

Accountability in the State Courts of the Midwest Region: A portrait of electronic portals

Aline Dietrich Ramos¹, Thieza Vidal de Almeida², Silvio Paula Ribeiro³.

ABSTRACT

The main objective of this article is to analyze the capacity to construct *accountability* in the electronic portals of the State Courts of Justice (TJ's) of the Midwest Region. Specifically, verify compliance with resolution No. 260/2018 of the National Council of Justice (CNJ) that establishes the transparency *ranking* and seeks to value the courts with the best performance in providing information in a clear and organized way. Data collection was carried out through documentary research on the electronic portals of the courts of justice, based on the analysis model established in an adapted protocol and defined the criteria in three capacity classifications: low, medium and high. Thus, it evaluated the conditions for accountability, transparency and participation/interaction (dimensions of *accountability*). The results pointed to medium accountability capacity in the Courts of Goiás, Mato Grosso and Mato Grosso do Sul and high capacity in the Federal District, with regard to the dimension of accountability. Regarding transparency and participation/interaction, all courts in the region had a high capacity for *accountability*. However, from the analysis of the data, it was concluded that it is not enough just to make information available if clarity, ease and usefulness are absent, since, especially in the court of Mato Grosso do Sul, it is necessary to strengthen social *accountability*.

Keywords: Accountability, Transparency, Courts of Justice.

INTRODUCTION

Governance in the Brazilian Public Administration was one of the elementary points of the reform of the State (Oliveira; Flowers; Pinto, 2020). The new way of managing the public entity, provided for in the reform of the State, called *The New Public Management*, became more efficient, according to technological advances, decentralized and focused on results, resulting in a more direct participation of society (Bresser, 1997). This model highlights the importance of results and requires efficient

¹ Federal University of Mato Grosso do Sul. Brazil.

Postgraduate student in Professional Master's Degree in Public Administration at PROFIAP in Campo Grande-MS
Specialist in Human Rights (2020) and Constitutional Law (2016) from the Signorelli International Faculty
Graduated in Law from the Dom Bosco Catholic University

² Federal University of Mato Grosso do Sul. Brazil.

Postgraduate student in Professional Master's Degree in Public Administration at PROFIAP in Campo Grande-MS
Specialist in Criminal Law and Criminal Procedure from the Dom Bosco Catholic Faculty (2011)
Graduated in Law from the Bom Bosco Catholic University

³ Federal University of Mato Grosso do Sul. Brazil.

Doctor in Accounting Sciences from (UNISINOS) University of Vale do Rio dos Sinos

Master's Degree in Production Engineering from (UNIMEP) Methodist University of Piracicaba

Specialization in Accounting Administration and Controllorship from (UNIFEV) Centro Universitário de Votuporanga



performance, transparency, and excellence in the delivery of public services from the public manager. It seeks innovations in paradigms and establishes new standards of responsibility for public administration.

Information and communication technologies, including the *Internet* and computer networks, laid the foundations for the emergence of the knowledge society. E-government represents the main means by which citizens face the challenges of globalization, facilitating innovative interactions between society, business, and government. (Pinho; Raupp, 2011).

An electronic portal is a page on the *Internet* where all the services and information of an entity can be accessed. It can be considered the "business card" or "electronic platform", which allows you to disseminate ideas in real time. It is also a communication channel between governments and citizens that enables them to exercise citizenship and improve democracy (Pinho, 2002). According to Agostineto and Raupp (2009), the use of the *Internet* has provided governments with a unique opportunity to open up the means of relationship with society, leading to the creation of new services, with higher quality, lower cost, promoting a more effective participation of citizens in public administration, whether through criticism or suggestions.

However, from the perspective of society, *accountability* is an essential democratic instrument, allowing the evaluation of the progress achieved by the government during a given period. Assessing the transparency and level of accountability of local governments is becoming increasingly important. This is due to the fact that surveillance and control are often not strong at this level of government. Thus, Vieira, Mendonça, Cavalheiro and Kremer (2018) when considering that local governments are responsible for providing essential services to the population, inappropriate conduct and mismanagement at this level have a significant impact on people's lives.

Brazilian patrimonialism is viscerally linked to the culture of lack of *accountability* in the relationship between rulers and society. In the definition of Bresser Pereira (1997, p.10) "patrimonialism means the inability or reluctance of the prince to distinguish between public patrimony and his private assets". According to Pinho and Raupp (2011), in patrimonialism, the ruler treats political administration as his personal matter, as well as exploiting the possession of political power as a useful predicate of his private property, where the public and private spheres are confused in the practices of the rulers.

Thus, the Federal Constitution of 1988 in article 70 establishes the duty of accountability for the use of public resources, as well as provides for the principle of publicity in article 37, among those that govern the Public Administration (Brasil, 1988). According to Pinho and Sacramento (2009), it is observed that the Brazilian political scenario has changed substantially with the current Federal Constitution, in which democracy has been consolidated and reforms in the State apparatus have been undertaken with the promise of making public administration more efficient and even more controllable.



In this sense, it is important to highlight that the Administration has the legal obligation to disclose all information, both quantitative and qualitative, related to public management. This goes beyond simply providing data; it represents a way of exercising social control. However, it does not only mean disseminating, but providing information with quality, timeliness, relevance and clarity.

Complementary Laws No. 101/2000, the Fiscal Responsibility Law (LRF) and Complementary Law 131/2009, the Transparency Law, together created an era of change between administrator and administrated, stimulating a culture of transparency and responsibility – a culture of *accountability*.

Subsequently, Law 12.527/11, in force since May 16, 2012, known as the "Access to Information Law", regulates the constitutional right of access to public information. In addition, this rule brought tools that allow anyone, without the need for justification, to have access to information of interest, as long as it is public (Brasil, 2011). These three laws represent the milestones that regulated the provisions of CF/88, with regard to transparency.

Although it is not the subject of this article, it is also necessary to mention Law 13,979/20, which provides for measures to cope with the public health emergency of international importance, resulting from the coronavirus responsible for the 2020 outbreak, which in its article 4, paragraph 2 provides:

All acquisitions or contracts made based on this Law **shall be made available, within a maximum period of five (5) business days, counted from the performance of the act, on a specific official website on the internet**, observing, as applicable, the requirements set forth in paragraph 3 of article 8 of Law No. 12,527, of November 18, 2011, with the name of the contractor, the number of its registration with the Federal Revenue Service of Brazil, the contractual term, the amount and the respective acquisition or contracting process, in addition to the following information. (emphasis added). (Brazil, 2020).

Notwithstanding, the context of the pandemic that affected humanity, legislation continued to prioritize the transparency of actions on websites, evidencing the significant importance that control and transparency represent for society, even in periods of crisis. Although the topic is relevant, Vieira, Mendonça, Cavalheiro and Kremer, (2018) stated that few studies have focused on the analysis of municipal electronic portals, especially in the interior of Brazil.

OBJECTIVE

The main objective of this article is to analyze the capacity to construct accountability in the electronic portals of the State Courts of Justice (TJ's) of the Midwest Region. Specifically, verify compliance with resolution 260/2018 of the National Council of Justice (CNJ) that establishes the transparency ranking and seeks to value the courts with the best performance in providing information in a clear and organized way.

