

Accountability in municipal chambers: revisiting websites of state of Santa Catarina

Accountability em câmaras municipais: (re)visitando portais eletrônicos do estado de Santa Catarina

Rendición de cuentas en las cámaras municipales: revisando sitios web del estado de Santa Catarina

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Resumo

O objetivo do artigo é comparar os resultados do estudo em tela com os resultados do estudo publicado na *RAUSP Management Journal*, passados aproximadamente 10 anos. Foi empreendido um estudo descritivo e documental, com abordagem predominantemente qualitativa. Os dados foram coletados a partir de visitas dirigidas nos portais, tabulados em planilhas eletrônicas e analisados com base na técnica descritiva. A construção da accountability foi investigada a partir de três das suas dimensões. São discutidas questões que limitam a construção destas dimensões, para além daquilo que é exigido legalmente dos entes/gestores públicos. Em uma análise geral destaca-se o número de câmaras que ainda deixam de priorizar o exercício da accountability.

Palavras-chave: Accountability; Câmaras municipais; Portais eletrônicos

Abstract

The objective of the article is to compare the results of the study on screen with the results of the study published in *RAUSP Management Journal*, after approximately 10 years. A descriptive and documentary study was undertaken, with a predominantly qualitative approach. The data were collected from visits directed at the portals, tabulated in electronic spreadsheets and analyzed based on the descriptive technique. The construction of accountability was investigated from three dimensions. Issues that limit the construction of these dimensions are discussed, in addition to what is legally required of public entities / managers. In a general analysis, we highlight the number of chambers that still fail to prioritize the exercise of accountability.

Keywords: Accountability; Municipal chambers; Websites

Resumen

El inicial del artículo es comparar los resultados del estudio en pantalla con los resultados del estudio publicado en *RAUSP Management Journal*, después de aproximadamente 10 años. Se realizó un estudio descriptivo y documental, con un enfoque predominantemente cualitativo. Los datos se recolectaron de las visitas dirigidas a los sitios web, se tabularon en hojas de cálculo electrónicas y se analizaron con base en la técnica descriptiva. La construcción de la rendición de cuentas se investigó desde tres dimensiones. Se discuten temas que limitan la construcción de estas dimensiones, además de lo que se exige legalmente a los entes / gestores públicos. En un análisis general, destacamos la cantidad de cámaras que aún no priorizan el ejercicio de la rendición de cuentas.

Palabras clave: Rendición de cuentas; Cámaras municipales; Sitios web

1 Introduction

Accountability is increasingly present in the national and international agenda. national and international agenda, and the debate around the subject goes beyond the academic environment. But after all, why is it important? What is lost without its practice? Who benefits from it? Perhaps the answers to these questions are still under construction, especially in Brazil, where difficulties begin with the very attempt to translate the term. Newcomer (2020, p. 343-344), for example, emphasizes the need for efforts to rebuild accountability, trustworthy governments and confidence in public institutions. For the author "exercising accountability and building reliable evidence can move us forward in positive ways and potentially increase trust in government."

The study has the premise that the exercise of accountability is materialized by the construction of its dimensions, three of which are investigated in particular: accountability, transparency, and participation. Another premise considers that in 10 years these constructions have received important impulses, with the emergence of new legislation and technological advances being the main ones. On the other hand, barriers are still perceived, explained here initially by patrimonialism and formalism, with characteristics rooted in the Brazilian context, whose representations are addressed in the theoretical foundations. Barriers to the adoption of portals are also considered, which reflect in the discontinuity of accountability, transparency and participation practices.

Therefore, when the subject is its construction in the Brazilian context, are 10 years sufficient for considerable advances? This was the question that motivated the study, with the purpose of comparing the results of the study at hand with the results of the article published in RAUSP Management Journal (Raupp & Pinho, 2013), approximately 10 years later. It is noteworthy that although the article was brought to light in 2013, the data was collected in 2010.

A 10-year interval can be considered relatively short to promote substantial changes in this regard. However, in this time digital technology has undergone a huge boost and institutions have had to adapt to this new civilizational level, which instigates us to investigate the topic. Issues that will be discussed in the next section. "The digital world is a boiling context; the changes are fast and accelerated from the technological point of view. On the other hand, changes in the political area tend to be slow" and "demand a long maturation time" (Raupp & Pinho, 2014, p. 95).

Why study municipal legislatures instead of municipal executives? The answer to the inquiry lies in the theoretical and practical contributions expected from the study. In theoretical terms, a little-researched object is assumed, the municipal legislature (Souza, 1996; Kerbauy, 2005; Raupp & Pinho, 2012). Moreover, "it is observed that most of the recent studies on accountability address one of the dimensions of this concept," transparency, and the studies "do not present a holistic view of the accountability process" (Buta, Teixeira, & Schurgelies, 2018, p. 52). In a different direction, the study investigates the phenomenon from three of its dimensions pointed out in the literature: accountability, transparency, and participation, since "the fragmented perspective to treat the theme neglects the fact that all dimensions of the process are necessary for there to be in fact control over the public administration" (Idem, p. 52).

