



INTEGRITY PROGRAMS IN MUNICIPAL PUBLIC ADMINISTRATION

A Case Study on Dissemination and Isomorphic Processes

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ABSTRACT

This article addresses integrity programs and the procedures designed to ensure compliance of organizations and their agents with ethical principles and other established standards, to address the phenomenon of corruption. It investigates the implementation of an integrity program in municipal public administration, based on two theoretical dimensions: the organizational field and processes of isomorphism. A qualitative study was conducted through a single-instrument case study, analyzing the integrity program of a large Brazilian municipality. Data collection involved documentary research and 11 semi-structured interviews with strategic actors identified in the field, whose perceptions were interpreted through content analysis. The research findings reveal the existence of an organizational field in which the Office of the Comptroller General (CGU) assumes a prominent role in the dissemination of integrity



programs. Within this context, the following types of isomorphic processes were identified: *i*) normative—arising from similarities in the behavior of professionals in the field; *ii*) mimetic—associated with the structure of regulatory instruments; and *iii*) coercive—driven by requirements imposed by federal legislation. It was concluded that the characteristics of municipal public administration require greater attention to the implementation of integrity programs at the local government level, due to factors such as the fragility of accountability systems. The study contributes empirically to unveiling the implementation of integrity programs, indicating that their development remains incipient.

Keywords: corruption; integrity programs; compliance programs; institutionalism; isomorphism; municipal public administration.

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1 INTRODUCTION

In the mid-1990s, with the end of the Cold War, certain international institutions—particularly the World Bank—strengthened the promotion of an anti-corruption agenda, supported by countries engaged in an anti-corruption consensus (Rose-Ackerman; Palifka, 2020, pp. 535-536). Following the Brazilian State's adherence to this international movement, the issue became firmly established on the national public agenda. As a result, several legal instruments were enacted to prevent or combat corruption, many of them in response to commitments undertaken with multilateral organizations such as the United Nations (UN) and the Organisation for Economic Co-operation and Development (OECD) (Fortini; Shermam, 2018).

One of the most significant of these instruments is Law No. 12,846 of August 1, 2013 (Brazil, 2013), also known as the Anti-Corruption Law. This statute provides that the existence of internal integrity mechanisms and procedures, auditing practices, and incentives for reporting irregularities, as well as the effective enforcement of codes of ethics and conduct within a company, will be taken into account in the event sanctions are applied.

Such practices and procedures—referred to as compliance programs or integrity programs when applied to the public sector—originate from internal policies and procedures adopted by U.S. industries in the 1970s and 1980s in response to corruption cases. Their purpose was to prevent misconduct and to appease legislators seeking to impose stricter penalties on dishonest practices (Chen; Soltes, 2018).

The Brazilian State began to promote the adoption of these mechanisms and procedures within private companies, particularly after the enactment of the Anti-Corruption Law. A few years later, efforts were made to extend such practices to indirect public administration, and more recently, initiatives have emerged aimed at implementing them also within direct public administration, including at the municipal level, despite the absence of a national law mandating such conduct for entities across all levels of the federation.



However, the institutional factors that explain the adoption of these programs within public administration, particularly at the municipal level, remain unclear, especially since the structuring of these tools tends to replicate models from other organizations, often without critical assessment or adaptation to local realities.

This article seeks to analyze how the implementation of an integrity program occurs within municipal public administration, from the perspective of its institutionalization process. To this end, the organizational field surrounding a Brazilian municipal administration selected for the study was delineated. The analysis was based on the hypothesis that isomorphic processes are operating within this context and contribute to the advancement and stabilization of integrity practices.

The existence of a gap in the literature regarding the institutionalization of integrity programs in municipal public administration justifies this study. Its relevance lies in the need to devote special attention to the adoption of anti-corruption tools at the local level, in view of the growth in revenues and competencies assigned to municipalities (Bona, 2022). Furthermore, in many local governments—particularly in developing countries—there is lower workforce qualification, more fragile accountability structures, and greater vulnerability of government officials to local elites (Bardhan, 2002).

2 LITERATURE REVIEW

This section addresses the theoretical foundations related to integrity programs in municipal public administration, as well as the contributions of new institutionalism that support the theoretical framework of the study.

2.1 Integrity Programs in Municipal Public Administration

The anti-corruption agenda gained strength in the 1990s, based on a consensus within the capitalist bloc, which resulted in the drafting of international treaties addressing the issue (Rose-Ackerman, 2014). During this period, international development organizations, such as the World Bank and the International Monetary Fund (IMF), began to promote institutional reforms, often conditioning the granting of loans on compliance with minimum integrity standards (Rose-Ackerman; Palifka, 2020, p. 23).

Within this context, the OECD began to recommend the creation of a public integrity system as a strategic and sustainable response to combating corruption. It further argued that such initiatives should go beyond the national level and reach local governments, to “permeate the entire path down to municipalities, where individuals experience integrity first-hand” (OECD, 2017, p. 3. Our translation).

Although it is recognized that individuals form opinions about governments and social issues based on what they experience in their cities—and considering what occurs with their neighbors and within their communities—it is striking that studies on integrity and ethics in politics and



public management have focused predominantly on the national and international levels (Huberts; Anechiarico; Six, 2008; Bona, 2022).

