

COVID-19 and the Co-production of Social and Government Control Agencies

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ABSTRACT

This article aims to identify the occurrence of co-production of public services between social and government agencies of control, during the fight against COVID-19, in 2020, in Brazil. Having as theoretical and methodological proposal the Theory P of Alberto Guerreiro Ramos, consultations were made in the official websites of two state control institutions - the Office of the Comptroller General (CGU) and the Brazilian Federal Court of Accounts - and three entities representing organized civil society - the Brazilian Social Observatory, the Transparency Brazil and the Transparency International. Based on the collected data (news, newsletters, reports, online information panels, and other publications), a content analysis based on the theoretical framework built was carried out. The results showed that the analyzed organizations have developed initiatives that, individually or in partnership with other institutions, have contributed to reducing the impacts of the current health crisis (COVID-19). The evidence also revealed that the co-production of public services by the agencies of control embraced converges with the meaning of objective possibility postulated by Guerreiro Ramos.

PALAVRAS-CHAVE

Entidades de Controle,
COVID-19,
Coprodução,
Teoria P.

RESUMO

Este artigo visa identificar a ocorrência de coprodução de serviços públicos entre instâncias sociais e governamentais de controle, durante o combate à COVID-19, em 2020, no Brasil. Tendo como proposta teórico-metodológica a Teoria P de Alberto Guerreiro Ramos, foram efetuadas consultas nos sítios eletrônicos oficiais de duas instituições estatais de controle - Controladoria Geral da União (CGU) e Tribunal de Contas da União (TCU) - e de três entidades representantes da sociedade civil organizada - Observatório Social do Brasil, Transparência Brasil e Transparência Internacional. Com base em dados coletados (notícias, boletins informativos, relatórios, painéis *on-line* de informações, demais publicações), realizou-se a análise do conteúdo a partir do arcabouço teórico construído. Os resultados demonstraram que as organizações analisadas desenvolveram iniciativas que, individualmente ou em parceria com outras instituições, contribuíram para reduzir os impactos da atual crise sanitária (COVID-19). As evidências revelaram também que a coprodução de serviços públicos pelas instâncias de controle abordadas converge com a aceção de possibilidade objetiva postulada por Guerreiro Ramos.

1 Introduction

In early March 2020, the World Health Organization (WHO) classified the disease caused by the new coronavirus (Sars-CoV-2) as a pandemic. The first registers, publicly available about COVID-19 come from December 2019 in Wuhan, China (Ribeiro, 2020). Since the outbreak of the virus, no country could fight it alone, especially in a borderless world. For this reason, given its dimensions and peculiarities, the crisis, triggered by the pandemic, proved to be a great challenge to be overcome by contemporary society (Cheng *et al.*, 2020).

From the governmental perspective, COVID-19 exposed the limitations and weaknesses of the public machine to act in emergency situations, as the environments presented are characterized by high complexity and unpredictability of events. According to McConnell and Drennan (2006), when a crisis invades a community, a country, or reaches extraterritorial proportions, such as the new coronavirus, this requires from decision-makers coordinated actions, quick responses to mitigate the problem, as well as transparency and timeliness of the information available to the population.

In this sense, when the performance of governments starts to frustrate society's expectations, the crises can sound an "alarm of democracy", considering that protecting citizens against the impacts of possible threats is the State's responsibility and it is expected to have this capacity (Schmidt, Mello & Cavalcante, 2020). Moreover, in the past, public administration was marked by a bureaucratic and centralizing bias in decisions. Currently, however, it has sought to adapt to meet the demands of a population that demands more democracy, transparency, participation, accountability, and especially the co-production of public goods and services (Moretto Neto, Salm & Souza, 2014).

Furthermore, since COVID-19 was declared, by Ordinance MS n. 188, of February 3, 2020, a public health emergency of national importance due to human infection by the new coronavirus, the Brazilian population, to fill the social gaps not supplied by the State, has mobilized and co-produced the public services it needs. Concerning social control, it is worth highlighting the role played by non-governmental organizations (NGOs), such as the Brazilian Social Observatory

(BSO), Transparency Brazil, and Transparency International. These NGOs, by promoting integrity, transparency, and the improvement of public institutions, reflect autonomy and engagement of the population with the state (Goodwin, 2019), generating a balance of power between the respective agents (Zwick *et al.*, 2012).

In addition, the social control carried out by NGOs shows convergence with the pedagogical initiatives and the inspection and monitoring actions launched by the Office of the Comptroller General (CGU) and the Brazilian Federal Court of Accounts in 2020, in the context of the pandemic. This possible alignment between social and government agencies of control led to the emergence of the following research question: What were the public services co-productions perceived between state and society control organizations in the fight against the pandemic in 2020?

To fill this research gap, this study aimed to perform a critical analysis of the interaction between organized civil society entities and government control agencies - the Brazilian Federal Court of Accounts and the Office of the Comptroller General - identifying co-production initiatives undertaken by them, in 2020, during the fight against the COVID-19 pandemic. To this end, the research was structured in five sections: the introduction (i), followed by the theoretical framework (ii), the methodology used (iii), the results achieved by the study (iv), and, finally, the final considerations (v).

2 Theoretical Framework

The purpose of this section is to provide theoretical support for the analyses carried out in the subsequent sections of this study. To this end, it will be divided into three parts. First, aspects related to crisis management will be presented (2.1), then civil society participation from the perspective of Guerreiro Ramos' Theory P (2.2), and, finally, the co-production of public services will be addressed, as well as its main concepts and characteristics (2.3).

2.1 Crisis Management

By their very nature, crises are chaotic, unpredictable, threatening, and do not provide decision-makers with the time or information they

would like to have before executing planned actions. Crises, in this sense, can present themselves in a variety of situations, decimating entire regions and cities (Hurricane Katrina in New Orleans, 2005; and Boxing Day tsunami in South Asia, 2004), posing threats to human and animal welfare (Avian flu outbreak in 2005; and SARS in 2002), and can even destabilize governments (McConnell & Drennan, 2006).

In 2020, with the pandemic triggered by the new coronavirus, it was possible to see how devastating are the impacts caused by a crisis. The virus spread rapidly across the countries of the globe, reflecting not only on health care, but also on the economy, human rights, international transportation, trade, tourism, and other significant segments.

At the same time, COVID-19 proved to be quite uneven in terms of its effects (Teles, 2020), since, if there was something democratic about the pandemic's destructive impacts, it was soon confirmed that structural inequality made and continues to make the most vulnerable, in different dimensions, its main victims (Cravo, 2020). The pandemic also reinforced the conviction that security is multifaceted and understanding, which demonstrates that crisis management strategies need to be increasingly inclusive (Pirozzi, 2020), with transparent communication being one of its pillars, to facilitate access and information sharing among the actors involved in the process (Lapão, 2020).

