

## ACCOUNTING AND THE LEVEL OF MUNICIPAL INTERNAL CONTROL

### A CONTABILIDADE E O NÍVEL DE CONTROLE INTERNO MUNICIPAL

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#### ABSTRACT

This research aimed to control the level of Internal Control (CI) of the accounting sector of the Municipality of João Pessoa (PMJP). To this end, the profile of professionals in the Accounting Sector of the City Hall was surveyed; observed how the tasks are used in the aforementioned sector; and the degree of CI of the Accounting Sector of the Municipality referred to was verified. Regarding the composite and defined, it was prepared, being prepared, by 15 investigation staff and answered by 15 staff. In turn, an attempt at affirmative answers (“Yes” or “Partly”) were classified as within one time (excellent, good, regular and insufficient). In the results obtained, 20% of the questions had 100% of the CI questions, while the average of the answers indicated was 7.61%, whose parameter was only a percentage as the good ones. Therefore, it concludes that the Accounting Sector of the PMJP has a good internal control system, which can be modified and improved in the conduct of public management.

**Keywords:** accounting; internal control; town hall.

#### RESUMO

Essa pesquisa teve como objetivo verificar o nível do Controle Interno (CI) do setor contábil da Prefeitura Municipal de João Pessoa (PMJP). Para tanto, foi levantado o perfil dos profissionais do Setor Contábil da Prefeitura; observado de que forma as tarefas são utilizadas no setor supracitado; e averiguado o grau do CI do Setor Contábil da referida Prefeitura. No que tange ao questionário utilizado, este foi estruturado, elaborado e validado, sendo composto por 15 variáveis de investigação e respondido por 15 funcionários. Por sua vez, a eficácia de respostas afirmativas (“Sim” ou “Em parte”) foram classificadas dentro de uma escala de 4 intervalos (ótimo, bom, regular e insuficiente). Em relação aos resultados extraídos, apenas 20% das perguntas tiveram 100% de CI, já a média das respostas afirmativas aponta um percentual de 77,61%, cujo parâmetro foi classificado como bom. Portanto, conclui-se que o Setor Contábil da PMJP tem um bom sistema de controle interno, contudo alguns procedimentos necessitam ser corrigidos e melhorados na boa condução da gestão pública.

**Palavras-chave:** contabilidade; controle interno; prefeitura.

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## 1 INTRODUCTION

In public administration, accounting exerts an effective structural renovation and indispensable updating. For Costa *et al.* (2018), the focus of accounting is on public assets and on the transparency of information as an inducer of control and the need to be aligned with international standards, aimed at the control of assets of public sector entities, to make management transparent.

In this sense, Bordin and Saraiva (2005) state that Internal Control (IC) is one of the main mechanisms for a management that prioritizes quality and organization in the information generated by the users of the IC system, ensuring maximum information security.

Authors such as Almeida (2010), Dias (2010), Moraes Júnior and Araújo (2013) and Faria (2014) add that the IC contributes to the orderly conduct of company business, as it represents a set of procedures and routines that prioritize protecting assets, producing accounting data that, by establishing standards, improve routines, in order to avoid errors and identify system failures, such as careless past information and activities without paying attention to the level of future information.

Therefore, authors above, failures can occur due to the limitation of those responsible for the procedures, for being accommodated in carrying out only what is convenient and assigned to them. In this way, it is important that the IC work is performed correctly, but, in addition, it lacks professionals who perform the task thinking about the final product of the system.

Therefore, it reinforces the standardization of internal control procedures, because when creating a standard for the company's internal controls, it is necessary that all data be identified at each stage of the processes, in addition to the policies and criteria adopted so that their execution is effective (DIAS, 2010; PADILHA, 2011; ALVES, 2015). Thus, the professional involved in the internal control system is essential so that the information produced by them is carried out with quality and is useful for management. Therefore, this person in charge receives information from other sectors, which must be reliable, so that in the decision-making process everyone can receive adequate information to carry out their tasks.

