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Article

The institutional logic of the Courts of Auditors and the social security situation of Civil Servants' Pension Funds

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The study investigated the relationship between the institutional logic of the Courts of Auditors and the social security situation of small-scale Civil Servants' Pension Funds (Regimes Próprios de Previdência Social – RPPS). This research is scientifically and socially relevant, as it addresses the relationship between the institutional logic, the forms of inspection of the Courts of Auditors, and the sustainability of the RPPS, essential entities for the social security protection of civil servants and their families. The objective was to analyze how different institutional logic can affect the audit practices of the Courts of Auditors, seeking to answer if and how this inspection affects the sustainability of the RPPS. The research used a mixed-methods approach, combining document analysis, questionnaire, content analysis, and statistical analysis. The results indicate that RPPS audited under an patrimonial logic have the worst performances in the Social Security Situation Index (ISP-RPPS), while those submitted to audits that integrate bureaucratic and managerial logic showed significantly better results, promoting greater efficiency and transparency in the management of social security resources. It is concluded that adopting audits that combine bureaucratic and managerial logic can significantly contribute to the sustainability of RPPS.
Keywords: institutional logic; Courts of Auditors; auditing; Social Security Situation Index; Civil Servants' Pension Funds.

As lógicas institucionais dos Tribunais de Contas e a situação previdenciária dos Regimes Próprios de Previdência Social

O estudo investigou a relação entre as lógicas institucionais dos Tribunais de Contas e a situação previdenciária dos Regimes Próprios de Previdência Social (RPPS) de pequeno porte. Esta investigação é relevante tanto científica quanto socialmente, pois aborda a relação entre as lógicas institucionais, as formas de fiscalização dos Tribunais de Contas e a sustentabilidade dos RPPS, entidades essenciais para a proteção previdenciária dos servidores públicos por eles segurados e seus familiares. O objetivo foi analisar como diferentes lógicas institucionais afetam as práticas de auditoria dos Tribunais de Contas, buscando responder se e como essa fiscalização afeta a sustentabilidade dos RPPS. A pesquisa utilizou uma abordagem de métodos mistos, combinando análise documental, questionários,

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análise de conteúdo e análises estatísticas. Os resultados indicam que RPPS auditados sob uma lógica patrimonial apresentam pior desempenho no Índice de Situação Previdenciária (ISP-RPPS), enquanto aqueles submetidos a auditorias que integram as lógicas burocrática e gerencial demonstram resultados significativamente melhores, promovendo maior eficiência e transparência na gestão dos recursos previdenciários. Conclui-se que a adoção de auditorias que combinam lógicas burocráticas e gerenciais pode contribuir significativamente para a sustentabilidade dos RPPS.
Palavras-chave: lógicas institucionais; Tribunais de Contas; auditoria; Índice de Situação Previdenciária; Regimes Próprios de Previdência Social.

Las lógicas institucionales de los tribunales de cuentas y la situación previsional de los fondos de pensiones de los funcionarios públicos

El estudio investigó la relación entre las lógicas institucionales de los tribunales de cuentas y la situación de seguridad social de los pequeños fondos de pensiones de los funcionarios públicos (RPPS). Esta investigación es relevante tanto científica como socialmente, ya que aborda la relación entre las lógicas institucionales, las formas de fiscalización de los tribunales de cuentas y la sostenibilidad de los RPPS, entidades esenciales para la protección de la seguridad social de los servidores públicos asegurados por ellos y sus familias. El objetivo fue analizar cómo diferentes lógicas institucionales afectan las prácticas de fiscalización de los tribunales de cuentas, buscando responder si esta fiscalización afecta la sostenibilidad de los RPPS y de qué manera. La investigación utilizó un enfoque de métodos mixtos, combinando análisis de documentos, cuestionarios, análisis de contenido y análisis estadístico. Los resultados indican que los RPPS auditados bajo una lógica patrimonial presentan los peores desempeños en el Índice de Situación de la Seguridad Social (ISP-RPPS), mientras que los sometidos a auditorías que integran las lógicas burocrática y gerencial mostraron resultados significativamente mejores, promoviendo una mayor eficiencia y transparencia en la gestión de los recursos de la seguridad social. Se concluye que la adopción de auditorías que combinen lógicas burocráticas y gerenciales puede contribuir significativamente a la sostenibilidad de los RPPS.
Palabras clave: lógicas institucionales; tribunales de cuentas; auditoría; Índice de Situación de la Seguridad Social; regímenes propios de la seguridad social.

1. INTRODUCTION

Institutional logics are deep-rooted foundations of beliefs and principles that guide actors on how to interpret and act within organizational contexts, representing the intersection between institutional sociology and organizational theory (Friedland & Alford, 1991; Thornton & Ocasio, 1999). These logics help to understand how behaviors, beliefs, and practices are legitimized and disseminated, decisively influencing the interactions and perceptions of organizational members (Besharov & Smith, 2014; Pahnke, Katila & Eisenhardt, 2015).

The institutional logics approach offers a broad metatheory about how institutions, through their underlying logics, influence heterogeneity, stability, and change in individuals and organizations (Thornton & Ocasio, 2008). These logics are more than simple patterns of behavior; they are symbolic systems that order reality, representing the cognitive frameworks that guide actions and behaviors within institutions (Friedland & Alford, 1991; Thornton, Ocasio & Lounsbury, 2012).

Since the pioneering work of Friedland and Alford (1991) and Thornton and Ocasio (1999), the study of institutional logics has gained prominence, expanding the understanding that they not only shape actors' perception of the world, but also their actions within it. Interest in the influence of institutional logics on management processes has grown, proving to be especially relevant in organizations that operate under multiple logics that are often in tension, such as the Courts of Auditors (Meyer & Hammerschmid, 2006; Ocasio & Radoynovska, 2016; Holanda & Mendonça, 2022).

The Courts of Accounts play an essential role in government oversight, responsible for overseeing financial administration and service delivery in various sectors of public power, as established by Article 70 of the Constitution of the Federative Republic of Brazil of 1988 (Brasil, 1988; Estevam, Rodrigues & Silva, 2021; Hidalgo, Canello & Oliveira, 2016). These bodies face the complexity of operating in institutional environments where multiple and sometimes contradictory institutional

logics coexist, impacting their practices and decisions (Besharov & Smith, 2014; Lino, 2019; Lino & Aquino, 2020a). Examples of this include the coexistence of technical-professional logics, which prioritizes impersonality and the public good, and the elite-patrimonialist, which focuses on bargaining for the benefit of specific groups (Lino & Aquino, 2020b).

According to Oliveira, Crubellate & Rossoni (2024), institutional logics in the Brazilian context are characterized by a plurality that involves different types of rationalities and practices. This plurality is present at the different institutional levels, both in the relationship between organizations and in the interactions of individuals with institutions. This approach reinforces the idea that different logics coexist and complement each other, often generating tensions and creating opportunities for agency within organizations.

