

## **Transparency International Anti-Corruption Helpdesk Answer**

# Brazil: Overview of corruption and anti-corruption



Author: Guilherme France, tihelpdesk@transparency.org

Reviewer: Maíra Martini, Transparency International

Date: 29 January 2019

Corruption remains one of the biggest impediments to economic development in Brazil. It threatens recent strides made towards equality and social justice, and it has exposed the fragility of Brazil's 30-year-old democracy. Over the last few years, Operation Carwash (Operação Lava-Jato in Portuguese) has uncovered one of the largest corruption schemes in history, involving billions of dollars, politicians and businesses from several different countries. While it is the direct result of legal and institutional evolution in anti-corruption policies, it has also demonstrated how much work remains to be done. Wide-ranging reforms on Brazil's political system are necessary not only to fight and, especially, prevent corruption, but also to safeguard the country's democracy.



# Query

## Can you provide an overview of corruption and anti-corruption efforts in Brazil?

## **Contents**

- 1. Overview of corruption in Brazil
- 2. Weakened democracy
- Legal and institutional anti-corruption framework
- 4. References

# Overview of corruption in Brazil

## Background and recent developments

Brazil is the world's ninth largest economy (IMF 2016), but still faces challenges to close the considerably high income-inequality gap. Health services, education, sanitation and infrastructure are extremely problematic, damaging the country's economic prospects and deepening the inequality chasm.

With one of the highest levels of taxation in the developing world, corruption is often blamed for the diversion of funds and, ultimately, for the lack of quality in public services. It has also sapped confidence in institutions and Brazil's elected leaders.

With Operation Carwash emerging and gaining strength since 2014, corruption has become a central issue for Brazilians<sup>1</sup>. However, extensive investigations and prosecutions have not, so far,

# Main points

- Corruption has led to declining public confidence in institutions and the weakening of democracy.
- Threats against the civil society and the press put democracy and the fight against corruption at risk.
- Operation Carwash has uncovered one of the biggest corruption schemes in the world, involving high-level officials, politicians, political parties and several of the country's biggest companies
- Legal loopholes remain: whistleblower protection, lobbying regulation and political financing reform, among other issues covered in the "New Measures against Corruption".

marshalled the much-needed reforms in Brazilian political and judicial systems.

#### Extent of corruption

Corruption remains one of the main challenges for Brazil. The country ranked 105 out of 180

<sup>&</sup>lt;sup>1</sup> https://oglobo.globo.com/brasil/corrupcao-principal-preocupacao-para-62-dos-brasileiros-mas-denuncias-podem-ser-coadjuvantes-22241432

countries assessed in Transparency International's 2018 Corruption Perceptions Index, with a score of 35 out of 100 – on a 0 (highly corrupt) to 100 (highly clean) scale. The South American country has fallen 5 points since 2016, when it scored 40. With that, Brazil has reached its lowest mark since 2012 (Transparency International 2019).

The World Bank's Worldwide Governance Indicator (WGI) for the control of corruption has also shown a sharp decline in the last few years. It ranges from 0 (lowest control of corruption) to 100 (highest control of corruption), and Brazil scored a value of 36.06 per cent in 2017 (World Bank, 2017). This is the lowest indicator attributed to Brazil since 1996, when the assessment was first conducted.

Findings from the 2017 Global Corruption
Barometer also offer a rather bleak picture: 78 per cent of respondents believed that the level of corruption in the country had increased, 56 per cent consider it a serious problem, and 47 per cent felt that the government was "doing badly" fighting corruption. Meanwhile, only 11 per cent of respondents – the second lowest bribery rate in Latin America – stated they had paid a bribe when accessing basic services, such as a public hospital or the courts, suggesting grand corruption is the main issue in Brazil (Transparency International 2017).

#### Weakened democracy

Brazil has been steadily providing irrefutable evidence that corruption is one of the gravest threats to democracy. It has eroded the public's

trust in institutions and tainted the electoral process.

As the outcry against corruption scandals manifested itself in the 2018 elections, the challenge now is to sustain the country's efforts against corruption while still protecting essential aspects of democracy, such as fundamental rights and a system of checks and balances.

#### Citizens' trust

In the past few years, political parties, members of congress, ministers, sitting and former presidents have all been implicated in corruption investigations<sup>2</sup>. As these corruption scandals mount, the public's confidence in Brazilian political institutions has fallen and, with it, trust in the democratic regime established in 1988.

The Global Corruption Barometer (Transparency International 2017) showed that only 35 per cent of Brazilians believed the government was doing well in the fight against corruption. Even more worrisome, 57 per cent of the population believed that most or all members of congress are corrupt and 52 per cent considered the president and most or all of his senior officials to be corrupt.

Disseminated mistrust in political institutions has become a finding common to multiple researchers. The 2018 Social Trust Index showed that Brazilian institutions had reached a low point (48 points, in a scale of 1 to 100), when it came to public trust. That was driven by growing mistrust of the presidency (13 points), political parties (16) and the congress (18) (Ibope 2018).

<sup>&</sup>lt;sup>2</sup> https://www1.folha.uol.com.br/poder/2018/11/com-dilmapais-tem-3-dos-5-ex-presidentes-reus-na-lava-jato.shtml

The Justice Trust Index found that the federal government was considered trustworthy by only 6 per cent of Brazilians, a similar mark to that of the national congress (7 per cent). In contrast, the armed forces were among the most trusted institutions in both indexes (FGV Direito SP 2017).

Support for democracy has fallen across all of Latin America. It reached its lowest mark in 2018 with only 48 per cent of those interviewed indicating that it is the best form of government. On the other hand, 28 per cent signalled indifference between a democratic and an authoritarian regime – 15 per cent demonstrated an outright preference for the latter (Latinobarometro 2018).

Paradoxically, concerns about the future of Brazilian democracy, raised during the 2018 elections, seem to have rekindled people's trust in the democratic regime. Days before the first round of voting, 69 per cent of electors affirmed their belief that democracy is the best form of government. Only 12 per cent signalled that an authoritarian regime might be better, depending on the circumstances. Those are the strongest numbers in favour of democracy since 1989<sup>3</sup>.

#### Elections and political finance

Electoral rules in Brazil are in constant flux, changing every two years, before elections take place. This leads to information asymmetry, which is a major barrier to political renewal. It is also an obstacle for monitoring and law enforcement, as

well as for independent evaluations of the legislative framework.

The most recent changes were significant, and their impacts have not been fully measured. Due to a decision by the supreme court (ADI 4.650), companies (and other legal persons) were barred from donating to political campaigns. Elections and party financing were thus restricted to individual donations and public funding.

Limits on individual donations were set at 10 per cent of gross income for the previous year. In a country as unequal as Brazil, this allows for socioeconomic inequality to translate into political representation disparity – "those with less income or turnover can contribute less to the campaigns and, consequently, have less influence over the electoral process" (Instituto Ethos 2014, p. 12).