Regarding the services performed, the importance of accounting controls is observed. In this regard, Moraes Júnior; Araújo (2013) researched about the characteristics of IC in accounting companies, aiming to identify the process of carrying out the action plan, as well as monitoring its execution, observing the arrival of documents, the separation process, bookkeeping, conference, the usefulness for the company and, also, if the operators are limited to their service or seek to know new techniques of elaboration of spreadsheets and new procedures as a whole, with the purpose of evaluating the degree of effectiveness of the systems of the accounting companies.

In relation to public accounting, Law 4,320/64 was responsible for a relevant milestone in the idealization of a firm financial and accounting administration in Brazil. Rules were established with the objective of providing the balance of public finances, treating and applying public budget as the most important mechanism to achieve the proposed objective (MCASP, 2012; PEROVANO, 2014). This Law helps to safeguard the public treasury, and it is important because its articles work as a guide so that accounting, budgeting and control procedures are carried out correctly.

Therefore, studies such as Cavalcante *et al.* (2011), Inácio *et al.* (2014); Freitas, Freitas and Gomes (2014) and Alves and Moraes Júnior (2016) address internal control in the public service. Cavalcante *et al.* (2011) studied the profile of the few municipalities in Ceará that have internal control bodies. Inácio *et al.* (2014) studied municipalities in Paraná, making a relationship between the internal control system and economic, financial and social performance. In the meantime, Freitas, Freitas and Gomes carried out a bibliometric survey on the importance of implementing

cost information systems in the public sector. In turn, Alves and Moraes Júnior (2016) addressed the internal control system of the city hall of a city in Paraíba.

Thus, given the relevance of the theme, this research intended to answer the following question: **What is the level of Internal Control of the Accounting Sector of the Municipality of João Pessoa-PB?** From this, the goal is to reach the objective of verifying the level of the IC of the accounting sector of the Municipality of João Pessoa, seeking in a specific way to raise the profile of the professionals of the Accounting Sector of the Municipality of João Pessoa; to verify how the tasks are used in the aforementioned sector and to verify the degree of the IC of the Accounting sector of the Municipality of João Pessoa.

## 2 LITERATURE REVISION

This review covers the following topics: Concepts on Internal Control; Control types; Use and functioning of Internal Control and Internal Control in public agencies and related studies.

### 2.1 CONCEPTS ABOUT INTERNAL CONTROL

The French word control, *contrôler*, means to record, inspect or examine, and has always been linked to finance. In Italian, *controllo* means the same as registration or examination (CASTRO, 2010). In this sense, Internal Control (IC) deals in an organized manner with the conduct of the people responsible for the activities within the entity. The objective is that the procedures are carried out in the same way as had been pre-established, preventing errors or fraud from negatively affecting the organization's assets (CASTRO, 2010; MOTA, 2018).

In this way, these instruments will enable planning of what will be executed, thus ensuring greater efficiency and effectiveness in the entity's routine procedures, facilitating better decision-making by managers. IC aims to provide the Administration with information that is free or almost free of errors, providing security so that managers do not make wrong decisions in certain situations (MOTA, 2018).

Therefore, the search for state efficiency, for Mota (2018), reveals the importance of internal control as a management support mechanism, not only for fraud prevention, but also as a means of reducing the time of carrying out tasks and improving performance internal flows, with strong potential to provide fast and secure information.

### 2.2 TYPES OF CONTROL

Accounting controls are those that aim to protect assets and produce reliable accounting data. As accounting controls, some examples are presented: conference, approval and authorization systems, segregation of duties, physical controls over assets, internal audit. Administrative controls are those controls that help management in the orderly conduct of the company's business. Here are some examples: quality control, personnel training, time and motion studies (ALMEIDA (2010).

Still in relation to accounting controls, they are intended to give certainty to the numbers presented in the financial statements. Any control mechanism that aims to support the figures shown in the balance sheet is known as accounting control, while those that aim to support the acts performed or that relate to the goals are known as administrative controls (CASTRO, 2010).

Both controls are part of the internal control system, and for an adequate IC to occur, it is necessary that both accounting and administrative controls are well related (Castro, 2010). While accounting focuses on the entity's asset security and the transparency of accounting records, administrative controls are more focused on the efficiency and effectiveness of organizations' administrative routines.