Furthermore, it is highlighted that major crises strike at the core of a nation's democracy and governance. Given the dimensions of these crises, democracy and governance pose a challenge not only of capacity but also of legitimacy and trust (Christensen & Læg Reid, 2020). In the context of public administration, in special, COVID-19 has challenged, politically and technically, the decision-making process and government structures around the world, which is not for nothing, after all, the unpredictability and adaptations required by it are numerous (Coelho *et al.*, 2020).

However, a positive aspect of crises is that they provide an opportunity for public managers to build legitimacy in the eyes of the population. Norway's response to the coronavirus was, according to Christensen and Læg Reid (2020), an example of effective decision-making, handling, and understanding of the situation. After three

weeks of more restrictive measures, the country became the first in Europe to claim that COVID-19 was under control, as the number of hospitalized patients decreased and deaths remained low. It is emphasized, however, that Norway's high performance should be understood in the context of a professional and reliable bureaucracy, a strong and economically well-off state, and a high welfare state and low population density (Christensen & Læg Reid, 2020).

In the case of Brazil, the study of Coelho *et al.* (2020) is evidenced, when the authors report how the coordination of the activities of technical-managerial nature of the areas-mean of the Municipal Government of São Paulo was fundamental for the performance of the municipal funeral service in the fight against COVID-19. Among others, the coordination of administrative functions in the areas of finance, human resources, processes and information technology (IT), purchasing and contracts, logistics and operations, and communication/marketing was vital (Coelho *et al.*, 2020).

In this sense, it is clear that facing a crisis, especially the current pandemic (COVID-19), requires the mobilization of various actors, whether governmental or from civil society. Schmidt, Mello, and Cavalcante (2020) explain that the possible solutions to face a crisis will not originate or result from an isolated way. The author concludes that the state's performance will be evaluated not only by the restoration of normality to people's lives but also by society's perception of the crisis management process (Schmidt, Mello & Cavalcante, 2020).

2.2 Social participation from the perspective of the objective possibilities of Alberto Guerreiro Ramos

Traditionally, both in practice and in the theories of public administration, a state-centered and technocratic vision has prevailed, in which the State is placed as the main or exclusively responsible for the act of governing. In recent decades, however, there seems to be consensus on the need to rethink this conception, considering that the challenges imposed by the management of public problems are increasingly complex and challenging (Andion, 2020).

In this sense, the involvement of civil society is beneficial, since it is the beneficiary of the goods and services produced by the public sector. According to Schommer *et al.* (2015), the inclusion

of various agents and mechanisms that produce information, control, and accountability favors the image of a transitory center, rather than a vision focused on mechanisms of control of and over the State.

Considering that the world today operates under the aegis of several changes, the current paradigm no longer offers support to meet the new demands presented by society. These demands can even be observed in the street demonstrations for the common good, opposing individual and private interests (Salm, 2015). In Brazil, in particular, the participation of the population in the acts issued by the public administration is historically associated with popular mobilization, which reached its peak in the 1970s and 1980s, when society organized itself for the reforms of the country. This environment stimulated the articulation of non-governmental organizations (NGOs) around issues related to the individual and collective quality of life of citizens (Paula, 2005).

From this perspective, Paula (2007), in dealing with critical studies in administration as a space for emancipation and inclusion of subjects, emphasizes that the works of Alberto Guerreiro Ramos, Maurício Tragtenberg, and Fernando Prestes Motta systematized the bases for the field's research agenda.

Alberto Guerreiro Ramos, in particular, was a great Brazilian intellectual of the 20th century. From the beginning of his writings, he made visible his concern with social relations and their reflection on the emancipation of the individual. Among the structuring themes of his thought, the following stand out: individuals aware of reality, substantive rationality reflected in solidarity with social welfare, and criticism of the paradigm based exclusively on the market (Schmitz Junior *et al.*, 2014).

Salm (2015), when discussing the assumptions and theoretical foundations of the Master's Course in Government Planning, held by Guerreiro Ramos at the Federal University of Santa Catarina (UFSC), in 1980 and 1981, highlights Ramos' proposition of a new paradigm for associated human life. This is because, from which, the demands of individuals encompass greater political participation, effectiveness in the production of the public good, and the practice of ethics in governments (Salm, 2015).

Guerreiro Ramos, as already mentioned, also criticized a vision based exclusively on the market,

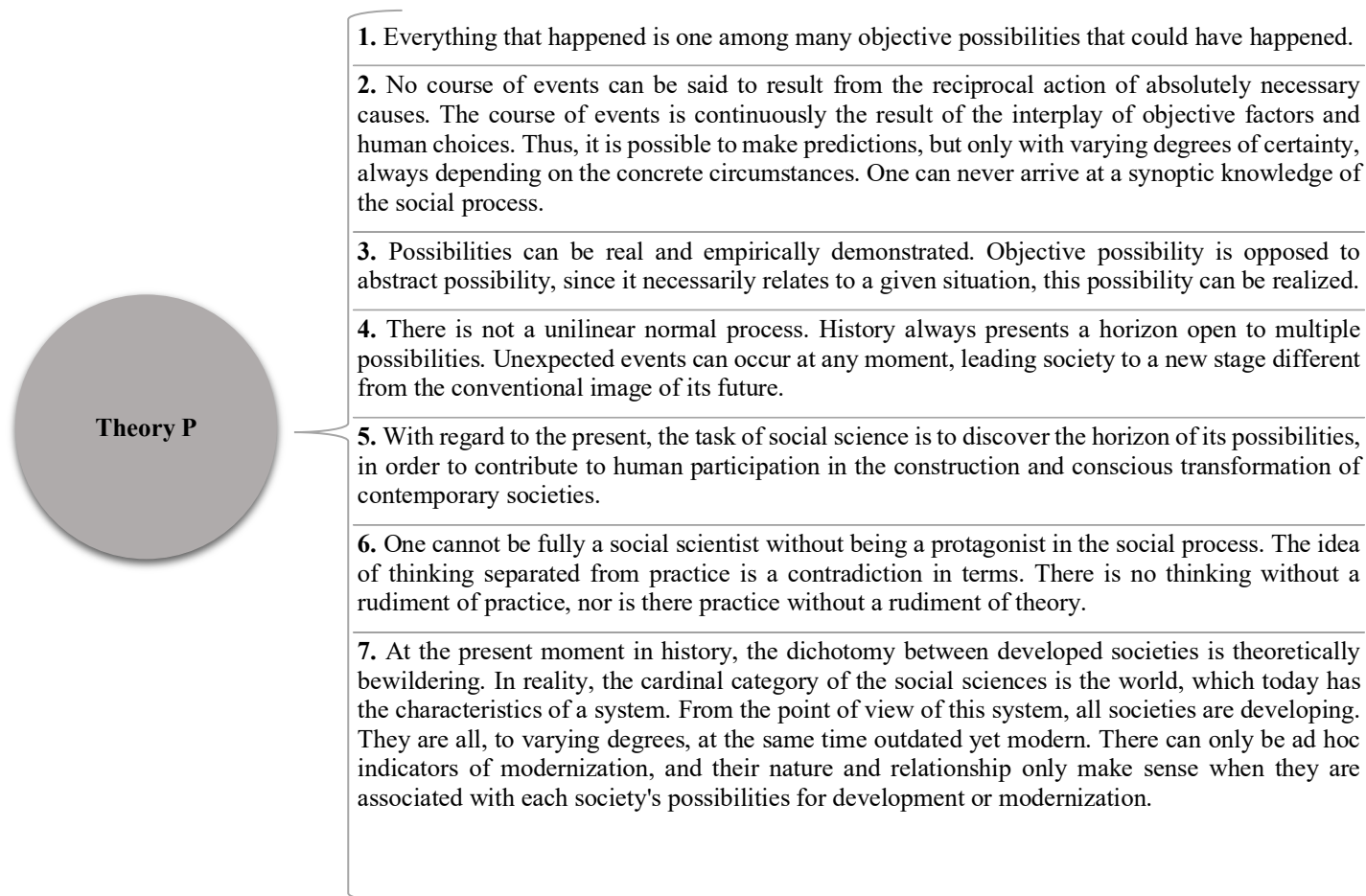
because, he argued, if it prevailed over all human actions and became a basic assumption, it could impair the perception and extension of objective possibilities by individuals (Zwick *et al.*, 2012). This comprehension highlights how the reductionism of the market paradigm limits the exercise of politics and consequently jeopardizes citizen participation in the public sphere (Salm, 2015).

