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ABSTRACT

Public acquisitions of goods and services provide the demands for the fulfillment of the functions of the State. It happens that the routine of public institutions is permanently exposed to risks and uncertainties, and in this context, risk management can promote the improvement of the quality of public spending. The problems that occurred during the purchase represent the materialization of the risks and make explicit the need for the adoption of tools to mitigate its consequences. The study of these processes, considering the relevant information from the contractual execution phase of the acquisitions and their mapping, can provide subsidies to answer the following question: What risks permeate the execution of public contracts for the acquisition of goods and materials within the scope of the Federal University of Latin American Integration (UNILA)? To meet the proposed objective, descriptive research was used, having the case study as a strategy. The analysis of these processes allowed us to identify which risks permeate the execution of public contracts for the acquisition of goods and materials within the scope of UNILA and thus propose tools for mitigation and control, based on the use of the methodology proposed by PMBOOK.

Keywords: Public procurement, Risk management, Contractual sanctions, Contracts.

1 INTRODUCTION

In some opportunities of our daily lives, we come across unexpected - but predictable - situations, such as a traffic accident, an intense rain, or some other event that ends up generating an impact on our life. These events may delay or make it impossible to arrive at the place that was intended to arrive because they can generate impacts on our planning. Thus, we can affirm that such facts come from risk factors.

Likewise, the routine of public institutions is permanently exposed to risks and uncertainties. These risks can be identified in advance and thus receive treatment so that their results are nullified or reduced. The exposure of institutions to various risks contributes to the reduction of their ability to generate results and benefits for society.

The economic scenario of the Federal Public Administration under the severe impacts of the Pandemic caused by COVID-19 pressures managers to seek greater governance of public spending, and in this path Risk Management in public procurement emerges as an important tool to mitigate harmful events and enhance the opportunities that may arise amid these processes.

It is the role of the Public Administration to execute a series of public policies that aim to support the development of the State and meet the fundamental needs of society. To this end, the government formulates, implements, and evaluates public policies, usually of a majority nature, dedicated essentially to solving public problems in the areas of health, education, security, national defense, investment in infrastructure, etc.

One of the numerous Federal institutions that carry out policy is the Federal University of Latin American Integration - Unila, which aims to provide higher education, develop research in the various areas of knowledge and promote university extension. Its institutional mission, according to Law No. 12,189, of January 12, 2010, is to train human resources able to contribute to Latin American integration, regional development, and cultural, scientific, and educational exchange in Latin America, especially in the Southern Common Market – MERCOSUR.

Just like any institution, UNILA needs goods and materials to meet the demands that are imposed on it to fulfill its institutional objective. These acquisitions occur through specific administrative processes and follow Brazilian legal regulations.

Observing the dynamics of the purchasing process in federal universities, Oliveira (2015) considered that the environment in which they are inserted is complex and reported to the Brazilian public universities as entities that have a differentiated, complex, and fragmented structure, with a bureaucratized model, standardized processes, with high autonomy in their administrative units and difficulty in operationalizing the objectives due to these being broadly defined by specialized collaborators and with a high level of autonomy to develop their activities (HARDY et al., 1996)

Nonetheless Vieira et al. (2019) understand that due to their social relevance, these institutions cannot simply avoid or accept all risks without carrying out any form of control and mitigation of risks, the materialization of which may make it impossible or reduce the effectiveness of the solution that it proposes to implement. Even if the acquisitions were effectively finalized, they may not have reached the end of their intended purpose, and divert the institution from its planning.

When risks materialize, their causes must be determined through sanctioning processes, which end up evidencing the problem and make explicit the need to adopt tools to mitigate its consequences.

The study of the grounds of these processes, considering the relevant information of the contractual execution phase of the acquisitions, and the mapping of these risks, can provide subsidies

to answer the following question: - What risks permeate the execution of public contracts for the acquisition of goods and materials within the scope of UNILA?

Starting from the research question, the general objective of this study is to elaborate a risk map for the contractual execution phase of purchases from historical data of contractual sanctions, based on the following specific objectives:

- Identification and quantification of sanctioning processes filed between 2015 and 2020.
- Qualification and tabulation of the data of these processes, considering the risk factors that motivated it;
- Establish the relationship between the risk factor identified in the sanctioning processes and the impact it has on contract execution.

To meet the proposed objective, descriptive research was used, which according to Andrade (2010) is concerned with the observation, recording, analysis, classification, and interpretation of the study facts.

