The Web of Accountability Institutions and Corruption Control in Brazil

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Abstract

The paper launches, for the first time, a map of corruption control flux in Brazil, innovating in the anticorruption agenda by not focusing on scandals or perception measures. From a non-trivial theoretical perspective, I defended that an effective web of accountability institutions fulfills an important role of reinforcing democracy and its basic inclusive condition. Empirically, I mapped out how Brazilian accountability institutions interact in order to monitor, investigate and punish corruption cases, triangulating quantitative and qualitative analysis. I was especially interested in the institutions at the centre of the Brazilian anti-corruption agenda, including the Federal Public Prosecutor´s Office (MPF), the Federal Police (PF), the Office of the Comptroller General (CGU), the Federal Court of Accounts, (TCU) the Federal Justice (JF) and the Ministries. In the literature, the most widespread argument is that despite recent institutional improvements, the final result of this web in terms of coordination is still weak. I submitted this claim to a test – the Inspections From Public Lottery Programme, which randomly monitors the management of federal resources by Brazilian municipalities. Given that this programme brings irregularities to the attention of the

accountability institutions, I asked whether investigative or judicial proceedings were established in other institutions. From the longitudinal data that I collected (more than 19,700 irregularities followed over 12 years), and the interviews with key bureaucrats mapped through a process-tracing approach, I concluded that the Brazilian web of accountability institutions is able to articulate itself in order to hold public officials accountable (something new in Brazil), but not in a symmetrical way (something the literature has missed).

Keywords: Corruption, Accountability Institutions, Democracy, Local Government, Brazil

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1.   Introduction

Since the 1990´s, several studies have repeatedly showed that corruption is a symptom and cause of dysfunction within democracies (Rose-Ackerman 1999). The anti-corruption agenda propagated internationally includes the institutions of constitutional democracy, such as the separation of powers, an independent judiciary, free and fair elections, and an independent media. The techniques frequently mentioned in the anti-corruption agenda are those intimately related to the democratic ideal, which outlines that the central forces in the political process of decision-making should be the accountable representation and public justification.

The theoretical foundation of this paper has a non-trivial approach to corruption: I advocate an intrinsic connection between democratic principles and corruption control. The basic theoretical claim is: corruption means failed accountability, which means failed democracy. Democracy relies on its most powerful norm: the empowered inclusion of those affected in collective decisions and actions (Habermas 1998; Young 2000; Dahl 1998). I understand corruption to be the breakdown of this inclusive rule, whereby political decisions are made in spite of those potentially affected by them (Warren 2004, 2005, 2006). The idea is that we can only achieve just forms of democratic life if there are accountability institutions able to control corruption. The role of democracy as a check on corruption centers exactly on its ability to foster a web of governmental accountability mechanisms. If corruption and impunity are the rule, we should think of them as a challenge to democratic inclusion.

In this paper, I study the articulation of six institutions of accountability in Brazil – the Office of the Comptroller General (CGU), the Federal Court of Accounts (TCU), the Federal Public Prosecutor's Office (MPF), the Federal Police (PF), the Federal Justice (JF), and the intern control of the Ministries. These institutions are part of what the literature has called the *web of accountability institutions* (Mainwaring and Welna 2003). Each of them has a specific role in the accountability process and, because of that, they should be linked in order to perform control tasks and ultimately hold the government accountable.

There is insufficient research on the Brazilian web of accountability institutions. The few studies do not address well enough the interactions and synergies between the institutions; they prefer instead to analyze the institutions separately (Speck 2002, Power and Taylor 2011; Mainwaring and Welna 2003). This paper intends to fill this gap, by focusing precisely on the intricacies of these interactions: the flow of irregularities and proceedings from one institution to another until decisions are reached (or not) and the interactions patterns found in the narratives of the accountability actors.

In order to test how Brazilian accountability institutions interact when they encounter corruption cases, I examined the audits conducted by the CGU. I was especially interested in the program called "Inspections from Public Lotteries," which randomly targets the federal funds transferred to Brazilian municipalities with less than 500,000 inhabitants.[1] The publicly available reports represent an unprecedented gathering of information about federal transfers from a single source, and have advanced the production of academic research on public policy, municipal management and corruption incidence. The information gathered has not only helped government Ministries to better understand the implementation of public policies at the local level, but has also helped the Federal Police and the Public Prosecutor's Office to reveal major corruption schemes that involved all levels of government authority.[2]

I followed more than 19,000 irregularities found by CGU over 12 years and tracked any administrative and/or judicial proceeding that addressed them. Moreover, I analyzed more than 60 interviews with key accountability actors in the country, arriving at controversial conclusions about the (lack of) coordination in the accountability process in Brazil, especially when it comes to controlling corruption cases.

2.   Corruption as Exclusion

In recent decades, the research agenda on corruption in terms of empirical approaches has followed two different paths. On the one hand, there are studies based on aggregate perception measures – such as the Corruption Perception Index from Transparency International. This measure, which is widely used, ranks countries based on corruption scores, in attempt to identify broader trends and contrasts. On the other hand, there are scholars dedicated to in-depth analysis of the phenomenon, carrying out detailed case studies that highlight how corruption is a process immersed in complex human interactions, which do not allow comparisons that transcend time and space. In this path it is common to see the study of major corruption scandals which received special media attention (Chaia and Teixeira 2001; Taylor and Buranelli 2007). The problem is that selections based on the media tend to pick up very particular cases, which usually receive greater priority than usual.

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[1]Brazilian municipalities receive on average $35 billion per year from the federal government, which represents approximately 15 percent of federal government's revenue (Ferraz and Finan 2008). For the sake of comparison, fiscal decentralization in the world is on average 6 percent.