In addition, Bueno, Kruly & Santos (2024) present a comprehensive analysis of the institutional logics applied in organizational studies in Brazil. They highlight the Brazilian context is characterized by a diversity of emerging and traditional logics, which vary according to the organizational segment analyzed. The application of these logics in the Courts of Auditors demonstrates the existence of isomorphic and heterogeneous pressures that affect oversight practices, indicating that different logics can act in a conflicting or complementary way, depending on the specific context.

In the context of international research, Torres, Yetano & Pina (2019) investigated the impact of institutional logics on performance auditing in European courts of auditors, and Reichborn-Kjennerud (2014) presents three institutional logics relevant to Supreme Audit Institutions (SAIs): the state law logic, the professional logic and the managerial logic. While Grossi, Hancu-Budui & Zorio-Grima (2023) developed a study on the trajectory of institutional logics in auditing institutions. Initially, they identify the bureaucratic logic, which emerged after World War II; the emergence of managerial logic, with the turn of the 1970s; and since the end of the 1990s, with a notable expansion after 2010, the public value logic.

The uniqueness of each entity under supervision demands a multidisciplinary approach, adapted to address the specific characteristics and challenges of each case (Lino & Aquino, 2018; Luz, Guarido Filho & Sousa, 2021; Nunes, Marcelino & Silva, 2019). However, many of the audited entities are also subject to supervision by other control bodies, which highlights the need for harmonization in audit procedures (Azevedo & Lino, 2018; Estevam et al., 2021).

The Civil Servants' Pension Funds (RPPS) are fundamental for the social security protection of civil servants and for the economic and social stability of their respective sponsoring federative entities, assuming a crucial role in promoting the economic and social well-being of their insured members (Giovanini, Conceição & Almeida, 2023; Louzano, Tavares, Martins & Costa, 2019; Silva & Diniz, 2021). From an economic and social point of view, RPPS play a crucial role in Brazilian society. Data from 2022 from the Public Social Security Funds Information System (Cadprev) indicate that the regime is composed of 2,145 RPPS, covering 38.3% of Brazilian municipalities and benefiting around 10.3 million insured members (Brasil, 2023b; Louzano et al., 2019). This vast coverage reinforces the need for proper management of these funds, ensuring financial and actuarial sustainability and, consequently, protecting the social security rights of civil servants and their families.

The Ministry of Social Security (MPS) oversees these schemes, outlining guidelines and administering regulatory instruments such as the Social Security Regularity Certificate (CRP), the RPPS Pro-Management Program, and the Social Security Situation Index (ISP-RPPS) (Chavarry, Lima & Wilbert, 2019).

Established by MF Ordinance No. 01 of January 3, 2017, and later regulated by MTP Ordinance No. 1,467 of June 2, 2022, the ISP-RPPS has as its main purpose to accurately evaluate the quality of the administration of the RPPS, highlight the cost-benefit relationship between the organization's efforts and the results obtained by these funds, in addition to allowing the MPS to make future projections related to the RPPS (Chavarry et al., 2019; Brasil, 2017; Brasil, 2023a).

For their part, the Courts of Auditors, designated by the Federal Constitution to oversee the Public Administration, face the challenge of adapting their audit methodologies to the complex requirements of the RPPS (Liberal, Oliveira & Catapan, 2023; Melo & Paiva, 2017). This adaptation varies significantly between courts due to the independence and autonomy of each body, with some focusing on accountability analysis and financial audits, others on compliance with regulatory standards, while others assess more deeply the financial and actuarial sustainability of the RPPS (Fernandes, Fernandes & Teixeira, 2018; Silva, 2018).

Given this scenario, the central research problem emerges: How do the institutional logics of the Courts of Auditors influence the oversight of the Civil Servants' Pension Funds and, consequently, the social security situation of these funds?

The main objective of this research is to examine the influence of institutional logics on the effectiveness of the audit of the RPPS by the Courts of Auditors. More specifically, it seeks to understand how these institutional logics affect the assessment of the social security situation of the RPPS through the ISP-RPPS, and to explore the impact of auditing practices on the management of these funds. Additionally, the research aims to identify optimal oversight practices that can serve as a reference for national standardization, contributing to greater efficiency and transparency in the administration of RPPS, which has direct implications for the well-being of RPPS beneficiaries (Loureiro, Teixeira & Moraes, 2009; Luz et al., 2021).

2. METHODS

This study adopted a mixed-methods approach, combining qualitative and quantitative techniques for a deeper and more holistic investigation. The choice of this methodological approach was based on the literature that emphasizes the importance of data triangulation to strengthen the validity of the results found (Creswell & Creswell, 2018; Creswell & Plano Clark, 2017; Mele & Belardinelli, 2018). This combination allowed us to capture both the contextual richness, provided by the qualitative analysis, and the generality and precision offered by quantitative analysis.

The research was guided by two central questions that guided the entire investigative process: How do institutional logics influence oversight practices in the Courts of Auditors? And how did oversight practices impact the Social Security Situation Index?

The qualitative approach is widely recognized for its effectiveness in exploring the complexities of institutional logics (Lino, 2019; Lino & Aquino, 2020a, 2020b; Reay & Jones, 2016; Reichborn-Kjennerud, 2014; Rossoni, Poli, Sinay & Araújo, 2020; Silva & Rossoni, 2022). In this study, qualitative research was used to investigate the assumptions and values that guide actions and decisions in the Courts of Auditors (Lino, 2019; Lino & Aquino, 2020a).

The data were collected mainly through the analysis of institutional documents that reflected current practices and norms. This method allowed the identification of patterns and the understanding of the influences of logics on inspection practices, employing the pattern deduction technique as

described by Reay and Jones (2016). Through the counting of occurrences and co-occurrences of themes and terms in RPPS audit reports, which reinforce the relevance of vocabulary structures in identifying institutional cultural patterns (Reay & Jones, 2016; Rossoni et al., 2020), the analysis revealed how institutional logics manifest themselves in inspection practices.

Simultaneously, the quantitative research focused on the methods and procedures adopted by the Courts of Auditors in the supervision of the RPPS, through the analysis of data collected in questionnaires applied to the external control auditors responsible for the social security oversight and the available data related to the ISP-RPPS – enabling a more objective and generalizable assessment of auditing practices, complementing the qualitative insights and offering a more complete view of the dynamics investigated (Alves, Saramago, Valente & Sousa, 2021; Lima Junior, Oliveira, Santos & Schnekenberg, 2021; Sá-Silva, Almeida & Guindani, 2009).

Within the scope of Brazilian courts of accounts, Lino (2019) and Lino and Aquino (2020a, 2020b) identify two main logics: the elite-patrimonialist logic and the technical-professional logic. In the context of international research, Reichborn-Kjennerud (2014) presents three institutional logics pertinent to SAIs – the state law logic, the professional logic, and the managerial logic –, while Grossi et al. (2023) identify the bureaucratic logic, the managerial logic, and the public value logic.

