Penalties' Incidence under the Anti-Corruption Law: A Study Based on the National Registry of Penalized Companies

Incidencia de las Sanciones según la Ley Anticorrupción: Un Estudio Basado en el Registro Nacional de Empresas Sancionadas

A Incidência de Penalidades sob a Lei Anticorrupção: Um Estudo a partir do Cadastro Nacional de Empresas Punidas

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Recepción: 07 Marzo 2024
Aprobación: 17 Diciembre 2024
Publicación: 18 Marzo 2025

Abstract

Purpose: To analyze the incidence of penalties imposed on companies that committed harmful acts against public administration under the Anti-Corruption Law.
Theoretical framework: Fines stipulated in the Anti-Corruption Law are examined considering the aim of penalties, where their imposition is considered a response to harmful acts, aiming to compensate for the damage caused by the offender financially, prevent the recurrence of the act, or deter the practice of such acts by society.
Methodology: The data were obtained through the National Registry of Penalized Companies (CNEP) and were analyzed using descriptive statistics and Mann-Whitney and Kruskall-Wallis tests.
Findings: The CNEP has 498 active fines totaling R$1,706 billion, with an average monthly fine of nearly R$18 million. A growth trend in fines from 2016 to 2023 was observed, with fines sanctioned for negligible amounts, such as one real. From the punishment perspective, fines may not be achieving their intended effects.
Originality: Despite valuable findings in previous literature, a gap remains regarding the analysis of fines recorded in the CNEP under more rigorous scrutiny. The present study addresses this gap.
Theoretical and practical contributions: This study offers evidence to promote transparency and social control and help develop government policies to combat corruption, particularly on national soil. Additionally, few empirical studies have analyzed fines arising from Anti-Corruption Law and discussed them based on theories of punishment.
Keywords: Anti-corruption law, Penalties, Corruption.

Resumo

Objetivo da pesquisa: Analisar a incidência de penalidades aplicadas às empresas que praticaram atos lesivos contra a administração pública com fundamento na Lei Anticorrupção (LAC).
Enquadramento teórico: As multas previstas na LAC são analisadas à luz de diferentes perspectivas dos fins da pena, em que a sua imposição seria considerada uma resposta a atos lesivos, com o fim de retribuir financeiramente o dano causado pelo infrator, de prevenir a reincidência do ato ou dissuadir a prática desses atos pela sociedade.
Metodologia: Os dados foram obtidos a partir do Cadastro Nacional de Empresas Punidas (CNEP) e analisados por meio de estatísticas descritivas e testes de Mann-Whitney e de Kruskall-Wallis.
Resultados: Existem 498 multas ativas documentadas no CNEP e elas equivalem a R$ 1,706 bilhão, bem como há, em média, quase R$ 18 milhões de multas sancionadas mensalmente. Observou-se uma tendência de crescimento no número de multas de 2016 a 2023 e multas sancionadas por valores insignificantes como um real.

Originalidade: Embora a literatura prévia tenha gerado achados valiosos, permanece uma lacuna referente à análise das multas registradas no CNEP sob um nível de escrutínio mais rígido. Essa carência é direcionada pelo presente estudo.
Contribuições teóricas e práticas: Este estudo contribui ao oferecer evidências que promovam a transparência e o controle social, bem como de serem úteis à elaboração de políticas governamentais em relação ao combate à corrupção, particularmente em solo nacional. Adicionalmente, percebe-se que há poucos estudos empíricos que analisam as multas oriundas da LAC e as discutem a partir de diferentes perspectivas dos fins da pena.
Palavras-chave: Lei Anticorrupção, Penalidades, Corrupção.

Resumen

Objetivo de la investigación: Analizar la incidencia de sanciones impuestas a empresas que cometieron actos lesivos contra la administración pública según la Ley Anticorrupción (LAC) a partir del Registro Nacional de Empresas Sancionadas (CNEP).
Marco teórico: Las multas estipuladas en la LAC se analizan a la luz del objetivo de las sanciones, donde su imposición sería considerada una respuesta a actos lesivos, con el objetivo de compensar financieramente el daño causado por el infractor, prevenir la reincidencia del acto o desalentar la práctica de estos actos por parte de la sociedad.
Metodología: Los datos se obtuvieran del Registro Nacional de Empresas Sancionadas (CNEP) y se analizados mediante estadísticas descriptivas y pruebas de Mann-Whitney y Kruskall-Wallis.
Resultados: Hay 498 multas activas documentadas en el CNEP y equivalen a R$ 1,706 mil millones, con un promedio de casi R$ 18 millones en multas sancionadas mensualmente. Se observó una tendencia de crecimiento en el número de multas de 2016 a 2023, así como multas sancionadas por valores insignificantes, como un real.
Originalidad: Si bien la literatura previa ha generado hallazgos valiosos, aún existe un vacío en cuanto al análisis de las multas registradas en el CNEP bajo un nivel de escrutinio más riguroso. Este estudio aborda esa brecha.
Aportes teóricos y prácticos: Este estudio contribuye proporcionando evidencia capaz de promover la transparencia y el control social, además de ser útil para el desarrollo de políticas gubernamentales en relación con la lucha contra la corrupción, especialmente a nivel nacional. Además, se observa que hay pocos estudios empíricos que analizan las multas derivadas de la LAC y las discuten desde el objetivo de las sanciones.
Palabras clave: Ley Anticorrupción, Sanciones, Corrupción.