The procedure called case study was used to identify the information on the sanctioning procedures filed in the period 2015 to 2020, as it allowed us to understand the phenomenon studied, preserving its significant characteristics, by focusing on the "events of real life", such as: "the organizational and administrative processes" (Yin, 2001). In the study, it was elaborated the observation of which occurrences cause problems in the contractual execution. The consultation of the processes was carried out through access to the Administrative Management System – GIS of Unila, as well as to the internal controls of the contracts department, responsible for the instruction of these processes in the agency.

As for its nature, this intervention project consists of applied research, as it seeks to generate knowledge for practical application, directed to the solution of specific problems, which in this case is risk management using a qualitative approach.

2 PUBLIC PROCUREMENT

Oliveira (2015) defines public procurement as purchases of goods and services that will be used to provide demands for the fulfillment of state functions, such as health, education, and security, among others. Its importance can be observed in its relevant role in the economic activities of a government, which must combine efficiency with the use of the State's purchasing power. In this area, Tridapalli et al. (2011), observed that the vast majority of government units do not use adequate planning, management, and control techniques, thus highlighting the importance of governance in public procurement.

Governance in the public sector, according to Brazil (2014) essentially comprises leadership, strategy, and control mechanisms put in place to evaluate, direct and monitor the performance of management, conduct public policies, and provide services of interest to society. However, the 'governance of acquisitions', although a concept under construction, essentially comprises the set of leadership, strategy, and control mechanisms put in place to evaluate, direct and monitor the performance of the management of acquisitions, with the objective that they add value to the organization, with acceptable risks (TCU, 2015)

About these difficulties which permeate the activities of the public purchaser in the procurement process, Batista et al. (2008) clarify that they must be aware that, to make purchases, it is necessary and essential to provide the complete specification of the good, in addition to the definition of the units and quantities to be acquired. This information aims to ensure the perfect conduct of the acquisition of the necessary goods or services, as it allows greater clarity and accuracy on the part of those who are quoting the prices, in this case, the supplier, and mitigates errors.

When public agencies do not fully specify the product to be purchased, Faria et al. (2010) observed that the bidders can take advantage of this incompleteness to offer products of worse quality or that do not meet the needs of the buyer, making it essential that the professionals of the purchasing area have a highly ethical, attentive, proactive, negotiator profile and linked to the strategic needs of the organization. It happens that the Brazilian legislation establishes rigid norms and procedures that have as their primary concern the fight against corruption, combined with the legal principle of legality (Batista et al., 2008), a factor that hinders the introduction of innovations by these professionals and stiffens the entire purchase process.

For the institutional objectives to be realized, it is necessary to establish strategies that make it possible to integrate the purchasing activity as part of the strategic routine of the organization, hence the importance of visualizing the public procurement cycle, presenting and understanding the entire procurement cycle and allowing to promote improvements in this process (Earth, 2018).

One of the mechanisms that are part of the procurement cycle is that of risk management. Second Costa et al. (2019) The identification of risks is one of the main challenges for public procurement managers. However, the implementation of this mechanism is not a function of governance, but of management, because the final responsibility for the results produced always remains with the manager. Given this, senior management is responsible for defining and evaluating internal controls that will mitigate the risk of misuse of delegated power, facts that directly interfere with institutional objectives.

In this sense, the TCU (2015) considers risk management actions to be extremely important to "reduce the negative impacts of risks on organizational goals, through the adoption of internal controls, designed and implemented by the manager himself."

2.1 THE RISK MANAGEMENT PROCESS

The traditional view on the role of risk management in public procurement emphasizes *accountability, and focuses on the activities and actors involved in the bidding process, with a focus on seeking accountability, avoiding corruption, collusion of suppliers and so many other illegal and immoral forms that can permeate public procurement.*

However, risk management is not restricted to this alone. Greater attention is needed to the sum of problems that are identified in public procurement procedures, whether in management systems or any other environment, problems that can be translated into risk factors. When detected promptly, these factors can be addressed and mitigated in advance and reviewed throughout the planning and execution process of the contracting so that their harmful effects do not harm the purchase process, improving its results.

Vieira, Macedo, et al. (2019), when evaluating the execution of public contracts, observe numerous situations of high economic and financial risk to the public power and defend the relevance of considering them responsibly and preventing them.

For this reason, the Risk Management process involves different approaches, regulations, steps, as well as techniques and software-defined to support this process. Although there are several suggested structures for Risk Management, they all have something in common – the need for adaptation and customization for the environment in which they will be used. Existing approaches may have different patterns, of which we will cover three of them, as follows:

- the one established by ABNT, known as ISO 31000:2018 defined as "risk management";
- one that emphasizes internal control, developed by COSO's internal control system;
- and finally, the project-focused approach, which includes traditional practices and knowledge in project management, the PMBOK.

These approaches propose a process methodology that must be modeled so that it adapts to the organization, observing a wide variety of activities, strategies, operational flows, processes, functions, projects, products, and services so that all risk niches can be observed and thus attack them.

