

2 - THE IMPORTANCE OF COMPLIANCE FOR BRAZILIAN PUBLIC MANAGEMENT

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ABSTRACT

The study aims to analyze aspects of the effectiveness of the application of compliance procedures in the management of public organizations. It was intended to know if the organizations apply such procedures and if the application was effective or merely formal adherence. The methodological approach was a quantitative, descriptive-exploratory and documentary research regarding technical procedures, developed from the collection of documents in the databases of the Federal Comptroller General, the Federal Court of Accounts, Transparency International, OECD, Ethos Institute, IBGC and among others specific. In the second phase of the research, a field survey was also carried out by applying a questionnaire with closed questions to professionals who perform the function of compliance in public federal and state organizations, an infinite and probabilistic sample, to obtain the largest number of essential data and related to the topic. After analyzing the data, it was concluded that the applicability of compliance in the mentioned public organizations meets the desires, guidelines, policies, international and national standards, and that in Brazil there is a relevant compliance maturity resulting from the experience of these professionals with the internal control. With the applicability of compliance, effectiveness will occur gradually, and for that it is essential that there is an increase in the commitment of top management, its employees and partners, the development of communication and training, with the pursuit of continuous improvement.

Keywords: Management. Compliance. Public Management. Brazil.

RESUMO

O estudo tem como objetivo analisar os aspectos da eficácia da aplicação de procedimentos de compliance na gestão de organizações públicas. Pretendeu-se saber se as organizações aplicam tais procedimentos e se a aplicação foi eficaz ou apenas adesão formal. A abordagem metodológica foi uma pesquisa quantitativa, descritivo-exploratória e documental de procedimentos técnicos, desenvolvida a partir da coleta de documentos nas bases de dados da Controladoria Geral da União, Tribunal de Contas da União, Transparência Internacional, OCDE, Instituto Ethos, IBGC e entre outros específico. Na segunda fase da pesquisa, também foi realizado um levantamento de campo por meio da aplicação de um questionário com perguntas fechadas aos profissionais que desempenham a função de compliance em órgãos públicos federais e estaduais, uma amostra infinita e probabilística, para obter o maior número de essenciais dados e relacionados ao tema. Após a análise dos dados, concluiu-se que a aplicabilidade do compliance nos referidos órgãos públicos atende aos anseios, diretrizes, políticas, normas internacionais e nacionais, e que no Brasil existe um relevante

amadurecimento do compliance decorrente da experiência desses profissionais com os ao controle. Com a aplicabilidade do compliance, a eficácia ocorrerá de forma gradual, e para isso é imprescindível que haja um aumento do comprometimento da alta administração, de seus colaboradores e parceiros, o desenvolvimento da comunicação e da formação, com a busca da melhoria contínua.

Palavras-chave: Gestão. Compliance. Gestão Pública. Brasil.

1 INTRODUCTION

According to the Brazilian Institute of Corporate Governance (IBGC) (2015), it is for governance agents to ensure that the entire organization is in compliance with its principles and values, reflected in policies, procedures and internal rules and laws and regulatory devices to which it is subject, and the effectiveness of this process is what constitutes the organization's compliance system.

According to a historical study carried out by the Working Group of the Brazilian Association of International Banks (ABBI) and the Brazilian Federation of Banks (FEBRABAN, 2004), compliance is related to investment in people, processes, and awareness, and it is essential to be aware of the importance to be and be in compliance, which can be defined as an individual obligation of each employee within the institution.

It is worth mentioning that in Brazil the term compliance came into evidence, from the Anti-Corruption Law, nº 12.846 / 2013, and its regulation by Decree nº. 8.420 / 2015, which in addition to justifying it based on minimizing and preventing risks, allows that Program to be an attenuator in defense of companies in case of involvement in illegal acts. Another legislation that highlighted the term compliance, still in Brazil, is the recent Law nº. 13.303, of 2016, known as the Legal Statute of State-owned companies, which is mandatory for public companies, mixed-capital companies, and their subsidiaries within the scope of the Union, the states, the Federal District, and the municipalities.