There are also indications that CEOs are donating to political campaigns as private citizens as a way of circumventing the legal person donations ban, increasing their political influence with even less transparency about the economic interest behind donations<sup>4</sup>. A study on Rio de Janeiro's municipal elections in 2016 pointed out, for example, that almost all major donors (donations in excess of US\$7,500) had ties to companies with interests in doing business with the city's government. The conclusion was that "economic might had migrated from the companies to the people [in charge of them]" (FGV DAPP 2017).

<sup>&</sup>lt;sup>3</sup> https://g1.globo.com/politica/eleicoes/2018/eleicao-emnumeros/noticia/2018/10/05/datafolha-democracia-e-amelhor-forma-de-governo-para-69-dos-brasileiros-ditaduraem-certas-circunstancias-e-opcao-para-12.ghtml <sup>4</sup>https://noticias.uol.com.br/politica/eleicoes/2018/noticias/2 018/09/14/empresarios-doacoes-de-campanha-eleicoes-2018.htm

Furthermore, a loophole in electoral legislation allowed for rich candidates to fully finance their own campaigns<sup>5</sup>. They were, thus, not subject to the 10 per cent limit on donations for individuals. Being able to self-finance has become an asset, and a rise in the number of candidates (and elected officials) with vast estates has followed<sup>6</sup>.

Public financing markedly increased for the 2018 elections. A Special Campaign Financing Fund was created and allotted US\$450 million – money taken from investments in health, education and other sectors<sup>7</sup>. In addition, the Political Parties Financing Fund received US\$222 million.

These rules refer only to registered donations. However, as evidenced by Operation Carwash, political financing is one of the main drivers of corruption in the country with unregistered donations (known as "caixa 2" – a slush fund – in the local parlance) being a big part of corruption schemes.

In fact, recent investigations have shown it is a great challenge to discern the difference between bribes, bribes as registered donations<sup>8</sup> and *caixa 2*. This means that public officials helping companies to win favourable contracts or adopt favourable regulations were paid in the form of a bribe or a legal (reported) or illegal (unreported) campaign donation<sup>9</sup>. How the money was actually paid often depended on the preferences of the official or the

company. For example, if a company did not want to receive media attention as a big donor, it would limit the amount directed as registered donations and increase the *caixa 2*. On the other hand, companies did not necessarily know about how the bribe was used, whether in a political campaign or elsewhere (Carazza 2018, p. 33).

Estimates for the amount received as *caixa* 2 in Operation Carwash alone reach the billions of US dollars mark. The troubling effects of corruption on Brazilian democracy and the distortion it produced within electoral processes have not yet been fully comprehended. Despite all that, *caixa* 2 is still not a crime according to the country's legislation.

Other changes implemented for the 2018 elections included the reduction of the campaigning period and the establishment of a spending cap for the campaigns. Presidential candidates, for example, could spend no more than US\$17 million. Both measures were presented as steps towards reducing the influence of money in politics, but also made political renewal more difficult.

Political parties are as powerful as they are opaque within Brazil's political system. Until the supreme court decides on whether a person unaffiliated to a political party is eligible to run for office <sup>10</sup>, parties are the sole path through which political representation runs.

<sup>&</sup>lt;sup>5</sup> https://www1.folha.uol.com.br/poder/2018/02/tse-publicaresolucao-que-libera-autofinanciamento-decampanhas.shtml

<sup>&</sup>lt;sup>6</sup> https://www.istoedinheiro.com.br/autofinanciamento-vira-ativo-na-disputa-eleitoral/

https://politica.estadao.com.br/noticias/geral,saude-e-educacao-perdem-r-472-mi-para-campanhas,70002142094
 Officials have been charged with corruption because of bribes received as registered donations.

<sup>&</sup>lt;sup>9</sup> https://www1.folha.uol.com.br/poder/2017/03/1870626-lava-jato-tem-historico-de-fusao-entre-caixa-2-propina-e-doacoes.shtml

<sup>&</sup>lt;sup>10</sup> https://politica.estadao.com.br/noticias/eleicoes,barroso-posterga-decisao-sobre-candidatura-avulsa-nas-eleicoes-2018,70002403448

An evaluation of the transparency and decision-making practices of all 35 political parties in the country rendered devastating results. On a scale of 1 to 10, the best result obtained was 2.5, with 33 of them obtaining scores under 1 (Movimento pela Transparência Partidária 2018).

The increase in public funding for political campaigns also increased the power of parties and their leaders. Public money flows to the parties, not directly to the candidates and party leaders decide on how to allocate said resources. Which candidates receive how much (money and air time<sup>11</sup>) is a matter left entirely to the parties, though changes have been recently implemented to promote gender equality. Candidates for reelection were favoured by this arrangement<sup>12</sup>, though political renewal reached a high point regardless.

The number of political parties in Brazil – 35 are registered and 30 elected representatives to congress in 2018 – is often pointed to as a driver for corruption and political malfunction. That should begin to change, albeit slowly, with performance barriers coming into effect after the 2018 elections. Only 21 parties reached the minimum voting required to continue receiving public funding and enjoying free air time on TV and radio. Said requirements are scheduled to increase over the next 10 years, further driving down the number of political parties<sup>13</sup>.

Electoral legislation has been a field of effective engagement by the country's civil society. Citizen

initiatives managed to criminalise vote buying (Law nº 9.840/1999) and to disqualify people convicted of a series of crimes and irregularities from running for office (*Lei da Ficha Limpa* or Clean Record Law).

## Civil society and the press

Freedom of assembly and association are guaranteed by the Brazilian constitution. Until the 1970s however, due to its paternalistic and authoritarian social structure, Brazil had few non-governmental organisations (NGOs). In the early 1980s, a wide variety of social movements and organisations appeared. After democratisation, they started playing an important role in advocating for greater public participation in decision making, and two of the participatory mechanisms created in this period – participatory budgeting and local health councils – were successfully implemented and became established institutional practices (Tranjan 2012).

In subsequent years, the National Conference of the Bishops of Brazil's Commission on Justice and Peace (Conferência Nacional dos Bispos do Brasil, CNBB) and the Brazilian Bar Association (Ordem dos Advogados do Brasil, OAB) played an important role in mobilising citizens and civil society organisations. Several campaigns demanding more integrity in elections took place, and they were successful in implementing legislation against vote buying and for the Clean Record Law, which prevents individuals convicted of corruption from running for office.

13

http://www2.camara.leg.br/camaranoticias/noticias/POLITI CA/564071-14-PARTIDOS-NAO-ALCANCAM-CLAUSULA-DE-DESEMPENHO-E-PERDERAO-RECURSOS.html

<sup>&</sup>lt;sup>11</sup> In Brazil, free air time on the radio and TV is distributed to the parties and candidates during the campaign season.

https://g1.globo.com/politica/eleicoes/2018/noticia/candidat os-com-mandato-terao-prioridade-na-distribuicao-do-dinheiro-do-fundo-eleitoral-dizem-partidos.ghtml

NGOs also assumed an important function in the delivery of public services. During Lula's presidency, the government started building partnerships with social movements and provided financial support to NGOs. This approach has unfortunately also led to fraud and corruption, with contracts being awarded to NGOs "owned" by relatives of politicians and NGOs receiving public funds without delivering any services, among other irregularities. Consequently, the Federal Court of Auditors (Tribunal de Contas da União, TCU) and the office of the comptroller general (Controladoria-Geral da União, CGU) started punishing mismanagement, and a list of debarred not-for-profit organisations was created (CEPIM¹4).

