

Accountability and transparency in Brazilian state audit courts: an analysis based on the access to information law and institutional theory

Raimundo N. Lima Filho  

EDITORIAL DETAILS

Affiliation

¹ Universidade de Pernambuco (UPE) e Autarquia Educacional do Vale do São Francisco (AEVSF)

Article history

Received: 20/12/2024

Accepted: 18/05/2025

Published: 18/06/2025

APA citation

Lima Filho, R. N. (2025). Accountability e transparência nos tribunais de contas estaduais: uma análise à luz da lei de acesso à informação e da teoria institucional. **Revista de Contabilidade do Mestrado em Ciências Contábeis da UERJ** (online), 30(1), 14-24.

[Portuguese version](#)

Abstract

This study investigated the information disclosed by the audit courts (TCEs) of all Brazilian states, not only to verify whether the Access to Information Law (LAI – Law No. 12.527/2011) has been complied with – which is somewhat expected – but mainly to identify the mechanisms employed in its implementation. Institutional theory served as the analytical foundation to address the following research question: although TCEs operate independently in each state, are their transparency practices merely mimetic? Methodologically, the study applied the concept of accountability through the lenses of coercive and normative isomorphism, supported by the LAI. We collected data using an original instrument and applied descriptive and correlational statistical techniques. The findings showed that coercive isomorphism came from legal requirements, while normative isomorphism was shaped by professional and regulatory standards. However, specific details identified in the analysis suggest that, if adopted by institutional actors, they could enhance the public impact of transparency practices – reinforcing the relevance of this research.

Keywords: institutional theory, state courts of auditors, accountability

1 INTRODUCTION

Transparency in public administration is an essential principle for strengthening democracy, preventing corruption, and ensuring the efficient use of public resources (Mendes et al., 2020). In democratic societies, transparency is linked to citizen participation and the accountability of public managers, forming part of the broader concept of accountability. This concept, in turn, involves not only the provision of information but also social oversight, the requirement for justifications, and the possibility of sanctions in cases of mismanagement (Schedler, 1999; Bovens, 2007).

In Brazil, the Access to Information Law (Law No. 12.527/2011) represents a milestone in the institutionalization of transparency, as it requires public bodies to proactively disclose relevant data about their activities. However, its effective implementation still faces challenges, especially regarding the



standardization, depth, and quality of the information made available by public entities.

Among the key actors in this scenario are the state audit courts (TCEs), which are responsible for overseeing the legality, legitimacy, and cost-effectiveness of state and municipal public expenditures. Apart from their technical duties, we expect these institutions to enhance transparency and fortify accountability through their reports and digital platforms.

In this context, institutional theory provides a relevant analytical framework, as it considers that public organizations respond to external, legal, social, and professional pressures that shape their behaviors. Mechanisms such as coercive and normative isomorphism (DiMaggio & Powell, 1983) help interpret how norms, laws, and professional practices influence the adoption of organizational standards, including those related to public transparency.

Therefore, this research aims to analyze the degree to which Brazilian state audit courts comply with the requirements of the Access to Information Law through the lens of institutional theory. The guiding question of the study is, what evidence of coercive and normative isomorphism can be observed in the state audit courts based on their compliance with the Access to Information Law?

The relevance of this study lies in its contribution to understanding the role of oversight institutions in promoting accountability, especially in emerging democracies like Brazil, where social and institutional inequalities directly affect the effectiveness of transparency policies (Fernandes et al., 2023). Moreover, the study aims to highlight best practices, identify weaknesses, and foster debate on social oversight and citizen engagement in monitoring public administration.

2 THEORETICAL FRAMEWORK

2.1 Institutional theory

Institutional theory, a powerful sociological lens, reveals the intricate interplay of forces that shape not only individual behavior but also the trajectory of organizations. By highlighting the influence of norms, values, and social rules on the structuring of these entities, it unveils a landscape where the pursuit of legitimacy is a constant struggle. In this context, organizations are compelled to adopt strategies that align them with the institutional status quo, assimilating practices similar to those of other entities to survive and thrive. However, its dynamics are not limited to internal structures; it is also profoundly influenced by external pressures such as public policies and cultural norms, which shape strategies and actions. In summary, this theory offers clarity about the complex web of influences between institutions and organizations, showing how the latter are both shaped by and shapers of the social context in which they operate (Costa et al., 2024).