[2] From CGU findings, for example, the PF and MPF have revealed a major scheme of corruption to divert federal resources meant for buying ambulances. It pointed to the involvement of over 300 mayors, 69 federal deputies, and three senators, reaching 19 of Brazil's 26 states (Petherick 2015). In this regard, the program proved itself as an effective tool for picking up hard-to-detect corruption cases spread around the country.

This paper has chosen an alternative path by selecting as a proxy for corruption the irregularities encountered by an accountability institution. It is necessary to point out that in CGU reports there is an ample spectrum of irregularities, which do not only refer to corruption. Among scholars who use CGU reports, there is at least a significant distinction between corruption and mismanagement (Ferraz and Finan 2008, 2011). In order to accomplish this basic distinction, I use the non-trivial definition of corruption proposed by Warren (2004, 2006), as a break in the democratic principle of inclusion.

Translating this into a practical measure, we can think that the boundary that separates corruption from other types of irregularities is the political exclusion. Corruption generates a private benefit which is, from a democratic point of view, illegitimate for benefiting some at the expense of decisions made by the political community. The turning point of this way to measure corruption is connecting it with the ability to provide public justification for the political conduct: we hide our corrupt acts from others because we are trying to keep them from realizing that they are excluded from transactions (Uslaner 2008). The CGU reports from the Lottery Programme provide the justifications of the public officials for the irregularities found, including the acceptance (or not) of these justifications by the auditors. By analyzing these justifications is possible to divide the irregularities into those that can be publicly justified and those that cannot (for corruption there is no plausible justification).

For example, it is common for the local governments to conduct bidding processes without following all the formalities predicted by the specific Law. In general, the CGU advises the mayor to manage the federal resources in a better way, but this is not a reason good enough for CGU to suggest the opening of an administrative proceeding, for example. On the other hand, the reports reveal cases of mayors who, in the last day of their mandate, withdrew all the money from the municipality bank account and disappeared -- in such cases the justifications are not acceptable, since they are linked to some kind of private (inappropriate) benefit, which is publicly unjustifiable.

3.   The Brazilian Web of Accountability Institutions

Despite the recognition of accountability as a central aspect of contemporary democracies, it is still a highly contested concept and can be thought of in the light of different theoretical perspectives. It involves a dimension of control, for constraining the abuse of power and establishing checks on the misuse of authority (Santiso 2007), but it is also connected with the ability to justify public actions, ensuring that public officials are answerable for their behavior – and forced to justify and inform the citizenry about their decisions (Peruzzotti and Smulovitz 2006). The institutions studied here are part of the horizontal dimension of accountability, which implies state agencies that have legal authority

and are willing and empowered to take action, ranging from routine checks to criminal sanctions or even impeachment (O'Donnell 2001).

It is widely recognized that Brazil has improved its horizontal accountability institutions in the last two decades – the Federal Court of Accounts (TCU) has a reasonable margin of institutional autonomy to exercise its functions of external control (Loureiro, Teixeira and Moraes 2009); federal public prosecutors have large autonomy to pursue investigations; the Federal Police has gained personnel and resources (Arantes 2011); and the CGU was created within the Executive Branch, with the core mission of auditing and preventing corruption (Olivieri 2011). The Chart below helps to characterize the Brazilian institutions under study based on four basic dimensions: scope, autonomy, proximate institutions and activation (Power and Taylor 2011).

Charter 1 – Four Dimensions of Brazilian Accountability Institutions

Dimension	Definition
Scope	The responsibilities attributed to an institution and the effect these have on the institution's reach.
Autonomy	An institution's ability to choose what cases to address and how to prioritize its efforts, as well as its ability to act without undue concern for the reactions of other institutions.
Proximate institutions	Institutions with which a given institution must closely and frequently interact. Some institutions in the web are greatly constrained by their relation with proximate institutions: the Federal Police cannot prosecute crimes directly in the courts, but instead relies on the MPF to carry its cases forward to the Courts.
Activation	Whether an institution can act proactively or whether it instead reacts directly to others. Audit institutions may proactively determine which institutions should be audited. Courts, on the other hand, tend to be reactive, requiring activation by an external actor before they can take on particular cases.

Source: Power and Taylor 2011.

Most of the Executive bureaucracies in Brazil – such as the Comptroller and the Federal Police – are not very autonomous, are fairly reactive, and tend to have a narrow scope of action. They also rely heavily on proximate institutions to carry forward any investigation (Taylor and Buranelli 2007; Arantes 2011; Sadek and Cavalcanti 2003). The Federal Police main functions include investigating crimes against the political and social orders; protecting services and interests of the Union; preventing drug trafficking; and investigating crimes that have federal or inter-state repercussion. The Comptroller was created to provide advice directly and immediately to the President on matters of preventing and combating corruption, as well as increasing transparency, the protection of public properties, and the Executive internal control.

In the administrative arena, the Ministries and the Federal Court of Accounts (TCU) are able to deal with irregularities in the management of federal resources by opening what is called a "Special Account Process" – "Tomada de Contas Especial" in Portuguese (TCE). This is a duly formalized process, aimed at determining liability in cases of damages to the federal government and obtaining financial compensation. The TCU is the main institution responsible for monitoring public spending in Brazil. It can be considered proactive but its scope is restricted by strictly regimented audit procedures. Although the TCU does not rely on proximate institutions to pursue its own administrative investigations (Speck and Nagel 2002), its decisions can be challenged by other institutions with overlapping powers, and the accused can appeal to the Judiciary (Speck 2011).