The first point, under any methodology, is the establishment of the context, that the TCU (Brazil, 2018) understands how:

[...] Activity involves understanding the organization, the objectives, and the environment, including internal control, in which the objectives are pursued, to obtain a comprehensive view of the factors that can influence the organization's ability to achieve its objectives, as well as

to provide parameters for the definition of how the subsequent activities of the risk management process will be conducted

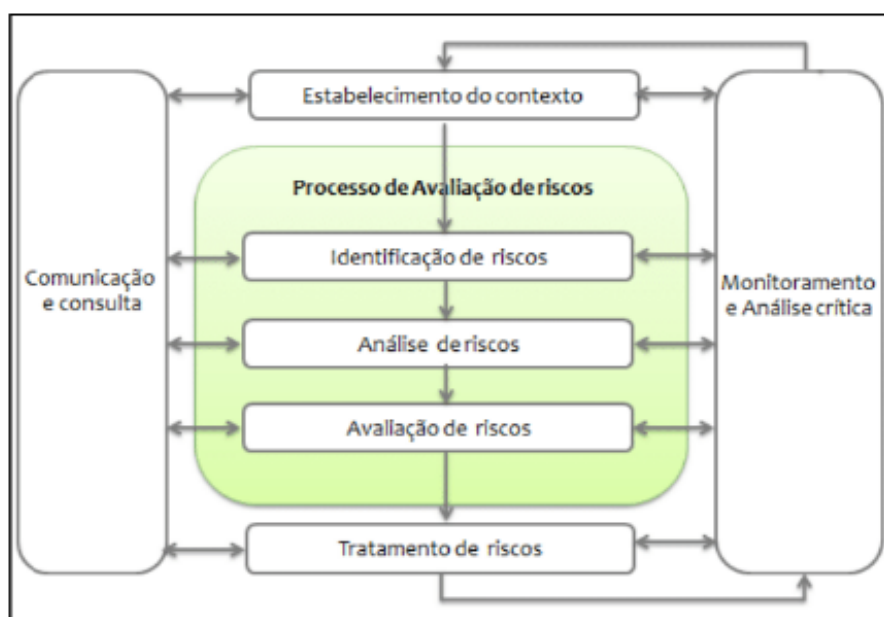
Vieira & Barreto (2019), when evaluating the execution of public contracts, observe numerous situations of high economic and financial risk to the public power and defend the relevance of considering them responsibly and preventing them. According to the COSO (2007), there are four typical ways to treat the risk of any nature:

- I. avoid (terminating or not carrying out the activity subject to risk);
- II. accept (not to adopt any measure to change the probability of occurrence of the risk);
- III. mitigate (take steps to reduce the likelihood or consequence of risk);
- IV. transfer or share (a special case of mitigation in which the transfer or sharing of a part of the risk occurs by outsourcing activities or contracting insurance).

The TCU further states that risk is the effect that uncertainty has on the organization's goals. It is the possibility of the occurrence of events that affect the achievement or achievement of the objectives, combined with the impact of this occurrence on the intended results (TCU, 2018)

A Norma ABNT ISO 31000 (2018) Provides guidelines for managing risk and can be customized for any organization. Faced with the need to treat risks, the Standard delimits a detailed guide where it classifies Risk Management as the coordinated activities to direct and control an organization concerning risks. Although the process it presents is very simple as we can see in the figure below, its content brings details about identification and risk assessment.

Figure 1: Framework ISO 31000



Source: Brazilian standard ISO 31000

Already the COSO (2007)– widely used by TCU, focuses more on corporate governance and brings only one, of the five components of its framework, the risk management process. It includes more visuals and doesn't follow any kind of common "structural" pattern, although it does combine the concept of ISO 31000 and PMI.

According to COSO (2007), corporate risk management can be defined as follows:

Corporate risk management is a process conducted in an organization by the board of directors, board of directors, and other employees, applied in the establishment of strategies, formulated to identify throughout the organization potential events, capable of affecting it, and manage the risks to keep them compatible with the risk appetite of the organization and enable reasonable assurance of the fulfillment of its objectives.

For the Project Management Institute – PMI, a risk is an uncertain event or condition that, if it occurs, will cause a positive or negative effect on one or more project objectives such as scope, schedule, cost, and quality (PMI, 2017). Its practical guide – the PMBOOK, provides a benchmark of widely applied proven traditional practices as well as innovative practices that are emerging in the profession.

The project management process presented by the PMBOK is divided by areas of knowledge and consists of nine stages: project integration management, scope, time, costs, quality, human resources, communications, risk, and procurement. One of these steps is dedicated to the management of project risks and includes steps for the elaboration of action planning, identification, analysis, responses, and monitoring of the risks in a project.

