
Analysis of the compliance of the transparency Website Portals of the City Councils of the Municipalities with More than 10 thousand inhabitants of Rio Grande do Sul

Análise das conformidades dos Portais de Transparência das Câmaras de Vereadores dos Municípios com mais de 10 mil habitantes do Rio Grande Do Sul

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Abstract: The general objective of the present study was to demonstrate the degree of compliance of the institutional websites of the bodies of the Legislative powers of the municipalities of Rio Grande do Sul with more than 10 thousand inhabitants, with the Federal Law 12.527/2011. The research comprised the time range of analysis from 2013 to 2018, with a sample of 167 municipalities. The article was classified as a descriptive, observational research, with a qualitative approach, with data collected from the TCE RS website. Transparency levels were rated as “very high”, “high”, “fair”, “low” and “very low”, based on a rating scale. It was possible to conclude that after the enactment of law 12.527 / 11, the city councils of city councilors in the cities of the state of Rio Grande do Sul with more than 10,000 inhabitants, in general, have been evolving positively with regard to compliance with the law on access to information. It is also concluded that of the total sample, 13.7% of the federated entities are classified as municipalities with high or very high level of compliance with the transparency law, the remaining 86.3% are classified as legislative in municipalities of reasonable, low or very low level of LAI compliance. Likewise, it is concluded that the municipality with the most transparent Legislative Branch in the sample studied is Bento Gonçalves and the Legislative Branch that has the lowest level of transparency is the city of Planalto.

Keywords: Transparency; Town hall; Control.

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Resumo: O objetivo geral do presente estudo é demonstrar o grau de conformidade, dos sites institucionais dos órgãos dos poderes legislativos dos municípios do Rio Grande do Sul com mais de 10 mil habitantes, com a Lei Federal 12.527/2011. A pesquisa compreendeu a faixa temporal de análise de 2013 a 2018, com uma amostra de 167 municípios. O artigo classificou-se como uma pesquisa descritiva, observacional, de abordagem qualitativa tendo os dados coletados junto ao site do TCE RS. Os níveis de transparência foram classificados em “muito alto”, “alto”, “razoável”, “baixo” e “muito baixo”, baseados em uma escala de classificação. Foi possível concluir que após a promulgação da Lei 12.527/11, as câmaras municipais de vereadores dos municípios do estado do Rio Grande do Sul com mais de 10.000 habitantes, em geral, vêm evoluindo no que se refere ao cumprimento da Lei de Acesso à Informação. Também se conclui que do total da amostra, 13,7% dos entes federados classificam-se como municípios de alto ou muito alto nível de cumprimento da Lei de transparência, os 86,3% restantes, classificam-se como legislativos de municípios de nível razoável, baixo ou muito baixo de cumprimento da Lei de Acesso à Informação. Da mesma forma, conclui-se que o município com o Poder Legislativo mais transparente da amostra estuda é Bento Gonçalves e o Poder Legislativo que possui o menor nível de transparência é o da cidade de Planalto.

Palavras-chave: Transparência; Câmara Municipal; Controle.

1. Introduction

Historically, democracy, as a form of government, is minimally based on the participation of citizens in the public sphere. According to Silva (2019), transparency in the management of public resources is a necessary condition, even if it is not sufficient, for society to be informed of the actions of government officials.

Platt Neto et al. (2007, p.75) points out that “in Brazil, transparency is considered a principle of responsible fiscal management that derives from the constitutional principle of advertising”. For Cruz et al. (2012), when it comes to public resources, the transparency of information regarding these resources, with a view to curbing corruption practices, should represent all public actions developed by public managers, allowing citizens access, as well as understanding about what they do as an accountability of the power of representation that was conferred on these public managers.

Information under the custody of the State is, as a rule, public, and access to it should be restricted only in specific cases. This means that the information produced, stored, organized, and managed by the State on behalf of society is a public good (CGU, 2018). The right to information gains a considerable emphasis with the promulgation of Law 12.527, on November 18, 2011 (Brazil, 2011), which provides for the procedures to

be observed by the Union, States, Federal District and Municipalities, in order to guarantee access to information provided for in our Federal Constitution.

Consequently, the demand for information has increased by citizens who have realized that in this way it is possible to follow the actions practiced by government officials. Such interest has been triggered together with the demand for efficient and transparent public administration. Society wants to know what is being done, how revenues are being spent, and how it is addressing ways to improve public interests that directly and indirectly affect the lives of all (Newbold, 2015).

When public information is provided to society “the State allows a scrutiny of the premises adopted for the elaboration and implementation of the Public Policy analyzed at that time, something unthinkable in societies in which information asymmetry is the rule, and not the exception, as is intended in Brazilian society” (Grumman, 2012, p.99). From the moment the citizen has knowledge of the information, he will have more security to elect his representatives.

In this context, the disclosure of acts practiced by public managers is mandatory in order to provide transparency to the Brazilian State, which is an essential requirement for democracy. According to Tobias (2012) without information, citizens cannot fully exercise political participation or protect their rights. He also points out that as access is established as a rule, this represents a regulatory framework for transparency in Brazil.