In this study, we focused our analyses on the logics highlighted by Grossi et al. (2023) and Reichborn-Kjennerud (2014), from which 3 institutional logics were developed, as shown in table 1 below, as they are more correlated with the topic of oversight, while the logics developed by Lino (2019) are more focused on the organization and independence of the courts of auditors.

TABLE 1 INSTITUTIONAL LOGICS OF OVERSIGHT OF THE COURTS OF AUDITORS

Institutional Logic	Dominant Audit Type	Guidance of Auditors	Audit Focus
Patrimonial Logic	Financial audits	Compliance with accounting, tax, financial and budgetary standards.	In accounting records, financial statements, compliance with legal and budgetary indexes and limits; definition of non-conformities and penalization of managers.
Bureaucratic logic	Compliance audits	Compliance with the law by public bodies and transparency of information.	In inputs, compliance with laws and regulations and accountability of public managers.
Managerial Logic	Performance audit	The efficiency and effectiveness of management and programs.	Measure the performance of public policies and programs in terms of efficiency, efficacy, economy and effectiveness (4Es).

Source: Elaborated by the authors.

According to Araújo Júnior (2024), the patrimonial logic focuses on compliance with accounting, tax, financial, and budgetary standards, reflecting the values of classical administration, which is characterized by patrimonial control and the management of public resources. In this logic, auditors act as "public accountants", focusing on financial audits and accountability analyses, ensuring that the movements of resources are properly recorded from an accounting, fiscal, financial and budgetary point of view. The main focus of this approach is to evaluate the documentation submitted and the accounting records and financial statements, ensuring the correct recording of patrimonial and financial movements, without necessarily considering the management performance or the quality of the application of resources.

Bureaucratic logic, according to Araújo Júnior (2024), is based on strict compliance with rules and regulations, highlighting transparency, equality, and adherence to the rule of law. Representing the values of classical bureaucracy, this logic is characterized by strict normative application based on rationality. Auditors, acting as "judges", focus on compliance audits, verifying that laws and regulations are followed by public bodies and ensuring the transparency of information. The work is directed at assessing compliance with laws and regulations, ensuring that policies and budgets are implemented according to established procedures, without necessarily evaluating the performance of public management.

Managerial logic, in turn, adopts an entrepreneurial approach to public management, treating citizens as customers (Araújo Júnior, 2024). Inspired by the private sector, this logic prioritizes efficiency, effectiveness, economy, and effectiveness (4Es), going beyond mere compliance with rules to evaluate performance and results. Auditors, acting as "management consultants", focus on performance audits, analyzing the efficiency and effectiveness of public actions, as well as the adequacy of policy design and implementation. The objective is to measure the performance of public policies and programs in terms of results, efficiency and impact, verifying whether the established objectives are achieved.

In this study, these models were examined through the analysis of documents and regulations, as well as the application of questionnaires with the key actors involved, which could confirm them or develop new models (Alves et al., 2021; Lima Junior et al., 2021; Sá-Silva et al., 2009).

According to Reay and Jones (2016), the literature reveals that, despite the wide range of research on logics, little is discussed about the methods to identify, describe, and measure them. The authors (2016) highlight three predominant techniques, each with its own epistemological and ontological peculiarity, to investigate logics: (1) pattern deduction, (2) pattern composition, and (3) pattern induction. In this conception, the term "pattern" refers to a recognizable grouping of symbols, beliefs manifested in discourses (whether verbal, visual or written) and norms observed in behaviors and material practices linked to institutional logics.

The scope of this study covers all small municipal RPPS in Brazil, as well as the 26 Audit Courts that audit them. The questionnaires and requests for access to the audit reports for this study were sent to 23 State Audit Courts (TCEs) and 3 Audit Courts specific to municipal accounts (TCMs). It is worth mentioning that the Federal Court of Accounts (TCU), the Court of Accounts of the Federal District (TCDF) and the TCEs of Bahia, Goiás and Pará were excluded – since their jurisdiction does not cover municipal accounts – as well as two TCMs, these being in the municipalities of São Paulo and Rio de Janeiro – since they act on a single large RPPS, therefore, outside the main focus of this investigation.

For the qualitative analysis of the data, the KH Coder software was used, which allows an effective organization of emerging themes and content analysis techniques (Silva & Rossoni, 2022), following a thematic coding approach, where the data will be fragmented into themes or categories (Strauss & Corbin, 2008). The quantitative analysis was carried out with the SPSS software, encompassing descriptive techniques and comparison of means (Field, 2009; Moore, Notz & Fligner, 2018; Pallant, 2020).

This study adopted a sequential explanatory mixed-methods approach (Creswell & Plano Clark, 2017; Mele & Belardinelli, 2018). Initially, qualitative data were collected and analyzed, followed by quantitative data collection and analysis. The goal of this sequence is to use the qualitative results to inform and guide the quantitative phase (Creswell & Creswell, 2018; Strauss & Corbin, 2008).

After capturing the institutional logics using the framework proposed by Reay and Jones (2016), as well as the possible relationships between the dominant logic and certain oversight models adopted by the audit courts, this study sought to define whether such logics and their respective models impact the social security situation of the RPPS. For this purpose, the ISP-RPPS 2023 databases available on the Ministry of Social Security portal were explored, using descriptive statistics and comparison of means using the SPSS software (Field, 2009; Pallant, 2020).

This made it possible to establish the relationship between the inspection practices of the Courts of Auditors, influenced by their institutional logics (independent variables), and the social security situation of the small municipal RPPS under the jurisdiction of these courts (dependent variable).

3. RESULTS AND DISCUSSION

Questionnaires were sent to external control auditors and audit reports were requested through access to information requests to the ombudsman's office of the 26 Courts of Auditors, defined according to the criteria established above. After answering, the Courts excluded from the research were defined, as shown in table 2 below:

TABLE 2 COURTS EXCLUDED FROM THE SURVEY

Reason	Courts of Auditors
Does not inspect municipalities	TCU, TCDF, TCE-BA, TCE-PA and TCE-GO
Does not inspect small municipalities	TCM-SP and TCM-RJ
Did not respond to the questionnaire	TCE-MT and TCE-SE
Does not perform specific analyses in RPPS	TCE-AL and TCE-AP
Does not have small RPPS with complete data in ISP-RPPS 2023	TCE-AC and TCE-RR

Source: Elaborated by the authors.

The analysis of the questionnaires and responses sent by the Court's Ombudsman Offices revealed at least three behaviors in relation to the form and type of oversight exercised over the RPPS, as well as the information that some Courts of Auditors do not conduct specific oversight over these jurisdictions. Table 3 presents the grouping:

TABLE 3 FORMS OF OVERSIGHT OF THE COURTS OF AUDITORS IN RPPS

Form of Oversight in RPPS	Courts of Auditors
Just accountability	TCM-BA, TCE-ES, TCM-GO, TCM-PA, TCE-PB, TCE-PI and TCE-SP
Accountability, audits and inspections	TCE-AM, TCE-CE, TCE-MA, TCE-MS, TCE-MG, TCE-PR, TCE-RJ, TCE-RS, TCE-RO and TCE-TO
Audits and inspections only	TCE-PE, TCE-SC and TCE-RN

Source: Elaborated by the authors.