This study is justified since academic discussions related to accountability correspond to an important mechanism of contribution to society and to public administration in general (Cruz; Marques, 2014). However, despite the relevance, Vieira, Mendonça Cavalheiro and Kremer (2018), stated that few studies have focused on the analysis of electronic portals.

METHODOLOGY

This study adopts a qualitative, evaluative and exploratory approach using secondary data with the main objective of analyzing the capacity to build accountability in the electronic portals of the State Courts of Justice in the Midwest region. In a complementary way, verify compliance with the effectiveness, clarity and ease of access and understanding of the information made available on the electronic portals.

The data obtained were through documentary analysis, collected from the websites of the three State Courts of Justice: Mato Grosso, Mato Grosso do Sul, Goiás and the Federal District and Territories. For this, the following keywords were used: accountability, transparency and access to information. The data collected were the subject of consultations carried out on November 21 and 22, 2023, referring to the transparency data for the year 2022, on the websites provided for in table 1.

Table 3 – Courts and respective *links* to the sites

COURTS OF JUSTICE	SITE LINKS
Federal District and territories	https://www.tjdf.t.jus.br
Goiás	https://www.tjgo.t.jus.br
Mato Grosso	https://www.tjmt.t.jus.br
Mato Grosso do Sul	https://www5.tjms.t.jus.br

Source: Prepared by the authors (2023)

For each dimension of *accountability* (accountability, transparency and participation/interaction), indicators were stipulated in three categories: null, low, medium and high capacity. The protocol used in the research was adapted from previous studies (Raupp; Pinho, 2013; Vieira et.al., 2018), as shown in Table 2.

Chart 2 - Research Protocol Adapted for the Courts of Justice

Identification of the court	
State:	
Access Logging	
Search date:	Pick-up time:
Responsible Searcher:	Principal Investigator for validation:
Dimension: Accountability	

Ability	Indicators	Item presence	Observation
Null	Inexistence of any type of report and/or impossibility of locating it.		
Low	Disclosure of the set of Legal Reports of the expenses incurred (Management Reports, Financial Statements, Bids, Revenues and Expenses and Payroll), partially and/or after the deadline.		
Average	Disclosure of the set of Legal Reports of expenses incurred within the deadline established by law.		
Discharge	Disclosure of the set of Legal Reports within the legal deadline, in addition to complementary reports of expenses incurred.		
Dimension: Transparency			
Ability	Indicators	Item presence	Observation
Null	Lack of any type of transparency indicator of the activities provided by public officials		
Low	Availability of legislation.		
Average	Citizen Service Letter.		
	Availability of legislation with the possibility of <i>download</i> .		
	Informational videos.		
Discharge	Disclosure of matters related to the Court's proceedings.		
Dimension: Participation			
Ability	Indicators	Item presence	Observation
Null	There is no channel for citizen participation.		
Low	<i>Court email</i> .		
	<i>E-mail</i> from the Court's sectors.		
	<i>E-mail</i> from the Presidency of the Court.		
	Electronic form.		
Average	<i>Court's</i> homepage.		
	Twitter.		
	YouTube.		
	Monitoring of user actions.		
Discharge	Ombudsman.		
	Citizen Information Service – SIC		

Source: Adapted from Raupp and Pinho (2013); Vieira, et. al, (2018).

As for the procedure for applying the protocol for its completion, the aforementioned official websites were accessed and the tab referring to transparency was consulted. As for social networks, the items of access to the pages owned by the courts on Youtube and Twitter are not clearly mentioned on the *homepages*, only with small figures at the end of the page, but all with updated information on their social networks.

To analyze the dimensions of transparency and accountability, the sites use these nomenclatures as synonyms. On the TJGO website the transparency icon appears on the home page and in the redirect there are self-explanatory and organized quick access items with all the content, having a specific icon for "audit and accountability", however when accessing there is an error message, which makes it difficult to access the information, as you must return to the next page and consult the icons on the left side of the



page, since quick access doesn't work. The 2022 management report is an 89-page PDF document, but its interpretation is not easy. It is necessary to look for the specific information desired, as it is a single document, making it difficult to easily access the information.

On the TJDFFT website there is a well-marked icon on the *homepage* entitled "transparency and accountability" Then a new page opens with the categorized icons of the information with the item process of accounts. In the year 2022, the fiscal management report is an 8-page file containing the explanatory tables of the values published in the official gazette.

When accessing the TJMT website, there is an item from the transparency portal in the middle of the page, which made the search process difficult. On the directing page there are several icons for various transparency topics, but none for "accountability". On the page there is a search field. In this process, the keyword "accountability" was searched for, and found in the grouping under the topic "internal audit coordination", which, in itself, indicates a lack of clarity in relation to the public that seeks accountability information. It is important to emphasize that it cannot be assumed that all citizens understand the meaning of internal audit. The 2022 accountability offers three PDF documents: Consolidated Balance Sheet – 2022, with 21 pages; 2022 Balance Sheet – TJMT, with 362 pages; and Balance 2022 – FUNAJURIS, with 1,074 pages.

To access the information in the TJMS, it is necessary to access the domain and select the "transparency" tab that is located at the top left of the site, in the direction several icons are available, including "Audit and Accountability". The accountability for the year 2022 covers three documents: the UGTJ financial statements, with 21 pages; the financial statements UG FUNJECC, with 20 pages; and the UG FUNREM financial statements, with 13 pages. In the audit and accountability section (which is inserted in a topic called "Report, Audit Certificate, Internal Control Opinion and pronouncement by the president of the TJMS"), it is possible to access several sub-items, one of them being the 2022 TJMS accountability report, which totals 2,567 pages and the FUNJECC and FUNREM reports have 337 and 116 pages, respectively.

THEORETICAL FRAMEWORK

ACCOUNTABILITY

On June 12, 1990, Anna Maria Campos published a study entitled "*Accountability: when will we be able to translate it into Portuguese?*" Thirty-three years later, there is still no adequate translation. The word *accountability* is linked to accountability and accountability, accountability as a form of social control. There is a link between *accountability* and the need to protect citizens from bureaucratic misconduct (Campos, 1990). Thus, in the midst of the literature review that brilliantly explores *accountability*, it is concluded that so far there is no translation for the term.



The idea contained in the word *accountability* implicitly brings personal responsibility for the acts performed and explicitly the required readiness for accountability, whether in the public or private sphere. Thus, it involves responsibility (objective and subjective), control, transparency, accountability obligations, justifications for actions that were or were not undertaken, rewards and/or punishment. (Pinho; Sacramento, 2009).

The term *accountability* can also be understood as a form of protection against abuses of power by the State before citizens. It is essential to emphasize how much is intrinsically connected with democracy, as democracy is strengthened, so does the interest in *accountability*. Thus, it can be understood as a principle of democracy, ensuring the exercise of power with transparency and in accordance with the laws, being essential to maintain reliability in the Public Administration. (Raupp, 2016).