Added to this is the justification that studies are usually directed at analyzing accountability in the politics of the executive (Akutsu & Pinho, 2002; Vaz, 2003; Prado, 2004; Pinho, 2006; Pinho, 2008; Cruz, Silva, & Santos, 2009; Cruz, Ferreira, Silva, & Macedo, 2012; Raupp, 2014; Buta, Teixeira, & Schurgelies, 2018; Sell et al, 2018; Vieira et al., 2018), there being a lack of studies for the Legislative and even more so at the municipal level. The works of Cunha and Santos (2005) and Raupp and Pinho (2015) are closer to the theme of the article in terms of empirical object.

From a practical point of view, the notion is that the municipal executives are responsible for the application of resources in services for the population, and the publicity of executive data, for example, is of relevant interest to the local population, besides the volume and diversity of data as well. However, this issue speaks in favor of studies with the legislative, so that it becomes increasingly imperative the exercise of its legislative and supervisory functions. For Zurra & Carvalho (2008) the use of information and communication technologies, which includes portals, can help the legislative branch in its function as a monitoring agent of the executive branch's actions. This function, if explored, can enable this branch to become an agent of accountability. The city councilors are responsible for disclosing information not only about their actions, but also about the actions of the executive branch.

Still in the practical perspective, the article brings a diagnosis of the current stage of construction of these dimensions in the municipal councils of the State of Santa Catarina, from the attendance or not of the indicators of the analysis model. The second step demonstrates the evolution in the fulfillment of the indicators that has occurred in the last 10 years. The results are the result of an exhaustive study of the electronic portals, with 283 chambers being analyzed. The inferences obtained can be absorbed by the local legislative in order to improve the exercise of accountability. Finally, the originality of the study lies in discussing issues that limit the construction of these dimensions, beyond what is legally required of public entities/managers.

2 Theoretical Foundation

2.1 Accountability and considered dimensions

The article adopts the concept of accountability presented by Pinho and Sacramento (2009, p. 1364) whose content involves the following dimensions: "responsibility (objective and subjective), control, transparency, accountability obligation, justifications for actions that were or were not undertaken, reward and/or punishment". Among the dimensions presented this study focused on transparency and accountability. Participation joins the scope because it is perceived as a fundamental element to provide efficiency in the services provided by the State (Abrúcio, 2006; Bresser-Pereira, 2006) and, therefore, has the possibility of contributing to the exercise of accountability within the context of expanding democracy.

Prado, Ribeiro and Diniz (2012) understand that the concept of accountability is broad and goes beyond accountability and publicity of government actions. It presumes the existence of institutional mechanisms to control public administration from which incentives or sanctions can occur. The transparency of public information, as well as accountability, is one of the stages of accountability. According to the authors, although the theme "is relatively frequent in the international debate in recent years, the term is not precisely defined in the literature" (Idem, p. 16). In the national context, 20 years after the publication of Campos (1990), who already warned about the absence of this concept in Brazil, Pinho and Sacramento (2009) still found difficulties in understanding the term in Portuguese.

Being more precise, Pinho and Sacramento (2009) corroborated Campos' (1990) perception that we still lack the concept and that the implementation of accountability demands a series of substantial changes in Brazil's political life, despite having detected advances in the legal and institutional armor. In a study on the treatment of the term accountability in Brazilian literature, Medeiros, Crantschaninov, and Silva (2013, p. 770) agree with Campos (1990) and Pinho and Sacramento (2009) "that it is not yet possible to translate the term accountability directly and that its concept is still under construction in Brazil."

This diagnosis also supports the present investigation, since it makes it evident that the advances in the construction of accountability have been somewhat modest in 20 years (Pinho & Sacramento, 2009). The expectation that accountability, transparency, and participation practices have improved over a 10-year period, which in turn has also boosted the concept of accountability itself, encourages reevaluation.

The choice of dimensions is also supported by the study of Buta, Teixeira, and Schurgelies (2018, p. 46) who identified accountability and transparency in the set of categories of accountability adopted in the acts of the Federal Public Administration. "The definitions overemphasize the accountability dimension and neglect aspects related to transparency." For the authors, "as the term is loaded with meaning in the language, the concept is internalized in the culture, and the tendency is for there to be a greater number of accountability mechanisms, as well as greater social participation in the control of the public administration" (Idem, p. 53).

Accountability, in particular, concerns the proof of movement of goods, money and values entrusted to someone (Silva, 2008), and should indicate the achievement or not of the defined and/or agreed objectives and goals, especially the effectiveness in the use of resources allocated to the programs considered (Prado & Pó, 2007). The definition of the objects that will be held accountable is a fundamental premise (Lévy, 2004), what Silva (2008) calls essential components.

Transparency, as a dimension of accountability, is accomplished by ensuring the effectiveness of a given access law as it makes information about the performance of managers available to stakeholders (Koppell, 2005). In order to develop transparency, it is necessary to implement mechanisms that provide society with timely and satisfactory knowledge about the actions chosen by the governors, the policies implemented, and the resources that have been mobilized in this regard (Albuquerque, Medeiros, & Feijó, 2006).

On the other hand, the sense of participation followed in the work was restricted to "the possibilities of popular participation via the Internet in the management of the entity" (Akutsu & Pinho, 2002, p. 736). What is of interest is "another type of questioning, in which the concern was not only to verify if the governmental sphere places itself in a transparent manner in relation to society, but also if it admits the possibility of dialog with it (Idem, p. 736). In short, "we tried to verify if the portal had a static behavior or admitted a dynamic behavior, allowing interaction with the population" (Idem, p. 736).