As shown above, the Courts of Auditors of Alagoas and Amapá do not conduct specific inspections, so it was not possible to carry out the analyses to define the dominant logic, given the absence of an object of study.

Based on this first division, it was also defined that for content analysis, courts that do not perform audits will not be evaluated, but only analyze the periodic accountability of the RPPS (TCE-AC, TCM-BA, TCE-ES, TCM-GO, TCM-PA, TCE-PB, TCE-PI, TCE-SP and TCE-RR). According to the definition of the logics elaborated from the studies by Grossi et al. (2023) and Reichborn-Kjennerud (2014), presented in the methodology, oversight procedures carried out through accountability are characteristics of patrimonial logic, in which auditors focus on the analysis of the documentation submitted and the accounting records and financial statements, evaluating the correct record of equity and financial movements, without necessarily considering the performance of management or the quality of the application of resources.

To begin the content analysis of the audit reports, the first step in the analysis was to define the terms that would code each type of institutional logic, in order to guide the KH Coder analysis. Table 4 shows examples of the codes used to identify the discourse of each Institutional Logic.

TABLE 4 EXAMPLES OF CODES DEFINED FOR EACH INSTITUTIONAL LOGIC

Logic	Patrimonial	Bureaucratic	Managerial
Code Examples	Registration	Ordinance	Operation
	Budget	Law	Management
	Financial Statements	Norm	Result
	Revenue	According to	Quality
	Expenditure	Conformable	Economy
	Balance sheet	Legislation	Impact
	Accounting	CRP	Efficiency
	Execution	Transparency	Efficient
	MCASP	Legal	Viability
	Accountability	Regular	Adequate (Suitable)
	Accounting entry (posting)	Control	Inadequate
	Chart of Accounts	Term (Deadline)	Effectiveness
	Provision	Premise	Effective

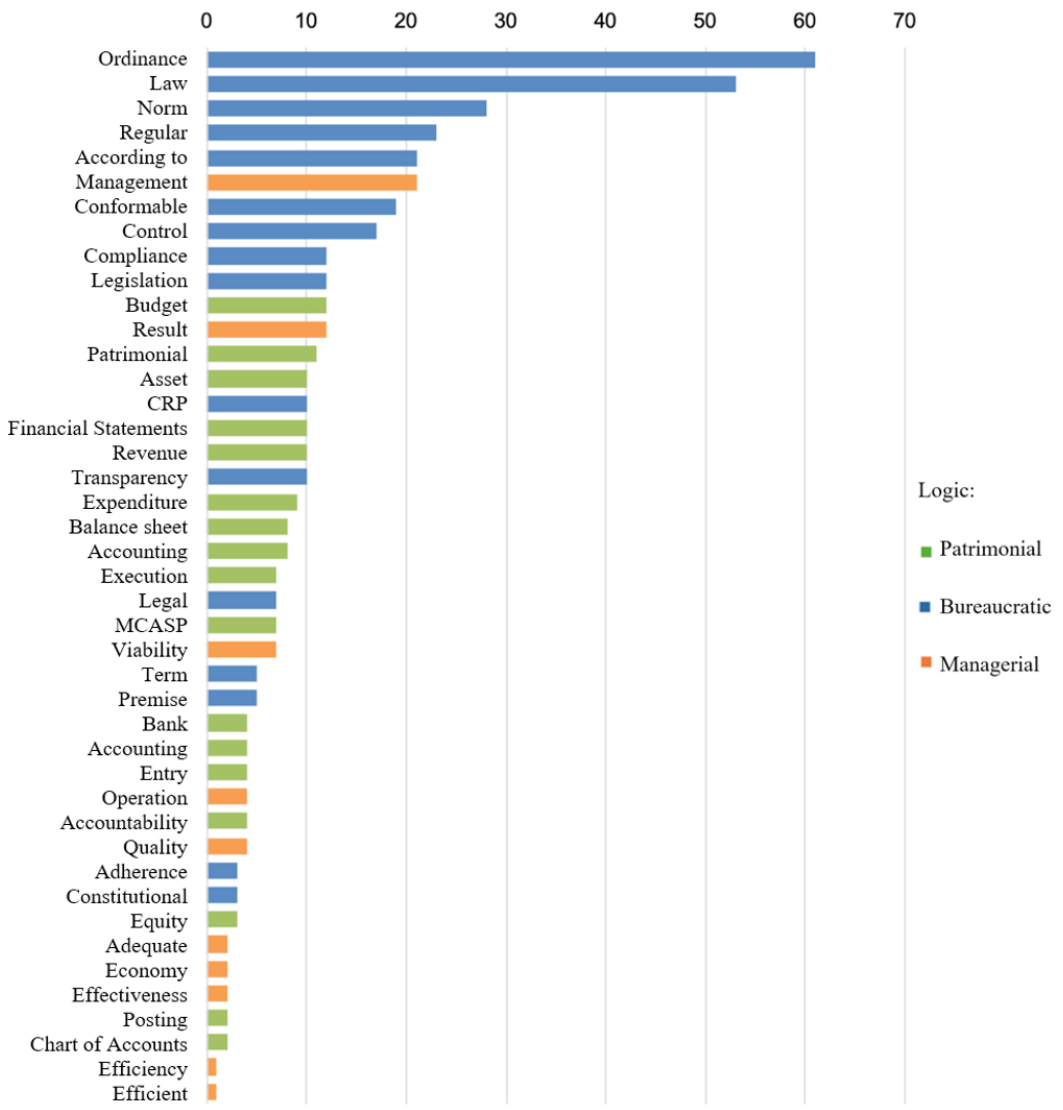
Source: Elaborated by the authors.

The texts of the audit reports collected were then extracted and coded. The texts of the questions, findings and audit conclusions were used for content analysis, as they condense the objects of investigation, the situation found and the result of the auditors' analysis.

From the analysis of the content provided, it was found that in the last five years no operational audit has been recorded by any Court of Auditors in municipal RPPS. All Technical Reports provided by the Courts of Auditors dealt with reports of compliance/regularity audits, inspections, monitoring, surveys and accountability of RPPS.