Civil society participation in government decision making was further encouraged in subsequent governments. In 2014, President Dilma enacted a decree (Decreto no 8.243) obligating federal bodies to establish mechanisms for civil society to take part in policymaking, such as regular public hearings, the creation of councils, among others.

Currently, civil society organisations face new challenges. Funding for their activities have declined over the last few years. Resources from the federal government fell by more than 80 per cent between 2014 and 2016. Private funding from national entities fell by more than 30 per cent in the same period, as did funding from foreign organisations. In a country where individual donations are still below the international average (0.23 per cent of Brazil's GDP), NGOs are

struggling to finance their activities (Pannuzio and Souza 2018).

Concerns about the future of NGOs were sparked by the rhetoric spouted by President Jair Bolsonaro during the 2018 elections, which invoked international repudiation<sup>15</sup>. Newly enacted rules concerning the organisation of the federal government appear to have justified those concerns. Provisional Measure nº 870/2019 determined that the government secretariat would be responsible for monitoring and coordinating the activities of NGOs in Brazil (art. 5, g, l). This drew immediate rebuke from a range of civil society organisations<sup>16</sup>. The degree to which the hostility of the new administration towards NGOs will materialise remains to be seen.

The Brazilian constitution also guarantees freedom of speech and freedom of the press. The Brazilian media has played, at the federal level, an important role in uncovering corruption scandals and following up on the investigations carried out by authorities. However, in smaller states and municipalities, a lack of resources and independence has hindered the media's ability to investigate and report on corruption.

Violence against journalists has risen in recent years. Two journalists were killed in 2018 for reasons related to their work, while the motivation for the murder of a third journalist is still under investigation. This places Brazil as the tenth most dangerous country for journalists (Committee to Protect Journalist 2018). More than 150 instances of violence (physical and virtual) against journalists

<sup>14</sup> http://www.portaltransparencia.gov.br/sancoes/cepim 15 https://iaccseries.org/blog/anti-corruption-activists-fromaround-the-world-rise-in-defense-of-civil-society-anddemocratic-institutions-in-brazil/

<sup>16</sup> https://www.pactopelademocracia.org.br/blog/carta-aoministro

were reported in 2018 alone, mostly in the context of the country's elections (Associação Brasileira de Jornalismo Investigativo 2018).

Brazil ranks 102 out of 108 countries in the Reporters without Borders (RwB) Freedom Index 2018, with a score of 33.58 (0 being the best possible score and 100 the worst). Physical attacks during demonstrations, impunity, media ownership concentration and lack of respect for the confidentiality of journalists' sources are some of the main issues mentioned by RwB (Reporters without Borders 2018).

As for media concentration, Media Ownership Monitor Brazil showed that the 50 biggest media channels (TV, radio, print and online) in the country are controlled by 26 groups or companies – five groups control 26 of these channels. A high risk of media audience concentration was identified – four groups have a TV audience share of more than 70 per cent; four groups have a readership share above 50 per cent; and four groups have an internet audience share of 58.75 per cent (Intervozes 2018).

A significant portion of Brazilians live in "news deserts" – municipalities where there is no local press coverage (TV, radio, print or digital). As a result, 30 million people and half of the country's 5,570 municipalities do not enjoy local news coverage, while another 34 million live in "near news deserts" (municipalities with one or two press vehicles), according to the Atlas de Notícia (2018).

Ownership of local media channels by politicians is also a threat to the freedom of the press and free

and fair elections. More than 270 politicians – mostly mayors and congressmen – are shareholders or directors in 348 TV and radio stations (Instituto de Estudos e Pesquisa em Comunicação 2018). This has, however, been challenged in recent years: a case was brought to the supreme court to ban this common practice<sup>17</sup> (pending judgement) and there have been instances where federal prosecutor's office (Ministério Público Federal, MPF) has won cases in court revoking the award of TV and radio licences granted to politicians<sup>18</sup>.

# Legal and institutional anticorruption framework

#### Overview of anti-corruption efforts

Brazil has taken several steps to prevent and curb corruption in recent years. Several laws were approved, control mechanisms strengthened and international partnerships, such as the Open Government Partnership (OGP), launched with the support of the government. However, several challenges, as highlighted in the previous sections, remain.

A long drought of significant anti-corruption action

– the last substantial reform approved was the

State-Owned Enterprises (SOE) Law, back in 2016

– has marred confidence in the government's

efforts to counter corruption. Another sign of
stagnation is that the "10 Measures against

Corruption" – a popular reform package presented
by the federal prosecutor's office – failed to gain

<sup>&</sup>lt;sup>17</sup> http://www.fndc.org.br/noticias/raio-x-da-ilegalidade-politicos-donos-da-midia-no-brasil-924753/

<sup>&</sup>lt;sup>18</sup> http://www.mpf.mp.br/pa/sala-de-imprensa/noticiaspa/sentenca-cancela-concessao-da-radio-clube-do-para-apedido-do-mpf-por-violacao-da-constituicao.

approval in the house of representatives, in December 2016.

The threat of setbacks has also become more present recently. For example, an effort to grant a presidential pardon that would benefit people convicted of corruption as a result of Operation Carwash was temporality halted by the supreme court<sup>19</sup>. The undoing of part of the SOE Law has also been attempted by the representatives in congress<sup>20</sup>.

### Legal framework

#### International conventions and initiatives

Brazil is party to the United Nations Convention against Corruption (UNCAC), the OECD Anti-Bribery Convention and the Inter-American Convention against Corruption.

The country was submitted, in 2018, to the fifth round of review on the implementation of the Inter-American Convention. It found substantial progress on many fronts, including the SOEs Law and the Anti-corruption Law as well as the adoption of legislation destined to reduce the number of commissioned positions. It also made recommendations on the need to strengthen the Public's Ethics Commission and to prevent the existence of public salaries that exceed the maximum ceiling, among others (OAS 2018).

Brazil's standing in the Exporting Corruption Index, which evaluates the implementation of the OECD Convention, recently improved – from "little or no enforcement" to "moderate enforcement" – due,

primarily, to investigations and settlement agreements in high-profile foreign bribery cases (Transparency International 2018). Brazil's government announced its decision to formally join the OECD, which makes its standing regarding this convention even more relevant.

#### **Domestic legal framework**

Criminalisation of corruption

The Brazilian criminal code criminalises passive and active corruption as well as the embezzlement of public funds. Those convicted may be imprisoned for two to twelve years, in addition to fines.

In the case of elected officials and high office holders, such as ministers, they enjoy special guarantees (called *prerrogativa de foro*), and can only be investigated and judged by a judicial body one level above the judicial hierarchy (for instance, members of congress can only be judged by the supreme court and mayors by the higher court at the state level). The goal of this guarantee was to prevent trial courts from being used as political instruments by different groups. However, it became clear that it was leading to impunity as the supreme court, in particular, proved unable to swiftly investigate and try high-level officials.