The figure below brings details of the risk management process, exposed here in the form of a PDCA.

Figure 2: PMBOOK Framework – Risk Management



Source: <https://www.marciobrasil.net.br/pmbok-2/gestao-de-risco.html>

The use of the PDCA cycle implies the organization the predictability of the processes, due to the standardization, with a consequent increase in its competitiveness. As it can be used in any process, of any size, it is the ideal tool for maintenance management, with emphasis on the preparation of maintenance schedules on machinery and equipment.

Regardless of the methodology of approach, modeling should be defined from the scope, context, and criteria before starting the process of implementing Risk Management. The result will be a process that may vary in the amount of steps involved, but must necessarily involve the following steps:

1. event identification;
2. risk assessment and critical analysis;
3. Planning of responses and treatment of risks;
4. Monitoring and control

2.2 SANCTIONING PROCEDURES

In the context of public procurement, there are many difficulties to identify the risks, because there is a diversity of legal, operational, and financial factors that are intertwined from the planning of the acquisition to the moment of the use of the good by those who requested it, representing the end of the acquisition process and the supply of the good.

In this section, among the numerous possible sources for consultation, we note that the processes of contractual sanctions consist of consolidated risks, and thus are rich in detail and should be used for the exercise of this activity.

The sanctioning process consists of an administrative procedure that aims to seek the causes and those possibly responsible for contractual defaults and apply - if necessary, the corresponding penalties provided for in Law. The legal basis for contractual sanctions is provided for in the General Law of Contracts and Bids, Law No. 8,666/93, in Articles No. 86 to No. 88, and its legal substitute, the new Law of Contracts and Bids No. 14,133/21, there is a provision in articles 155 to 163. There is also a sanctioning provision in article 7 of Law 10,520/02, in addition to others that must be observed on a case-by-case basis by the normative and the law that governs the bidding process that originated the fact to be sanctioned.

Administrative sanctions, within the field of sanctioning administrative law, are subject to rules and principles that delimit them and govern their application in the exercise of the administrative function. As a rule, the application of administrative sanctions has a dual purpose of special or general prevention, and also of repression.

The purpose of special prevention (educational and pedagogical character) aims to show the offender the commission of the unlawful act so that he does not commit new infractions. The general pedagogical character aims to demonstrate to all stakeholders of the community that the Government is diligent in the rapid application of sanctions and does not compromise when it comes to the violation of public interests. The repressive character aims to prevent the State and society from suffering losses due to non-compliance with the obligations assumed. Another purpose is the reparation of damages by those responsible for causing damage to the organ or entity, aiming at the protection of the treasury and the public interest.

All these legal aspects emphasize how rich this procedure is in detail, providing robust subsidies to explore the facts that gave rise to the contractual problems. They consist of a single instrument for establishing the context, allowing one to understand the problems so that a strategy can be elaborated that can mitigate the risks that hindered the contractual execution.

3 ANALYSIS AND DISCUSSION

Considering the scientific evolution and normative innovations, such as Normative Instruction No. 40/2020 seeks to promote innovation, integrated planning of purchases, cost reduction, and transparency, risk management becomes prominent because it can promote greater efficiency of public resources through the mitigation of factors that may interfere with its success.

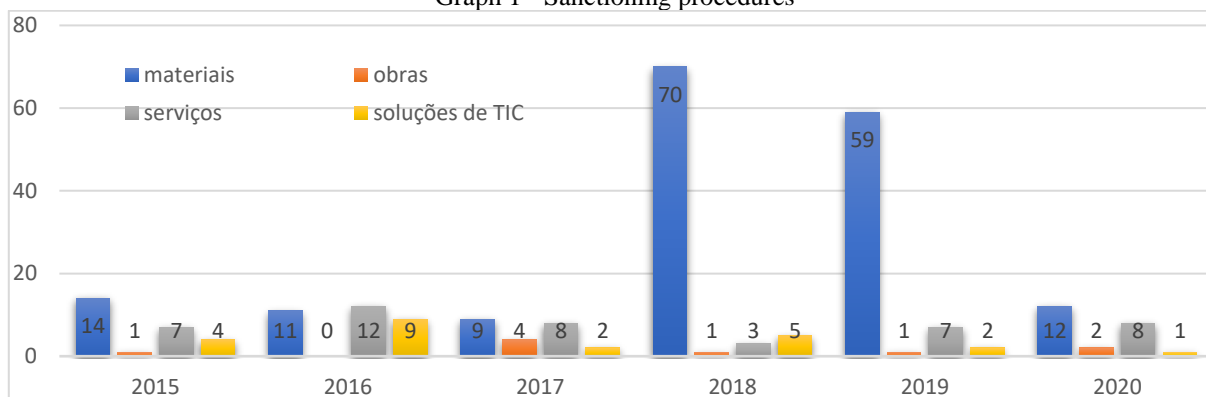
Given this scenario, we will henceforth use data extracted from sanctioning processes instructed in the period from 2015 to 2020 to measure the risks and their impacts, having as a guide the procedure proposed by the PMBOOK, as well as some of the tools that it proposes, and that we will see in the following topics.