It is noticed, from then on, with regard especially to public organizations, that adopting and applying compliance procedures generates security in relation to controls, demonstrates integrity, becomes a differential, promoting the development of these organizations in addition to providing greater credibility to the business environment and greater permeability towards the society in which they operate.

This is the motivation for the preparation of this study, in order to analyze aspects of the effectiveness of the application of compliance procedures in public, federal and state organizations, in the view of professionals who perform the

compliance function, in order to contribute to the improvement of its own applicability and, consequently, with the strengthening of the organizations mentioned, the daily work of professionals, as well as the development of society and the strengthening of integrity. Given the above, the objective of the paper is to analyze aspects of the effectiveness of the application of compliance procedures in the management of public organizations.

2 COMPLIANCE IN ORGANIZATIONS

The compliance theme is relevant for public and private organizations and consequently for society, as it integrates the support base of corporate governance and aims to strengthen the internal control systems, obtain greater transparency, and adapt the institution and its employees to the legal rules, regulators, and other internal company procedures.

When discussing the need to obtain more structured governance in Organizations, Herold (2013) explains that, in some situations, organizations are required to comply with the determinations of different types of Compliance and to implement different types of control. According to Bowen, Cheung and Rohdeb (2007), the need for a well-defined and more demanding governance within the organization increases more and more over time. The complexity of these organizations requires more elaborated Compliance structures, that is, greater control in business and in the decision-making process. Governance support tools are support innovations of extreme importance to make organizations more controlled while still being agile. According to Albertin and Albertin (2008), organizations must be agile, efficient, flexible, and innovative.

Pfaffenzeller (2015) teaches that Compliance is understood as the set of practices and disciplines adopted by legal entities in order to align their corporate behavior with compliance with legal norms and government policies applicable to the sector in which they operate, preventing and detecting illicit acts, based on the creation of internal structures and procedures for integrity, auditing and incentives for the communication of irregularities, which provide a diagnosis and prepare a prognosis of the conduct and of its employees, with the effective application of codes of ethics in the respective internal scope.

According to Serpa (2016), when discussing the creation of the Compliance Program by the American government of the Federal Sentencing Guidelines, when

seeking to eliminate the great disparities in the sentences handed down by American judges, it is necessary to have an effective compliance program and ethics was an attenuating and relevant, however, a simplistic way of looking at the 'Paper Program', purely designed 'for English to see', already in total decline.

Such an assertion can lead to the reflection that it is not enough to have a compliance program on paper, but its effectiveness is required and that its application, in practice, is linked to the reality of the company, which will prevent large companies from having large programs, but still are daily involved in non-compliance conduct.

According to Araújo, Spínola and Figueredo (2020), Compliance means being in accordance with the legal and regulatory standards, policies and guidelines established for the organization, as well as avoiding, detecting, and treating any deviations that may occur. Another issue is the discussion about the difference between internal auditing and compliance and, according to the historical study carried out by the ABBI and FEBRABAN (2015) Working Group, the orientation is in the sense that they are not identical, but complementary, since that, the internal audit acts in a random, temporal way, by sampling and the Compliance in a routine and permanent way.

Dalla Porta (2011, p. 87), when consulting Manzi (2008), thus teaches about the differences between internal audit and compliance “according to Manzi (2008), the internal audit carries out periodic work with specific methodology while compliance acts day to day and is part of an organizational culture context”. From this understanding, it follows that compliance requires constant work and that it must be linked to the institution's business, involving all its areas.

According to Negrão and Pontelo (2014), auditing and compliance are complementary and should help to ensure that organizations' controls move away from the threats of risks inherent in non-compliance, and that internal audit can use the results of compliance actions as a source knowledge in planning their work. They also state that organizations that do not have compliance and audit areas in place will have difficulties in measuring their organizational indicators.