A major difficulty of *accountability* in the courts of justice lies in the fact that, unlike the Executive and Legislative branches, the Judiciary does not obtain representativeness by the citizen's vote, since the positions of judges and appellate judges are, for the most part, filled through public competition, with the exception of the positions of judges in which one fifth of the positions must be filled by lawyers or members of the public prosecutor's office.

In a State strongly influenced by patrimonialism, where there is confusion between the public and private spheres and a delegative democracy, in which the people grant broad powers to their leader (Pinho; Raupp, 2011), the fragility of *accountability* with regard to the Judiciary is even more evident. This is due to the fact that positions in this sector are not filled through democratic processes, and the control exercised by the citizen is even less, since these positions are supported by constitutional guarantees of independence and autonomy.

Accountability is an institutionalized process of political control extended over time (election and mandate) and in which politically organized citizens must participate, in one way or another. (Loureiro; Abrucio, 2004).

According to Tomio and Filho (2013), the typical vertical accountability (electoral), through election, citizens sanction state agents by virtue of the evaluation of their acts and the results promoted by representatives and elected authorities. On the other hand, the (social) vertical, the organizations of society and the press sanction, through denunciations and public exposure, elected or unelected state agents. In turn, the horizontal/institutional occurs when state agents, individual or collective, can request information and justifications from other state agents, in addition to being able to sanction them. Within the horizontal/institutional is the judicial one. It is important to emphasize that the main type of independent horizontal accountability agent is the Judiciary.

In this sense, judicial horizontal/institutional accountability is subdivided into (i) decisional (which means the possibility of requesting information and justifications from magistrates for judicial



decisions, in addition to applying a sanction for these decisions); (ii) behavioral (it resides in the responsiveness of judges for their conduct before the parties, lawyers, judicial officials and the people, and must act with impartiality, integrity, urbanity and efficiency in the provision of justice, with the attribution of sanctions being authorized); and (iii) institutional judicial (information and justifications on non-jurisdictional institutional actions – administration, budget and relations with other powers, as well as the sanction for carrying out inadequate institutional processes; (iv) finally, legal (provision of information and justifications under compliance with the law, in addition to the sanction in the event of its violation). (Tomio; Filho, 2013).

As mentioned, vertical *accountability relationships* happen between people and the State, while the horizontal relationship is between state agents. In the principal-agent perspective, in the vertical there are typical relationships between principal-agent: voter or civil society groups (principal) and elected or non-elected representative (agent). In turn, horizontally, it is observed that there is an *accountable* agent who has the duty to present information about his actions to the principal and other competent agents, who may apply sanctions. In both cases, depending on the institutional arrangement, different mechanisms allow varying degrees of accountability of state agents or resolution of informational problems involving the principal-agent relationship. (Tomio; Filho, 2013).

According to Santana and Pamplona (2019), unelected and independent horizontal accountability agents, in the fulfillment of their mission of analyzing information, justifications, and applying sanctions, may act inefficiently and with abuse of authority.

In order to make justice faster and establish better *accountability*, in 2004, with constitutional amendment 45, the reform of the Judiciary and the creation of the CNJ met the need to control the administrative acts of the Judiciary, an independent body that often did not fulfill the duties of *accountability*, because the consequences of accountability were not reached and the people's power of inspection is diminished, since institutional design after the Federal Constitution of 1988 did not create incentives for the inspection and control of the members of the court. (Tomio; Filho, 2013).

The CNJ is the body responsible for exercising this role of watchdog over other state agents such as courts, magistrates, auxiliary services, notarial and registration service providers who act by delegation. Thus, the main modality practiced by the CNJ is horizontal, but this body also performs elements of non-electoral vertical *accountability*, as well as implements *judicial, behavioral and institutional* accountabilities.

There is no competence for decisional *judicial accountability*, as the council does not exercise original or appellate jurisdictional power. There is only the legal imposition that the magistrate, in the sentence, presents the main information about the case and substantiates it through the facts, the laws and the constitution in his judicial decision, as well as being subject to the appellate system (Tomio; Filho,



2013), however, no other body or power can affront the functional decisional independence of the magistrate, as it is a constitutional guarantee, not only of the judge's freedom of judgment and thought, but also of legal certainty for the parties.

Among the concepts of *accountability* are accountability, transparency and participation/interaction, which will be analyzed punctually.

Accountability

CF/88 establishes in article 70, the duty of the public administrator to render accounts for inspection purposes, in the following terms:

The accounting, financial, budgetary, operational and patrimonial supervision of the Union and of the entities of direct and indirect administration, as to the legality, legitimacy, economy, application of subsidies and waiver of revenues, shall be exercised by the National Congress, through external control, and by the internal control system of each Power. It shall render accounts to any individual or legal entity, public or private, that uses, collects, keeps, manages or administers public money, assets and values or for which the Union is responsible, or that, on its behalf, assumes obligations of a pecuniary nature. (Brazil, 1988)

Under the terms of article 71 of the Federal Constitution, the external control of the National Congress is the responsibility of the Federal Court of Accounts (TCU) which, among other functions, judges the accounts of administrators and other persons responsible for public money, assets and values. In this sense, the TCU issued a normative instruction No. 84/2020, in order to regulate the constitutional provision, providing in article 1, paragraph 1:

Accountability is the public management instrument through which the administrators and, when appropriate, those responsible for the governance and management acts of bodies, entities or funds of the powers of the Union present and disseminate quantitative and qualitative information and analysis of the results of the budgetary, financial, operational and asset management of the year, with a view to social control and institutional control provided for in articles 70, 71 and 74 of the Federal Constitution. (TCU, 2023).

In addition, the normative instruction cited, in its article 3, demonstrates the purposes and principles of accountability:

The purpose of accountability is to demonstrate, in a clear and objective manner, the good and regular application of federal public resources to meet the information needs of citizens and their representatives, users of public services and resource providers, and bodies of the Legislative Branch and control for purposes of transparency. accountability and decision-making, in particular to: I – **facilitate and encourage the performance of social control** over the execution of the federal budget and protection of the Union's assets, under the terms provided for in paragraph 2 of article 74 of the Federal Constitution; (emphasis added) (TCU, 2020).



Notwithstanding the role of the CNJ in expanding *institutional judicial accountability*, there is still the power of external control exercised by the Legislative branch with the help of the courts of accounts. (Tomio; Filho, 2013).

As mentioned, *accountability* is a form of social control, which in turn is the process by which citizens, individually or collectively, participate in the supervision and monitoring of political actions. Citizens have the right to denounce the crimes committed by magistrates and auxiliary judicial services, a mechanism of the non-electoral vertical, which allows the application of sanctions by a horizontal social control body (CNJ) on non-elected state agents (magistrates, auxiliary servants and people who act by delegation). (Tomio; Filho, 2013).

Transparency

CF/88 establishes, among one of the fundamental rights in article 5, item XIV, access to information, and in item XXXIII that:

Everyone has the right to receive from public bodies information of their private interest, or of collective or general interest, which will be provided within the term of the law, under penalty of liability, except for those whose confidentiality is essential to the security of society and the State. (Brazil, 1988)

The Inter-American Court of Human Rights (IACHR) has recognized the existence of a right of access to official information, based on Article 13 of the American Convention on Human Rights, which provides for freedom of thought and expression. This is because the right to freedom of thought and expression includes not only the right and freedom to express one's own thoughts, but also the right and freedom to seek, receive and disseminate information and ideas of all kinds. (Santana; Pamplona, 2019).