3.1 IDENTIFICATION

The identification of Risks aims to document their characteristics and should be carried out throughout the process. This procedure can occur through analysis of historical records, documents, brainstorming, interviews, and other means available for consultation. In this study, data from historical series of sanctioning processes were used. The results shown in graph 1 show that between the years 2015 to 2020 252 processes were filed to determine the causes and eventual responsibilities for failures in the execution of contracts.

To define the research object, the processes were categorized by groups of purchasing objects according to the types available for consultation in the Purchasing Panel of the Ministry of Economy as shown in Graph 1.

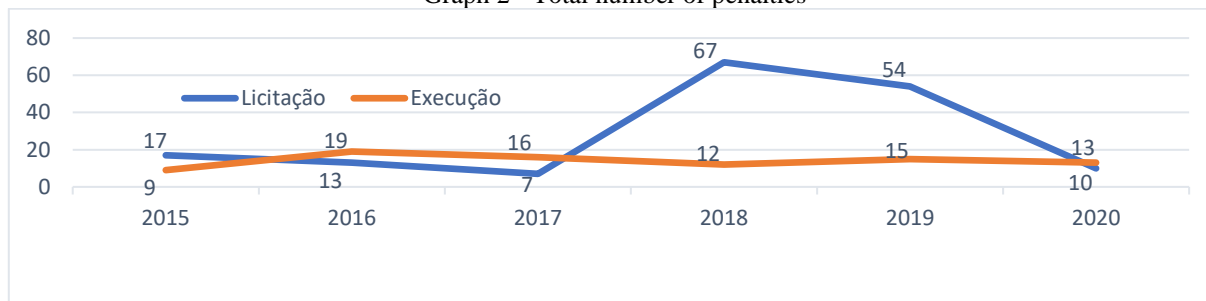
Graph 1 - Sanctioning procedures



Source: own elaboration

The numbers reveal the diversity of risks that are annually consolidated in the institution, and the number of processes related to materials is noteworthy, whose numbers in 2018 and 2019 had a significant increase compared to previous years. Considering that the objective of this study is to reveal the risks that permeate the contractual execution of the processes of acquisition of goods and materials, it was necessary to establish at what moment of acquisition the problems occurred, so that graph 2 shows in total quantitative, the bidding and execution phases.

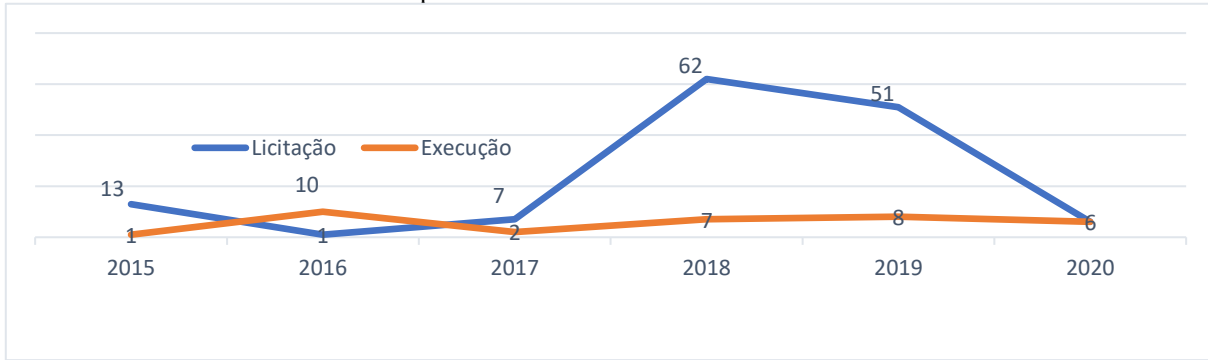
Graph 2 - Total number of penalties



Source: own elaboration

It is observed that until the year 2017, the sanctions maintained an equivalent relationship between the bidding and execution phases. In the years 2019 and 2020, most of the problems occurred in the bidding phase. To better observe the acquisitions of goods and materials, the data were segregated from the other processes.