Therefore, for a good compliance program to be effective, it is essential that both the audit and the compliance area must be in constant harmony and focused on the company's strategies, values, controls, and business, in addition to the other areas mentioned.

For Serpa (2016), the support and actions of all other areas, within the organization, are essential for the compliance area, however, with even more reason and directly are the areas of finance, auditing, legal, human resources, and training, for the implementation and operation of the pillars of a compliance program.

Negrão and Pontelo (2014) emphasize that organizations need to start a demanding cycle of changes, including constant training and the implementation of efficient and effective internal controls, an imperative condition for competitive performance. The importance of internal controls must permeate the entire organization, insofar as they are essential for its success. Compliance is the mechanism for observing compliance with these controls.

In this sense, it is worth mentioning the edition of Standard ISO 37001 (Anti-Bribery Management System) applicable to all organizations, regardless of the type, size, and nature of the activity, which takes care of the anti-bribery management system, which can be both independent and aggregated. to the management system.

The Standard aims to establish a culture of combating bribery within organizations and to implement appropriate controls, which will enable more accurate detection of bribes and reduce their incidence. To obtain this certification, it is necessary to fulfill the requirements required by the Standard (ABNT, 2017). The Brazilian Association of Technical Standards (ABNT) (2017) points out the following requirements of ISO 37001:

- an anti-bribery policy and procedures;
- commitment, responsibility and leadership from senior management and the governing body (if any);
- role and responsibilities of the anti-bribery compliance function;
- anti-bribery training and awareness;
- due diligence and assessment of bribery risks in projects and business partners;
- necessary controls in the financial, supplies, legal, commercial and operational areas;
- reporting, monitoring, investigation, and critical analysis of issues related to bribery; and
- non-compliance, corrective action, and continuous improvement.

It is evident that having an anti-bribery management system is not enough. It is also necessary to compete, among other factors, the commitment of top management and the indispensable communication to all interested parties for the system to be effective, which requires a person responsible for executing the compliance function in the organization.

It is noteworthy that Grant-Hart (2016) advises that the person responsible for the compliance function must be a partner of the organization's business, who knows how to listen and be heard, is determined and focused, knows his mission, knows, and believes in his product, which is the compliance program, and, in the end, to sell your product every day to a wide audience.

It is essential to adopt and apply compliance procedures in the management of organizations, as it strengthens the internal control systems, gives greater transparency, and generates the adaptation of organizations and employees to the legal rules, regulations, and internal procedures. In addition, it requires the commitment of all areas of the organization, which denotes the importance of the compliance function within the company.

3 METHODOLOGICAL PROCEDURE

This research has a quantitative approach. According to Silva and Menezes (2005), everything can be measured and translated into numbers, opinions, and information to classify and analyze them. As for the objectives, the present research is descriptive-exploratory.

According to Silva and Menezes (2001), this type of research provides more intimacy with the problem and this is justified, since the present study aimed to know aspects of the effective application of compliance procedures in the management of public organizations in the view of professionals who perform this function, which enabled the research to be exploratory because it is a topic that is still little applied.

The present study is limited to the view of professionals who work in the compliance function in public organizations and emphasizes that the international rules and regulations and the various facts presented in the historical study carried out by the ABBI Working Group and FEBRABAN (2004).

To this end, this research was applied to professionals who perform the function of compliance in 158 federal and state public organizations, distributed among the 26

states of the Brazilian federation and the Federal District, with the objective of obtaining their view on the effective application of procedures compliance.

It is noteworthy that to carry out the survey, a total of 247 professionals were contacted directly, via telephone, from September 29, 2019 to February 24, 2020. After the consent of these professionals, the questionnaire was sent via e-mail. In the end, the researched population was composed of 170 professionals who perform the compliance function.

The data collection procedure took place through a structured questionnaire and was divided into two parts. In the first part, three categorical questions were asked regarding the interviewee's predetermined variables (gender, type of organization and age).