Moreover, Guerreiro Ramos defended the perspective of a multidimensional society, in which the human being is involved in truly substantive activities and whose system of government is capable of formulating and implementing distributive policies and decisions for the promotion of social optimum (Guimarães, 1981). Multidimensionality thus negates the reductionist idea of the human being (someone who behaves passively in society), as advocated by the market-based paradigm. Multidimensionality, therefore, gives the individual a greater dimension, treating him as a political, communitarian, social being, and an integral part of nature (Salm, 2015). Under this approach, individuals can redefine their identities, express interests, and connect with others to produce the goods and services they desire, becoming co-responsible for the process and the results (Schommer *et al.*, 2015).

Furthermore, in "Modernization from a new perspective: in search of the possibility model", Guerreiro Ramos goes further by addressing the classic duality between action and structure from a new perspective that he called Necessity Theory (N) and Possibility Theory (P). Although this study does not focus on the Theory N, it is necessary to highlight that it is based, as explained by Zwick *et al.* (2012), on authors whose speech focused on the defense of circumstance in its deterministic aspect.

In Theory P, in turn, Guerreiro Ramos is based on authors who advocate the potential of action - possibility and circumstances - and necessity (Zwick *et al.*, 2012). In this sense, Theory P in the defense of circumstances is opposite to Theory N, of deterministic character, on the possibility of individual and community action of citizen nature (Corrêa & Passador, 2019). Considering that the organizations object of this study can demonstrate evidence of their actions in the scope of Theory P, it is illustrated, in Figure 1, the synthesis of its presuppositions and foundations.

Figure 1. Assumptions of the Theory P



Source: Adapted from Zwick *et al.* (2012)

Based on the assumptions of the Theory P mentioned above, it can be seen that the responses given by Brazilian civil society to the current health crisis (COVID-19) bring to the surface the concept of possibility postulated by Guerreiro Ramos. As Andion (2020) clarifies, the characteristics of the action of the population on public problems, as well as its contribution and limits, in the governmental sphere, open objective possibilities to rethink and reinvent the classical forms of governing, of practicing public governance and in the action of civil society itself (Andion, 2020).

Thus, by considering its own resources and reality, management with the involvement of civil society contributes significantly to the formation of a more democratic Brazilian public administration. In other words, this management converges with Guerreiro Ramos' Theory P, presenting itself as a true objective possibility, since social management is translated as a creative manifestation of the citizen's will (Zwick *et al.*, 2012).

2.3 The co-production of public goods and services

Social participation, as provided for by the Brazilian constitution, is an intrinsic element of the democratic rule of law. From this perspective, the dialogue between government and citizens proves to be essential, given that democracy with a deliberative approach requires a propositional action of civil society and the State in the reconfiguration of traditional mechanisms of political decision (Allebrandt, 2016).

Therefore, co-production can emerge from the interaction between these agents, which refers to a strategy for the production of public goods and services, based on the sharing of power and responsibilities between the state, private agents, and the population as a whole (Salm, 2014). However, the operationalization of the co-production of public services, according to the public administration, of which it is an integral part, manifests itself as a highly complex phenomenon (Salm & Menegasso, 2010).

Moreover, co-production has a long and complicated history. Researchers like Vincent and

Elinor Ostrom showed that public goods and services were often delivered or produced by the interaction of multiple actors and organizations. Their findings challenged the dominant view that powerful centralized state bureaucracies were responsible for providing the population with needed goods and services (Goodwin, 2019).

In addition, co-production is an important part of the current public service reform agenda. Given that it can act as a channel to build social inclusion and citizenship (Osborne & Stokosch, 2013). However, while there are arguments in favor of co-participation, there are also obstacles to be overcome. Among the main barriers are the size of social systems, the use of increasingly complex technologies that are difficult for citizens to understand, the time and urgency required by many decisions, and political apathy (Salm & Menegasso, 2010).

There are even situations in which co-production can increase distributional inequalities. As an example, Gazley, Lafontant, and Cheng (2020) study co-production between government and philanthropic institutions for the maintenance of state parks in California and Florida. The results revealed that philanthropy produced benefits by garnering citizen support for the improvement of public spaces. However, it also evidenced that Florida's wealthier counties and those with greater income inequality were the most likely to benefit from a charity supporting a nearby state park.

Goodwin's (2019) study, meanwhile, depicted water co-production in Ecuador. The research draws attention to the strengthening of water associations in the country from alliances with a diverse group of actors, such as state, non-governmental organizations, overseas development agencies, and multilateral institutions. However, the author points out that the greater power gained by organized sectors of society has brought about, in addition to new political opportunities, tensions related to the scope and authority of the state (Goodwin, 2019).

Regarding the co-production actions related to the fight against COVID-19, the research of Cheng *et al.* (2020) stands out. The authors brought the example of Zhejiang, in China, which is one of the most densely populated and developed provinces in the country. Initially, Zhejiang was one of the places most affected by the virus and where cases were first reported. However, the curve quickly flattened out, unlike other provinces,

where cases continued to grow. The success in fighting the pandemic was due to the active participation of community organizations that acted as conduits of communication between the government and its citizens (Cheng *et al.*, 2020).

