Organizational Governance applied to Public Health

Ana Maria Alves Ferreira
Civil servant of the Federal Court of Accounts – Brazil - TCU (Tribunal de Contas da União). She has a BA in Accounting Sciences from the Universidade de Brasília (UnB), a Specialist Degree in Internal and External Audit from the Centro Universitário de Brasília (UniDF), and performs audits in the area of health since 2008.

Luiz Gustavo Gomes Andrioli
Civil servant of the Federal Court of Accounts – Brazil - TCU (Tribunal de Contas da União). He has a BA in Aeronautical Sciences from the Academia da Força Aérea and a BA in Law from the Faculdade de Direito de Curitiba. He also has a Specialist degree in Environmental Law from the Pontifícia Universidade Católica in the state of Paraná.

Carlos Renato Araujo Braga
Civil servant of the Federal Court of Accounts – Brazil - TCU (Tribunal de Contas da União). He has a BA in Computer Engineering from the Instituto Militar de Engenharia (IME), a Specialist Degree in Accounting and Public Budget from the Universidade de Brasília (UnB) and in Adult Education from the Intosai Development Initiative (IDI). He holds the following professional certificates: CISA®, CIA®, CGAP®, CCSA®, CRMA®, CFE® e CCI®.

Jonas Marcondes de Lira
Civil servant of the Federal Court of Accounts – Brazil - TCU (Tribunal de Contas da União). He has a BA in Accounting Sciences from the Universidade Estadual de Goiás (UEG).
ABSTRACT

Public organizational governance in health, or simply health governance, basically comprises the leadership, strategy, and control mechanisms put into practice to assess, orient, and monitor the performance of those in charge of the Unified Health System (Sistema Único de Saúde – SUS), aiming to conduct public policies and deliver health services to society. Organizational governance in health should not be confused with governance in the SUS network, whose essence refers to a logic of coordination among federative entities to carry out the public health policies. Neither should it be confused with management, which is in charge of planning, executing, and controlling actions and services. The concepts presented require that there be segregation of governance functions and health management. Current legislation assigns to the health councils the role of the main actors in organizational governance while management remains the responsibility of the Ministry and health secretariats. Measuring the capacity of the governance and management practices can point to the causes of the bottlenecks in delivery of quality public services.

Keywords: Public health, Governance, Risks, Internal controls; Control self-assessment.

1. INTRODUCTION

Between 2015 and 2016, in partnership with 26 Courts of Accounts in Brazil, the Federal Court of Accounts (TCU) conducted a control self-assessment aiming to contribute to the improvement of public organizational governance in the agencies in charge of health policies in Brazil (FEDERAL COURT OF ACCOUNTS, 2015b).

This work was done by sending out questionnaires to all state and municipal health councils of Brazil and all the Bipartite Inter-managerial Committees (CIB), with the objective of obtaining and systematizing the information related to governance practices in these organizations. The practices were inspired by the models defined by TCU in the Governance Basic Reference Tool (Id., 2014a), from the perspective of public administration agencies and entities (health councils) and, for the CIBs, on the Reference tool for assessment of public policies governance (Id., 2014b), with the appropriate adaptations by the teams of TCU and of the participating courts of accounts and by the managers and health specialists in the country, considering the legal framework and specialized bibliography.

As seen on the work website (Id., 2015c), control self-assessment (CSA) “is a process in which managers themselves assess their controls (in this case, their governance and management practices in the health area)”. In addition, there is this description:
In a CSA process the typical role of audit is that of facilitator. In this work, the audit (Courts of Accounts teams) coordinated the elaboration of the self-assessment tool; gave orientation regarding how it should be carried out; collected in electronic questionnaires data on the self-assessment results of several organizations; analyzed this data, carried out benchmarking; identified issues that deserve attention; and will send feedback reports. These reports will allow organizations to plan the improvements they deem more relevant in face of their needs and reality (FEDERAL COURT OF ACCOUNTS, 2015c).

During the several events, reference panels, and studies carried out in the TCU audit, various factors came up that limited the effective delivery of good quality health services. Among them, we can mention deficiency in interfederative articulation and in financing in the area of health and deficiencies regarding governance and management. Like TCU’s audit, this paper will focus on the topic of governance and management in health.