Transparency is a public mechanism for disclosing information of public interest so that society can exercise social control over public acts and the expenditure of public resources (Oliveira, et. al, 2020). Through transparency, accountability can be consolidated through the disclosure of clear and timely information about the results of public management, as well as its implications for society. The information must be disseminated in a way that is accessible to society and made available in effective means of communication, especially the internet, having a direct relationship with the prevention of corruption. (Vieira; Marie; Gentleman; Kremer, 2018).

Several changes were observed in the effectiveness of the CNJ's competence in monitoring compliance with the principle of publicity and several resolutions were established to bring greater publicity to the Judiciary. This information is obtained by the power of horizontal accountability that allows the CNJ to require the presentation of this data. On the other hand, the publication of this



information allows the people, who mandate state agents, elected or not, and civil society groups to exercise social accountability over the Judiciary. (Tomio; Filho, 2013).

In order to regulate the constitutional provisions of access to public information and the forms of user participation in the Public Administration (art. 37, §3, item II), the Access to Information Law - Law 12.527/2011 (LAI) was instituted, which establishes the forms, procedures, deadlines and protection of information considered confidential or secret, considering the degrees of risk to the security of society and the State.

The rule then became the transparency of public information and authorized secrecy only in exceptional situations. All bodies and entities of the direct and indirect public administration must comply with the requirements of the Access to Information Law. The search for popular participation, social control and free access to public information was crowned with the inauguration of the aforementioned law. (Romero; Sant'Anna, 2014).

The National Council of Justice (CNJ), the body responsible for controlling the administrative and financial performance of the Judiciary, in order to regulate access to information and transparency on the websites of the TJ's, issued Resolution No. 260/2018 and provides in article 2:

The administrative bodies, including the auxiliary services, and the judicial services of the Judiciary must guarantee natural and legal persons the right of access to information, through objective and agile procedures, in a transparent, clear and easy-to-understand language. (CNJ, 2018).

To encourage the Courts of Justice to comply with the aforementioned Resolution, the CNJ instituted a ranking of the transparency of the Judiciary through Resolution 260/2018, providing indicators that the courts must comply with in order to score and eventually win awards and national relevance. Ordinance No. 57/2023 establishes the criteria and items to be evaluated on the TJ's websites. The items under evaluation are distributed in 10 (ten) themes composed of 84 (eighty-four) topics. (CNJ, 2023).

According to the CNJ counselor (2022-2024), Giovanni Olsson, through the ranking, the Council renews its commitment to society and all actors in the Justice System to make the Judiciary increasingly transparent, open, republican and democratic. "And this is not only what Brazilian society demands, but what it effectively deserves." (CNJ, 2023)⁴element.

Participation/interaction

As a consequence of transparency, there is the participation or interaction of citizens in the decision-making process of the government entity as a dimension of *accountability* as important as

⁴ News provided by the CNJ website regarding the 2nd Preparatory Meeting for the 17th National Meeting of the Judiciary on August 29, 2023.



accountability and transparency (Pinho; Raupp, 2011). Along the same lines, Pinho (2008) considers that Brazil would be in a situation of weak *accountability*, in which there is no participation of society, in the sense of demanding greater transparency from the State, which behaves according to the historical model of isolation in relation to civil society. The issue of participation seems to become central to the improvement of democracy.

Just as governments need to be committed to promoting transparency and accountability, civil society must actively participate by monitoring and questioning dubious government actions, as well as getting involved in decision-making, especially in the context of developing countries (Vieira; Marie; Gentleman; Kremer 2018). Regardless of the power and the governmental sphere, there is consensus on the possibilities of increasing the participation of civil society with the implementation of e-government. (Raupp, 2016).

The involvement of the population with what happens in the Judiciary is fundamental for the legitimacy of the decisions of the Judiciary, for more effective development and, especially, for the construction of a more active and participatory citizenship in the conduct of major state issues. In order for people to exercise democratic control, it is essential that the State guarantees access to information of public interest under its control. By allowing the exercise of this democratic control, greater participation of people in the interests of society is fostered. (Santana; Pamplona, 2019).

With the information on the budget, the number of cases filed and judged, the administrative structure and so much other data provided by the CNJ, the population and civil society groups can discuss the performance of the Judiciary, questioning whether institutional judicial independence is being well used to provide adequate and swift jurisdiction to citizens, as well as making it possible to analyze important elements of *accountability* judicial behavior. (Tomio; Filho, 2013).

Another aspect of *accountability* is social, which, for Peruzzotti (2016), represents one of the various forms of politicization based on civil society present in the new democracies. The concept refers to a diverse set of civil actions and initiatives guided by demands for legal *accountability*. This new form of politics that emerges in the civil society space encompasses a variety of forms of collective action and civic activism that share a common concern to improve the functioning of representative institutions by strengthening the mechanisms for controlling the legality of public officials.

Thus, participation aims to ensure that government and public institutions act in a transparent and accountable manner in the interests of society rather than private interests.

In a democracy, the rule is the attribution of power through elections. On the other hand, many public functions and services are delegated to unelected bureaucracies. As a result, in the institutional design process, some care must be taken for the supervision of non-elected agents to be adequate. First, institutions need to be designed to receive information from citizens and agents must be endowed with the

competence to inspect and sanction based on the information obtained. Mechanisms for citizen participation have been pointed out as elements that can help control state agents and bureaucrats. (Tomio; Filho, 2013).

Corroborating the participatory role of society in the Judiciary, article 103-B, § 7, CF, determines the creation of justice ombudsman offices in the states to receive complaints against acts of magistrates and auxiliary servants. Resolution No. 103 of 2010 regulates this constitutional provision, disciplining the CNJ's ombudsman and the creation of ombudsman offices in the courts. The CNJ ombudsman is the direct channel between the citizen and the CNJ, with the objective that the information brought by citizens guides and improves the council's performance. (Tomio; Filho, 2013).

