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The Influence of Internal Control Monitoring on the Effectiveness of Accountability in a Third Sector Organization: A Case Study

A Influência do Monitoramento dos Controles Internos na Efetividade da Prestação de Contas em uma Entidade do Terceiro Setor: Um Estudo de Caso

La Influencia del Monitoreo de los Controles Internos en la Efectividad de la Rendición de Cuentas en una Organización del Tercer Sector: Un Estudio de Caso

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Abstract:
This study aimed to analyze how internal control monitoring mechanisms influence the effectiveness of accountability in a Third Sector organization. The research adopted a qualitative and exploratory case study approach. Data collection was conducted through document analysis, observation of internal processes, and the application of a structured compliance checklist composed of 31 criteria distributed across governance, compliance, internal controls, process monitoring, accountability, auditing, and risk management. The results showed that 15 criteria were classified as "Compliant", 9 as "Partially Compliant", and 7 as "Non-Compliant". The organization demonstrated relevant monitoring and control mechanisms, particularly document verification procedures, process checklists, process traceability, and the performance of the internal control unit. However, weaknesses were identified regarding the absence of periodic internal audits, structured risk management practices, performance indicators, and preventive monitoring mechanisms. The findings indicate that internal control monitoring positively influences accountability effectiveness by improving information reliability, procedural compliance, and institutional transparency. Nevertheless, improvements are required to strengthen governance and risk management practices.

Keywords:
Internal Controls. Monitoring. Accountability. Governance. Third Sector.

Resumo:
O presente estudo teve como objetivo analisar como os mecanismos de monitoramento dos controles internos influenciam a efetividade da prestação de contas em uma entidade do Terceiro Setor. A pesquisa foi desenvolvida por meio de estudo de caso, com abordagem qualitativa e caráter exploratório. A coleta de dados ocorreu mediante análise documental, observação dos processos internos e aplicação de checklist estruturado de conformidade contendo 31 critérios distribuídos entre governança, compliance, controles internos, monitoramento processual, prestação de contas e auditoria e gestão de riscos. Os resultados demonstraram que 15 critérios foram classificados como "Atende", 9 como "Atende Parcialmente" e 7 como "Não Atende". Verificou-se que a entidade possui mecanismos relevantes de controle e monitoramento, destacando-se a conferência documental, a utilização de checklists processuais, a rastreabilidade dos processos administrativos e a atuação do setor de controle interno. Por outro lado, foram identificadas fragilidades relacionadas à ausência de auditorias internas periódicas, gestão estruturada de riscos, indicadores de desempenho e monitoramento preventivo de irregularidades. Conclui-se que o monitoramento dos controles

internos exerce influência positiva sobre a efetividade da prestação de contas, contribuindo para maior confiabilidade das informações, conformidade processual e transparência institucional, embora sejam necessários aprimoramentos para fortalecimento da governança e da gestão de riscos.

Palavras-chave:
Controles Internos. Monitoramento. Prestação de Contas. Governança. Terceiro Setor.

Resumen:
Este estudio tuvo como objetivo analizar cómo los mecanismos de monitoreo de los controles internos influyen en la efectividad de la rendición de cuentas en una organización del Tercer Sector. La investigación se desarrolló mediante un estudio de caso, con enfoque cualitativo y carácter exploratorio. La recolección de datos se realizó mediante análisis documental, observación de los procesos internos y aplicación de una lista de verificación estructurada de conformidad compuesta por 31 criterios distribuidos entre gobernanza, cumplimiento normativo, controles internos, monitoreo de procesos, rendición de cuentas, auditoría y gestión de riesgos. Los resultados demostraron que 15 criterios fueron clasificados como “Cumple”, 9 como “Cumple Parcialmente” y 7 como “No Cumple”. Se verificó que la organización posee mecanismos relevantes de control y monitoreo, destacándose la verificación documental, la utilización de listas de control procesales, la trazabilidad de los procesos administrativos y la actuación del sector de control interno. Por otro lado, se identificaron debilidades relacionadas con la ausencia de auditorías internas periódicas, gestión estructurada de riesgos, indicadores de desempeño y monitoreo preventivo de irregularidades. Se concluye que el monitoreo de los controles internos ejerce una influencia positiva sobre la efectividad de la rendición de cuentas, contribuyendo a una mayor confiabilidad de la información, conformidad procesal y transparencia institucional, aunque son necesarias mejoras para fortalecer la gobernanza y la gestión de riesgos.

