

ACCOUNTABILITY TOOL IN THE MANAGEMENT OF PUBLIC PROJECTS FOR INTEGRATED AND SUSTAINABLE LOCAL DEVELOPMENT

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Francisco Júnior Ferreira da Silva

Mestre em Administração pelo Programa de Mestrado Profissional em Administração Pública, da Universidade Federal de Rondônia, Brasil.

Flávio de São Pedro Filho

Pós-Doutor em Gestão e Economia. Docente da Disciplina Gestão de Projetos Públicos no Mestrado Profissional em Administração Pública (PROFIAP/UNIR).

David Lopes Maciel

Mestre em Tecnologias Emergentes na Educação. MUST UNIVERSITY, MUST, EUA, Acadêmico do Programa de Doutorado em Desenvolvimento Regional e Meio Ambiente (PGDRA/UNIR).

Fabício Moraes de Almeida

PhD in Physics (UFC), with post-doctorate in Scientific Regional Development (DCR/ CNPq). Software Engineering Specialist (FUNIP). Professor at the Department of Electrical Engineering – UFRO. Researcher of the Doctoral and Master Program in Regional Development and Environment (PGDRA/UFRO). Leader GEITEC – Federal University of Rondônia, Brazil. Researcher CNPq DTI - A (2023/2024).

Carlos Alberto Paraguassú Chaves

Pós-Doutor em Ciências da Saúde (UnB/U.Aquila). Pós-Doutor em Direitos Humanos (U. Salamanca). Doutor em Ciência e em Ciências da Saúde (UnB/U. Habana). Pesquisador e Professor Titular da Faculdade Instituto Rio de Janeiro (FIURJ).

Paulo Roberto Meloni Monteiro

PhD student PGDRA/Federal University of Rondônia, Brazil.

Eduardo Lucas Jorge Serapião

Specialization in Teaching for Professional Education – SENAC/AM. Professor at the Federal Institute of Education, Science and Technology of Rondônia – IFRO, Brazil

Adjalma Campos de França Neto

PhD in Agronomy. Júlio de Mesquita Filho State University of São Paulo, UNESP, Brazil. Associate Professor of the Federal University of Rondônia (UFRO).

ABSTRACT: This study seeks to verify how operational audits can be used to induce the development and modernization of regional public policies. It presents as a general objective to list the phases of an operational

audit in a Court of Auditors of the Western Amazon to leverage the modernization of regional public policies. The theoretical basis of the research pervades the study of the conceptual differentiation between state, government and public administration; knowledge of theoretical models of public administration, with emphasis on managerial public administration and New Public Management Theory; by the concept and cycles of public policies; by exploring the notions of financial and budgetary management; and by researching the concept of operational auditing and its phases. Research is applied in nature; explanatory as to the purpose; and qualitative regarding the approach to the problem. Regarding the procedures, this is a case study carried out at the Court of Auditors of the State of Rondônia, instrumentalized by a documentary and bibliographical survey. The data obtained were studied through content analysis. After studying the internal rules of the court, operational audit processes were selected, which were compared with the previous model. It can be concluded that the opportunities for improvement and innovation in carrying out operational audits by the TCE-RO can be summarized in the need to prepare its own operational audit manual, in addition to preparing executive summaries focusing on the guiding principles of the New Theory of Public Management; the possibility of carrying out operational audits should be considered, which have regional public policies as their object; and to make monitoring more effective, including reinforcing the importance of drawing up an action plan by the managers involved.

KEYWORDS: Public administration. Accountability. Western Amazon. Public Project Management. Court of Accounts.