"It should be remembered that this movement also depends on the organization and pressure of civil society" (Raupp & Pinho, 2013, p. 780). Still according to the authors, "in an undemanding civil society unable to exert pressure on its leaders, on the political class, one cannot expect, in general, much more than the precarious construction of conditions of accountability (Idem, p. 780).

2.2 Drivers and barriers to accountability accomplishment

Bringing the discussion of the theme to the Brazilian context, it is possible to observe the existence, at the same time, of impulses and obstacles to the development of accountability. Several authors see access to information laws as a possibility of boosting the achievement of accountability (Andrade & Raupp,

2017; Michener, Contreras, & Niskier, 2018; Macedo et al., 2020; Possamai & Souza, 2020). Some of the expected benefits are the following: "fighting corruption, confronting abuses by government agents not committed to democracy and the common good, defending human rights, efficiency in public management, improving public debate, and strengthening citizen participation" (Angélico & Teixeira, 2012, p. 9).

Law 12.527/2011, for example, details "how government agencies should proactively make information available to the public and specifies how governments should handle requests for information" (Idem, p. 9), pointing out "punitive measures for those who do not comply with it (Idem, p. 9). It should be noted that the Brazilian Access Law (Brazil, 2011) reinforces some issues already pointed out in previous legislation (Brazil, 2000; Brazil, 2009).

The Fiscal Responsibility Law, for example, regulates the rendering of accounts as an instrument of transparency in fiscal management (Brazil, 2000). The use of electronic means for accountability became mandatory with the Transparency Law, which ensures the "release to the full knowledge and monitoring of the society, in real time, of detailed information about the budget and financial execution, in electronic means of public access" (BRASIL, 2009).

Still in the field of impulses, "the Internet has the potential to break conventional power structures by democratizing access to information. It also allows a de-institutionalization by enabling citizens to manifest themselves freely and as individuals or groups independent of the force and parameters of capital" (Pinho, 2012, p. 105). For optimists "we would be about to live a radical transformation of representative democracy into plebiscitary democracy, supported by increased citizen participation in government decisions made possible by electronic voting" (Idem, p. 99).

Amaral and Pinho (2018, p. 469) understand that "the increasingly frequent use of new technologies has changed the ways of connection, the exchange of information, and the behaviors of citizens and organizations." They warn that "these changes could not fail to alter the way in which political society uses communication channels to interact with citizens" (Idem, p. 469).

The question remains whether politicians are "only seeking visibility, popularity, and support for their political careers, or can they also seek dialogue with voters, answer questions, and be accountable for their mandates" (Amaral & Pinho, 2018, p. 469). Even if new technologies can be seen as facilitators of the realization of accountability, in the Brazilian reality "the use of new technologies should be understood from the understanding of the existing political culture, which, on the one hand, includes clientelistic relations between representatives and represented and patrimonialist practices of public management" (Idem, p. 468). For the authors "Brazilian politics is still not transparent, and this is a pattern of reality that is probably repeating itself in computer-mediated political relations, as opposed to the expected emergence of new, more democratic practices" (Idem, p. 468).

For Raupp and Pinho (2013, p. 780), even if it is not possible to "affirm that the lack of accountability, transparency and participation in electronic portals is a manifestation of (neo)patrimonialism", they understand that the "characteristics (specificities) of the Brazilian local legislature" (Idem, p. 780), in fact, "may help explain the inexpressive incentives for the exercise of accountability" (Idem, p. 780).

About the characteristics of the local legislature, according to Raupp and Pinho (2012, p. 269) it is clear in the perceptions of Silverman (1977), Kerbauy (1993), Kuschnir (1993), Kuschnir (1998) and Lopez (2004) that "the local legislature is founded on patrimonialist bases. Everything exudes a bias, a traditionalist cut." Therefore, there is no predisposition to develop accountability and transparency of the actions practiced, being also distant the development of effective channels of participation of civil society (Raupp & Pinho, 2013).

Schwartzman (2007, p. 93) says that patrimonialism is a form of "political domination in which there are no clear divisions between the spheres of public and private activity. Neopatrimonialism, or modern patrimonialism, "is not simply a form of survival of traditional structures in contemporary societies, but a very current form of political domination (Idem, p. 95).

Martins (2016) points out the persistence of patrimonialism in the Brazilian scene, even when power is occupied by parties considered as progressive, showing its resilience. Alongside this patrimonialism rooted in the State and in political relations, the author points out as traits of our society its anomic character and an appearance of modernity, when in fact it regurgitates a persistent backwardness.

The author also brings us an important contribution by identifying Brazil as a country of Slow History (Martins, 2011). Interpreting this epistemological position, one can understand that changes in Brazil are slow, given the resistance of conservative frameworks, both at the state level and in society, which, in our view, applies to the advances and resistance to the promotion of accountability. When addressing state reform in Brazil, Pinho (2016) refers to the existence of a patrimonialist "bunker" that prevents deeper reform. Here, it is possible to draw on this author to signal the existence of an anti-accountability bunker.

Like patrimonialism, "formalism is believed to serve to apprehend the meaning of portals, an instrument imported from more developed realities, but which in fact finds no support in historically constructed Brazilian social practices" (Raupp & Pinho, 2015, p. 30). According to Riggs (1964) formalism finds fertile soil in the so-called prismatic societies, in which Brazil would fit. A prismatic society is one that "presents something of a degree of heterogeneity, since in it coexist the old and the modern, the backward and the advanced, the old and the new" (Ramos, 1983, p. 251).