In May 2018, the supreme court came to a new understanding, which restricted the application of the *prerrogativa de foro* and paved the way for a swifter enforcement of the law<sup>21</sup>.

<sup>19</sup> 

https://www.transparency.org/news/feature/pardon\_me\_pre sidential\_clemency\_and\_impunity\_for\_grand\_corruption <sup>20</sup> http://www.jota.info/opiniao-e-analise/artigos/comquantos-jabutis-se-corrompe-uma-estatal-20072018

<sup>&</sup>lt;sup>21</sup> https://g1.globo.com/politica/noticia/stf-decide-porunanimidade-restringir-foro-privilegiado-para-deputados-esenadores.ghtml

Corruption can also be dealt with as an act of administrative improbity, according to Law 8.429 of 1992. Such an offence does not lead to a criminal procedure but rather a civil one. Acts of administrative improbity are punishable with fines, suspension of political rights and repayment of damages. Included in that category are conducts (actions or omissions) which lead to illicit enrichment, damage the public treasury or which violate public administration principles.

Civil proceedings can run in parallel to criminal procedures but are considered a relatively easier way of punishing corrupt officials, particularly because they are not subject to *prerrogativa de foro* rules (Arantes 2003).

Finally, politicians engaged in corruption and unethical behaviour can be censured by the legislature. The proceedings against mayors, governors and the president are addressed within the respective legislative houses, and they may result in the loss of mandates and suspension of political rights through impeachment. Legislators may also be punished by their own legislative house with expulsion and suspension of political rights.

In 2013, new anti-corruption legislation was adopted: Law no 12,846/2013 (the Anti-Corruption Law). It establishes civil and administrative liability22 to companies engaged in corruption, in addition to the already existing personal liability of its directors and staff. The law prohibits companies from offering or giving an unfair advantage to a domestic or foreign public official or to a related

third party. It also forbids certain practices that threaten competition in public procurement processes or that affect the awarding of public contracts.

The Anti-Corruption Law imposes severe sanctions, including fines that can reach 20 per cent of a company's gross annual revenues. As is the case in other legislations criminalising foreign and domestic bribery, Brazilian law also takes into account the existence of corporate integrity mechanisms, such as internal control systems and codes of conduct.

As such, the Anti-Corruption Law has been responsible for the spread of good practices in large Brazilian companies, such as policies for relations with the public sector and supplier's relationship norms. The level to which directors and senior executives remain committed to the long term implementation of compliance programs, however, remains to be seen. (Transparency International Brazil 2018).

One of the more significant innovations of the Anti-Corruption Law are leniency agreements, which require company executives to collaborate with ongoing investigations. In exchange, companies may continue to participate in public procurement processes and to sign contracts with public entities. Several have been signed throughout Operation Carwash, though questions remain on the process of negotiating said agreements and monitoring its compliance.

<sup>&</sup>lt;sup>22</sup> The country's legal framework does not have provisions establishing corporate criminal liability.

Private-to-private corruption and the illicit enrichment of public officials are still not considered crimes, a loophole in Brazil's legislative framework. Proposals addressing both topics, as well as many others mentioned here have been put forth by Transparency International Brazil in the so-called "New Measures against Corruption"<sup>23</sup>.

#### Transparency laws

Regarding transparency, Brazil's legal framework is relatively strong. The Fiscal Responsibility Law, enacted in 2000, established a broad framework of fiscal planning, execution and transparency at the federal, state and municipal levels, requiring the disclosure of administrative reports at four-month intervals.

In 2004, the federal government created the Transparency Portal<sup>24</sup> (Portal da Transparência) with the aim of increasing transparency in public administration, enabling citizens to track the allocation of public money and play a monitoring role in this process. The portal offers up to date information in an open format on: i) the transfer of resources to states, municipalities, companies and NGOs; ii) transfers to individuals who are part of social programmes of the federal government, including the names of beneficiaries (for example, information on the conditional cash transfer programme, *Bolsa Família*); iii) direct expenses by the federal government, including construction contracts, per diems and expenses on government

credit cards; iv) all federal public officials, including information about appointed positions; and v) companies sanctioned by public entities, as well as those debarred from contracting with the public administration<sup>25</sup>.

The Transparency Portal has been instrumental in supporting the direct social control of the government's activities. The media and watchdog groups have been using the portal's information to denounce wrongdoings and monitor how public money is being spent by the federal government.

Adopted in 2009, the Transparency Law (Law nº 131/2009) added new rules to the Fiscal Responsibility Law. It established the obligation of expanding budget execution transparency based on new technologies at all levels of government. According to the law, reports on both mandatory and discretionary transfers made by the federal government should be disclosed by federal fund recipients online on a daily basis. Non-compliance with the new transparency requirements may lead to the suspension of administrative agreements and even imprisonment of the public officials involved.

The Freedom of Information (FOI) Law was adopted in 2011 and regulates the right of access to public information already guaranteed by the 1988 constitution. It provides procedures for processing information requests and covers obligations on proactive disclosure and the duty to provide data in an open and non-proprietary

<a href="https://www.transparency.org/whatwedo/answer/transparency\_in\_budget\_execution">https://www.transparency.org/whatwedo/answer/transparency\_in\_budget\_execution</a>.

<sup>&</sup>lt;sup>23</sup> The anti-corruption package is available at: https://www.unidoscontraacorrupcao.org.br/assets/pdf/Nov as\_Medidas\_pacote\_completo.pdf.

<sup>&</sup>lt;sup>24</sup> http://www.portaltransparencia.gov.br/

<sup>&</sup>lt;sup>25</sup> For more information, please a see a previous Helpdesk answer: Transparency in Budget Execution, available at:

format. Brazil's FOI Law also imposes sanctions on those who deny access to information not protected by law and outlines exceptions that generally comply with international standards on freedom of information.

Within this framework, Brazilian legislation is ranked 27 out of 123 countries assessed by the Global Right to Information (RTI) Rating<sup>26</sup>, with a score of 108 points out of 130. The vagueness around the appeals process and the composition and operations of the main oversight body, the Commission for Reassessment of Information, (Comissão Mista de Reavaliação de Informações, CMRI) are the two major points of concern (RTI Rating).

The country's legislative framework was recently incremented with a National Open Data Policy (Dec. no 8.777/2016), which is restricted in scope, however, to the executive branch at the federal level.

In fact, it is the implementation of the FOI Law at the local level that remains a major source of concern. Evaluations performed by the federal prosecutor's office<sup>27</sup> demonstrate great disparity in compliance with the legislation among states and municipalities. Independent evaluations of passive and active transparency paint an even darker (or opaquer) picture. On passive transparency, municipalities provided an accurate response to less than 25 per cent of requests made, while states responded accurately to one in nine requests (Michener et al. 2018). Compliance with

FOI Law is also problematic within the judiciary<sup>28</sup> and the public prosecutor's office<sup>29</sup>.

In the private sector, there is a growing call for companies to become more transparent with society and go beyond strictly legal requirements. In Brazil, the effects of the Operation Carwash have been felt and improvements were made, especially on the disclosure of company's anticorruption programmes. However, wider disclosure of company's structures and holdings and key financial information on a country-by-country remains an issue (Transparency International Brazil 2017).