Graph 3 -Sanctions of Goods and Materials



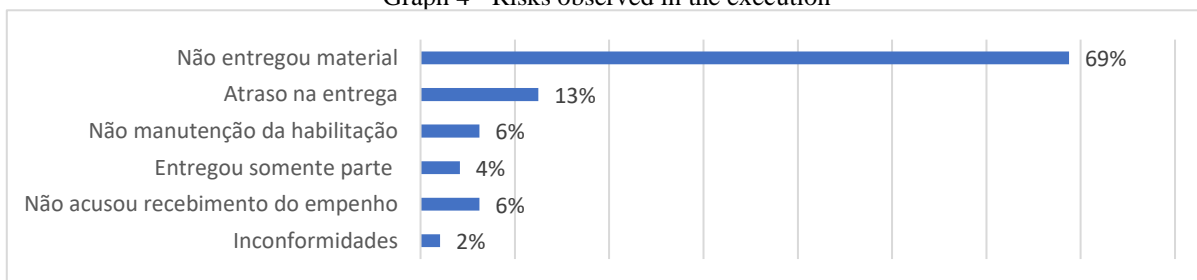
Source: own elaboration

The information in Graph 3 reveals that the sanctions related to Goods and Materials consolidate most of the risks faced by the institution. However, even if the data related to the risks of the bidding phase presented in the years 2018 and 2019 are presented as a peak of vulnerability, it is necessary to point out that the focus of this study is the execution phase, in which a set of 34 sanctioning processes to be studied is observed. The bidding phase and its nuances deserve specific study given the complexity of the topic, since 2020 was affected by the COVID-19 Pandemic, and the bids that occurred in this period may have been impacted in some way,

3.2 QUALITATIVE ANALYSIS

After data segregation, the selected set represents all risk events identified by inspectors in the execution of contracts for the acquisition of goods and materials from 2015 to 2020 and is represented in percentages in Graph 4.

Graph 4 - Risks observed in the execution



Source: own elaboration

The risk factors represented above consist of the following problems:

Non-maintenance of the qualification conditions – such a situation results from the action or omission of the supplier regarding the payment of taxes or maintenance of the financial conditions established as a necessary criterion for participation in the event, such as non-payment of taxes, reduction of accounting indexes or even the discontinuity of some necessary technical or operational condition.

It did not acknowledge receipt of the Commitment Note - when forwarded by the electronic message the commitment note to begin the negotiations related to delivery, the company does not confirm receipt of the document. They were recorded in the lawsuits that some companies claimed not to have received because the electronic addresses are no longer in use; that there was negligence on the part of an official who received and did not proceed; that he no longer has an interest in providing because his proposal is below the market price; or that he just didn't take notice.

Delay in delivery – at the time of delivering the object of the acquisition may occur problems that momentarily prevent the execution. Among the reasons for delay are mentioned: lack of raw material; logistics problems with the suppliers of the winning company of the event; logistical problems in delivery to management (strikes or other supervening factors); internal problems of the company regarding its production and logistics; difficulties in finding the products in the supplier market, due to the specifications (products out of line, or with peculiar characteristics).

Delivered only part – the company delivers only part of an order with several products, or only part of a certain product. The sanctions indicate that some suppliers claimed not to have found the materials on the market to deliver to management; that there was an error in the proposal and will not deliver that particular object; or that there was an error in the issuance of the package and will arrange for a new shipment.

Nonconformities - the object received is not following the request, due to differences in characteristics and has as its main cause the misinterpretation of the information contained in the Terms of Reference or even the mistaken description or omission of information in this same document.

It did not deliver the material – the company complied with all administrative procedures, but for reasons within its purview, it did not deliver the object of the acquisition. This prevents the Administration from having access to the goods and materials it needs to achieve its institutional mission.

According to the data, the risk called "did not deliver the material" is what brings the most serious impact to the contractual execution, since it is considered Contractual Non-execution and entails the application of Impediment to Bid with the Union or Suspension of contracting with Unila, and is usually applied together with a fine of 20% of the value of the contract.

With a focus on measuring the impacts on the execution of the contract, the process of monitoring the execution was mapped with the aid of the Bizagi tool so that it was possible to observe the dynamics that involve the process, to demonstrate the impacts that the risk factor can

provide in the execution. From the observation of the flow of the execution of the acquisitions of goods and materials, and its relationship with the data collected, it was possible to establish the severity of each of the contractual risks observed in the sanctioning processes and to frame them in a Probability and Impact Matrix.