In this sense, the approval of Federal Law 12.527/2011 regulates the right to free access to information, solidifying the democratic regime of law in the country, expanding citizen participation, and strengthening the instruments of control of Public Management. Therefore, it is up to the public administrator to inform, with transparency, how he has applied the resources and what their purpose is. This information should be provided by the Legislative Power, representative of the people, which is assisted by the Courts of Auditors executing the activities of external management control in order to guarantee the quality of the information disclosed by municipal managers (Brazil, 1988).

All this reform in the right of access to information has become a challenge for Brazilian public administration. Thus, it is important to study the municipalities within the same reality, so that a more homogeneous analysis can be carried out and more practical results obtained (Sanchez, Aceituno; Dominguez, 2012).

Between July and November 2018, the Federal Comptroller General's Office carried out an evaluation: Brazil Transparent Scale that evaluates the degree of

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compliance with the provisions of the Access to Information Law. All States, Capitals and Municipalities with more than 50 thousand inhabitants were evaluated and Rio Grande do Sul was ranked 6th in the ranking (CGU, 2018).

The study conducted by Andrade (2014) that investigated the transparency of the Municipal Councils of the largest Brazilian municipalities in the light of the Access to Information Law, revealed that most of them partially meet the indicators of instruments of transparency of Public Information, and of 120 website portals analyzed only 5,26% configure high capacity for transparency of public information.

Silva (2017) when studying the level of active and passive transparency of the Executive Power of the State of Pernambuco concludes that there is still a need on the part of the Executive Power bodies of the State of Pernambuco to disclose the information required by the Access to Information Law, with regard to active transparency, as well as compliance with the deadlines required by the same Law, when referring to passive transparency.

Since the obligation of transparency regulated by Brazilian legislation, several works have dedicated themselves to using the text of the Law as an analytical category to map transparency in Brazilian municipalities. The work of Gama (2015), for example, analyzes the website portals of the municipalities of the State of Pará divided by mesoregions based on the Fiscal Responsibility Law, the Transparency Law and Access to Information Law, in addition to guidelines of “good practices” considering the context of broadband internet technological infrastructures deployed in the interior of the Amazon.

Another work that was based on Brazilian laws, was the research of Jacques et al. (2013) who analyzed the transparency website portals in the municipalities of Rio Grande do Sul with more than one hundred thousand inhabitants, in order to map the level of transparency of these cities. The authors concluded that only the municipalities of Porto Alegre, Canoas, Novo Hamburgo and Passo Fundo obtained more than 70% of the score in the index and only Santa Maria, Pelotas and Caxias do Sul obtained a little more than half of the score.

Practically all the works listed above have in common the concern with public participation and transparency. In this sense, this research cannot be considered new in the literature since there is a series of works on transparency. Therefore, it aims to present a proposal that contemplates studies on public sector areas in the Legislative Powers,

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advancing in relation to the others, since there are no studies on meeting the obligations determined by the Access to Information Law in this sphere, and in municipalities only in the State of Rio Grande do Sul.

Almost all national studies have as sample municipalities over 50.000 inhabitants and cover Executive Power bodies at the Federal level or report to a specific body of education or health for example, so it is focused on the Legislative Power of municipalities with more than 10 thousand inhabitants of the State of Rio Grande do Sul. On the other hand, the study will not cover municipalities with less than 10.000 inhabitants due to the fact that Law 12.527/11 has particularities regarding the mandatory disclosure of some information of municipalities with fewer inhabitants, which would compromise the result of the research. Another reason arises from the concern to highlight the importance of municipal legislative powers in the Brazilian political-administrative organization and likewise the scarcity of studies in this area, although the Access to Information Law is from 2011 and has been strongly demanded by the Courts of Auditors.

This research can serve as an analysis tool for other research, as the results present the possibility of subsidizing the entities of the federation with information and suggestions aimed at improving the transparency of information and meeting the interests of citizens, who are increasingly seeking information regarding public revenues and expenditures, basic factors for meeting the interests of the community. Likewise, it can also be a shortcut to improving the management and transparency of information in any public area.

Given the above, and the relevance given to government transparency, legitimacy and control of public spending, it is considered important to study the compliance of the information disclosed within the Municipal Councils of municipalities with more than 10 thousand inhabitants of the State of Rio Grande do Sul in the light of the Access to Information Law, bringing as a problem the following question: Are the Municipal Councils of municipalities of Rio Grande do Sul with more than 10 thousand inhabitants in accordance with the provisions of the Access to Information Law regarding the disclosure of mandatory information?

In the search for answers, the general objective of this study seeks to evaluate the compliance of the information disclosed by the Municipal Council of the municipalities of Rio Grande do Sul with more than 10 thousand inhabitants, according to the mandatory precepts recommended by the access to Information Law (Federal Law 12,527/2011).

2. Theoretical Referential

2.1 Control of Public Administration.

The State and Municipal Courts of Auditors are responsible for the supervision of municipal and state public management, in order to meet the expectations of society so that it can exercise social control. Social control has gradually increased over public accounts and along with it has also increased the search of public managers to promote greater transparency of revenues and expenditures, in order to preserve access to information (TCE, 2017).