The function of internal control (IC), according to Dias (2010), is classified in three ways: (1) Preventive: acts to prevent the problem from happening, guiding the steps to be followed in the process; (2) Detective: acts to verify or discover where the error is occurring, but without preventing it from happening; and (3) Corrective: serves to carry out the correction of the problems found in the process, but after they have already occurred. In the classification of internal control in terms of function, prevention plays an important role in the IC, as it ensures that the error does not happen. Finally, the detective and corrective functions only point out where the error is and how to correct the problem.

### 2.3 USE AND FUNCTIONING OF INTERNAL CONTROL

The relevance of internal control has been recognized as a major factor by those responsible for organizations. In the middle of the last century, cash control was the main element of concern, and to avoid this, it was enough for the cashier to be in the hands of the business owner or a trusted employee. Subsequently, with the development of the banking system and the increase in the use of means of payment through banks, the concept of cashier passed to resources such as bank accounts and cash. From there, the perception emerged that reliable information is an indispensable means for the control mechanism in organizations (D'AVILA; OLIVEIRA, 2002). In this way, internal control has always been present in organizations: while before there was only attention focused on the cashier, over time it became a mechanism that makes information a fundamental support for control.

Therefore, the Internal Control Manual (ICM) of an entity is a mechanism that helps in the process vision for the organization's activity flow. The process view assumes that the areas are not independent in the process, and participate in the final product, understanding the importance of their participation, as well as that of all other areas involved (DIAS, 2010).

In this way, the ICM makes it possible for the procedures pre-established by the organization to occur in a standardized way, allowing the user of this Manual to know the final product, not only letting them perform their task just to be performed, but, in addition to executing it, also have the knowledge of what is being done and for what this activity is being produced. For this reason, the set of activities of an organization should not focus only on routines in a departmental way. The participation of all areas of a City Hall or any agency to act in the search for a certain result is considerable. Therefore, what is sought is to identify the process adopted to achieve a result (GLOCK, 2007).

### 2.4 INTERNAL CONTROL AND RELATED STUDIES

Regarding IC in the public area, Castro (2010) states that in 1946 the Federal Constitution introduced a series of measures aimed at increasing control over the acts of the Public Administration. In 1964, Law 4,320/64 was approved, which defined the separation between internal control, exercised by the Government, and external control, whose responsibility would fall to the National Congress and the Federal Audit Court, therefore the Constitution of 24 January 1967 consecrated the changes in Public Administration. Thus, it was determined that internal control would become a support for external control, thus raising the problem of Brazil's inability to borrow abroad, causing the interest of the Government and society to develop in the public area.

Gradually, Public Accounting began to organize itself. Over the years, internal control gained strength and the Court of Auditors became more rigorous in terms of control. In 1964, Law 4,320 was created, which was a relevant milestone and is still used today. Recently, almost 60 years old, it was through this law that the expressions "Internal Control" and "External Control"

appeared. The Internal Control System, according to article 74 of the Federal Constitution, presents the duties of the Legislative, Executive and Judiciary Powers in relation to internal control. In its item I, it determines that there is an assessment of the fulfillment of the goals of the Pluriannual Plan, e.g. development. In addition to verifying the execution of government programs and verifying the occurrence of surplus or deficit.

Item II, on the other hand, shows that there is a legal body regulating internal control, verifying that what was spent is in accordance with the patrimonial situation of the bodies and federative entities, in addition to public spending invested in private law entities. Article 74, in its item III, demonstrates that control must also be observed in borrowings and guarantees offered. Finally, item IV shows that external control seeks information from internal control, which is responsible for contributing and supporting it.

With regard to public Internal Control, the purpose of the internal control system stands out, as well as Complementary Law nº 101, which has a series of regulations related to responsibilities in the process of fiscal management of public resources, aimed at the planning of administrative actions converted into public policies, for the control, transparency and publicity of governmental acts (ARAÚJO *et al.*, 2018).