The second part, on the other hand, presents eight variables: top management commitment; internal policies and controls; communication and training; risk assessment; monitoring and auditing; delegation of responsibility; execution; incentives and discipline; and continuous improvement.

In the present research, the closed questionnaire, approved by the Research Ethics Committee, nº CAAE: 55477916.7.0000.550, was used as a procedure for data collection and was sent via email by the Survey Monkey tool.

Finally, as a data analysis procedure, it used the quantitative analysis of the data collected from the questionnaire responses, via the Survey Monkey spreadsheet. After tabulation in the Microsoft Excel spreadsheet, Cronbach's alpha reliability test was applied, the SmartPLS software was used in the structural equation modeling and later the R Square and Pearson's correlation.

4 RESULTS

Before measuring the model variables by factor analysis, the level of reliability of the sample was analyzed and measured with Cronbach's alpha, to verify the consistency and stability of the measures attributed to the different variables. Table 1 shows the sample reliability index presented by the latent variable. The closer the percentage gets to one (1) the greater the reliability.

Table 1: Reliability Indicator

Latent Variables	Cronbach's Alpha
Top Management Commitment	0.559
Internal Policies and Controls	0.919
Communication and Training	0.947
Risk Assessment	0.926
Monitoring and Auditing	0.883
Delegation of Responsibility	0.869
Execution, Incentives and Discipline	0.854
Continuous Improvement	0.952

Source: prepared by the authors

Table 1 shows the analysis of the reliability of the results obtained in the research and the indexes attributed to each variable, to assess the consistency and stability of its measures. Ringle, Silva and Bido (2014) clarify that Cronbach's alpha is a traditional indicator that is based on the intercorrelations of variables.

It emerged from the analysis made that the political factors and internal controls; communication and training; risk assessment; monitoring and auditing; delegation of responsibility, execution, incentives and discipline and continuous improvement were greater than 0.70 and, therefore, reliable.

The commitment factor of top management, however, resulted in 0.559, which negatively compromised reliability, with a level below 0.70. This fact led to the analysis of the observed variables of that factor, when it was detected that the question A3 (In my organization, the implementation of compliance programs starts from the management level and little by little the support of the higher levels is obtained of administration) and A5 (My organization's top management is compromised, but as long as there is no break in the paradigms) compromised the result of Cronbach's alpha, as they presented, respectively, the results of 0.142 and -0.114.

The result of Cronbach's alpha of the observed variables A3 and A5 pointed to a low level of reliability, which led to the exclusion of these variables and the execution of a new analysis. Table 2 shows the new analysis of the latent variables after excluding the observed variables, A3 and A5, due to the result of the previous analysis.

Table 2: Reliability Indicator – Second Analyze

Latent Variables	Cronbach's Alpha
Top Management Commitment	0.811
Internal Policies and Controls	0.919
Communication and Training	0.947
Risk Assessment	0.926
Monitoring and Auditing	0.883
Delegation of Responsibility	0.869
Execution, Incentives and Discipline	0.854
Continuous Improvement	0.952

Source: prepared by the authors

It appears from Table 2 that with the second analysis a new result of Cronbach's alpha would be obtained. When assessing the reliability of the results, it was found that the indices attributed to each variable in the model ranged between 0.811 and 0.952. This result shows that, theoretically, the scales can be considered reliable, since for Hair et al. (2009), the lower limit for a scale to be considered reliable is 0.70.

It should be noted that the exclusion of the observed variables, as they compromise the reliability of the results, was positive and agrees with Giovanini (2014), that the success of the compliance program depends on the combination of factors and their combination in daily life, among which the leadership; breaking paradigms; and personal support and engagement from the organization's top management from its highest level of hierarchy.