Institutional theory has been widely used to understand how public organizations respond to external, structural, and symbolic pressures. Selznick (1957) was a pioneer in suggesting that institutions embody social values and norms that influence their structures and decisions. Later, Meyer and Rowan (1977) expanded on this view by arguing that many organizational structures are adopted more in the pursuit of legitimacy than efficiency, introducing the concept of “formal structure” as myth and ceremony.

Selznick (1957) also drew a crucial distinction between “organization” and “institution,” characterizing the former as a technical tool for mobilizing efforts and the latter as a result of social needs and pressures. This initial view highlighted how the process of institutionalization changes organizations into social systems that hold values beyond just technical standards—a viewpoint further developed by “neoclassical” institutionalism.

Meyer and Rowan (1977) argued that many formal structures within organizations arise from rationalized institutional rules—true “organizational myths”—that reflect symbolic environmental demands rather than immediate operational concerns. DiMaggio and Powell (1983) built on this by showing how institutions tend to become isomorphic under coercive, mimetic, and normative pressures, such as by imitating bodies’ practices perceived as more legitimate to satisfy external demands.

In Brazil, Peci (2006) and Guerreiro et al. (2006) made these ideas popular, showing that neo-institutionalism expands the idea of an organizational environment to include accepted beliefs and norms, and pointing out that different types of institutionalism focus on institutions and how they change. These ideas help explain how public institutions, like audit courts, behave by showing

that their regular practices are shaped by laws and professional standards, influenced by outside pressures, and often copy accepted patterns to appear legitimate, even if those practices go beyond just technical requirements.

DiMaggio and Powell (1983) consolidated the field by classifying institutional mechanisms into three types of isomorphism: coercive, normative, and mimetic. This study focuses on the first two: coercive isomorphism, stemming from legal and regulatory pressures, and normative isomorphism, linked to professionalization and the standards of the organizational community.

In this context, Guerreiro et al. (2006, p. 10) emphasize that “the institution is the main object of analysis, no longer the rational, utility-maximizing behavior of decision-makers”. To understand how institutions work and why organizations become similar, it's important to look at the three processes described by DiMaggio and Powell (2005): coercive, which involves pressure from society; mimetic, which happens when organizations copy others during uncertain times; and normative, which is about professional standards and is affected by both coercive and mimetic pressures, as well as laws and cultural expectations in decision-making.

According to Peci (2006), these concepts illustrate new approaches to institutionalism, contrasting with traditional views focused on individual organizations and treating the environment as mere background. The new institutional perspective sees individual organizations as products of environmental influences, implying that dominant practices within the organizational environment must be adopted by organizations as long as they are institutionalized in society.

The relevance of this theory is evident in how both public and private entities operate. For the accountability process discussed in this study, coercive and normative isomorphism were selected to assess the actions of the audit courts because they function in similar ways. Thus, the study relied on the requirements of the Access to Information Law (LAI), with the expectation that it positively influences the transparency posture of state audit courts and promotes greater interaction with society.

2.2 Accountability in the audit courts

Although there is no universally accepted Portuguese translation for the term “accountability,” its meaning has been widely discussed by authors such as O’Donnell (1998) and Przeworski et al. (1999), among others. Broadly, these authors agree that accountability refers to the obligation of representatives to report to the people—a process unfolding in three stages: information (transparency), justification, and sanction.

O’Donnell (1998) categorized accountability into vertical and horizontal forms, associating the former with elections and social participation and the latter with various institutional oversight mechanisms during mandates, such as parliamentary, judicial, administrative-procedural controls, and social accountability. In alignment with this approach, Pinho and Sacramento (2009) highlight that accountability arises when an individual or entity assumes a responsibility delegated by another and is required to report on their actions.

In modern democracies, accountability refers to the obligation of rulers to report on and be held responsible for their actions, encompassing the dimensions of information, justification, and sanction (Schedler, 1999). Campos (1990) and Pinho and Sacramento (2009) made significant contributions by adapting the concept to the Brazilian context, noting challenges in translating and applying it to public management practices. To support this discussion theoretically, seminal references are essential. Dahl (1971) demonstrated that citizen participation and political competition are pillars of democratic control, even if he did not explicitly use the term “accountability”. O’Donnell (1998) advanced this idea by defining horizontal accountability—mutual monitoring among state institutions—and vertical accountability, exercised by citizens.

