

## Innovation practices implemented by Brazilian state comptrollers general

### *Innovation practices implemented by Brazilian state comptrollers general*

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#### Summary

Oversight bodies play a fundamental role in Brazilian society, monitoring administrative activities, identifying risks, and preventing irregularities. They also implement innovative practices that contribute to a more effective, accountable, and transparent public service. This study aimed to analyze whether innovative practices implemented by Brazilian State Comptroller's Offices promote greater efficiency in public administration. The methodology adopted was a qualitative approach, using basic research through a case study of five Comptroller's Offices. The selection was based on the relevance of the innovations implemented. The method involved a bibliographical search, and data were collected through documentary sources, including publications and studies on innovation, efficiency, and modernization in public management. The results demonstrated that the innovative actions implemented by the Comptroller's Offices of Acre, Ceará, Mato Grosso do Sul, Piauí, and Santa Catarina contribute significantly to institutional modernization, strengthening social oversight, improving public governance, citizen participation, and excellence in public service. Thus, it can be concluded that the innovative practices developed by these Comptroller's Offices are driving significant changes in Brazilian public administration, as they contribute to more transparent, ethical, efficient, and accountable public services. Through the implementation of advanced technologies, public administration becomes more agile, effective, and accessible to the Brazilian population.

**Keywords:** Innovation; Brazilian State Comptroller Generals; Public Management; Public Administration.

#### Abstract

Control bodies play a fundamental role in monitoring administrative activities, identifying risks and preventing irregularities, implementing innovative practices that contribute to a more effective, responsible and transparent public service. The aim of this study was to analyze whether innovative practices implemented by Brazilian State Comptrollers General promote greater efficiency in public administration. As a methodology, a qualitative approach was adopted, through basic research by means of a case study of five Comptrollers' Offices, the selection was made based on the relevance of the innovations implemented, in relation to the method, bibliographical research was carried out and the data were collected through documentary sources through publications and studies on innovation, efficiency and modernization in public management. The results achieved showed that the actions related to the innovations presented by the Comptrollers of Acre, Ceará, Mato Grosso do Sul, Piauí and Santa Catarina contribute in a healthy way to

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institutional modernization, strengthening of social control, improvement of public governance, citizen participation and excellence in public service. Thus, it is concluded that the innovation practices developed by these Comptroller's Offices promote significant changes in the scope of Brazilian public management, as they contribute to a more transparent, ethical, efficient and responsible public service. From the implementation of advanced technologies, public management becomes more agile, effective and accessible to the Brazilian population.

**Keywords:** Innovation; Brazilian State Comptroller Generals; Public Management; Public Administration.

## 1. INTRODUCTION

With the advent of globalization and later the internet, the world is more dynamic, communications are faster and so is access to information, technological, economic and social transformations were driven, in this context it is Public Administration, which needs to follow these changes with a focus on its audience target, the Brazilian citizen. Offer services efficiently, transparently, with collective participation, without misappropriation of resources and waste, is a challenge for the manager public. Modernizing public services is no longer an option; it's a necessity.

In this scenario, control bodies play a fundamental role, monitoring administrative activities, identifying risks and preventing irregularities, implementing innovative practices, which contribute to a service more effective, responsible and transparent public.

Thus, the objective of this study was to analyze whether innovation practices developed by the State Comptroller General's Offices (CGE's) promote greater efficiency in the public service, and also, conceptualize the terms innovation aimed at Administration Public; show the CGE's duties and responsibilities; present innovative practices conceived by the Comptrollers.

This article is organized into six main sections: introduction, rationale theoretical, methodology, results, discussion and final considerations. The first section presents an introductory approach to the modernization of the Brazilian public service. The second section presents the theoretical basis that supports the research. The third section describes the methodology adopted and the procedures used in developing the study. The fourth section is dedicated to presenting case studies of five comptroller's offices. In the fifth, the main findings are discussed in light of the theoretical framework. Finally, the sixth section presents the final considerations, highlighting the conclusions and limitations of the work.

## 2. THEORETICAL BASIS

The State has the responsibility to protect people and guarantee access to social rights established in the Brazilian Federal Constitution of 1988 (CF/88). These rights include health, education, security, social security, housing, food, transportation, leisure, protection of motherhood and childhood, in order to ensure a life minimally dignified to the citizen. In order to fulfill the duties of the State, it is necessary public resources, from taxes, rents, service provision, transfers and others. For effective administration of these resources, the public administrator must be guided by the principles of legality, impartiality, morality, publicity and efficiency. (CF/88, articles 6 and 37).