The MPF is the most unusual accountability institution in Brazil and assumes the main role when it comes to fighting corruption in the judicial arena. It is a prosecutorial body, formally independent of the other three branches of government, with guaranteed budget and career incentives set with almost no outside interference. The noteworthy autonomy and scope of the MPF are almost unlimited.

The Judiciary, in turn, ultimately decides about judicial punishment (Taylor and Buranelli 2007; Sadek and Castillo 1998). Despite its broad mandate to intervene in a number of potential arenas, it is a reactive institution and its effectiveness in the accountability process relies heavily on proximate institutions, especially in respect to the quality of the cases forwarded by the MPF (Power and Taylor 2011).

None of these institutions has corruption control as its sole responsibility, and none of them concentrates all the steps involved in the accountability cycle, which includes monitoring, investigating and sanctioning (Olivieri 2011; Taylor 2011). The prevention step is left mainly to the CGU, which produces strategic information to identify illicit actions regarding federal resources. The TCU is in charge of administrative penalties involving the misuse of public resources. The Federal Police investigates the felonies; while the MPF presents the complaints to the Judiciary, which in its turn is responsible for initiating civil and criminal proceedings. In the end of the cycle, the Federal Courts rule on those proceedings. Thus, these institutions compose together a web, each serving its own functions, but in a way that can -- and should -- be complementary.

Despite this formal framework, the literature has highlighted chronic excesses committed by the institutions, especially their difficulty in working together. There are the excesses of prosecutors abusing their autonomy; the TCU exceeding its mandate; the courts stopping the investigations of PF (Arantes 2011). Furthermore, the formal rules are not automatically deployed - the legal standards are

fundamental to understand the accountability roles and responsibilities, but are embedded in a broader process of institutional framing (Loureiro et al. 2011).

There is a widespread conclusion that the recent developments of the web were not enough to give an adequate response to corruption (Power and Taylor 2011). The necessity of working together ends up engendering an ineffective competitiveness between public prosecutors and the Federal Police when it comes to the investigation of corruption cases, for example. There is also a preference for second-best administrative sanction mechanisms to escape the weakness of the Judiciary in enforcing civil or criminal penalties – an alternative frequently sought by the TCU (Taylor and Buranelli 2007). Not only the web concentrates an enormous emphasis on the investigative phase and devotes less attention to the monitoring or sanctioning of corruption cases (Taylor and Buranelli 2007; Power and Taylor 2011), but the investigations themselves usually lack a clear chain of command and filtering processes through which information can be unfolded and shared. In the end of the accountability process, the administrative sanctions determined by the TCU are of little effect, and the penalties from the Judiciary are carried out so slowly that they could be considered virtually non-existent (Taylor and Buranelli 2007). The web also faces overlapping responsibilities, lack of coordination and lack of definition of purposes and modalities of control (Loureiro et al. 2011; Power and Taylor 2011).

The web of accountability institutions in Brazil may encounter corruption allegations in its daily control tasks. It is necessary to clarify that this is not the only role of this web. But the claim here is that whenever it finds corruption, it has to address it properly. This paper maps whether the accountability institutions choose to interact with each other whenever a corruption investigation is on the table.

4.   Methodology

4.1 The Longitudinal Approach

Since the objective of the research is to reconstitute the flow of irregularities in the web of accountability institutions, the longitudinal method fits perfectly. This type of analysis monitors a set of cases, from the record of their occurrence to a specific point, over a certain period of time. Through this method, I was able to determine the percentage of cases progressing to subsequent stages of accountability (how many irregularities were found, how many were investigated and/or prosecuted). I have tracked the irregularities found by CGU, from the beginning of the Lottery Program in 2003 until 2015. I tracked the proceedings opened by the accountability institutions under analysis (TCU, Ministries, MPF, PF and JF) and searched for specific information that could allow me to precisely

trace them back to the Lottery Program. This unprecedented dataset demanded a huge research effort from the research team, since the information systems of accountability institutions in Brazil are not designed to monitor the flow of cases across several institutions.

In CGU Lottery Program, the Comptroller sends approximately 10 auditors to 60 randomly-selected municipalities. The auditors search for irregularities involving federal resources that have been transferred up to two years prior to the visit. Each visit results in a detailed audit report documenting any irregularity associated with either federal transfers or federally-funded social programs, the justifications presented by the mayors and the acceptance (or not) of the justification by CGU auditors. The reports are then forwarded to the competent bodies that may establish administrative or legal sanctions.

This paper is concerned whether other accountability institutions of the web make use of the reports and decide to act upon them. It is important to stress that, since the Lottery Program is a CGU initiative, the other accountability institutions are under no obligation to incorporate such findings and conduct investigations because of them – they have discretion to assess what deserves their attention. However, if an institution starts a program like the Lottery one (at the cost of many human and economic resources in auditing around the country), it is expected that its reports are not going to be dismissed, and that some action, or some systematic relationship, is going to be adopted across the institutions that receive the reports. I consider that an interaction between accountability institutions has occurred when I find a proceeding concerning irregularities contained in CGU reports opened by other institutions of the web.

It is important to stress that not every irregularity can be processed both by the administrative and judicial institutions and that not all of them should arrive at the Judiciary. The Ministries can only act on administrative matters and forward the cases to the TCU, which can decide alone on administrative issues. If a case that is being investigated by the Court of Accounts arrives at the Federal Justice, it is only because something has gone wrong with the case and the administrative decision is challenged at the judicial arena. In contrast, the MPF needs to take its cases to the Justice.