According to Mota (2018), based on the assumption that the IC is allied to external control (Courts of Accounts and General Controllershship of the Union), preventive and guidance actions with internal control, public audit, correction, prevention and fight against corruption and ombudsman contribute to the defense of public assets, to increase management transparency and *accountability*, as ways to promote good public governance, following the Brazilian Public Sector Norms (NBASP 20).

Still dealing with Public Administration and Internal Control, Araújo *et al.* (2018) identified the contribution of the IC to the Fiscal Responsibility Law in the controllership of the Internal Control Unit of the municipality of Castanhal-Pará. As a main result, it was found that the controllership assists in the process of control and supervision of municipal management, constituting itself as an instrument to support managers to seek to improve the quality of services provided and contribute to a more orderly and efficient public management.

Costa *et al.* (2018) were concerned with tracing the profile of the public sector accounting professional working in the municipal administration of Brazilian capitals and the Federal District. The main findings were that most have higher education, are male, are career servants and assume a commissioned role, which increases their remuneration. There was a salary variation among professionals, and the highest remuneration is found in the Northeast region.

Another research on the subject was that by Alves and Moraes Júnior (2016), who analyzed the operationalization of the internal control system of the Municipality of Patos-PB through a questionnaire for five internal control civil servants, who claimed to know the reality they experience, understand that there is a good formation and execution of municipal internal control, that there is support for the development of municipal public management and the external control bodies, and that there is also a need for more civil servants and physical space.

In the research carried out by Moraes Júnior and Araújo (2013), based on a multi-case study of 5 (five) companies in the field of accounting services, it was noticed that they have good levels of Internal Control systems, with 76.66% of positive statements. However, as a negative point of IC, there is the delay in sending documents by parts of customers, as well as the lack of accountants in the monitoring of the activities of the operators.

In turn, a study was carried out regarding the perceptions of accounting professionals about the relevance of internal control as a management mechanism in micro and small companies, carried out in the city of Serrinha, state of Bahia (Faria, 2014), in order to obtain accountants' view of internal control.

Another recent study on the patrimonial accounting procedures applied in the municipalities of the Missões region (RS) concluded that accounting professionals are complying with the agenda established with the National Treasury Secretariat, and that when demonstrating the patrimonial procedures adopted by the municipal public entity adequately, they are contributing to the evaluation of results and performance in the public sector, an idea already consolidated by accounting professionals (MORAES *et al.* 2018).

Regarding public administration, Oliveira Filho (2010) states that the IC is a legal requirement, present to justify the optimization of scarce public resources. Therefore, it is seen as something that acts to promote the defense of public assets, especially the surveillance of public debt indices. It is, therefore, a valuable instrument for the decision-making process and the direction of government actions, via planning.

Thus, public administration lives in a new paradigm, in which there was a need for a change in management practices not only in terms of legality, but also through optimizing available resources, improving resource management processes and strengthening internal controls. Thus, the public administration needs to seek mechanisms that improve its management processes, defining what should be done, what objectives to achieve and what type of management will be adequate to achieve satisfactory results (GOMES; PETER, 2014; MOTA, 2018).

An article also relevant on the subject of internal control was that by Oliveira and Borges (2020), who surveyed articles published in two relevant congresses in the accounting area (Costs and USP) in the period from 2008 to 2017, analyzing a total of 34 articles, 24 in the Cost Congress and 10 in the USP Congress, mapping the interest in the topic for ten years.

Finally, the Internal Control must assist the manager in monitoring and following up on the goals provided for in the Budget Guidelines Law, in the Annual Budget Law and in the Pluriannual Plan. Therefore, this study starts from the uncertainty of how internal control is exercised in the Municipality of João Pessoa-PB. Based on correlated studies, the methodological procedures were then outlined.

### **3 METHODOLOGICAL PROCEDURES**

This qualitative research, based on a theoretical framework, deals with the description of the level at which the Internal Control of the Accounting Sector of a municipal government is located, showing the results of the survey carried out in the studied sector and presenting the form in which the level is found. Therefore, the research was carried out in the Accounting Sector of the Municipality of João Pessoa, capital of the state of Paraíba, due to the accessibility of the researchers to carry out the research and for the agreement of the members of this specific sector to participate.

