COMPLIANCE AS A GOVERNANCE TOOL IN FEDERAL UNIVERSITIES

COMPLIANCE COMO INSTRUMENTO DE GOVERNANÇA EM UNIVERSIDADES FEDERAIS

EL CUMPLIMIENTO COMO HERRAMIENTA DE GOVERNANZA EM LAS UNIVERSIDADES FEDERALES

Celso Reic URBIETA[1]
e-mail: celsoreic@hotmail.com

Deusdete Junior SANTOS[2]
e-mail: deusdetejsantos@ufgd.edu.br

Kellcia Rezende SOUZA[3]
e-mail: kellciasouza@ufgd.edu.br

How to reference this paper:

Urbieta, C. R., Santos, D. J., & Souza, K. R. (2026). Compliance as a governance tool in Federal Universities. *Revista on line de Política e Gestão Educacional*, *30*, e026003. https://doi.org/10.22633/rpge.v30i00.20884

| **Submitted**: 29/01/2026
| **Revisions required**: 10/02/2026
| **Approved**: 15/02/2026
| **Published**: 27/02/2026

Editor: Prof. Dr. Sebastião de Souza Lemes
Deputy Executive Editor: Prof. Dr. José Anderson Santos Cruz

[1] Federal University of Grande Dourados (UFGD), Dourados – MS – Brazil. Master's Degree in Public Administration (Profiap – UFGD).
[2] Federal University of Grande Dourados (UFGD), Dourados – MS – Brazil. Master's Degree in Public Administration (Profiap – UFGD).
[3] Federal University of Grande Dourados (UFGD), Dourados – MS – Brazil. Ph.D. in School Education from São Paulo State University (Unesp – Araraquara) and Professor in the Graduate Programs in Education and Public Administration at UFGD.

ABSTRACT: The objective of this investigation is to analyze the integrity programs, as compliance instruments, of federal universities that presented improved public governance indices, according to a survey by the TCU (Brazilian Federal Court of Accounts) published in 2021. To this end, using a qualitative approach, a bibliographic and documentary research was developed, whose documentary sources were the integrity plans of three federal universities: Federal University of Lavras (UFLA); Federal University of Rio Grande do Norte (UFRN); and Federal University of Mato Grosso do Sul (UFMS). The data analysis, using indicators, revealed that the plans of the three institutions meet the dimensions of integrity, with the exception of the dimensions of senior management support and capacity-building practices for the university community in the documents of the UFRN and the UFMS. It is therefore highlighted that the UFLA integrity plan can be considered a benchmark to guide other institutions, especially those with initial public governance indices.

KEYWORDS: Compliance. University Management. Public Governance. Integrity. Educational Policy.

RESUMO*: O objetivo da investigação consiste em analisar os programas de integridade, como instrumentos de compliance, das universidades federais que apresentaram índices aprimorados de governança pública, conforme levantamento do TCU publicado em 2021. Para tanto, pavimentada por uma abordagem qualitativa, foi desenvolvida uma pesquisa bibliográfica e documental, cujas fontes documentais foram os planos de integridade de três universidades federais: Universidade Federal de Lavras (UFLA); Universidade Federal do Rio Grande do Norte (UFRN); e Universidade Federal de Mato Grosso do Sul (UFMS). A análise dos dados, mediante indicadores, revelou que os planos das três instituições atendem às dimensões de integridade, com exceção das dimensões de suporte da alta gestão e das práticas de capacitação para a comunidade universitária nos documentos da UFRN e da UFMS. Ressalta-se, então, que o plano de integridade da UFLA pode ser considerado um referencial para nortear outras instituições, sobretudo, as que dispõem de índices iniciais de governança pública.*

PALAVRAS-CHAVE*: Compliance. Gestão Universitária. Governança pública. Integridade. Política educacional.*