PREVIOUS STUDIES

In view of the nuances highlighted, some studies have been published, with the premise that *accountability* can occur through accountability, transparency and participation/interaction, via electronic sites. Chart 3 shows some of them:

Chart 3 – Previous studies on *accountability*

AUTHORS AND TITLE	KEY CONSIDERATIONS
<p style="text-align: center;">Akutsu; Pinho (2002)</p> <p style="text-align: center;"><i>Information society, accountability and delegative democracy: investigation in government portals in Brazil.</i></p>	<p>In a pioneering way, it was analyzed how the Internet has been used by public managers to increase <i>accountability</i> and build a more democratic society, considering the patrimonialism and delegative democracy in force in Brazil. A case study was carried out in 20 portals of the three spheres of government (federal, state/district and municipal), however focused only on the scope of the Executive Branch. The results pointed out that in most cases, the absence of <i>accountability</i> and the consequent maintenance of patrimonialism and delegative democracy in Brazilian society. Advances were also evidenced by managers towards greater transparency and, therefore, the construction of a more democratic society.</p>
<p style="text-align: center;">Agostine; Raupp (2010)</p> <p style="text-align: center;"><i>Accountability through electronic portals: A study in City Councils of greater Florianópolis.</i></p>	<p>The article aims to investigate the accountability of the municipal councils of Greater Florianópolis, collecting data from 6 electronic portals. The accountability process on the portal, when it exists, can be explained by a specific <i>link</i> and, therefore, easy to access, or found through the sitemap or an internal search tool. As evidenced, accountability, through electronic portals, is not yet a reality among the City Councils of Greater Florianópolis, whether through the Site Map, internal search tool or a specific <i>link</i>. With the exception of the City Council of Florianópolis, what can be seen is almost a lack of any type of demonstration and/or impossibility of its location.</p>

<p>Pinho; Raupp (2011)</p> <p><i>Model of analysis of the capacity of the electronic portals of Municipal Councils to build conditions for Accountability.</i></p>	<p>Regarding the analysis of the portals of the municipal councils of Santa Catarina, the objective of the study was to verify the assumption that due to the population size, under the influence of patrimonialism, the municipalities would have their chambers with greater conditions to build more developed portals, including the accountability issue. Most of the findings refer to an average capacity of electronic portals to promote conditions for the accountability process. In relation to the transparency of public acts, there is a propensity for the portals to promote it with a high capacity. Regarding the participation/interaction of citizens with the entity analyzed, what is perceived is a low capacity of the portals, sinning a lot with regard to the participation of society. Finally, it highlights the absence of robust studies on the subject.</p>
<p>Tomio; Son, (2013)</p> <p><i>Judicial accountability and independence: an analysis of the competence of the National Council of Justice.</i></p>	<p>As for the studies of <i>judicial accountability</i>, the authors state that it is not appropriate for full institutional (horizontal) judicial independence to occur, without the exercise of institutional judicial accountability by other powers and by other state agents. In addition to the external institutional judicial (TCU), there is the internal institutional judicial system. It is exercised by the court with the highest hierarchy, by the councils of justice (when the majority of the members are judges), by the direction of the courts and by the Internal Affairs Office, and there is no violation of the principle of independence and autonomy of the institution. The CNJ is an organ of the Judiciary, composed predominantly of magistrates. In this way, the CNJ is a state agent of <i>internal institutional judicial accountability</i>. The CNJ's performance mainly promotes a partial redesign of the administrative, disciplinary, budgetary and financial power relations of the Judiciary, removing power mainly from the directors of the courts. On the other hand, through the implementation of the principle of publicity, the receipt of complaints of disciplinary offenses by judicial agents, the existence of justice ombudsman offices and the presentation of reports, the CNJ enables the exercise of <i>social accountability</i> in the Judiciary.</p>
<p>Scallop; Marie; Gentleman; Kremer (2018)</p> <p><i>Accountability in Mato Grosso do Sul: a portrait from municipal electronic portals.</i></p>	<p>In the analysis of the electronic portals of the municipalities of Mato Grosso do Sul, most do not use the electronic portals to render accounts, not complying with the legislation effectively and do not disclose financial information with a focus on <i>stakeholders</i>. Regarding transparency, the portals have a high capacity to promote <i>accountability</i>, however, the clarity, quality and effectiveness of the mechanisms and information disclosed in the portals were not analyzed. Regarding participation, the portals have a high capacity to promote accountability in the state, however, the results demonstrate the possibility of participation, which cannot be understood as effective participation of society in the management of cities.</p>
<p>Santanna; Pamplona (2019)</p> <p><i>Access to information in the Judiciary: improvements needed for social accountability.</i></p>	<p>Within the scope of the Judiciary, one of the tools that need to be available to active citizens for the construction of a democratic and participatory society is access to information. Although these mechanisms for controlling public activities present a <i>deficit</i> throughout Latin America, the public spaces of many of the new democracies have been occupied by a new generation of civil associations, NGOs, social movements and media organizations organized around a policy of monitoring and concern for the efficiency of institutions, called <i>accountability</i> social and for it to be effective, within the scope of the Judiciary, access to the body's information, both administrative and jurisdictional, must be clear and efficient.</p>
<p>Ferreira; Raupp (2022)</p> <p><i>Proposal for the Improvement of the Transparency Portal of the Executive Branch of Santa Catarina.</i></p>	<p>In the proposal to improve the transparency portal of the Executive Branch of Santa Catarina related to Education, it is suggested the creation of a page on the theme "Education", as an integral part of the Portal, to concentrate the repertoire of content in the area, directing to other pages of the Portal. The thematic page could include content related to Education from the application of filters in this area in existing functionalities of the Portal, facilitating access to information by citizens. It is beneficial to observe the attributes of the quality of information to guide and propose improvements.</p>

Source: prepared by the authors (2023).



CNJ NATIONAL TRANSPARENCY RANKING

The CNJ's annual transparency ranking program aims to be able, with objective data, to evaluate the degree of information that the courts and councils make available to citizens, as a way of encouraging the country's courts of justice to present the data to the population.

Resolution No. 215/2015 of the CNJ determines in article 2 that the administrative bodies, including the auxiliary and judicial services of the Judiciary must guarantee natural and legal persons the right of access to information, through objective and agile procedures, in a transparent, clear and easy-to-understand language.

In 2018, Resolution 260 updated the normative act in order to regulate the national transparency ranking, providing in articles 42-A and 42-B:

Article 42-A - Establishes the *ranking* of the transparency of the Judiciary, which shall be coordinated by the Permanent Commission for Operational Efficiency and Personnel Management. Paragraph 1 - The position of the court or council in *the ranking* established by the *caput* of this article shall be made based on the score obtained with the evaluation of the items listed in the table contained in Annex II. Paragraph 4 - The *ranking* of transparency will be updated annually. Article 42-B. The collection of data published by the court or council on its website for the preparation of the *ranking* of the transparency of the Judiciary will be coordinated by the Department of Strategic Management (DGE) of the CNJ, under the supervision of the CNJ's Ombudsman-Commissioner. (CNJ, 2018).

It is observed that it was only in 2018 that the transparency ranking began and the importance of making clear and efficient information available by the courts of justice was established, through the stimulus for competition between the courts.

As is known, through experiences with the private sector, one of the ways to stimulate changes and transformations in companies with the objective of increasing sales and productivity is through competition (Silva; Gonçalves, 2011). The transparency ranking is evidence of this strategy to increase efficiency in public agencies, not least because public agencies have little motivation to perform efficient acts, without external stimuli.

CNJ ordinance 82/2023, which regulates the award to the best-placed courts, stipulates that the quality award aims to encourage and recognize the development of governance and management mechanisms; contribute to the improvement of jurisdictional provision; promote transparency and improved reporting; encourage the improvement of the Judiciary Statistics System, innovation and technology in the Judiciary; and foster the development of subsidies that assist in strategic planning and the formulation of national goals. Regarding quality awards and evaluation criteria, articles 3 and 4 of the standard provide:



Article 3 The CNJ Quality Award shall comprise, in relation to each of the groups into which the Courts indicated in items II to VII of article 92 of the Federal Constitution are divided, the following categories:

I – Excellence Award;

II – CNJ Diamond Quality Award;

III – CNJ Gold Quality Award; and

IV – CNJ Silver Quality Award.