"In a society like Brazil's, strongly influenced by foreign patterns or models, it becomes easier to adopt a formal structure by decree or law than to institutionalize the corresponding social behavior" (Machado-da-Silva et al., 2003, p. 188). "In other words, the law is created, implanted, but this does not mean that it will be respected, observed. More than that, it will seek to find ways to circumvent the existing law" (Raupp & Pinho, p. 34).

2.3 Previous studies

In this section it was sought to record previous studies on the construction of accountability and its dimensions based on government portals and that sought to explain their discontinuity and low adequacy. In the study of Raupp & Pinho (2013), which was used as a starting point for the analysis of data evolution, it was investigated the capacity of electronic portals of city councils of the State of Santa Catarina to build accountability. They concluded that the set of electronic portals showed a lack of capacity to enable the construction of the dimensions accountability, transparency and participation, and that this could be explained, in part, by the characteristics of the Brazilian local legislature, developed on a (neo)patrimonialist basis, as pointed out in the previous section.

Raupp and Pinho (2015), in another study with local legislatures in Santa Catarina, researched on accountability conducted before and after the Access to Information Law came into force. "The 'after' analysis seems to reinforce the null or low capacity of electronic portals to render accounts, identified 'before', without great advances, since many portals maintained the situation (Idem, p. 30)." They bring formalism as a possible explanation for the findings, as "it really seems that the portals exist only for the record, to imitate a behavior of more developed countries" (Idem, p. 43).

Neves and Silva (2019) evaluated the transparency status of the portals of 5 small municipalities in southwestern Bahia and the reflection for their citizens. For the authors, the benefits of transparency are part of the democratic process, and should be sought not only by citizens of larger cities. In the small municipalities studied, the results indicate sparse information in the portals, a situation that directly impacts transparency, since the governments are not using the portals to increase the citizens' knowledge about the processes, procedures and decision-making. The authors also perceive limitations in funding, personnel, and technical expertise as significant obstacles to the delivery of e-government services (Neves & Silva, 2019).

Dias, Aquino, Silva and Albuquerque (2020) discuss barriers to the adoption of portals, such as political, organizational, technical and human factors. "Little is discussed in the literature that once the initial implementation barriers are overcome, an operating transparency project can be discontinued" (Idem, p. 4). They researched 16 cases of municipalities in Pará that signed a Management Adjustment Term with the Court of Auditors, and chose to outsource the implementation of transparency portals as a way to comply with the term. They concluded that "the integration between the transparency portal and financial administration systems and the recording of budget events concomitantly to the occurrence" is decisive "for the preservation of updated data in the portal of municipalities after the period of greater control ceases" (Idem, p. 1).

Based on previous studies it is appropriate to highlight the fact that the accountability of government entities through the electronic portals, which includes the Municipal Legislature, is a complex issue that reflects several factors. Not sending information to the portal, for example, is not only a technical issue, but also a political decision in a scenario of discontinuity of practices already adopted due to the outsourcing of the portals (Neves & Silva, 2019; Dias, Aquino, Silva, & Albuquerque, 2020). They are also based on more structural issues of Brazilian society: the (neo)patrimonialism (Raupp & Pinho, 2013) and formalism (Raupp & Pinho, 2015), crystallized in our environment and difficult to overcome.

3 Methodological Procedures

The empirical object refers to the municipal chambers in the State of Santa Catarina with their own electronic portal in a universe of 295 municipalities (Ibge, 2020). Based on queries to Google, on November 03, 2020, 283 chambers were mapped in this situation, as stated above, a robust number. The names have not been listed here due to the space it would take up. Regarding the others, it was found that in 9 municipalities the executive portal provides chamber information: Bandeirante, Ipira, Marema, Presidente Castello Branco, Princesa, Saltinho, São Bonifácio, São Miguel da Boa Vista, Saudades. No portals with information on accountability, transparency and participation were identified for three chambers: Sangão, Treze de Maio, Xavantina.

The types of data researched and the quantity of portals directed the research typologies, being undertaken a descriptive and documental study with a predominantly qualitative approach. After collecting data from the portals, the characteristics of the analyzed accountability dimensions were described. Statistical techniques were not used because the interest of the study lies in the characteristics of the available data.

The dimensions analyzed and their respective indicators are presented in Chart 1, which shows the analysis model used. For Raupp and Pinho (2013), the identification of accountability, transparency and

participation indicators for the composition of the analysis model was based on the investigation of previous experiences of several authors and institutions (Diniz, 2000; Akutsu & Pinho, 2002; Prado, 2004; Pinho, 2008) that researched electronic portals.