RESUMEN*: El objetivo de esta investigación es analizar los programas de integridad, como instrumentos de cumplimiento, de las universidades federales que presentaron índices mejorados de gobernanza pública, según una encuesta del TCU (Tribunal de Cuentas de la Unión de Brasil) publicada en 2021. Para ello, mediante un enfoque cualitativo, se desarrolló una investigación bibliográfica y documental, cuyas fuentes documentales fueron los planes de integridad de tres universidades federales: Universidad Federal de Lavras (UFLA); Universidad Federal de Rio Grande do Norte (UFRN); y Universidad Federal de Mato Grosso do Sul (UFMS). El análisis de los datos, mediante indicadores, reveló que los planes de las tres instituciones atienden las dimensiones de integridad, con excepción de las dimensiones de apoyo de la alta dirección y de las prácticas de desarrollo de capacidades para la comunidad universitaria en los documentos de la UFRN y la UFMS. Por lo tanto, se destaca que el plan de integridad de la UFLA puede considerarse un referente para orientar a otras instituciones, especialmente aquellas con índices iniciales de gobernanza pública.*

PALABRAS CLAVE*: Cumplimiento. Gestión Universitaria. Gobernanza Pública. Integridad. Política Educativa.*

Introduction

Corruption in public institutions is an endemic and historical problem in Brazil. Addressing these practices, at their different levels and dimensions, in public administration has become an increasingly important issue at the end of the 20th century and in the first decades of the 21st century. Considering this scenario, compliance presents itself as an institutional alternative for preventing corruption in the public sphere. It is, therefore, an instrument that seeks to combat illicit practices by reinforcing transparency and enabling accountability for illegal conduct.

The term compliance, due to the innovation provided for by Law No. 12,846/2013 (Brazil, 2013), encourages the development of integrity and governance programs. This law provides for administrative and civil liability for acts against public administration. Therefore, it can be seen that the scope of compliance is linked to transparency, the creation of ombudsman channels, and the obtaining of data that allow the identification of problems in organizations. "The implementation of Compliance Programs is fundamental to strengthening accountability, preventing irregularities, and ensuring that public resources are managed responsibly" (Cordeiro, 2025, p. 18).

In Brazil, the regulation of Decree No. 9,203/2017, which deals with the governance policy of the federal public administration, is considered a milestone, as it establishes itself as a specific regulation that governs the particularities of the subject. The Decree defines public governance as a "set of leadership, strategy, and control mechanisms put into practice to evaluate, direct, and monitor management, with a view to conducting public policies and providing services of interest to society" (Brazil, 2017). And it also establishes integrity as a principle of public governance.

This Decree brought the debate about the term compliance to the scope of the Brazilian federal public administration. "A term borrowed from the English language, which, simply put, means the adoption of a set of actions to comply with what is determined by laws, norms, regulations and guidelines" (Silva & Brunozi Júnior, 2024, p. 2). Based on these authors, in this investigation we will adopt the view that compliance encompasses the implementation of integrity programs. Therefore, the terms compliance and integrity can be used interchangeably depending on the context. As stated by Barreto and Vieira (2021, p. 443):

> Integrity policy is an ongoing process that involves identifying ethical, administrative, and legal requirements, analyzing and mitigating the risks of non-compliance, and adopting the necessary

> preventive and corrective measures. The prevention and detection of irregularities should be integrated into the daily operations of public organizations and be a mandatory part of the analysis of public policies, … a requirement to increase public trust in public institutions.

In accordance with current legislation, entities of the direct, autonomous, and foundational federal public administration must implement governance resources, principles, and instruments. Among the institutions of public administration are the Federal Higher Education Institutions (IESF), including the Federal Public Universities, linked to the Ministry of Education (MEC), which are governed by public sector legislation and, therefore, must ethically ensure transparency (disclosure), accountability, and compliance with the law.

Oliveira Junior et al. (2024, p. 2) consider that while there is an expansion of compliance arrangements, instruments, and mechanisms in the Brazilian public administration, albeit concentrated in the federal sphere of government, there is, on the other hand, in the political science literature, "the critical debate on the conceptual challenges, methodological limitations, results actually achieved, and conflicts and accommodations of interests and visions that mark their trajectories, as well as the possibility of new horizons, is still timid," which requires investigations that highlight the problem empirically.

In this context, the present research aims to analyze the integrity programs, as compliance instruments, of federal universities that presented improved public governance indices, according to a survey by the TCU published in 2021.

