**APPENDIX F**

**Chart 7. Field research notes (for maturity assessment)**

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| **# Evaluation Question** | **Municipal Secretary** | **State**  **Secretary** | **Ministry**  **1** | **Ministry**  **2** |
| 1 | The Municipal Comptroller's Office serves as the central internal control body. Within the Secretariat of Administration, there is an internal control unit focusing on the procurement process with an emphasis on integrity. The model closely resembles that used by the federal administration but appears to have a distinct structure compared to other municipalities of similar size. As the intention was to test the application of the model, there was no stringent requirement for evidence of monitoring reports issued by the second-line unit. | The participants understood the role of the second line well in this item. However, during the interview with first-line managers, there was a need to better detail the function, especially as it is something not yet well-defined in management. | As a federal administration entity, the Office of the Comptroller General (CGU) has competence in internal auditing and operates within the procurement process based on risk assessment. | As a federal administration entity, the Office of the Comptroller General (CGU) holds the authority for internal auditing and operates within the procurement process based on risk assessment. In the discussion, it was noted that there is a subtlety in the wording of maturity levels 3 and 4 regarding the use of integrity risks, requiring a more precise verification of whether internal auditing is based on broader operational risks or specifically on integrity risks. |
| 2 | The entity has Integrity Plans for each Secretariat. However, it was not evident that the respective secretariats use a risk assessment for integrity when developing the plan. | It was necessary to elaborate on the idea of Integrity Plan and the difference from an Integrity Program. | The Special Internal Control Advisory of the Ministry acts as the Integrity Management Unit, but a more systematic approach to procurement was not evident. | The Special Internal Control Advisory acts as the Integrity Management Unit. It was evidenced that this unit sporadically engages with the procurement process, indicating the need for further progress in developing reports or other documents that characterize monitoring, evaluation, and reporting to senior management. |
| 3 | The use of risk maps for procurement was not evidenced. There was a need to explain the difference between risk management for specific contracts and integrity risks when developing the Secretariat's Integrity Plan. | It was observed that auditing frequently engages in the procurement process. | The Integrity Plan includes some actions impacting the procurement process; however, the analysis of integrity risks for these measures was not evident. Procedures are underway for implementing risk management in various areas of the organization, including contract management, which could lead to level 4 maturity. | The Integrity Plan includes actions impacting the procurement process. There is also evidence of using risk management for integrity; however, a direct relationship between risk identification and proposed integrity measures affecting the procurement process was not verified. It was reported that a specific risk management methodology is already outlined with the intention of more directly impacting the procurement process. |
| 4 | The Comptroller's Office acts as the entity's audit unit and engages in activities within the procurement process. | Experts highlighted the significant challenge of increasing participation in this process. The possibility of the Users' Council for public services, not yet regulated in the State, was mentioned. The involvement of this council could place the organization at maturity level 3. | The organization uses risk maps in security and cleaning contracts, but there was no evidence of integrity risks indicated in these maps. The feasibility of publishing the risk map in active transparency was discussed. | Specific risk maps are used for outsourcing contracts. However, there is no evidence of disclosure in Active Transparency. The relevance of this publication was discussed, with the understanding that the information is public and would be provided upon request, just not available in active transparency. |
| 5 | It was noted that in certain bids, information about suppliers is researched, including some integrity-related aspects, but not necessarily used for classification. It was also mentioned that there had been discussions with the Legal Department about disqualifying suppliers based on integrity risks (maturity level 4), but it was deemed illegal. | Communication and outreach actions for participation conducted by the ombudsmen were mentioned, but without specific indication of participation in the procurement process. | It was considered that the organization collects some information about the integrity of suppliers at this stage but does not classify these suppliers based on integrity risks. However, it was informed that a new normative document will soon be issued, proposing the classification of suppliers based on integrity risks, leading the organization to maturity level 3. The feasibility of reaching maturity level 4 and disqualifying suppliers based on integrity information was discussed. | During the bidding phase, information is sought from companies that may be considered for integrity. However, it falls into maturity level 2 as it does not use this information for supplier classification. |