1 Introduction

Corruption occurs in multiple countries (Capasso et al., 2022; Guerrero-Dib et al., 2020). In Brazil, evidence supports that the country is considered corrupt (Crittenden et al., 2009; Pinho & Sacramento, 2018). Crittenden et al. (2009) investigated the corruption perception index among business students from several countries. They categorized Brazil as "corrupt" alongside China, Colombia, Greece, Hungary, South Korea, Mexico, Morocco, Senegal, Thailand, Tunisia, and Turkey. The good news for Brazil is that it is not the most corrupt, as there are still countries considered extremely corrupt, such as Bolivia and the Philippines (Crittenden et al., 2009). Corruption is difficult to define or measure due to its complex nature (Capasso et al., 2022; Halter et al., 2009; Federal Court of Auditors [TCU, in its Portuguese acronym], 2018). Oliveira and Moisés (2023) state that its concept involves multidimensional characteristics encompassing various behaviors. Although there is no internationally consensual definition (TCU, 2018), the term has presented negative connotations in any context. It is often associated with the public sector, being one of the most serious problems of democracies (Moisés, 2010), as well as representing one of the central points of research on obtaining personal advantages from interactions with public administration officials (Oliveira & Moisés, 2023).

Pinho and Sacramento (2018) indicate that corruption has been a constant in Brazilian history under the "logic of patrimonialism embedded in the State in symbiosis with the private sector" (p. 200). However, it has reached a new qualitative and quantitative level since the early 1990s, emphasizing the 2013 events, and is characterized as systemic and resilient.

One of the recent efforts to combat it in Brazil is based on the enactment of Law No. 12,846 of August 1, 2013, also known as the Anti-Corruption Law. It establishes the adoption of integrity programs to prevent and identify irregularities and apply administrative and civil penalties to companies that commit harmful acts to public administration. Additionally, it establishes, within the scope of the Federal Executive Branch, the National Registry of Punished Companies (CNEP in its Portuguese acronym), which gathers and discloses sanctions applied by entities of the executive, legislative, and judicial branches of all spheres of government. Decree No. 8,420/2015 was also approved and revoked by Decree No. 11,129/2022, which regulates the Anti-Corruption Law and determines administrative sanctions and legal referrals.

Brazilian state entities have enacted legal provisions similar to the Anti-Corruption Law (Silva & Brunozi, 2021, 2024). Silva and Brunozi (2021, 2024) state that these enactments were made for institutional legitimacy in response to the organizational field through mimetic isomorphism. This type of initiative – whether in the federal or state context – usually comes up against "existing institutional weaknesses" (Pinho & Sacramento, 2018, p. 205), such as in applying laws and means of transparency.

As a relatively new law, the Anti-Corruption Law has a literature that is still developing. Studies have sought to provoke critical reflections on the Anti-Corruption Law from a legal perspective (Martins, 2020; Oliveira & Neves, 2014). From an empirical perspective, it is possible to observe some studies (Castro et al., 2019; Silva & Brunozi, 2021, 2024). For example, Castro et al. (2019) examined the degree of adherence of publicly traded Brazilian companies to the criteria of integrity programs stipulated by the Anti-Corruption Law and their relationship with the implementation of internal controls. The results demonstrate that these programs adhere to the Anti-Corruption Law and that there is a positive relationship between the level of adherence and the implementation of internal controls. Silva and Brunozi (2021, 2024) analyzed the occurrence of mimetic isomorphism of compliance practices through the Anti-Corruption Law in Brazilian states, considering administrative accountability, public compliance, and the requirement for compliance in contracts with the private sector. They present evidence in favor of this occurrence, demonstrating the use of mimetic isomorphic mechanisms in the adherence to corruption mitigation laws based on the Anti-Corruption Law.

Although previous literature has generated valuable findings, there is still a gap regarding the analysis of penalties and, specifically, fines registered in the CNEP under a more rigorous level of scrutiny and from different perspectives. Fines, provided for in the Anti-Corruption Law as a form of penalty, can be analyzed from various perspectives regarding their purposes. These include their application as a response to harmful acts, as financial compensation for the harm caused by the offender, as a means to prevent the recurrence of such acts, or as a deterrent to similar behavior in society.

In this context, the objective of this study is to analyze the incidence of penalties applied to companies that committed harmful acts against the public administration based on the Anti-Corruption Law. Specifically, the study aims to explore the active fines recorded in the CNEP from 2016 to 2023, the available data period.

Research on corruption focuses mainly on its prevention (Ceschel et al., 2022). However, studies on penalties are relevant due to (i) their inhibiting, corrective, educational, and complementary effect on prevention, as individuals or companies may be less likely to commit harmful acts when they are aware of the applicable consequences and preventive measures may not be sufficient to inhibit the involvement of individuals or entities; (ii) accountability and reparation of damages, promoting a sense of justice and a possible reduction in the recurrence of the practice; (iii) promotion of public trust, as a means of signaling that institutions work and are committed to combating corrupt acts; and (iv) strengthening policies and legislation, since the application of penalties reinforces the implementation of public anti-corruption policies and their study allows us to identify flaws for legal improvement and/or in their application. Barrett et al. (2017), Chang et al. (2020), and Hu et al. (2024) empirically examined penalties in international contexts, but the topic has not yet been addressed in Brazil. The lack of research and the overlooked elements underscore the need for studies on penalties and, consequently, justify the present research.

This study contributes precisely by offering evidence that promotes transparency and social control. It is also helpful in elaborating and adjusting government policies regarding combating corruption, particularly in Brazil. Additionally, few empirical studies analyze fines arising from the Anti-Corruption Law and discuss them from different perspectives on the purposes of the penalty.

It is argued that the study is relevant because (i) corruption, in a broad sense, must continue to be debated and treated seriously, intending to eliminate it; (ii) the number of fines indicates the commitment – or lack thereof – on the part of companies and governments to fight corruption; (iii) a detailed examination of the magnitude of fines allows us to observe the seriousness of illegal acts committed against public administration; (iv) longitudinal analysis of fines makes it possible to perceive the direction that corporate corruption is taking; and (v) the creation of indicators involving the number and monetary values of fines can serve as additional support for shaping government decisions and policies aimed at combating corruption.