To this end, using a qualitative approach, a bibliographic and documentary research was developed, whose selected sources include: a) bibliographic: scientific articles from the Scientific Electronic Library Online (Scielo) database; b) documentary: integrity plans from three federal universities (Federal University of Lavras – UFLA; Federal University of Rio Grande do Norte – UFRN; and Federal University of Mato Grosso do Sul – UFMS). The systematization of the analytical treatment of the data occurred through the critical interrelation of the indicators measured in the documents with the bibliographic sources.

Compliance in public administration

Understanding the concept of compliance is not a simple act, as it tends to be popularly linked to other concepts, such as governance and its variations. According to Santos Junior (2021, p. 53), the expression Compliance derives from the English verb to comply, and can be considered as the duty "to comply", to be in conformity and to enforce. The origins of compliance are linked to the phenomenon of globalization in the 20th century, when the corporate business sector began to integrate due to the expansion of international transactions. The document that is considered the official landmark of the subject, the Cadbury Report, is from 1992. From this, several companies began to create their own internal departments for compliance (Santos Junior, 2021).

In Brazil, the term compliance has sometimes been assimilated as a synonym for another dimension of governance, accountability. According to Urbieta (2022), accountability is a definition related to when people are held responsible for the operations and success of the programs and institutions under their control. Compliance, on the other hand, encompasses the search for instruments that allow that legal command, in a broad sense, to be properly materialized and put into operation a process or system.

Oliveira and Pisa (2015) present an associative illustration of the terms that facilitates their understanding. For the authors, in the context of public administration, ethics and integrity are considered compliance. Transparency and accountability are dimensions of accountability. In this direction, accountability presupposes a definition linked to social control, that is, an attribute that enables the triggering of accountability mechanisms in public management. Compliance, in turn, can even be considered an instrument of accountability, as it is “one of the bases of governance by implementing means to ensure compliance with internal and external norms, laws and policies, while strengthening the culture of an ethical environment through internal controls and increased transparency” (Oliveira & Pisa, 2015, p. 1270).

It is important to note that within the scope of Brazilian public administration regulations, compliance is addressed through integrity programs, which refer to conformity with the requirements of institutional commitments. Therefore, integrity programs aim to ensure compliance with ethical principles (ethics) and the observance of applicable laws and regulations (compliance) (Vieira & Barreto, 2019).

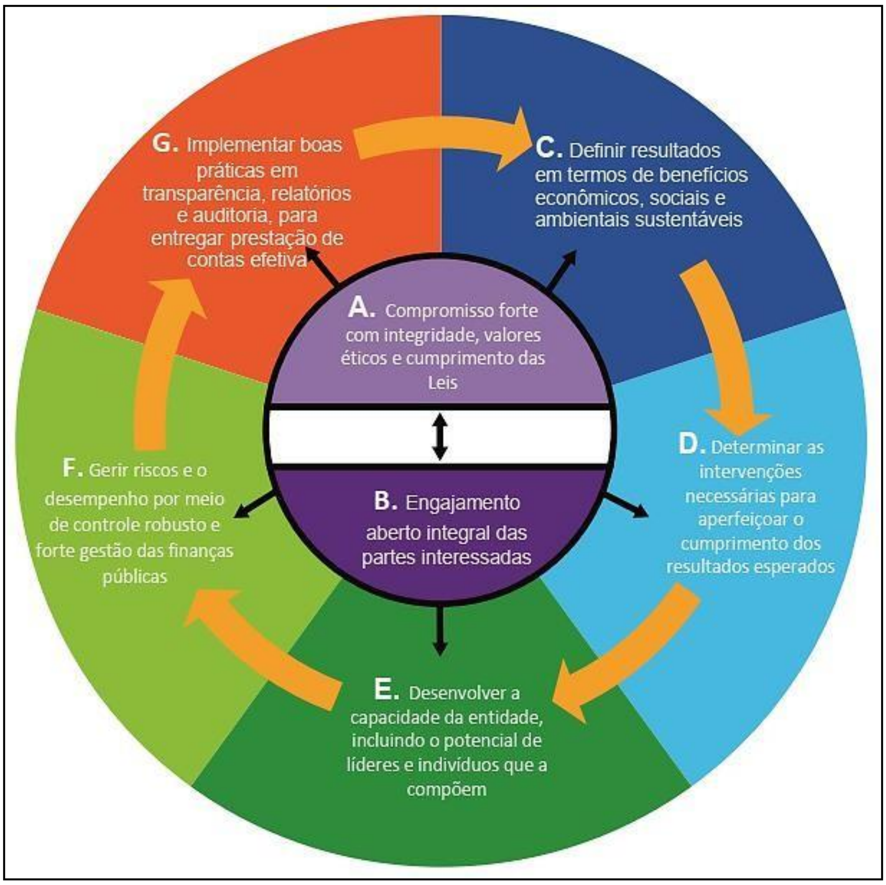
Cordeiro (2025, p. 28) also clarifies that, especially in Brazil, the translation of compliance is related to integrity, conformity, and compliance with regulations. However, restricting the concept only to the literal translation of conformity does not allow the phenomenon to be understood in its entirety, since “it is not just a static state of conformity, but rather a dynamic state, which involves a continuous commitment to the creation and maintenance of a structured system of policies, internal controls, and procedures within an organization”.