After this introduction, section 2 brings concepts of risks and internal controls, basic content to approach the topic of governance. Different perspectives of governance are presented in section 3; while section 4 deals with the differences between governance and management in health. Concepts and examples are used to present such differences. Section 5 outlines the players in health governance (organizational) in light of the interpretation of the norms in effect. Section 6 presents the conclusions and indicates that measurements in the system of health governance can point to the root causes of the deficiencies in the delivery of public health services.

From the outset, we stress that the governance under study in this paper is not focused on organizational governance of health establishments – as is the case of public hospitals governance. Our focus is on governance exercised by health councils in relation to the health secretariats, considered as a sole organizational bloc.

2. WORK PROCESS, RISKS, INTERNAL CONTROLS AND INTERNAL AUDIT

Work regarding improvement of governance and management in any sector requires knowledge and appropriation of some concepts, such as the definitions of work process, risks, internal controls, and audit.

ISO 9001 (BRAZILIAN ASSOCIATION OF TECHNICAL NORMS, 2015) gives guidance on the search for total quality and provides for the following:

In order for an organization to function efficiently, it has to identify and manage several interconnected activities. An activity that uses resources and is managed to enable transforming input into output can be considered a process. Frequently, output of a process is the input for the next process.

Application of a system of processes in an organization, together with identification, interactions of these processes and their management, may be considered as a “process approach.”

We will use the concept that a work process is a set of interrelated and interdependent activities that transform different inputs into products or services, and that are of value to the internal or external client (FEDERAL COURT OF ACCOUNTS, 2013). Such activities are carried out by people (players) who play roles. A process becomes formal when it is documented and published within the organization. The final output of a process is associated to its objective. Purchase of health services from private establishments is an example of a process whose input is information such as health services needs that have to be supplied and generates as an output services delivered to the population by the health department hired. In this case, the objective of the process can be described as having health services delivered by the hired establishment.

Once the process is mapped, it is possible to identify risks in this process. According to the Brazilian Association of Technical Norms (2009a) NBR ISO 31000 (Brazilian norm that deals with the principles and guidelines for risk management) a risk is the “effect of uncertainty on the objectives of an organization.” Risk, in a negative sense, refers to events that may occur and that make it difficult, or even prevent, achievement of the objectives. Going back to the example, a possible risk in the process of buying health services from private establishments is the hired party not delivering the service with the appropriate quality.

Internal controls are implemented to reduce risks. Internal controls are measures adopted by managers to reduce risks. If we revisit the example given, internal controls to reduce risk of the establishment hired not delivering the service with the appropriate quality can be:
a) inclusion in the formal contract, which must be signed by the parties, of quality indicators for the service to be delivered (for example, user satisfaction evaluation);

b) inclusion in the remuneration clauses of the contract of conditions that reduce the amount paid when service is delivered without the quality that was hired;

c) inclusion in the penalties clause of the contract of sanctions such as a fine and termination in case there is reiterated delivery of service with inappropriate quality (according to the contract indicators);

d) monitoring of the quality indicators (for example, follow-up of the user satisfaction evaluation reports).

We note that implementation of internal controls tends to reduce the chance of materialization of the risk, but we cannot affirm that the internal controls prevent risks from occurring.

Note that these three elements – objectives, risks, and internal controls – must always be taken into consideration together, whatever the work process.

The same norm ABNT NBR ISO 31000 defines risk management as “coordinated activities to guide and control an organization regarding risks” (Ibid.). It is through risk management that organizations seek to increase their chances of achieving the desired objectives.

In the course of the work conducted by TCU, in some interviews with managers, we noticed a certain level of difficulty in understanding the concept of risk within the scope of public management, especially since the managers in the health area are more used to dealing with clinical risks, which cover factors and circumstances to which patients are submitted in any procedure to care for their health in situations such as surgeries, service priorities, and choice of equipment, among others.

While the risks present in health organizations have an impact on achievement of the objectives set, and, indirectly, on the quality of services to citizens, clinical risks occur in the daily routine of medical practice. Just as medical teams care about reducing clinical risks, health managers should adopt measures (internal controls) to reduce the risks that affect organizational objectives.

There is a typical example of clinical risks in the health area in Brazil in the news report in the show Fantástico, on TV Rede Globo, aired on January 8, 2016. In the report, a patient had an eyesight problem in his left eye and, due to a mistake, had his right eye operated. It is possible that the existence of standardized work processes and appropriate check lists before surgeries (which are internal controls) would reduce the exposure of Brazilian citizens to this kind of situation.