2 Rationale for the study

2.1 Penalties

The practice of corrupt acts against public administration is a problem in many nations, involving moral issues and high economic costs (Siddiquee, 2010). Strategies to combat it are discussed in several jurisdictions. According to Stapenhurst and Langseth (1997), they must address the meeting of opportunity and inclination. Opportunities need to be minimized through systemic reforms and inclination reduced with effective deterrence mechanisms, such as those covered in integrity programs that involve, in turn, prevention and penalties (Stapenhurst & Langseth, 1997).

Punishing as a corrective measure has been debated historically. The United Nations Convention against Corruption (United Nations, 2007) was approved in 2003 and considered the first and foremost international instrument to address corruption, prevention, punishment, and law enforcement measures, given the relevance of these joint actions to combat it. As Sandel (2009) states, Aristotle points out, “justice” is giving people what they deserve. Thus, companies that commit harmful acts should receive the punishment they deserve.

Prado (2004) defines punishment as the legal consequence of a crime. It involves the deprivation or restriction of legal assets imposed by competent entities. He considers it “the most important of the legal consequences of a crime” (p. 2). Several perspectives seek to justify penalties. Prado (2004) groups them into three categories: (i) absolute, (ii) relative, and (iii) unitary, eclectic, or mixed.

The absolute perspective of the purposes of punishment is based exclusively on the unlawful act to enforce its punishment, which is intended to be retributive. That is, “it meets the supreme requirement that the evil committed must require the infliction of a punishment proportionate to the gravity of the harm” (Bettiol, 1977, p. 121). From this perspective, punishment is reactionary because of the realization of the unlawful practice. From a retributive perspective, “the imposition of punishment has the exclusive task of achieving justice, and the perpetrator’s guilt should be compensated by imposing an evil proportional to the punishment” (Cordeiro, 2007, p. 119).

The relative perspective is based on the prevention of future illicit practices. Although there are different types of relative perspectives, the general idea is that punishment functions as "an instrument or means of preventing the commission of a crime; inhibiting, avoiding or impeding as much as possible the commission or recurrence of crimes" (Cordeiro, 2007, p. 124). One type of relative perspective is General Prevention, which seeks to prevent criminal practices by intimidating potential offenders (the general population) in a way that is sufficient to keep them from committing illegal acts.

General Prevention can be divided into two formats: (i) Negative General Prevention, when the punishment assumes an intimidating character, and (ii) Positive General Prevention, when the penalty has a retributive nature (Cordeiro, 2007). Also, from a relative perspective, there is Special Prevention, which is supported by the action taken on the offender to prevent the recurrence of the penalty due to the illicit practice. "While general prevention is aimed indistinctly at all individuals in society, the idea [sic] of special prevention refers to the offender [sic] himself" (Prado, 2004, p. 5). The third perspective is the unitary perspective, which is a conciliation between the absolute perspective (more or less accentuated retributive) and that of general and special prevention (Cordeiro, 2007; Prado, 2004). From this perspective, punishment's purpose has a dual role: justice and utility (Cordeiro, 2007). A penalty is applied to both the fair (repairing the damage) and valuable (serving as an intimidating message to potential offenders) offenders. As with other perspectives on the purposes of punishment, unitary punishments can take various forms, such as the additive union—where justice and utility are compatible but prioritize the former—and the unifying dialectic, which emphasizes the subsidiary protection of legal assets while rejecting retribution as the primary purpose of penalties (Cordeiro, 2007).

Empirical research on penalties implicitly addresses them, mainly from the relative perspective of the purposes of punishment, since they study them as a means of prevention (Barrett et al., 2017; Chang et al., 2020; Hu et al., 2024). Chang et al. (2020) analyzed how financial penalties impact strategies and the evolutionary processes to optimize them in the context of illegal pollution by Chinese energy companies. They conclude that penalties should be higher than the difference between the economic gain from non-compliance and the reputational benefit from compliance to effectively deter companies from committing illegal polluting activities.

Barrett et al. (2017) conducted a longitudinal study to analyze the impact of fine amounts on compliance with environmental laws among major U.S. facilities in Michigan. They conclude that fines have a decreasing deterrent effect. Thus, the findings suggest that punishment has a reactionary character, consistent with the absolute perspective of the ends of punishment, to the detriment of prevention, addressed in the relative perspective.

Hu et al. (2024) analyzed repeated environmental violations in the Chinese context. They found that regulations are positively associated with repeated ecological violations. The findings indicate that low monetary penalties hinder sustainable change in corporate behavior.

Despite their relevance, penalties for mitigating corrupt acts have been little analyzed academically. In Brazil, specifically, the Anti-Corruption Law establishes penalties for acts that harm public administration.

2.2 The Anti-Corruption Law

In Brazil, the debate on combating corruption intensified with the enactment of the Anti-Corruption Law in 2013. Before this law, Halter et al. (2009) observed that corruption in the private sector was often not dealt with appropriately. Silva (1999) cites cases where offenders were not tried, or punishments were ineffective.

The Anti-Corruption Law, in force since January 29, 2014 (Martins, 2020), establishes the objective liability of legal entities for acts against the public administration, whether national or foreign. Article 3 states that this liability does not exclude the individual liability of directors, administrators, or any natural person involved, who may also be punished.

This law was enacted at the federal level. By October 2023, 20 of the 27 Federative Units (UFs in its Portuguese acronym) had adopted similar measures used as mimetic isomorphic mechanisms in relation to the Union and among the subnational entities themselves (Silva & Brunozi, 2024). Acre, Amapá, Amazonas, Bahia, Piauí, Roraima, and Sergipe do not have such provisions.