The Federal Constitution (Brazil, 1988) provides that the oversight will be exercised by the Legislative Power through external control, and by the internal control systems of the Executive Power being exercised with the help of the Courts of Auditors. The constitutional text adds that external control will be exercised with the help of the Courts of Auditors. Decree Law n° 200/67 art. 6° established control as one of the fundamental principles of public administration and determined that control of the activities of the Federal Administration be exercised at all levels and in all bodies.

According to Castro (2011), the word control has its origin in latin and designated the relationship of taxpayers with the tax collector. The term can mean domination/hierarchy, direction/command, limitation/prohibition, surveillance, verification, registration, and historically has always been linked to finance.

For Meirelles (2006) control is the faculty of surveillance, correction and guidance that a Power, Organization or Authority exercises over the conduct of the other. For Bonatto (2007) control represents a set of legal and administrative mechanisms through which the power of supervision is exercised.

The institutional controls of public entities in democratic societies constitute a means of effecting accountability and political accountability of the governor, which the literature calls accountability (Arantes, 2010). These managers then have the duty to legally carry out this control as well as to be accountable to the society in addition to carrying out a good management of the financial resources entrusted to them. One of the ways to hold society accountable is to open up, to make public information that is under the guard of the State, that would be called: transparency.

2.2 Public Transparency.

Over the years and the need to build a true democracy, society has demanded ways of access to transparent information and the promotion of democratic participation of the population in public acts and policies. Transparency in public management is increasingly demanded by the population with direct relation to improving the quality of the expenditure of resources earned by society. It aims to curb missteps by public managers, having been adopted in several countries as an instrument for validating democracy and inducing mechanisms for public managers to act responsibly (CGU, 2018).

Defenders of democracy agree that a transparent State is one in which State agents must be guided by the principles of honesty and publicity, must be subject to clear rules, laws established in advance and open to public scrutiny, allowing greater control of government actions (Hood, 2006).

The so-called public resources, financial, human or of another nature, must be reverted to the implementation of public policies that meet the needs of citizens. This is in accordance with the provisions of Article 37 of the Federal Constitution of the Republic of 1988, emphasizing that the Public Administration must meet the following principles: legality, impersonality, morality, publicity and efficiency (Rausch; Soares, 2010).

In short, information must be available at any time, and a transparent government is not limited to providing information related to its management. This is because it is also the role of a transparent government to make available management information prior to its own, so that interested parties have the possibility of drawing a parallel that allows them to follow the evolution of the public machine (Santos, 2017).

A mechanism of public transparency is the Fiscal Responsibility Law nº 101/200 which represented a historic milestone for the country's public finances by establishing a set of standards (and sanctions) aimed at promoting responsibility in fiscal management, the balance of public accounts and public transparency. According to Melo (2019) regarding this last aspect, the Fiscal Responsibility Law has become a great influence on the Access to Information Law by emphasizing the wide dissemination (mainly in electronic form) of public administration documents (complete and simplified) containing: plans, budgets and Budget Guidelines Laws (LDO); rendering of accounts and respective prior opinion; and budget execution and fiscal management reports.

2.2.1 Main laws that contributed to the elaboration of Access to Information Law.

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Brazil has legislation that establishes a set of devices that regulate mandatory aspects regarding the disclosure of information by public agencies. In this context, the supervision of resources is provided, initially, in the Federal Constitution itself (Brazil, 1988) and then, the instrumentation of this process, took place from the accounting perspective, from Law 4320/64 that emerged as a standardization of the preparation and control of budgets and balance sheets of the Union, States, Municipalities and Federal District. (Silva, 2014).

In addition, Brazil also created the Fiscal Responsibility Law, complementary Law 101/2000, which highlights in its Article 56°, as attributions to the Courts of Auditors, the duty to receive accountability from the Executive Power, and in Article 48, includes accountability as one of the instruments of transparency in public management.

According to Melo (2019), this law consolidated, at first, the need to comply with what was already provided for in the Federal Constitution, which was accountability to society, public administration bodies, as well as the obligation to observe the principle of publicity and the others.

In 2009, the Fiscal Responsibility Law was added by the “Transparency Law” (Complementary Law nº 131, of May 27, 2009), which established the detailed (and real-time) availability of information on the PA's budget and financial executions, which was achieved with the creation of electronic transparency websites or “transparency website portals” (Brazil, 2009). This last law and the others mentioned above constitute the main Brazilian legislation that contributed to the elaboration of the Access to Information Law.

The Federal Constitution (Brazil,1988) in Article 5, XXXII, defines the right of citizens to have access to information from public agencies. The Fiscal Responsibility Law, on the other hand, came to charge accountability more effectively and highlight the importance of transparency in fiscal management by government officials.

In November 2011, Law 12.527 (Brazil, 2011) was promulgated, which aims to bring the relationship between the public manager and the citizen closer, concreting Brazilian democracy. Its main pillar is the optimization of government activities having been edited with the intention of defining greater density at the principle of transparency.