| 6 | During the procurement phase, no other integrity-related information is collected, nor are suppliers classified based on integrity risks. | It was necessary to explain the difference from item 4, where the idea is to verify participatory arrangements in the Planning and Bidding stages, while item 4 concerns the monitoring stage. There are participatory arrangements in the elaboration of the Budget Law, but it prioritizes broadly without discussing specific contracts. | The organization collects some information about the integrity of suppliers at this stage but does not conduct diligence to gather other integrity-related information. However, it was stated that a new normative document will soon be issued, proposing the collection of integrity information and the classification of suppliers based on risks, leading the organization to maturity level 4. | Demands integrity-related information from contracted suppliers. However, it falls into maturity level 2 as it does not use this information for supplier classification. |
| 7 | The entity has a Decree that does not mandate Programs but encourages suppliers to implement their own. Despite the maturity level text not expressing this, we consider the existence of a Decree comparable to having a contractual clause requiring integrity commitments, thus aligning with level 2. | During the panel, it was indicated that the Ombudsman handles this treatment. However, there was no evidence of a formal flowchart for this treatment. Discussion about the complaint process brought up discussions about subsequent accountability processes. | Currently, the organization does not use contractual clauses with this requirement. As this federal agency regulates in its specific area, it was informed that they evaluate integrity programs of concessionaire companies. However, since this is a procedure only in concession contracts and not with its suppliers, it was decided to remain at level 1. However, it was discussed that with the implementation of Law 14,133/21, the organization will adopt this initiative for large contracts, leading to level 4. | It employs contractual clauses on integrity but does not characterize the requirement of an Integrity Program. There was discussion on whether a certain agency could unilaterally demand Integrity Programs without it being mandated by law. With the new Procurement Law, this will be settled for large-scale contracts, essentially placing all agencies at level 3. |
| 8 | The code mentions conduct regarding suppliers, but there is no provision to extend its scope to them. There were discussions about the legal basis for extending the Code's scope to bidders. | A discussion was needed about the difference between open format and open data. This stage posed the greatest difficulty in finding information. There was discussion about publishing the Annual Procurement Plan. | The organization has its own codes of conduct, but they do not address specific conduct in the context of procurement. | It does not have a specific Code of Conduct for the agency and uses the federal civil servant code – Decree 1.171/94. Some units have specific codes of conduct, but not the unit directly dealing with the procurement process. |
| 9 | The code of conduct mentions the possibility of seeking guidance, but it is not clear through which channel this is done. | It has an Open Data Portal with the information. | The organization has an Ethics Committee responsible for responding to ethical conduct inquiries. However, despite this possibility, it was not evident that the Committee specifically acts in response to inquiries. | Guidance is available through the Ethics Commission. First-line servers who were interviewed indicated specific disclosure to contracting flow agents. |
| 10 | There is a government school. The annual training plan includes integrity themes, even for procurement agents. It was informed that events on integrity issues for potential suppliers have been conducted. | It has an Open Data Portal with the information. | It was informed that periodic training is provided to agents involved in the procurement process, including topics related to integrity. It was not classified at level 4 because these trainings do not extend to employees of contracted companies. | It was reported that contracting flow agents have received training on integrity topics. It does not reach level 4 only because these trainings are not extended to proxies and employees of contracted companies. |
| 11 | It was informed that there is a considerable number of agents involved in procurement processes who are not permanent employees. It was emphasized that for a smaller municipality, it would be difficult not to rely on non-permanent staff in this role. | Risk management implementation is in the initial phase. There was discussion about risk management in the procurement process or in certain contracts through the Risk Management Map. | A large number of permanent employees are involved in this stage. | Nearly all agents in this stage are permanent civil servants. |
| 12 | It was informed that there is a considerable number of agents involved in contract oversight who are not permanent employees. It was emphasized that for a smaller municipality, it would be difficult not to rely on non-permanent staff in this role. | There was discussion about using risk assessment in pre-qualification or qualification phases. In the qualification phase, information is collected, but only when it is required by law. | A large number of permanent employees are involved in this stage. | Nearly all agents in this stage are permanent civil servants. |
| 13 | There is no specific regulation for contract management and oversight. | It has a digital tool for price verification but is mainly used by first-line staff and is not automated. | The organization has a Contract Management and Oversight Manual, but it does not emphasize integrity risks. | There are ordinances and contract inspection manuals. A logistics manual is being developed that regulates various stages of the contracting flow, especially regarding contract inspection. However, there is no emphasis on integrity risks. |