Similarly, returning to the example discussed in this section, the adoption of work processes to hire services and appropriate check lists to monitor these contracts would reduce the chances of hired establishments delivering services with inappropriate quality. And this will be the case in all processes in the area of...
health, whether they relate to the end activities or to administrative affairs.

A recurring confusion, also identified in other areas that TCU has assessed, occurs regarding what is internal control and what is internal audit. To clarify this difference, we transcribe below some concepts contained in the recently published Joint Normative Instruction MP/CGU nº 1/2016, which deals with the implementation of internal controls, risk management, and governance with the Federal Executive Branch (BRASIL, 2016):

Art. 2º For the purposes of this Normative Instruction we consider:

[...]

III – internal audits: [...] Internal audits should offer evaluations and advisory to public organizations, aimed at enhancing internal controls, so that controls that are more efficient and effective mitigate the main risks which might prevent agencies and entities from achieving their objectives. [...] 

V – management internal controls: a set of rules, procedures, guidelines, protocols, automated systems routines, conferences, and processing of documents and information among others, put into operation in an integrated manner by the board and by the employee staff of the organizations, designed to approach the risks and provide reasonable assurance that, in carrying out the mission of the entity, the following general objectives will be achieved: [...] 

Art. 7º The management internal controls dealt with in this chapter must not be confused with the activities of the Internal Control System listed in article 79 of the Federal Constitution of 1988, nor with the mandates of internal audit, whose specific purpose is to measure and evaluate efficacy and efficiency of management internal controls of the organization.

Thus, we can conclude that managers and senior management are responsible for the implementation of internal controls aiming to reduce the main risks in their organization, while internal audit is an independent activity and seeks to evaluate whether the internal controls implemented by the manager are sufficient and appropriate. We also conclude that the lack of the component SUS audit (internal audit) does no justification for the manager to not implement the internal controls, which are his responsibility.
3. DIFFERENCE BETWEEN ORGANIZATIONAL GOVERNANCE AND NETWORK GOVERNANCE

When we talk about governance in the area of health it is more common to think about the aspects related to network governance. This fact is due to the discussions on how to render effective the governance system for the Health Care Networks (Redes de Atenção à Saúde – RAS), established in Internal Rule GM/MS nº 4.279/2010, which defines RAS governance as “the capacity to intervene that involves different players, mechanisms, and procedures for shared regional management of the mentioned network” (BRASIL, 2010).

However, there are other ways of approaching the topic of governance. There are four perspectives of public governance (FEDERAL COURT OF ACCOUNTS, 2014a). They are:

Society and state perspective:

It is the political aspect of public governance, focused on national development, on the socio-economic relations, on the structures that ensure governability [capacity of a political system to produce public policies that solve societal problems (MALLOY, 1993 apud SANTOS, 1997)] of a State and meeting the demands of society.

[...]

Federative entities, branches of government and public policies perspective:

It is the political-administrative aspect of governance in the public sector, focused on formulation, implementation, and effectiveness of public policies (WORLD BANK, 2012); in transorganizational networks which seek to overcome the functional barriers of an organization (STOKE, 1998); and on the capacity of self-organization of those involved.

[...]

Public sector organizations perspective

It is the corporate aspect of public sector governance, with a focus on organizations (ANU, 2012), on maintaining purposes, and optimizing the results offered by them to citizens and services users (CIPFA, 2004).

[...]

Intraorganizational activities perspective

Governance from the perspective of intraorganizational activities can be understood as a system by which the resources of an organization are directed, controlled, and evaluated.

The content (Ibid.) details aspects related to the perspective of public sector organizations, henceforth called organizational governance.

In 2014, TCU published the Referencial para avaliação de governança em políticas públicas (Basic public policies governance reference guide), which details aspects related to the perspective of “Federative entities, branches of government and public policies” (Id., 2014b). This document brings another concept of governance when it establishes that “Governance in public policies refers to the institutional arrangements that condition the manner in which policies are formulated, implemented, and evaluated, in benefit of society” (Id., p. 32).

Each of the four observation perspectives is not stagnant in relation to the others. Figure 1 shows the relationship between the observation perspectives of governance in the public sector.