Palabras clave:
Controles Internos. Monitoreo. Rendición de Cuentas. Gobernanza. Tercer Sector.

INTRODUCTION

Third Sector organizations play a fundamental role in promoting social development, implementing public policies, and providing services of collective interest. These entities operate in areas such as culture, education, health, social assistance, and the environment, filling gaps that are often not fully addressed by the State or the private sector. Due to the increasing participation of these organizations in the management of public and private resources, it is becoming increasingly necessary to adopt mechanisms capable of ensuring transparency, efficiency, and accountability in the application of the resources received (FERNANDES, 2002; FALCONER, 1999).

In this context, accountability assumes a strategic position for maintaining institutional credibility and strengthening relationships between organizations, funders, oversight bodies, and society. As highlighted by Carneiro, Oliveira, and Torres (2011), accountability constitutes

one of the main instruments for legitimizing Third Sector entities, since it allows them to demonstrate the correct use of resources and the results achieved through the actions developed.

The growing demand for transparency and compliance has driven the implementation of governance practices and internal controls in civil society organizations. According to the Brazilian Institute of Corporate Governance (IBGC, 2020), governance encompasses the system by which organizations are directed, monitored, and incentivized, involving principles such as transparency, fairness, accountability, and corporate responsibility. In this context, internal controls are essential instruments for ensuring the reliability of information, preventing irregularities, and strengthening administrative efficiency.

In addition to the existence of internal controls, the importance of continuous monitoring of these mechanisms stands out. Monitoring allows for tracking the effectiveness of adopted procedures, identifying failures, correcting deviations, and promoting improvements in organizational processes. According to Silva (2019), organizations that maintain permanent monitoring systems tend to have greater management capacity, reduced risks, and better quality of information used in accountability processes.

The importance of monitoring internal controls becomes even more evident in light of the requirements established by the Regulatory Framework for Civil Society Organizations (Law No. 13.019/2014), which reinforced the need for transparency, document traceability, and strengthening of control mechanisms in entities that maintain partnerships with the public sector. Therefore, the systematic monitoring of administrative processes becomes a determining factor for the effectiveness of accountability and institutional compliance.

From the perspective of Agency Theory, Lacruz (2020) argues that Third Sector organizations face challenges stemming from the informational asymmetry that exists between managers, funders, and beneficiaries. In this context, monitoring, auditing, and control mechanisms become indispensable instruments for reducing conflicts of interest and increasing trust among the various stakeholders involved.

Given this scenario, the following research problem arises: how does the monitoring of internal controls influence the effectiveness of accountability in a Third Sector entity?

To answer this question, the overall objective of this study is to analyze the influence of monitoring internal controls on the effectiveness of accountability in a Third Sector entity.

As specific objectives, we seek to:

a) Identify the existing internal monitoring and control mechanisms in the entity under study;

b) assess the level of compliance of internal controls using a structured checklist;

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c) identify weaknesses and risks related to monitoring and accountability processes;

d) to analyze the contributions of monitoring to the reliability, transparency, and compliance of accountability reports.

accountability , and internal control practices in civil society organizations. In addition to contributing to the advancement of academic discussions on the topic, the study provides support for improving the monitoring and management mechanisms used by Third Sector entities, promoting greater transparency, administrative efficiency, and institutional legitimacy.