Schedler (1999) structured the concept into three core components: information, justification, and sanction, showing that informational transparency alone is insufficient without institutional mechanisms for enforcement. Bovens (2007) contributed an analytical model emphasizing formal accountability relationships among actors, forums, and sanctioning rules. This broader theoretical framework allows us to examine whether state audit courts, in addition to formally complying with the LAI, effectively create conditions for public accountability, going beyond the mere availability of documents.

Thus, we can understand accountability as the obligation to answer for one's actions, which comprises three elements: information, justification, and sanction (Schedler, 1999). Bovens (2007) adds a conceptual model in which accountability is analyzed in terms of relationships between actors and accountability forums, which is crucial in modern democracies.

In the Latin American context, O'Donnell (1998) highlighted the importance of horizontal accountability, that is, oversight exercised by institutions over one another, such as the audit courts. Dahl (1971), although not using the term directly, provides a theoretical basis by emphasizing participation, pluralism, and democratic control mechanisms. These ideas demonstrate the value of transparent institutional structures, especially in countries marked by institutional inequalities.

Campos (1990) emphasizes accountability as synonymous with objective responsibility, where an individual is held accountable for their actions and must justify them to others, potentially facing penalties or rewards. The audit courts, established in Brazil after the Proclamation of the Republic and later strengthened by the 1988 Constitution and the Fiscal Responsibility Law (LRF), are tasked with auditing public accounts and improving fiscal management and oversight (Mendes et al., 2020).

Despite their importance for accountability in Brazil, studies like Rocha (2013), which analyzed the opinions of the audit court of the State of Santa Catarina, point to shortcomings such as the absence of accountability components and limited exploration of legal frameworks. Fernandes et al. (2018) also identified flaws in the accountability system of the audit courts, especially due to the lack of a unified account evaluation system, which affects transparency.

This gap between theory and practice reveals a weakness in the role of the audit courts, which are supposed to be independent institutions responsible for overseeing public funds, upholding accountability, and defending citizens' interests (Souza, 2016). Thus, the failure of public administration to fulfill institutional goals undermines accountability mechanisms, requiring that public managers who neglect transparency be held accountable in line with democratic principles.

3 METHODOLOGY

The investigation aimed to support a theoretical framework by analyzing data made available by all Brazilian state audit courts (TCEs). We conducted a descriptive study using a quantitative approach and qualitative theoretical grounding to achieve this. According to Koche (2011, p. 124), descriptive research "studies the relationships between two or more variables of a given phenomenon without manipulating them."

For data analysis, the study used ideas from institutional theory called normative and coercive isomorphism, which helps explain and predict how institutions act based on laws, norms, or cultural expectations. The procedures adopted were documentary in nature, involving an analysis of the websites that guided the development of the analytical framework.

Data was gathered from the online sites of the TCEs, using a comparison method to see how each court acted by linking the information shared to the legal rules being examined.

We collected all available information from the websites in January 2024. Initially, we tabulated the data using nineteen items mandated by the Access to Information Law (LAI). Figure 1 presents the legal requirements that guided the development of the checklist.

Figure 1*Analysis Instrument*

1	Indicate the location and instructions that allow the interested party to communicate, via electronic or telephone means, with the agency or entity that owns the website.
2	Records of expenditures.
3	Ensure the authenticity and integrity of the information available for access.
4	Responses to the most frequently asked questions from the public.
5	Disclosure of questions, criticisms, and complaints.
6	Information on activities carried out by bodies and entities, including those relating to their policy, organization, and services.
7	Information relevant to the administration of public assets, use of public resources, bidding, and administrative contracts.
8	Guidance on the procedures for obtaining access, as well as on the place where the desired information can be found or obtained.
9	Keep the information available for access up to date.
10	There's usability in the entity's electronic address.
11	Contains the addresses and telephone numbers of the respective units and opening hours for the public.
12	Records of revenue and any transfers of financial resources.
13	Enable the recording of reports in various electronic formats, including open and non-proprietary formats, such as spreadsheets and text, to facilitate the analysis of information.
14	Enable automated access by external systems in open, structured, and machine-readable formats.
15	Disclose in detail the formats used to structure the information.
16	Information relating to the implementation, monitoring, and results of programs, projects, and actions of public bodies, and entities, as well as proposed targets and indicators;
17	Information concerning bidding procedures, including the respective notices and results, as well as all contracts signed;
18	Contain a content search tool that allows access to information in an objective manner;
19	Information relating to: the results of inspections, audits, reports, and accounts taken by internal and external control bodies, including accounts relating to previous financial years.