According to Melo (2019), Law nº 12.527/2011 and LC nº 131/2009 complement each other and both require that public information be made available electronically. With the exception of municipalities with less than 10 thousand inhabitants, and only with

regard to the requirements contained in the Access to Information Law, all entities must use the internet to comply with these standards.

The regulation of access to information in Brazil, through the Access to Information Law, represents the reaffirmation of the practice of transparency as a key component to the credibility and effectiveness of State actions before civil society (Melo, 2019).

Guaranteeing all citizens access to public information is the main objective of the Access to Information Law. The law establishes the obligation for public bodies and entities to disclose, regardless of request, information of general or collective interest, guaranteeing the confidentiality provided for in the legal text. Likewise, it obliges all public bodies to create a citizen information service that establishes the provision of data free of charge.

In short, there are several benefits introduced by the new rule that, as noted, will affect the whole society, delaying in time until a new conception of State and popular sovereignty is created through the transmutation of the legal text into routine practice in public actions. Scholtes (2012) points out that the transparency of public administration acts is related to sociopolitical elements, planning rules, budget execution, organizational capacity, quantitative and robustness of information that must have synchronous accessibility and absence of cognitive barriers to ordinary citizens.

3. Methodological Procedures

The study was developed based on the three stages of the research process suggested by Hair (2009) which are: formulation, execution, and analysis. The first phase characterized the definition of the problem and objectives, presentation of the justification and theoretical framework. The execution phase covered the research method, target population, definition of sample to be investigated and collection procedures. The third and final stage included the analysis and discussion of the results in order to meet the determined objectives and the final conclusions.

The study was carried out during the period of 2019 and 2020, comprising analysis data from the years 2013 to 2018, using the qualitative approach, because, even using numerical data and indicators, the research approach is predominantly qualitative. The method was classified as observational and as for the levels of research, as descriptive

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research because its primary objective was to describe the characteristics of a given population.

The sample selection, which served for the analysis of the present study, was based on a population of 497 municipalities that constitute the State of Rio Grande do Sul. The population configuration was obtained by consulting the 2018 Demographic Census of the Brazilian Institute of Geography and Statistics (IBGE).

Considering this population, the study is limited only to the Legislative Powers of the Federated States of Rio Grande do Sul with more than 10 thousand inhabitants, which makes a total sample of 167 municipalities. The study covers only the Legislative Powers of the State due to the lack of research in these specific bodies and the elementary functions that this power exercises before society.

With regard to bibliographic research, sources of information were used, such as: monographs, dissertations, national and international articles, newspapers, publications, legislation, documents available on the internet such as: theses, dissertations, portals of journals such as Capes, Google Scholar and reference books on the subject, aiming to support the research developed.

Quantitative data were collected on the website of the Court of Auditors of the State of Rio Grande do Sul using the items formulated based on the determinations contained in the Access to information Law, provided by the TCE Rs. These items are listed in Table 01.

An evaluation of the information released by the Legislative Powers of the municipalities of Rio Grande do Sul was carried out based on the 2018 data collected on the website of the Court of Auditors of the aforementioned state. Similarly, for the evolutionary analysis of the publication of reports, data from the years 2017, 2016, 2015, 2014 and 2013 were also collected on the TCE RS website, totaling a period of 06 years of study.

Table 01: List of the 16 items and their sub-items analyzed according to the Access to Information Law provided by the TCE RS

Item	Yes	No
1 Request for information via the internet		
2 Report for Information Request		

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3 Expense record		
4 Information about tenders and their notices and results		
5 Information on concluded contracts		
6 Administration of Public Property - Real Estate		
7 Administration of Public Property - Vehicles		
8 Human Resources		
9 Daily rate		
10 Most Frequently Asked Questions and Answers		
11 Research tools		
12 Communication channel with the citizen		
13 Measures to ensure care for users with special needs		
14 Local normative instrument regulating the Access to Information Law		
15 Collective Interest Activity Service		
16 Act appraising the mayor's accounts and the content of the judgment		
17 Financial statements		

Source: TCE.

As a way to better analyze the results and classify the legislative powers of each municipality according to the level of compliance with the legislation, the form of summation of the percentages of the six years was adopted (2013, 2014, 2015, 2016, 2017 and 2018) and the subsequent classification of these into framing bands.

For this work, the percentages of compliance with the Access to Information Law were added year by year between the period 2013 to 2018, making a total that was used to perform the classification scale of compliance level of Law 12.527/11. This sum is represented in Equation 1.

Equation 01: Compliance index Access to Information Law

$$ICLAI: \sum \text{ of the percentages obtained in each year of the survey}$$

Source: the author.

Where \sum is equal to the sum of the percentages of compliance with the Access to Information Law in each year of the survey by the City Councils. ICLAI is the index of compliance with the Access to information Law.

For the construction of this classification, the Likert scale was used as a basis, which consists of taking a construct and developing a set of statements related to its definition. This scale originally proposed by him makes it clear that it focused on the use of five points.