#### Conflict of interest and asset declaration

The Conflict of Interest Law (Law nº 12.813/2013), regulates conflicts of interest, trading of influence, as well as related prohibitions such as post-public employment. It covers federal public officials and focuses to a great extent on prevention. As such, an online system (SeCI<sup>30</sup>) was put in place through which officials can consult the responsible oversight bodies (Public Ethics Commission and the office of the comptroller general) on potential conflicts of interest or ask for authorisations. How widely it is used remains in question. An evaluation of inquiries made by SOE employees noted discrepancies in the number of consultations made to SeCI – Petrobras employees, for example, comprised a small percentage of inquirers, compared to other, smaller SOEs (Mohallem et al. 2017).

<sup>&</sup>lt;sup>26</sup> The RTI rating assesses the strength of the legal framework for guaranteeing the right to information in a given country, but it does not evaluate the implementation of the law.

<sup>&</sup>lt;sup>27</sup> http://www.rankingdatransparencia.mpf.mp.br/

<sup>&</sup>lt;sup>28</sup> https://transparencia.ebape.fgv.br/avaliacao-geraljudiciario-0

<sup>&</sup>lt;sup>29</sup> https://transparencia.ebape.fgv.br/avaliacao-ministerio-publico-federal-0

<sup>30</sup> https://seci.cgu.gov.br/

The law also defines a list of actions that are prohibited as well as the incompatibilities with the discharge of a public function. The failure to comply with the law is punishable with a fine, repayment of the damage and/or suspension of the officials' political rights.

The president, ministers, members of congress, federal judges, federal prosecutors and appointed officials at the federal level must comply with asset disclosure requirements (Law nº 8730/93). Declarations have to be filed upon taking office and upon leaving office, and are submitted to the Federal Court of Auditors (TCU). These declarations are not, however, available to the public.

Candidates to electoral offices in Brazil are also required to release a statement of their assets upon registering their candidacies with the Electoral Justice Court. Those declarations are public and can be consulted online<sup>31</sup>. Candidates are not, however, required to provide a declaration of interests, nor is it required of them to detail their assets and to update their worth, severely limiting the effectiveness of these statements. There is also a lack of monitoring and enforcement of the (in)accuracy of the information provided (France et al. 2018)

States and municipalities have their own rules regarding asset declaration. In the city of São Paulo, for instance, since 2013 all municipal public officials have been required to annually declare their assets and those of their spouses. An online system has been created to facilitate the

submission of declarations, but these are also not available to the public (Prefeitura de São Paulo 2013).

Major loopholes: Whistleblowing and lobbying

Whistleblower protection in Brazil is extremely limited. Standard protections to witnesses are provided in the criminal law and in other laws such as civil service law, FOI Law and the Anti-Corruption Law. They make references to the obligation of civil servants to report corruption and irregularities and to the role of companies in encouraging the reporting of irregularities internally. Nevertheless, the country still lacks a legal framework that protects whistleblowers, in both private and public realms, from retaliation and ensures that the information disclosed will be dealt with confidentially.

Recent federal legislation (Law nº 13.608/2018) on whistleblowing hotlines provided for the protection of the whistleblower's identity and the possibility of offering rewards in exchange for useful information. It does not go far enough, and recent discussions on a bill designed to protect and encourage whistleblowers were not successful.

Another major loophole in Brazilian anti-corruption framework is the lack of appropriate legislation on lobbying. In fact, there is hardly any lobbying regulation, even though estimates indicate there are more than 90,000 lobbyists in the country and the profession has been recognised by the Ministry of Labour<sup>32</sup>.

https://congressoemfoco.uol.com.br/opiniao/colunas/quant os-lobistas-existem-no-brasil/

<sup>&</sup>lt;sup>31</sup> http://www.tse.jus.br/eleicoes/eleicoes-2018/divulgacandcontas

The house of representatives has been considering a proposal on the issue (PL 1202/2007), though it falls well short of international recommendations. Meanwhile the New Measures against Corruption include bill projects on both whistleblowing and lobbying<sup>33</sup>.

#### Institutions

Brazil does not have a single institution responsible for curbing corruption. This task is shared by several bodies at federal and regional levels.

*Inter-institutional cooperation* 

The lack of a single anti-corruption institution leads to an increased relevance of inter-institutional cooperation mechanisms.

The National Strategy for Combatting Corruption and Money Laundering (Estratégia Nacional de Combate à Corrupção e à Lavagem de Dinheiro, ENCCLA) has been, since its creation in 2003, the main forum for discussions on anti-corruption within the government<sup>34</sup>. It gathers specialists from several public bodies from all branches of power and from the federal, state and municipal levels, though civil society participation remains limited. They decide on action plans, which may involve conducting a study, drawing legislation or monitoring implementation of a policy.

Task forces, comprised of individuals from the federal police, the prosecutor's office, the Brazilian Federal Revenue Department and others, have

become a more common way of investigating elaborate corruption schemes. The Carwash Task Force, for example, has received widespread attention and appraisal. They allow for immediate communication and coordination on law enforcement activities.

Institutions have increasingly resorted to agreements and memorandums of understanding to promote cooperation and delineate areas of competence.

Going beyond institutions most closely related to anti-corruption, which will be reviewed here, cooperation has reached, for example, the Council on the Defense of Economic Activities<sup>35</sup> (Conselho Administrativo de Defesa Econômica, CADE), in charge of competition law, and the Brazilian Health Regulations Agency<sup>36</sup>. Foreign bribery, information sharing and other topics have been the subject of these agreements.

One of the bigger issues concerning leniency agreements was companies' misgivings that one entity not involved with the agreement might prosecute them regardless. The signing of a cooperation agreement between the office of the comptroller general and the office of the attorney general<sup>37</sup> led to the signing of multiple leniency agreements because it seemed to settle that issue.

Inter-institutional cooperation in Brazil is not without its limitations and contradictions. Disputes among the MPF and the federal police on the ability of the prosecutor's office to conduct

<sup>&</sup>lt;sup>33</sup> The anti-corruption package is available at: https://www.unidoscontraacorrupcao.org.br/assets/pdf/Nov as\_Medidas\_pacote\_completo.pdf.

<sup>&</sup>lt;sup>34</sup> http://enccla.camara.leg.br/quem-somos

<sup>35</sup> https://politica.estadao.com.br/blogs/faustomacedo/controladoria-e-cade-firmam-cooperacao-paracombater-suborno-transnacional/

<sup>&</sup>lt;sup>36</sup> http://www.cgu.gov.br/noticias/2018/04/cgu-eanvisa-firmam-parceria-de-combate-ao-suborno-transnacional <sup>37</sup> http://www.cgu.gov.br/noticias/2016/12/ministerio-da-transparencia-e-agu-assinam-portaria-para-celebrar-acordos-de-leniencia

investigations and of police detectives to make plea agreements had to be settled by the supreme court. International judicial cooperation remains a point of contention between the federal prosecutor's office and the Ministry of Justice.