> Compliance should not be confused with mere regulatory compliance, as it encompasses a set of ethical and legal standards and procedures that regulate not only organizational behavior but also the conduct of its employees … Therefore, compliance has a systemic nature, being understood as a structured set of procedures aimed at mitigating risks, strengthening organizational ethics, and promoting sustainability, ensuring the protection of organizational activities. (Cordeiro, 2025, p. 28)

Thus, compliance is not limited to the mere fulfillment of regulations, but to the implementation of various actions that ensure institutional improvement, and this is reflected in "institutional relations, both internally, between employees and managers; and externally, encompassing society, investors and other stakeholders" (Cordeiro, 2025, p. 29). It thus shows itself as a complex and organized system of control procedures that seeks, in short, to prevent, detect and correct acts that are not in accordance with the fundamentals of the company and institution or that infringe in some way moral or legal regulations.

Specifically regarding public management, it can be observed that compliance consists of "strict adherence to established rules and regulations, ensuring the legal and ethical conformity of governmental activities. It is a multifaceted concept, encompassing everything from preventive actions to avoid violations to the appropriate response in case of non-compliance" (Pereira & Pereira, 2023, p. 24). Santos Junior (2021) emphasizes that compliance should be a fundamental principle of governance. In this direction, he presents, didactically, as shown in Figure 1, the principles of good governance. The illustration highlights, as its central axis, the commitment of institutions to complying with laws based on ethical values as the starting point for successful governance.

Figure 1
Governance Principles in Public Management



Note. Santos Junior (2021, p. 50).

According to Almeida (2018), the principles governing compliance in public administration are ethics, integrity, and transparency. Governmental ethics aims to ensure that management actions are taken considering the public interest; integrity, in turn, ensures society's trust in public institutions; and, finally, transparency allows society to have the means to monitor and evaluate all management actions.

Considering the aspects discussed, compliance is about organizing processes that adopt effective measures to prevent, detect, and combat acts that are not in accordance with ethics, integrity, governance, legislation, and the purpose sought by the institution. Thus, "strict adherence to regulations, combined with the promotion of a culture of integrity, contributes to strengthening society's trust in public institutions, ensuring that they meet collective interests in a responsible and effective manner" (Pereira & Pereira, 2023, p. 25).

> Compliance should be used as an essential tool for control, protection, and prevention against illicit practices, fraud, ethical breaches, and acts of corruption. Its effective application allows

> organizations to adopt a proactive stance in identifying and mitigating risks, strengthening their governance and promoting an organizational culture based on ethics and institutional responsibility. (Cordeiro, 2025, p. 29)

In the context of universities, compliance needs to be structured within institutional governance and, in this way, contextualized to the reality and particularities of the nature and purpose of Higher Education Institutions (HEIs). These institutions, therefore, even with their particularities and challenges, need to provide answers to society, improving governance in order to prevent illicit conduct, ensure ethical standards, and enhance the quality of public services provided.

Compliance in federal universities

Federal universities, as public organizations, can improve their management processes by adopting governance principles and practices, such as compliance instruments, contributing to greater effectiveness, control, and institutional transparency. According to Castro, Cunha, and Barbosa Neto (2025, p. 439), "the implementation of formal governance mechanisms not only strengthens management but also meets the normative requirements that regulate the federal public administration," that is, they make compliance practices effective.