LITERATURE REVIEW

The Third Sector has assumed an increasingly relevant role in promoting social development and carrying out activities of public interest, acting as an important partner of the State in the implementation of public policies and projects aimed at the community. The growth of these organizations has brought with it the need to improve management, control and transparency mechanisms, especially due to the responsibility assumed in the administration of public and private resources destined for social purposes.

In this context, accountability has come to occupy a strategic position in the management of civil society organizations, as it represents one of the main instruments for demonstrating the correct application of resources received and the results achieved. The effectiveness of this process depends directly on the existence of governance practices, internal controls, and monitoring mechanisms capable of ensuring the compliance of operations, the reliability of information, and the mitigation of institutional risks.

Specialized literature highlights that the adoption of governance structures and internal control systems significantly contributes to strengthening the accountability , transparency, and institutional legitimacy of Third Sector entities. Furthermore, continuous monitoring of internal controls allows for the identification of flaws, correction of inconsistencies, and promotion of improvements in administrative processes, favoring more efficient accountability aligned with legal requirements and the principles of good governance.

Therefore, this literature review presents the main theoretical foundations related to the Third Sector, accountability , organizational governance, internal controls, compliance, risk management, and the monitoring of administrative processes. The discussion of these concepts provides the necessary basis for understanding the influence of monitoring internal controls on the effectiveness of accountability in Third Sector entities, the central object of this research.

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The Third Sector and Accountability

The Third Sector consists of private, non-profit organizations that develop activities focused on the collective interest, operating in areas such as social assistance, education, health, culture, and the environment. These organizations occupy an intermediate position between the State and the market, performing relevant social functions and contributing to the promotion of social development and citizenship. According to Fernandes (2002), the growth of these entities is related to the expansion of social demands and the need to complement governmental actions in the provision of public services.

According to Falconer (1999), the Third Sector is characterized by administrative autonomy, the absence of profit motives, and a commitment to social objectives. However, the expansion of these organizations has also brought challenges related to the management of received resources and the need to demonstrate efficiency, legitimacy, and transparency to funders, oversight bodies, and society.

In this context, accountability plays a fundamental role in the institutional sustainability of civil society organizations. Pinho and Sacramento (2009) define accountability as the obligation to account for actions taken and resources managed, involving responsibility, transparency, and responsiveness to various stakeholders. In Third Sector entities, this concept acquires even greater importance due to the need to demonstrate that the resources raised are being applied appropriately and in line with institutional purposes.

Carneiro, Oliveira, and Torres (2011) highlight that accountability represents one of the main instruments for legitimizing these organizations, since it makes it possible to demonstrate the correct application of resources and the results obtained through the actions developed. For the authors, accounting plays a strategic role in this process, providing information that supports transparency and strengthens the trust of different stakeholders.

Complementing this perspective, Portulhak et al. (2017) argue that the quality of accountability directly influences donors' and funders' perception of institutional credibility. The authors found that organizations that present clear, consistent, and accessible information tend to gain greater public trust, favoring the continuation of financial support and strengthening their reputation with society.

Thus, it is observed that transparency, accountability , and the quality of reporting are essential elements for maintaining the legitimacy and sustainability of Third Sector organizations, making it indispensable to adopt mechanisms capable of ensuring the reliability of the information disclosed.

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Governance in Third Sector Organizations

Organizational governance refers to the set of mechanisms used to direct, monitor, and control organizations, aiming to ensure the achievement of institutional objectives in an ethical, transparent, and efficient manner. According to the Brazilian Institute of Corporate Governance (IBGC, 2020), governance is based on the principles of transparency, equity, accountability, and corporate responsibility, constituting an important instrument for strengthening trust and institutional legitimacy.

In Third Sector organizations, governance assumes a strategic role due to the need to manage resources from different funding sources and ensure that these resources are used in accordance with the institutional mission. Andrade and Lhullier (2017) emphasize that the adoption of good governance practices contributes to the improvement of management processes, the reduction of risks, and the strengthening of organizational credibility.