In Brazil, in turn, the co-production of services by society has reinforced the humanitarian side of the population, whose solidarity actions have multiplied throughout the country. As Andion (2020) reports, on a national level, the actions promoted by society embraced from raising money, food donations, hygiene, and cleaning products, to the purchase of equipment for protection and hospital usage. In the city of Florianópolis, in particular, the author reports actions to help homeless people and the creation of a community bank and social currency, enabling needy communities to purchase food and basic hygiene items.

Considering the empirical studies exposed, it can be seen that citizen participation in the governmental sphere lends a new perspective to public administration. Thus, the debate that is established sheds light on issues related to accountability, the strengthening of co-production networks, the promotion of social capital, and community articulation (Salm & Menegasso, 2010).

Salm and Mengasso (2010), based on the most prominent authors who have written about co-production, have developed five models, namely: nominal co-production; symbolic co-production; functional co-production; representative co-production with sustainability; and co-production through self-mobilization. The conceptualization of each of the models is summarized in the following table:

Table 1. Conceptualization of Public Services Co-production Models

Co-production Models	Description
Nominal	Nominal co-production is a strategy for the production of public services through the sharing of responsibilities between people from the community, preferably volunteers, and the public administrative apparatus of the State, with the sole purpose of making these services efficient.
Symbolic	Symbolic co-production is a strategy to involve citizens in the production of public services to demonstrate the presence of the State.

Co-production Models	Description
Functional	Functional co-production is a strategy used by the State public apparatus to produce public services more efficiently and effectively, with the participation of the individual, the group or the collectivity.
Representative with Sustainability	Representative co-production with sustainability is the result of the synergy that is established in the realization of public services in which citizens, community organizations, and the administrative apparatus of the State interact for the common good.
For the Community Self-Mobilization	Co-production for community mobilization is a strategy for the realization of public services in which the whole community participates, guided by ethical principles and normative democracy, with the purpose of keeping society permanently mobilized.

Source: Adapted from Salm e Mengasso (2010)

Table 1 shows that nominal co-production is the sharing of responsibilities among people in civil society who, imbued with a charitable function, volunteer to provide public services. The symbolic co-production lends itself to involving society to demonstrate the presence of the State - it consists of a form of manipulation of the citizen by the State. Functional co-production seeks to involve people in the provision of public services, based on efficiency, results, and individual interest. Representative co-production with sustainability is the result of the interaction between citizens and community organizations, which together produce the public services themselves. And co-production through community self-mobilization occurs when the community is permanently mobilized and involved in the realization of public services (Moretto Neto, Salm & Souza, 2014).

The co-production models listed in Table 1 will be resumed in section 4 of this study. At that time, the types of co-production that occurred between social and government control agencies during the fight against COVID-19 in 2020 in Brazil will be presented.

3 Methodology

As a theoretical and methodological proposal, this research used the concepts of Alberto Guerreiro Ramos' Theory of Possibilities. As for its

purposes, this study aimed to identify the opportunities for co-production that occurred between organized civil society and the Brazilian government's control agencies in the fight against COVID-19 in 2020.

To this end, these sample units were selected: the Brazilian Federal Court of Accounts and the Office of the Comptroller General as representatives of the federal government's internal and external control agencies. And, concerning social control, three NGOs from the organized civil society were chosen. They are the Brazilian Social Observatory (BSO), Transparency Brazil, and Transparency International.

In addition, this research adopted a descriptive, documentary, and qualitative approach. Data collection was carried out by consulting the websites of the entities analyzed, compiling the main actions and initiatives undertaken by them in the context of the pandemic. Table 2 illustrates the most relevant information found in the official websites of the sample organizations.

Table 2. Main sources of information extracted from the websites of the sample units

Institutions Analyzed	Information Sources	Institution's Website
CGU	Dashboard (tool), news, campaigns, platforms.	https://www.gov.br/cgu/pt-br/coronavirus
TCU	Hotsite, Dashboard (tool), booklets, news, projects, other publications.	https://portal.tcu.gov.br/coopera/
Brazilian Social Observatory	Newsletters, information platform, documents, tools.	https://osbrasil.org.br/
Transparency Brazil	Projects, publications, technical and public notes, reports, news.	https://www.transparencia.org.br/
Transparency International Brazil	Reports, informative guides, documents, tools, news.	https://transparenciainternacional.org.br/home/destaques

Source: Created by the authors of this article (2021)

As a sample period, it is considered the months of February/2020 - when the MS Ordinance No. 188, February 3, 2020, declared Public Health Emergency of National Importance due to Human Infection by the new Coronavirus (2019-nCoV) - to December/2020, closing of the annual calendar. Bardin's content analysis (2016) was used to evaluate the data, since, after the survey of information and relevant documents, the material was organized and analyzed in light of the theoretical framework built. Ultimately, it should be mentioned that the co-productions identified, from consultations on the websites of the institutions addressed, are only a sample list, and there may be, therefore, other actions undertaken, but not considered in this research.

4 Analysis of Results

This section first discusses the main control actions implemented by the Brazilian Federal Court of Accounts (TCU) and the Office of the Comptroller General (CGU) regarding the fight against COVID-19 in 2020. Then, from the perspective of social control, the participation of organized civil society is presented, highlighting the initiatives undertaken by the Social Observatory of Brazil, Transparency Brazil, and Transparency International Brazil. Finally, the types of co-production promoted by the organizations analyzed in the context of the pandemic are identified.

4.1 The work of the Brazilian Federal Court of Accounts and the Office of the Comptroller General in the fight against COVID-19

The Office of the Comptroller General (CGU) is the central body for internal control at the federal level of the Brazilian government. Its competencies include defending public assets and increasing management transparency through audits, corrections, ombudsman's office, and preventing and fighting corruption. At the same time, the CGU is responsible for exercising technical supervision over the agencies that make up the internal control system, the correctional system, and the ombudsman units of the federal executive branch, providing, where appropriate, the necessary normative guidelines (Brazil, 2021a).

Regarding the mobilization of the CGU to fight the pandemic, several measures have been

adopted, particularly in the preventive aspects, related to the development and improvement of ombudsman and transparency channels, as well as special government auditing operations (Caldeira, Sabença & Braga, 2020). Table 3 lists some of the most relevant initiatives.