As members of the federal public service, Brazilian federal universities are evaluated by the Federal Court of Accounts (TCU) regarding their good governance and management practices in the public sector, as well as being monitored and guided by the guidelines of the Comptroller General of the Union (CGU), which is the internal control body of the Federal Government and is responsible for actions aimed at protecting public assets and increasing management transparency.

In line with Decree 9.203/2017, the CGU, in 2019, published Ordinance CGU No. 57/2019, which amended Ordinance CGU No. 1.089/2018. This legal provision established guidelines for the structuring, execution, and monitoring of integrity programs in the bodies and entities of the federal public administration—direct, autonomous, and foundational (Brazil, 2019).

CGU Ordinance No. 57/2019, which guides the structuring of integrity programs in public administration institutions, defines these programs as "a structured set of institutional measures aimed at preventing, detecting, punishing, and remedying fraud and acts of corruption, in support of good governance" (Brazil, 2019). The document states that for its practical effects, institutions need to consider:

> I - Integrity Program: a structured set of institutional measures aimed at preventing, detecting, punishing, and remedying practices of corruption, fraud, irregularities, and ethical and conduct deviations;
> II - Integrity Risk: vulnerability that may favor or facilitate the occurrence of practices of corruption, fraud, irregularities, and/or ethical and conduct deviations, potentially compromising the institution's objectives;
> III - Integrity Plan: a document, approved by senior management, that organizes the integrity measures to be adopted over a specific period of time, and should be reviewed periodically. (Brasil, 2019)

The CGU itself, in 2015, had already issued a guidance document on the subject, entitled "Guide to Public Integrity". The Guide, aimed at the performance of managers, had the objective of prescribing guidelines to be implemented in public administration in order to direct the delivery of the results of services expected by the population in an adequate, impartial and efficient manner, as well as to mitigate the occurrence of corruption and ethical deviations within their body or entity (Cordeiro, 2025).

From this perspective, the CGU's "Guide to Public Integrity" establishes dimensions that should be considered in institutional policies to materialize integrity, namely: a) knowing the institution; b) encouraging integrity; c) investing in the selection and training of leaders; d) defining clear rules in public-private interaction; e) being transparent; f) listening to and involving stakeholders; g) effectively managing risks and controls; h) identifying and punishing those responsible for deviations; and i) establishing an internal integrity body (Cordeiro, 2015).

The TCU, in turn, has not only acted as an external oversight and control body for the government, but has also sought to contribute to the improvement of public governance by conducting comprehensive governance assessments in federal public administration bodies and entities since 2017. To this end, it systematizes the process of unifying the data collected through governance indices.

> In the field of standardization regarding public governance in Brazilian politics, the primary role of the TCU (Federal Court of Accounts) stands out. It is considered a governmental force in inducing the concept of governance for the country's public services and, consequently, for the

formulation of good governance guidelines. Therefore, its leading role in the elaboration of a series of documents on public governance and its performance in evaluating public bodies and institutions in relation to governance practices is noteworthy. (Santos Junior & Souza, 2022, p. 1552)

In research conducted by Santos Junior (2021), which analyzed data from the TCU report published in 2021, it was identified that out of a total of 63 institutions evaluated, only 3 federal universities reached the advanced stage of governance: the Federal University of Rio Grande do Norte (UFRN), the Federal University of Lavras (UFLA), and the Federal University of Mato Grosso do Sul (UFMS), as shown in Table 1.

Table 1

Public Governance Internships at Federal Universities

Internship		**Range interval**	**Universities**	**nº**	**%**
Home	**Inexpressive**	0 a 14,99%	UFMA; UFSB	2	3,2
	Starting	15 a 39,99%	UFAL; UNILAB; UFBA; UNIFESSPA; UFSC; UFRJ; UFOPA; UFPR; UTFPR; UFGD; UFRR; UNIFAL-MG; UFCSPA; UFES; UFCG; UFS; UFF; UFAC; UFTM; UFRB; UFOB; UFJF; UFRRJ; UFSCar; UFOP; UFERSA.	26	41,3
Intermediary		40 a 70%	UNILA; UFVJM; UFPB; UNIFEI; UFPE; UFABC; UFSJ; UFPA; FURG; UFPI; UFV; UFPel; UFSM; UFMG; UFT; UNIFAP; Univasf; UFRGS; UFMT; UFAM; FUB; UFC; UFCA; UFU; UFG; UNIFESP; UNIR; UFRA; UNIPAMPA; UniRIO; UFRPE; UFFS	32	50,8
Enhanced		70,01 a 100%	UFRN; UFLA; UFMS.	3	4,8

Note. Santos Junior (2021, p. 95).