The extracted texts, coded to identify the courts using the header tags (<H1>), were cross-referenced with the file containing the coding exemplified in table 4 above. As a first analysis, the Word Frequency List was requested from KH Coder, containing the 40 words with the highest percentage frequency in the texts, which resulted in the frequency graph shown in figure 1 below:

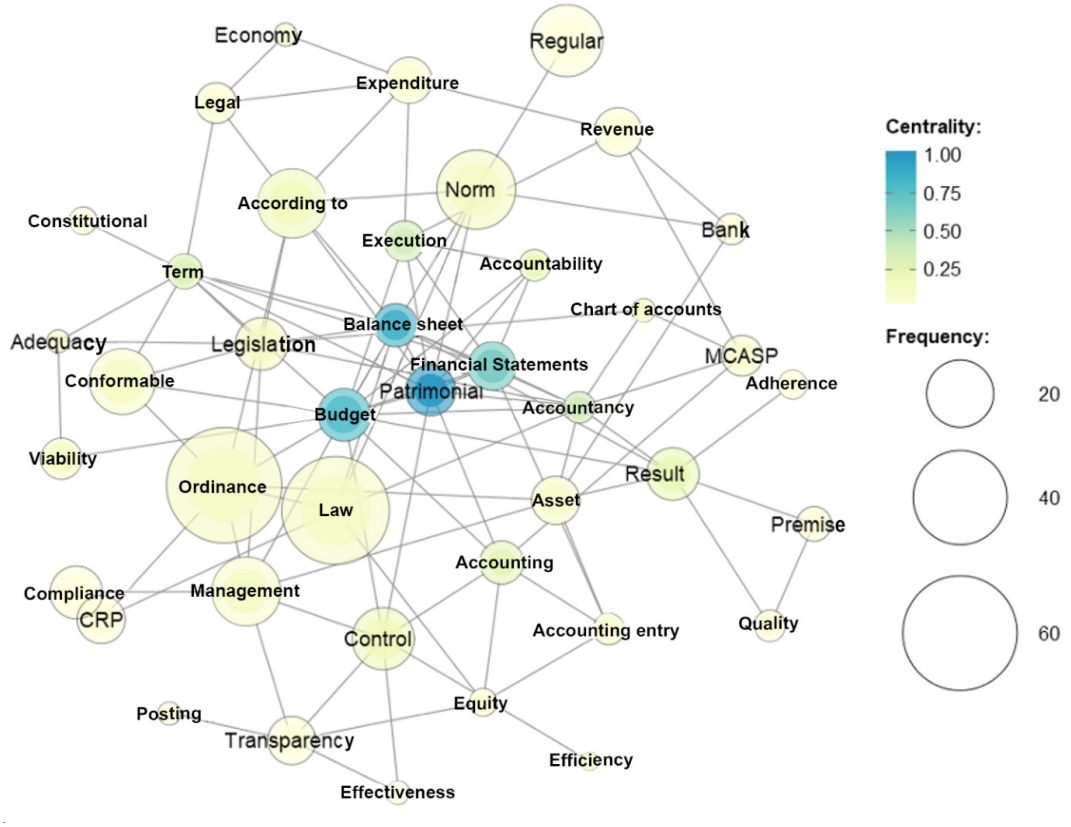
FIGURE 1 WORD FREQUENCY LIST GRAPH



Source: Elaborated by the authors based on data extracted from the KH Coder software.

In this first product, it is already possible to see the predominance of terms linked to bureaucratic analysis (focused on legal and regulatory compliance) and patrimonial analysis (focused on compliance with accounting principles and standards) in relation to managerial analysis (focused on results, efficiency, efficacy, effectiveness and economy of management processes). Figure 2 below, extracted using the Co-Occurrence Networks of Words, reinforces this predominance:

FIGURE 2 WORD CO-OCCURRENCE NETWORK CENTRALITY GRAPH



Source: Elaborated by the authors using the KH Coder software.

Figure 2 shows more clearly that the terms most closely related to managerial logic still occupy very little space and prominence in the Courts of Auditors when the subject is auditing in RPPS. On the map, it can be seen that the terms Efficiency, Effectiveness, Quality, Economy, among others linked to this logic, occupy the periphery of the map, demonstrating their dispersion among the other themes. In the same way, the small size of the globes demonstrates that the percentage frequency of these words is much lower, if compared, for example, to the frequency of words related to bureaucratic logic, which presents the highest frequencies.

From this figure, it is still possible to verify that despite the predominance of bureaucratic logic, the themes that occupy the positions with the highest centrality index (connections/co-occurrences with the terms researched) are linked to the patrimonial logic, demonstrating the strength that this logic still represents in the operating model of the Brazilian courts of auditors.

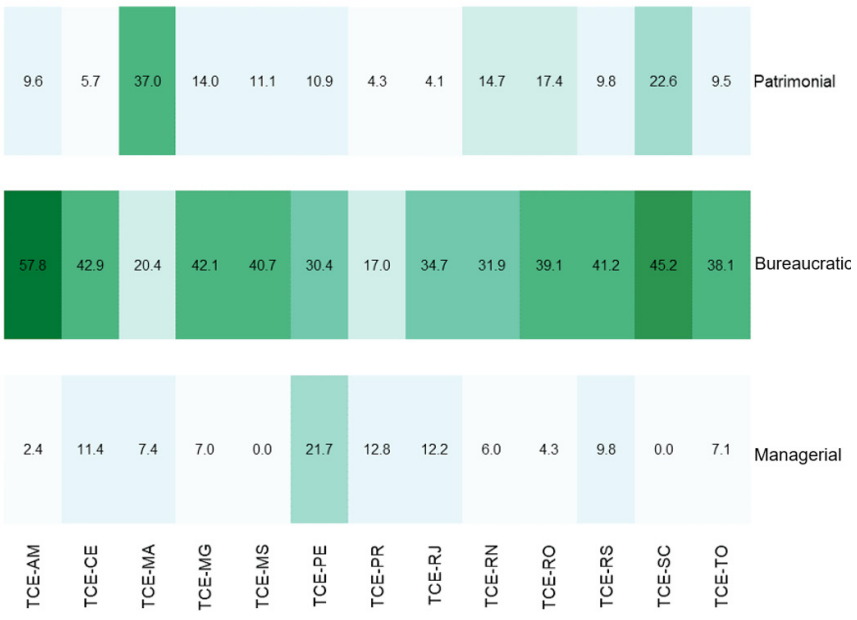
In order to visualize more clearly where the courts stand in the competition between the logics, a clustered analysis was conducted on the themes addressed in each paragraph extracted from the Audit Reports. The crosstab of the logics researched in relation to the themes of each paragraph is shown in table 5 and represented by the Heatmap in figure 3 below:

TABLE 5 CROSSTAB: FREQUENCY OF INSTITUTIONAL LOGIC THEMES

Court of Accounts	Institutional Logic						Number of Paragraphs
	Patrimonial		Bureaucratic		Managerial		
TCE-AM	8	(9,64%)	48	(57,83%)	2	(2,41%)	83
TCE-EC	2	(571%)	15	(42,86%)	4	(11,43%)	35
TCE-MA	20	(37,04%)	11	(20,37%)	4	(7,41%)	54
TCE-MG	16	(14,04%)	48	(42,11%)	8	(7,02%)	114
TCE-MS	3	(11,11%)	11	(40,74%)	0	(0,00%)	27
TCE-PE	10	(10,87%)	28	(30,43%)	20	(21,74%)	92
TCE-PR	2	(4,26%)	8	(17,02%)	6	(12,77%)	47
TCE-RJ	2	(4,08%)	17	(34,69%)	6	(12,24%)	49
TCE-RN	17	(14,66%)	37	(31,90%)	7	(6,03%)	116
TCE-RO	8	(17,39%)	18	(39,13%)	2	(4,35%)	46
TCE-RS	5	(9,80%)	21	(41,18%)	5	(9,80%)	51
TCE-SC	7	(22,58%)	14	(45,16%)	0	(0,00%)	31
TCE-TO	4	(9,52%)	16	(38,10%)	3	(7,14%)	42
Total	104	(13,21%)	292	(37,10%)	67	(8,51%)	787

Source: Elaborated by the authors.