Another factor that justifies the study in this municipality is the fact that the Court of Auditors of the State of Paraíba (TCE-PB) demanded the strengthening of internal control, especially in the ten largest municipalities in Paraíba, in which a pact was signed between the managers of these municipalities and the TCE-PB: João Pessoa, Campina Grande, Sousa, Cajazeiras, Santa Rita, Sapé, Bayeux, Guarabira, Cabedelo and Patos (PARAIBA ON LINE, 2019).

The accounting sector studied is responsible for preparing the annual rendering of accounts and assisting municipal management. It covers a number of 15 (fifteen) civil servants who contribute directly to the accounting process, with: 1 (one) receiving the processes and processing them for the conciliators; 8 (eight) carrying out bank reconciliations; 1 (one) being responsible for the accounting record of the processes sent by the conciliators; 1 (one) being responsible for the accounting entry sent by the registrar; 2 (two) being responsible for the file of the processes of this sector; 1 (one) being an intern and 1 (one) responsible for General Accounting.

Thus, the universe corresponds to 15 employees, so there was no sample of the population due to the fact that all responded to the survey. Regarding the questionnaire used, it was structured, elaborated and validated by the research by Moraes Júnior; Araújo (2013), that is, the questions were adapted and transformed into 15 investigation variables that can assess the level of municipal internal control, encompassing relevant questions, including organization, documentation, meetings, deadlines, functions and attributions, among other points:

- (1) Prior organization of documents before accounting entries;
- (2) Offering courses, seminars and so on with the aim of improving the knowledge of employees;
- (3) Documentation sent by agencies and other sectors to the Accounting Sector in a timely manner;
- (4) Efficiency of the computer program;
- (5) Holding of monthly internal meetings;
- (6) Accessibility of the general accountant to answer questions from the civil servants;
- (7) Archiving processes in a standardized and correct manner;
- (8) Vision about the importance of internal control in the Accounting Sector;
- (9) Compliance with the deadlines defined for carrying out the activities;
- (10) Knowledge about the impact of not meeting the defined deadline;
- (11) Vision on the quality of service provided by the respondents;
- (12) Transmission of data to the System of Monitoring the Management of Society Resources of Paraiba (SAGRES – PB);
- (13) Existence of segregation of duties in the researched sector;
- (14) Adequate communication in the work environment; and,
- (15) Well-defined assignments for each civil servant.

For the analysis of these results, the methodology of the aforementioned authors mentioned in the previous paragraph was used. The effectiveness of affirmative responses (“Yes” or “Partly”) was rated by the following criteria:

In the range of the percentage of observations of the items, if the level is optimal, the internal control will be between 80 to 100% (eighty to one hundred percent); If it is good, it will be between 70 to 79% (seventy to seventy-nine percent);  
If it is considered good, it will be between 70 to 79% (seventy to seventy-nine percent);  
On the other hand, if considered regular, the system has considerable flaws, ranging from 41 to 69% (forty-one to sixty-nine percent);  
Finally, if it has up to 40% (forty percent), the level will be considered insufficient, demonstrating that the internal control needs to be reassessed (Moraes Júnior; Araújo, p. 12, 2013).

Thus, in order to find the level of internal control, the questions “Yes” (100%), “No” and “Partly” were added and an average was calculated per question/variable. Then the averages were added for each variable with the percentages “Yes” and “Partly”, considering that there is control or partly control to reach the IC level. Thus, in the methodology by Moraes Júnior; Araújo (2013) the percentages of those who answered “No” were not added up. After the percentage sum of the questions “Yes” and “Partly”, the control level was defined. Finally, the results were presented in tables for a better understanding of the data collected, and correlated studies were used to better clarify the results.

#### **4 RESULTS AND ANALYSIS**

Data analysis outlines the profile of respondents participating in the survey and assesses internal control.

#### 4.1 PROFILE OF RESPONDENTS AND ASSESSMENT OF INTERNAL CONTROL

With regard to the first part of the research, which refers to the profile of the respondents, the gender of the respondents was the initial question. According to Table 1 (Gender of civil servants), the percentage of that question was 35.71% male and 64.29% female, revealing that there are 2 thirds of women in this sector.