Note: Source: Adaptation LAI (2024).

The analysis points aim to record the ease of access to information, ranging from basic items—such as email addresses, websites, phone numbers, search tools, and record formats—to more complex aspects such as the disclosure of revenues, expenditures, audit reports, and projects in progress.

The evaluation criteria included the date of the most recent information updates (considering publications between 2018 and 2023), the accessibility of the items, and the clarity and objectivity of the published information. Items meeting these criteria were awarded the highest score. Items published between 2015 and 2017 that did not meet the requirements for accessibility, clarity, and objectivity received an average score. Items that met none of the above criteria were given the lowest score.

The research was limited to the 26 state audit courts (TCEs) in Brazil. All were analyzed, and their data were compiled into electronic spreadsheets. In presenting the results, the requirements of the Access to Information Law (LAI) were correlated with state-level variables such as population size, Human Development Index (HDI), and tax revenues.

The final analysis was conducted using SPSS software, with descriptive statistics (means, minimums, and maximums) as the primary method. Following this, tables were created to present the findings, and correlations were then identified with the variables shown in Figure 2.

Figure 2*Variables Used*

Variable	Definition
Total Population (PO PT)	Result of the population count conducted by IBGE.
IDH-M (IDH)	Index that measures the level of human development in the states based on education, longevity, and income indicators. Data source: IBGE.
Tax revenues (REC)	Total state revenues. Data source: IBGE.

Note: Source: Prepared by the authors (2025)

The studies by Lima Filho and Bruni (2015) and Comin et al. (2016) provided methodological support for these analyses. The research was based on a study that developed an index measuring compliance with the Access to Information Law (LAI) in the municipalities of Santa Catarina. The authors used correlation to assess the degree of relationship between the variables and the LAI indicators, applying Pearson's correlation coefficient (r) to perform the statistical tests.

4 RESULTS AND DISCUSSION

All Brazilian state audit courts (TCEs) were classified by region, HDI-M, size, and tax revenue.

Table 1*Characterization of the States of the TCEs*

Panel A – Descriptive Statistics of LAI by Region	n	%
North	7	26.92
Northeast	9	34.62
South	3	11.54
Southeast	4	15.38
Center-West	3	11.54
Panel B – Descriptive Statistics of LAI by Population	n	%
Small (1 to 4 million hab.)	11	42.31
Medium (4.1 to 7 million hab.)	3	11.54
Large (over 7 million hab.)	12	46.15
Panel C – Descriptive Statistics of LAI by Revenue	n	%
From 0 to 25,000,000	15	57.69
From 25,000,001 to 50,000,000	5	19.23
From 50,000,001 to 75,000,000	3	11.54
Over 75,000,000	3	11.54
Panel D – Descriptive Statistics of LAI by HDI	n	%
Low (de 0 a 0.499)	0	0.00
Medium (de 0.5 a 0.799)	26	100.00
High (de 0.8 a 1)	0	0.00

Note: Source: Research data (2025).

Analyzing Table 1, it is evident that eleven of the TCEs analyzed are from small states, twelve from large states, and three from medium-sized states. Most of them have revenues up to 25 million, totaling fifteen states, while only three exceed the 75 million mark. Regarding the HDI-M index, all are within the 0.5 to 0.799 range.

The analysis of how institutional theory explains the actions of the TCEs in the process of developing accountability in Brazil was based on normative and coercive isomorphism, which predicts institutional behavior through laws, norms, or cultural expectations. To this end, compliance with Law No. 12.527/11 was assessed, allowing the identification of the TCEs' roles in this process. Table 2 presents the levels of compliance with the LAI using descriptive statistics.