The next Figure shows the flux reconstructed here, which has the Lottery program as the starting point:
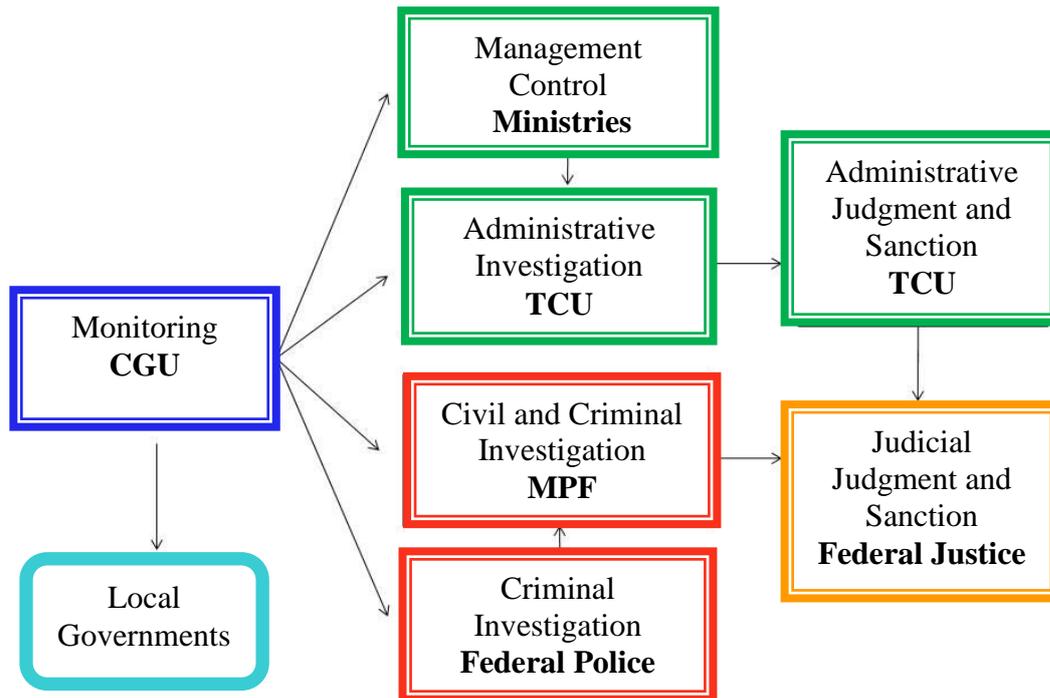
FIGURE 1 – The accountability flux, by accountability institutions, Brazil, 2015.
Source: Aranha, 2015, 2017

This paper represents a breakthrough -- the dataset used here is one of the few sources of information that brings together official data from six different institutions within a longitudinal perspective in Brazil. Furthermore, in order to provide a more complex picture of the interaction patterns, the results found in the longitudinal tracking of irregularities were triangulated and confronted with qualitative data.

4.2 The Process-tracing Perspective

The second part of the research was a qualitative analysis, which described the steps in the Brazilian accountability process by using the process-tracing methodology - "To characterize a process, we must be able to characterize key steps in the process, which in turn permits good analysis of change and sequence" (Collier 2011:824). This technique involves the examination of ''diagnostic'' pieces of evidence within a case, which contribute to supporting or overturning alternative explanatory hypotheses: "The goal is to establish whether the events or processes within the case fit those predicted by alternative explanations" (Bennett 2010:207). Given the results found in the analysis of the Lottery Programme, can the same pattern of interaction be found in the narratives of accountability actors?

I described the interactions established at each stage of accountability through the analysis of the discursive narrative of those responsible for establishing the interactions. The qualitative data was collected through semi-structured elite interviews with those who work directly in the control of corruption in Brazil. Elites are defined by the literature as actors involved in political decisions in a higher sphere of action, composed of groups and individuals with a privileged position to access the steps and reasons for decision-making (Aberbach and Rockman 2002). The selection of respondents followed the criteria of institutional placement and work experience in the control area.

5   Main Results

5.1 The First Map: The Trajectory of Irregularities

From the 1,581 municipalities that CGU had inspected (28.4% of Brazilian municipalities), a random sample was calculated, stratified by state and year of inspection, which resulted, with a confidence level of 95%, in the study of 322 Brazilian municipalities. These municipalities are highlighted in the Figure below:

FIGURE 2 – Brazilian municipalities audited by CGU and selected for the sample, 2003-2010

This paper takes into consideration the 19,177 irregularities found in the municipalities and analyzes the extent to which they generated proceedings from the administrative and judicial arenas until 2015 (the last year of the research). In total, 9,957 irregularities (52%) were targeted by some investigation, but only 533 (2.8%) generated administrative proceedings (TCEs), of which only 7.4% were installed by the Court of Accounts (the rest was initiated by the government Ministries, which then forwarded the proceedings for administrative judgment). On the judicial arena the scenario is quite different. The Public Prosecutor's Office has a more active role, with 9,666 irregularities under investigation.