GENDER	QUANTITY	PERCENTAGE
Male	5	35.71%
Female	9	64.29%
<b>Total</b>	<b>14</b>	<b>100%</b>

Table 1 — Civil servant gender

In the study by Costa *et al.* (2018), accounting professionals who work in Brazilian capitals and the Federal District were interviewed, and most have higher education and are male (63%), differing from this research. However, in this one, all the personnel who work in accounting were interviewed, and not specifically the accountant of the municipality studied.

Then, the results regarding the age range of the civil servants are presented, as shown in Table 2.

AGE GROUP	QUANTITY	PERCENTAGE
From 18 to 20 years	0	0%
From 21 to 30 years	1	7.14%
From 31 to 40 years	4	28.57%
Over 41 years	9	64.29%
<b>Total</b>	<b>14</b>	<b>100%</b>

Table 2 — Age range of civil servants

It is observed that most professionals working in the accounting sector of the city hall are over 31 years old, with almost 65% over 40 years old. Only 7.14% of respondents are between 21 and 30 years old. This characteristic can be interpreted by the fact that in Public Accounting there is a need for a specific specialization/course, thus requiring greater preparation to work in the area and time spent to improve.

According to Table 3 (Education level of civil servants), in relation to level of education, none of them have a high school level, as the technical course has 21.43%, 14.29% of the respondents have graduate degrees and 64,29% have higher education. By uniting the values of graduation with those of post-graduation, a value close to 80% of the civil servants is reached, demonstrating an adequate level of education in the sector.

EDUCATION	QUANTITY	PERCENTAGE
High School Level	0	0%
Higher Level	9	64.29%
Technical Course	3	21.43%
Postgraduate studies	2	14.29%
<b>Total</b>	<b>14</b>	<b>100%</b>

Table 3 — Level of education of civil servants

From this perspective, a different reality presents the research by Costa *et al.* (2018), as it finds that in relation to the education of accounting professionals in the 27 municipalities analyzed, 93% have a degree in Accounting and 7% are Accounting Technicians. With regard to

Postgraduate Studies, 60% have a specialization or master's degree, a value much higher than the data shown in Table 3.

According to Table 4 (Time working in the public service), when asked about the time working in the public service, the following answers were obtained: civil servants with 1 to 3 years of service represent 7.14% of the total, the respondents 3 to 5 years of service and 5 to 10 years of service have 21.43%, and 50% of the sample has 5 to 10 years of experience in the public service. That is, half have already been in the position for a while, probably due to the stability provided to the public service.

TIME OF SERVICE IN THE PUBLIC SERVICE	QUANTITY	PERCENTAGE
From 1 to 3 years	1	7.14%
From 3 to 5 years	3	21.43%
From 5 to 10 years	3	21.43%
Over 10 years	7	50.00%
<b>Total</b>	<b>14</b>	<b>100%</b>

Table 4 — Time of service in the public service

Comparing these results with those by Moraes *et al.* (2018), when it comes to working time up to five years, there is a divergence in experience time, since in this research it corresponded to 28.57% (twenty-eight point fifty-seven percent), and in the study of Missões region (RS) corresponded to 57% (fifty-seven percent), that is, the majority of respondents. The professionals who have been working for up to ten years in the aforementioned research correspond to 29% (coming close to the percentage of this research that has been working for up to 5 years). Considering the results of professionals with more than ten years of experience, it can be said that they correspond to half of the respondents in this research. In Moraes *et al.* (2018), professionals with more than ten years represent only 14% (fourteen percent). Thus, it is concluded that the respondents of this research have more time working than those of the research by Moraes *et al.* (2018), made in a city in Rio Grande do Sul.

#### 4.2 ASSESSMENT OF INTERNAL CONTROL

After verifying the profile of the respondents, we started with the internal control evaluation questions, according to Table 5 (Internal Control Level Assessment Questionnaire), referring to the second part of the questionnaire. It can be seen from the table mentioned that questions 6, 7 and 12 received 100% of the evaluation, which respectively deal with clearing doubts with an accountant, archiving documents and transmitting data. The question with the lowest evaluation was five, in relation to internal meetings in the department.