Efforts to understand local integrity systems appear even more relevant when one considers that municipalities are often responsible for making decisions and delivering services in areas known for their vulnerability to corruption, such as urban planning, construction, social services, and licensing (Huberts; Six, 2012).

Furthermore, with the decentralization of fiscal federalism promoted by the 1988 Federal Constitution, a significant volume of resources and competencies was transferred to municipalities. This increase in the flow of federal funds made corruption at the municipal level a growing concern (Paiva; Ribeiro; Gomes, 2021).

In this sense, just as occurs at the national government level, local governments also face a range of integrity risks, which may be exacerbated by the size of the municipality. In smaller cities, the proximity among actors and lower public visibility favor the consolidation of corruption networks around small groups, with less media scrutiny (Bona, 2022). Moreover, although institutions that are crucial to a local integrity system share similarities with one another, they differ, in part, from those that structure national integrity systems (Huberts; Anechiarico; Six, 2008).

In the model adopted in the Brazilian public sector, the body responsible for internal control has assumed the management of integrity within the organization (Bona, 2021). Local internal control bodies, provided for in the constitutional text, accumulate different functions, with wide variation in structures across Brazilian municipalities. When investigating local integrity systems in small municipalities in the state of Santa Catarina, Bona (2022) observed that, in most cases, there was only a single employee responsible for all activities of the sole internal control body. In this context, the author concluded that, when they existed, the anti-corruption institutions in the small cities analyzed were extremely fragile (Bona, 2022).

Along the same lines, Lopes, Valadares, Azevedo, and Brunozi Júnior (2020) highlighted that, at the municipal level, internal control systems are still not widely disseminated and, when they do exist, they display low effectiveness, either due to limited autonomy or insufficient training of the public servants responsible for their operation. In an investigation into the management of municipal comptroller offices, these authors also identified the merely ceremonial adoption of certain practices, characterizing situations of decoupling, that is, a disconnect between what is formally established and what is actually carried out, resulting from the adoption of actions and structures aimed solely at external legitimation.

Integrity programs are known to aim at ensuring the compliance of organizations and their agents with ethical principles, established procedures, and norms (Barreto; Vieira, 2021). The Office of the Comptroller General (CGU) (Brazil, 2017a, p. 6. Our translation) emphasizes that an integrity program “is a structure of organizational incentives—positive and negative—designed to guide and direct the behavior of political agents, aligning them with the public interest”. It further states that public integrity should be understood “as the set of institutional arrangements intended to ensure that Public Administration does not deviate from its primary objective:



delivering the results expected by the population in an appropriate, impartial, and efficient manner” (Brazil, 2015a, p. 5. Our translation).

There is no single model for implementing integrity initiatives. However, as this instrument became consolidated as a managerial tool, guidelines emerged to define which mechanisms are fundamental for its proper functioning.

Within this context, the Guidelines Manual of the United States Sentencing Commission (United States, 1991), published in 1991, established parameters for identifying what would characterize an effective compliance program. The International Organization for Standardization (ISO), in turn, issued the international standard ISO 19600:2014, Compliance management systems, which was later revised and replaced by ISO 37301:2021, Compliance management systems (International Standard, 2021), also providing guidelines for the adoption of compliance mechanisms. Subsequently, the OECD published the Council Recommendation on Public Integrity (OECD, 2017), bringing together a set of guidelines aimed at strengthening integrity practices among Member States.

In Brazil, Law No. 12,846 of August 1, 2013 (Brazil, 2013), known as the Anti-Corruption Law, was enacted, providing for the assessment of integrity mechanisms existing within an organization as a step in the application of potential sanctions, with such assessment possibly mitigating corporate liability. The parameters for evaluating these programs were established by Decree No. 8,420 of March 18, 2015 (Brazil, 2015b), later repealed by Decree No. 11,129 of July 11, 2022 (Brazil, 2022).

Subsequently, other laws came to require the implementation of integrity programs in the public sector, such as Law No. 13,303 of June 30, 2016 (Brazil, 2016), known as the State-Owned Enterprises Law, and Law No. 13,848 of June 25, 2019 (Brazil, 2019), which governs regulatory agencies.

The CGU, inspired by international standards, began to develop instruments aimed at promoting an integrity-oriented environment within the federal public administration. At the same time, it seeks to serve as a reference for other Brazilian public organizations, playing an inductive role in the diffusion of integrity programs throughout the country (Viol, 2021). In performing this role—typical of an anti-corruption agency (Ribeiro; Machado, 2020)—one of the CGU’s main challenges is adapting international experiences to the specificities of the national context, a task that warrants greater attention from the academic community. Accordingly, the CGU prepared the Public Integrity Guide (Brazil, 2015a) and the Manual for the Implementation of Integrity Programs (Brazil, 2017a), containing provisions on the topics discussed above.

In Brazil, there is no national law requiring local governments to adopt integrity programs. As of 2019, Barreto and Vieira (2021) had identified only three municipalities with formal policies in this area—Aracati, in the state of Ceará; Belo Horizonte, in Minas Gerais; and the Department of Green Areas and the Environment in São Paulo, in the state of São Paulo. The authors nonetheless pointed to a growing trend in the adoption of such initiatives. Despite this progress, the specific characteristics of integrity management at the municipal level may compromise the effectiveness of anti-corruption measures (Barreto; Vieira, 2021), which calls for closer scrutiny



of the functioning of the instruments that make up the local integrity system, including integrity programs themselves.