Regarding the classification by COREDE, this is a forum for discussion and decision about policies and actions aimed at regional development. They were created by Law n° 10.283 of October 17, 1994 and regulated by Decree n° 35.764 of December 1994, with the objectives of promoting harmonious and sustainable regional development; the integration of resources and government actions in the region; improving the quality of life of the population; the equitable distribution of wealth produced; stimulating the permanence of man in his region and the preservation and recovery of the environment.

The COREDE RS is separated into 9 distinct functional regions: functional region 1 covering the COREDE Center-south, Metropolitano Delta do Jacuí, Paranhana Encosta da Serra, Vale do Caí and Vale do Rio dos Sinos; functional region 2 covering the COREDE Vale do Rio Pardo and Vale do Taquari; functional region 3 covering the COREDE Campos de Cima da Serra, Hortênsias and Serra; functional region 4 covering the COREDE Litoral; functional region 5 covering the COREDE South; functional region 6 covering the COREDE Campanha and Fronteira Oeste; functional region 7 covering the COREDE Celeiro, Fronteira Noroeste, Missões and Noroeste Colonial; functional region 8 covering the COREDE Alto Jacuí, Central, Jacuí Centro and Vale do Jaguari and functional region 9 covering the COREDE Alto da Serra do Botucaraí, Médio Alto Uruguai, Northeast, North, Produção and Rio da Várzea.

4. Analysis and discussion of results

This section presents the results and analysis of empirical research that to clearly answer the objectives was divided into four parts. The data were analyzed in order to present a diagnosis of the compliance of the information published by the Legislative Powers according to Law 12.527/11 (Access to Information Law) of municipalities with more than 10 thousand inhabitants of Rio Grande do Sul.

4.1 General analysis of municipalities in accordance with Law 12.527/11. This topic presents the general placement position after the sum of percentages of annual compliance of each municipality studied, allowing a clear visualization and classification

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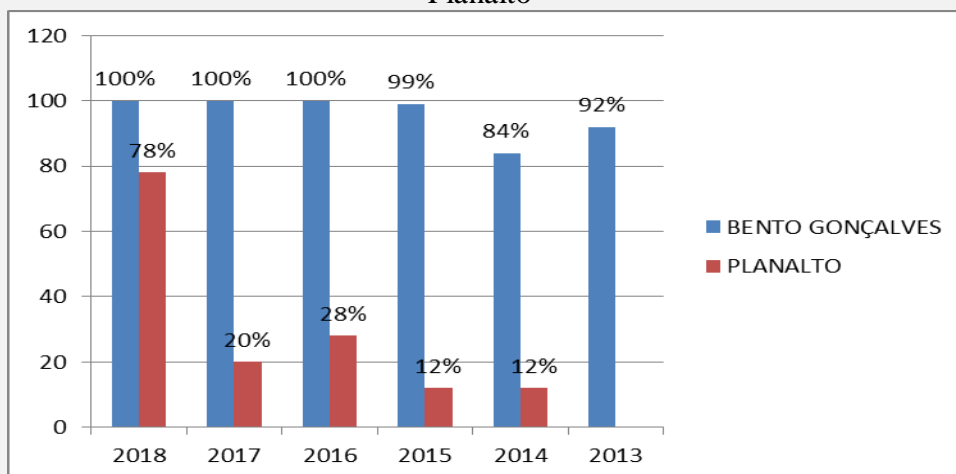
from the municipality that most complies with the law under study, to the one that most disagrees with it. The relation to the levels of transparency restricted to legal requirements illustrates the situation of the municipalities surveyed in terms of the effectiveness of the Access to Information Law, that is, to what extent the transparency legislation is met and respected by the Municipal Councils of cities in Rio Grande do Sul with more than 10.000 inhabitants.

Initially, the annual analysis of the Legislative Powers of the six years that make up the sample was carried out, having collected the percentage values of compliance with the Access to Information Law in each year of study. In view of the results of the sum of these data and the general classification of this degree of compliance with Law 12.527/11.

The results indicate that the Legislative Power of the city of Bento Gonçalves in Serra Gaúcha, is the one that most complies with the precepts of Law 12.527/11, being considered the most transparent of the studied sample. On the other hand, it should observe the Legislative Powers of the municipalities that least comply with the provisions of Law 12.527/11. These municipalities are classified in the lowest positions of the study demonstrating that they have a very low level of compliance with the legislation. According to the classification found, Planalto occupies the last position being the municipality that has the legislative power that least complies with what is determined by the Access to Information Law.

By drawing a comparison between the city that is in the first place of the law enforcement ranking and the city that is in the last position, it is possible to verify their differences as shown in Graph 1.

Graph 01: Comparison between the extremes of the municipalities of Bento and Planalto



Source: Survey data.

It should be noted that the city of Planalto, even though it remained with unsatisfactory results regarding compliance with Law 12.527/11 during the period studied, presents an evident evolution between the years 2017 and 2018, going from a percentage of compliance with the law of 20% to almost 80% respectively.

On the other hand, when observing the evolution of the disclosure of information prescribed by Law by the Legislative Power of Bento Gonçalves, it is possible to see that this municipality has excellent rates since the beginning of the obligation to comply with the Law, having had only a small decrease in 2014, however, the following year it reestablished its high level of disclosure of information.