Considering, then, the regulations of CGU Ordinance No. 57/2019 and the guidelines for integrity programs, it is necessary to analyze the institutional policies of the three universities that have an improved governance index, according to the TCU: UFRN, UFLA, and UFMS. The three institutions have existed for more than three decades and are located in three different regions, with UFRN in the Northeast region and established in 1960 by Federal

Law No. 3,849/1960; UFLA in the Southeast region and created by Federal Law No. 8,956/1994; and, in the Midwest region, UFMS, regulated by Federal Law No. 6,674/1979. Therefore, these are universities with a history and academic, administrative, and political scope.

The three institutions have specific official digital pages to access, didactically, information on university governance, as well as updated documentation. However, when reviewing the integrity plans, UFRN did not make its most recent plan available on the website. Even though it stated that its integrity plan for the period 2025-2028 was approved by the collegiate bodies, the document for this analysis corresponds to the 2018 plan, while those of the UFMS and the UFLA are available and both cover the period 2025-2027.

Proceeding with the analysis of the documents, eight analysis indicators were used (Table 2), defined from the CGU regulations (Brazil, 2015; 2019) and also from the systematization of Barreto and Vieira (2021), namely: 1) Senior management support; 2) Integrity risk management; 3) Code of conduct and compliance practices; 4) Internal controls; 5) Training and communication; 6) Whistleblowing channels (Ombudsman offices); 7) Internal investigations; and 8) Monitoring and Auditing.

Table 2

Results of integrity indicators for Federal Universities

Indicators	UFMS	UFLA	UFRN
Senior Management Support	__	✓	__
Integrity Risk Management	✓	✓	✓
Code of Conduct and Compliance Practices	✓	✓	✓
Internal Controls	✓	✓	✓
Training and Communication	__	✓	__
Whistleblowing Channels	✓	✓	✓
Internal Investigations	✓	✓	✓
Monitoring and Auditing	✓	✓	✓

Legend: ✓ - Indicator identified

__ - Partial or unidentified indicator

Note. Own elaboration based on the integrity plans of UFRN (2018), UFLA (2025) and UFMS (2025).

Table 2 shows that all three institutions, in their integrity plans, meet all the indicators, except for UFMS and UFRN in the indicators for senior management support and training and communication. The robustness of detail in UFLA's plan stands out, as it presents, compared to the others, a high number of internal normative productions, high rates of implementation of practices, and instruments to support planning through monitoring and evaluation data.

The results of the empirical data analysis also reveal challenges related to indicators of senior management support, as well as training and communication. Senior management support relates to the dimensions of senior management selection criteria; the approval of policies by senior management; and their participation in integrity training. While these dimensions were explicit in UFLA's Integrity Plan, the UFMS and UFRN documents did not include actions of this nature, and did not even show elements related to senior management participation in training practices focused on integrity policy.

No by chance, this datum is in sync with the limit identified in the indicator referring to Training and Communication, which also applies to both institutions, the UFMS and the UFRN. The Training and Communication indicator includes the dimensions of training for program implementation, participation of the unit responsible for integrity management in defining training, training of new employees, planning and dissemination of training.

Barreto and Vieira (2021) illustrate that the formation of institutional integrity management represents a challenge that not only compromises the governance policy of the public body, but also makes the pedagogical materialization of a culture of integrity among the different actors that are part of the institution infeasible. The UFLA integrity plan reiterates this need, noting that it is necessary to:

> **Reinforcing this culture of integrity** and excellence is what allows us to train professionals who are not only technically skilled, but also committed to social transformation. We believe that the true role of a public university is to generate knowledge accompanied by ethical principles and responsible action, always focused on the common good. (UFLA, 2025, p. 7)

According to Gesser et al. (2023, p. 453), integrity must be rooted in the culture of institutions. Therefore, the institutional integrity policy cannot do without continuous training aimed at raising awareness, preventing risks, and changing irregular conduct. University governance "cannot relegate to a secondary position compliance actions that generate 'integrity, honesty, and responsibility towards public affairs, for all leaders and employees'".