The three Figures below represent the trajectory of the irregularities in the web. The first one represents the flow of irregularities and their respective proceedings by the performance of the

Federal Court of Accounts and should be read as follow: on the right side are the percentages for the flow of irregularities inside the TCU and on the left side are the percentages for irregularities investigated by the TCU but challenged at the Federal Justice – keeping in mind that the flow of administrative investigations does not include this challenge per se. For example, out of 100% of irregularities investigated by the TCU, 76% were sentenced; and from all irregularities that received a sentence, 69% were convicted. On the left side, out of all irregularities investigated by the TCU, 21% had their results challenged at the Federal Justice.
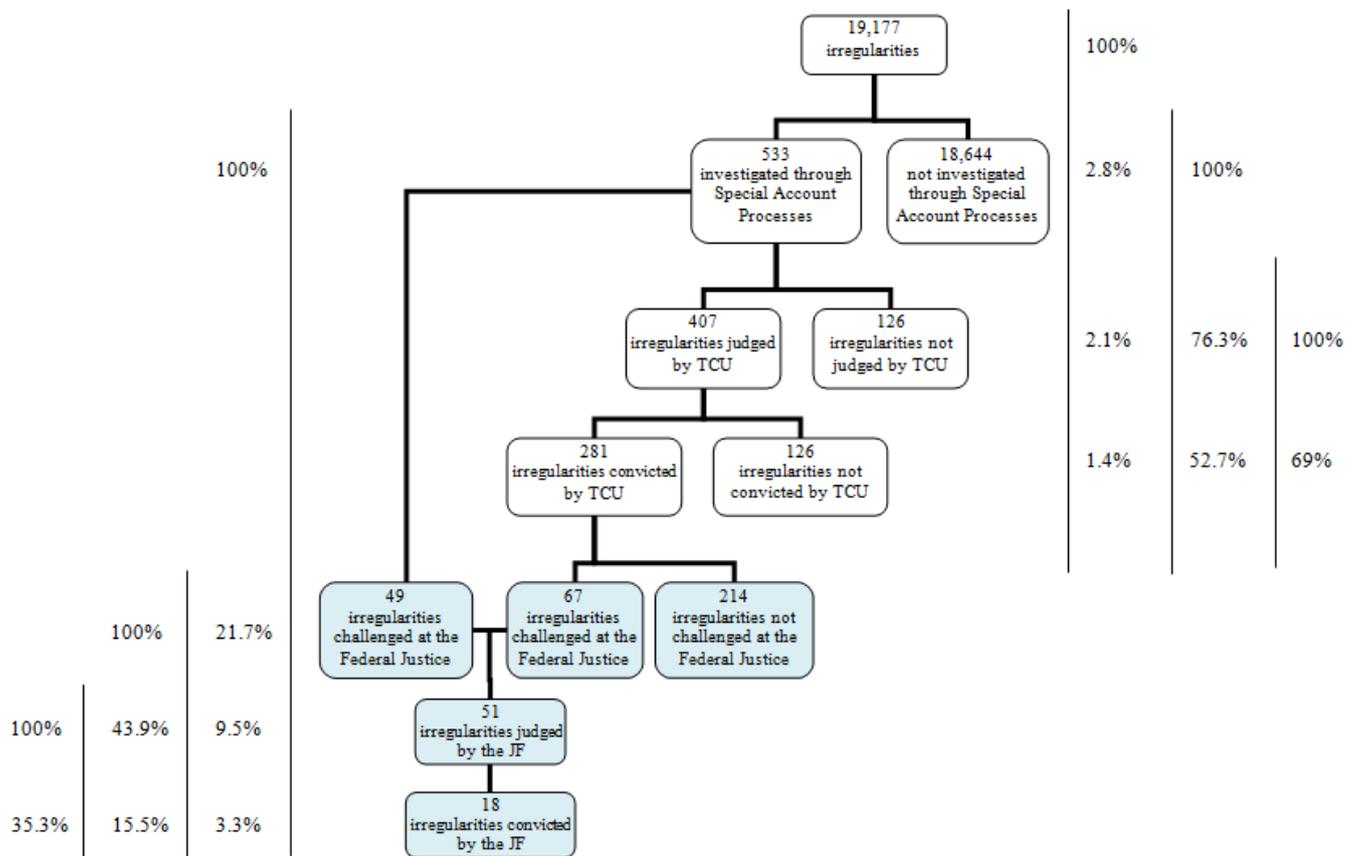

FIGURE 3 - Flux of irregularities investigated through Special Accounts Processes, Brazil, 2003-2015.
Source: Author´s elaboration from the dataset of UFMG, 2015.

The next Figure illustrates the same flux, but for the irregularities investigated by federal prosecutors in terms of the amount of initiated proceedings, judgments and convictions at the Federal Justice. The MPF activity is extremely marked at the beginning of the flow – it investigates half of what is picked up by CGU. But few cases have enough breath to arrive at the Federal Justice (13%) and, when they do, only 30% receive some sentencing – a result credited to the slowness of the Brazilian Judiciary. However, it is worth emphasizing that there is a high percentage of convictions - almost 80% of the irregularities that are judged are condemned in the end.
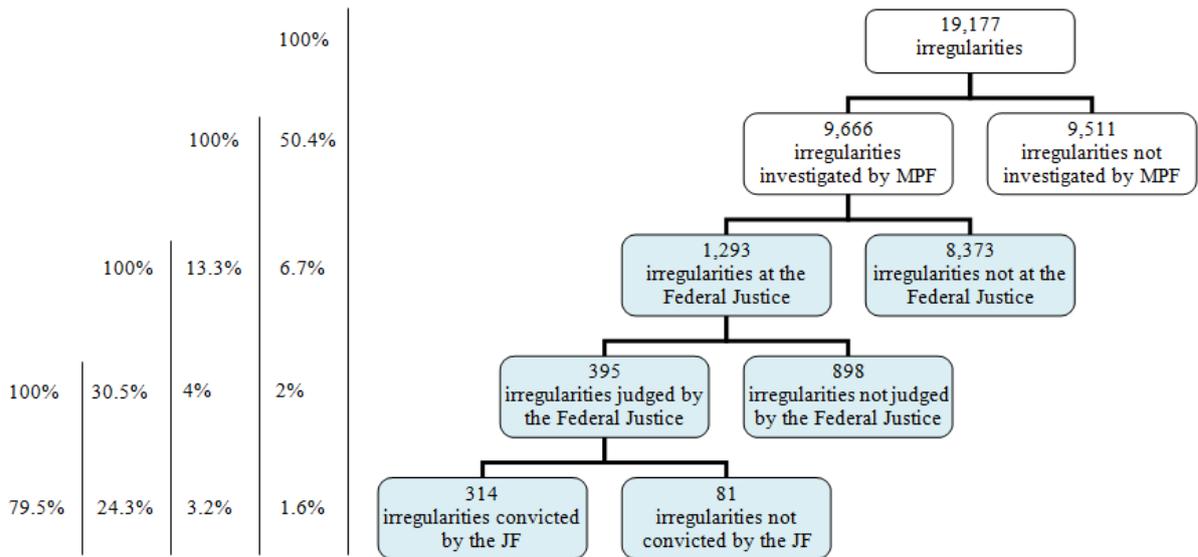
FIGURE 4 - Flux of the irregularities investigated by the Public Prosecution´s Office, Brazil, 2003-2015
Source: Author´s elaboration from the dataset of UFMG, 2015.