Article 5 of the Anti-Corruption Law lists acts that harm the public administration, such as promising undue advantage to a public agent (item I), financing illegal acts (item II), and hindering investigations or inspections (item V). In addition, article 6 provides for administrative penalties for legal entities responsible for harmful acts, including fines (item I) and extraordinary publication of the conviction (item II).

These penalties are regulated by Decree No. 11,129/2022. Fines, in particular, are regulated by articles 20 to 27 of the decree. Article 20 determines that the basis for calculating the fine is the company's gross revenue in the last fiscal year before the institution of the administrative liability process (PAR in its Portuguese acronym). According to Article 21, if the company demonstrably did not receive revenue in the last fiscal year before the institution of the PAR, the most recent available gross revenue must be adopted as the basis for calculation.

Concerning the final amount of the fine, article 25 of the decree determines that the minimum amount (item I) will correspond to the greater of (i) the benefit obtained by the sanctioned company and (ii) one-tenth of a percent of the calculation basis or six thousand reais. The maximum amount (item II) will be the lesser of (i) three times the value of the benefit sought or obtained, whichever is greater; (ii) 20% of the gross revenue of the last fiscal year preceding the institution of the PAR, excluding sales taxes; or (iii) sixty million reais, subject to the impossibility of estimating the benefit obtained. The deadline for the sanctioned company's full payment of the fine is thirty days, according to Article 29 of the decree.

From an absolute perspective, the fines imposed by the Anti-Corruption Law repair the damage caused by the corrupt act. From a relativist perspective, this law would seek, through penalties, to prevent or avoid the recurrence of the illicit practice and to dissuade society from committing harmful acts. Finally, from a unitary, eclectic, or mixed perspective, the Anti-Corruption Law seeks to find a balance between repairing and preventing corrupt practices.

Article 22 of the Anti-Corruption Law creates, within the scope of the Federal Executive Branch, the CNEP. It contains data on the companies punished, including the name, National Registry of Legal Entities (CNPJ in its Portuguese acronym), the type of punishment, and the fine amount (when applied). Therefore, by creating the CNEP, the Anti-Corruption Law establishes a relativistic kind of punishment that seeks to prevent illicit action since companies, presumably, would not like to be listed on the CNEP and have their name and CNPJ associated with corrupt acts. This could harm the reputation of companies and make it difficult for them to access credit lines, suppliers, and customers who value reputable companies.

3 Methodology

The CNEP database, maintained by the Office of the Comptroller General of the Union (CGU, in its Portuguese acronym) (https://dados.gov.br/dados/conjuntos-dados/cnep), was used. The CNEP Data (.csv) and Data Dictionary (.pdf) files were downloaded from the Open Data Portal on 01/01/2024 and are updated until 12/30/2023. Although the Anti-Corruption Law was published in August 2013 and took effect on 01/29/2014, the most recent CNEP Dataset was created on 01/16/2017.

Preliminary analysis revealed that the oldest records of fines contained in the CNEP are from 2016. Thus, this study covers the period 2016–2023. According to the Data Dictionary, penalties are excluded from the CNEP after payment, following paragraph 5 of Article 22 of the Anti-Corruption Law. It should be noted that this study analyzes active fines documented in the CNEP. The lack of data before 2016, not due to legal exclusion, is a research limitation.

The CNEP data totals 872 observations, as shown in Table 1. Seven types of active penalties were in effect until the end of 2023, and the most representative were fines (57.1%) and extraordinary publications of the conviction decision (40.6%). They correspond to more than 97% of the sanctions when added together. This study focuses on fines, with their quantity and monetary value reflecting the severity of the unlawful acts committed.

Table 1 – Types of penalties and their frequencies

Type	**Quantity**	**Quantity (%)**
Fine	498	57.1
Extraordinary publication of the conviction	354	40.6
Suspension or prohibition of activities for a fixed period	10	1.1
Compulsory dissolution of the legal entity	6	0.7
Forfeiture of assets	2	0.2
Declaration of unsuitability for an indefinite period	1	0.1
Prohibition from receiving incentives, subsidies, grants, donations, or loans	1	0.1
Total	**872**	**100.0**

The fines were analyzed using descriptive statistics. In addition to the general analysis, they were examined by subsamples: (i) legal classification: individual (PF, in its Portuguese acronym) and legal entity (PJ, in its Portuguese acronym); (ii) year of the fine: from 2016 to 2023, based on the date the penalty began; (iii) period before and after the COVID-19 pandemic; (iv) state of the sanctioning body; and (v) type of harmful act committed that justifies the fine, based on article 5 of the Anti-Corruption Law.

As for the state of the sanctioning body, the information regarding the name of the sanctioning body that applied the fine was used to establish missing states in the database. This procedure made it possible to insert 156 states. It was performed for agencies whose names allowed the identification of the state, for example: General Comptroller's Office of the State of Mato Grosso, belonging to the state of Mato Grosso; Office of the Comptroller General of the Union, Secretariat of State for Justice and Citizenship of the Federal District and Ministry of Agriculture and Livestock, belonging to the Federal District State.

To analyze the type of harmful act committed, we used the data presented as "Legal Basis" in the database that, according to the Data Dictionary, presents the "legal device that justifies the sanction application". It was observed, however, that most of the fines in this variable indicate the administrative liability applied, which, when the type of penalty analyzed is fines, corresponds to the provisions of article 6, item I, of the Anti-Corruption Law. Four hundred sixty fines reference this legal provision in the "Legal Basis" variable. Of the 498 fines that make up the sample, only 78 discriminate against the type of harmful act committed that justifies the application of the penalty, according to Article 5 of the Anti-Corruption Law. Thus, the number of fines studied for the type of harmful act committed is lower than those used in the other analyses due to the restriction of available data.