Table 3. Measures taken by CGU to combat COVID-19 in 2020

Action	Description
Panel - Covid-19 related hiring	The tool aimed to provide transparency and assist public managers in the procurement of goods, supplies, and services to fight COVID-19.
Publication of the list of people benefited from the Emergency Financial Aid through the Transparency Portal	An initiative of the CGU in partnership with the Ministry of Citizenship. It makes it possible to consult the payments to beneficiaries of the Emergency Financial Aid, classifying them into three groups, such as <i>Bolsa Família</i> Program, registered in the <i>Cadastro Único</i> (CadÚnico) and not registered in the <i>Cadastro Único</i> (ExtraCad).
Publication of specific federal expenses to combat the new coronavirus on the Transparency Portal	It makes it possible to consult and detail direct expenses, as well as transfers to states and municipalities in the fight against the pandemic.
Supervision related to public agents who received Emergency Financial Aid in an improper manner	Cross-referencing information from the benefit's database with various other databases available in the Federal Government. This action aimed to combat errors and irregularities in the payment of the Emergency Financial Aid.
"Telework Tips" Campaign	Initiative containing tips and guidelines for people who are working from home, due to the public health emergency caused by COVID-19.
Platform Fala.BR	Channel developed by CGU to receive manifestations related to COVID-19. Through the platform Fala.BR, citizens can report a lack of hospital supplies and equipment and disobedience to preventive measures.
Direct actions or support to control and public security organs in special operations	Monitoring the application of federal funds transferred to states and municipalities. This activity relies on the partnership with the Federal Police, Public Prosecutors' Offices, and other agencies and entities.

Source: Research data

Table 3 shows that the CGU has been very active, particularly in combating the detour and fraud of resources intended to fight the pandemic. By providing transparency and implementing tools related to government actions, as well as developing complaint channels related to Covid-19, the CGU, as an internal control body, has enabled social control by the population.

The Brazilian Federal Court, on the other hand, being an external control agency, has the function of assisting the National Congress in the mission of monitoring the country's budgetary and financial execution, in addition to contributing to the improvement of the Public Administration for the benefit of society. As far as its competencies are concerned, its list of attributions is broad, being expressed in the Federal Constitution (articles 33, paragraph 2, 70, 71, 72, paragraph 1, 74, paragraph 2, and 161, sole paragraph) and in other specific laws, such as the Complementary Law n. 101/2000 (Fiscal Responsibility Law), Law n. 8.666/1993 (Tenders and Contracts) and the Budget Guidelines Law (Brazil, 2021b).

Moreover, the contributions of the Brazilian Federal Court of Accounts, in line with the other Brazilian audit courts (Mendonça *et al.*, 2020), were decisive to combat the mismanagement of public resources and avoid mismatches and possible excesses of government entities in the context of the pandemic. Table 4, thus, lists the list of initiatives implemented by the Brazilian Federal Court of Accounts (TCU) as a response to the health crisis.

Table 4. TCU actions carried out in the context of the pandemic

Action	Description
Coopera - Special Program of Action to Combat the Covid-19 Crisis	Hot site, which gathers all TCU initiatives related to the use of public resources by government agencies and entities in the fight against coronavirus.
Coopera's panel - Processes related to Covid-19	It gathers information about the processes in progress at the TCU regarding COVID-19. It allows you to consult the processes by theme, reporting minister, technical unit, or jurisdiction (organs and entities).
Panel monitoring employment and income preservation actions	It presents the actions being taken with the implementation of the Special Plan to Follow-up Actions to Combat COVID-19 (TCU's Coopera Program) in the areas of Labor, Assistance, Social Security, and Tax Management.

Action	Description
Recommendations guide for emergency hiring due to COVID-19	TCU and NGO Transparency International launch a booklet for federal, state and municipal public managers. The document offers practical information so that public agents, during the crisis, can conduct the administration of public resources properly.
COVID-19 Challenges	TCU's support to the initiative of the National School of Public Administration (ENAP). By awarding prizes to the best works, the action encourages society to seek solutions to combat the new coronavirus. The challenges focused on the areas of health, economy, social impact, and technology.
Telepresencial sessions, with live broadcast on YouTube	The TCU's 1st and 2nd Chambers and Plenary began to judge and assess cases under its jurisdiction through telepresence sessions.
Publication of a compendium of TCU decisions on emergency situations	The Jurisprudential Survey brings a collection of TCU decisions that can guide the actions of managers in the various spheres of government (federal, state, and municipal) in facing the emergency arising from COVID-19.
Supervision and monitoring actions	<ul style="list-style-type: none"> • TCU determines the return of COVID-19 emergency financial aid received by military personnel. • TCU analyzes fiscal measures to fight COVID-19. • TCU verifies evidence of improper emergency financial aid to more than 620,000 people. • TCU evaluates the governance of the Ministry of Health in the fight against the pandemic. • TCU monitors actions related to basic education during the pandemic. • TCU determines the Civil House to elaborate a plan of immunization for Brazil. • TCU provides a list of candidates to the 2020 elections who received emergency financial aid. • TCU audit points out flaws in the control of emergency financial aid. • TCU monitoring avoids the delay of the Emergency Financial Aid in December 2020.

Source: Research data

Like the Office of the Comptroller General (CGU), the Brazilian Federal Court of Accounts (TCU), within its sphere of competence, has shown an active role as an agency of external governmental control. Its work has resulted in the publication of primers/guides/collections, reflecting its pedagogical and guiding role. In the same line, it is listed the development of informative panels, with emphasis on the benefits in the areas of labor and social assistance, considering that it is an initiative of the federal government of high social impact and the large volume of resources involved. Therefore, it is susceptible to deviations and fraud.

Moreover, the Brazilian Federal Court of Accounts (TCU)'s inspection and monitoring actions were fundamental to investigate, for example, cases of undue receipt of emergency aid, including by candidates for the 2020 elections. This and other interventions of the Eminent Court, shown in Table 4, have enabled society to monitor the management of resources allocated to combat the crisis, as well as the treatment given to cases of interference, deviations, and fraud in this context.

4.2 Social control exercised by organized civil society

This topic describes, from the point of view of social control, how the organized civil society acted in the fight against the pandemic. To this end, the initiatives of three non-governmental organizations are presented in separate sections. The first is the Brazilian Social Observatory (BSO), then Transparency Brazil, and finally Transparency International.

4.2.1 Brazilian Social Observatory (BSO)

Operating as a legal entity, in the form of an association, the BSO defines itself as a democratic and non-partisan space to contribute to transparency and quality in the application of public resources. The BSO brings together entrepreneurs, professionals, professors, students, civil servants (except those within the sphere of

action of the specific observatory), and other citizens who voluntarily have an interest in collaborating (Brazilian Social Observatory, 2021).

According to data extracted from the entity's website, the BSO is present in 145 cities in 17 Brazilian states. According to the last data update (December 2019), more than 3,500 volunteers are working in the Social Observatories spread throughout Brazil, which, between 2013 and 2019, have already contributed to a saving of more than R\$ 4 billion to municipal public coffers.

In order to continuously monitor and control the management of public resources, the BSO makes available on its website tools such as the Public Management Indicators Management System (SINGEP), which allows queries to municipal indices in the areas of health, education, security, economy, among others. The MonitLegis, which monitors councilors' expenses and absences, is also worth mentioning. Finally, the project *Observador Mirim* (Junior Observer) is mentioned, which encourages children to become citizens and exercise social control.