Table 1
Analysis model

Accountability	
Capacity	Indicators
Null	Non-existence of any type of report and/or impossibility of locating it
Low	Partial and/or after-the-fact disclosure of the legal reporting package
Medium	Disclosure of the legal reporting set of expenses incurred on time
High	Disclosure, in addition to the set of legal reports on time, of complementary reports on expenses incurred
Transparency	
Capacity	Indicators
Null	Absence of any kind of transparency indicator
Low	Presence of at least one of the following indicators: details of the sections (agenda, minutes of the sections); news from the city council about the activities of the councilors; availability of legislation.
Medium	Cumulative presence of at least one of the low capacity indicators and one of the following indicators: availability of downloadable legislation, videos of legislative sessions.
High	Cumulative presence of at least one of the low capacity indicators, one of the medium capacity indicators, and one of the following indicators: disclosure of matters in the stages of proceedings; live videos of legislative sessions; Chamber TV; Chamber Radio.
Participation	
Capacity	Indicators
Null	Non-existence of any type of channel for citizen participation
Low	Presence of at least one of the following indicators: Chamber e-mail; Chamber sector e-mail; Councilor e-mail; Electronic form.
Medium	Cumulative presence of at least one of the low capability indicators and one of the following indicators: Councilman's home page; Twitter; YouTube video; Monitoring of users' actions.
High	Cumulative presence of at least one of the low-capacity indicators, one of the medium-capacity indicators, and one of the following indicators: ombudsman; callback indicator.

Source: Raupp (2011, p. 97).

Raupp and Pinho (2013) mention that the classification of a portal in high or low capacity, for example, is based on studies already mentioned, such as Diniz (2000), who considered the low, intermediate and advanced levels, and Prado (2004), who indicated the categories high, medium, low and insufficient. In an attempt to capture the phenomenon of the construction of accountability from the electronic portals of city councils, directed visits were made to the portals from November 4 to 29, 2020, directed to the analysis of the indicators and their contributions to the construction of the dimensions. Based on the analysis model, an observation protocol was prepared for each of the 283 municipal councils. After collection, the data were tabulated in electronic spreadsheets and interpreted based on the descriptive analysis technique.

4 Results

Initially, the number of municipalities and chambers with electronic portals was analyzed by population range. Table 2 presents this data for the years 2010 and 2020.

Table 2
Comparison between the number of investigated municipalities and chambers (2010 and 2020)

Population Range (n. of inhabitants)	2010		2020	
	Municipalities	Investigated chambers	Municipalities	Investigated chambers
Up to 5.000	108	9(8,3%)	105	96(91,4%)
5.001 to 10.000	64	8(12,5%)	62	59(95,1%)
10.001 to 20.000	60	22(36,6%)	57	57(100,0%)
20.001 to 50.000	34	29(85,2%)	41	41(100,0%)
50.001 to 100.000	15	13(86,6%)	17	17(100,0%)
100.001 to 500.000	11	11(100,0%)	11	11(100,0%)
Over 500.000	1	1(100,0%)	2	2(100,0%)
Total	293	93(31,7%)	295	283(95,9%)

Source: The 2010 data are from Raupp (2011, p. 102). Data for 2020 are from the current survey (2020).

In the distribution of municipalities by population range defined by IBGE, only Florianópolis and Joinville are located in the range above 500,000 inhabitants. Thus, it was decided not to consider the latter range, grouping such municipalities in the range between 100,001 and 500,000 inhabitants. We have the notion that this choice has limitations, one because it is the Capital of the State, presumably more politicized, and Joinville because of its characteristics, that is, municipalities with a little more than 100,000 and another two with more than 500,000 were grouped in the same range.

Comparing the years 2010 and 2020, it is possible to see that there were small changes in the total number of municipalities, as well as in the number discriminated by population range. The same cannot be observed when the comparison between the years refers to the number of chambers with electronic portal, since 93 were identified in 2010 and 283 in 2020. In 5 bands out of a total of 7, all the municipal councils had an electronic portal in 2020. In the other tracks (2), although 100.00% of chambers with electronic portal were not identified, percentages were close to this. The results show that portals are part of the "undeniable accelerated growth of information and communication technologies (ICT) in recent years" (Pinho, 2008, p. 472), an expectation that can be confirmed 2020, even in a higher parameter.

According to the author, "at the same time that an enormous range of possibilities opens up, there is also a no lesser list of concerns with the new configurations" (Idem, p. 472). Part of the possibilities, which also present themselves as challenges, can be conferred to the construction of the investigated dimensions. The occurrence of the accountability indicators of the municipalities of Santa Catarina, by population range, is presented in Table 3.

Table 3
Occurrence of the accountability indicators in 2010 and 2020

Population Range (n. of inhabitants)	Accountability							
	Null		Low		Medium		High	
	2010	2020	2010	2020	2010	2020	2010	2020
Up to 5.000	7(77,7%)	11(11,4%)	2(22,2%)	30(31,2%)	0(0,0%)	45(46,8%)	0(0,0%)	10(10,4%)
5.001 to 10.000	3(37,5%)	9(15,2%)	4(50,0%)	23(38,9%)	1(12,5%)	25(42,3%)	0(0,0%)	2(3,3%)
10.001 to 20.000	19(86,3%)	4(7,0%)	3(13,6%)	32(56,1%)	0(0,0%)	19(33,3%)	0(0,0%)	2(3,5%)
20.001 to 50.000	14(48,2%)	3(7,3%)	13(44,8%)	15(36,5%)	0(0,0%)	12(29,2%)	2(6,9%)	11(26,8%)
50.001 to 100.000	7(53,8%)	1(5,8%)	5(38,4%)	5(29,4%)	0(0,0%)	9(52,9%)	1(7,6%)	2(11,7%)
100.001 to 500.000	0(0,0%)	0(0,0%)	8(66,6%)	2(15,3%)	0(0,0%)	8(61,5%)	4(33,3%)	3(23,0%)
Total	50(53,7%)	28(9,8%)	35(37,6%)	107(37,8%)	1(1,0%)	118(41,7%)	7(7,5%)	30(10,6%)

Source: The 2010 data are from Raupp (2011, p. 102). Data for 2020 are from the current survey (2020).