| 14 | It was informed that despite lacking regulation, technical aspects are considered when appointing contract overseers. Since the aim of this evaluation was to validate the model, there was no significant effort to verify the evidence provided by the interviewees. | The entity is in the process of implementing software to assess supplier risks, including integrity risks. | The contract management manual establishes some criteria for selection, but without considering integrity aspects. | There is no specific regulation, but technical criteria are established for selection, not integrity, placing it at level 2. |
| 15 | This tool is not available. Interviewees raised the discussion about the difficulty of implementing something in this regard. | The State does not require Integrity Programs from bidders/suppliers. It was informed that this possibility is under consideration, although there are no large contracts under implementation now. | There is no evidence of risk management for agents involved in the procurement process. It was informed that some integrity checks are carried out for those appointed to all commissioned positions. However, as not all contract overseers have commissioned positions, this relationship cannot be established. The possibility of extending this procedure to contract overseers of high-value contracts was discussed. | It collects information from servers, but not necessarily related to integrity. The hypothesis was raised that it may be invasive to inquire about the past life of the server. |
| 16 | The entity has regulations and Administrative Process Committees but no Ombudsman. There was a discussion about what is necessary to qualify for maturity level 4. | There is regulation through manuals, especially for works, but without highlighting integrity items. It is noteworthy that the regulation is scattered according to the types of contracts. | The organization has a General Ombudsman who supervises disciplinary administrative processes. | It has a board of ethics that supervises and guides disciplinary processes. |
| 17 | The entity is still in the early stages regarding corporate accountability. This item served well as a guide for discussing alternatives for the entity to progress in this aspect. | There is no regulation for selection, but the establishment of some criteria. It was emphasized that there is generally difficulty in finding employees with suitable profiles, which leads to criteria flexibility. | The organization has a General Ombudsman who supervises administrative processes for corporate accountability. | It has a board of ethics that supervises and guides legal entity accountability processes. |
| 18 | Since the interview was conducted only with third-line unit employees, there was some uncertainty if the practice was used by some contract overseers. However, it was decided to classify it at maturity level 1. | A Decree with the Code of Conduct is in the final approval stage. Discussions during the interview pointed to possible revisions in the Code of Conduct currently under approval. | The Oversight Manual indicates the need to proceed with the records. The classification was based on information provided in the interview, without requiring documentary evidence. | There is systematic use of specific records, just not in Active Transparency. In the discussion, the opinion of first-line managers was expressed that this information could be disclosed upon request, with due care regarding personal data protection laws. Thus, there would be no major restrictions on disclosure in Active Transparency. |
| 19 | There was a more assertive position regarding the classification at maturity level 1 in this item. There was a discussion about what would be considered just a form or a report. | The Code of Conduct is in the approval stage and will include a provision for ethical consultation. | There is no evidence of a final contract evaluation report. The inspection manual foresees the existence of this report upon provisional acceptance, but it was informed that it is a procedure that has not been systematically adopted in the organization. | It uses final evaluation forms but not necessarily evaluation reports. |
| 20 | It was reported that there are indicators for procurement, mainly used by first-line control units, but they cannot be characterized as integrity indicators. There was a discussion about what would be considered integrity indicators. | It was reported that training and capacity-building are provided for employees involved in the procurement process, including some related to integrity, especially after the Anti-Corruption Law (12,846/13) was regulated. However, these training sessions are not extended to suppliers. | There are indicators, but they cannot be considered integrity indicators. | There are some indicators, especially with first-line personnel, but not necessarily focused on integrity. It was reported that the Integrity Management Unit plans to use integrity indicators, which can be related to the procurement process. |
| 21 | There is no system for this purpose. It was indicated that such systems are important but generally expensive for municipalities. | It was reported that this is a serious problem, and many commissioned positions are used for contract oversight. It was also reported that there is no regulation regarding differentiated supervision for non-permanent employees. | The organization does not directly use a tool for this type of alert. However, since the CGU carries out internal auditing tasks, it uses a system for this purpose. Therefore, it was classified at maturity level 3. | The agency does not directly use tools for this type of alert. However, considering that CGU performs internal audit tasks, it utilizes a system for this purpose, placing it at level 3. |