Currently, integrity programs, which have gained a certain degree of prominence, align with the new international anti-corruption framework by going beyond traditional punitive norms (Barreto; Vieira, 2021). Their diffusion process worldwide was strongly sponsored by multilateral organizations, which favored the occurrence of institutional isomorphism processes and enabled the analysis of reforms as myths, symbols, and fashions aimed more at increasing the legitimacy of the political-administrative system and its leaders than at solving specific problems (Christensen; Lawg Reid, 2007). Accordingly, criticisms have also been directed at the lack of consideration for local customs and institutions by international organizations, as well as failures in adapting programs to the specific circumstances of each country (Rose-Ackerman; Palifka, 2020, p. 24).

In this regard, the literature has already highlighted the occurrence of institutional isomorphism processes and the existence of ceremonialism in the adoption of certain anti-corruption tools (Caldas; Vasconcelos, 2002). In this context, the local level—although it is the stage for the implementation of most public policies in Brazil—reveals an environment marked by low managerial and bureaucratic capacities (Abrucio, 2007), which makes the municipal sphere more vulnerable to the occurrence of corruption (Macedo; Valadares, 2021).

2.2 New Institutionalism

New institutionalism emerged as an effort to find new answers regarding how social choices occur as a function of institutional arrangements (Peres, 2008). The neo-institutionalist paradigm seeks to understand the ways in which institutions influence social practices and processes, and how their structures shape the behavior of political actors (Peci, 2006).

Although it is possible to summarize neo-institutionalism as an approach aimed at clarifying the role of institutions in determining social and political outcomes, this theoretical perspective does not constitute a unified school of thought (Hall; Taylor, 2003). In this sense, the literature commonly divides neo-institutionalism into three strands and relates them to economics, sociology, and political science (Macedo; Ckagnazaroff, 2018; Peres, 2008). From the perspective of political science, Hall and Taylor (2003) also identify three analytical approaches: historical institutionalism, rational choice institutionalism, and sociological institutionalism.

Within organizational theory, sociological institutionalism—unlike Weberian perspectives that viewed bureaucratic structures as instruments of efficiency—argues that many institutional procedures are adopted to reinforce the social legitimacy of organizations rather than because they are the most efficient. In certain cases, such practices may even diverge from the organization's official objectives, becoming dysfunctional (Hall; Taylor, 2003).

In seeking to explain the marked homogeneity of forms and practices among institutions, DiMaggio and Powell emphasize that, when different actors operate within the same organizational field, “powerful forces emerge that lead them to become more similar to one



another” (DiMaggio; Powell, 2005, p. 76. Our translation). In this context, although new practices may be adopted to improve organizational performance, they may acquire symbolic value that exceeds the organization’s concrete needs, thereby conferring legitimacy rather than effectively improving performance, as previously noted by Meyer and Rowan (1977).

Within the organizational field—recognized as a meaningful construct for the actors who participate in it—the process by which organizations respond to environmental pressures thus tends to produce structural isomorphism (Machado-da-Silva; Guarido; Rossoni, 2006). In this isomorphic process, “organizational characteristics are modified in the direction of increasing compatibility with environmental characteristics” (DiMaggio; Powell, 2005. Our translation), such that, instead of differences prevailing among entities, increasing convergence is observed (Peci, 2006). From this perspective, DiMaggio and Powell address institutional isomorphism and identify three mechanisms responsible for this dynamic of convergence.

Normative isomorphism, which derives mainly from professionalization but also from personnel selection processes, manifests itself in organizational changes driven by the circulation of workers and other professional dynamics (DiMaggio; Powell, 2005).

Mimetic isomorphism, in turn, occurs in environments of ambiguity or uncertainty, when organizations respond by modeling themselves after others, generally those perceived as more legitimate or successful, in order to secure their own legitimacy.

Finally, coercive isomorphism results from formal and informal pressures exerted by institutions that hold some form of power over those that depend on them, as well as from cultural expectations present in the social context in which organizations operate. Such influences may be perceived as coercion, persuasion, or an invitation to participate in arrangements of undue cooperation—collusion.

According to these authors, such processes are expected to occur without evidence that they increase organizational efficiency. In this regard, DiMaggio and Powell (2005, p. 75. Our translation) argue that “bureaucratization and other forms of organizational change occur as the result of processes that make organizations more similar without necessarily making them more efficient”. Organizations exert forces upon one another, and beyond competition for resources, they also compete for political power and institutional legitimacy, social appropriateness, and economic appropriateness (DiMaggio; Powell, 2005).

In this context, Meyer and Rowan (1977) demonstrated that formal structures can generate both actions and symbolic properties that signal the organization’s identity and purpose to internal and external audiences. According to the authors, organizations do not structure themselves solely in pursuit of efficiency, but also in consideration of the symbolic effects of their practices. They thus respond to their environment not only through concrete variables but, often more emphatically, through the values, beliefs, and myths shared in society. Accordingly, organizations generally tend to adopt lines of action that have already been legitimized within the social environment in order to obtain recognition and credibility (Meyer; Rowan, 1977).