Similar patterns arise when we analyze only the irregularities considered corruption – in total, 4,870 (25.4%) irregularities were considered corruption. Only 4% received administrative attention (with 80% being sentenced and 63% convicted) and more than half (54%) were investigated by the MPF, with a higher percentage (18%) arriving at the Federal Justice. The Federal Justice arrived at a decision in 25% of the cases and condemned 86%.
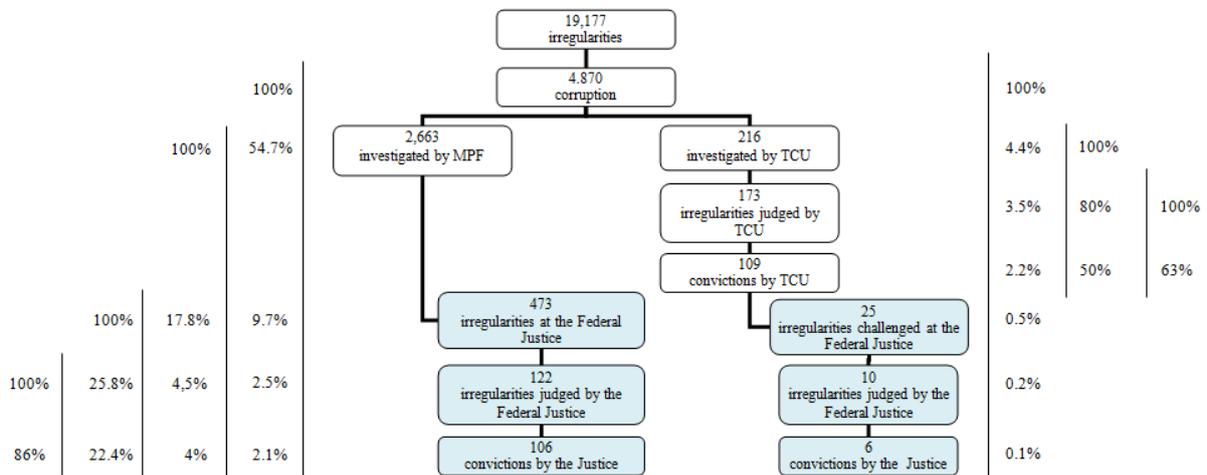

FIGURE 5 - Flux of the irregularities investigated by the Public Prosecution´s Office and judged by the Federal Justice, Brazil, 2003-2015
Source: Author´s elaboration from the dataset of the Center of Reference for the Public Interest, UFMG, 2015.

The novelty of these results is that they clearly indicate which institutions are more active than others – which is something new in the literature. It is remarkable the close relationship between the Comptroller and the public prosecutors; meanwhile the TCU and CGU show an almost non-existent

relationship. Does this pattern holds when we interview the accountability actors from these institutions?

5.2 The Second Map: Interactions According to the Accountability Actors

The 64 interviews with key actors of the six Brazilian accountability institutions were carried out from 2012 to 2015. Mostly, the respondents have a long career in the public service in general and have several years of career within their actual institution, which shows that they have a broad notion of the inner workings and procedures and are well qualified to answer the research questions.

The Figure below represents the interaction patterns found, considering their frequency (how often the actors look for the other institution) and intensity (how well the institutions work together). The closest relation found was between the CGU and the Federal Police. Perhaps because they are both connected to the Executive arena, or because they have little autonomy, both have engaged in a recent joint effort of controlling corruption, especially in the case of special operations.
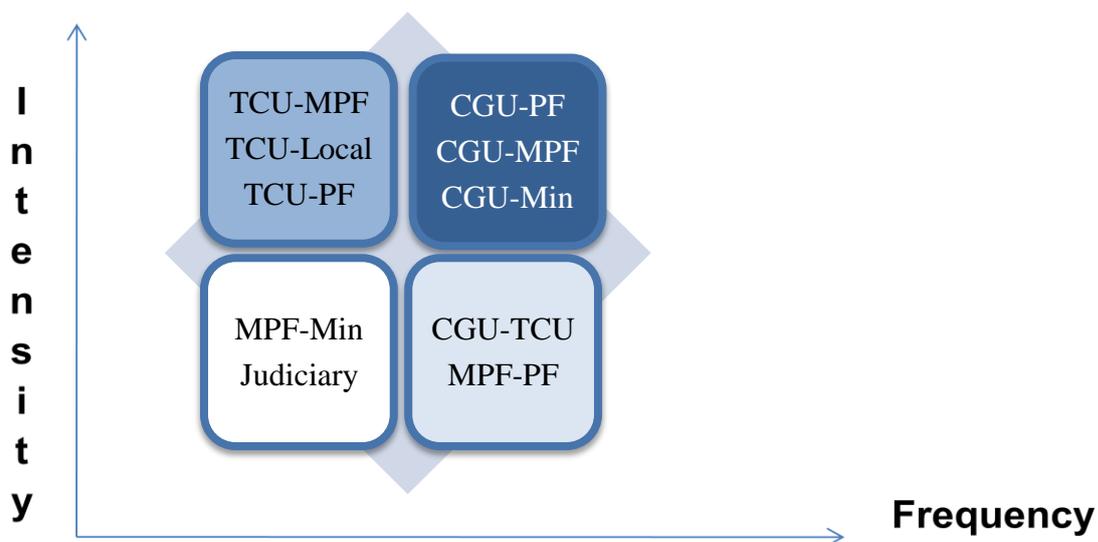