The occurrence of the accountability indicators, in general, was concentrated in the low and medium capacities, and together they correspond to 79.50%. This type of concentration was observed in most population groups. In the comparison with 2010 data, when 91.39% of the portals had no or low capacity, it is possible to see a movement of legislative bodies in the search for compliance with the accountability indicators. The low number of chambers classified with null and high capacity, the two extremes, is evident. This observation has both positive and negative aspects. The good news would be that there are few chambers with zero performance, but, on the other hand, there are also few that have reached the level considered optimal. At the same time that few chambers still do not consider the fundamental value of accountability, others do not exercise it fully.

It is worth mentioning that being classified in the lower levels of accountability (null and low) means that the chamber is not meeting the legal provisions (Brazil, 2000; Brazil, 2009), as well as not prioritizing the basic elements of this dimension (Lévy, 2004; Prado & Pó, 2007; Silva, 2008). The importance of accountability lies in the fact that it corresponds to a more advanced stage of analysis because, besides making available information on public accounts, it presents a justification for the accounts presented (Prado, 2004). Similarly, the transparency indicators were analyzed, according to Table 4.

Table 4
Occurrence of transparency indicators in 2010 and 2020

Population Range (n. of inhabitants)	Transparency							
	Null		Low		Medium		High	
	2010	2020	2010	2020	2010	2020	2010	2020
Up to 5.000	1(11,1%)	5(5,2%)	1(11,1%)	23(23,9%)	5(55,5%)	38(39,5%)	2(22,2%)	30(31,2%)
5.001 to 10.000	1(12,5%)	4(6,7%)	1(12,5%)	17(28,8%)	6(75,0%)	34(57,6%)	0(0,0%)	4(6,7%)
10.001 to 20.000	0(0,0%)	3(5,2%)	14(63,6%)	28(49,1%)	3(13,6%)	12(21,0%)	5(22,7%)	14(24,5%)
20.001 to 50.000	0(0,0%)	5(12,2%)	22(75,8%)	27(65,8%)	2(6,9%)	3(7,3%)	5(17,2%)	6(14,6%)
50.001 to 100.000	0(0,0%)	0(0,0%)	10(76,9%)	9(52,9%)	0(0,0%)	5(29,4%)	3(23,0%)	3(17,6%)
100.001 to 500.000	0(0,0%)	1(7,6%)	6(50,0%)	4(30,7%)	0(0,0%)	6(46,1%)	6(50,0%)	2(15,3%)
Total	2(2,1%)	18(6,3%)	54(58,0%)	108(38,1%)	16(17,2%)	98(34,6%)	21(22,5%)	59(20,8%)

Source: The 2010 data are from Raupp (2011, p. 102). Data for 2020 are from the current survey (2020).

The behavior of the occurrence of transparency indicators was similar to the behavior of the previous dimension, especially because most of the chambers were again positioned in the low and medium capacities, representing 72.79%. In 2010 there was a predominance of portals with low capacity in promoting transparency, representing 58.06% of the set analyzed. Again, in the comparison between the studies, there seems to have been a movement, albeit "timid", in improving the exercise of transparency.

The chambers with zero capacity represent a small number in the set investigated. When the analysis is directed according to population groups, there are groups in which chambers with low capacity stand out, while in others, chambers with medium capacity stand out. The increase in transparency through portals is accompanied by the results of Soares and Rosa (2022), who observed, in relation to previous studies, a better evaluation of transparency. For the authors, the discussion of the maturing of transparency and its constant evolution is opportune, since, even though the municipalities investigated do not meet the standards in full, they present aspects that can be considered satisfactory. Consequently, there is an increase in accountability, since it is materialized from the disclosure of clear and timely information about the results of public management. Such disclosure should cover quantitative and qualitative information, made available in an accessible way to all social actors, in effective means of communication, as is the case of portals (Cruz, Ferreira, Silva, & Macedo, 2012).

It can be stated, therefore, that the set of municipalities has sought to build the elements of transparency (Koppell, 2005; Albuquerque, Medeiros, & Feijó, 2006), given the increase in the number of portals with medium and high capacity. It moves in the direction of what transparency advocates maintain, that is, that greater access to information is a sine qua non condition for greater accountability and better quality of government in the long run (Bauhr & Grimes, 2012). The occurrence of the indicators of the last dimension analyzed, participation, is presented by means of Table 5.