The risk classification followed the following criteria in Table 1:

Table 1 - Risk classification

Classification	Criterion	Risk
Low	It does not prevent the execution of the contract, it only delays access to the goods and materials that are the object of the acquisition.	<ul style="list-style-type: none"> • Delay in delivery
Moderate	The fact delays the execution of the object but does not bring harm to the administration.	<ul style="list-style-type: none"> • Delivered only part • Nonconformities
High	It brings difficulties to the execution, but because it is at the beginning of the process, it can be circumvented by summoning the subsequent supplier, causing only delays to the execution.	<ul style="list-style-type: none"> • Not maintaining the qualification conditions
Very high	The occurrence of these factors compromises the execution of the object and prevents the Administration from having access to the goods it needs.	<ul style="list-style-type: none"> • Do not acknowledge receipt of the Commitment Note • Non-delivery of the material

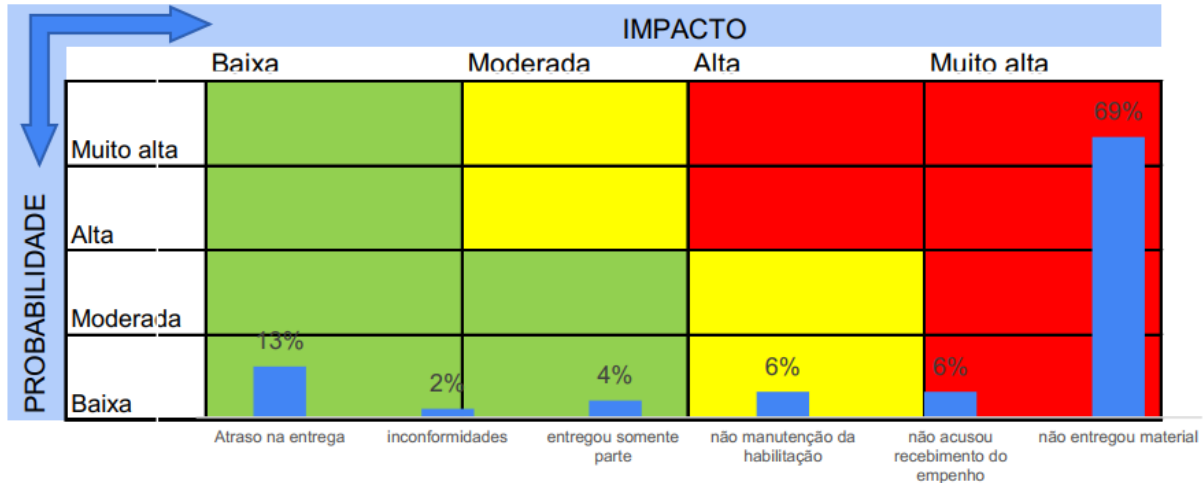
Source: own elaboration

These qualitative data were crossed with the quantitative data and framed in the established classification, resulting in a risk matrix materialized in the form of graph 5, presented in the next topic.

3.3 QUANTITATIVE ANALYSIS

The probability and impact matrix consists of a table with two dimensions and makes it possible to visualize the classification of risk by different colors between cells. These colors indicate how high the risk rating is, that is, how critical a particular risk is.

Graph 5 - Probability x impact matrix



Source: own elaboration

The data point to the need to mitigate the problems related to the delivery of materials, given that their impact on execution is very high and the possibility is also very high. In the same vein, follows the receipt of the commitment note and with less impact the maintenance of the qualification conditions.

3.4 RESPONSE PLANNING

In the contract execution phase, there is little scope for action by the person responsible for the inspection, since all the requirements were established in the Bidding Notice and its annexes. Thus, it is up to the contract supervisor to certify that the conditions established in the tender protocol and the winning proposal are being fulfilled during the execution of the contract so that the objectives of the bidding are achieved.