These results make it clear that there is a need on the part of these bodies that were considered less transparent, to reinvent themselves when it comes to the transparency of the acts and facts of their management. However, it is understood that society also needs to exercise its supervisory role in this process, in order to demand a higher level of transparency from them. The process of seeking transparency cannot be exclusive to some bodies within the public apparatus, but part of a government policy that aspires to all interested parties.

4.2 Analysis of the degree of compliance and classification of municipalities regarding compliance with Law 12.527/11.

This separation was based on what had been adopted by previous studies such as the study by Silva (2017) that analyzed the levels of transparency of the executive bodies of the State of Pernambuco and proposes the classification of municipalities in “very high” level of compliance with Law 12.527/11, “high” level, “reasonable”, “low” and “very low”, as shown in Table2.

Table 02: Classification of the level of compliance with the Law 12.527/11

Level of compliance	Classification	Number of municipalities	Percentage
From 600 to 501	Very high	14	8,4
From 500 to 401	High	75	44,9
From 400 to 301	Reasonable	55	33
From 300 to 201	Low	18	10,7
From 200 to 0	Very low	5	3

Source: the author.

Through the analysis of the classification scale of the sample under study, it became evident that only 14 municipalities are classified in the score considered as “very

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high”, 75 municipalities are classified in the level considered as “high”, 55 municipalities appear in the position of classification level considered as “reasonable”, 18 cities as “low” and 5 as municipalities that are classified in the level considered as “very low” transparency.

This result indicates that, of the total sample, only 8,40%, that is, less than 10% of the municipalities comply with most of the items required by Law 12.527/2011. It can be said that it is a somewhat low index since the law has been in force for almost ten years and that the Courts of Auditors have been charging heavily for compliance with its determinations.

Moving on to the immediately subsequent classification that it is the “high level” class of disclosure of information required by Law 12.527 / 11, it should be noted that in relation to the previous classification, there is a relatively greater number of municipalities that are classified as having a “high” level of compliance with the Access to Information Law. When making this analysis it is noticed that of the total sample worked, 44,9% of the municipalities belong to this level of compliance with the Law, that is, of the 167 municipalities in the sample, 75 are classified as having a high level of compliance with the Access to Information Law in the researched period, being the range level that concentrates the largest number of municipalities.

Therefore, these results allow us to affirm that the majority of the sample achieves a “high” level of compliance with the Transparency Law by meeting a large number of legal requirements. However, there is still a long way to go in order to achieve high levels of transparency on the part of all municipalities, bodies and powers.

Following are the municipalities classified within the scoring range called the “reasonable” level of compliance with the Access to Information Law. This range accounts for an amount of 55 cities making up a percentage of 32,9% of the sum of the study target sample.

The situational diagnosis of the municipal councils reflects that these 55 cities fail to comply with several items determined by Law, which leads them to this classification, which demonstrates the absence of the culture of feeding a lot of data and the public inability to give effectiveness to transparency, so important for building a fairer society.

Subsequently, the municipalities have been classified as “low” level of disclosure of mandatory information making a total of 18 municipalities or 10,77% with a small number of items required by current legislation. Even with the passage of years of

mandatory observance of the law and the demand by society for more transparency of public acts, these bodies have not yet adapted to this obligation, falling far short of the requirements of the law.

As a final classification, the municipalities that fall into the so-called “very low” level of compliance with Law 12.527/11 are the five municipalities with the Legislative Powers that are worst classified in the survey. To this classification belongs 3,0% of the total sample analyzed in the study. This result is worrying, since it is expected, over the years, that public entities have a greater mastery of their attributions and responsibilities, in addition to knowledge and effective compliance with what is recommended by the legislation on access to information, which should thus make their activities more transparent, in order to legitimize themselves before society.

4.3 Classification of the level of transparency by functional regions of the COREDEs.

Table 3 shows the average level of transparency in 2018 according to the 28 COREDEs that make up the 9 functional regions of Rio Grande do Sul. It is possible to observe that COREDE Celeiro is the one that has the highest average transparency in the year 2018, being 100%. On the other side of the table, we have the COREDE Alto da Serra do Botucaraí, which has the lowest compliance rate with the Access to Information Law, being a total of only 70,25%, evidencing a distance between the extreme values of the table of approximately 30%.

Table 03: Transparency level by COREDEs

COREDE	Average trans. 2018	COREDE	Average trans. 2018
Altos da Serra do Botucaraí	70,25	Vale do Rio Pardo	95,70
Delta do Jacuí	79,87	Hortênsias	96,50
Campanha	84,33	North	96,50
South	87,33	Litoral	96,66
Western Border	88,12	Rio da Várzea	97,00
Campos de Cima da Serra	89,00	Northeast	97,50
Médio Alto Uruguay	89,33	Colonial Northwest	97,50
Jacuí Centro	90,50	Sierra	97,91
Paranhana	91,80	Production	98,66
South Central	93,12	Central	99,00
Vale do Taquari	94,20	Vale do Cai	99,00
Vale do Rio Jaguari	95,00	Alto Jacuí	99,40

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Northwest Frontier	95,25	Vale do Rio dos Sinos	99,41
Missões	95,50	Celeiro	100,00

Source: Survey data.