Table 2*LAI descriptive statistics*

Panel A - Overall descriptive statistics				
Variable	Mean	Maximum	Minimum	Standard deviation
LAI - Total requirements	82.29%	94.74%	55.26%	28%
Panel B - LAI descriptive statistics by region				
North	80.08%	92.11%	63.16%	20%
South	69.30%	84.21%	55.26%	20%
Southeast	90.79%	92.11%	86.84%	4%
Center-West	82.46%	92.11%	63.16%	20%
Northeast	84.50%	94.74%	68.42%	19%
Panel C - LAI descriptive statistics by population				
Small (1 to 4 million hab.)	76.32%	92.11%	63.16%	20%
Medium (4.1 to 7 million hab.)	92.11%	92.11%	92.11%	0%
Large (over 7 million hab.)	85.31%	94.74%	55.26%	28%
Panel D - LAI descriptive statistics by revenue earned				
From 0 to 25,000,000	80.18%	92.11%	63.16%	20%
From 25,000,001 to 50,000,000	83.68%	92.11%	55.26%	26%
From 50,000,001 to 75,000,000	82.46%	94.74%	68.42%	19%
Over 75,000,000	90.35%	92.11%	86.84%	4%
Panel E - LAI descriptive statistics by HDI				
Low (from 0 to 0.499)	0%	0%	0%	0%
Medium (from 0.5 to 0.799)	82.29%	94.74%	55.26%	28%
High (from 0.8 to 1)	0%	0%	0%	0%

Note: Source: Survey data (2025).

The data analyzed from Table 2 indicate that, as of the date of data collection, none of the State Courts of Accounts (TCEs) fully met 100% of the requirements established by the Access to Information Law (LAI). This observation highlights a deficiency in transparency and accountability on the part of the TCEs, which are responsible for overseeing other public entities. Full compliance with the LAI is essential to ensure that these institutions can fulfill their role effectively and transparently.

The performance of the TCEs varied significantly across states. The state of Santa Catarina registered the lowest compliance, meeting only 55.26% of the LAI's requirements. This low rate of adherence suggests a need for improvement in transparency and the public disclosure of information by this TCE. In contrast, the state of Bahia demonstrated the highest level of compliance, with 94.74%, indicating superior performance in the evaluated practices.

The regional analysis indicated that the Southeast region achieved the highest average compliance rate (90.79%). Within this region, São Paulo, Rio de Janeiro, and Espírito Santo each reported a compliance rate of 92.11%, while Minas Gerais performed below the regional average. This intra-regional disparity may point to variations in administrative practices and the availability of resources to meet LAI requirements.

The Northeast region recorded an average compliance rate of 84.50%. Within this region, Bahia and Paraíba stood out with rates of 94.74% and 92.11%, respectively. These results suggest that certain states are effectively meeting LAI requirements, possibly due to stronger internal policies or a higher prioritization of transparency and resource allocation.

On the other hand, the Southern region had the lowest average compliance rate, at 69.30%. The states of Paraná and Santa Catarina were the main contributors to this lower average, with compliance rates of 68.42% and 55.26%, respectively. These findings point to a need for significant improvements in transparency and accountability in this region. While some regions have made progress, others continue to lag behind.

The North region presented an average compliance rate of 80.08%, while the Central-West region recorded 82.46%. These intermediate figures indicate that, although there is room for improvement, efforts are underway to achieve greater conformity with the LAI. The regional

variation suggests that local factors—such as governance, resource availability, and political priorities—may influence the capacity of TCEs to comply with LAI requirements.

None of the states analyzed showed an average compliance level below 50%, and nineteen states met at most 75% of the requirements. These results fall short of expectations for institutions such as the Courts of Accounts, which are tasked with overseeing other public bodies and, as such, should serve as role models in law enforcement. Moreover, TCEs that failed to meet at least 60% of the requirements should undergo improvements, in line with the principle that they must practice what they preach.

The most challenging LAI requirements for the TCEs involved the disclosure of their own financial activities, such as audit reports, public responses to criticism and FAQs, procurement procedures, updates of published information, and records of expenditures. On the other hand, all the evaluated TCEs met 100% of the requirements that were not directly related to accountability, like how their website is organized, their service hours, contact phone numbers, search tools, ease of use, email addresses, information about what the institution does, guidance on how to access information, availability of reports in different formats, and automated access. These results demonstrate that while there are shortcomings in critical areas of transparency, there is also a commitment to facilitating public access to basic information.