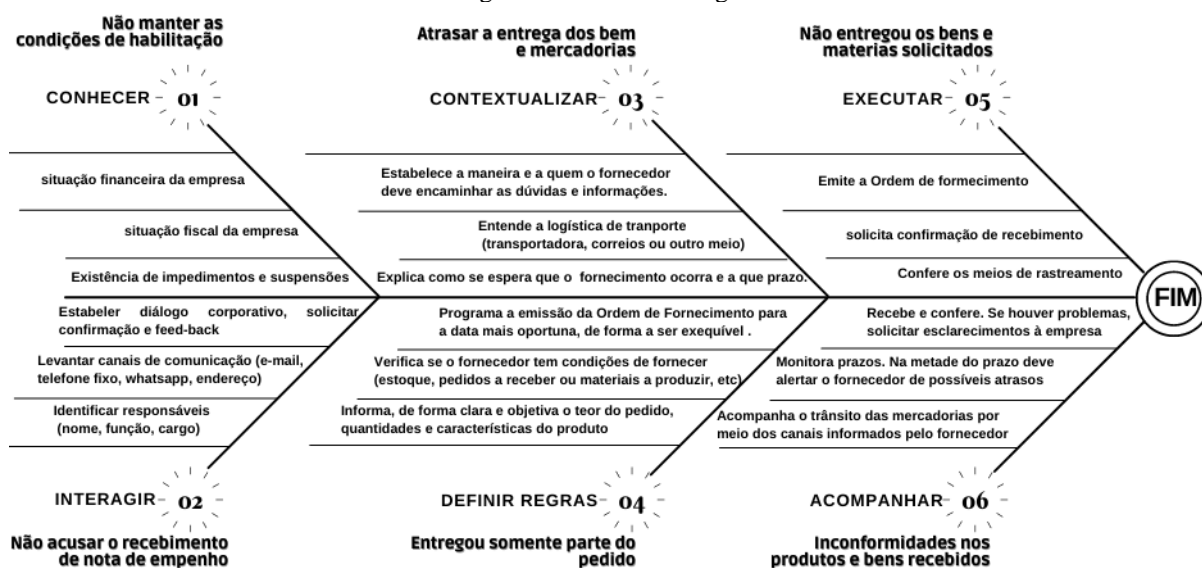
Of the four typical ways to treat risk – avoid, accept, mitigate, or transfer. We understand that the sphere of action of those responsible for this phase of the process allows only mitigation as a strategy because it involves fewer personal risks and greater institutional gains, in addition to not entering into the assumptions established in the bidding.

The performance of the contract supervisor is of fundamental importance in this risk management process, since mitigating execution problems, contributes to the appreciation of the efforts previously undertaken by the acquisition planning team, bidding, and other teams involved.

Thus, considering the need to enable an intuitive and easy-to-understand instrument, the cause and effect diagram was developed, known as Ishikawa or fishbone, due to its graphic format shown in Figure 3. The diagram is used when we need to identify the causes of a problem.

In the case under study, we used the structure of the diagram to propose risk mitigation actions, which are arranged at the top of each spine, allowing the management of risks from previously identified events, facilitating the performance of the inspector, and allowing him to predict future actions and complications.

Figure 3 – Ishikawa Diagram



Source: Own elaboration

The data from this intervention were passed on to the Unila Contracts Department team, which included them in the processes of receiving and paying for the goods acquired as of January 2021. The inclusion occurred via dispatch in the contract management processes, clarifying to the inspectors that they must "execute the guidelines for the prevention of contractual risks".

3.5 MONITORING

Considering the need to monitor the actions with the fulcrum of observing the impact and improving the risk management routines, there was a meeting with the fulcrum to clarify to them their importance. According to the head of the department, the document was well received and incorporated into the routine of the inspectors who committed to putting into practice this procedure of approximation with suppliers aiming at risk prevention.

Finally, it will be necessary to monitor the future and compare the data with previous years, to measure the impact on governance and complete the cycle proposed by the PMI (identification>analysis>execution>monitoring).

4 FINAL CONSIDERATIONS

Public procurement represents a large portion of state spending and the modernization of operating procedures with techniques applied to risk management contributes to cost reduction as it is intended to reduce problems in the inspection phase of contracts.

Researching sustainable public procurement, Silva et al., (2012) call attention to the excessive and exclusive use of command and control instruments, together with the multiplicity and conflict of the various actors involved in the acquisition. These factors contribute to poor agility, high transactional costs, and change-resistant behavior. According to the authors, public managers, civil servants, politicians, and decision-makers must understand that it is the role of the State to promote economic instruments that foster the creation of a new economy, based on sustainable products and services.

Because it is such an important area within Public Management, Rosset et al., (2017) understand that any result that the Administration wants to achieve involves one or several contracts, and in this way, the theme of Public Procurement must be deepened scientifically. In this area, the emphasis on the risks of the contractual execution phase of the purchases noted the weaknesses existing in this phase of the acquisition and proposed tools for their identification, qualification, mitigation, and control. These tools were the subject of a meeting with those responsible for their implementation, who promptly applied them to Unila's operational procedures and are already producing practical effects.

If the intention is to raise public procurement to a strategic level, maturity in risk management can certainly contribute to this process. It changes the way management is done, focuses on preventive control, offers more security to manage uncertainties, and minimizes the effects of problems that can happen in the course of hiring. However, risk management is much bigger than formalization, which is already a gain. But, if restricted only to this phase, and this is what has happened in practice, it will be just another assignment for the manager, in addition to many other formalities required

Finally, we hope that this intervention can contribute to improving contractual oversight, mitigate risks and improve governance, making management more efficient. It is also hoped that it can contribute to the UN's sustainable goals, as risk control strengthens responsible consumption and brings greater governance to Unila's processes and procedures, making it a stronger and more efficient institution.

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