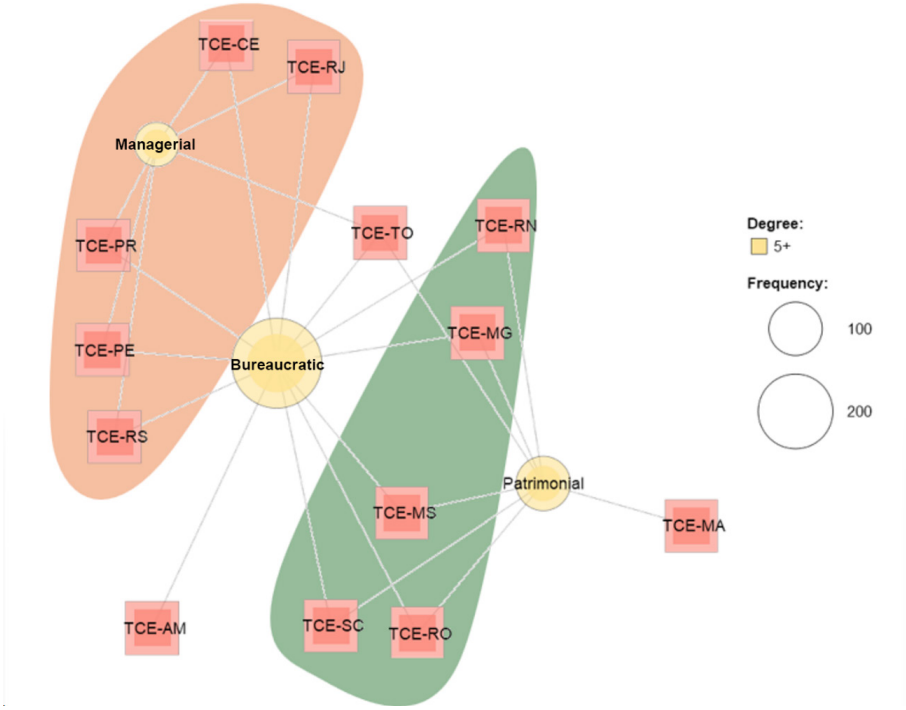
FIGURE 3 HEATMAP: FREQUENCY OF INSTITUTIONAL LOGIC THEMES



Source: Elaborated by the authors using the KH Coder software.

Using this clustered analysis, the Code Co-occurrence Network was extracted from KH Coder, demonstrating the relationship between institutional logics (clusters) and the Courts of Auditors, generating the graph shown in figure 4.

FIGURE 4 CO-OCCURRENCE NETWORK BETWEEN INSTITUTIONAL LOGICS AND COURTS OF AUDITORS



Source: Elaborated by the authors using the KH Coder software.

By analyzing this graph, it was possible to more clearly identify the institutional logics with the greatest influence on the compliance audits carried out by the 13 Courts of Auditors whose audit reports were analyzed at this stage of the study. The orange area represents the courts whose reports were predominantly based on the bureaucratic logic, with a significant influence from themes from the managerial logic; the green area represents those whose reports were predominantly defined by the bureaucratic logic, but with a strong influence from themes from the patrimonial logic.

The Court of Auditors of Maranhão is the only one whose dominant logic is the patrimonial logic, and the Court of Auditors of Amazonas has no significant influence from logics other than the bureaucratic logic. Finally, the Tocantins Court of Auditors has characteristics of all three institutional logics, although it is closer to the bureaucratic logic, and is therefore not classified in the groups mentioned above.

Based on these analyses, the 3 groups of Courts of Auditors were defined, as shown in table 6 below, for the statistical analyses carried out in SPSS, which sought to establish the correlation between the dominant institutional logics and the performance of the RPPS of municipalities classified as small by the ISP-RPPS.

TABLE 6 CLASSIFICATION OF THE COURTS OF AUDITORS ACCORDING TO THE DOMINANT INSTITUTIONAL LOGICS IN THE OVERSIGHT OF RPPS

Institutional Logics	Type of Inspection	Courts of Auditors
Patrimonial	Oversight of Annual and Periodic Accountability	TCM-BA, TCE-ES, TCM-GO, TCM-PA, TCE-PB, TCE-PI e TCE-SP
Bureaucratic and Patrimonial	Compliance Audit with patrimonial/ financial influence	TCE-MG, TCE-MS, TCE-RN, TCE-RO e TCE-SC
Bureaucratic and Managerial	Compliance Audit with operational/ performance influence	TCE-CE, TCE-PE, TCE-PR, TCE-RJ e TCE-RS

Source: Elaborated by the authors.

The ISP-RPPS classifies RPPS whose number of insured persons and beneficiaries is below the median of all the values for the number of insured persons and beneficiaries in the country's RPPS as small. In the 2023 ISP-RPPS, 1,047 municipal RPPS were classified in this group.

For the quantitative analysis, using *SPSS* statistical software, a comparison was made of the gross number and percentage of each grade obtained in the ISP-RPPS, for the RPPS under the jurisdiction of all the Courts of Auditors classified in each group of dominant institutional logics, given that the ISP-RPPS grades are assigned A, B, C and D concepts.

TABLE 7 *CROSSTAB:* DOMINANT INSTITUTIONAL LOGICS X ISP-RPPS

Dominant Logics	ISP-RPPS CLASSIFICATION			
	A	B	C	D
Patrimonial	0 (0,0%)	41 (13,6%)	100 (33,1%)	161 (53,3%)
Bureaucratic and Patrimonial	3 (1,5%)	39 (18,9%)	63 (30,6%)	101 (49,0%)
Bureaucratic and Managerial	1 (0,3%)	188 (47,6%)	119 (30,1%)	87 (22,0%)

Source: Elaborated by the authors based on data extracted from SPSS software.