In the context of the pandemic, the most recurrent news on its electronic page was related to the limitations, outdatedness, or weaknesses in the municipal transparency portals. The manifestations expressed by the BSO called the attention of local governments to the difficulties of municipal observatories in monitoring procurement and emergency hiring.

Other highlights include monitoring visits to resources allocated to hospitals (Santa Casa de Araçatuba/SP); preparation of newsletters (Arapongas/PR); development of an electronic platform related to procurement processes to fight the Coronavirus (BSO - Santa Catarina and Santa Catarina Interfederative Consortium - CINCATARINA); and participation in the preparation of a document¹ to fight corruption in the perspective of resources allocated to the pandemic (a partnership of the Social Observatory of Palmas with other control agencies).

¹ Document prepared by the Tocantins Forum for the Combat against Corruption (FOCCO/TO), which takes into consideration the situations already found by the control agencies in various municipalities at the time of analysis of the resources allocated to combat the pandemic. Participating in FOCCO/TO are the Social Observatory of Palmas, the

Public Prosecutor's Office of Tocantins, the Public Ministry of Accounts, the Federal Public Prosecutor's Office, the State Comptroller's Office, the CGU, the Office of the Solicitor General of the Union, the TCU, the State Audit Court, the Court of Justice, the Federal Police and the Civil Police.

4.2.2 Transparency Brazil

Transparency Brazil is an NGO that fights corruption. It was founded in April 2000 by a group of individuals and non-governmental entities. As a representative of organized civil society, this NGO is part of the Transparency Council of the Office of the Comptroller General of the Union, the Federal Senate, and the government of the State of São Paulo (Transparency Brazil, 2021).

In consultation with the entity's website, it was possible to see that Transparency Brazil has several active projects, among which is *Tá de Pé*, whose objective is to encourage the population to inspect the works of schools and daycare centers financed by the Federal Government. This project is composed by the *Tá de Pé Merenda*, which monitors public school bidding and food contracts; the *Achados e Perdidos* (Lost and Found), which gathers citizen requests and responses from the public administration made via the Access to Information Law; the *Transparência Algorítmica* (Transparency Algorithmic) (partnership with the CGU and the Ministry of Science, Technology, and Innovations), which monitors the use of algorithms by the Federal Government; the *Projeto Meritíssimos*, which provides indicators on the performance of Supreme Court justices between 1997 and 2015; and the *Obra Transparente* (Transparent Work) - a partnership with the BSO, the CGU, and the Council of Architecture and Urbanism of Santa Catarina - which aims to increase the transparency and accountability of unfinished public works.

On the scope of the pandemic, it is possible to mention the platform *Tá de Pé Compras Emergenciais*, which verifies the bids for the purchase of essential items in the fight against COVID-19, comparing the prices paid by the municipalities of the State of Rio Grande do Sul. In partnership with other organizations, it is worth mentioning the Citizen Inspection Guide, *hot site*², created to help citizens monitor public spending associated with the fight against the pandemic.

It is also important to highlight the interventions of the entity regarding the opacity in the disclosure of information on the dissemination of COVID-19 in the country and on the actions of

the federal government concerning the health crisis. Two of the initiatives carried out in partnership with other organizations influenced the decisions of the Supreme Court, which are: Public Note against the Provisional Measure (MP) n. 928/2020, which suspended the deadlines for meeting information requests determined by the Access to Information Law and the Open Letter "Opacity costs lives", against the removal from the official portal of data on cases and deaths by COVID-19, in Brazil, in June 2020. Lastly, a Technical Note reporting the main transparency problems of the Ministry of Health (outdated data and lack of press conferences), which was presented to the control agencies and the press (Transparency Brazil, 2020).

4.2.3 Transparency International (TI)

Transparency International is an anti-corruption non-governmental organization that is present in more than 100 countries, with its central base in Berlin, Germany. TI works to support and mobilize civil society to produce knowledge and raise awareness of companies and governments to adopt global best practices of transparency and integrity (Transparency International, 2021a).

Regarding the pandemic, among the documents and tools produced, the *Contratações Públicas em Estados de Emergência* report stands out. The document, prepared in partnership with Latin American TIs, indicates the minimum elements to be considered by governments to reduce the risks of corruption and misuse of extraordinary resources (Transparency International, 2020a). Another publication concerns the Primer of Recommendations for Transparency in Emergency Contracts, prepared in partnership with the Brazilian Federal Court of Accounts (TCU) (mentioned in Chart 4 of this study).

In terms of tools, it is important to mention the Transparency Ranking in the Fight against COVID-19, developed from the transparency portals of the states, Federal District, capitals, and the Brazilian federal government. Based on a scale of 0 to 100, the federal entities were classified according to the transparency with which they

² Available in: <https://frenteparlamentarods.github.io/guiafiscalizacaocidad a/>.

dispose of information on emergency contracting, donations, economic stimulus measures, and social protection in the country. Those that come closest to the maximum score are considered the most transparent.

It is also worth mentioning the Corruption Perception Index (CPI), which since 1995 has evaluated corruption in 180 countries and territories. In the year 2020, Brazil ranked 94th, with 38 points, falling behind neighboring nations such as Uruguay (21st), Chile (25th), and Argentina (78th) (Transparency International, 2021b). The position is considered "bad" as the indicator assigns scores on a scale between 0 (when the country is perceived as highly corrupt) and 100 (when the country is perceived as very honest).