Within this variation between the COREDE with the highest level of compliance with the Access to Information Law and the one with the lowest level of compliance with the legislation, it can be noted that the transparency averages revolve around values close to 93,40% representing a general index very close to 100%, that is, this shows that the COREDEs of Rio Grande do Sul are complying with most of the items determined by the Access to Information Law that are published.

As for the level of transparency of each of the 9 functional regions in 2018, as well as the minimum and maximum percentage of transparency of each of them, it was evidenced that the region with the lowest percentage of minimum transparency values is functional region 1 followed by region 6 and later by region 9, which respectively have 36%, 37% and 39% compliance with the Access to Information Law.

Table 4 shows the level of transparency of each of the 9 functional regions in 2018 as well as the minimum and maximum percentage of transparency of each of them. First, it is possible to observe that the region with the lowest percentage of minimum transparency values is functional region 1 followed by region 6 and later by region 9, which respectively have 36%, 37% and 39% compliance with the Access to Information Law. These figures represent the general average of the region and demonstrated a very low rate of compliance with the law in 2018, that is, nine years after its enactment. It is necessary that the municipalities that make up these regions work to considerably improve with regard to ensuring the fundamental right of access to information to citizens, since Law 12.527/11 says that it is the duty of public bodies and entities to promote, regardless of demand or request, the disclosure of information of their competence that is of collective or general interest.

Table 04: Level of transparency by functional region of the COREDEs

Functional Region	Average	Standard Deviation	Minimum	Maximum
Nine	98,00	15,34	39,00	100
Eight	97,90	4,33	83,00	100
Seven	86,88	5,76	81,00	100
Six	87,09	21,59	37,00	100
Five	87,80	13,97	54,00	100
Four	92,70	14,30	54,00	100
Three	96,55	7,14	78,00	100

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Two	95,00	9,17	54,00	100
One	92,50	15,86	36,00	100

Source: Survey data.

On the other hand, the region with the highest minimum percentage is region 8, which has 83% of compliance with the Law in 2018, demonstrating slightly better rates, however, it still does not reach full compliance with current legislation. Consequently, these same regions, that is, functional region 1, 6 and 9 also have the highest standard deviation between the maximum and minimum value of compliance with the legislation under study, as well as functional region 7 has the lowest standard deviation between these extremes demonstrating greater variation between higher and lower transparency values in these regions.

On the other hand, among the nine functional regions of the COREDEs it is possible to observe that functional region 9 composed of the COREDE Alto da Serra do Botucaraí, Médio Alto Uruguay, Northeast, North, Produção and Rio da Várzea, has the highest average of evidence of Law 12.527/11 having reached the mark of 98% in 2018. Then we have the functional region 8 which has an average compliance with the legislation of 97,90%, the functional region 3 with 96,55% and the functional region 2 with 95,00%. Next we have functional regions 4 with 92,70% and functional region 1 with 92,5% compliance with the Access to Information Law in 2018. Regions 6 and 5 with 87,09% and 87,80%, respectively, come soon after and as the functional region of COREDEs RS that has the lowest average compliance with the Transparency Law in 2018 is functional region 7 which complies with 86,88% of the Law.

The analysis of the data of this research refers to the perception of the fact that the level of transparency in the Municipal Councils of municipalities with more than 10,000 inhabitants of the State of Rio Grande do Sul, for the most part, has been gradually growing since the enactment of Law 12.527/11. However, even after almost 10 years of the legislation having entered into force, there are still many public bodies of the various spheres that comply with a very small portion of the law.

Thus, Barbosa (2017) corroborates in his study that, in Brazil, there is still a low level of evidence of information by public agencies and municipalities. This happens even after the creation of laws such as the Fiscal Responsibility Law and the Access to Information Law, contradicting what these legal instruments advocate.

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However, compliance with the legal formalities provided for in national legislation by federal entities, whether at the federal, state or municipal level, does not mean or ensure the effective public transparency desired by society (Raupp, 2011). According to Meinheim (2015), Director of General Accounting of the State of Santa Catarina, this effective transparency will only occur through the use of a language closer to the citizen, either by the availability of tools, or technological advances, which try to provide a new experience to citizens in the research of public data.

For Pegoraro (2019), the degree of transparency of Public Administration is related to organizational capacity, intelligibility, influence and political credibility, maturity, efficiency, robustness of sociopolitical elements, organizational capacity improving the effectiveness and trust of interested parties.

Jahns (2015) states that the way managers demonstrate their willingness to allow citizens to monitor their performance in relation to public accounts, positively affects the citizen's view of the government, creating a link of trust that helps in rational and consistent decision-making. Likewise experiencing the era of the Information Society, a time when public organizations need to be able to incorporate the effectiveness of information sharing in their daily actions, so that this practice becomes routine and not a sporadic act even in less organized and structured organizational structures.