In this way, the implementation of all integrity plans does not represent merely a protocolary adherence to compliance with legislation, but rather the promotion of systemic and effective governance, contributing to mitigating the risks of occurrence of the most diverse types of opportunism, such as fraud, corruption, conflict of interest, etc. (Barreto & Vieira, 2021, p. 445).

Final considerations

Compliance, represented in this investigation also by the terminology of integrity, comprises a fundamental and strategic dimension to ensure governance in university institutions, as it brings together actions aimed at "preventing, detecting, holding accountable and remedying fraud and acts of corruption, promoting an organizational culture based on ethics, transparency and integrity in university management" (UFLA, 2025, p. 7).

Considering the relevance of a compliance policy in federal universities, the research undertaken revealed that the three institutions investigated have integrity plans, which represent one of the dimensions to endorse the institution with an improved governance index. Therefore, the UFMS, the UFRN and the UFLA show compliance with almost all indicators related to the materiality dimensions of integrity. However, the challenges, in the case of the UFMS and the UFRN, lie in the lack of training for senior management and the absence of evidence of training practices for the university community. On the other hand, it should be noted that the UFLA's integrity plan can be considered a benchmark to guide and support other institutions, especially those with initial public governance indices.

The management of integrity in Brazilian public administration is the result of recent policies, expressed in regulations that established and regulated the topic. Thus, the integrity agenda, as a dimension of governance, brings with it a series of innovative actions that must be absorbed by public management, and this implies everything from actions aimed at human resource management to risk management and internal controls. Due to its scope in the entire institution and the contemporaneity of its demand, the phenomenon requires the expansion of research focusing, above all, on the implementation of these practices and on whether the results translate into guarantees of improvements in management and, consequently, in public services intended for society, as is the case with education.

REFERENCES

Almeida, C. A. (2018). *Compliance na administração pública: Um estudo na Secretaria de Estado de Saúde de Minas Gerais* [Dissertação de mestrado, Universidade Federal de Lavras]. Repositório UFLA.

Barreto, R. T. de S., & Vieira, J. B. (2021). Os programas de integridade pública no Brasil: Indicadores e desafios. *Cadernos EBAPE.BR, 19*(3). https://doi.org/10.1590/1679-395120200069

Brasil. (2013). *Lei nº 12.846, de 1º de agosto de 2013*. Dispõe sobre a responsabilização administrativa e civil de pessoas jurídicas pela prática de atos contra a administração pública, nacional ou estrangeira, e dá outras providências. https://www.planalto.gov.br/ccivil_03/_ato2011-2014/2013/lei/l12846.htm

Brasil. (2017). *Decreto nº 9.203, de 22 de novembro de 2017*. Dispõe sobre a política de governança da administração pública federal direta, autárquica e fundacional. https://www.planalto.gov.br/ccivil_03/_ato2015-2018/2017/decreto/d9203.htm

Brasil. (2019). *Portaria CGU nº 57, de 4 de janeiro de 2019*. Altera a Portaria CGU nº 1.089, de 25 de abril de 2018, que estabelece orientações para a estruturação de programas de integridade no âmbito da administração pública federal. https://www.in.gov.br/materia/-/asset_publisher/Kujrw0TZC2Mb/content/id/58029864

Castro, M. C. C. S., Cunha, J. V. A. da, & Barbosa Neto, J. E. (2025). Institucionalização da governança pública organizacional na Universidade Federal de Minas Gerais. *Revista Contabilidade, Gestão e Governança, 28*(esp.), 437–467.

Cordeiro, E. (2020). *Programa de compliance público: Avaliação da maturidade em uma universidade estadual* [Dissertação de mestrado, Universidade do Oeste do Paraná]. Repositório Unioeste.