Figure 06 – The map of frequency and intensity of interactions among Brazilian accountability institutions, 2014-2015
Source: Author´s elaboration.

The MPF-CGU interaction is frequent, and they see each other as allies in the accountability process. The contact is intense to share evidences or to exchange experiences and information. But this close relationship has some striking features - that do not appear, for example, in the contacts between CGU and the Federal Police. It is remarkable the pressure that the federal prosecutors put over the members of the CGU, especially to satisfy their demands quickly.

The control adviser from the Ministries works as a connecting point between the control institutions and the government Ministries. The contacts between the CGU and these advisors - who often come from the CGU´s career - are intense and constant. Each Ministry is connected with its respective area in the CGU and together they define priorities and strategies.

On the other side, there are those interactions based on few but productive contacts. For example, there is an emerging coordination between the prosecutors and the TCU – not yet mentioned by the literature. This coordination, in fact, would come from an internal proximity - the presence of a prosecutor body within the TCU itself, who advises and issues opinions about TCU´s proceedings. In the interaction TCU-PF, different opinions arise. The auditors believe that this is weak interaction, based more on unilateral requests for help and support. However, the police officers sustain that there are frequent contacts – not so many as the ones with the Comptroller, but still relevant. The contacts may exist to understand better the reports or when the PF asks the help of TCU to analyze technical information.

The vast majority of narratives sees the Court of Accounts as an agency far away from the others, that cares about its own roles and not so much attentive to other institutions. In order to escape such isolation at the federal level, the TCU places the main emphasis of its interactions on partnerships at the local level. This would help to reconcile the understandings on control issues, many times misunderstood by local institutions. However, this TCU preference is not favorably viewed by the rest of the web. For the others institutions, there is a strong reason not to trust the local level: its institutions are generally less qualified and more committed to the interests of local powerful elites. Both the Public Prosecution and the Comptroller distrust state audit offices, for instance.

Some tensions also emerged in the relationship CGU-TCU. They hold a constant proximity, which would be justified from a purely formal point of view. Beyond this formal relationship, for some actors, the two institutions work as partners, by scheduling operations together, establishing a contact to discuss control strategies before going to the field. This programming of joint activities would be essential because it allows each institution to "save" its efforts by avoiding unnecessary overlaps.

Another frequent interaction also explained by formal rules is the one found between the prosecutors and police officers. They contact each other on a daily basis. Despite this regular contact, the interaction is not harmonious. The constant clashes created a huge gap between the two and fierce tempers on both sides, with disputes over the main role in investigating corruption. The open dialogue would be an exception in the interaction between the two and it would depend on the individual position of each prosecutor. Something that further complicates their relationship is a certain view by

the prosecutors that the PF is there only to serve them, "It [PF] is subordinate to the Executive, but we can manage to take ownership of what it has. It <u>serves</u> me a lot" (Interview 15, MPF, 2014).

The reported tensions with the public prosecutors also reach the government Ministries. The relationship with the MPF is complicated because of the innumerous demands it puts forward. The Ministries complain that the MPF (and other control institutions) does not understand the dynamics or the choices that must be made when it is at stake the implementation of public policies. The advisors criticize the public prosecutors by claiming that they look for any small irregularity and want to turn it into investigations, demanding an immense work of information collection. This huge demand reduces the work of Ministries to daily responses to control inquiries, fueling what they call a "distrust machine".

The Judiciary always appears as a distant institution in terms of informal contacts and this is justified because it is part of another power, supposedly impartial. From the formal point of view, the prosecutors maintain daily contact with the Judiciary. But this interaction not always matches the desired temporality.

5.3 Interaction Patterns

    a) **Agreements for information exchange**

The establishment of cooperation agreements between accountability institutions has been expanding in the Brazilian web. These agreements generally involve the exchange of information and databases, and are sought by both the external and internal controls. In order to control corruption, it is necessary to gather as much information as possible, which often are collected by different institutions. Contacts requesting information have become a practice incorporated in the accountability web.

    b) **Successful partnerships: PF´s Special Operations**

The best example of a productive partnership is the special operations coordinated by the Federal Police. From data provided by both the internal and external controls, the Federal Police triggers investigations. Because of its expertise, the CGU is usually requested as a technical support in the analysis of administrative data.

