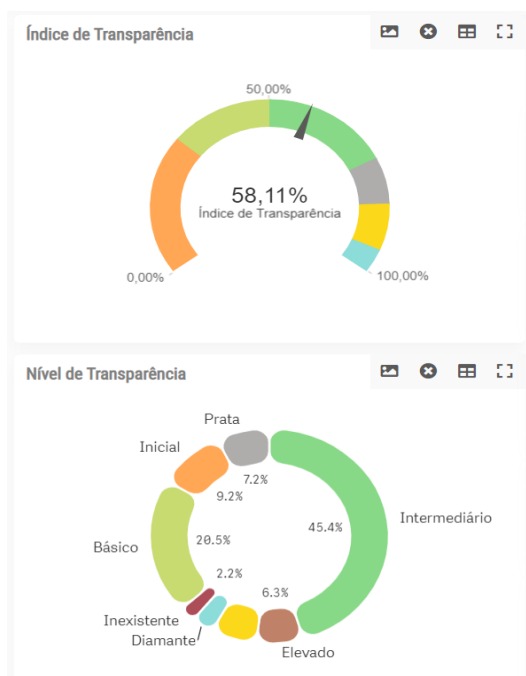
assigned to each of these elements. If an item is not applicable, its weight is redistributed among the remaining ones. The final score of an institution is calculated by considering both the individual criterion weights and the group criterion weights, which are adjusted according to their importance for external and social oversight and the complexity of disclosure (ATRICON, 2023).

As a result, the following levels of transparency may be achieved:

- I. Diamante: 100% dos critérios essenciais e nível de transparência entre 95% e 100%;
- II. Ouro: 100% dos critérios essenciais e nível de transparência entre 85% e 94%;
- III. Prata: 100% dos critérios essenciais e nível de transparência entre 75% e 84%;
- IV. Elevado: menos de 100% dos critérios essenciais e nível de transparência entre 75% e 100%;
- V. Intermediário: nível de transparência entre 50% e 74%;
- VI. Básico: nível de transparência entre 30% e 49%;
- VII. Inicial: nível de transparência entre 1% e 29%;
- VIII. Inexistente: nível de transparência de 0% (ABRICON, 2023, p. 19).

According to the Report (2023)<sup>4</sup>, the average transparency score across all states, based on the assessed criteria, is 58.11%.

Figure 1 – Average Transparency



Source: Public Transparency Radar (2023).

<sup>4</sup>Report on the PNTF Portal Survey: 2023 Cycle. Available at: <https://radardatransparencia.atricon.org.br/pdf/relatorio-nacional-2023.pdf>. Accessed on: April 24, 2024.

The State of Goiás achieved an average score of 69.26%, positioning itself above the national average and meeting the intermediate level. However, the most notable result was the Goiás Transparency Portal, which received a Diamond rating with a score of 95.22%, ranking second only to the State of Rondônia, as shown in the table below:

Figure 1 – Transparency Index by State

Nome Estado	Índice de Transparência
Rondônia	96,02%
Goiás	95,22%
Ceará	93,22%
Mato Grosso	91,97%
Amazonas	90,32%
Maranhão	87,60%
Santa Catarina	84,27%
Rio Grande do Sul	82,43%
Piauí	82,43%
Distrito Federal	81,84%
Pará	81,83%
Pernambuco	81,21%
Paraná	80,51%
Mato Grosso do Sul	79,04%
Espírito Santo	77,54%

Source: Public Transparency Radar (2023).

### 3.1 Analysis of Results

With the goal of promoting a more ethical, responsible, transparent, efficient, and beneficial management for citizens, the Government of Goiás established the Public Compliance Program (PCP) for the state's Executive Branch. This program is mandatory for all bodies of the direct and indirect administration, as determined by Decree No. 9.406/2019 (Goiás, 2019), which regulates Article 21-A of Law No. 18.672/2014 – the State Anti-Corruption Law (Goiás, 2014).

To facilitate and manage the PCP, Sectoral Compliance Committees were created in all entities of the Executive Branch. These committees are responsible for implementing, monitoring, and evaluating the risk management process, in addition to other aspects of the program, such as

ethics, transparency, and accountability. The effective implementation of these committees is supported by the Executive Secretariats, Compliance Offices, or their equivalents.

These bodies serve to assist the committees in strategic decisions and act as intermediaries between the committees and those responsible for operational risks in each department. The term "Executive Secretariat" is used to describe these support groups, although they may be referred to by different names in various agencies.

Since its creation, the Executive Secretariats have become essential for the implementation of the program within the agencies. The effective performance of these Secretariats is crucial for the success of the Sectoral Committees, playing a central role in the efficient development of the program. In the four years since the program's establishment in Goiás, it has become clear that the agencies with active Executive Secretariats achieve the best results, according to the criteria of the Goiás PCP ranking, which demonstrates the effectiveness of the outcomes achieved.

## CONCLUSION

The results presented throughout this study directly address the objectives outlined in the introduction. The analysis of public governance practices in the State of Goiás, particularly within the context of the Public Compliance Program (PCP), highlighted the significance of these initiatives for promoting transparency and administrative efficiency. However, challenges such as resistance to change and limitations in financial and human resources persist, impacting the full implementation of these policies.

The analysis of data provided by the National Public Transparency Program (PNTP) reveals that the State of Goiás achieved a score of 69.26%, positioning itself above the national average of 58.11%. These results indicate that the transparency initiatives implemented by the state government, while promising, still need further enhancement to reach higher levels of transparency, as observed in states such as Rondônia, which achieved a score of 95.22%. This difference suggests that governance in Goiás still faces barriers that hinder the full realization of transparency policies.

Although the study demonstrated significant progress in strengthening public governance in Goiás, the analyzed data indicate that considerable challenges remain, particularly regarding resource allocation and resistance to implementing new management practices. As evidenced by transparency and administrative efficiency indices, the full implementation of compliance policies in the state will depend on increased training for public servants and more strategic allocation of financial resources. Overcoming these challenges is crucial to ensure the long-term sustainability of governance practices.

Based on the evidence presented, it is recommended that the Government of Goiás intensify the training of public managers in compliance and risk management practices, further aligning with

international standards such as ISO 31000 and ISO 37001. Additionally, additional resources should be allocated for the implementation of these policies, as budgetary limitations were identified as one of the main obstacles to their full execution. Overcoming these challenges, coupled with the promotion of a more innovation-friendly organizational culture, could ensure the continuity and strengthening of public governance practices in the state.

In summary, while Goiás has made significant progress in strengthening governance and increasing transparency, the impact of these actions on the efficiency of public services still requires ongoing monitoring and adjustments. Goiás' experience suggests that the combination of transparency, efficient risk management, and civic engagement can promote substantial improvements in public administration. However, the success of this combination will depend on the continued and integrated application of these policies.

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This version was originally submitted in Portuguese and translated into English with the assistance of Artificial Intelligence.

Direitos autorais 2025 – Revista de Direito Socioambiental – ReDiS

Editor responsável: Thiago Henrique Costa Silva.



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