However, the range of services provided by the public service, in most cases, sometimes does not meet the population's expectations, either due to excessive bureaucracy or inefficiency in the administration of public resources. Certainly, the public sector needs to renew itself to provide high quality services in the quantity required by Brazilian citizen, despite the bureaucratic obstacles. With the introduction of the Principle of Efficiency from Constitutional Amendment No. 19/1998, is not only the provision of services, but act with promptness, excellence and care.

Therefore, Public Administration needs to modernize. The idea of Innovation in the Sector Public is a concept that can be transformed, improved or renewed for the purpose to solve issues of public interest. There are several reasons for its application in public administration, including the reduction of social inequalities, improvement of quality of public services and the adoption of more efficient strategies to deal with old problems. (EMMENDOERFER, 2019)

For CAXITO *et al.* (2023), innovation in the public sector is an urgent demand, considering the rapid effects of technological, behavioral and demographic changes observed globally in recent years. In addition, there is a demand growing society eager for high-quality public services. The authors highlight that innovation is an intricate process that requires human and material resources, in addition to creating an environment conducive to participants establishing a culture of innovation.

However, TELLES; ANDRADE (2021) emphasize that there are major challenges for the change in bureaucratic management, one of which is overcoming the limitations of the current system.

However, opportunities for innovation are demanded by the community and should not be disregarded. Innovative ideas to simplify the sector's services are welcome.  
public.

It is also evident that one of the biggest obstacles to innovation in the public sector is the application of innovative concepts or instruments in administration. The limitation of resources and the obligation to act based on the Principle of Legality, can also be an obstacle, since the public administration can only act in accordance with the legal precepts, unlike the individual, who can do anything that is not prohibited by law. Another difficulty is the resistance of public servants to changes, whether due to accommodation, lack of training and/or lack of encouragement from management immediate, certainly, if there is no process of involvement in the design of the novelty until its implementation, the new may be doomed to failure.

THOMÉ; CARVALHO (2023), agree that innovation is a requirement both in both public and private spheres, representing an efficient method to improve quality of services provided. Emerging technologies provide solutions innovative solutions for limited issues, making the use of technology indispensable for ensure agility in service delivery. This enables simplification and acceleration of responses, serving the citizen in a short period of time and generating contentment for the population.

In the common competences of the Union, States, Federal District and Municipalities, it was introduced through Constitutional Amendment No. 85/2015, in art. 23, item V, which imposes the responsibility for guaranteeing, among others, access to technology and innovation. The the use of advanced technologies in Public Administration has been crucial to achieving efficiency in the provision of public services. Practices such as the application of Intelligence Artificial, process automation through digitalization and digital transformation, the blockchain technology are examples of technological progress. However, it is important highlight that innovation permeates various sectors and can manifest itself in countless ways, including organizational innovation, processes, policies, among others.

In Brazil, several innovative initiatives have gained prominence on the national scene, such as the Public Sector Innovation Competition, held since 1996 by the National School of Public Administration (ENAP), this competition encourages within the scope of administration federal, state and municipal public, the presentation of positive innovative practices, whether in services, processes or public policies, thus stimulating the emergence of more innovative practices. Also from ENAP, there is the InovaGov Network, created in 2016, which has

the purpose of solving problems of public relevance and improving the lives of citizens Brazilians, through innovation in the Public Sector, the exchange of experiences between the public and the private sector and the development of innovative solutions.

According to JORDÃO (2018), the use of technologies by control bodies tends to considerably simplify the inspection they carry out, in addition to enabling the execution of previously unfeasible control tasks. However, the author emphasizes that innovation in control is not limited to the use of technologies, but can also involve the implementation of new ideas.

It should be noted that control bodies play a relevant role in public administration, especially in the supervision of public resources. Their obligations are established in article 70 of the CF/1988, including accounting, financial supervision, budgetary, operational and patrimonial of all spheres of government, under the aegis of legality, legitimacy and economy. Furthermore, article 74 of the 1988 Federal Constitution defines the competences of these control bodies, namely: assessing the achievement of goals established in the multi-year plan, the implementation of government programs and federal budgets; verify legality and evaluate the results of the administration financial and patrimonial in federal government bodies and entities, as well as the use of public resources by private entities; supervise credit operations, guarantees and guarantees, in addition to the rights and assets of the Union.