In addition to the descriptive analyses, Mann-Whitney and Kruskall-Wallis tests were used with Dunn's calculation methodology and Bonferroni correction. These data were used to compare the median fine amounts across legal classifications, years of sanction, pre- and post-pandemic periods, and types of harmful acts. Due to the low number of observations, it was impossible to perform median tests by state. The statistical tests were performed using R software, version 4.3.2.

4 Results and analyses

Table 2 shows the general results regarding fines. There are 498 active fines totaling R$1,706 billion. Although the CNEP covers all Brazilian companies, including those operating internationally, this figure is still significant. It suggests that companies and governments still need to try to combat illegal practices. Dividing the total monetary value of fines by their quantity results in an average of R$3,426 million per fine. Given that the average fine amounts to millions of reais, it can be inferred that large companies are involved in illicit schemes. However, corruption must be eliminated regardless of the economic sector or size of the company. The minimum and maximum fine amounts were R$1 and R$384,298 million, respectively.

Table 2 – General analysis of fines

Item	**Values**
Quantity	498
Fines (R$ thousands)	1,706,298
Average (R$ thousands)	3,426
Standard Deviation (R$ thousands)	20,927
Minimum (R$)	1
Median (R$ thousands)	135
Maximum (R$ thousands)	384,298
Fines per Month (R$ thousands)	17,774
Fines per State (R$ thousands)	63,196

It is also possible to create other indicators based on the amounts of fines. For example, dividing R$1,706 billion by 96 months (the total number of months from 2016 to 2023) results in an average of R$17,774 million per month. On average, corruption has cost the business community almost R$18 million per month, which could have been

invested in integrity programs and training related to business ethics aimed at preventing it, in addition to serving other areas of companies that are more in need. Dividing R$1,706 billion by the total number of states (27) results in an average of R$63,196 million per state. On average, each state would be responsible for more than R$63 million in fines due to corruption. Table 3 shows the analysis of fines by legal classification sanctioned. Of the 498 fines, 475 (95.4%) were for legal entities and 19 (3.8%) for individuals. It should be noted that Article 3 of the Anti-Corruption Law determines the individual liability of directors or any natural person who was the author, co-author, or participant in the illicit practice. Therefore, individuals are also subject to sanctions. In addition to the fines imposed on legal entities and individuals, there are four cases (0.8%) where the legal classification is not specified and is reported as "no indication". However, in the company name field, it is evident that four foreign companies could have been categorized as legal entities. Nevertheless, they were kept separate to ensure a more specific result, allowing their data to be aggregated with legal entities' data if necessary.

Table 3 – Analysis of fines by legal classification

Legal Classification	**PJ**	**PF**	**No indication**
Quantity	475 (95.4%)	19 (3.8%)	4 (0.8%)
Fines (R$ thousands)	1,184,122 (69.4%)	3,235 (0.2%)	518,941 (30.4%)
Average (R$ thousands)	2,493	170	129,735
Standard Deviation (R$ thousands)	11,612	246	172,544
Minimum (R$)	1	6,000	1,488,000
Median (R$ thousands)	135	30	66,578
Maximum (R$ thousands)	96,171	768	384,298

Regarding fine values, the active amount for legal entities is R$1,184 billion (69.4%), while for individuals, it totals R$3,235 million (0.2%). Fines with an unspecified legal classification amount to R$518,941 million, representing 30.4% of the total fines. If classified as legal entities, they would account for R$1,703 billion, representing 99.8% of the fines. The average fine is R$2,493 million for legal entities, R$170,000 for individuals, and R$129,735 million for foreign companies. In terms of the most minor fine, a fine of R$1 is applied to legal entities, one of R$6 thousand to individuals, and one of R$1,488 million to foreign companies. Regarding the highest fine, it can be seen that for legal entities, it is R$96,171 million; for individuals, it is R$768 thousand; and for foreign companies, it is R$384,298 million.

Also, regarding the analysis by legal classification, the Mann-Whitney test was performed considering only the observations classified as individuals or legal entities. It was found that there was no statistically significant difference ($p>0.10$). This indicates that the median fine amounts for individuals and legal entities are similar. If the fine amount reflects the severity of the unlawful act or, at the very least, is positively correlated with it, this result suggests evidence that individuals and legal entities engage in illegal acts of comparable severity. This is an interesting finding because it appears to be, at first glance, counterintuitive since legal entities generally have more significant assets and payment capacities than individuals. Although legal entities indeed have higher total numbers and monetary values of fines than individuals, they also appear to have sufficiently lower numbers and values to prevent the medians from differing significantly. Table 4 shows the results regarding the analysis of fines by year of their sanctions. It can be seen that, except for 2017 and 2020, the number of active fines is increasing. This is natural as companies pay their fines and have their records removed from the CNEP. Thus, more significant amounts remain in more recent years. It can be seen that 2022 and 2023 account for over half of the fines. Although this is a natural movement, these amounts suggest that illicit practices are, at least, continuing. As discussed in subsection 2.3, anti-corruption strategies must be implemented urgently and effectively to reduce the number of fines. Furthermore, 11 records associated with 2016 were identified, one from January 27th (the oldest).