Table 5
Occurrence of participation indicators in 2010 and 2020

Population Range (n. of inhabitants)	Participation							
	Null		Low		Medium		High	
	2010	2020	2010	2020	2010	2020	2010	2020
Up to 5.000	1(11,1%)	4(4,1%)	7(77,7%)	27(28,1%)	1(11,1%)	45(46,8%)	0(0,0%)	20(20,8%)
5.001 to 10.000	1(12,5%)	2(3,3%)	7(87,5%)	35(59,3%)	0(0,0%)	3(5,0%)	0(0,0%)	19(32,2%)
10.001 to 20.000	1(4,5%)	3(5,2%)	12(54,5%)	17(29,8%)	8(36,6%)	22(38,6%)	1(4,6%)	15(26,3%)
20.001 to 50.000	1(3,4%)	2(4,8%)	18(62,0%)	23(56,1%)	8(27,5%)	12(29,2%)	2(6,9%)	4(9,7%)
50.001 to 100.000	0(0,0%)	0(0,0%)	7(53,8%)	5(29,4%)	3(23,0%)	7(41,1%)	3(23,0%)	5(29,4%)
100.001 to 500.000	0(0,0%)	0(0,0%)	5(41,6%)	2(15,3%)	1(8,3%)	4(30,7%)	6(50,0%)	7(53,8%)
Total	4(4,3%)	11(3,8%)	56(60,2%)	109(38,5%)	21(22,5%)	93(32,8%)	12(12,9%)	70(24,7%)

Source: The 2010 data are from Raupp (2011, p. 102). Data for 2020 are from the current survey (2020).

The greatest advances were found in the participation dimension, as most of the chambers are distributed in the low, medium, and high capacities. It was in this dimension that was observed, for example, the largest number of chambers with high capacity. If the medium and high capacities, considered ideal for the exercise of this dimension, are added, it comes to 57.59%, being 35.48% in the 2010 data, which can be considered encouraging for a relatively short period of time. However, it does not escape the critical eye the existence of still a high number, 120 chambers with null and low capacity, which express a low performance in this aspect. However, this does not mean that participation cannot be improved.

The existence of portals does not necessarily imply interaction/participation channels. However, it opens up possibilities for civil society to expand its active participation in public life, increasing the capacity for mobilization and articulation of citizens, enabling greater involvement of social actors (Araújo, Penteadó, & Santos, 2015). Technology will not create participation, but if the mechanisms for it already exist, then it can facilitate its realization (Chahin et al., 2004).

5 Discussions

It is imperative to begin discussions inferring the increasingly latent need for "transparent, responsive legislators, which implies a much more active political field than that of the Brazilian social formation. Thus, it seems possible to ask technology what it can give, but one cannot ask civil society what it cannot give, at least under the existing historical conditions" (Raupp & Pinho, 2014, p. 104). It is necessary to "go a long way to reap the fruits of a more democratic digital society" (Idem, p. 104).

In light of this context, the individual results of the dimensions contribute in an attempt to capture the stage of evolution of accountability in municipal councils in the State of Santa Catarina, from a revisit of their portals, which seems more prominent as one moves towards the last ranges. The best results are found in the larger municipalities (more vigilant civil society and chambers that are to some extent responsive). Despite the perceived evolution, it could be understood that the results, like those posited by Raupp and Pinho (2013, p. 778-779), "still show indications that e-portals function as electronic murals; they exist because they must exist, without promoting incentives for the exercise of local democracy." Even if "some

initiatives with an emphasis on transparency of the actions of public agents or online participation have been developed and improved, the experiences reveal that the democratic potential of the internet is still little explored" (Pinho, Sampaio, Winkler, & Morais, 2019, p. 2).

However, the discussion needs to be deepened, main on the issues that limit the construction of these dimensions, beyond what is legally required from public entities/managers. A summary of the main results and discussions is presented through Figure 1.

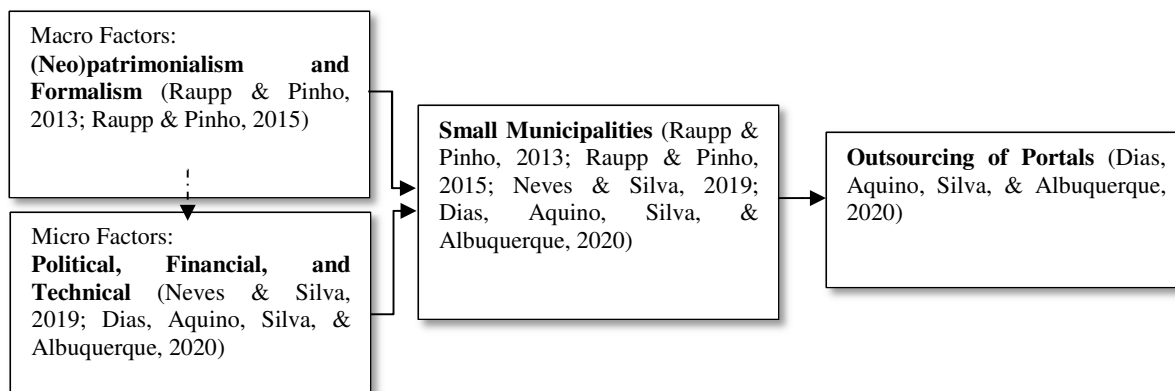


Figure 1. Summary of results and discussions

Source: Survey data (2020).

Initially, it is understood that (neo)patrimonialism, as a macro factor, can explain part of the results found. The portals "respond to a requirement, an impulse of modernity expressed by a dominant technological imperative, but do not contribute to the development of transparency, accountability and participation" (Raupp & Pinho, 2013, p. 780). The results indicate, as already indicated in Raupp & Pinho (2013, p. 780), that "the potentiality of the electronic legislature was not observed in the empirical. The presence of the portal may meet a requirement that legitimizes the chambers in the face of the "dominant technological standard" (Idem), but this does not mean a noble stance that sees accountability as a fundamental value.