MODELAGEM DE GESTÃO DE PROJETOS PÚBLICOS E FERRAMENTA ACCOUNTABILITY PARA OTIMIZAR O DESENVOLVIMENTO LOCAL INTEGRADO E SUSTENTÁVEL

RESUMO: O capítulo de livro apresenta um estudo que busca verificar de que forma as auditorias operacionais podem ser utilizadas para induzir o desenvolvimento, a modernização de gestão e das políticas públicas regionais. Para tanto, apresenta como objetivo geral elencar as fases de uma auditoria operacional em uma Corte de Contas da Amazônia para alavancar modernização às políticas públicas regionais. A base teórica da pesquisa perpassa pelo estudo da diferenciação conceitual entre estado, governo e administração pública; pelo conhecimento dos modelos teóricos de administração pública, com ênfase na administração pública gerencial e New Public Management Theory; pelo conceito e ciclos de políticas públicas; pela exploração das noções de gestão financeira e orçamentária; e pela pesquisa do conceito de auditoria operacional e suas fases. A pesquisa é aplicada quanto à natureza; explicativa quanto à finalidade; e qualitativa quanto à abordagem do problema. Em relação aos procedimentos, trata-se de estudo de caso realizado no Tribunal de Contas do Estado de Rondônia, instrumentalizado por um levantamento documental e bibliográfico. Os dados obtidos foram estudados por meio da análise de conteúdo. Após o estudo das normas internas do tribunal selecionaram-se processos de auditoria operacional, que foram comparados com o modelo anterior. Pode-se concluir que as oportunidades de melhoria e inovação na realização de auditorias operacionais pelo TCE-RO podem ser resumidas na necessidade de elaborar um manual próprio de auditoria operacional, além de elaborar sumários executivos privilegiando os princípios orientadores da Nova Teoria da Gestão Pública; deve-se considerar a possibilidade de realização de auditorias operacionais, que

tenham por objeto políticas públicas regionais; e de tornar o monitoramento mais efetivo, inclusive, reforçando a importância da elaboração de um plano de ação pelos gestores envolvidos.

PALAVRAS-CHAVE: Administração Pública. Accountability. Amazônia Ocidental. Gestão de Projetos Públicos. Tribunal de Contas.

HERRAMIENTA DE RENDICIÓN DE CUENTAS EN LA GESTIÓN DE PROYECTOS PÚBLICOS DE DESARROLLO LOCAL INTEGRAL Y SOSTENIBLE

RESUMEN: Este estudio busca verificar cómo las auditorías operativas pueden ser utilizadas para inducir el desarrollo y la modernización de las políticas públicas regionales. Se presenta como objetivo general enumerar las fases de una auditoría operativa en un Tribunal de Cuentas de la Amazonía Occidental para apalancar la modernización de las políticas públicas regionales. La base teórica de la investigación impregna el estudio de la diferenciación conceptual entre estado, gobierno y administración pública; conocimiento de los modelos teóricos de la gestión pública, con énfasis en la gestión pública gerencial y la Nueva Teoría de la Gestión Pública; por el concepto y ciclos de las políticas públicas; explorando las nociones de gestión financiera y presupuestaria; e investigando el concepto de auditoría operativa y sus fases. La investigación es de naturaleza aplicada; explicativo en cuanto al propósito; y cualitativos en cuanto al enfoque del problema. En cuanto a los procedimientos, se trata de un estudio de caso realizado en el Tribunal de Cuentas del Estado de Rondônia, instrumentalizado por un levantamiento documental y bibliográfico. Los datos obtenidos fueron estudiados mediante análisis de contenido. Luego del estudio de las normas internas del tribunal, se seleccionaron los procesos operativos de auditoría, los cuales fueron comparados con el modelo anterior. Se puede concluir que las oportunidades de mejora e innovación en la realización de auditorías operativas por parte del TCE-RO se pueden resumir en la necesidad de elaborar su propio manual de auditoría operativa, además de elaborar resúmenes ejecutivos enfocándose en los principios rectores de la Nueva Teoría de Gestión Pública; se debe considerar la posibilidad de realizar auditorías operativas, que tengan por objeto las políticas públicas regionales; y hacer más efectivo el seguimiento, incluso reforzando la importancia de elaborar un plan de acción por parte de los gestores implicados.

PALAVRAS CLAVE: Administración Pública. Responsabilidad. Amazonia Occidental. Gestión de Proyectos Públicos. Tribunal de Cuentas.

1 | INTRODUCTION

The operationalization of the approach in this study was based on the researched documentation, which made it possible to identify good national and international practices in operational auditing in order to create an ideal auditing parameter. The expectation is to admit accountability practices as an instrument for optimizing public policies, having the audit results and respective reports as arguments for the indicatives and proposals. It is propositions like these that lead to Integrated and Sustainable Local Development, considering the convergences that can be proven from the understanding in the Court of Account.