| 22 | There is no system for this purpose. It was indicated that such systems are important but generally expensive for municipalities. | It was reported that this is a serious problem, and many commissioned positions are used for contract oversight. It was also reported that there is no regulation regarding differentiated supervision for non-permanent employees. | The organization does not use a tool for this type of alert. | The contracts sector has indicators and alert systems with contract information panels, but there is no evidence that these can be characterized as integrity alerts. |
| 23 | There is no system for this purpose. It was indicated that such systems are important but generally expensive for municipalities. | There is no specific and individualized risk management for integrity risks of agents involved in the procurement process. | There is a digital price research tool used by first-line staff, but there is no evidence that inquiries are conducted automatically. | There are price reference systems, but no evidence of automated market price analysis. |
| 24 | It was informed that there is a channel for receiving complaints, but there is no specific treatment regarding complaints related to procurement. | It has permanent committees in some entities. However, it does not have an ombudsman who coordinates/supervises the correction system. | There is a regulation that governs the flow of complaint handling in the organization, qualifying it at level 3. The flow is regulated but not by complaint themes; therefore, it does not specifically address the treatment of complaints that impact the procurement process, which would qualify it at level 4 maturity. | The handling of complaints is regulated, but there is no evidence that specific treatment of complaints impacting the contracting flow has been disciplined. |
| 25 | The existence of participatory arrangements like the PPA and in the Strategic Planning was informed. However, it was not evident that this participation extends to the level of specific procurements. | It has permanent committees within the Secretariat of Administration. However, it does not have an ombudsman who coordinates/supervises the correction system. | It uses FALABR to receive suggestions and requests, but there is no evidence of a specific impact on the procurement process, which already qualifies it at level 2 maturity. At the planning level, experiences of participatory PPA were informed, but without impact on specific procurements. | he ombudsman works with FALABR to receive suggestions and requests from citizens, placing it at level 2. |
| 26 | It was informed that Councils such as the Health Council and the FUNDEB monitor some contracts. | Standardization is not yet established within the organization. It is more advanced in regulating this record in the case of public works. The use of records is not yet systematized. | As highlighted in the previous item, it uses FALABR to receive suggestions and requests, but there is no evidence of specific impact on the procurement process, which already qualifies it at level 2 maturity. | The ombudsman works with FALABR to receive suggestions and requests from citizens, placing it at level 2. |
| 27 | There is an Ethics and Integrity Bulletin, periodically engaging with civil society on internal control themes, but without a specific focus on participation in public procurement. The annual plan of the Government School includes training for civil society. | There are no indicators that can be considered for integrity monitoring. | It was informed that the organization seeks to promote actions for social control, but without indication of specific action in the procurement process. | The evidence presented indicates that the agency seeks to promote social control actions, but without evidence of involvement in the procurement process. |
| 28 | There is no evidence of active transparency in information at this stage. | It does not adopt a computerized system for this purpose. It was informed that a system has recently been acquired to collect information about suppliers, which may be used in the future for issuing alerts. | In the planning stage, the availability of information in active transparency is still sporadic and unsystematic. | In the planning stage, the availability of information in Active Transparency is still sporadic and unsystematic. |
| 29 | Many pieces of information at this stage are published in active transparency but not in open data format. | It does not adopt a computerized system for this purpose. | Since the Federal Administration Transparency Portal publishes the organization's information, the level of information availability on the Portal was sufficient to qualify at maturity level 4. | As the Federal Government Transparency Portal publishes agency information, the level of information availability on the Portal was sufficient to place it at level 4. |
| 30 | Many pieces of information at this stage are published in active transparency but not in open data format. | It was informed that there are forms for completion at the end of certain types of contracts, but not a Final Evaluation Report. | Since the Federal Administration Transparency Portal publishes the organization's information, the level of information availability on the Portal was sufficient to qualify at maturity level 4. | As the Federal Government Transparency Portal publishes agency information, the level of information availability on the Portal was sufficient to place it at level 4. |

Source: Authors.