Otherwise, if the indexes for the excluded variables, A3 and A5, had a high influence on the latent variable "Top Management Commitment", it would result in saying that when it comes to the implementation of compliance programs, senior management is not compromised from the beginning and it would only commit itself if it was not necessary to break paradigms, which is contrary to the understanding of Giovanini (2014). Table 3 shows the analysis, using the Pearson correlation matrix, in which the latent variables were crossed.

The analysis investigated the relationship between the latent variables, when crossed, to know the association between them and to verify if the referred relation was low, moderate, or high. It emerged from this analysis that the correlation between the variable top management commitment and the monitoring and auditing variable obtained (0.326), with moderate moderation, but very close to the low, below 0.30, which implies that there is little association between the studied elements.

Table 3: Pearson Correlation Matrix

Latent Variables	Top Management Commitment	Communication and Training	Delegation of Responsibility	Execution, Incentives and Discipline	Continuous Improvement	Monitoring and Auditing	Internal Policies and Controls	Risk Assessment
Top Management Commitment	1.000							
Communication and Training	0.531	1.000						
Delegation of Responsibility	0.451	0.653	1.000					
Execution, Incentives and Discipline	0.448	0.782	0.757	1.000				
Continuous Improvement	0.503	0.748	0.762	0.888	1.000			
Monitoring and Auditing	0.326	0.540	0.629	0.574	0.629	1.000		

Internal Policies and Controls Risk Assessment	0.715	0.745	0.559	0.643	0.698	0.480	1.000	
	0.534	0.745	0.665	0.768	0.743	0.472	0.727	1.000

Source: prepared by the authors

It was also found that the highest correlation of latent variables (0.888) occurred at the intersection of the variable execution, incentives, and discipline with the variable continuous improvement. It was noted that, for the applicability of compliance, the greater the investment of the public organization in execution, incentives and discipline, the more continuous improvement will be obtained.

This is justified to the extent that the development and application of compliance requires continuity, it is not static, and it is not enough to just formally present processes, programs, and controls. What matters is its effectiveness and application and for that, continuity is required. This correlation is in line with the process of continuous improvement of the compliance system adopted by Siemens (2015) that informs that the continuous development of the compliance system identifies possibilities for improvement and business changes.

There is evidence, therefore, that the continuous improvement in the applicability of compliance is highly related to the way in which the execution, incentives and discipline of the procedures related to it occur, which influence the increase of that and, consequently, the commitment to corporate responsibility, one of the basic principles of corporate governance according to the Brazilian Institute of Corporate Governance.

Another analysis pointed to the correlation of the latent variable commitment of top management with the variable internal policies and controls (0.715), which presented the high correlation, which is justified since the adoption of internal policies and controls is closely related to the commitment of the high administration. The greater the commitment, the greater the openness and possibilities for investments in policies and controls.

Another point of emphasis is the latent variable communication and training whose greatest correlation was with the variable execution, incentives, and discipline (0.782), which is in line with the teachings of Giovanini (2014) that communication is essential for there to be congruence between the desire to provide its employees with the option to make the right choice and the compliance program. And that, the success of the Program will depend on the regularity of the communication. This high correlation

demonstrates that communication has an important role, from the implementation to the applicability of compliance procedures, which is also explained by Giovanini (2014, p. 291) when he states that “every program needs the participation of people to have successful in its purposes”.

It is also noted that the correlations highlighted in orange represent a high correlation with each other, that is, they present a good association between the elements studied. The correlations highlighted in blue represent an average correlation with each other, as there is a reasonable association between the elements studied.

Then, the analysis of the R Square, as defined by Ringle, Silva and Bido (2014, p. 12), “R2 evaluates the portion of variance of endogenous variables, which is explained by the structural model. Indicates the quality of the adjusted model. For the area of social and behavioral sciences, Cohen (1988) suggests that R2 = 2% be classified as a small effect, R2 = 13% as a medium effect and R2 = 26% as a large effect”.