3 METHODOLOGY

In order to understand the implementation and functioning of integrity programs in municipal public administration, a basic qualitative study of a descriptive nature was conducted. In accordance with Godoy (1995a), data collection and analysis involved multiple types of data drawn from the natural setting, considering various relevant perspectives in order to achieve the established objective.

To identify themes, concepts, and theories capable of explaining the phenomenon under study and enabling deeper development of the analytical dimensions, a literature review was conducted, based on Galvão and Ricarte (2019). To achieve the purposes of this investigation, a case study was selected as the research strategy, as it favors an in-depth examination of a contemporary phenomenon within its real-life context, in a cross-sectional manner, using data from multiple sources of information, as recommended by Godoy (1995b).

For case selection, the seven elements proposed by Machado (2021) were considered: *i*) research question — clear formulation of the problem or research question that justifies the choice of the case; *ii*) unit of analysis — precise definition of what constitutes the unit of analysis (individual, organization, event, process, etc.); *iii*) contextualization — presentation of the context in which the case is situated, enabling understanding of its particularities and relevance; *iv*) selection criteria — identification of the criteria used to choose the case, explaining why it was selected over others; *v*) justification of selection — argumentation supporting the choice of the case, demonstrating its adequacy to address the research question; *vi*) description of selection procedures — clear documentation of how the selection was conducted in practice (steps, instruments, and logic employed); and *vii*) transparency and documentation — provision of sufficient information to allow replication or critical examination of the selection process by other researchers.

The selected case presented characteristics aligned with the object of the study, particularly regarding the length of time the integrity program had been in place and the public recognition obtained by the organization in rankings related to the theme. The institution chosen is widely recognized for its high level of transparency, as indicated by the National Transparency Radar of the National Public Transparency Program (PNTP). The object of analysis was the integrity program of the public administration of a large municipality located in one of the federative units of Brazil's Southeast Region, with an estimated population of over one million inhabitants and a Human Development Index (HDI) above 0.75.

Multiple data collection instruments were employed. Documentary research was conducted within the organization under study, with the aim—following Silva, Emmendoerfer, and Cunha (2020)—of capturing traces of past events related to the phenomenon investigated. Carried out through the municipal government's official website, this review enabled the analysis of 26 documents related to the topic, including norms, manuals, guides, spreadsheets, and other materials, both prior to and following the implementation of the program within the organization.

Subsequently, semi-structured interviews were conducted using the snowball sampling method (Marcus *et al.*, 2017), whereby interviewees indicated other potential participants. This



approach made it possible to interview civil servants from both the direct and indirect public administration, including employees of state-owned enterprises of the municipality.

The interviews, conducted with 11 respondents, took place between August 11 and December 6, 2022—a period that allowed for the emergence of the core elements of the meta-themes and the achievement of saturation, in accordance with the literature (Thiery-Cherques, 2009). The dimensions derived from the proposed analytical model were explored through a semi-structured interview guide, translated into questions for the interviewees.

Throughout the research process, confidentiality regarding data, individuals, and the organization studied was maintained. Accordingly, when referencing norms and documents, their numbering and titles were omitted. Interviewees were referred to using the masculine grammatical form, regardless of gender. Employees of the municipal comptroller's office were identified as "Interviewees C1, C2, C3, C4, C5, and C6," while those from other administrative units were identified as "Interviewees U1, U2, U3, U4, and U5".

The information obtained was recorded through detailed notes, and the interviews were audio-recorded and fully transcribed. After data collection and production, content analysis was conducted with the purpose of understanding the meaning of the communications, both in their explicit and implicit dimensions (Mozzato; Grzybovski, 2011). This process followed the stages of pre-analysis, material exploration, and treatment of results, including inference and interpretation (Bardin, 2006). It is important to note that the present investigation focused on the perceptions of public servants within the organization who were directly involved in the implementation of the integrity program.

Throughout the research, certain methodological limitations emerged, particularly the fact that data collection occurred during a period still affected by the COVID-19 pandemic, which required that most interviews be conducted virtually. In addition, time constraints limited the possibility of collecting a larger volume of documents, such as risk assessment spreadsheets, meeting minutes, draft contracts, and other documents related to the organization's integrity program.

Among the limitations, it is also worth highlighting the absence of analysis from an external perspective. That is, no data were collected from external actors such as labor unions, civil society organizations, the media, or external oversight and supervisory bodies, including the municipal legislative branch.

4 RESULTS AND DISCUSSION

This section presents a concise description of the case analyzed, followed by the analysis and discussion of the results within the investigated dimensions, namely the organizational field and the processes of isomorphism.



4.1 Case Presentation

The organization under study underwent an administrative reform in 2017—the first year of a new government term—established through a municipal law that defined the organizational structure of the Executive Branch of the public administration. The legal instrument introduced mechanisms of public governance, providing for central governance bodies, mechanisms of democratic management and public participation, as well as other instruments such as results-based contracting.

A few months later, the municipality enacted a decree aimed at structuring its Office of the Comptroller General. The normative act established the internal organization of the body and defined its sub-units: Ombudsman's Office, Audit, Internal Affairs (Correição), as well as Transparency and Corruption Prevention.