2 | LITERATURE REVIEW

According to Dias (2012), the global economic reality forces states to change, changing their traditional practices in search of equating the deficit originating from the restriction of resources that must be used to meet a significant number of social demands. Furthermore, the possibility of improving public policies is evident due to the performance of operational audits carried out by the Courts of Accounts in Public Administration bodies or entities, as provided for in the 1988 Constitution of the Federative Republic of Brazil. It turns out that these measures can encompass not only control, but also come as a measure for the optimization of measures such as the construction of accountability indicators aimed at integrated and sustainable local development.

Denhardt (2012) states that the new public management is more important in discovering anomalies in traditional theories than in presenting a new alternative. The American author considers the new public service as an alternative to the old and new public management based on the definition of two fundamental themes, which are, the promotion of dignity and the value of the new public service; and the reaffirmation of the values of democracy, citizenship and public interest as prominent values in public administration. The scholar lists seven fundamental principles for the new public service: serving citizens and not consumers; pursue the public interest; valuing citizenship and public service more than entrepreneurship; think democratically and act strategically; recognize that accountability is not simple; serving instead of directing; and valuing people and not just productivity.

Denhardt (2012) refers to the new public management to refer to the first two stages of the New Public Management Theory (NPM) or Theory of New Public Management, which it treats as a new public service, previously addressed as public service orientation, which is the third stage of NPM. It is in this scenario of the new public service or public service orientation that public policies can be shaped in order to reach the interests of the community. It is against this background that operational audits can contribute to the improvement of public policies. It should be noted that the patrimonialist public administration, due to its characteristics, in particular the absence of distinction between public and private and the state considered as property of the sovereign, does not offer conditions for the development of public policies in favor of the community, since its performance is guided by meeting the demands of the elite. Bureaucratic public administration, due to hierarchical rigidity, formalism and centralization, also does not offer fertile soil for the progress of public policies. The managerial public administration model is presented as suitable for strengthening public policies, since management is guided by the principles of efficiency, quality, citizenship, equity, transparency and accountability, which are the object of this expanded summary.

Bibliographic survey carried out in Antong et al. (2018) allowed understanding a conceptual unfolding of certain procedural epistemological drivers related to accountability practices in Indonesia. The authors expose a design they constructed by quadrant in

which they indicate two paradigmatic dimensions: one functionalist, of an interpretative nature and radical humanist character, and the other radical structuralist. According to these researchers, it is clear that there is a change between private capitalism and the capitalist State that starts to support technology, while playing an important role in social and economic progress.

As for the concepts of integrated and sustainable local development, it is worth highlighting the considerations that Boff et al. (2020) offered in their study on tourism development and the reasons that encourage strategies for an Action Plan. It resulted in the emergence of Dark Tourism at Sítio de São Miguel Arcanjo, in the municipality of São Miguel das Missões, in the State of Rio Grande do Sul, Brazil. There is no doubt that stimuli resulting from the reformulation of development policies in Rondônia will be able to bring similar cognitive subsidies to make ecological tourism, indigenous ecotourism and the linked activity of cultural tourism in Rondônia rise from the support of the Court of Accounts and its propositions logical.

Rolha and Figueira (2021) also focused on integrated local development through tourism, which could serve as a reference in the Western Amazon from the State of Rondônia, with the full use of an abundant biodiversity associated with scenic beautification of tourist value not yet treated for the purpose of regionalized progress. These Portuguese researchers took as an anchor the valuation of their unique endogeneity, predominant in the Municipality of Mértola, in Portugal, contributing to innovation, creativity and scale, as has been treated in the Discipline Management of Public Projects of the Professional Master's Program in Public Administration, of the Federal University of Rondônia, with the Design Thinking tool developed by its professor of the discipline.

3 | METHODOLOGY

Siena (2011) understands by method the set of processes used in the research, as well as the path, form and way of thinking at the level of abstraction of the facts susceptible of observation, explanation or description. Lakatos and Marconi (2011), Lakatos and Marconi (2010) states that the “method is the set of systematic and rational activities that, with greater security and economy, allows reaching the objective – valid and true knowledge –, tracing the path to be followed, detecting errors and aiding the scientist's decisions” (Marconi and Lakatos, 2001). It is considered in this study (Marconi and Lakatos, 2004); Gil (2008); Cervo and Bervian (2018).