The Square R demonstrates the adjustment of the model, explains the observed values, and verifies if the modeling is adjusted or not. The larger it is, the better it fits the model, therefore, the R Square measures the degree of dispersion and the closer to one (1) the less dispersed the data obtained will be.

For the analysis of the R Square, the crossing between the latent variables and the observed variables was carried out, to obtain the values of the adjustment quality of the Structural Equation Modeling after the elimination of the observable variables and with the objective of reaching the discriminant validity. Table 4, below, deals with the measurement of the degree of dispersion of the data obtained.

Table 4: R Square

Variable	R Square	Adjusted square R
Top Management Commitment	0.510	0.501
Communication and Training	0.282	0.278
Delegation of Responsibility	0.442	0.435
Execution, Incentives and Discipline	0.831	0.827
Continuous Improvement	0.694	0.689
Monitoring and Auditing	0.462	0.442
Internal Policies and Controls	0.744	0.733
Risk Assessment	0.672	0.662

Source: prepared by the authors

About this analysis, it was found that the variable communication and training had the lowest percentage of R Square (0.282) and adjusted R Square (0.278), which showed that it is less in accordance with Structural Equation Modeling, because the

more distant one (1) is the percentage obtained, the less it will be adjusted to the model and the more dispersed the data obtained.

An inconsistency was revealed about the valuation and effective applicability of the variable under debate, which must be faced by public organizations to better adjust to the model presented. In the previous analysis it was found that the latent variable communication and training had more high correlations when related to the others. In this sense, the data indicate that it is necessary to leave the discourse of the importance of this variable and put it into practice, to use its contributory power when the effective applicability of compliance in public organizations.

To this end, one can adopt the guidelines of Candeloro and Benevides (2013), and as a first step, provide a formal communication from top management, ensuring the organization's unequivocal commitment to foster ethical and transparent conduct, as well as observing the processes of compliance.

It was also found that the highest percentage of R Square (0.831) and adjusted R Square (0.827) obtained was that of the variable execution, incentives, and discipline, in which there was the greatest conformity with Structural Equation Modeling because it is close one (1), which proves its greater adjustment to the model and shows less dispersion of the data. This finding is assertive and meets the justification of the population's choice, when it was emphasized that in Brazil, with greater strength since the Federal Constitution of 1988, public organizations developed a regular editing of rules, applicability and penalties in order to seek compliance with management acts, transparency and compliance with internal and external standards.

It was also revealed that the percentage of R Square (0.442) and adjusted R Square (0.435) presented by the delegation of responsibility variable was very close to that presented by the monitoring and audit variable (R Square 0.462) and adjusted R Square (0.442), which is also justified due to the current phase in which compliance is applicable in Brazil.

This phase has already been explained and the need for greater independence and appropriate segregation of functions in some of the organizations surveyed, highlights the influence of the variable delegation of responsibility at the level of monitoring and auditing. The data therefore denote the need to increase the compliance of the delegation of responsibility and monitoring and audit variables with the Structural Equation Modeling, since the percentage of both was less than 50% of

the expected, which leads to its greatest adjustment to the model and less data dispersion.

In this sense, it is relevant to increase the applicability of compliance, the dissemination of its culture and measures such as those dealt with in Article 24 of Law nº. 13.303 of 2016, the Legal Statute of State-owned companies, when disciplining the mandatory nature of the Statutory Audit Committee whose independence is provided for in Article 25 of the Law and is justified, for even more reason, since it is an auxiliary body of the Board of Directors.

The variable internal policies and controls presented the percentage of R Square (0.744) and adjusted R Square (0.733) while the risk assessment variable showed the percentage of R Square (0.672) and adjusted R Square (0.662), revealing the need greater identification and prior assessment of risks in the implementation of controls. The result of the comparison between both variables demonstrated a greater need to increase the conformity of the risk assessment variable with the Structural Equation Modeling, which requires its greater adjustment to the model when compared to the internal policies and controls variable.