Art. 4 The evaluation of the CNJ Quality Award will be segmented into the following thematic axes:

I – Governance: covers aspects of judicial management related to the practices of control, planning and institutional development of the Courts, as well as their performance in the implementation of specific judicial policies;

II – Productivity: covers aspects of judicial management related to the fulfillment of national goals, procedural speed, reduction of the collection and incentive to conciliation;

III – **Transparency**: covers aspects of judicial management related to citizen service and the availability of public information as a mechanism for active transparency; and

IV – Data and Technology: covers aspects related to the ability to manage information and implement technological solutions for adequate jurisdictional provision.

Sole Paragraph. The thematic axes will be evaluated, respectively, according to Annexes I, II, III and IV of this Ordinance, which define criteria, deadlines and scores. (emphasis added) (CNJ,2023)

Thus, to guarantee the quality seal, it is not enough to be well positioned in the *transparency ranking*, since transparency is only one of the items evaluated by the CNJ, which is why the court of justice often has a diamond seal, however it is not the best positioned in the *transparency ranking*. For example, in 2022, the award and the diamond quality seal was delivered to the State Court of Justice and Roraima with 91.29% compliance with the CNJ resolution, however in the transparency ranking this court was 55th in the national ranking among all courts and 17th in the ranking among state courts. (CNJ, 2022).

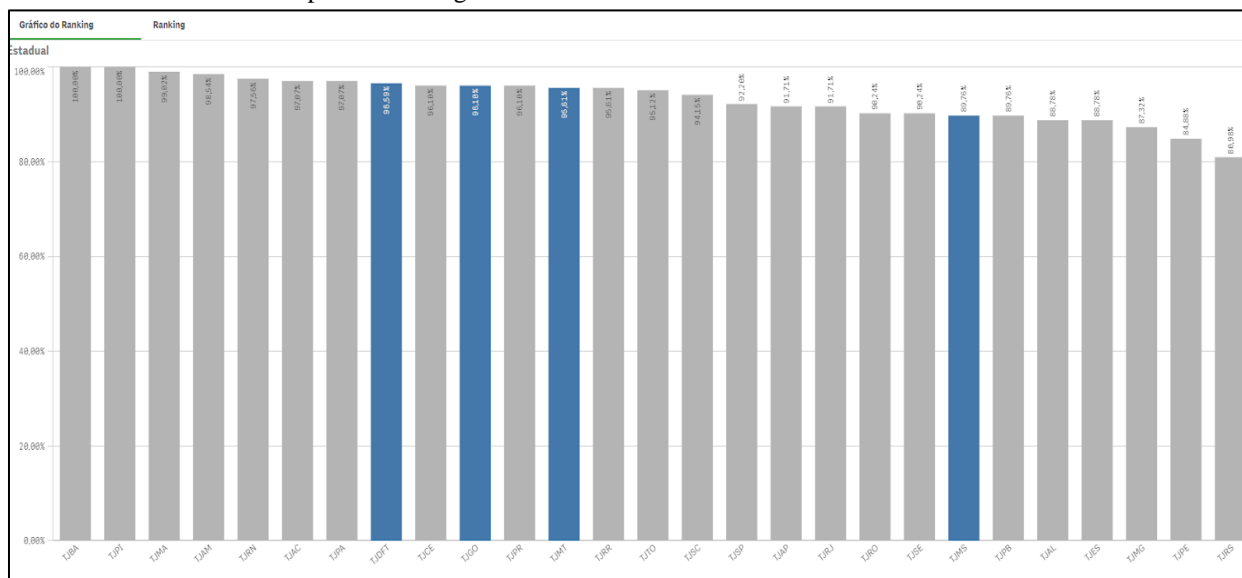
The *transparency ranking* verifies the 98 (ninety-eight) national courts and councils with regard to information on transparency. There are 84 (eighty-four) indicators that must be answered by the courts with the provision of links referring to each information required and stipulated by the CNJ.

In the year 2023, the information surveyed, referring to the 2022 fiscal year, of the 98 (ninety-eight) courts, whether electoral, labor, federal and state, the only two state courts of justice that complied 100% with what was established by the CNJ were the TJBA and the TJPI. However, as a matter of challenge, the final result of the quality seal for the year 2023 has not yet been delivered, but as seen, being among the most transparent does not guarantee the award, since other items must be complied with along with transparency.

CNJ transparency ranking in the Midwest Courts

According to the CNJ's electronic portal, in 2023, among the 84 questions/indicators of the courts of justice under analysis, the TJDFT was best placed with the fulfillment of 96.59% of the stipulated indicators, ensuring eighth place among all state courts. The TJGO was in tenth place in the *national ranking*, with 96.10%. The TJMT was in twelfth place, with 95.61% and the TJMS in twenty-first place, with 89.76% of compliance with the established indicators.

Graph 1 - Ranking of the classification of the State Courts of Justice



Source: CNJ, 2023

It is important to highlight that when analyzing compliance with the indicators, none of the indicators seeks ease of access and understanding of information in a clear way for citizens.

In addition, it should be noted that the court of justice of Mato Grosso do Sul was the only one that did not answer three questions in the questionnaire regarding the mechanisms for monitoring administrative proceedings, live transmission on the internet of the sessions of the collegiate bodies and videos of the sessions made available for access, as shown in table 4.

Chart 4 - Unanswered items in the CNJ ranking questionnaire

Segment	Organ	Question	Answer	Proof
State	TJMS	The site has a mechanism that enables the monitoring of the respective administrative procedures and processes	No	-
State	TJMS	Does the site enable live broadcasting, over the internet, of the sessions of the collegiate bodies of the court or council?	No	-
State	TJMS	Is the video of the session of the collegiate bodies available for access?	No	-

Source: CNJ, 2023

The following item presents the methodological procedures used in this study.

ANALYSIS OF THE RESULTS

The empirical data refer to the surveys carried out by the electronic portals made available by the state courts of justice in the Midwest released in October and November 2023, referring to transparency data for the year 2022.

As for the criteria of accountability and transparency, the results can be seen in table 1.

Table 1 – Synthesis of the Dimensions Analyzed

COURTS OF JUSTICE	ACCOUNTABILITY				TRANSPARENCY			
	NULL	LOW	AVERAGE	DISCHARGE	NULL	LOW	AVERAGE	DISCHARGE
Goiás			✓					✓
Mato Grosso			✓					✓
Mato Grosso do Sul			✓					✓
Federal District				✓				✓

Source: Prepared by the authors (2023).

Regarding the participation/interaction criterion, which would be related to social accountability, it was didactically preferred in chart 5 to demonstrate through the collected data the relevance of each indicator, since the absence of a criterion considered to be of a high level does not necessarily exclude criteria considered low, but with a high rate of non-compliance.