The interactions based on Special Operations often begin with evidence gathered by an audit institution. In their control routine over the public resources, both internal and external institutions

may encounter situations that go beyond a formal failure. The cases that stand out are brought to the attention of other institutions.

c) The basis of interactions: corruption cases

The great motivator of interactions is precisely the occurrence of corruption. When an institution finds something "heavy" or "strange", it communicates primarily to the Federal Police and the Public Prosecutor´s Office. And the judgment about what to bring to the attention of another institution is not always clear. It is not easy to distinguish between what is mismanagement and what is corruption:

> It is very difficult for us to know what we will communicate to the police and what we will not. But when something huge emerges, something stronger, heavier than usual, it needs intelligence information, the Court notifies the police (Interview 20, TCU, 2014).

d) The productive interaction starts with auditing institutions

The role of audit institutions such as the Court of Accounts and the Comptroller as described by the members of the accountability web would be precisely to map the critical situations and pass this information to the police and the public prosecutors. This transfer of corruption cases would be justified by the depletion of the tools available to auditors. In cases involving corruption, partnerships are a key point: cooperation is needed to typify a corruption case, ascertain the information, collect and analyze the evidence.

e) Matching priorities

One of the ways to coordinate the interactions is through the combination of priorities. There are meetings between MPF and CGU teams for establishing together the priorities in the control actions. The matching of priorities was found even among the MPF and PF. When they understand that they need each other and leave aside their rivalries on behalf of a joint work, this is perceived as extremely positive: "I always seek the coordination with the Federal Police to try to establish the same goals. There is a joint work. I always offer to act on their priorities. Because they also need us, for example for temporary prison. So I have always offered me to add" (Interview 35, MPF, 2014).

f) The symbolic struggle to be the head of the system

Despite the combinations of priorities, the relationships in the web are not completely horizontal. There is a growing dispute about which one is the head of the system. The Comptroller and the MPF consider themselves the head of the control system, especially when it comes to fighting corruption. The CGU calls itself the Brazilian anti-corruption agency par excellence, not in the sense of being the most important, but in the sense of the one which coordinates the joint work with other institutions. On the other hand, the prosecutors invoke the role of coordinating the control system and want to be recognized as its central point. They talk about their different activism, which includes taking action even in cases where there is doubt about the competent authority: act first, examine the responsibility after.

g) Denied contacts

Besides mapping the interactions via the established contacts, the interview also asked about the occurrence of denied contacts. The analysis shows that the contacts are not exactly denied. There are more subtle ways to put obstacles, especially in the case of banking and tax information. The Brazilian Federal Revenue and the banks are systematically placed as the villains of the access to information and the establishment of interactions. In this regard, access to information appears as a powerful bargaining tool between the institutions.

h) TCU: an institution focused on governance

The Court of Accounts, unlike the others, claims the role of improving the public administration, but does not assume a punitive or investigative role in controlling corruption. Instead, its mission would be to promote better governance, more transparent, efficient and effective policies.[3]

The two maps showed here point out that somehow, the Brazilian web of accountability institutions is able to coordinate and articulate itself in order to control and hold the government accountable. I highlighted that the interactions happen mainly between the Public Prosecutor´s Office, the Comptroller and between this one and the Federal Police. TCU is portrayed as a complex institution, positioned farther away, and it has started a movement towards the interactions with local institutions and the promotion of governance. On the other hand, the ministries complain of excessive demands by the prosecutors which, in turn, claim a leading position in the coordination of the web, in a dispute with the Comptroller.

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[3] "What is public governance? It is the institutional capacity to formulate, implement and evaluate public policies. […] It is a national strategy of coordination and coherence between public actions, monitoring and evaluation capacity of these policies and at the same time, integrity and accountability systems" (Interview 32, TCU, 2014).

The same datasets have generated other types of analysis. I have showed, for example, that corruption is not important enough to expedite the progress of the proceedings in the web and, when it has a significant impact, it leads to slower processes – results from survival analysis. Furthermore, the interactions are fundamental to expedite the arrival of the proceedings at the final stage of accountability, but do not contribute to faster sentencing (Aranha 2017). The two maps brought in this paper enlarge this diagnose and enriches the discussions about how can we study a web of institutions that is constantly changing its patterns (depending on which point we focus). As in a Kaleidoscope, the patterns vary and depend on how transparent the objects are: more transparent objects reflect better than opaque ones. In our case, more transparent institutions (those open to dialogue and to share information) means more productive partnerships.

Conclusion

One of the most controversial issues when it comes to corruption control has to do with its excesses. The "fight", the "combat" or any other strong commitment in curbing this phenomenon usually lies in the investigative and punitive mechanisms. But this excessive focus – what the accountability actors called the "distrust machine" – can generate cornered public managers, without any discretion to take action. The audited agencies often complain that the auditors act as executioners, looking for situations that might promote punishments, hampering any possible dialogue and mutual learning. This has led public officials to avoid signing projects or authorizing public spending.

The accountability institutions, departing from clearly defined roles, are able to develop joint actions, match priorities, work together in special operations, exchange information, develop intelligence systems, and sign cooperation agreements. This multitude of partnerships positively adds to the task of making the governments remain connected to the public interest, constructed and debated in democratic forums. I argue that control mechanisms that are connected to each other and institutions that are open to dialogue contribute significantly to the fulfillment of the principle of keeping governments accountable. It is a fundamental requirement for the exercise of power in a democracy that public officials are accountable and transparent in their public actions.

The persistence of corruption over time points to a flawed process of accountability - the rulers are not held accountable - and this implies problems for any regime that intends to be democratic. On the other hand, by keeping rulers accountable for their actions, bringing them into the public domain, and forcing them to justify their choices and positions, managing to hold them accountable for the exclusions that perhaps they may have caused, the institutions of the web fulfill a democratic role and secure a basic inclusive condition.

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