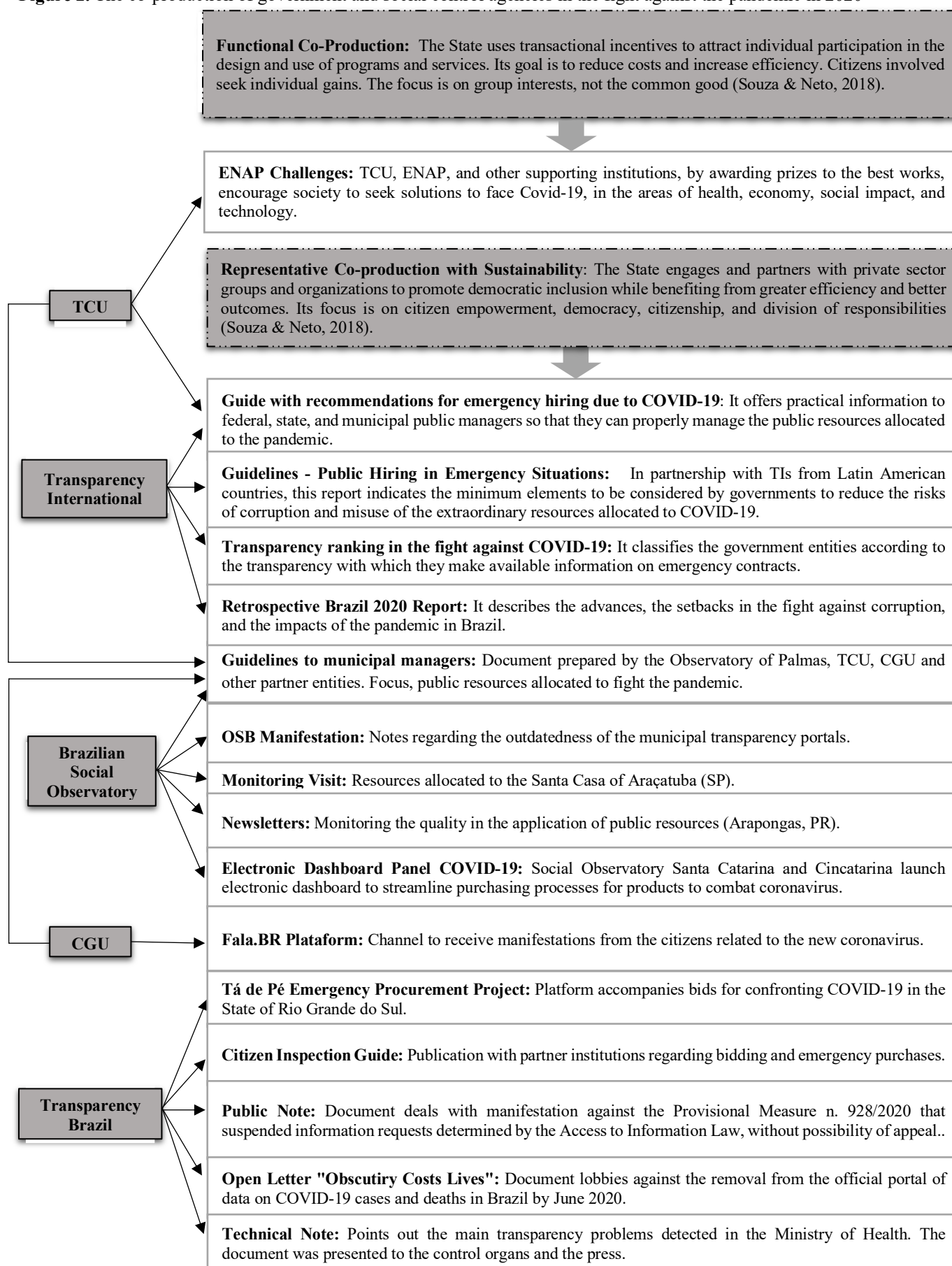
In the report, *Retrospectiva Brasil 2020*, Transparency International Brazil (2021) explains that in addition to political interference on control agencies, the pandemic also imposed its weight on the fight against corruption and, consequently, on the country's CPI results. Among the COVID-19-related situations that had an impact on Brazil's CPI score are the corruption cases involving emergency

resources and the reduction of public debate and institutional and social control of official acts, which, due to delays in responding to the Access to Information Act, remote sessions, and special regimes for legislative procedures, further distanced society from public decisions. However, as a positive point, it is possible to highlight the work of the crime control and repression agencies that could identify fraud and corruption schemes associated with the resources to combat the coronavirus (Transparency International Brazil, 2021).

4.3 Co-production of government and social control agencies

Based on sections 4.1 and 4.2, this topic will present the co-productions made by the selected sample entities. In this sense, Figure 2 brings together the coproducing control entities, the actions/initiatives undertaken, in addition to the characteristics and types of co-production.

Figure 2. The co-production of government and social control agencies in the fight against the pandemic in 2020



Source: Created by the authors of this article (2021)

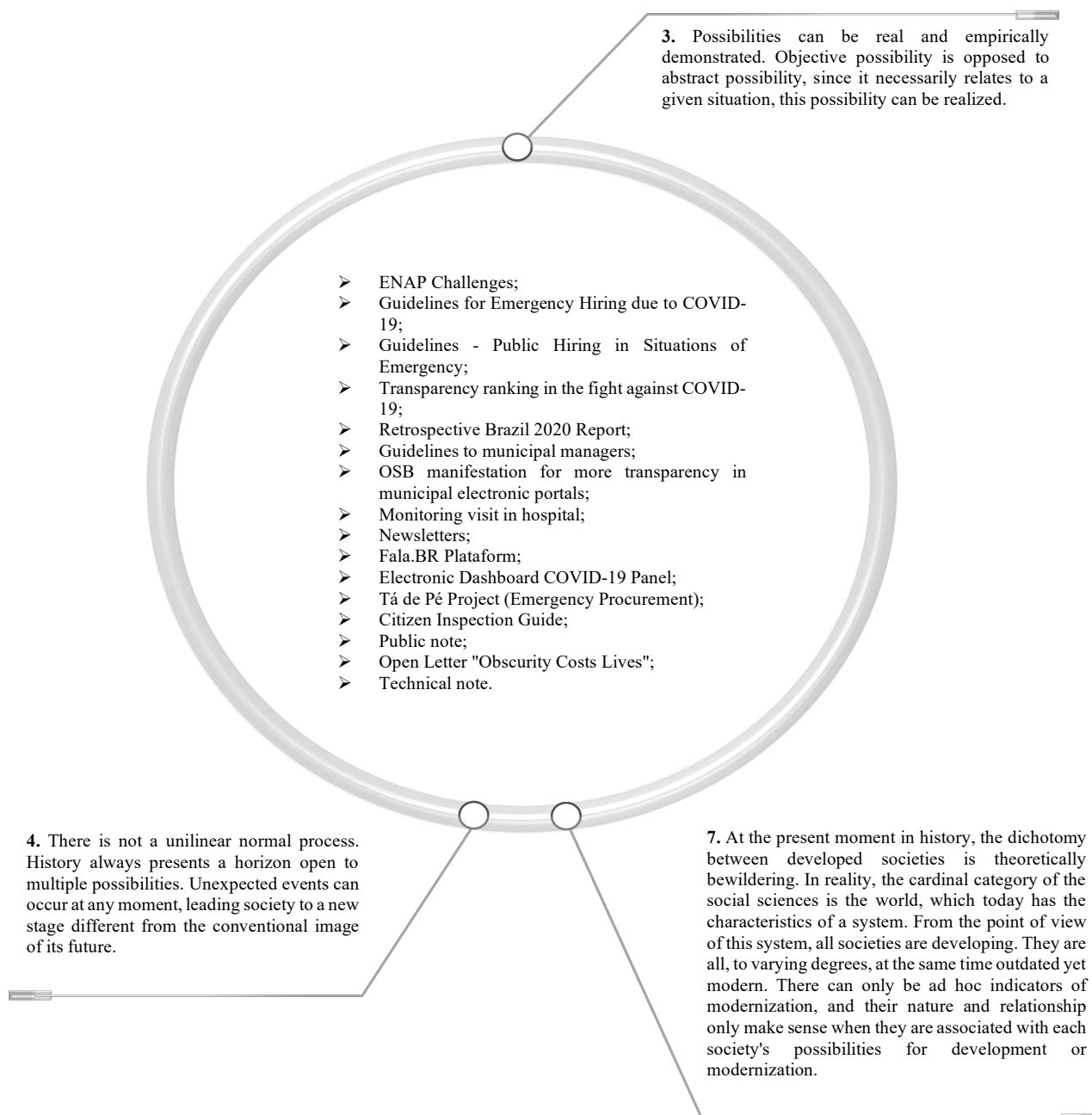
The evidence presented in Figure 2 showed that the manifestations expressed by the organizations studied met the requirements related to co-production. The ENAP Challenges initiative, supported by the Brazilian Federal Court of Accounts (TCU), for example, was identical to the functional co-production model. In this case, the population participated in the search for solutions to face COVID-19; however, the interest in co-producing was individual and financial, as it involved cash awards to the best works presented, thus converging with the characteristics of this type of co-production.