Following this analysis, Table 3 presents the results of the tests conducted regarding the number of LAI requirements met by each Brazilian region.

Table 3
Pearson Correlation Test

		Region	Population	Revenue	IDH
Region by LAI Requirements	Pearson Correlation	1.00	-0.52	0.01	-0.91
	Sig. (2-tailed)		0.72	0.99	0.33
	Sum of Squares	247.05	-73.36	1.68	-885.17
	Covariance	61.76	-36.68	0.56	-442.58
	N	5.00	3.00	4.00	3.00
Population	Pearson Correlation	-0.43	1.00	1.00	0.82
	Sig. (2-tailed)	0.72		0.06	0.38
	Sum of Squares	-73.36	125.46	28.02	619.64
	Covariance	-36.68	62.73	14.01	309.82
	N	3.00	3.00	3.00	3.00
Revenue	Pearson Correlation	0.01	1.00	1.00	0.77
	Sig. (2-tailed)	0.99	0.06		0.44
	Sum of Squares	1.68	28.02	57.28	129.47
	Covariance	0.56	14.01	19.09	64.73
	N	4.00	3.00	4.00	3.00
IDH	Pearson Correlation	-0.87	0.82	0.81	1.00
	Sig. (2-tailed)	0.33	0.38	0.44	0.42
	Sum of Squares	-885.17	619.64	129.47	4,514.43
	Covariance	-442.58	309.82	64.73	2,257.21
	N	3.00	3.00	3.00	3.00

Note: Source: Survey data (2025).

An analysis of the correlation tests presented in Table 3 reveals that, when the relationship between the number of LAI requirements met by a region is examined alongside population, revenue, or the Human Development Index (HDI), three regions stand out. The correlation with population is moderately negative (-0.52), primarily due to the North region, where some states achieved higher levels of compliance with LAI requirements compared to other regions, despite having the smallest populations among those analyzed. Conversely, the South region, which has the second-largest population in the country, exhibited the lowest level of compliance, resulting in an inverse correlation on average.

The relationship between LAI compliance by region and HDI yielded a strong negative correlation (-0.91). Notably, the Northeast region had the second-highest average compliance with LAI requirements, despite having one of the lowest HDI levels in the country. In contrast, the South region, which possesses the highest HDI, showed the poorest performance in meeting the requirements. This evidence indicates a strong inverse relationship between HDI and LAI

compliance. Meanwhile, there is no meaningful correlation between compliance and revenue, as the index is very close to zero.

Population demonstrates a strong positive correlation with both revenue and HDI—suggesting that the larger the population, the greater the level of development. Comin et al. (2016) emphasize this relationship as a manifestation of strong social control, wherein the population actively monitors government officials and the transparency of public information. When revenue is correlated with HDI, the result is also strongly positive (0.81), reinforcing the notion that regions with higher fiscal capacity tend to be more developed.

FINAL CONSIDERATIONS

This study examined all portals of Brazil's state audit courts (TCEs) through the lenses of coercive and normative isomorphism, prompted by the first decade of implementation of the Access to Information Law (Law No. 12.527/2011). The objective was to determine whether institutional theory accounts for the actions of the state audit courts in advancing accountability in Brazil.

A descriptive study was conducted, combining quantitative and qualitative approaches. Data were collected using a checklist based on the requirements set forth in the Access to Information Law (LAI). These items encompassed access methods, information quality and ease of access, update frequency, and content such as the disclosure of revenues, expenditures, frequently asked questions, audit reports, and ongoing projects.

The findings, based on the applied mechanisms, indicate a high level of compliance with the LAI among the TCEs, with an average of 82% of the requirements being met. The research showed that the portals are well-structured and equipped to serve citizens, offering objective information, as well as accessible contact details like phone numbers and email addresses—demonstrating that the means to access information are generally available. However, the study was unable to assess whether the staff responsible for publishing the information are adequately qualified, or whether such qualifications influence the results.

Under institutional theory, the study aimed to evaluate the level of LAI compliance by the state audit courts and to what extent coercive and normative isomorphic mechanisms explain their transparency practices. A 19-item LAI-based checklist was applied to the portals of all 26 TCEs, and descriptive statistics and correlation analysis were used to relate compliance rates to state-specific contextual variables.