Bringing the results to an appreciation of another macro factor, formalism, the portals "are built much more for the record, to show an adequacy to the parameters of advanced democracies, but that in reality, both from the point of view of governments and societies, are far from actually working" (Idem, p. 43). Proof of this is the significant increase in the number of chambers with portals in the last 10 years, unaccompanied by a significant evolution in the construction of the dimensions of accountability. Another characteristic of formalism identified in the theoretical foundations and verified in the empirical research was the existence of laws (Brazil, 2000; Brazil, 2009) without compliance by a representative portion of the chambers.

Neopatrimonial (Raupp & Pinho, 2013) and formalistic (Raupp & Pinho, 2015) characteristics also tend to interfere in micro factors: political, financial, and technical (Neves & Silva, 2019; Dias, Aquino, Silva, & Albuquerque, 2020). Together (macro and micro factors) act as inhibitors to the development of accountability, especially in small municipalities (up to 20,000 inhabitants), whose financial and technical capabilities, for example, are questioned.

In Santa Catarina 79.18% of the municipalities are small, data that corroborates the research of Allebrandt (2002) and Joffre Neto (2003), authors who have evidenced that Brazil is a country of small municipalities. The adherence to the portals is greater in chambers of larger municipalities, and it has been observed that the percentage of chambers with a portal, in relation to the number of municipalities, increases as you move up in class. According to Raupp and Pinho (2012, p. 269) "municipalities maintain patrimonialist and neopatrimonialist structures, even more so in small and medium-sized municipalities".

As a result we have portals with very similar "faces", practically identical patterns, again and especially in small municipalities, indicating what Dias, Aquino, Silva, & Albuquerque, (2020) called portal outsourcing. In the study undertaken by the authors "the outsourcing of the portal was the widely adopted strategy, but it assumed a superficial pattern with the direct objective of fulfilling a legal obligation" (Idem, p. 13). In a certain way this superficiality was also perceived in the portals of Santa Catarina State's chambers, since the shallow evolution in the construction of accountability was observed.

6 Conclusions

The initial objective of this article is to analyze the accountability of city councils in the State of Santa Catarina through their electronic portals. The second objective is to compare the results of the study at hand with the results of the study published in RAUSP Management Journal, approximately 10 years after the first data collection. The empirical object refers to the municipal councils of the State of Santa Catarina with their own electronic portals, with 283 councils mapped in this situation in 2020. The construction of accountability

was investigated through three of its dimensions: accountability, transparency and participation.

The results show a movement of the legislatures in the search for compliance with the indicators of the analysis model. The individual performance of the dimensions contributes to the attempt to capture the stage of evolution of accountability in municipal chambers. The significant increase in the number of city councils with their own electronic portals, however, was not accompanied by the evolution of the dimensions analyzed. In the individual analysis, the most significant advances were noticed in the participation dimension. In a general analysis, the number of councils that still fail to meet the legal requirements and prioritize the exercise of accountability is considerable.

The data collected allow us to see an appreciable change over a short period. And this data leads to an optimistic and a less optimistic analysis. Some performance indicators may lead to the conclusion that the situation has worsened, but it must be considered that in 2010 the number of chambers with portals was small, and in 2020 it will be quite significant. Entering, however, into the magnitude of the findings, one can see that it is one thing to implement the portal, the site, but another thing to feed it with information. The first act is practically a technical operation, this technology has practically become a commodity. The next step, yes, is difficult, to produce data to keep the portal alive, active, and contributive to accountability.

Another reflection can be made, made possible by the data collected, that the councils of municipalities with up to 5,000 inhabitants show positive results, which may lead us to suggest that they are not complex societies and, therefore, do not have much to show. This argument could also be applied to the next range or even more, which would require more specific research, but which seems to indicate that accountability is not a concept that would apply to all social segments.

Going back to the initial question, it is not possible to affirm that 10 years have been enough for significant advances in the realization of accountability by municipal councils. The movement from the analog to the digital camera is visible, but it happens slowly, sluggishly. The technological advance in the town halls without the corresponding realization of accountability indicates the still latent presence of neopratriarcal characteristics and formalistic practices. As this movement in Brazil requires a long maturation period, perhaps it will take a few more decades to see significant advances in accountability, transparency and participation, and consequently in accountability.

The achievement of the objectives brought theoretical and practical contributions. From a theoretical point of view, the study focused on an object that has been little researched, especially since it is at the local level. However, this scarcity is even more evident when related to the dimensions of accountability. From a practical point of view, it allowed us to identify the status of compliance with the indicators of the analysis model by population groups and in the group of chambers investigated.

With this, we conclude that 10 years have not been enough for expressive evolutions as much as the theme is highlighted by the national and international agendas. One can even infer that there have been developments, but they were below expectations, given the legal requirements that mention penalties for those who do not comply with them and the pressures coming from the different stakeholders in the performance of the entity's management.

One should also mention limitations of the study and suggestions for future research. As for the limitations, the methodological choice, namely the option for direct observation in the portals, may have interfered with the results obtained. Another limitation is related to the theme of the study, the electronic portals, whose evolution occurs quickly, and immediate subsequent consultations may obtain new results.

Having the conviction that this study does not cover all the research possibilities in relation to the theme, new studies are encouraged, such as those that can investigate chambers in other states, state legislatures, or even the Federal one. Another study suggestion is to investigate the factors that interfere in the evolution or involution of the portals as instruments capable of contributing to the construction of accountability.

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