Pursuant to the provisions of this municipal decree, responsibility for developing integrity, prevention, and anti-corruption mechanisms within the direct and indirect bodies of the Executive Branch was assigned to the Sub-Office of Transparency and Corruption Prevention (Sutransp). To fulfill this mission, the unit operates through the Directorates of Transparency (DITR) and of Integrity, Prevention, and Anti-Corruption (DICC).

Based on this organizational structure, the Office of the Comptroller General of the municipality established, by means of an ordinance, its own integrity program, which provided for the creation of a Strategic Management Committee and an Integrity Committee. The Strategic Management Committee was constituted as a decision-making body, responsible for approving policies, guidelines, methodologies, and governance, risk management, and control mechanisms, as well as for defining risk exposure limits and compliance levels. The Integrity Committee, in turn, established as an integrative body, was assigned responsibility for designing, implementing, coordinating, operationalizing, and monitoring the integrity plan.

In 2019, the municipal comptroller's office instituted, through another ordinance, an initiative aimed at fostering public integrity and risk management across bodies and entities of the local Executive Branch. The regulation provided for voluntary adherence to the program through the signing of an accession agreement by the highest authority of each body or entity. Priority for adherence was given to state-owned enterprises, due to the requirements set forth in Law No. 13,303/2016, followed by bodies of the direct administration, autonomous agencies, and foundations that already had, within their structures, an area or designated official responsible for implementing risk management or integrity programs.

Thus, considering the organization as a whole, three major programs could be identified: *i)* the integrity program of the municipal comptroller's office itself, which has the characteristics of a pilot project; *ii)* the integrity promotion program aimed at other bodies and entities of the municipal Executive Branch—referred to in this study as administrative units—managed by the municipal comptroller's office; and *iii)* the integrity programs of the participating bodies and entities, developed with technical support provided through the promotion program.



4.2 Organizational Field

From the perspective of DiMaggio and Powell (2005), which directs attention to the totality of relevant actors and considers both connectivity and structural equivalence, it was observed that the organization under study is situated within an organizational field permeated by interaction and information exchange among organizations, encompassing both public and private sector entities.

Within this organizational field, and specifically with regard to integrity programs in the public sector, the Office of the Comptroller General (CGU) occupies a reference position, functioning as a model for other Brazilian public organizations and holding the potential to act as an inducer of the adoption of such programs nationwide (Viol, 2021).

It was found that actors within the municipal public administration maintain interactions with institutions at the state level and with bodies from other federative units. On the other hand, it was not possible to identify, with the same level of clarity, the nature of the relationships between the municipality studied and other municipalities—possibly due to its political and economic relevance, which positions it more as a reference for other local administrations than as a recipient of external influence.

Interaction was also observed between the organization under study and external oversight bodies, such as the Brazilian Federal Court of Accounts (TCU), through participation in an integrity promotion program, as well as with the state court of accounts, through the circulation of professionals, evidenced by the presence of career civil servants from the state court of accounts occupying leadership positions within the municipal public administration. This relationship, however, is not limited to such professional mobility; it also stems from constitutional and legal provisions.

Furthermore, interactions were identified between bodies of the municipal public entity and organizations responsible for financing projects, including international ones. As will be highlighted later, in reference to statements made by several interviewees, such organizations frequently condition access to incentives and financial contributions on the adoption of integrity programs.

Professional organizations such as the National Council of Internal Control (Conaci)—which brings together, through their heads, internal control bodies of the states, the Federal District, capital municipalities, and the Federal Government—also form part of the organizational field, constituting arenas that catalyze the dissemination of management practices and tools.

Interactions between the administration under study and its suppliers and service providers also revealed the participation of these actors within the organizational field. In this context, initiatives such as the proposal to develop an integrity guide for private institutions emerged. Partnerships with support organizations, such as the state federation of industries, were also identified. Thus, private companies and organizations likewise exert influence on the administration under study, insofar as their integrity practices may serve as models for the municipality—an influence



disseminated, for example, through online training courses, as highlighted by Interviewee U2 (Section 4.3.3).

It was also found that the municipal regulation of the Anti-Corruption Law provides for the existence of an integrity program within the legal entity under investigation as a criterion for penalty assessment. This factor may lead the organization to exert influence over suppliers that maintain legal relationships with the municipality, encouraging them to adapt to the legislation in order to mitigate potential sanctions resulting from irregularities.

It cannot be asserted that the organizations mentioned constitute the entirety of the organizational field, as defined by DiMaggio and Powell (2005). Such delimitation nevertheless allows for the identification of a community of organizations that share common systems of meaning, whose participants interact more frequently with one another than with actors outside the field (Scott, 1994, pp. 207-208).

4.3 Isomorphic Processes

After identifying and delineating the organizational field described above, it was possible to observe the existence of isomorphic processes with respect to the adoption of the integrity program by the organization under analysis. Notably, all three mechanisms of institutional isomorphic change identified by DiMaggio and Powell (2005) were observed throughout the research, during the implementation and operation of the program within the municipal public administration.