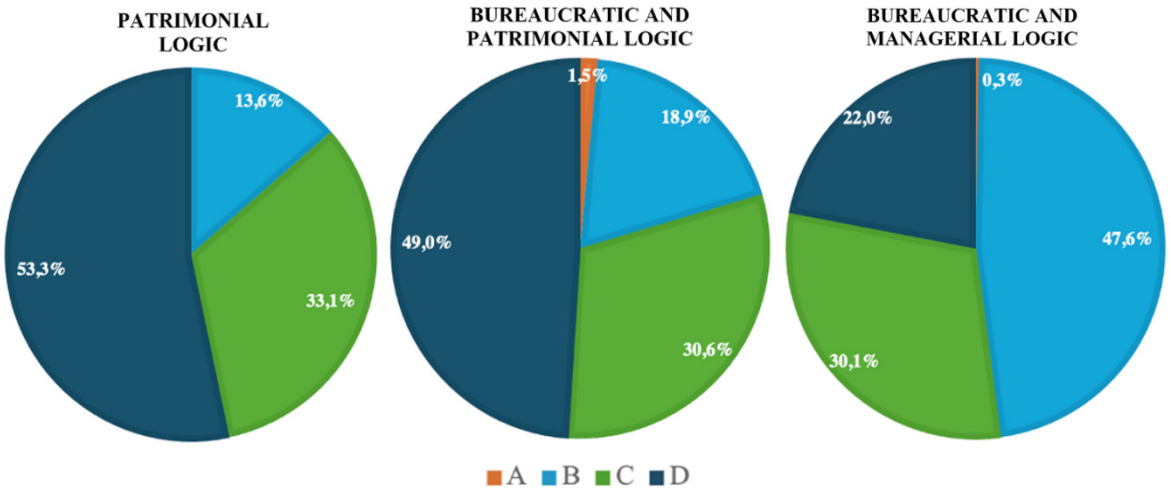
Considering that the number of RPPS in the states varies greatly, with some states with only 2 small RPPS (Pará) and others with more than 100 (Goiás and Minas Gerais) or 200 (Rio Grande do Sul), the analysis by percentages of each logic offers a fairer and more generalizable proportional analysis. The percentage value of each concept is given by:

$$x\% = \left(\frac{\sum RPPS_{y|z}}{\sum RPPS_z}\right) \times 100$$

Where x the percentage value sought.
y the concept obtained by the RPPS in the ISP-RPPS 2023 classification, $y = \{A, B, C, D\}$.
z the dominant institutional logic in the Courts of Accounts of the states in which the RPPS is located, z = {Patrimonial, Bureaucratic and Patrimonial, Bureaucratic and Managerial}.
$y|z$ the classification obtained y given a institutional logic z.

Taking the above calculation into account and using the percentage values in table 7, the following pie chart was drawn up, showing the percentage differences in the concepts obtained by the RPPS subject to inspection by the Courts of Auditors of the three institutional logics defined.

FIGURE 5 GRAPH: % ISP-RPPS CLASSIFICATION X DOMINANT INSTITUTIONAL LOGICS



Source: Elaborated by the authors based on data extracted from SPSS software.

The analysis of figure 5 shows that the RPPS under the jurisdiction of Courts of Auditors that operate under a purely patrimonial logic, by analyzing only of periodic accountability, have the worst concepts in the ISP-RPPS, with 86.4% of them having lower concepts (C and D) and only 13.6% having obtained a B concept, with no representative in the A concept.

The Courts of Auditors that operate under the competition of bureaucratic and patrimonial logics, working with Compliance Audits, but still closely linked to the verification of patrimonial concepts, obtained slightly better percentages, with 79.6% of the RPPS in the lower concepts and 20.4% in the higher concepts (A and B).

At the end of this first analysis, the RPPS submitted to compliance audits (bureaucratic logic), influenced by the managerial logic, presented much more promising percentages, with 47.9% obtaining higher grades – a percentage higher than the sum of the other two groups (34.1%).

For the second analysis carried out in the ISP-RPPS, the midpoints of the tertiles of each ISP-RPPS Internal Indicator (Management and Transparency, Financial Situation and Actuarial

Situation) were collected and the average of these indicators was calculated for each Institutional Logic group. To calculate the ISP-RPPS score, the average of the values obtained for the Internal Indicators was taken.

$$\mu ISP = \left(\frac{\sum \mu II}{3}\right)$$

Where ***μISP*** the midpoint of the ISP-RPPS;
μII the midpoint of the ISP-RPPS internal indicators (Management and Transparency Indicator, Financial Situation Indicator and Actuarial Situation Indicator).

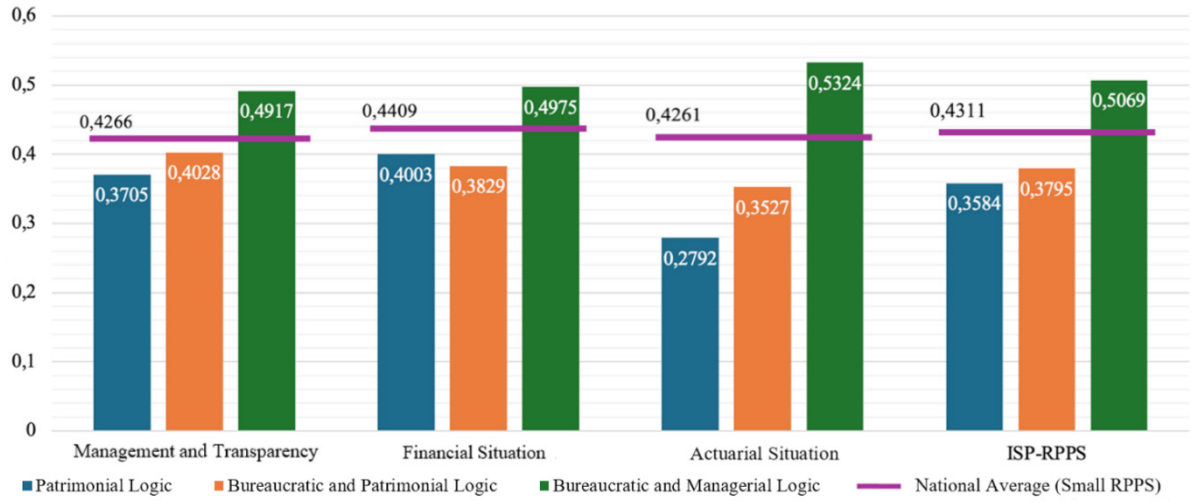
Table 8 below presents the values obtained in the comparison of averages extracted from the SPSS software. In addition to the values presented by the software, a line was added showing the national average obtained by the small RPPS of the 23 states where they occur (Acre, Amapá and Roraima do not have small RPPS). Figure 6 was extracted from Table 8, which didactically presents the comparison of the averages obtained and the value of the national average for funds of the same size.