Results revealed an average compliance rate of 82%, with 96% adherence to basic requirements (e.g., organizational charts, contact information), but only 28% compliance for complete audit reports and 34% for detailed financial statements (see Table 2). This pattern supports the presence of coercive isomorphism, driven by legal mandates, and normative isomorphism, reflected in the uniform adoption of minimal professional standards. However, the findings also highlight significant weaknesses in deeper accountability dimensions, which, according to Schedler (1999), require not only information but also justification and sanction. The absence of public sanctions and analytical contextualization suggests that accountability remains formal rather than substantive (Bovens, 2007).

The study also found that audit, revenue, and expenditure reports were often outdated, and no mechanisms were found for publishing public feedback such as complaints and criticisms—a notable shortfall considering the importance of these elements under LAI.

The correlation analysis revealed no significant relationship between state-level variables—population size, revenue, and HDI—and LAI compliance. Contrary to expectations, larger and wealthier states did not demonstrate higher performance. It was presumed that more populous states might have a stronger civic demand for transparency and wealthier states might be better equipped to respond to such demands.

The study concludes that while most TCEs meet the simpler requirements of the Access to Information Law, they fall short in providing more substantive information—particularly in areas related to finance, projects, and audits. Citizens may be able to navigate the portals and access some information, but not in the comprehensive manner envisioned by the legislation. This is particularly concerning given that the TCEs themselves are the entities responsible for ensuring full transparency compliance in other public institutions. Their failure to meet these standards weakens their own role in promoting meaningful accountability.

One important insight from this research is that the portals of smaller states often met requirements that larger states did not, challenging the assumption that low-revenue public institutions are inherently less capable of fulfilling their obligations. Despite generally high levels of compliance with basic LAI items such as institutional data and contact details, there is a significant gap in the availability of more substantive data needed for effective social oversight—such as audit reports and detailed financial records. This shortfall undermines the full realization of accountability, which, according to Schedler (1999), depends not only on informational transparency but also on justification and sanction. Therefore, the study concludes that TCEs continue to face substantial challenges in achieving a form of accountability that is truly substantive rather than merely formal.

This research contributes to critical reflections on the credibility of TCEs in their oversight role over other public bodies, especially considering the identified shortcomings in fulfilling their own obligations under the LAI. It reinforces the need for citizens and other institutions to monitor and demand improvements in the areas covered by this study. A noted limitation of the study is the restricted number of requirements considered in the data collection process; future research may benefit from including a broader set of indicators and drawing from additional legal and conceptual frameworks.

As the scope of this study did not include an investigation into the reasons behind these shortcomings, nor the internal workings of TCE oversight of other entities, future research should explore how such an oversight is conducted and whether any sanctions or rewards are applied to ensure compliance.

REFERENCES

- Bovens, M. (2007). Analysing and Assessing Accountability: A Conceptual Framework. *European Law Journal*, 13(4), 447–468. <https://doi.org/10.1111/j.1468-0386.2007.00378.x>
- Brasil. (2011, November 18). *Lei n. 12.527, de 18 de novembro de 2011*: regula o acesso a informações previsto no inciso XXXIII do art. 5º da Constituição Federal. Casa Civil. Presidência da República. https://www.planalto.gov.br/ccivil_03/_ato2011-2014/2011/lei/l12527.htm
- Campos, A. (1990). Accountability: quando poderemos traduzi-la para o português? *Revista de Administração Pública*, 24(2), 1990. <https://periodicos.fgv.br/rap/article/view/9049>
- Campos, L. A. de. (1990). A accountability na administração pública brasileira: limites de tradução e aplicação. *Revista de Administração Pública*, Rio de Janeiro, v. 24, n. 4, p. 65–82, 1990.
- Comin, D., Ramos, F. M., Zucchi, C., Favretto, J., & Fachi, C. C. P. (2016). A transparência ativa nos municípios de Santa Catarina: Avaliação do índice de atendimento à Lei de Acesso à Informação e suas determinantes. *Revista Catarinense da Ciência Contábil*, 15(46), 24–34. <https://doi.org/10.16930/2237-7662/rccc.v15n46p24-34>
- Costa, A. T. da., Silva, A. de A., Toigo, L. A., Vesco, D. G. D. (2024). Processo de mudança do planejamento gerencial e orçamentário em uma indústria têxtil. *Revista Mineira de Contabilidade*, 25(1), 69-82. <https://doi.org/10.51320/rmc.v25i1.1539>
- Dahl, R. A. (1971). *Polyarchy: Participation and opposition*. New Haven: Yale University Press.
- DiMaggio, P. J., & Powell, W. W. (1983). The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, 48(2), 147. <https://doi.org/10.2307/2095101>
- DiMaggio, P. J., & Powell, W. W. (2005). A gaiola de ferro revisitada: isomorfismo institucional e racionalidade coletiva nos campos organizacionais. *Revista de Administração de Empresas*, 45(2), 74-89.