According to Young (2017), mechanisms such as segregation of duties, internal audits, risk management, codes of conduct, and continuous monitoring of administrative processes are fundamental to ensuring the integrity of operations and promoting greater transparency in the use of resources. Such practices favor legal compliance and reduce vulnerabilities related to institutional management.

Ávila and Bertero (2016) highlight that governance in the Third Sector presents unique characteristics due to the diversity of interests among managers, funders, beneficiaries, and oversight bodies. The authors demonstrate that organizations that adopt more robust governance structures tend to exhibit better organizational performance, greater fundraising capacity, and higher levels of transparency and accountability.

From the perspective of Agency Theory, Lacruz (2020) argues that the relationships established between funders and civil society organizations are marked by informational asymmetry, since those who provide the resources do not always have complete access to information related to their application. In this scenario, governance plays a fundamental role in reducing conflicts of interest, contributing to the alignment between the objectives of funders and the actions developed by the organizations.

Thus, the adoption of governance practices proves essential to strengthen control mechanisms, increase transparency, and ensure greater effectiveness in the management of resources administered by Third Sector entities.

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Internal Controls, Compliance and Accountability

Internal controls are the set of procedures, policies, and mechanisms established by organizations to protect assets, ensure the reliability of information, prevent irregularities, and promote compliance with legal and institutional norms. These instruments are fundamental to guaranteeing the efficiency of administrative processes and the quality of information used in decision-making.

According to Paes (2010), compliance is related to the observance of legal, regulatory, and internal norms applicable to organizations. In this sense, internal controls constitute an important tool to support compliance, contributing to the prevention of failures, fraud, and inconsistencies that could compromise institutional management.

Tenório (2016) highlights that organizations with weak control structures are more susceptible to operational errors, procedural delays, and accountability problems. Conversely, adequately structured control systems promote transparency, administrative efficiency, and legal compliance.

With the enactment of Law No. 13.019/2014, known as the Regulatory Framework for Civil Society Organizations, there was a strengthening of the requirements related to the control, monitoring, and accountability of entities that maintain partnerships with the public sector. According to Silva (2019), this new scenario made the implementation of formal mechanisms for monitoring, auditing, and evaluating organizational processes indispensable.

Mário et al. (2013) highlight that management accounting tools play a relevant role in strengthening internal controls, since they provide essential information for the planning, execution, and monitoring of organizational activities. According to the authors, financial reports, budgetary controls, and performance indicators contribute to increasing the reliability of information and improving the quality of accountability.

Therefore, internal controls and compliance are fundamental elements for ensuring transparency, conformity, and effectiveness in accountability within Third Sector organizations.

Monitoring Internal Controls and Their Influence on the Effectiveness of Accountability

Monitoring internal controls involves the continuous tracking of organizational procedures in order to evaluate their effectiveness, identify flaws, correct deviations, and promote improvements in administrative processes. This is an essential activity to ensure that the

implemented controls remain adequate to the organization's needs and to legal and regulatory requirements.

Pinho and Sacramento (2009) state that monitoring constitutes an important instrument for strengthening accountability , since it expands the capacity of organizations to track their activities, provide reliable information, and respond to the demands of different stakeholders.

Silva (2019) highlights that continuous monitoring favors the timely identification of inconsistencies, reduces operational risks, and strengthens internal audit mechanisms. Furthermore, it contributes to increasing the quality of information produced and used in accountability processes.

Mário et al. (2013) emphasize that the systematic use of management reports and monitoring tools allows for the continuous control of operational and financial activities, enabling the correction of deviations before they compromise institutional results. According to the authors, organizations that adopt continuous monitoring practices tend to produce more accurate, timely, and reliable information.

Supporting this perspective, Zittei , Politelo , and Scarpin (2016) argue that adequate accounting disclosure is directly related to the quality of internal controls and the effectiveness of accountability. The authors found that failures in the disclosure of financial and operational information can compromise institutional transparency and increase the informational asymmetry between the organization and its funders.