This result is in line with the understanding, already mentioned, that being in compliance also requires, as Araújo (2014) teaches, in the sense that it is necessary to avoid, detect and treat any deviations that have occurred, which in the case mentioned will avoid data dispersion.

5 CONCLUSION

The relevance of compliance for organizations is already a topic that occupies major debates, corporate governance discussions, combating corruption, probity, ethics and conduct, among others, however, as explained by Giovanini (2014), more and more compliance goes beyond from simply complying with legislation and seeking to comply with company principles, achieving ethics, morals, honesty and transparency not only in the conduct of business, but in all people's attitudes.

As a result, the objective was to know what the effectiveness of the application of compliance procedures in public organizations is, in the view of professionals who perform this function, which is justified due to the current phase that shows greater demand and commitment to the implementation of the compliance procedures in

Brazil, especially in these organizations.

It was concluded, by analyzing the data presented, that in the view of professionals who perform the function of compliance in the aforementioned public organizations, its applicability goes in the direction of the yearnings, guidelines, policies, international and national standards, especially in the advances brought by the Law Brazilian anti-corruption, the Legal Statute for State-owned Companies, the actions and confrontations of the Federal Public Ministry, the Judiciary and the Federal Court of Accounts on the subject, which has an influence on the commitment of senior management. The example comes from above, tone at the top, and organizations are committed to implementing and applying compliance programs, even though it is necessary to break paradigms.

In Brazil there is a relevant maturity of compliance, resulting from the experience of professionals with internal control, a requirement that has arisen since the edition of Decree-Law No. 579, of 1938, of the strong performance of the Federal Court of Accounts, of the Courts of Accounts of the States, the State Controllers / General Audits, the Federal Public Ministry, the Federal Comptroller General, among others, with greater evidence from the Brazilian anti-corruption law, reinforced by the Legal Statute of the State-owned companies.

The data also showed that effectiveness will occur gradually as there is a constant increase in the commitment of top management, its employees and partners, with the applicability of compliance and the development of communication and training, as, as explained in the literature researched, it is not enough to adhere to compliance procedures, formalize and disclose said adhesion, but the differential and what really contributes to the breaking of paradigms and the reconstruction of the model is the capacity and interest in the applicability of this great tool of corporate governance, which requires strong and effective commitment from top management, continuous improvement and reinforces the understanding of the OECD (2011).

In its assessment, the OECD (2011) clarifies that the internal control system of the Federal Public Administration in Brazil has been continuously modernized since the late 1980s. It was inaugurated through the standardization and automation of internal processes, the establishment of the policy internal control and the role of conductor of this policy assumed by the Comptroller General of the Union, with progress in compliance for management. The modernization of such systems supports

the Government's efforts to strengthen integrity and prevent corruption.

In the end, it can be said that the study of the applicability of compliance in public organizations, in the view of the professionals mentioned, was extremely relevant and enriching, including, due to the experience of those who exercise the function of compliance, which is important and competes in order to improve its applicability, it goes beyond the mere adherence to said procedures, concretizes good governance and the principles about it highlighted by IBGC (2015) and meets organizational innovation and its own sustainability.

It is emphasized that the contributions of this paper cover the academic and corporate context. In the first, the study contributed to the advances in management research conducted by public organizations in the areas of compliance and corporate governance.

In the corporate context, it contributed to improving the applicability of compliance in public organizations with the difference that the results obtained are the result of the high experience and perception of the professionals who work with this responsibility and that they have long been involved with issues related to control and which were obtained by self-assessment, which, without a doubt, will benefit both public organizations and their employees and will be reflected in society.

In this way, the applicability approach will help public organizations to improve compliance applicability and thus enjoy the benefits of this corporate governance tool in a broader and more informed way.

In the end, as a suggestion for future studies, there is a deepening of the applicability of ISO 37001, which is of relevant importance and which was not the subject of this study, as well as advancing in the studies of the Legal Statute of State-owned companies.

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