Table 4 – Analysis of fines by year of their sanctions

Year	2016	2017	2018	2019	2020	2021	2022	2023
Quantity	11 (2.2%)	5 (1.0%)	34 (6.8%)	50 (10.0%)	38 (7.6%)	104 (20.9%)	115 (23.1%)	141 (28.3%)
Fines (R$ thousand)	3,265 (0.2%)	2,183 (0.1%)	9,946 (0.6%)	11,132 (0.7%)	83,506 (4.9%)	734,023 (43.0%)	527,590 (30.9%)	334,652 (19.6%)
Average (R$ thousand)	297	437	293	223	2,198	7,058	4,588	2,373
Standard deviation (R$ thousand)	362	393	966	575	9,731	22,710	36,222	7,873
Minimum (R$)	5,974	22,192	159	1	3,601	1,408	195	339
Median (R$ thousand)	74	608	34	42	53	190	118	223
Maximum (R$ thousand)	907	911	5,614	3,706	60,000	96,171	384,298	73,155

Regarding the monetary value of fines, there is an increasing trend until 2021 and a decreasing trend in 2022 and 2023. The total monetary value of active fines is R$3,265 million (0.2%) for 2016. The year 2021 recorded the highest total monetary value of fines, amounting to R$734,023 million (43.0%). In the final year of analysis (2023), the total monetary value of fines amounts to R$334,652 million (19.6%). The average monetary value of fines is R$297 thousand for the first year of analysis (2016) and R$2,373 million for the last (2023). The highest average monetary value belongs to the year 2021, in which it reached R$7,058 million per fine. The most minor fine (R$1) was sanctioned in 2019, and the most significant (R$384,298 million) in 2022.

As for the Kruskal-Wallis test, it was found that there was at least one significant difference ($p<0.01$). To verify which median values were relevantly different, the Dunn test with Bonferroni correction was used for each pair of years (2016 and 2017, 2016 and 2018, 2016 and 2019, and so on). Most of the median values of the fines were not statistically different ($p>0.10$). However, some relevant differences were observed ($p<0.10$). The median value of fines in 2021 is statistically higher than in 2018 and 2019. Similarly, the median value in 2023 is statistically higher than in 2018 and 2019. Although more recent years are expected to have higher numbers and monetary values of fines, this is a worrying result because it suggests that the practice of illegal acts against the public administration may not be decreasing.

Another temporal analysis of fines focuses on the period before (from January 2016 to February 2020) and since the COVID-19 pandemic (from March 2020 onwards). When applying this filter, the results reported in Table 5 are obtained. There were 107 active fines before the start of the pandemic, and the total was R$27,316 million. Since the pandemic, 391 active fines have been identified, totaling R$1,679 billion. The average monetary value of fines for the period “before the pandemic” is R$255,000 (median of R$40,000), while for the period “after the pandemic”, it is R$4,294 million (median of R$165,000). The results from the COVID-19 pandemic are higher than those from the previous period analyzed and, therefore, suggest that inspections and fines against companies that committed acts that harm public administration continued to be carried out even in atypical times.

Table 5 – Analysis of fines by period: before and after the COVID-19 pandemic

Period	Before the pandemic	Since the pandemic
Quantity	107 (21.5%)	391 (78.5%)
Fines (R$ thousands)	27,316 (1.6%)	1,678,982 (98.4%)
Average (R$ thousands)	255	4,294
Standard Deviation (R$ thousands)	684	23,547
Minimum (R$)	1	195
Median (R$ thousands)	40	165
Maximum (R$ thousands)	5,614	384,298

The Mann-Whitney test was also used to compare the median monetary values of fines before and after the pandemic. The result indicated a statistically significant difference ($p<0.01$). This is evidence that active fines since the pandemic are higher than those in the pre-pandemic period. In line with previous results, there appears to be a continuation of illicit practices against public administration. For this reason, strategies to combat corruption must be effectively implemented so that future CNEP figures are more promising.

Subsequently, Table 6 shows the results of the fines analysis by state of the sanctioning body. Acre, Alagoas, Amapá, Bahia, Ceará, Goiás, Maranhão, Paraíba, Piauí, Rio Grande do Norte, Roraima, Sergipe and Tocantins have no active fines. Of these states, Acre, Amapá, Bahia, Piauí, Roraima, and Sergipe do not have provisions similar to the Anti-Corruption Law regarding legal entities' administrative and civil liability (Silva & Bruzoni, 2024). Furthermore, 186 fines do not have the indication of state, of which 80, totaling R$ 41,002 million, were sanctioned by Petróleo Brasileiro S.A. and 44, totaling R$ 45,200 million, by Empresa Brasileira de Correios e Telégrafos (data not tabulated). Petróleo Brasileiro S.A. is the agency with the most significant number of sanctioned fines.

Table 6 – Analysis of fines by state of the sanctioning agency

State[1]	**Quantity**	**Fines (R$ thousands)**	**Average (R$ thousands)**	**Standard Deviation (R$ thousands)**	**Minimum (R$)**	**Median (R$ thousands)**	**Maximum (R$ thousands)**
Federal District	78 (15.7%)	596,236 (34.9%)	7,644	44,038	2,167	231	384,298
Espírito Santo	74 (14.9%)	17,459 (1.0%)	236	646	1	21	4,165
São Paulo	53 (10.6%)	13,435 (0.8%)	253	372	6,000	90	2,023
Mato Grosso	42 (8.4%)	712,594 (41.8%)	16,967	33,248	1,760	1,588	96,171
Minas Gerais	27 (5.4%)	7,719 (0.5%)	286	614	6,000	32	3,000
Santa Catarina	12 (2.4%)	3,625 (0.2%)	302	894	6,000	27	3,135
Rio de Janeiro	8 (1.6%)	117,797 (6.9%)	14,725	22,470	6,000	4,534	60,000
Pernambuco	5 (1.0%)	9,105 (0.5%)	1,821	3,571	6,000	11	8,171
Rio Grande do Sul	4 (0.8%)	9,984 (0.6%)	2,496	3,116	711	1,770	6,444
Mato Grosso do Sul	2 (0.4%)	1,664 (0.1%)	832	1,164	9,102	832	1,655
Pará	2 (0.4%)	227 (0.0%)	113	37	87,468	113	139
Rondônia	2 (0.4%)	169 (0.0%)	84	51	48,012	84	121
Amazonas	2 (0.4%)	27 (0.0%)	14	9	7,581	14	20
Paraná	1 (0.2%)	6 (0.0%)	6	0	6,000	6	6
No indication	186 (37.3%)	216,251 (12.7%)	1,163	5,927	159	140	27,937

Note. [1]States without active fines were omitted from the table.