Portulhak et al. (2017) add that the effectiveness of accountability depends not only on the formal presentation of documents and reports, but also on the organization's ability to provide clear, complete and reliable information on the use of resources received and the results achieved.

Therefore, it is clear that monitoring internal controls has a direct influence on the effectiveness of accountability, contributing to the strengthening of governance, transparency, legal compliance, and the credibility of Third Sector organizations.

METHODOLOGICAL PROCEDURES

This research was developed in a Third Sector entity located in the State of Amazonas, characterized as a private non-profit organization focused on the promotion, support, and execution of public policies in the cultural area. The institution manages and operates cultural projects in partnership with government agencies, administering public resources allocated to the execution of actions of social, cultural, and educational interest. Due to this activity, the

organization is subject to requirements related to transparency, legal compliance, and accountability, demanding the adoption of internal control mechanisms and monitoring of its administrative processes.

Regarding its nature, the research is characterized as applied, since it seeks to produce knowledge aimed at solving specific problems related to the monitoring of internal controls and the effectiveness of accountability in Third Sector organizations. According to Vergara (2016), applied research has a practical purpose, contributing to the improvement of organizational processes and practices.

Regarding the objectives, the study is classified as exploratory and descriptive. Exploratory research allows for greater familiarity with the phenomenon under investigation, favoring the understanding of factors related to the monitoring of internal controls and their influence on accountability processes. Descriptive research, on the other hand, allows for the identification and analysis of the characteristics of the control mechanisms adopted by the entity, as well as their contributions to institutional compliance and transparency (VERGARA, 2016).

Regarding the approach to the problem, qualitative research was adopted, as it allows for a deeper understanding of complex organizational phenomena related to governance, internal controls, and accountability . The qualitative approach allows for the analysis of aspects that cannot be measured exclusively by numerical indicators, favoring the interpretation of administrative practices, monitoring processes, and control routines existing in the organization studied.

Regarding the technical procedures, the case study method was used, considered suitable for investigating contemporary phenomena within real-world contexts. According to Yin (2015), the case study allows for a detailed examination of organizational processes, enabling an understanding of how certain mechanisms operate and influence institutional outcomes. In this sense, the method proved appropriate for analyzing the influence of internal control monitoring on the effectiveness of the accountability of the entity under study.

The investigation focused on administrative processes related to service contracting, contract execution, document control, procedural monitoring, and accountability. The analysis aimed to identify how monitoring mechanisms contribute to process compliance, risk mitigation, reduction of inconsistencies, and strengthening institutional transparency.

Multiple sources of evidence were used to collect the data, aiming to increase the reliability of the results obtained. The procedures adopted included document analysis, observation of internal processes, and application of a structured compliance checklist.

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The document analysis involved consulting administrative contracts, procedural flows, internal regulations, control reports, accountability documents, ordinances, procedure manuals, and other institutional records related to internal controls and monitoring mechanisms used by the organization.

The compliance checklist, developed based on theoretical frameworks on governance, accountability , compliance, internal controls, and reporting in the Third Sector, was used as the main instrument for evaluating the processes analyzed. The instrument allowed for verifying the entity's degree of adherence to good management and control practices, classifying each criterion into three categories: Meets (A), Partially Meets (AP), and Does Not Meet (NA).

The evaluated criteria were organized into six fundamental dimensions for the study: Governance and Organizational Structure; Compliance and Legal Conformity; Internal Controls; Procedural Monitoring; Accountability; and Audit and Risk Management. These dimensions were defined based on their relevance to the effectiveness of monitoring mechanisms and the quality of information presented in accountability processes.

After data collection, the information was subjected to the content analysis technique proposed by Bardin (2011), which allows for the systematic organization, categorization, and interpretation of qualitative data. The application of this technique made it possible to identify patterns, weaknesses, strengths, and relationships between the monitoring mechanisms of internal controls and the effectiveness of accountability in the researched entity.