Chart 5 – Synthesis of the Dimensions Analyzed

Dimension: Participation					
Ability	Indicators	TJGO	TJMT	TJMS	TJDFT
Null	There is no channel for citizen participation.				
Low	<i>Court email .</i>				
	<i>E-mail from the Court's sectors.</i>	✓	✓	✓	✓
	<i>E-mail from the Presidency of the Court.</i>	✓	✓	✓	✓
	Electronic form.	✓	✓	✓	✓
Average	<i>Court's homepage.</i>	✓	✓	✓	✓
	Twitter.	✓	✓	✓	✓
	YouTube.	✓	✓	✓	✓
	Monitoring of user actions.				
Discharge	Ombudsman.	✓	✓	✓	✓

Source: Adapted from Raupp and Pinho (2013).

ANALYSIS OF THE ACCOUNTABILITY DIMENSION

Regarding the analysis of accountability, it was noted that all courts in the Midwest region, with the exception of the TJDFT, had the accountability considered "average" because they disclosed the set of legal reports of the expenses incurred within the deadline established by law, but without the disclosure of complementary results.



In this regard, the TJDFT had high capacity, evidencing this characteristic, in addition to the reports for the year 2022, it has already started to disclose the 2023 reports by four months, being the only court in the Midwest region to disclose it in advance. This demonstrates the court's commitment and transparency in providing up-to-date and relevant information about its spending.

Therefore, the TJDFT's initiative to present its reports in a more comprehensive and advanced manner, going beyond what is required by law, is exemplary. This demonstrates a commitment to offering transparency and accountability to society. It would be useful for the other courts in the Midwest region to mirror this practice, in order to improve transparency and strengthen the control of public finances in the region.

Although accountability often involves the disclosure of data from previous financial years, this alone does not guarantee the effectiveness of the fulfillment of this duty, since there is an implication of a deeper level of responsibility and explanation for the actions taken. In an analysis of the websites of the courts of Justice of the TJGO, TJMT and TJMS, it was found that although the information was present, it was not satisfactory from a practical point of view, since it lacks clarity in the information disclosed.

ANALYSIS OF THE TRANSPARENCY DIMENSION

During the research on the websites of the Courts of Justice in the Midwest region, it is clear that in terms of transparency, all indicators were met, but it is important to emphasize that it is not enough to be transparent, it is necessary to be transparent in a clear, objective and useful way.

Transparency is essential to ensure that information is disclosed in a clear and accessible manner, allowing stakeholders to easily understand what happens, how decisions are made, and how resources are used. However, this is not the reality currently found, especially in the case of TJMS, as the information is available on the website, but it is presented in a confusing way, making it difficult for a person without specific knowledge to understand the nature of this information. For example, the existence of an archive of the Court of Justice of Mato Grosso do Sul with more than 2500 pages with piles of information, without the existence of a summary that can help navigate and locate specific information.

The TJDFT is the website that contains the information in the clearest and most accessible way among the 04 (four) courts surveyed, no wonder the TJDFT met 96.59% of the CNJ's transparency goal in relation to the 2022 fiscal year.

ANALYSIS OF THE PARTICIPATION/INTERACTION DIMENSION

Regarding participation/interaction, 11 indicators were analyzed, of which 8 (eight) were complied with by the courts. It is noteworthy that no court has a specific *e-mail* address for the court itself on its



websites. Although it is possible to find electronic addresses for all sectors, from the presidency to the most remote district, there is no address dedicated exclusively to the court as a whole.

In addition, all courts have an ombudsman and an electronic contact form, in addition to the citizen information service (SIC), which is the channel through which any interested person can request information that is not public on the website, as long as it is information encompassed by the transparency and access to information law, however, the effectiveness of the responses of the communication channels has not been tested.

The indicator for monitoring users' actions was impaired, since there is no mention of monitoring on the *homepages* or social networks of the respective courts.

DISCUSSION

What can be ascertained from the data collected and through the steps taken to reach them is that people with little ease in searching for information on the internet, with websites that do not bring the information in an easy and clear way to the user, are not effectively fulfilling the function of *accountability*, since every action has a reason.

In this case, the objective of social judicial accountability is to reach the population so that they not only have access, but also understand what technical documents are about, without the need to have expertise in accounting, for example.

Thus, the implementation of the principle of publicity, in an easier way for its recipient, allows the realization of *social accountability* (non-electoral vertical) over magistrates and auxiliary services (Tomio; Filho, 2013)

What could be concluded from the analysis of the indicators used in previous studies is that regarding participation/interaction there was a gap in the criteria of clarity and ease of access and public information, because despite concluding that there was a high capacity to achieve *accountability*, this capacity was not applied effectively. Because, for example, because each court has an ombudsman, a legal obligation, it does not measure the effectiveness of communication with the population. Furthermore, institutional information gathered in a joint archive that is difficult to understand does not achieve its objective of external inspection.

As for jurisdictional transparency, related to the core activity of the Judiciary, fundamental for social *accountability*, it can be concluded, from the research analyzed, that the Brazilian Judiciary still presents very unsatisfactory results. Points such as access to the judicial system, jurisprudence and procedural progress, public hearings and spheres of social participation, disclosure of agendas and agendas of hearings of magistrates and election of presidents of courts, need significant evolution (Santanna;



Pamplona, 2019). This is even a point that deserves further study, since the jurisdictional party must also receive information about the proceedings of the courts in an easy way.

Finally, the studies by Santana and Pamplona were confirmed, since the research shows that the Judiciary is far from the transparency that the legislation requires and society desires. If access to information does not become full and efficient, social *accountability*, desired and necessary in the Judiciary, is also impaired. (Santana; Pamplona, 2019).

FINAL CONSIDERATIONS

The results pointed to medium accountability capacity in the Courts of Goiás, Mato Grosso and Mato Grosso do Sul and high capacity in the Federal District, with regard to the dimension of accountability. As for transparency and participation/interaction, all courts in the region had high capacity. However, during the analysis of the data with the application of the protocol used, it was concluded that it is not enough just to make information available if clarity, ease and usefulness are absent, especially in the court of Mato Grosso do Sul.

The complexity of understanding the available data is accentuated by the fact that some documents relevant to this evaluation exceed the mark of 2,500 pages, as in Mato Grosso do Sul, and 1,074 in Mato Grosso, making it even more difficult to understand and effectively analyze the available information.

Although much information is available on the courts' electronic portals, this information does not achieve the results it should, because the central objective of *accountability* is accountability to society, not to the CNJ for the purposes of national ranking, which in fact, can often be among the best placed, however, the information does not reach its end, simple access to the common citizen.

What is concluded is the need to strengthen the participation of society and interaction with users, as well as the more didactic availability of accounting information, in order to strengthen social *accountability* and effectiveness in access to information on judicial management in the Midwest region.