Thus, it is observed that innovation in the public sector is a pressing need for modernize public management, satisfying the demands of society seeking services excellence and that meets the expectations of the community, with efficiency, speed and transparency in the use of public resources. In this context, control bodies play a fundamental role, monitoring administrative activities, in identifying risks and preventing irregularities, implementing practices innovative, which contribute to a more effective, responsible and transparent public service.

### 3. METHODOLOGY

This research aimed to investigate the innovation practices developed by the State Comptroller General's Offices (CGE's), greater efficiency in the service is promoted public, therefore, a qualitative approach was adopted. The methodology used was a basic research, which gathers research and aims to fill a gap in the knowledge (GIL, 2023), through a case study with five CGEs, the selection was

made based on the relevance of the innovations implemented. In relation to the objectives, it was done an explanatory research, one that, in addition to documenting and examining phenomena analyzed, seeks to determine its causes (SEVERINO, 2013), thus, it was possible to intention to understand how some public administration bodies carry out practices innovative and what the impacts are for the Brazilian population.

Regarding the methods employed, a bibliographical research was carried out, according to GIL (2023), based on published materials such as articles, books, newspapers and others that were made available both online and in print. Also, a documentary research, whose sources were laws, decrees, regulations and the like that did not have undergone any analysis (SEVERINO, 2013). And thus, to base it on a theoretical basis the present study.

The data were collected through documentary sources through publications and studies on innovation, efficiency, and modernization in public management. Data analysis will be carried out using the content analysis technique, allowing the identification of patterns of convergences and divergences of innovative practices implemented by Controllerships.

#### **4. RESULTS**

With the intention of optimizing, improving public services, and thus improving the efficiency and transparency in the provision of public services and resources, in order to meet the demands of citizens, the Brazilian State Comptroller Generals have made use of innovative practices and thus raise the quality of services offered to population. Below is a small sample of successful experiences, which expose some innovation practices in Public Administration.

##### **4.1 Comptroller General of the State of Acre – CGE/AC**

CAROLINA (2025), presents an exchange carried out between the Comptroller's Offices of States of Acre and Rondônia, where several issues were discussed, with the need immediate modernization of audit and internal control systems, with the adoption of new technologies to improve data analysis. Another point discussed was the adoption of innovative practices, such as continuous audits and the use of programs integrity, being a priority in the advancement of Internal Control.

According to SOUZA (2025), CGE/AC launched in 2025, the notice for the 1st competition Ombudsman in Focus - Innovation and Recognition, with the purpose of identifying, disseminating and honor successful experiences in the area of Ombudsman, with an emphasis on practices innovative initiatives that favor the development of public management, with highlights for transparency and citizen participation. The initiatives will be divided into three categories: overcoming barriers, technological innovation and broad impact.

Furthermore, the CGE/AC made an agreement with the Comptroller General of the Union (CGU) to simplify the adhesion by the Sectoral Ombudsman Offices to the Fala.Br Platform, which centralizes ombudsman channels, enables the sending and monitoring of demands, as well as there is greater efficiency in processes related to Social Control. Such as planning for the year 2025, the implementation of the Correction System is scheduled Administrative of the State Executive Branch, as a way of strengthening the mechanisms of internal control. This system will allow for more precise monitoring of practices administrative and will allow the correction of inaccuracies in management processes.

#### **4.2 Comptroller General of the State of Ceará – CGE/CE**

Based on data collected on the CGE/CE portal, some actions are outlined related to innovation within the scope of this Comptroller's Office. Through the formalization of a Technical Cooperation Agreement in 2021, the purpose of which was to implement the Single Integrated System Electronic Processing (SUITE) with the aim of modernizing the provision of services, in this way, the processes are processed 100% in digital form, and thus promote the transparency, efficiency and greater agility in the processes of this Comptroller's Office.

Also as an innovative practice, the CGE/CE and the Ombudsman launched in 2024, the innovative tool to engage citizens called “Quiz CT”, aimed at the public young people aged between 18 and 24, with the purpose of encouraging citizen participation with themes on transparency, ethics and citizenship in interactive challenges.

Furthermore, the XVIII State Meeting of Internal Control with a focus on innovation and sustainability, where in one of the panels, shown that sustainability practices can and should be integrated into public management in order to promote balanced development. Another panel discussed the use of artificial intelligence and cybersecurity in internal control, highlighting efficiency and security of government actions with the application of these technologies.



#### 4.3 Comptroller General of the State of Mato Grosso do Sul – CGE/MS

According to FIRMINO (2024), as an innovative proposal in Brazilian public management, CGE/MS launched its first television program in 2024, the Podcast entitled “360 Control”, with the purpose of establishing a communication of value to Control Internal, and has the simultaneous participation of guests from the administration public and private.