Figure 1:
Relationship between the observation perspectives of governance in the public sector

Source: Tribunal de Contas da União (2014a)
Note that the aspects dealt with in Internal Norm GM/MS nº 4.279/2010 and in the Reference Guide to evaluate public policies governance in TCU are similar since they approach governance from the perspective of federative entities, branches of government, and public policies. From this perspective, TCU evaluated governance of the tools for interfederative agreement in the Unified Health System – SUS (FEDERAL COURT OF ACCOUNTS, 2015a). The part of the TCU survey that set the profile of the Bipartite Inter-managerial Committees (CIB) approaches governance from the same perspective of those two documents. However, this was not its main focus, as explained in this paper.

In the mentioned work by TCU, the focus was to obtain the governance (organizational) and management profile, respectively, of the health councils, and state and municipal secretariats.

I would like to register the connection between these two perspectives of governance: deficiencies in governance (organizational) can be causing an impact on the task of carrying out governance of interfederative articulation, which would become more complex and have less probability of success. After all, if a municipality cannot even govern its management, how could it coordinate with other municipalities to form health regions and health care networks?

4. 4. DIFFERENCE BETWEEN GOVERNANCE (ORGANIZATIONAL) AND MANAGEMENT IN HEALTH

In order to contribute to the improvement of Brazilian Public Administration, TCU elaborated a document called Referencial básico de governança aplicável a órgãos e entidades da administração pública – RBG (Basic reference guide of governance applied to public sector organizations). The 2013 publication was updated in 2014.

According to this document:

Goverance in the public sector essentially comprises the mechanisms of leadership, strategy, and control, put into practice to evaluate, direct, and monitor performance of management with the purpose of conducting public policies and delivering services of interest to society (FEDERAL COURT OF ACCOUNTS, 2014a, p. 26, emphasis in original document).

With regard to organizational governance, it is important to stress that it is not a question of management. In this paper, we will adopt for “management” the same concept as that of “administration” contained in NBR ISO/IEC 38500 (BRAZILIAN ASSOCIATION OF TECHNICAL NORMS, 2009b, p. 4) – Brazilian norm that deals with corporate information technology governance -, which defines:

Administration: The system of controls and processes necessary to achieve the strategic objectives established by the head of the organization. Administration is subject to the guidelines, policies, and monitoring established by corporate governance.

According to the concepts presented, in a more simple language, governance deals with evaluating the situation, determining the direction, and monitoring the events to check if the direction set out is being followed, whilst management deals with elaborating work processes to execute the cycle plan-execute-control, with the objective of following the direction established by governance. Based on the topics they deal with, we observe that governance is incumbent on the higher part of the pyramid of an organization, which henceforth will be called Leadership of the organization. Management is incumbent on all managers. Table 1 summarizes the main differences between governance and management.

| Table 1: Differences between governance and management |
| Governance | Management |
| What to do | How to do it |
| Direction | Work process |
| Evaluate, direct, and monitor | Plan, execute, and control |
| Leadership (Council and High Management) | Managers |

Following is a sample situation that allows us to differentiate the concepts of governance and management. Literature recommends that one way to increase resolution of basic care is by using protocols that are predefined in the regulatory activity because they “force” utilization of some clinical procedures in basic
health care before sending the patient to medium/high complexity, increasing, indirectly, resolution.

Suppose the leadership of a municipality receives a report to evaluate the situation of its basic health care and finds that resolution is not appropriate. This report must have been produced by the basic health care managers, who are the ones that have detailed information regarding delivery of services in the day-to-day. After this evaluation, the leadership can define guidelines for the health units of the municipality to use protocols predefined in the regulatory activity. Once they receive this guideline, the basic health care management should establish the protocols that will be used. They can, for example, select those that would bring greater results to their region among the ones available on the website of the Ministry of Health, disseminating the chosen protocols and training the professionals to use them and obtaining information to produce the reports for governance. The next step would be issuance of monitoring reports by the leadership, regarding both resolution and use of the protocols.

In the example above, we see the various elements of the governance-management relationship. Management produces the information (resolution report) for governance to evaluate the situation. Governance gives a direction to management by establishing guidelines (“solve the resolution problem by implementing protocols”). In turn, management executes the work process needed to implement the use of the clinical protocols and generate new reports for the leadership. The latter, in the end, uses the new reports to monitor if the measures were appropriate for achieving the objectives (“Are the protocols being used? Has resolution improved?”). This is done by follow-up to check if the units are using the protocols that could contribute to improving resolution.

Concluding: governance is different from management. While the latter is concerned with the planning activities, execution of what was planned, control so goals and objectives are reached, governance is in charge of evaluating the information provided by management (and by other sources); it is in charge of giving direction to management’s performance, for example, by defining strategies that must be followed and for exercising control of management by constant monitoring.