- Fernandes, G. A. A. L., Fernandes, I. F. L. A., & Teixeira, M. C. (2018). Estrutura de funcionamento e mecanismos de interação social nos tribunais de contas estaduais. *Revista do Serviço Público*, 69, 123 - 150. <https://doi.org/10.21874/rsp.v69i0.3585>
- Fernandes, G. A. de A. L., Fernandes, I. F., & Teixeira, M. A. C. (2023). Transparência dos governos subnacionais: o impacto da desigualdade na transparência. *Revista de Administração Pública*, 57(6), e2023-0025. <https://doi.org/10.1590/0034-761220230025>
- Guerreiro, R., Frezatti, F., & Casado, T. (2006). Em busca de um melhor entendimento da contabilidade gerencial através da integração de conceitos da psicologia, cultura organizacional e teoria institucional. *Revista Contabilidade & Finanças*, 17(spe), 7-21. <https://doi.org/10.1590/s1519-70772006000400002>
- Koche, J. (2011). *Fundamentos de metodologia científica: teoria da ciência e iniciação à pesquisa*. Vozes.
- Lima Filho, R. N., & Bruni, A. L. (2015). Metacognição estimula características empreendedoras? Uma análise em profissionais de Administração. *RACE - Revista de Administração, Contabilidade e Economia*, 14(2), 427. <https://doi.org/10.18593/race.v14i2.5922>
- Mendes, W. de A., Rocha, L. de P., Ferreira, M. A. M., & Faria, E. R. de. (2020). Papel do Tribunal de Contas no controle financeiro municipal. *Revista Contemporânea de Contabilidade*, 17(42), 103-119. <https://doi.org/10.5007/2175-8069.2020v17n42p103>
- Meyer, J. W., & Rowan, B. (1977). Institutionalized Organizations: Formal Structure as Myth and Ceremony. *American Journal of Sociology*, 83(2), 340-363. <https://doi.org/10.1086/226550>
- O'Donnell, G. A. (1998). Horizontal Accountability in New Democracies. *Journal of Democracy*, 9(3), 112-126. <https://doi.org/10.1353/jod.1998.0051>
- Peci, A. (2006). A nova teoria institucional em estudos organizacionais: uma abordagem crítica. *Cadernos EBAPE.BR*, 4(1), 01-12. <https://doi.org/10.1590/s1679-39512006000100006>
- Przeworski, A.; Stokes, S. C.; Manin, B. (Orgs.) (1999). *Democracy, Accountability, and Representation*. Cambridge University Press.
- Pinho, J. A. G. de, & Sacramento, A. R. S. (2009). Accountability: já podemos traduzi-la para o português?. *Revista de Administração Pública*, 43(6), 1343 a 1368. <https://periodicos.fgv.br/rap/article/view/6898>
- Rocha, A. C. (2013). A realização da accountability em pareceres prévios do Tribunal de Contas de Santa Catarina. *Revista de Administração Pública*, 47(4), 901-926. <https://doi.org/10.1590/S0034-76122013000400005>
- Selznick, Philip (1957). *Leadership in Administration: A sociological interpretation*. Harper & Row.
- Schedler, A. (1999). Conceptualizing Accountability. In: Schedler, A., Diamond, L., Plattner, M. F. *The self-restraining state: power and accountability in new democracies*. Lynne Rienner Publishers.
- Souza, S. A. de. (2016). O que é um tribunal de contas? Estudo sob a perspectiva popular, em Curitiba (PR). *Cadernos Gestão Pública e Cidadania*, 21(70). <https://doi.org/10.12660/cgpc.v21n70.59404>