Still as innovative practices, the project named “Students in Control”, which includes 100 public schools in the state of Mato Grosso do Sul, whose purpose is encourage the participation of these students; train the student body to act as school management inspectors and propose solutions to obstacles encountered in schools; as well how to strengthen social control, transparency and ethics within the public service, This project was awarded 1st place in the XIX South-Mato-Grossense Prize Contest Public Innovation, in the form of innovative practices. (FIRMINO, 2024)

Furthermore, as a commitment to innovation and transparency, it was developed in the within the scope of CGE/MS the first project based on Artificial Intelligence, which aims meet the demands of auditing, inspection, guidance and monitoring, from this, the intention is to speed up citizens' demands, promoting excellence in customer service, in addition to allowing more detailed monitoring of probable irregularities. (FIRMINO, 2025)

#### 4.4 Comptroller General of the State of Piauí – CGE/PI

According to SANTOS (2025), CGE/PI implemented technologies in 2024 innovative, through systems, with the purpose of improving the monitoring of monitoring of public resources, thus enabling progress in modernization of the state public administration. For example, the launch of the Sistema application Integrated Internal Control (SINCIN) – Contract Inspection Module, which allows improve the monitoring and supervision of administrative contracts directly by cell phone. Furthermore, the functionality of the Integrated Transfer Management System was added (SIGRP) with the creation of modules, in the control of partnership agreement resources. To Furthermore, the Outsourced Contract Management System (SGCT) was developed, which has the purpose of promoting greater efficiency in the provision of outsourced services. Furthermore, CGE/PI joined the ALICE System – acronym for Bidding Analyzer,

Contracts and Notices, a tool developed by the Comptroller General of the Union (CGU), which aims to provide better supervision in public procurement.

Furthermore, in 2024, Piauí was certified in 3rd place in the general index by Brazilian Association of State ICT Entities (ABEP-TIC) as the State with the most has advanced in digital transformation. Technology training is also a milestone important, in this sense, was promoted to improve internal audits, the Internal Audit Capability Model (IA-CM) course, which is recognized internationally for its ability to standardize processes, increase productivity and improving the quality of audit reports.

#### **4.5 Comptroller General of the State of Santa Catarina – CGE/SC**

According to SCHIMITZ (2024), in order to encourage the exchange of experiences, disseminate, recognize and reward innovative practices within the Executive Branch of State of Santa Catarina, CGE/SC promoted in its first edition, in 2024, the Innovative Practices Award. The Gold Seal, which awards the first place, went to State University of Santa Catarina (UDESC), in the Internal Control category, for Asset Management System (SIGPAT), which controls all actions related to acquisitions, movements, disposal of permanent assets that are part of the UDESC's assets. It is also worth noting that the award in the ombudsman category went to Agricultural Research and Rural Extension Company of Santa Catarina (EPAGRI), whose Award-winning practices were dynamic visual panels, infographics in plain language and visual and even updating the Ombudsman's website, these practices made EPAGRI more modern, efficient and transparent.

Still SCHIMITZ (2025), actions for the preparation of the 2nd SC Open Government Plan, which is a more public management model transparent, innovative, accessible and open, with encouragement for social participation, stands out that the State of Santa Catarina has been part of the Open Government Partnership (OGP) since 2024, an international organization that articulates open governments.

## **5. DISCUSSION AND ANALYSIS OF RESULTS**

From the innovative practices, it was found that CGE/AC is on the path to modernization and strengthening through the actions triggered and presented in this

work, as it is concerned with uniting technological and participatory initiatives. However, the challenge of implementing the Correction System shows the importance of strategic and robust planning to ensure the sustainability of innovations and overcoming internal barriers. Furthermore, the emphasis on innovative practices of this Comptrollership are initiatives aimed at strengthening the Ombudsman's Office, especially with the launch of the competition notice on innovation and recognition. This action reveals an important strategy to map and value the initiatives of the bodies of Direct and Indirect Administration of the Acre State Executive Branch, which seeks to promoting more engaged and effective citizen participation. Joining the Fala.Br Platform represents a technological advance, since this digital tool makes it possible to monitoring of social demands in a structured and transparent manner. Thus, it is possible to understand that the CGE/AC is implementing an institutional modernization through technological innovations and participatory approaches, since the new technologies offer innovative responses (THOMÉ; CARVALHO, 2023).