4.3.1 Normative Isomorphism

Initially, the case study revealed the existence of normative mechanisms of institutional change, manifested through personnel selection, the circulation of professionals among different organizations, and the recent professionalization of the area responsible for integrity programs. As indicated in the interviews, although there was no formal selection process for staffing the municipal comptroller's office, certain civil servants were selected to work in the body, as reported by Interviewees C1, C2, C5, and C6. Interviewee C6 emphasized that it was possible to select individuals with a particular profile even in the absence of a formal recruitment process.

According to Interviewees C1 and C6, the civil servant who assumed the position of Director of Integrity, coming from the CGU, already had prior experience in investigations and in activities related to corruption prevention within the federal internal control body. Interviewee C1 emphasized that this individual "brought a lot of material from there," which contributed to consolidating the CGU as a reference for the municipal body. Reinforcing this perspective, the study identified that the model adopted by the municipality was inspired by a previous CGU program model, which allowed federal executive branch units to voluntarily adhere to a promotion program, without an initial requirement to implement an integrity program in each unit.



Interviewee C4, who reported having experience in public law and municipal affairs, stated that they had participated in a selection process to join the team. The participant added that, having followed the compliance field since 2015, they had completed extension courses in the area and provided compliance consulting services to companies.

Interviewees C3 and C5, in turn, are career civil servants of the municipality. The former reported having been invited to join the team after participating in the audit of a previous integrity program within the same institution. Interviewee C5 mentioned the existence of a “profile mapping” process for selecting civil servants to compose the team responsible for the integrity program. It is also noteworthy that two members of the team are career civil servants from the state court of accounts, the body responsible for performing government audits of the organization under analysis.

Thus, it was observed that the composition of the team responsible for the integrity area within the municipal organization occurred through the recruitment of civil servants who possessed, at minimum, some degree of affinity with the subject matter and prior knowledge of it. The interviews also revealed that, at least indirectly, the civil servants had some level of familiarity with the topic, even though there were no specialists with deep expertise in the field. This scenario may be explained by the recent formation of this professional field.

It should also be noted that, due to market dynamics, there were difficulties in retaining personnel, as some professionals were trained in the subject but eventually left the organization to obtain higher salaries elsewhere. Interviewees C1, C2, and C5 reported the existence of a group of individuals who are almost interchangeable, occupying similar positions across a range of organizations (DiMaggio; Powell, 2005).

Additionally, Interviewee C1 reported that the municipality’s comptroller general had served as president of Conaci, a private, non-profit association aimed at promoting more effective performance in public management control. This type of professional network, which spans across organizations, contributes to the dissemination of new models and practices, as noted by DiMaggio and Powell (2005). The authors also emphasize that professional associations constitute arenas in which officials from central organizations, by virtue of their recognition, occupy positions of substantial or ceremonial influence.

Interviewee C1 further noted that the director of integrity and another member of the team “completed that ISO risk management certification [...], so we brought a lot of ISO elements into our model”. Such certifications confer legitimacy upon professional practice and reinforce isomorphic pressures that encourage the standardization of adopted practices.

This dynamic is also reflected in the content of the ordinance that instituted the integrity promotion program, which encourages the internalization of international best practices set forth in ISO standards and in the guidelines of the Committee of Sponsoring Organizations of the Treadway Commission (COSO)—a framework focused on enterprise risk management and the strengthening of internal controls. These references are treated as essential pillars for the development of integrity initiatives within the municipality.



From the perspective of the administrative units that adhered to the promotion program, the presence of normative isomorphic pressures was also observed. One example mentioned by Interviewee C1 involved a department that invited “someone who talks about integrity, who came from outside,” to participate in a seminar. He emphasized that, at the launch of integrity programs within administrative units, it is common to hold an event in which “someone from outside, who is aligned with the topic,” is invited to present the subject.

In the same vein, Interviewee U2 reported that the team in their administrative unit was “keeping an eye on market developments,” citing, for example, encouragement for staff to participate in training offered by a private company—advertised on a professional social network—that brought together compliance managers from across the country.

Interviewee U5 highlighted that their administrative unit adheres to the National Program for Combating Corruption (PNCC)—or National Program for the Prevention of Corruption (PNPC), as it is more commonly referred to in official documents and the media—developed by the Brazilian Federal Court of Accounts (TCU) and the CGU, which aims to strengthen anti-corruption structures in public organizations and enhance the profile of public managers.

It was therefore concluded that there are multiple normative isomorphic pressures acting upon the organization’s integrity program, promoting the adoption of practices similar to those of other organizations within the same organizational field.

4.3.2 Mimetic Isomorphism

The existence of mimetic isomorphism is also evident when analyzing the implementation of the integrity program within the municipal organization under study. The national context in which the organization operates was marked by Operation Car Wash (Lava Jato), which investigated and punished several actors involved in corruption and was cited by Interviewee C3 as a possible indirect influence on the adoption of the integrity program. This investigation drew the attention of citizens and organizations to the fight against corruption, a field still characterized by uncertainty and ambiguity. In this scenario, the municipality was observed to take other organizations—especially the CGU—as reference models.

Within the municipal administration itself, situations generating uncertainty were also identified. Interviewee C1 mentioned, for instance, that a given administrative unit had gone through “turbulent moments” during the governmental transition. He also referred to the establishment of a parliamentary inquiry committee (CPI) by the legislative branch. Similarly, Interviewee C3 noted that, although there were no emblematic cases comparable to Operation Car Wash at the municipal level, the municipal audit body had conducted relevant investigations.