3.1 Regarding the Content Analysis Method

This research adopts the Content Analysis Method which, according to Bardin (2004) understands that the use of the content analysis technique involves three stages or phases: I) Pre-analysis; II) Exploration of the material and treatment of the results; and III) Inference

and interpretation.

In the first stage, the material that will be used in the analysis is organized, with the aim of operationalizing and systematizing ideas, as well as formulating objectives and hypotheses and preparing an analysis plan. The second stage is characterized by codification, classification and categorization according to defined rules. According to Siena (2011) in the last phase, the analyst reflects on the researched material and the results obtained, taking into account the different possibilities of analysis of the researched material.

3.2 Operationalization of the Approach

The list of research procedures, the analysis carried out and its connection with the specific objectives are presented below: Research and analysis procedures Source: prepared by the authors. The documentary and bibliographical survey was carried out with the objective of knowing the legislation, the national and international auditing standards and the specialized literature. In the document analysis phase, planning, execution, reporting and monitoring standards used by the most diverse control bodies were identified. It was operationalized in the following way: I) Raise the main stages or cycles of an operational audit focused on improving public policies in the North region; II) Documentary and bibliographic survey; III) Survey of content in books, articles, dissertations, theses, manuals and legislation; IV) Collection of subsidies on websites and electronic magazines; V) Elaborate a critical analysis of the relevant aspects for the success of an operational audit in view of the procedures adopted in the audited body of accounts; VI) Document analysis; VII) Identification of modern national and international performance auditing standards; VIII) Survey of primary data in nine audit processes carried out by the audited body of accounts, through the technique of content analysis; IX) Propose procedural measures for innovation in performance audit practices aimed at modernizing regional public policies; X) Data processing; XI) Comparison of the standards of audits carried out by the surveyed accounting body with the modern national and international standards identified; XII) Identification of good practices used nationally and internationally capable of adding value to operational audits in the researched organization; XIII) Characterization of new operational audit procedures capable of promoting the modernization of regional public policies according to the principles of the New Public Management Theory.

3.3 As for good practices

The model should serve as a parameter for observing the practices adopted in the institution studied. Thus, some operational audit processes carried out by the Court of Auditors of the State of Rondônia will be chosen and the procedures adopted will be compared with the routine standard or good practices previously identified. This comparison will point out

opportunities for improvement in operational audits carried out by the researched body and, consequently, contribute to the improvement and modernization of regional public policies. Thus, the subject is addressed in the following sequence: I) Identification of good national and international practices in operational auditing; identification of the norms that regulate the performance of operational auditing within the scope of the Court of Auditors of the state of Rondônia; II) Choice of processes in which the type of audit object of study was carried out in the researched organism; III) Analysis of the processes chosen to verify their adherence to identified good national and international practices; IV) Proposition of measures that promote innovation in the operational auditing practices of the Court of Auditors of the State of Rondônia. These practices are in line with the principles of new public management and provide for the improvement and modernization of regional public policies.

3.4 As for the analysis

The Analysis followed the TCU Operational Audit Manual, which aims to define principles and standards that guide the performance and quality control of operational audits. It can be seen that the purpose of the aforementioned standards is to establish general lines, principles and guidelines, leaving the specific adjustment for the development of each work to the auditors, according to the type of audited policy and the administrative peculiarities addressed (Brazil, 2010).

Based on the purpose of guiding the identification of general principles and good practices, identified in the standards under study by INTOSAI and GAO, and based on the fact that the TCU Operational Audit Manual was prepared considering the best international experiences on the subject, in addition to being in line with the performance auditing standards adopted by INTOSAI, it references the GAO and INTOSAI Standards more than a hundred times. It is also considered that, by virtue of the principle contained in article 75 of the constitutional text, the norms referring to the organization, composition and supervision of the TCU must be observed by the Courts of Accounts of the States and the Federal District, as well as the Courts and Councils of Accounts of the Municipalities, which makes the Brazilian Courts of Accounts subject to similar norms, working conditions and structural arrangements.