TABLE 8 AVERAGE OF INTERNAL INDICATORS AND ISP-RPPS BY DOMINANT INSTITUTIONAL LOGIC (SCORED CONCEPT)

Dominant Logics	ISP-RPPS Internal Indicators			ISP-RPPS
	Management and Transparency	Financial Situation	Actuarial Situation	
Patrimonial	0,3815	0,3835	0,3102	0,3584
Bureaucratic and Patrimonial	0,4078	0,3730	0,3770	0,3859
Bureaucratic and Managerial	0,4859	0,5287	0,5591	0,5246
National Average (Small)	0,4266	0,4409	0,4261	0,4311

Source: Elaborated by the authors based on data extracted from SPSS software.

FIGURE 6 GRAPH: COMPARISON OF AVERAGE OF INTERNAL INDICATORS AND ISP-RPPS BY DOMINANT INSTITUTIONAL LOGIC (SCORED CONCEPT)



Source: Elaborated by the authors based on data extracted from SPSS software.

As in the first analysis, this second analysis also presents the RPPS submitted to the oversight of Courts of Auditors whose audits demonstrate the competition between the bureaucratic and managerial institutional logics with better results in the ISP-RPPS 2023, compared to those that undergo oversight with predominance or competition of the patrimonial logic, being the only one of the three classifications that presents results higher than the national average for small RPPS in all analyzed parameters.

A comparison between the two groups of Courts of Auditors that conduct compliance audits (predominantly following a bureaucratic logic), but with the influence (competition) of patrimonial and managerial logics, indicates that the second group achieves superior results in the internal indicators of Management and Transparency (22.07%), Financial Situation (29.93%), and Actuarial Situation (50.95%), as well as in the ISP-RPPS (33.57%).

Comparing this same group (Bureaucratic and managerial logics) with the RPPS that only supervise accountability (patrimonial logic), the first group presents even more significant results compared to the second, in the internal indicators of Management and Transparency (32.71%) and Actuarial Situation (90.69%), as well as in the ISP-RPPS (47.01%). Only in the Financial Situation Indicator the result, although positive and significant, was lower than the previous comparison, presenting a result 24.28% higher than the Courts of Auditors with patrimonial logic.

4. CONCLUSIONS AND RECOMMENDATIONS

The main objective of this study was to analyze the influence of the institutional logics of the Courts of Auditors on the oversight and the social security situation of the small Civil Servants' Pension Funds, using the Social Security Situation Index as a parameter of analysis. The study sought to answer the research problem of how different institutional approaches impact the sustainability and efficiency

of RPPS management. Through an analysis of the patrimonial, bureaucratic and managerial logics, it was possible to understand the various nuances and implications of these approaches in the oversight and management of RPPS.

The results indicated that audits conducted under patrimonial logic tend to focus exclusively or predominantly on accounting and financial compliance, which, although ensuring the legality and regularity of the records, does not necessarily promote efficiency or effectiveness in the management of social security resources. On the other hand, audits under bureaucratic logic, with their focus on strict compliance with rules and regulations, contribute to robust and transparent oversight, which is essential for public accountability. In addition, audits under managerial logic, which prioritize efficiency and effectiveness, proved to be more effective in promoting the sustainability of the RPPS by seeking improvements in the management and results of the social security funds.

Detailed analysis of the data reveals that the RPPS audited by Courts of Auditors that operate predominantly under a patrimonial logic, focusing on periodic accountability analyses, presents the worst results in the ISP-RPPS. As illustrated in figure 5, 86.4% of these RPPS obtained lower grades (C and D) in the ISP-RPPS, with only 13.6% achieving grade B and none achieving grade A.

On the other hand, Courts of Auditors that incorporate bureaucratic logic into their oversight – through Compliance Audits – but still maintain a strong connection with asset verification, show a slight improvement in results. In this group, 79.6% of the RPPS are in the lower grades, while 20.5% are in the higher grades (A and B). However, the best results are observed in the RPPS audited under the competition of bureaucratic and managerial logics, where 47.9% of the RPPS achieved higher grades, indicating that the integration of managerial practices to audits provides a more effective oversight.

When analyzing the score of the Civil Servants' Pension Funds in the ISP-RPPS Internal Indicators, the difference in the results was even more striking, with the RPPS inspected under bureaucratic and managerial logics presenting results on average 34.1% higher than those inspected under bureaucratic and patrimonial logics, and 49.2% higher than those inspected only through accountability under an exclusively patrimonialist approach.

However, this study is not without limitations. First, it only addressed the relationship between the content of the audits, based on the underlying institutional logics, and the results presented by the small RPPS in the ISP-RPPS – thus not considering other variables that may affect these results, including social, regional, cultural issues, among others.

Furthermore, the analysis focused on small RPPS, which may not fully reflect the reality of larger RPPS. In addition, the research was based on available data and documents, which may not capture all the variables and all the specific contexts of each RPPS. Another limitation is the reliance on auditors' perceptions, which, although essential, can introduce personal biases into evaluations.

Based on the results, it is recommended that the Courts of Auditors adopt a combined audit approach, integrating elements of bureaucratic and managerial logics. This combination can provide a more comprehensive oversight, which not only ensures legal compliance, but also promotes efficiency and effectiveness in the management of social security resources.

Future research could expand the scope of this study, including a more comprehensive analysis that considers RPPS of different sizes and regions. In addition, longitudinal studies that track the effects of changes in auditing practices over time could provide more detailed insight into the impact

of different institutional logics. Comparative research across different states or countries could also offer valuable insights into best practices in RPPS oversight. Another line of research could examine the effectiveness of training programs for auditors in implementing combined audit approaches.

In summary, this study contributed to the understanding of the institutional logics in the audit of small RPPS and their influences on social security sustainability indicators. Although it was not possible to exhaust all the variables and contexts, the results provide a solid basis for future research and auditing practices, aiming at a more efficient and sustainable social security management.

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Jaílson Gomes de Araújo Júnior: Data Curation (Lead); Formal analysis (Lead); Research (Lead); Methodology (Equal); Project management (Equal); Software (Lead); Visualization (Equal); Writing - original draft (Lead); Writing - review and editing (Equal).

Diana Vaz de Lima: Formal analysis (Supporting); Methodology (Supporting); Project management (Equal); Supervision (Lead); Validation (Leadership); Visualization (Equal); Writing - original draft (Supporting); Writing – review and editing (Equal).

DATA AVAILABILITY

Part of the dataset that supports the results of this study is available upon request to the corresponding author Jaílson Gomes de Araújo Júnior. The dataset is not publicly available due to the large volume of audit reports analyzed, made available by the Courts of Auditors surveyed through the Request for Access to Information, under the terms of Law No. 12,527/2011, the Access to Information Law (LAI) and responses to questionnaires carried out through the Microsoft Forms Platform, containing personal data of the respondents.

Part of the dataset that supports the results of this study was made available on the Social Security Portal and can be accessed at https://www.gov.br/previdencia/pt-br/assuntos/rpps/indicador-de-situacao-previdenciaria

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