In response to this context, the municipal organization sought to intervene preventively, aligning itself with contemporary anti-corruption guidelines (Viol, 2021). From this perspective, Interviewee C6 highlighted that, in order to enhance this preventive and educational approach, the administrative reform implemented in 2017 included the creation of a unit specifically dedicated to this purpose. Interviewee C1 commented that, in the early discussions regarding



how to address integrity issues, “there was guidance from the comptroller to strengthen the preventive role of the comptroller’s office”.

Thus, in designing the integrity program, the municipality took other organizations as models, grounded in the understanding—articulated by Interviewee C6—that “we don’t need to reinvent the wheel. Good practices, good experiences, good examples deserve to be replicated”.

Among the organizations that served as references for the municipality, the CGU emerged as the principal one—constituting the main source of inspiration for the integrity program of the municipal public administration. This was confirmed by statements from Interviewees C1, C2, C3, C5, and C6, who noted, for example, that “the inspiration came from the federal government” and that “we relied heavily on CGU models”.

The influence of the federal internal control body was so pronounced that isomorphic pressures were observable even prior to the implementation of the integrity program. This perception is corroborated by Interviewee C6, who noted that the municipal comptroller’s office, inspired by models such as that of the CGU, already had a unit with an investigative focus following the enactment of the Anti-Corruption Law, aimed at initiating administrative proceedings under Law No. 12,846/2013.

It was also observed that, even in matters involving human resource allocation, the CGU served as a reference—such as in the use of career auditors in control functions beyond auditing itself, as mentioned by Interviewee C2. Interviewee C1 likewise emphasized that, when analyzing different institutional models, it became evident that “the structured bodies had auditors in all macro-functions of control”. This perception led the team responsible for integrity matters to recruit career auditors to work within the program.

An examination of the ordinance that instituted the integrity promotion program within the organization under study revealed notable similarity with Federal Decree No. 9,203 of November 22, 2017 (Brazil, 2017b), which governs public governance within the federal administration. This similarity is particularly evident in the adoption of the same core pillars for integrity programs: *i)* commitment of senior management; *ii)* a responsible governance body; *iii)* risk management; and *iv)* program monitoring. The ordinance also incorporated an additional component: encouragement of the internalization of international best practices serving as technical references for risk management and internal control, thereby reinforcing the tendency to model initiatives after those of other organizations.

Other entities were also mentioned as sources of inspiration for the organization under study, although they exerted less isomorphic pressure than the CGU. Interviewee C6 highlighted the comptroller’s office of another federative unit, especially due to the performance of a well-regarded professional in the field. This assessment was corroborated by Interviewee C1, who described this individual as “a natural leader” and noted that the departure of that comptroller weakened the program implemented there.



In addition, the experience of the state comptroller's office in the state where the analyzed municipal organization is located was also identified as an influence on the construction of the integrity program, as noted by Interviewee C6.

Other influences were also identified during the investigation, such as integrity programs developed in the private sector, especially those adopted by companies that, in the aftermath of Operation Car Wash, sought to implement more robust and effectiveness-oriented compliance mechanisms. This was emphasized by Interviewee C3. Interviewees C2 and C6, in turn, stressed that the design of the program did not involve external consulting support.

Thus, the research confirmed the presence of mimetic processes in the implementation of the organization's integrity program. In addition to the uncertainties present in the institutional environment, the inherent complexity of combating corruption contributes to the formulation of ambiguous and loosely defined goals, which reinforces the tendency to replicate practices adopted by organizations perceived as more legitimate (DiMaggio; Powell, 2005).

It is noteworthy that, within this dynamic, the CGU itself positions itself as a reference point by producing and disseminating guides and manuals aimed at other public sector bodies, as reported in previous studies (Viol, 2021; Machado; Paschoal, 2016). In this sense, as emphasized by Interviewee C6, the federal internal control body adopts an active policy of disseminating its institutional culture, which even includes the temporary assignment of personnel—an arrangement observed in the case described above.

4.3.3 Coercive Isomorphism

Although the presence of normative and mimetic isomorphic pressures in the implementation of the integrity program within the organization under study is evident, the fact that the first entities to adhere to the program were municipal state-owned enterprises, as highlighted by Interviewee C2, also reveals the operation of coercive mechanisms. This is because such entities became legally obligated to implement integrity programs pursuant to Article 9 of the State-Owned Enterprises Law. It is also noteworthy that, due to this requirement, the ordinance that instituted the integrity promotion program within the municipality prioritized state-owned enterprises in the accession process.

Interviewee C6 pointed out that Law No. 13,303/2016 acted as a “catalyst” for the implementation of governance and integrity mechanisms. In this context, Interviewee C1 reported that municipal state-owned enterprises began developing their programs shortly after the enactment of the statute. Along the same lines, Interviewee C4 stated that some of these companies already had a certain degree of maturity in this area precisely because they were required to adopt integrity programs. Finally, Interviewee C5 confirmed that the promotion program instituted by the municipality initially targeted state-owned enterprises.