In this sense, Gama (2016) suggests that information from all spheres of government institutions should be organized in such a way as to highlight their data in an instinctive, intelligible, agile and independent manner. The Access to Information Law itself establishes that any and all public management information is subject to publication to the society, unless it is legally restricted such as: information that contains a degree of secret or top-secret secrecy, presented by the itself; personal information that affects the privacy and proven life of people; or information that is protected by other specific legislation in force in Brazil.

However, as noted in the results of the research, it is possible to affirm that the council chambers of municipalities with more than 10.000 inhabitants in the State of Rio Grande do Sul are far below what the law on access to information determines and also what society requires of public officials. In order for this to be improved in such a way that the Access to Information Law is actually complied with in full, some actions need to be carried out.

In the practice of information flow, social actors are allowed to have the power to intervene in social organization, intensifying democracy, slowing down corruption and thus effective social control. According to Riquinho (2015), the notion of democracy, despite different connotations, is centered on the participation of the citizen, in this sense popular sovereignty should be a great guide for the one who administers it since, the protagonist action of the citizen only becomes possible from the moment he finds the necessary information for this.

5. Final remarks

Initially it is essential to highlight that the contemporary public administration has gone through a moment of great transformations driven by several factors such as the demands made by external control bodies, legal impositions and also by the change in behavior of citizens who have proven more interested and aware of their rights. This fact has made people more demanding in relation to the quality and use of public resources, strengthening the balance between the interests of the population and the State through the consolidation of the culture of transparency.

Transparency appears as one of the main mechanisms driving effectiveness and efficiency in public management and its implementation generates an organizational utility for public administration, as it requires the public entity to self-organize, keeping historical data, keeping its information up to date and generating reports that may assist in its management. In addition, the more information that is routinely and spontaneously disclosed, the lower the number of requests that will need to be analyzed by the agency.

In summary, the present research showed that after the promulgation of Law 12.527/11, from 2012, the year of the beginning of the observance of the data, until 2018, the Municipal Councils of the municipalities of the State of Rio Grande do Sul with more than 10.000 inhabitants, in general, has been evolving positively, although slowly, with regard to compliance with the Access to Information Law, gradually giving more transparency to public acts as determined by the aforementioned legislation.

The present study made it possible to conclude that of the 167 municipalities studied over the six-year period 2018, 2017, 2016, 2015, 2014 and 2013 the municipality with the Legislative Power that has the highest level of transparency of the sample studied is Bento Gonçalves and the Legislative Power that has the lowest level of transparency is the city of Planalto. Still conclusively, the study shows that only 13,7% of these Federated entities are classified as municipalities with a high or very high level of compliance with

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the Transparency Law, the remaining 86,3% are classified as legislative municipalities with a reasonable, low or very low level of compliance with the access to Information Law.

Likewise, it is concluded that the functional region considered the most transparent of the COREDE RS is functional region 9 which covers the COREDE Alto da Serra do Botucaraí, Medio Alto Uruguay, Northeast, North, Produção and Rio da Várzea. The functional region of COREDE, considered the least transparent, is functional region 7. Among the COREDE, COREDE Celeiro is the one with the highest average transparency in 2018, this being 100%. On the other hand, we have the COREDE Alto da Serra do Botucaraí, which has the lowest compliance rate with the Access to Information Law, being a total of only 70,25%.

Therefore, the process of transparency has been proving slow, but, little by little, the culture of occasional or sporadic transparency of what is public is broken, accentuating, and making community participation increasingly intense and constant, allowing citizens the opportunity for greater control to improve the services provided to society. In this way, democracy is strengthened, and all citizens have the chance to demand the correct use of public resources in order to be converted into public policies that bring social well-being and quality of life to the population.

However, there is still a lot of room for improvement so that all "gaucho" citizens have access to portals of excellence, with reliable, updated, understandable and easily accessible information, so that finally society can go through a process of transformation. The research has some limitations such as the subjective character, due to the fact that it is based on the interpretation and vision of the researcher regarding the analyzed data. Similar data could lead to different analyses and conclusions if studied by different researchers. Another limitation is the fact that during the research period the data for the year 2019 were not found, which would allow a more up-to-date view of the study.

The subject of public transparency or Access to Information Law is a topic that can be widely studied with various biases to be worked on or followed. As a suggestion for future work, it is possible to research on the factors that influence the degree of transparency of the municipalities in order to expand the study proposed by this dissertation. As well as finding out the reasons why some municipalities fail to comply with some provisions of the law by lowering their levels of transparency in certain periods.

It can also be suggested as a theme for future studies, to analyze the degree of transparency of the disclosure of information from other public agencies such as health, education, traffic, institutes, state executive bodies or municipalities, drawing comparisons between agencies of the same sphere with similar characteristics.

Finally, another suggestion is to study compliance with the Access to Information Law of tender processes, signed contracts, among others that may be confronted with what was disclosed in the Official gazette, seeking to know if what the agencies are disclosing in the transparency portal corresponds, in fact, to its execution, or if there is omission of information. It is also necessary to study what are the impacts that are caused in society after the publication of information, seeking to know, for example, how society uses the available information and what factors lead them to seek public information.

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