We turn to the approach of best practices, taking into account, mainly, the TCU's Operational Audit Manual as a parameter. As previously explained, the existing complexity in carrying out operational audits makes it impossible to develop a parameter that includes all good practices.

4 | RESULTS AND DISCUSSION

The results obtained in this study are in accordance with the Operational Audit Manual, which considers the Findings Matrix as the main instrument to support the preparation of the

report, as well as the synthetic representation of the results that will be developed; in short, it is communication regarding audit findings, issuing a qualified opinion on performance and articulating arguments in favor of adopting certain measures to improve performance, according to Brazil (2010).

The report is the formal and technical instrument, the main product of the audit, through which the objective of the audit, the audit questions, the methodology used, the findings, conclusions and proposals for forwarding are communicated. The report informs the performance of the audited program or policy to managers at the three levels of government, public policy makers and control and evaluation bodies. Documents such as executive summaries and press releases are released to the wider public. According to Brazil (2010), it should inform society about the performance of public administration and contribute to the effectiveness of the parliamentary and social control addressed.

Specifically regarding content, the report must include information on the object, criteria, methodology, data source, limitations faced and findings. In addition, it should contain well-prepared recommendations addressing the causes of the problems, as long as they do not invade the management's responsibility, are able to add value to the audited object and are still widely accessible.

As the content of the report depends on the object of the audit, it is impracticable to try to predict all of its matter. What is essential is that it be written in a clear and balanced manner, that it responds to audit questions, that it is capable of adding value to public administration with appropriate formulations of determination and that its disclosure enables the strengthening of accountability, as well as social control and political.

It is important to note that transparency is one of the informing principles of the New Public Administration, in addition to being a necessary instrument for the exercise of citizenship, accountability and equity. Hence the importance of disclosing the operational audit reports in a broad way and with the appropriate adaptation of the language to the target audience. For carrying out the subsequent phases of the present study, it was considered that the operational audit report phase is adequate when the report contains, at least, answers to the audit questions, findings and recommendations, in addition to wide publicity and dissemination of the report.

With regard to monitoring, the existence of an autonomous process for monitoring compliance with determinations or recommendations was not found; it was not possible to verify the creation of the action plan for the manager(s) and also the attempt to find him in consultation in the GSA of the Court of Accounts was not successful. Thus, regarding monitoring, the audit does not fit the adopted paradigm. A Table summarizes the analysis carried out and others the Summary of the Analysis Process Number Objective / Purpose of the Inspection.

Adequacy to adopted parameter 4435/12 Check compliance with Decision no. 340/2011, issued by the Distinguished Plenary of the Court of Auditors of the State of

Rondônia, which determined the implementation of the Integrated Computerization System of the Hospital Environment (HOSPUB). Planning: impaired analysis; Execution: impaired analysis; Report: impaired analysis; and Monitoring: partially meets. 1756/13 Identify the main problems that affect the quality and coverage of secondary education in the state of Rondônia, as well as evaluate government actions that seek to eliminate or mitigate the identified problems.

Planning: serves properly; Execution: serves properly; Report: serves properly; and Monitoring: does not attend. 3099/13 Evaluate the environmental governance of state protected areas in Rondônia, identifying risks and opportunities for improvement, by assessing the normative, institutional and operational conditions necessary to achieve the mission for which the conservation units were created. Planning: serves properly; Execution: serves properly; Report: serves properly; and Monitoring: partially meets. 3655/14 Know and assess the governance conditions of the Secretariat for Security, Defense and Citizenship of the State of Rondônia, regarding the capacity and ability to implement the National Public Security Policy. Planning: serves properly; Execution: serves properly; Report: serves properly; and Monitoring: partially meets. 3989/14 Assess whether the management exercised over primary health care is aligned with the Planning Policy: serves properly; Execution: serves properly; National Primary Care System and good governance practices, identifying opportunities for improvement that contribute to improving the management of this level of care for the health system.