Gesser, G. A., Cardoso, T. L., Cário, S. A. F., & Melo, P. A. (2023). Governança universitária: Políticas e práticas de integridade na Universidade Federal de Santa Catarina. *Revista Contabilidade, Gestão e Governança, 26*(3), 441–484. https://doi.org/10.51341/cgg.v26i3.3035

Oliveira Junior, T. M. de, Rodrigues, K. M., Midlej e Silva, S. A., & Bergue, S. T. (2024). Integridade, ética e combate à corrupção no campo da administração pública brasileira: Desafios conceituais e horizontes possíveis. *Cadernos Gestão Pública e Cidadania, 29*(1). https://doi.org/10.12660/cgpc.v29.92312

Oliveira, A. G. D., & Pisca, B. J. (2015). IGovP: Índice de avaliação da governança pública: Instrumento de planejamento do Estado e de controle social pelo cidadão. *Revista de Administração Pública, 49*(5), 1263–1290. https://doi.org/10.1590/0034-7612136179

Pereira, A. F., & Pereira, L. D. D. (2023). Compliance na gestão pública: Perspectivas filosóficas acerca da transparência e integridade no setor público. *Revista de Direito*

Administrativo e Gestão Pública, 9(2), 22–37. https://doi.org/10.26668/IndexLawJournals/2526-0073/2023.v9i2.10060

Santos Junior, D. (2021). *A governança pública na gestão da Universidade Federal da Grande Dourados (UFGD)* [Dissertação de mestrado, Universidade Federal da Grande Dourados]. Repositório UFGD.

Santos Junior, D., & Souza, K. R. (2022). A governança nas instituições de ensino superior públicas brasileiras. *Revista Ibero-Americana de Estudos em Educação, 17*(3), 1532–1557. https://doi.org/10.21723/riaee.v17i3.17085

Silva, S. J. C. da, & Brunozi Júnior, A. C. B. (2024). Compliance e isomorfismo mimético da lei anticorrupção nos estados brasileiros. *Cadernos Gestão Pública e Cidadania, 29*(1). https://doi.org/10.12660/cgpc.v29.90353

Universidade Federal de Lavras. (2025). *Portaria normativa da Reitoria nº 195, de 12 de junho de 2025*. Dispõe sobre a aprovação do Plano de Integridade da Universidade Federal de Lavras referente ao triênio 2025–2027. https://ugi.ufla.br/plano-integridade

Universidade Federal de Mato Grosso do Sul. (2025). *Resolução nº 619, de 27 de agosto de 2025*. Aprova o Plano de Integridade 2025–2027 da Universidade Federal de Mato Grosso do Sul. https://www.ufms.br/comite-de-gestao-de-integridade-riscos-e-controle-interno/gestao-de-integridade/plano-de-integridade/

Universidade Federal do Rio Grande do Norte. (2018). *Resolução nº 59, de 29 de novembro de 2018*. Aprova o Programa de Integridade da Universidade Federal do Rio Grande do Norte. https://repositorio.cgu.gov.br/bitstream/1/65475/3/UFRN_2018_PLANO.pdf

Urbieta, C. R. (2022). *Compliance como instrumento de governança pública para a Câmara Municipal de Jateí/MS* [Dissertação de mestrado, Universidade Federal da Grande Dourados]. Repositório UFGD.

Vieira, J. B., & Barreto, R. T. de S. (2019). *Governança, gestão de riscos e integridade*. Enap.

CRediT Author Statement

- **Acknowledgments**: Federal University of Grande Dourados (UFGD).
- **Funding**: The development of this research did not receive financial support from any funding agency.

- **Conflicts of interest**: None.
- **Ethical approval**: As the sources of analysis are bibliographic and documentary in nature, the study did not require approval from an ethics committee.
- **Data and materials availability**: The data sources are publicly available on the respective websites.
- **Author contributions**: This study is primarily based on data derived from the Master's dissertations in Public Administration (UFGD) entitled *"Compliance as an Instrument of Public Governance for the Municipal Council of Jateí/MS"* by Celso Reic Urbieta (First Author) and *"Public Governance in the Management of the Federal University of Grande Dourados (UFGD)"* by Deusdete Junior Santos (Second Author). Both dissertations were supervised by Kellcia Rezende Souza (Third Author), who also contributed to the preparation of this article by incorporating recent analyses on the subject, which were added for publication.

Processing and editing: Editora Ibero-Americana de Educação
eview, formatting, standardization, and Translation