QUESTIONS	YES	NO	PARTLY	% YES	% NO	% PARTLY	TOTAL
1	11	1	2	78.57%	7.14%	14.29%	100.00%
2	7	1	6	50.00%	7.14%	42.86%	100.00%
3	4	4	6	28.57%	28.57%	42.86%	100.00%
4	7	7	0	50.00%	50.00%	0.00%	100.00%
5	3	11	0	21.43%	78.57%	0.00%	100.00%
6	14	0	0	100.00%	0.00%	0.00%	100.00%
7	14	0	0	100.00%	0.00%	0.00%	100.00%
8	10	2	2	71.43%	14.29%	14.29%	100.00%
9	9	0	5	64.29%	0.00%	35.71%	100.00%
10	10	1	3	71.43%	7.14%	21.43%	100.00%
11	10	0	4	71.43%	0.00%	28.57%	100.00%

12	14	0	0	100.00%	0.00%	0.00%	100.00%
13	8	3	3	57.14%	21.43%	21.43%	100.00%
14	12	0	2	85.71%	0.00%	14.29%	100.00%
15	13	0	1	92.86%	0.00%	7.14%	100.00%
<b>Total</b>	146	30	34	-	-	-	-

Table 5 — Internal Control Level Assessment Questionnaire

In question 1 (one), which deals with the prior organization of documents before accounting entries, 78.57% of the respondents agreed that this organization occurs, allowing an orderly and consistent record of entries. However, 7.14% preferred not to respond and 14.29% stated that this organization sometimes occurs.

The following question (two), which addresses the offer of courses, seminars and similars with the objective of improving the knowledge of the civil servants, showed a percentage of 50% of positive results; 7.14% did not respond and 42.86% stated that it sometimes occurs. This result demonstrates a need to have this improvement on the part of the sector team, being the most appropriate way for people to acquire new knowledge.

In the third item (three), which expresses whether the documentation sent by agencies and other sectors to the Accounting Sector is transmitted in a timely manner, 28.57% of the civil servants considered that the documentation is sent within the expected period, 28.57% left it blank and 42.86% considered that this sometimes occurs. In the study carried out by Moraes Júnior and Araujo (2013), the delay in sending documents was also demonstrated.

In the subsequent question (four), in which the efficiency of the computer program used is questioned, half of the civil servants did not respond and the other half disagreed with this statement. It is observed that none responded that the computer program is partly efficient.

In the fifth statement (five), in which the statement about the holding of monthly internal meetings was presented, 21.43% of the professionals considered that meetings are held and 78.57% did not respond, demonstrating a lack of meetings.

In the subsequent questioning (six), which addresses the issue of civil servants taking their doubts with the General Accountant, all respondents considered this possible, with a percentage of 100%.

In the seventh statement (seven), about the filing of the process, 100% of the respondents considered that it is carried out correctly and in a standardized way, something positive in this sector.

In the eighth question, about the respect of the importance of internal control in the Accounting Sector, 71.43% of the respondents considered the IC important, 14.29% did not respond and 14.29% partially considered the IC significant.

In the subsequent question (nine), regarding compliance with the deadlines defined for carrying out the activities, 64.29% of the respondents stated that these deadlines are met and 35.71% stated that there is partial compliance.

In question ten, which deals with the impact of not meeting the defined deadline, 71.43% of the respondents considered that knowledge is given, 7.14% did not respond and 21.43% said that knowledge of the impact is given in part.

In the subsequent question (eleven), in which respondents were asked about the quality of service, 71.43% considered that they perform their activities with excellence and quality and 28.57% considered that they partially perform their service with quality and excellence.

In question 12 (twelve) the respondents were asked about the transmission of data to the System of Monitoring the Management of Society Resources of Paraíba (SAGRES - PB), and 100% considered that the service performed in the Accounting Sector contributed effectively.