Report: serves properly; and Monitoring: partially meets. 1264/15 Identify the main problems that affect the improvement of state revenue collection, especially with regard to ICMS. Planning: attends adequately; Execution: meets adequately; Report: meets adequately; and Monitoring: impaired analysis. 3721/15 3723/15 4613/15 Evaluate the quality and availability of facilities and equipment in public elementary schools. Planning: attends adequately; Execution: meets adequately; Report: meets adequately; and Monitoring: does not answer. Intervention Proposals. The analysis carried out allows us to conclude that there is a great deal of room for innovation and improvement with regard to the performance of operational audits by the Court of Auditors of the State of Rondônia.

The first opportunity for innovation and improvement is the creation of its own standard that regulates the planning, execution, reporting and monitoring of operational audits. Despite this need, it is important to note that the Audit Manual of the Court of Auditors of the State of Rondônia, approved by Resolution No. 177 of 2015, despite not specifically addressing performance audits, offers important subsidies for carrying out this type of audit, as it adequately addresses the planning, execution and audit reporting phases.

The basic standard, however, does not in any way provide for monitoring, which allows, according to the Operational Audit Manual (Brazil, 2010): verify the implementation of the recommendations; demonstrate, in an analytical way, the effective benefit resulting from the implementation; and measuring the cost/benefit ratio of the audit. Another possibility

for improvement is related to publicity and wide dissemination of audit reports.

Despite registering that the reports are having an adequate level of publicity, it is understood that for the best exercise of citizenship, a fundamental principle, as well as the accountability of the new public management, it is necessary that all operational audits generate an executive summary prepared in objective manner and in language accessible to every citizen. In addition to objective and accessible language, the executive summary should highlight the role of each body in the public policy cycle that is the subject of the audit, as well as point out the competent authorities to carry out the determinations and recommendations contained in the audit report, which allows the strengthening of the exercise of accountability.

Still in relation to the executive summary, it is essential that it be distributed and disseminated in a wide and unrestricted way, so that its content becomes the subject of discussion by organized civil society. This will make it possible for society to monitor the activities carried out by the Court of Auditors and public administrators in favor of improving and modernizing public policies.

With regard to the analysis of processes, it is necessary to emphasize that seven operational audits were verified, instrumentalized in nine processes, since processes n° 1264/15, 3721/15 and 3723/15 all refer to the audit carried out with the objective of identify the main problems that affect the improvement of state revenue collection, mainly with regard to ICMS. It is interesting to note that, of the seven audits, five were joint operational audits coordinated by the Federal Court of Auditors, that is, approximately 71% of the operational audits carried out by the Rondônia State Court of Auditors, from 2012 to 2015, had their object defined by TCU. This points to the need for reflection on the need to carry out operational audits that have their objectives defined due to regional peculiarities. As for the parameter relating to the planning, execution and reporting phases, with the exception of process n° 4435/12, which deals with monitoring and not with an operational audit, in all processes there was total adherence to the pre-defined paradigm. The same cannot be said about the monitoring phase. In this case, only process No. 4435/12 represents monitoring in an autonomous process of an audit carried out in another process. In other cases, follow-up, when it existed, was carried out in the same operational audit process. The presentation of the action plan was not identified in any of the analyzed processes, which made monitoring actions difficult. In this regard, the TCE-RO can evolve a lot by reinforcing the absolute need to present action plans to comply with the determinations that must be monitored in an autonomous process.

5 | FINAL CONSIDERATIONS

The action plan must be prepared in such a way as to foresee, step by step, the actions that must be adopted in order to comply with the determinations and recommendations

contained in the report. It must indicate the budgetary source of the resources that will be used for the execution of the action plan, as well as indicate the deadline and the authority responsible for the practice of each action contained in the plan. As for the support for those measures by the DLIS – Integrated and Sustainable Local Development, it is recommended to build indices to be used for optimizing decisions and resources, originating from the analysis of accounts carried out in the Court of Accounts.

In conclusion, it is stated that the opportunities for improvement and innovation in carrying out operational audits by the TCE-RO can be summarized in the need to prepare its own operational audit manual and to: I) preparing executive summaries for each operational audit carried out, with a view to favoring the guiding principles of the New Public Management Theory, in particular citizenship and accountability; II) consider the possibility of carrying out operational audits, which have regional public policies as their object; and III) make monitoring more effective, in particular, reinforcing the importance of drawing up an action plan by managers - / + those involved.

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