The states with the highest number of fines are the Federal District, Espírito Santo, São Paulo, and Mato Grosso. The Federal District, with the highest number of fines issued, includes sanctioning agencies belonging to the Federal Government, such as the Ministry of Agriculture, Livestock and Food Supply (sanctioning 27 active fines totaling R$48,085 million) and the CGU (sanctioning 23 active fines totaling R$23,139 million) (data not tabulated). These are the two leading sanctioning agencies regarding the number of active fines in the Federal District out of 14 agencies. Eight of these are ministries of the Federal Government. The Federal District is also the state with the agency that has issued the largest fine in financial terms, equivalent to R$384,298 million, with this agency being the CGU and the sanctioned entity being one of the foreign entities.

Espírito Santo is the state with the second-largest number of fines issued. There are 74 fines, 57 of which were issued by the state government. The City Hall of Colatina issued the most minor fine, R$1. It is the only active fine issued by this municipality. The average monetary value of fines issued by agencies in this state is R$236,000, with a standard deviation of R$646,000 and a maximum of R$4,165 million.

Mato Grosso is the fourth state in the number of fines issued. However, it is the first when considering fines' total and average monetary values. The General Comptroller's Office of the State of Mato Grosso (CGE-MT, in its Portuguese acronym) is the sanctioning body that has accumulated the most significant monetary balance of fines among all agencies, not limited to the State of Mato Grosso, R$712,581 million or 41.7% (data not tabulated). This State has the second highest monetary value of fines applied, R$96,171 million.

The State of Rio de Janeiro has the second highest average monetary value of fines applied, R$14,725 million. This State is home to the City of Rio de Janeiro, which has sanctioned two fines with an accumulated balance of R$98,545 million. This municipal entity is the sanctioning body with the second-largest monetary balance in fines among all agencies. The State of Paraná (a fine of R$6 thousand) has the lowest number and total monetary value of fines, not including those States with zero (not listed). Mato Grosso do Sul, Pará, Rondônia, and Amazonas each have two active fines.

Based on Article 5 of the Anti-Corruption Law, the last analysis refers to the type of harmful act committed that gave rise to the fine and is reported in Table 7. It should be noted that, for this particular analysis, more than one legal basis may have supported the same fine, and there are fines whose harmful act committed was not discriminated against in the database. Therefore, the quantity and monetary value presented in the table differ from those indicated in the previous analyses.

In all, 24 fines and a total of R$ 176,729 million were based, partially or entirely, on proof of the practice of promising, offering, or giving undue benefits to public agents or third parties, whether directly or indirectly (item I). This is the most frequent harmful act and accumulates the highest monetary value among the active fines that indicate the harmful act committed. The use of intermediaries by individuals or legal entities to conceal or disguise their actual interests or the identity of the beneficiaries of the actions taken (item III) was the second most frequent harmful act; it was observed in 14 fines, equivalent to R$102,880 million. The act of hindering the investigation or inspection of public agencies, entities, or agents (item V) motivated 12 fines, representing R$50,909 million.

Item IV refers to bids and contracts. In the case of item "a" of this item, six fines were recorded, with a total of R$91,809 million. Six fines were also recorded for item "b", equivalent to R$73,463 million. Moreover, for item "d", ten fines totaling R$9,823 million. Finally, financing, funding, sponsorship, or any subsidy for the practice of illegal acts (item II) was indicated as the cause of six fines that, together, amount to R$63,437 million.

Table 7 – Analysis of fines by type of harmful act provided for in Article 5 of the Anti-Corruption Law

Act	**Legal basis**	**Quantity**	**Fines (R$ thousand)**
Promising, offering, or giving, directly or indirectly, an undue advantage to a public agent or a third party associated with them.	Subparagraph I	24	176,729
Financing, paying for, sponsoring, or subsidizing the practice of illegal acts.	Subparagraph II	6	63,437
Using an intermediary individual or legal entity to conceal or disguise real interests or the identity of the beneficiaries of the acts performed.	Subparagraph III	14	102,880
Concerning bids and contracts:			
(i) Frustrating or defrauding, through collusion, combination, or any other expedient, the competitive nature of a bid.	Subparagraph IV, item “a”	6	91,809
(ii) Preventing, disrupting, or defrauding the execution of any act related to a bid.	Subparagraph IV, item “b”	6	73,463
(iii) Defrauding a public bid or the resulting contract.	Subparagraph IV, item “d”	10	9,823
Hindering the investigative or monitoring activities of public bodies, entities, or agents or interfering in their operations.	Subparagraph V	12	50,909
Total		**78**	**569,050**

The Kruskal-Wallis test indicated at least one significant difference ($p<0.05$) between the median values of the fines for the seven groups of harmful acts considered to be represented by their clauses and items. The Dunn test with Bonferroni correction was performed to identify the significant differences specifically for each pair of harmful acts under comparison. It can be seen that most of the differences between the median values are not statistically significant ($p>0.10$). However, it can be seen that the median value of the fine for the harmful act listed in item “b” of item IV is statistically lower than that for the harmful acts listed in items I (I>IV-b*) and II (II>IV-b*). This means that, in general, the harmful acts listed in items I and II result in higher fines than the act listed in item “b” of item IV. It should be noted that the number of observations in this analysis is relatively low, and the test results should be viewed with caution.