Finally, the results obtained were compared with the adopted theoretical framework, especially studies related to governance in the Third Sector, accountability , compliance, internal controls, and organizational monitoring. This step made it possible to critically analyze how existing mechanisms contribute to strengthening institutional governance, reducing procedural flaws, mitigating administrative risks, and improving transparency and compliance in the management of public resources allocated to cultural activities developed by the organization.

ANALYSIS AND DISCUSSION OF RESULTS

Structure of the Entity's Internal Controls

The application of the compliance checklist allowed for the evaluation of 31 criteria distributed across the dimensions of governance and organizational structure, compliance and

legal conformity, internal controls, process monitoring, accountability and auditing, and risk management. The results obtained are presented in Table 1.

The data analysis shows that 15 criteria (48.4%) were classified as Meets , 9 criteria (29.0%) as Partially Meets, and 7 criteria (22.6%) as Does Not Meet. These results indicate that the entity has a functional and relatively consolidated internal control structure, although it still presents weaknesses that require improvement.

The highest levels of adherence were observed in aspects related to document verification, procedural traceability, legal monitoring, use of checklists, and technical review of financial statements. These mechanisms contribute to the compliance of administrative procedures and the reliability of the information produced by the organization.

According to Silva (2019), internal controls play a fundamental role in preventing failures, reducing operational risks, and strengthening institutional transparency. In this context, the observed results demonstrate that the entity adopts practices compatible with the control and accountability principles recommended for Third Sector organizations.

The existence of segregation of duties in procedures related to contract management and oversight was also identified. According to Young (2017), segregation of responsibilities constitutes an important governance mechanism, as it reduces the risk of errors, fraud, and conflicts of interest, contributing to greater security in organizational processes.

However, weaknesses were identified related to risk management, periodic internal audits, preventive monitoring of irregularities, and the use of performance indicators. Furthermore, it was found that some regulatory instruments used by the entity, such as the contract manager and supervisor manual and certain procedural flows, are outdated, which could compromise the standardization of administrative activities.

According to Andrade and Lhullier (2017), the formalization and updating of internal procedures are essential elements for strengthening governance and improving organizational efficiency. Therefore, reviewing existing regulations and implementing more structured monitoring mechanisms can contribute to improving the entity's internal controls.

Despite these limitations, the internal control sector demonstrated continuous activity, responsible for analyzing processes, identifying inconsistencies, issuing reports, and monitoring necessary corrective measures. This activity demonstrates the institution's commitment to administrative compliance and the continuous improvement of accountability processes.

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Table 1 – Degree of Compliance of the Internal Controls of the Evaluated Entity

Classification	Amount	Percentage (%)
He meets	15	48.4
Partially meets the requirements.	9	29.0
Does not answer	7	22.6
Total	**31**	**100.0**

Source: Author's own elaboration (2026).

Monitoring Mechanisms Identified

The results highlighted the existence of several monitoring mechanisms aimed at tracking the entity's administrative and financial processes. Among these, the following stand out: the use of document verification checklists, continuous process monitoring, electronic processing in a computerized system, and the actions of the internal control sector.

The use of checklists proved particularly relevant in the contract approval and payment authorization stages, allowing for prior verification of the presence of mandatory documents required by law and internal regulations. According to Mário et al. (2013), monitoring tools of this nature contribute to improving internal controls and reducing operational errors.

Another relevant aspect concerns the procedural traceability provided by the electronic system used by the entity. The system allows for the identification of the location of processes and the individuals responsible for each stage, strengthening transparency and facilitating the monitoring of administrative activities.

The participation of the legal sector in the drafting of public notices, contracts, and addenda was also observed. This activity contributes to the legal compliance of procedures and reduces risks related to non-compliance with regulatory standards. According to Paes (2010), compliance with legal requirements is an indispensable element for the effectiveness of compliance mechanisms in Third Sector organizations.