While governance is essentially concerned with achieving effectiveness and economy, management must focus on efficacy and efficiency, with regard to its planning (FEDERAL COURT OF ACCOUNTS, 2014a).

In addition, observing what we have said up to now with regard to organizational governance in public health, we see that its main player is modified as the focus of the analysis decreases or increases in relation to an organizational block or to only one organization.

For example, considering the organizational block comprised of the health council and by the respective health secretariat, the current legal framework and corresponding literature, the council is the main player in governance. However, if the analysis takes into consideration only the health secretariats, the respective heads of those agencies are the main players. On the other hand, if we consider exclusive observation of a public hospital, the main player in governance in relation to this establishment will be the top manager or its board of directors (if there is one.)

5. PLAYERS IN GOVERNANCE (ORGANIZATIONAL) IN HEALTH

Once the concepts of organizational governance and public policies governance are separated, as well as the concepts of governance and management, as we will see later, the norms in effect leave no doubt that the role of management in health is the responsibility of the health secretariats (state and municipal) and that the main player in management is the head of SUS in the respective spheres.

As for the role of governance, current legislation allows us to state that the main player in health organizational governance is the health council. This is based on the relevant competencies given to the health councils, which are listed below, provided for in law (in a strict sense).

- oversee how financial resources are used in SUS, article 33, Law 8.080/1990 (BRASIL, 1990a);
- approve the health plans, article 14-A, sole paragraph, I, Law 8.080/1990 (Ibid.);
- formulate health strategies, article 1, § 2, Law 8.142/1990 (Ibid., 1990b);
- control execution of the health policy, including regarding economic and financial aspects, article 1, § 2, Law 8.142/1990 (Ibid.);
- decide the guidelines for the establishment of planning priorities, article 30, § 4, Complementary Law 141/2012 (Id., 2012);
- evaluate every four months the consolidated report on the results of budgetary and financial execution in health and the report of the health manager on...
the repercussion of the execution of Complementary Law 141/2012 on health conditions and on the quality of health services, article 41, Complementary Law 141/2012 (Ibid.);

– examine the indicators for quality evaluation of the public health actions and services formulated and made available by management, article 43, § 1, Complementary Law 141/2012 (Ibid.);

– evaluate the detailed report of the previous four months, article 36, heading and items I, II and III, Complementary Law 141/2012 (Ibid.);

– evaluate the annual management report, article 36, § 1, Complementary Law 141/2012 (Ibid.); and

– approve the annual health program, article 36, § 2, LC 141/2012 (Ibid.).

Similarly, we emphasize the competencies of the councils provided for in the fifth guideline of Resolution CNS nº 453/2012, typical of governance (BRAZIL, 2012b):

– participate in the formulation and control of the execution of the health policy (item IV);

– define guidelines for elaboration of health plans and deliberate on its content (item V);

– deliberate on the approval or not of the management report (item VI);

– establish strategies and procedures for monitoring management of SUS (item VII);

– deliberate on the health programs and approve projects to be forwarded to the Legislative Branch (item IX);

– evaluate the organization and functioning of the Unified Health System (item X);

– approve the annual budget proposal for health (item XIII);

– propose criteria for financial and budgetary programming and execution for the Health Funds (item XIV);

– oversee and control expenditures (item XV);

– analyze, discuss, and approve the management report (item XVI).

We note that these are competencies which dictate the direction of health in its area of performance, so that the council must play a major, not supporting role in evaluating, directing, and monitoring health management with management being the responsibility of SUS management.

Along the same line, I would like to cite Dias and Matos (2012, p. 168), who talk of the following characteristics regarding the public policies councils (the authors also consider as such the health councils).

c) In general, they are deliberative, comprehensive, and permanent. The mandates of the councils are not restricted to formulating suggestions or to forwarding demands. They cover deliberating on the guidelines for the policies on specific topics, approval of standardization and regulation of government actions, and approval of the budget proposal, and therefore affect the definition of macro priorities in the formulation of regulatory public policies.

In general, literature shows that in Brazil there is a worrisome gap between the legal role that should be played by the health councils and what has been found in practice.