Judiciary (Poder Judiciário)

Brazil has an independent and autonomous judicial system. The 1988 constitution provides the main guarantees for its independence: the judiciary determines its own annual budget, and judicial courts appoint lower court judges, thereby avoiding any potential instruments of control from other branches of government. The supreme court (Supremo Tribunal Federal, STF) is comprised of 11 judges, who are nominated for life terms<sup>38</sup> by the president upon approval from the senate.

The Global Corruption Barometer revealed that only a small fraction of Brazilians considers judges and courts to be wholly (5 per cent) or substantially (16 per cent) corrupt (Transparency International 2017). This somewhat positive perception on the country's judiciary may be influenced by the fact that few judges have been implicated in corruption scandals over the last few years, and some judges have risen to be standard bearers of the anti-corruption movement.

Issues remain, however. A significant portion of Brazilians (52 per cent) still believe there are some judges are in fact corrupt. And the fact that corruption scandals have not reached the judiciary may say more about the lack of accountability and transparency than about their probity. Punishment for judges convicted of corruption remains lax:

forced retirement is the gravest penalty applicable administratively<sup>39</sup>.

Contradictions abound on the effectiveness of the judiciary in dealing with corruption cases. While a few newsworthy cases, mostly in Operation Carwash, have been swiftly judged, proceedings in most courts, including the supreme court, are protracted. This often leads to charges of politicisation of investigations and criminal proceedings. Compounding that problem, the STF, before the restriction of the *prerrogativa de foro*, was in charge of most cases dealing with high-level government officials and politicians, and struggled to act swiftly.

The main problem with the judicial system in Brazil is connected to its legal system, which is one of the most litigious in the world. The supreme court, as well as state and federal courts, are overloaded with cases, and decisions can take many years, especially because procedural rules allow for numerous appeals. Brazilian courts have more than 80 million cases pending (Conselho Nacional de Justiça 2018).

The backlog also affects cases of corruption and administrative improbity. Despite the National Justice Council (Conselho Nacional de Justiça, CNJ) – an oversight body – creating, in 2013, a nationally-enforced goal for federal and state courts to expedite proceedings on such cases (currently goal 4), improvement has been limited without deeper legislative reforms. In 2017, there were more than 120,000 cases of corruption and administrative improbity waiting judgement that fell within the parameters set forth (initiated by 2014).

<sup>&</sup>lt;sup>38</sup> They are subject, however, to compulsory retirement at the age of 75.

<sup>&</sup>lt;sup>39</sup> Civil and criminal proceedings may be opened. http://www.cnj.jus.br/noticias/cnj/86705-cnj-servico-comofunciona-a-aposentadoria-compulsoria-de-juizes

Of those, state-level courts oversaw a little more than 100,000 cases. They failed to meet the goal of judging 70 per cent of said cases, which were already pending judgement for three years (Conselho Nacional de Justiça 2017).

One positive development within the judiciary has been the creation of specialised courts, dedicated to financial crimes, money laundering and organised crime. Operation Carwash mainly developed within the confines of a specialised court – Curitiba's 13<sup>th</sup> Federal Criminal Court. This has been singled out by the Financial Action Task Force (2010) as a positive development in attempts to counter money laundering. Nonetheless, specialised courts have not effectively reached the state level, where most criminal activity is dealt with<sup>40</sup>.

Courts of auditors (Tribunal de Contas)

In Brazil, audit institutions play an important role in promoting good governance and fighting corruption. They are empowered to directly punish misconduct through the imposition of fines and bans on public contracting. Besides, in many cases, the audit courts report misconduct to other institutions, such as the public prosecutor's office for civil or criminal proceedings.

At the national level, there is a single court – the federal audit court (Tribunal de Contas da União, TCU), while at the state level, state audit courts (Tribunais de Contas dos Estados, TCEs) deal with both the state and municipal governments. Exceptionally, some cities have a municipal court of auditors, such as Rio de Janeiro and São Paulo.

Audit courts are responsible for monitoring public revenues and spending. They also perform yearly evaluations of the budget and its implementation by mayors, governors and the president.

The TCU has the power to ban individuals from public office and companies from bidding and contracting with the government. A conviction by a court of auditors also removes the right to run for office, under the Clean Record Law (Lei da Ficha Limpa).

It also aims to prevent corruption, through training, uniformity of procedures and permanent monitoring. The TCU recently evaluated all federal administrative bodies in accordance with the strength (or fragility) of their control system against corruption and fraud and the magnitude of the economic interests they dealt with. It found the entities that are more at risk of corruption: the Ministry of Health and the Department of Transportation and Infrastructure (TCU 2018).

State audit courts, especially, suffer from many issues. As monitoring institutions, it would be expected of them to rigorously follow the law, especially transparency legislation. But that is not the case. An independent evaluation showed that they do not comply with minimal standards established in the Freedom of Information Law, on both active and passive transparency (Oliveira & Rodrigues 2017).

Another problem is the appointment of audit judges, both at the TCU and at TCEs. The requirements set out in the constitution are generic and do not account for the need for expert

<sup>&</sup>lt;sup>40</sup> https://oglobo.globo.com/brasil/so-7-tjs-tem-varasexclusivas-para-lavagem-de-dinheiro-crime-organizado-22972797

knowledge. In fact, only two of the members of the board are chosen among the technical officials already working at the audit body. The national congress or state assembly chooses two-thirds of the audit judges, and the remaining one-third is chosen by the president or governor, subject to confirmation by the senate or state assembly.

The lack of requirements combined with the attractiveness of a powerful (and well-paid) position have led to a politicisation of audit courts: 80 per cent of audit judges held elected office or senior positions within the administration. More than 20 per cent of them are defendants or have been convicted. Nepotism also runs rampant: more than 30 per cent of audit judges are related to other politicians (Sakai & Paiva 2016).

Explosive scandals have highlighted the problem of audit courts. Recently in Rio de Janeiro, six of its seven state audit judges were implicated on corruption charges<sup>41</sup>. In Mato Grosso, there is evidence of a seat in the state audit court being bought for US\$1 million<sup>42</sup>.

Public prosecutor's office (Ministério Público)

The constitution guarantees autonomy, discretionary power and a wide range of responsibilities to the public prosecutor's office (MP), including the protection of the legal order, the democratic regime and public property. As a result, it plays a key role in identifying and curbing corruption in the country.

Individual prosecutors enter the career through highly competitive public competitions, and salaries are among the highest in the country for public sector jobs.

The office is protected from political interference in general, and the only prerogative of the executive branch is to appoint the head of the respective (federal or state) prosecutor's office from among the MP's personnel.

A custom was established in the early 2000s, at the federal level, of the president appointing the highest-voted prosecutor on a shortlist presented by the Prosecutor's Association. Though President Temer circumvented that practice, appointing Raquel Dodge, who was placed second, her time in office has maintained the MP's autonomous streak. Evidence of that is her attempt to indict President Temer (twice).

The prosecutor's office has progressively expanded its reach. From conducting investigations to actively engaging in public policy decisions, its current role in Brazilian democracy could hardly have been predicted in 1988.

At the state level, the head of the public prosecutor's office is appointed by the respective state governor, which, in some cases, may lead to excessive proximity between the MP and the state's political class<sup>43</sup>. That most investigations and prosecutions of note have been conducted by federal prosecutors is an indication of that.