CGE/CE demonstrates significant advances in the use of digital technologies to modernize its internal processes and thus increase social participation, such as the implementation of the Single Integrated Electronic Processing System (SUITE), which processes in 100% of its processes in digital form, this action represents an innovation essential technology, as it promotes agility, fluidity and transparency in public management. Another highlight was the implementation of "Quiz CT", an interactive tool aimed at young people who encourage popular participation in issues related to transparency and public management. These innovations enable the execution of control tasks previously considered unfeasible (JORDÃO, 2018). And they indicate not only the investment in technologies, but the importance of democratizing access to information and foster social control, through methods that involve diverse and less diverse audiences traditional, this reinforces the role of this Comptroller's Office as an agent of innovation and strengthening participatory governance.

CGE/MS presents a set of innovative initiatives that demonstrate the use of various communication channels and advanced technologies to stimulate popular participation and social control. The launch of the first television program, podcast "Controle 360", demonstrates a strategic commitment to diversifying the means of communication dissemination and engagement with society. Furthermore, the "Students in Control" project reinforces this Comptroller's Office's commitment to citizenship education and engagement of young people in the culture of social control. Furthermore, the award for the first

place in the competition on innovative practices and the idealization of a project based on Artificial Intelligence (AI) indicates that CGE/MS is at the forefront of technological innovation of public administration. Thus, the use of AI demonstrates a significant advance, a way to optimize auditing, monitoring and data analysis processes, bringing thereby greater efficiency and effectiveness. In this way, the set of these actions marks a varied approach that combines innovative communication, citizenship education and technology advanced and thus promotes transparency, ethics, excellence in customer service and adoption of more efficient strategies to deal with old problems (EMMENDOERFER, 2019).

Among CGE/PI's innovations, the highlights are the adoption of innovative technologies aimed at improving the supervision and oversight of public procurement. The implementation of specific technological systems and adherence to tools that facilitate monitoring, demonstrate an advance in the modernization of state public management, seen that there is a growing demand from society eager for high-quality public services (CAXITO *et al.*, 2023). The recognition of Piau  was certified as one of the States that made the most progress in digital transformation, with certification in 3rd place in the general index by Brazilian Association of State ICT Entities reinforces the effectiveness of initiatives technological. Thus, the innovative practices of this Comptroller's Office do not only reflect advances technological, but an institutional commitment to efficiency, transparency and accountability in the management of public resources.

CGE/SC promotes the adoption of innovative practices by presenting, in 2024, the first edition of the Innovative Practices Award. This action reinforces the commitment to innovation in the Brazilian public sector. Therefore, this initiative is configured as a effective strategy to encourage the exchange of experiences between public institutions, allowing innovative ideas that improve public services to be well received. (TELLES; ANDRADE, 2021). Another highlight is the partnership signed with the University of State of Santa Catarina for the preparation of the 2nd SC Open Government Plan, which is configured as a strategic step to consolidate a more transparent public management model, participatory and innovative. Therefore, such practices indicate investment not only in technological innovation, but above all in social and organizational innovation, which are essential to transform and strengthen public administration.

## 6. FINAL CONSIDERATIONS

The aim of this study was to examine whether the innovative initiatives implemented by the State Comptroller General's Offices (CGE's) result in an increase in efficiency in public administration of Brazil. The data compiled in this work clearly showed that the actions related to the innovations adopted by the Comptrollers of Acre, Ceará, Mato Grosso do Sul, Piauí and Santa Catarina play a positive role in the modernization of institutions, in strengthening social control, in improving public governance, in promoting citizen participation and excellence in the provision of services to the public.

It was concluded that these Comptrollers are introducing and applying methods innovative in the context of public service in Brazil. However, during data collection for this research, it was found that not all information related to the actions innovative are easily accessible or have been publicized, which is a limitation of the study. Therefore, it was decided not to delve into the innovation practices adopted by State Comptrollers General. Instead, the goal was to provide a comprehensive overview concisely demonstrating the possibility of implementing innovations in the public sector Brazilian.

In this way, it can be stated that the innovative initiatives promoted by CGEs induce significant transformations in public management in Brazil, since favor a more transparent, ethical, efficient and responsible public service. With the adoption of advanced technologies, public administration becomes faster, more efficient and available to the Brazilian population. Although there are several obstacles, such as bureaucracy, limited resources, disparity in access to technologies and resistance to change, this does not prevent these Comptrollers from making significant progress towards a more accessible, modern and efficient public service.

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