REFERENCES

- Abrucio, F. L. (2005). Reforma do Estado no federalismo brasileiro: A situação das administrações públicas estaduais. *Revista de Administração Pública*, 39(2), 401–420. <https://doi.org/10.1590/S0034-76122005000200006>
- Akutsu, L., & Pinho, J. A. G. de. (2002). Sociedade da informação, accountability e democracia delegativa: Investigação em portais de governo no Brasil. *Revista de Administração Pública*, 36(5), 723–745. <https://doi.org/10.1590/S0034-76122002000500005>
- Agostineto, R. C., & Raupp, M. F. (2010). Prestação de contas por meio de portais eletrônicos: Um estudo em câmaras municipais da Grande Florianópolis. *Revista Universo Contábil*, 6(3), 64–79. <https://doi.org/10.4270/ruc.117015473005>
- Brazil. (2023). Constitution of the Federative Republic of Brazil of 1988. Presidency of the Republic. Available at: https://www.planalto.gov.br/ccivil_03/constituicao/constituicao.htm. Accessed on: October 13, 2023.
- Brazil. (2000). Complementary Law No. 101, May 4, 2000. Official Gazette of the Union. Brasília, DF.
- Brazil. (2009). Complementary Law No. 131, May 27, 2009. Official Gazette of the Union. Brasília, DF.
- Brazil. (2011). Law No. 12,527, November 18, 2011. Official Gazette of the Union. Brasília, DF.
- Brazil. (2020). Law No. 13,979, February 6, 2020. Official Gazette of the Union. Brasília, DF.
- Bresser Pereira, L. C. (1997). The Reform of the State in the 1990s: Logic and control mechanisms. Ministry of Federal Administration and State Reform. Available at: <https://www.bresserpereira.org.br/documents/mare/cadernosmare/caderno01.pdf>. Accessed on: October 10, 2023.
- Campos, A. M. (1990). Accountability: When can we translate it into Portuguese?. *Revista de Administração Pública*, 24(2), 30–50. <https://doi.org/10.1590/S0034-76121990000200004>
- National Justice Council. (2023). Ordinance No. 57, March 7, 2023. Available at: <https://atos.cnj.jus.br/atos/detalhar/4981>. Accessed on: October 12, 2023.
- National Justice Council. (2023). Ordinance No. 82, March 31, 2023. Available at: <https://www.cnj.jus.br/portaria-n-82-de-31-03-2023/>. Accessed on: October 12, 2023.
- National Justice Council. (2018). Resolution No. 260, September 11, 2018. Available at: <https://atos.cnj.jus.br/atos/detalhar/atos-normativos?documento=2694>. Accessed on: October 12, 2023.
- National Justice Council. (2015). Resolution No. 215, December 16, 2015. Available at: <https://atos.cnj.jus.br/atos/detalhar/atos-normativos?documento=2236>. Accessed on: October 12, 2023.



- National Justice Council. (n.d.). Transparency ranking. Available at: <https://paineisanalytics.cnj.jus.br/single/?appid=b0b1d342-25f2-4451-91fd-99d0f0b9a6ce&sheet=cf4ebee3-5678-46e2-8e20-cda91a069d40&lang=pt-BR&opt=ctxmenu,currsel>. Accessed on: October 13, 2023.
- Federal Court of Accounts. (2020). Normative Instruction No. 84, April 22, 2020. Available at: <https://www.gov.br/tcu/pt-br/assuntos/instrucoes-normativas/instrucao-normativa-84-de-22042020>. Accessed on: October 12, 2023.
- Ferreira, G., & Raupp, F. M. (2022). Proposal for improvement of the transparency portal of the executive branch of Santa Catarina. *Revista Catarinense da Ciência Contábil*, 21, e3247. <https://doi.org/10.16930/2237-766220223247>. Accessed on: November 21, 2023.
- Fraga, L. S., Medeiros, A. P., Vieira, K. M., & Bender Filho, R. (2019). Public management transparency: An analysis in small municipalities in Rio Grande do Sul. *Gestão & Planejamento - G&P*, 20, 255–272. <https://doi.org/10.9771/2237-7665>
- Loureiro, M. R., & Abrucio, F. L. (2004). Politics and fiscal reforms in recent Brazil. *Revista de Economia Política*, 24(1), 50–72. <https://doi.org/10.1590/S0101-31572004000100004>
- Oliveira, A. B. de, Flôres, F. D., & Pinto, N. G. M. (2020). Transparency and accountability: An analysis of federal universities in Rio Grande do Sul in light of federal public administration governance principles. *REUNIR Revista de Administração Contabilidade e Sustentabilidade*, 10(2), 12–22. <https://doi.org/10.18696/reunir.v10i2.787>. Accessed on: October 12, 2023.
- Peruzzoti, E. (n.d.). The social accountability policy in Latin America. Translated by Daniela Mateus de Vasconcelos. Available at: <https://cidadhania.files.wordpress.com/2013/06/a-polc3adtica-de-accountability-social-na-america-latina.pdf>. Accessed on: November 21, 2023.
- Pinho, J. A. G. de, & Sacramento, A. R. S. (2009). Accountability: Can we now translate it into Portuguese?. *Revista de Administração Pública*, 43(6), 1343–1368. <https://doi.org/10.1590/S0034-76122009000600006>
- Pinho, J. A. G. de, & Raupp, F. M. (2011). Analysis model of municipal electronic portals' capacity to build conditions for accountability. In *Proceedings of the XIV Symposium on Production Administration, Logistics, and International Operations*. São Paulo: FGV-EAESP. Available at: <https://www.scielo.br/j/cebape/a/YZ4qsN6fp8nMT7jyJ9hVYtf/?format=pdf&lang=pt>. Accessed on: November 13, 2023.
- Raupp, F. M. (2016). The reality of passive transparency in the largest Brazilian municipalities' city halls. *Revista Contemporânea de Contabilidade*, 13(30), 34–52. Florianópolis: UFSC. <https://doi.org/10.5007/1677-104X.2016v13n30p34>
- Rodríguez-Bolívar, M. P., Navarro-Galera, A., & Alcaide-Muñoz, L. (2015). Governance, transparency and accountability: An international comparison. *Journal of Policy Modeling*, 37(1), 136–174. <https://doi.org/10.1016/j.jpolmod.2014.10.001>
- Romero, H. H., & Sant'Anna, F. C. C. M. (2014). The role of ombudsmen in public communication of the judiciary. *Revista do Serviço Público*, 65(2), 185–198. Available at: <http://repositorio.enap.gov.br/handle/1/1371>. Accessed on: November 21, 2023.



- Santana, A. L., & Pamplona, D. (2019). Access to information in the judiciary: Necessary improvements for social accountability. *Direito e Desenvolvimento*, 10(1), 152–168. <https://doi.org/10.5935/1678-0626.20190012>
- Silva, F. de A., & Gonçalves, C. A. (2011). The process of strategic planning formulation and implementation in public sector institutions. *Revista de Administração da Universidade Federal de Santa Maria*, 4(3), 458–476. <https://doi.org/10.5902/198346594390>
- Tomio, F. R. de L., & Filho, I. N. R. (2013). Accountability and judicial independence: An analysis of the National Justice Council's (CNJ) competence. *Revista de Sociologia Política*, 21(45), 29–46. <https://doi.org/10.1590/S0104-44782013000100004>
- Vieira, A. P. da S., Mendonça, A. dos S., Cavalheiro, R. T., & Kremer, A. M. (2018). Accountability in Mato Grosso do Sul: A snapshot from municipal electronic portals. *Administração Pública e Gestão Social*, 10(4), 292–302. <https://doi.org/10.5902/223611703373>