Furthermore, inconsistencies identified by internal controls are formally recorded and forwarded to the responsible departments for correction, demonstrating the existence of corrective mechanisms capable of contributing to the continuous improvement of institutional processes.

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Main Failures and Risks Observed

Despite the existence of control and monitoring mechanisms, the research identified significant weaknesses related to governance, risk management, and the standardization of the entity's internal procedures. The findings show that certain practices essential for strengthening internal controls are not yet fully structured, which could impact administrative efficiency and the effectiveness of accountability.

It was observed that there was a lack of formal control over the processing times of procedures between the sectors involved, with only the legal deadlines related to the publication of contracts and other administrative acts being monitored. This situation can cause delays in the movement of processes and compromise the timeliness of the information necessary for accountability.

It was also identified that there were no mechanisms to restrict access to administrative procedural information. Although documents linked to the Human Resources sector have a higher level of protection, broad access to administrative processes was observed among employees at different hierarchical levels. This situation may represent risks related to information security, document confidentiality, and the integrity of institutional records.

In the context of auditing and risk management, it was found that there were no formally established periodic internal audits, as well as no systematized procedures for identifying, evaluating, and preventively addressing operational risks. The identification of inconsistencies occurs predominantly in a corrective manner, after problems have arisen, limiting the preventive capacity of internal controls.

Furthermore, the absence of performance indicators aimed at monitoring the accountability processes and the lack of a formalized action plan to address the identified shortcomings were verified. Difficulties related to the timely receipt of documents by the sectors responsible for accountability were also observed, causing procedural delays and reducing operational efficiency.

The main weaknesses identified during the research are summarized in Table 2.

Table 2 – Weaknesses identified in internal controls

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Fragilidade Identificada	Evidência
Ausência de auditorias periódicas	Item 6.1
Ausência de identificação formal de riscos	Item 6.2
Ausência de plano de ação estruturado	Item 6.3
Ausência de monitoramento preventivo	Item 6.5
Ausência de indicadores de desempenho	Item 4.3
Controle insuficiente de acesso às informações	Item 3.4
Falhas no controle de prazos processuais	Item 2.2

Source: Author's own elaboration (2026).

The results presented in Table 2 show that the main weaknesses are concentrated in the dimensions of risk management, internal audit, and preventive monitoring. According to IBGC (2020), the adoption of systematic risk management and audit mechanisms is an essential element for strengthening organizational governance and promoting institutional transparency.

Supporting this perspective, Silva (2019) highlights that the absence of structured risk monitoring and management practices reduces organizations' ability to anticipate failures and implement effective preventive measures. Therefore, organizations that operate predominantly in a corrective manner tend to be more exposed to operational risks and have difficulties maintaining procedural compliance.

The findings also reinforce the contributions of Young (2017), who points to the need for the use of performance indicators, periodic audits, and formal monitoring mechanisms as indispensable instruments for improving internal controls. In this sense, the implementation of these practices can significantly contribute to strengthening governance, accountability , and the effectiveness of the entity's reporting.

The Influence of Internal Control Monitoring on the Effectiveness of Accountability

The results obtained demonstrate that existing monitoring mechanisms exert a significant influence on the effectiveness of the accountability of the entity analyzed. The use of checklists, document verification, technical review, and procedural monitoring directly contributes to the quality of the information presented to the control bodies.

It was found that the processes go through multiple stages of verification before final approval, reducing the occurrence of documentary inconsistencies and increasing the reliability of the information presented. This result is aligned with the understanding of Carneiro, Oliveira

and Torres (2011), according to whom the quality of accountability depends directly on the robustness of the control mechanisms used by organizations.

The performance of the internal control sector also demonstrated a positive impact on process compliance. Identifying inconsistencies, issuing reports, and requesting corrections before the completion of procedures contribute to minimizing risks and strengthening institutional accountability .

However, the research also revealed that the absence of structured preventive mechanisms limits the potential of existing controls. The lack of periodic audits, performance indicators, and formal risk management reduces the organization's ability to anticipate problems and implement improvements systematically.