Interviewees who are civil servants in municipal state-owned enterprises confirmed the existence of this coercive mechanism. Interviewee U4, whose administrative unit is a public company, emphasized that the legal obligation functioned as “a push,” although they believed



that, even in the absence of such an obligation, the entity would eventually have adhered to the program. Interviewee U5 likewise confirmed that “the obligation helped us not to delay further. [...] If there had been no obligation, it might have taken a little longer to implement; the process would have been more prolonged”. Nevertheless, they stressed that the seriousness of management was a determining factor.

Interviewee U5 further reported that their administrative unit, a mixed-capital company, had a 24-month period to comply with Law No. 13,303/2016. According to this interviewee, the integrity program was implemented—by legal imposition—even before support from the municipal comptroller’s office was available.

The same interviewee emphasized that, due to the understanding that subsidy revenues should not be included in the calculation of gross operating revenue for the purposes of defining which state-owned enterprises are required to adopt governance instruments—pursuant to Article 1, paragraph 1, of Law No. 13,303/2016—it was later considered that their administrative unit would not, in fact, be subject to the obligation to institute an integrity program. Nevertheless, the organization chose to continue the process, possibly as a result of other isomorphic pressures.

Another coercive mechanism identified was the requirement to implement an integrity program as a condition for accessing certain lines of financing. This situation was reported by Interviewees C3, C5, and C6, with the latter citing the example of a department that had to develop its integrity initiative in order to secure funding from an international organization.

In this context, Interviewee C3 revealed that the implementation movement was also driven by external factors, such as transparency rankings and financing programs. According to the interviewee, these mechanisms came to require the adoption of integrity instruments by the institution, thereby conferring a “strategic character” on such initiatives.

Thus, the existence of direct coercion imposed by Law No. 13,303/2016 on state-owned enterprises was confirmed, as well as more subtle and indirect coercive mechanisms imposed by other organizations, which contributed to increasing pressure and raising social expectations regarding the implementation of an integrity program by the organization. When enumerating examples of change motivated by coercive isomorphism, DiMaggio and Powell (2005) note that although many such transformations are predominantly ceremonial, this does not render them irrelevant or without effect—an argument consistent with the reflections of Meyer and Rowan (1977).

Accordingly, the authors emphasize that different forms of isomorphism may occur without evidence of increased organizational efficiency (DiMaggio; Powell, 2005). In practice, institutional isomorphism tends to confer legitimacy and recognition upon organizations, without necessarily ensuring that those adopting similar practices perform more effectively than those that do not (DiMaggio; Powell, 2005).



5 FINAL CONSIDERATIONS

This qualitative study employed a literature review and a case study conducted in a large Brazilian municipality in order to understand how an integrity program is implemented within municipal public administration, from the perspective of its institutionalization process.

The main findings of the research revealed the existence of an organizational field related to integrity programs, of which the organization under study is a part, and which is composed predominantly of public entities. Within this field, the Brazilian Federal Court of Accounts (TCU) stands out as a central actor in disseminating the integrity program as a governance tool.

Within this context, the presence of all three types of isomorphic processes was identified: *i)* normative isomorphism, reflected in the characteristics and actions of the personnel responsible for implementing the initiative at the municipal level; *ii)* mimetic isomorphism, characterized by the similarity between the norms and practices adopted by the CGU, other public entities, and the organization under analysis; and *iii)* coercive isomorphism, evidenced both by the obligation imposed on state-owned enterprises under Law No. 13,303/2016 and by the requirements established by multilateral agencies that condition the granting of loans on the existence of integrity mechanisms within municipal administrative units. Taken together, these elements confirm the study's initial hypothesis.

It was also confirmed that the organization did not rely on external consultancy services to develop its integrity initiative, instead adopting the model used by the CGU as its primary reference. In this sense, several aspects of the organization's integrity program resemble those adopted by the federal body, including the definition of guiding axes. Similarities were also observed in elements preceding the implementation of the program, such as the organizational structuring based on the macro-functions of internal control.

Based on the identified isomorphic processes, it was observed that the organization chose to implement a public integrity promotion program conceived as an umbrella initiative designed to guide and stimulate the implementation of specific integrity programs within each administrative unit. Under this model, the municipal comptroller's office managed the integrity promotion program while also maintaining its own integrity program, as did the other participating administrative units, each adapted to its particular characteristics.

It is noteworthy that adherence to the integrity promotion program is voluntary; nevertheless, nearly all administrative units have already initiated the implementation of their respective integrity initiatives.

In this context, one cannot overlook the symbolic dimension involved in the adoption of integrity initiatives by a public organization, which are capable of conferring legitimacy and recognition upon the institution within society and its organizational field, regardless of empirical evidence of the program's effectiveness.



This study contributes to the scholarly debate by expanding understanding of the process through which integrity guidelines are adopted within municipal public administration. From an academic standpoint, it offers new perspectives on the implementation of such initiatives in local governments, supported by a consistent theoretical framework and an appropriate methodological approach. From a practical standpoint, the research encourages reflection on the mechanisms that play a relevant role in operationalizing integrity instruments.

In light of the above, further research is suggested on the implementation and functioning of integrity programs in municipal public administration, with a view to monitoring the evolution of this process. Comparative analyses among different administrative units or across distinct organizations may also reveal additional causal mechanisms. Finally, future studies should examine the effectiveness of these initiatives in combating corruption, for example by employing performance indicators.

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