Correia (2005) points to relevant problems that are big limiting factors to the effective exercise of governance by the health councils, such as: political interference in the choice of councilors; lack of information on the part of councilors; lack of coordination with their bases; weakness in mobilizing represented entities which, in turn, is a reflection of the lack of mobilization of society; co-option of leadership in exchange of favors; low level of transparency of managers regarding the use of resources; manipulation of councils/councilors to legitimate management; low level of social visibility of the action of Councilors; non-compliance with the deliberations made by managers (CORREIA, 2002, apud CORREIA, 2005).

When discussing the public policies councils (as they consider the health councils), Abbranches and Azevedo (2004), cited by Dias e Matos (2012, p. 169), state:

Municipal councils still face many other difficulties that can explain having a performance below what is expected: lack of physical infrastructure and of operational support; irregular participation of councilors; political divergences with regard to the use of the public fund and to the format of programs; among others. The lack of capacity of the councilors has also been considered as a factor that creates difficulties and hinders the decisions by councils due to lack of knowledge of the laws, of the budgetary guidelines, of differences between plan and policies and of the function of councilors and councils.
In this sense, the authors add:

Although they have multiplied, the municipal councils in Brazil do not have a recurring pattern regarding their operation, their functions or composition, and, in some cases, are no more than formal bodies that do not have an effective practice. “In other cases, they are controlled by the municipal Executive branch, with no autonomy nor exercise based on articulation with other sectors of civil society” (IBGE, 2010 apud Dias e Matos, 2012, p. 166).

Furthermore, in the report that served as basis for Court Decision 2.788/2009-TCU-Full Court, TCU (2009) had already pointed out the following risks related to health councils: lack of infrastructure and its own budget; loss of independence in relation to the health manager; reduced preparedness on the part of councilors; and isolation of social control in relation to the other levels of control.

Thus, we arrive at two important principles that must be emphasized: there needs to be segregation of functions between governance and management in health, and the major players in organizational governance are the health councilors.

Figure 2 represents the actions and roles of organizational governance in health from the viewpoint presented (roles are not presented in an exhaustive manner because there are other important components that are not being approached in this paper).

In this wake, the Brazilian health councils need to govern public health by means of three main tasks (BRAZILIAN ASSOCIATION OF TECHNICAL NORMS, 2009a; FEDERAL COURT OF ACCOUNTS, 2014a):

- **evaluate** the environment, scenarios, performance, and results, current and future, related to public health in their sphere of performance;
- **direct** and guide perception, articulation, and coordination of health policies and plans, aligning the organizational functions with the needs of the

---

**Figure 2:**

Relationship between Public Governance and Public Management in Health
stakeholders (users of public health services, citizens and society in general) and ensuring achievement of the objectives established; and

– monitor the results, performance, and enforcement of health policies and plans, confronting them with the goals established and expectations of stakeholders.

In conclusion, based on the adaptation of the RBG it is possible to define public organizational governance or, henceforth, governance in health, as follows:

Public organizational governance in health, or simply governance in health, comprises essentially the mechanisms of leadership, strategy, and control put into practice to evaluate, direct, and monitor the performance of SUS management, aiming to conduct public policies and delivery of services in the area of health to society.

6. CONCLUSION

Public organizational governance in health, or simply governance in health, comprises essentially the mechanisms of leadership, strategy, and control put into practice to evaluate, direct, and monitor the performance of management of the Unified Health System, aiming to conduct public policies and delivery of services in the area of health to society.

Organizational governance in health must not be confused with network governance. The former focuses on organizations (in this case, the Ministry of Health and the health secretariats) and the latter on the relationship between the organizations.

Neither can governance be confused with management. While governance evaluates, directs, and monitors the organization, management executes the work processes to conduct the organization towards the direction determined by governance.

In the health organizational governance system, the legislation in effect grants the functions of major players in organizational governance to the health councils, who should evaluate, direct, and monitor health management (Ministry of Health and health secretariats) in their jurisdiction. In face of the definitions presented, it is clear that there is a need for segregation of the functions of governance, which are the responsibility of the councils, and those of health management, for which the respective health secretariats are in charge.

Between 2015 and 2016, the Federal Court of Accounts conducted a self-assessment by sending questionnaires to all Brazilian state and municipal health councils and to all the Bipartite Inter-managerial Committees (CIB), with the objective of obtaining and systematizing the information related to the governance practices in these organizations.

The measurements carried out by TCU in this work will enable estimating the capacity of the governance and management practices in health. Similarly to what occurred in other works of the same nature conducted by TCU, these measurements might signal the causes of bottlenecks in the delivery of quality public services.

NOTES


REFERENCES