<sup>&</sup>lt;sup>41</sup> https://g1.globo.com/rio-de-janeiro/noticia/unica-conselheira-que-sobrou-no-tce-rj-podera-abrir-investigacao-contra-colegas.ghtml

<sup>42</sup> https://politica.estadao.com.br/noticias/geral,pf-apontaque-

cadeira-de-conselheiro-do-tce-de-mt-custou-r-4-mi, 1503163.

<sup>&</sup>lt;sup>43</sup> An example of that proximity in the state of São Paulo was the subject of a study by Conectas, a local human rights NGO. For its main findings, see https://brasil.elpais.com/brasil/2016/12/26/politica/1482782 314\_977500.html.

The MP, along with the federal police, has been the main driver behind Operation Carwash. What started in 2014 as a relatively modest investigation into money laundering has uncovered one of the biggest corruption schemes in the world. It has implicated high-level officials, politicians, political parties and several of the country's biggest companies, including multiple SOEs.

Illegal campaign financing, procurement frauds, wide-ranging bribery and money laundering were shown to be relatively common practice in private-public interactions over the course of the last decades.

After four years of investigations, more than 150 people have been convicted and hundreds more were indicted. Billions of dollars have been imposed in fines, with several leniency agreements having been signed with some Brazil's biggest companies<sup>44</sup>.

The success of Operation Carwash has brought several prosecutors to the limelight and changed how Brazilians perceive the MP. That attention brings power to the office and its holders, but also risks as its activities have been perceived as politically motivated by some. According to the Justice Trust Index, the MP was one of the institutions that lost the most trust among Brazilian citizens, from 50 per cent in 2014, to 28 per cent in 2017 (FGV Direito SP 2017).

In 2016, the federal prosecutor's office led a public campaign to promote the so-called *10 Medidas* contra a corrupção (10 Measures against Corruption). It was a package of legislation to

reform criminal law and criminal proceedings, to change what were perceived to be impunity triggers. It ultimately failed in the house of representatives.

Federal police (Polícia Federal)

The federal police plays a key role in attempts to counter corruption in Brazil. Although the institution is subordinated to the Ministry of Justice, the country's constitution has strengthened its independence. Firstly, the federal police is a permanent body, meaning that although a part of the executive branch, it cannot be dissolved by the government. Secondly, the organisation is meritocratic, with rules regarding entry into its ranks and the appointment to higher positions based on technical expertise.

Especially during the last two decades, the federal police has gained budgetary, administrative, and financial autonomy. Its budget was repeatedly increase and the number of police officers in its roll also grew. Specialised units, dedicated to fighting corruption, were created across Brazil (OAS 2012).

The federal police is empowered to investigate corruption cases that involve federal funds or federal entities. It has access to special investigative techniques, but wiretapping, breaking of bank or telephone secrecy, as well as temporary detention or arrest can only be conducted upon authorisation by a judge.

Lack of legislation on its structure, hierarchy, staffing requirements and funding has been mentioned by the Organization of American

<sup>44</sup> http://www.mpf.mp.br/grandes-casos/caso-lavajato/atuacao-na-1a-instancia/atuacao-na-1ainstancia/parana/resultado

States, as was the lack of appropriate oversight of policing activities by the prosecutor's office (OAS 2012).

Office of the comptroller general (Controladoria-Geral da União)

The office of the comptroller general (CGU), created in 2003, is the agency of the federal government in charge of assisting the president in matters which, within the executive branch, are related to defending public assets and increasing transparency in the management of public funds. Among other things, the office promotes internal control activities, public audits, corrective and disciplinary measures, and corruption prevention activities. More recently, with the adoption of the Law on Conflict of Interest in 2013, the CGU also became responsible for overseeing its implementation with regards to public federal officials.

The head of the CGU is appointed by the president, which leaves room for political influence. Nevertheless, so far, the CGU has shown relative autonomy in the conduct of investigations. Furthermore, the CGU is a professional agency, and its work is performed by career staff hired through competitive public examinations.

One of its main responsibilities is to carry out audits and inspections to verify how public money is being spent. Within this framework, the office conducts random audits in municipalities receiving transfers from the federal government as part of the administrative agreements scheme. In the last round of audits, which was completed in 2016, 94

municipalities were audited<sup>45</sup>. Beyond the direct impact of identifying irregularities and punishing responsible parties, studies show that these audits have impacted the political process, affecting mayoral elections (Ferraz & Finan 2008).

The office also takes disciplinary actions. It is directly in charge of administrative proceedings against public officials and companies, and it also has the power to take over administrative proceedings that are being conducted inadequately by other federal administrative bodies.

Moreover, CGU also makes use of new technologies to identify suspicious patterns of illegal behaviour. For instance, through the public spending observatory, CGU monitors and detects potential fraud in relation to the use of federal public resources by devising solutions to not only expose current corruption cases but also to prevent future events.

Within the framework of the Anti-Corruption Law and with the goal promoting integrity programs in the private sector, the CGU created the *Pró-Ética* programme. Through this programme, companies voluntarily seek a certification from the CGU on its anti-corruption efforts. In the *Empresa Pró-Ética* 2017, 23 companies were recognised for their achievements (CGU 2017).

The CGU also maintains the national register of disreputable and suspended companies (Cadastro Nacional de Empresas Inidôneas e Suspensas, CEIS) and the national register of punished companies (Cadastro Nacional de Empresas

<sup>&</sup>lt;sup>45</sup> http://www.cgu.gov.br/assuntos/auditoria-efiscalizacao/programa-de-fiscalizacao-em-entesfederativos/4-ciclo

Punidas, CNEP). They are databases of companies and individuals who had sanctions imposed that prevent them from taking part in public procurement processes and from contracting in general with the government. Their goal is to publicise the sanctions to give them wide reach with different branches and levels of the public administration. There are more than 10,000 companies and people in both directories combined<sup>46</sup>.

\_

<sup>46</sup> http://www.portaltransparencia.gov.br/sancoes

## References

Arantes, R. 2003. *The Brazilian 'Ministério Público'* and *Political Corruption in Brazil*. Centre for Brazilian Studies, University of Oxford.

Associação Brasileira de Jornalismo Investigativo. 2018. Abraji registra 156 casos de agressões a jornalistas em contexto político-eleitoral em 2018. http://www.abraji.org.br/noticias/abraji-registra-156-casos-de-agressoes-a-jornalistas-em-contexto-politico-eleitoral-em-2018

Atlas de Notícia. 2018. *Mapeando os desertos de notícias*.

https://www.atlas.jor.br/estatisticas/#desertos-denot%C3%ADcias

Carazza, B. 2018. *Dinheiro, eleições e poder*. São Paulo: Cia das Letras.