Thus, the results allow us to conclude that monitoring internal controls has a direct influence on the effectiveness of accountability, contributing to greater transparency, reliability of information, and procedural compliance.

Relationship between Empirical Findings and the Theoretical Framework

The analysis of the results demonstrates significant convergence between the empirical findings and the theoretical assumptions discussed throughout the research. The monitoring mechanisms identified in the entity corroborate the contributions of IBGC (2020), Young (2017), and Andrade and Lhullier (2017), who highlight the importance of internal controls for strengthening governance and organizational transparency.

The results also confirm the arguments of Carneiro, Oliveira and Torres (2011) and Portulhak et al. (2017), by showing that the quality of accountability is directly related to the existence of reliable information, adequate controls and mechanisms for continuous monitoring.

On the other hand, the weaknesses identified in risk management, internal auditing, and preventive monitoring reinforce the discussions presented by Silva (2019) and Lacruz (2020), who highlight the need for more robust control structures to reduce informational asymmetries and strengthen accountability in Third Sector organizations.

Thus, the results allow us to conclude that the entity possesses relevant internal monitoring and control mechanisms that contribute positively to accountability. However, strengthening auditing practices, risk management, preventive monitoring, and performance evaluation could significantly increase the effectiveness of internal controls and the quality of information provided to oversight bodies and society.

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FINAL CONSIDERATIONS

This research aimed to analyze the influence of internal control monitoring on the effectiveness of accountability in a Third Sector entity. Considering the results obtained through document analysis, observation of internal processes, and application of a compliance checklist, it was possible to verify that the existing monitoring mechanisms play a relevant role in strengthening transparency, procedural compliance, and the reliability of the information presented to the control bodies.

The results showed that the entity has consolidated practices related to monitoring administrative processes, highlighting document verification, the use of procedural checklists, electronic traceability of processes, legal monitoring, and the continuous action of the internal control sector. These mechanisms have proven to contribute significantly to reducing documentary inconsistencies, complying with legal requirements, and improving the quality of accountability reports.

The findings corroborate the studies by Carneiro, Oliveira and Torres (2011), which point to accountability as one of the main instruments for legitimizing Third Sector organizations, as well as the contributions of Portulhak et al. (2017), in showing that the transparency and quality of the information disclosed directly influence institutional credibility with funders, control bodies and society.

However, the research also identified weaknesses that limit the effectiveness of internal controls and reduce the organization's preventive capacity. Among the main points observed are the absence of formalized periodic internal audits, the lack of structured risk management procedures, the lack of performance indicators focused on monitoring accountability, limitations in controlling procedural deadlines, and the need to update internal regulatory instruments.

These results reinforce the discussions presented by Silva (2019), Young (2017), and IBGC (2020), which highlight the importance of risk management, internal auditing, and continuous monitoring as fundamental elements for strengthening governance, accountability , and organizational compliance. Although the entity presents control mechanisms considered satisfactory, the need to improve preventive practices and formalize administrative procedures was observed.

Therefore, it can be concluded that monitoring internal controls positively influences the effectiveness of the accountability of the analyzed entity, contributing to greater transparency,

reliability of information, and procedural compliance. However, expanding preventive control mechanisms could enhance the results already achieved, strengthening institutional governance and reducing operational vulnerabilities.

As a practical contribution, it is suggested that internal regulations be updated, a structured risk management program be implemented, internal audits be conducted periodically, performance indicators related to accountability processes be created, and training programs for employees and collaborators involved in administrative processes be continuously promoted.

Finally, this research contributes to the advancement of academic discussions on governance, internal controls, accountability , and reporting in Third Sector organizations, especially in the context of cultural entities that work in partnership with the public sector. A limitation of the study is that the research was conducted in only one organization, which restricts the generalization of the results. Therefore, it is recommended that future research expand the analysis to other Third Sector entities, allowing for comparisons between different models of management and monitoring of internal controls.

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