5 Discussion and conclusions

This study analyzed the incidence of penalties applied to companies that committed harmful acts against the public administration based on the Anti-Corruption Law. The period 2016–2023 was studied, and 498 active fines were included, representing 57.1% of all sanctions contained in the CNEP.

The main findings are as follows: (i) the 498 active fines total R$1,706 billion, with a monthly average of nearly R$18 million in sanctioned fines; (ii) legal entities account for 475 fines, amounting to R$1,184 billion (69.4%); (iii) the number of active fines increased, with more than 50% issued in 2022 and 2023, while their monetary value rose from 2016 to 2021 and declined in 2022 and 2023; (iv) fines issued during and after the pandemic exceeded those from the pre-pandemic period, suggesting a need for sustained oversight; (v) the Federal District leads in the number of fines, but Mato Grosso records the highest total and average monetary values; (vi) the most common harmful act is that specified in article 5, item I, of the Anti-Corruption Law; and (vii) median tests revealed significant differences in fine values across the perspectives analyzed.

Based on these findings, some implications can be drawn. First, Brazil still has a significant path towards combating corruption in the private business sector. The total balance of active fines indicates that there are still conduct problems in companies. Even so, this research is not intended to offer discouragement. On the contrary, it

seeks to be a tool for social control and provides evidence that can support decisions and shape policies and regulations to curb corruption.

Second, although there is a tendency for fines to increase over time, their effectiveness as a means of deterrence is questionable, especially in cases involving low amounts, such as one real. No penalties other than fines were analyzed. However, fines of these amounts generally do not provide financial compensation for the damage caused. The highest fine, R$384,298 million, was applied to a foreign company. Even for a large Brazilian company, it is questionable whether this amount is sufficient to discourage the practice of harmful acts. Studies (Chang et al., 2020; Barrett et al., 2017; Hu et al., 2024) suggest evaluating the fines amounts to ensure their desired impact. However, since the CNEP does not provide total fines, only those that remain active, caution is needed when interpreting these trends, as the data are limited.

Third, although the fine amounts in some cases are questionable for compensating the damage, they may be adequate in others. Halter et al. (2009) point out that business leaders only implemented good practices when they understood the importance of transparency and integrity. Therefore, the aim is to convey to business managers the need to conduct business responsibly and ethically.

Fourth, the analysis by state shows that illicit practices occur in several regions of Brazil, indicating that corruption is not specific to a particular location. Governments need to continue working to monitor and sanction legal entities and individuals violating the Anti-Corruption Law. However, some states, such as the Federal District and Espírito Santo, have higher fines, which may reflect the more extraordinary occurrence of harmful practices and the different application of anti-corruption laws (Pinho & Sacramento, 2018). According to Silva and Brunozi (2021, 2024), there is a mimetic isomorphism in the adherence to these laws in Brazilian states. Thus, it is possible that accountability has not been applied due to the lack of an administrative structure for inspection and surveillance, arising from various motivations, including lack of resources and interest. Future research can investigate these variables.

Fifth, most of the median values of the harmful acts did not show statistical differences, indicating similarity in the severity of the unlawful acts. This highlights the relevance of educational programs for public servants and collaboration to detect improper practices. In addition, it is essential to analyze the CNEP data exclusion policy since historical data, including inactive fines (resulting from payment of the fine), are relevant for studies on the effectiveness of penalties. From a relative and unitary perspective, penalties play a crucial role in preventing undesirable practices, with the financial value of fines serving as an important instrument for achieving the objectives of the imposed penalty (Chang et al., 2020; Barrett et al., 2017; Hu et al., 2024). Thus, historical data are essential for studying the achievement of the objective of the penalties applied. Maintaining historical data is essential as evidence of the application of the Anti-Corruption Law and efforts to break the “vicious circle of corruption in Brazil,” in a context that indicates institutional weaknesses in the application of laws and in the transparency of actions (Pinho & Sacramento, 2018). Shedding light on the problems of the CNEP is one contribution of this study.

Research limitations include missing data, especially regarding the type of harmful act committed and fines excluded from the CNEP due to their payment. Despite this limitation, conducting this study is important for it indicates progress that can be made in making data available. For example, it is necessary to analyze whether penalties’ educational and deterrent effects are not reduced by excluding fines from the CNEP. In addition, it is possible to observe the trend of fines applied even with missing data.

Another limitation is the exclusive study of fines as a proxy for penalties to address harmful acts against the public administration. It is not possible to state that all harmful acts committed were identified by the competent authorities and punished by the Anti-Corruption Law, nor is it possible to state that all harmful acts identified by these authorities were punished. It is possible that there was variability in the Anti-Corruption Law enforcement level during the period analyzed. Consequently, the analysis limits the extraction of conclusions based on the data available in the CNEP.

The information available in the CNEP database is also limited. It does not include other variables that could have been used as filters to generate supplementary evidence, such as the sector and size of the company. As a warning, it is recommended that the data be interpreted cautiously and responsibly since some analyses and tests are based on a few observations, and their results could vary significantly with new additions or exclusions of observations.

The scarce literature on penalties, specifically fines, is a final limitation to consider. Few empirical studies have focused on this phenomenon, which limits the discussion of the findings, even though fines denote the seriousness of the illicit acts and constitute a relevant research topic.

Future research can qualitatively investigate the perception of managers of companies associated with corruption to identify negative impacts on companies. Indicators should also be created to assess the financial impacts of fines, mainly on micro and small companies. The development of studies that point out effective practices in fined companies in order to avoid the recurrence of fines is also encouraged (practices based on the relative perspective of Special Prevention), as well as the analysis of the recurrence of fines based on data available in the CNEP since it discriminates the CNPJs and names of the companies fined. Finally, examining penalties in conjunction with other data, such as bidding processes, bank orders, management units or general services administration units, population, disreputable companies, leniency agreements, and dismissed employees, is relevant.

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