Committee to Protect Journalists. 2018. Killed in 2018.

https://cpj.org/data/killed/2018

Conselho Nacional de Justiça. 2017. *Relatório Metas Anuais do Poder Judiciário*.

http://www.cnj.jus.br/files/conteudo/arquivo/2018/0 5/e2b3f547f615250a8a2b85011f1ae489.pdf

Conselho Nacional de Justiça. 2018. *Justiça em números*.

http://www.cnj.jus.br/files/conteudo/arquivo/2018/0 9/da64a36ddee693ddf735b9ec03319e84.pdf

Controladoria-Geral da União. 2017. Empresa próética.

http://www.cgu.gov.br/assuntos/etica-e-integridade/empresa-pro-etica

Ferraz, C.; Finan, F. 2008. Exposing Corrupt Politicians: The Effects of Brazil's Publicly Released Audits on Electoral Outcomes. The Quarterly Journal of Economics.

FGV DAPP. 2017. As doações de campanha aos candidatos a prefeito do Rio sob a nova legislação eleitoral.

http://dapp.fgv.br/as-doacoes-de-campanha-aos-candidatos-prefeito-do-rio-sob-nova-legislacao-eleitoral/

FGV Direito SP. 2017. Relatório ICJ Brasil 1ºsemestre/2017.

http://direitosp.fgv.br/sites/direitosp.fgv.br/files/arquivos/relatorio\_icj\_1sem2017.pdf

Financial Action Task Force. 2010. Mutual Evaluation Report on Brazil.

http://www.fatf-

gafi.org/media/fatf/documents/reports/mer/MER%2 0Brazil%20full.pdf

France, G.; Mohallem, M. F.; Scovino, F.; Carabetta, J. 2018. A evolução patrimonial incompatível com o rendimento de parlamentar e as reformas nos sistemas de controle de declaração de bens.

http://hdl.handle.net/10438/25685

IBOPE. 2018. Confiança dos brasileiros nas instituições é a mais baixa desde 2009. http://www.ibopeinteligencia.com/noticias-e-pesquisas/confianca-do-brasileiro-nas-instituicoes-e-a-mais-baixa-desde-2009/

Instituto de Estudos Em Pesquisas E Comunicação. 2018. *Cresce o número de políticos donos de emissoras de rádio e TV.* http://www.intervozes.org.br/direitoacomunicacao/?p=20741

Instituto Ethos. 2014. *A Responsabilidade social das empresas no processo eleitoral.* https://www3.ethos.org.br/wp-content/uploads/2014/08/A-Responsabilidade-das-Empresas-no-Processo-Eleitoral\_20141.pdf

Intervozes. 2018. Media Ownership Monitor Brazil. https://brazil.mom-rsf.org/br/

Latinobarometro. 2018. *Informe*. http://www.latinobarometro.org/latdocs/INFORME\_2018\_LATINOBAROMETRO.pdf

Michener, G.; Contreras, E.; Niskier, I. 2018. From Opacity to Transparency? Evaluating Access to Information in Brazil Five Years Later. Revista de Adminstração Pública, v. 54, n. 44. http://www.scielo.br/pdf/rap/v52n4/1982-3134-rap-52-04-610.pdf

Mohallem, M. F.; France, G.; Vasconcelos, B. 2017. *Integridade e Transparência de Empresas* 

Estatais no Brasil. http://hdl.handle.net/10438/20342

Movimento Pela Transparência Partidária. 2018. *Ranking da Transparência Partidária*. https://uploads.strikinglycdn.com/files/54eabca2-0530-457d-948d-d17213d13b38/ranking FINAL.pdf

Oliveira, M. G. C. B.; Rodrigues, K. F. 2017. *Transparência em contas públicas no âmbito local no Brasil.* In: Mohallem, M. F.; Ragazzo, C. E. J. Diagnóstico Institucional: primeiros passos para um plano nacional anticorrupção. http://bibliotecadigital.fgv.br/dspace/handle/10438/18167

Organization of American States. 2012.

Mechanism for the follow-up on implementation of the Inter-American Convention against Corruption – Round 4.

http://www.oas.org/en/sla/dlc/mesicic/docs/mesicic 4\_bra\_en.pdf

Organization of American States. 2018. Mechanism for the Follow-Up on Implementation of the Inter-American Convention against Corruption – Round 5.

http://www.oas.org/en/sla/dlc/mesicic/docs/mesicic 5\_bra\_report\_eng.pdf

Pannuzio, E.; Souza, A. G. 2018. Sustentabilidade econômica das organizações da sociedade civil: desafios do ambiente jurídico brasileiro atual. http://hdl.handle.net/10438/24576

Prefeitura de São Paulo. 2013. *Declaração de bens dos servidores: veja aqui como fazer*. https://www.prefeitura.sp.gov.br/cidade/secretarias/inovacao/prodam/noticias/?p=148879

Reis, B. W. A Lava-Jato é o Plano Cruzado do combate à corrupção.

http://novosestudos.uol.com.br/a-lava-jato-e-o-plano-cruzado-do-combate-a-corrupcao/

Reporters without Borders. 2018. Brazil: More Insecure than Ever. https://rsf.org/en/brazil

Right to Information Rating. Brazil. https://www.rti-rating.org/country-data/Brazil/

Sakai, J.; Paiva, N. 2016. Quem são os conselheiros dos Tribunais de Contas? Transparência Brasil.

https://www.transparencia.org.br/downloads/public acoes/TBrasil%20-

%20Tribunais%20de%20Contas%202016.pdf

Tranjan, J. R. 2012. Civil Society and Participation: A Literature Review.

http://nupps.usp.br/downloads/relatorio/Anexo\_06\_ Tranjan.pdf

Transparency International. 2017. People and Corruption: Latin America and the Caribbean. http://files.transparency.org/content/download/2156/13639/file/2017\_GCB\_AME\_EN.pdf

Transparency International. 2018. Exporting Corruption.

https://www.transparency.org/whatwedo/publicatio n/exporting\_corruption\_2018

Transparency International. 2019. Corruption Perception Index.

https://www.transparency.org/

Transparency International Brazil. 2017. Transparência em relatórios corporativos. Available at:

<a href="http://transparenciacorporativa.org.br">http://transparenciacorporativa.org.br</a>.

Transparency International Brazil. 2018. Integridade e Empresas no Brasil. Available at: <a href="https://transparenciainternacional.org.br/assets/files/conhecimento/relatorio-executivo.pdf">https://transparenciainternacional.org.br/assets/files/conhecimento/relatorio-executivo.pdf</a>.

Tribunal de Contas da União. 2018. *Fragilidades* de controles x poder econômico. https://meapffc.apps.tcu.gov.br/

World Bank. 2017. Worldwide Governance Indicators: Brazil.

http://info.worldbank.org/governance/wgi/index.asp x#reports

World Economic Forum. 2018. The Global Competitiveness Report.

https://www.weforum.org/reports/the-global-competitveness-report-2018



"Anti-Corruption Helpdesk Answers provide practitioners around the world with rapid on-demand briefings on corruption. Drawing on publicly available information, the briefings present an overview of a particular issue and do not necessarily reflect Transparency International's official position."

Transparency International International Secretariat Alt-Moabit 96 10559 Berlin Germany

Phone: +49 - 30 - 34 38 200 Fax: +49 - 30 - 34 70 39 12

tihelpdesk@transparency.org www.transparency.org

blog.transparency.org facebook.com/transparencyinternational twitter.com/anticorruption