In the following question (thirteen), in which the respondents were asked about the segregation of duties in the sector, 57.14% of the respondents considered that this occurs, 21.43% did not respond and another 21.43% stated that this segregation partly occurs.

In question 14 (fourteen), which deals with communication in the sector studied, 85.71% considered that there is an adequate environment for it to occur and 14.29% evaluated that this appropriate environment exists in part.

The last item (fifteen) deals with the attributions of each professional, and 92.86% considered that these are clearly defined, while 7.14% considered that the attributions are partially defined. It is observed that almost 93% agree that the tasks are clear and objective.

In a positive way, it can be observed, in the aforementioned sector, that the doubts that the civil servants may have in the execution of their service are taken with the General Accountant of the sector. For the professionals of this sector, the archiving of processes is seen as a positive factor, being carried out in a standardized way.

It is also observed that the service performed by the sector brings reliability to the reports transmitted to SAGRES - PB (*software* used). Another positive point to be highlighted is the adequate work environment for communication in the sector, in addition to the civil servants having their functions clearly defined.

In a negative way, the issue of internal meetings is presented, which do not occur or happen infrequently, and the documentation sent by agencies and other sectors to the Accounting Sector, which is often not sent in the time it should be. Thus, to assess the level of internal control, the percentages that answered “No” were excluded. Thus, based on these results, an average was performed for each variable to identify the level of internal control and add the percentages “Yes” and “Partly”, as shown in table 6.

QUESTION	YES	PARTLY
1	78.57%	14.29%
2	50.00%	42.86%
3	28.57%	42.86%
4	50.00%	0.00%
5	21.43%	0.00%
6	100.00%	0.00%
7	100.00%	0.00%
8	71.43%	14.29%
9	64.29%	35.71%
10	71.43%	21.43%
11	71.43%	28.57%
12	100.00%	0.00%
13	57.14%	21.43%
14	85.71%	14.29%
15	92.86%	7.14%
<b>SUM</b>	1042.86	242.87
<b>AVERAGE</b>	<b>69.52</b>	<b>8.09</b>

Table 6 — Research Internal Control Level

According to Table 6 (level of internal control found), 15 (fifteen) variables were applied in order to assess this level. The level of the internal control system of the Accounting Sector of the Municipality of João Pessoa presented a total average of 77.61%, that is, a good level of internal control, supported by the percentage criteria of the study carried out by Moraes Júnior and Araújo (2013), which classifies this percentage found as good, approaching optimal.

## 5 FINAL CONSIDERATIONS

Through a case study, this research sought to evaluate the level of Internal Control of the Accounting Sector of the Municipality of João Pessoa-PB. Therefore, it can be said that the objective of the work was achieved, as an efficient Internal Control system is essential for the continuity of an entity, since this artifact allows to assist management in the prevention of errors or fraud. Fifteen inquiries were made until reaching the conclusion that the level of the internal control system of the Accounting Sector of the Municipality studied revealed an average of 77.61% of internal control, indicating a good level of IC, based on the study carried out by Moraes Jr. and Araújo (2013), who suggested an internal control level scale.

Through this result, it can be deduced that the IC of a sector that is part of the city hall of the capital of Paraíba is close to great, but to reach this level it needs to adjust some internal procedures, especially with regard to questions 3 and 5, which dealt respectively with the sending of documentation and internal meetings. For the studied city, before the accounting sector, the more there is internal control and this level is improved, the better the improvement of the deliberate activities will be. Therefore, the reflection of this improvement will benefit widely, both internally and for society, with more adequate services, from the moment that resources are better accounted for.

As limitations of this research, we can highlight the fact that it was applied only in the accounting sector of the Municipality of João Pessoa - PB. It is suggested that future research can be developed, in addition to this sector, in the body as a whole, so that they present a way to improve the level of internal control, allowing it to go from good to great, bringing even more security to the municipal management. It is also suggested that this study be carried out in the other 9 (nine) largest municipalities that signed the pact with the TCE-PB, so that they can be analyzed, compared and, consequently, to classify the level of IC of each one, also outlining proposals for improvements.

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