Most of the actions undertaken by the organizations studied, however, demonstrated greater affinity with the model of representative co-production with sustainability. In this model, the engagement of organized civil society, in particular, emphasized the promotion of the common good rather than the individual good. Besides co-producing public goods/services, the initiatives of the entities analyzed focused on the general welfare, transparency, compliance with legal regulations, and the appropriate allocation of public resources allocated to face the pandemic.

The services they co-produced sought to empower the population to exercise social control, either by publishing news, newsletters, information panels, or by implementing monitoring tools, complaint/information request platforms, among others. In parallel, these NGOs have developed guides/booklets/documents containing recommendations, transparency ranking, technical note, and public note. These measures are intended to pressure and encourage public managers to develop their competencies with more responsiveness, transparency, integrity, and efficiency towards the population.

Additionally, it is intended to identify the existence of a correlation between the co-produced actions (Figure 2) and the seven foundations of Theory P (Figure 1) presented in topic 2.2 of this study. With no intention of exhausting the possible inferences that can be drawn from the theory postulated by Guerreiro Ramos, it is intended to extract, among its assumptions, the ones that meet the objectives pursued by this work the most. In this sense, Figure 3 illustrates the actions co-produced by the organizations studied with the concepts taken from Theory P, as follows.

Figure 3. Relationship between co-productions and Theory P



Source: Created by the authors of this article (2021)

Considering Figure 3, it can be observed that items 3, 4, and 7 of Theory P were those that showed greater proximity to the co-productions analyzed. In this sense, the emergency and highly complex scenario triggered by COVID-19 denoted convergence with item 4 of Theory P, since it advocates that there is no unilinear process, and unexpected events may occur at any moment, leading society to a new stage different from the preconceived image of its future.

Likewise, the pandemic showed that not even the most developed nations in the world were prepared to face the perverse impacts of the new

coronavirus. Consequently, this fact found alignment with item 7 of P-Theory, which postulates that the understanding of developed societies is theoretically bewildering. This means that the world today needs to assume characteristics of a system, as all societies are developing and are, at the same time and to different degrees, backward and modern.

On the other hand, item 3 of the aforementioned theory indicates that objective possibilities can be real and empirically demonstrated. In this study, they materialized through the co-productions examined. Concerning

NGOs (BSO, Transparency International, and Transparency Brazil), it was evident through their actions that they fulfill their political and social role, thus converging to build the common good. On the other hand, the government control organs, the Office of the Comptroller General (CGU) and the Brazilian Federal Court of Accounts (TCU), by demonstrating dysfunctions, distortions, and misappropriation of public money, exercised a social role in defense of the Brazilian citizens, besides their institutional functions.

Complementarily, it was verified that the State, in the figure of the control agencies investigated, by bringing segments of civil society into its sphere of action to improve its managerial practices, signaled, under this dimension, indicative elements of co-production and, therefore, also revealed itself as a true objective possibility, according to the meaning of Guerreiro Ramos

5 Conclusion

Moments of crisis and situations with emergency characteristics, similar to the magnitude of COVID-19, put the implementation of public policies to the test, either by destabilizing the relationship of forces between social actors or by testing the systems and bureaucracies established to meet the demands of the population (Machado *et al.*, 2020). Thus, the pandemic promoted a moment of rupture, imposing on institutions, especially governmental ones, modifications and adaptations to address the issues that need greater attention and priority.

Concerning the State control agencies, the current scenario has also demanded a series of adjustments. Besides fulfilling their traditional inspection, control, and monitoring attributions, foreseen in the country's regulatory framework, these control agencies have found the need to make their pedagogical role more recurrent, to guide government agents to fulfill their roles in the context of the pandemic, however, without breaking the law.

Moreover, in 2020, the control entities analyzed here (governmental/social) co-produced several initiatives, individually or in partnership with other institutions. In this sense, the responses given to society regarding the fight against COVID-19 were quite positive. On the one hand, the control exercised by organized civil society has

emerged, presenting consultation tools, newsletters, demonstrations, and pressure for more transparency in the State's actions. On the other hand, there is the Office of the Comptroller General (CGU) and the Brazilian Federal Court of Accounts (TCU) deflagrating inspection actions, establishing guidelines for government agents, and bringing society closer through their activities.

In short, this set of convergent premises denoted adherence in the actions of state and social control, which enabled, consequently, the co-production of public services. Moreover, each of these institutions, with a series of projects related to the control of public accounts, opened a window of opportunity, breaking the chain of bureaucracy and allowing the participation of civil society in the deliberation of public choices.

Therefore, it is added that the objective proposed by this study was achieved. The critical analysis of the actions carried out by the institutions addressed identified that the requirements of co-production were met for two of its models, namely: Functional and Representative with Sustainability. On the other hand, as a theoretical contribution, the research presented, in the context of confronting COVID-19, the co-production of public services from the perspective of social and state control entities. In parallel, it was demonstrated that Alberto Guerreiro Ramos's Theory of Possibilities, even though it was elaborated in another context, proves to be quite current and applicable to the Brazilian reality.

It should also be emphasized that this study presented limitations. Considering the representativeness of the agencies analyzed and the amount of information contained in their official websites, the objective of the research was not to cover all the actions undertaken by them. In this sense, this work presented a sample list of the initiatives that are more adherent to the theme studied, and therefore some projects may not have been contemplated by the proposed survey. Thus, as an agenda for future research, it is recommended to expand both the range of control actions analyzed and the number of entities participating in the sample. One can also work on the financial impact provided by the co-production of the social/state control entities during the COVID-19 crisis. Another analysis refers to the performance of control entities in other countries, identifying the relevant goods/services co-produced by them in the current situation of the global health crisis, as well

as the development of a tool that allows the replication of this study in other institutions, countries, and territories.

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