

Internal Audit in the Public Sector as a Tool for Risk Prevention of Corruption in Public Administration in Portugal

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Abstract

Internal audit plays a crucial role in preventing fraud and corruption in Public Administration. Aims to develop an action plan that will help the organization achieve its goals by adopting a systematic and disciplined approach to evaluate and improve the effectiveness of risk management processes in order to add value and improve operations and performance of an organization.

The word corruption means misappropriation of public affairs, including the illegal use of the powers of the Public Administration or similar establishments, in order to obtain the benefits. Corruption can manifest itself in many different forms, from petty corruption to the great corruption.

In the present context, the growth of risks that threaten the objectives leads to the implementation of appropriate risk management.

Considering the above, with the awareness that corruption and the associated risks is a serious obstacle to normal functioning of institutions, we intend to present in this paper how the internal audit can contribute to preventing the risk of corruption and related offenses in public sector organizations.

Keywords: Public administration, Corruption, Risk management, Business

1. Introduction

1.1 Introduction of the Problem

Friedrich (2002) argues that the concept of corruption is old. According to the author Plato and Aristotle used the term, which applied to entire societies, political regimes who welcomed the interests of particular groups or sectors, rather than follow the law or seek the welfare of citizens. Then the concept began to be applied to certain acts relating to justice and the relationship between power and wealth (Johnston, 1996). A few years now, corruption began to study object, consisting of various disciplines in programs, scientific papers and posing an intense debate on its definition, extent and consequences as well as the role played by globalization in the evolution of the phenomenon (Blundo, ed., 2000).

In Portugal the issue of corruption is increasingly present in the media and in policy discussions. However, the issue should be analyzed with caution. Corruption is not unique to Portugal or developing countries. Recent observations show that this is a phenomenon that emerges from institutional weaknesses that undermine the effectiveness of accountability or control over public management.

Generally perceived as abuse of public office for private gain (UN: 2003), or serious violation of standards or expectations associated with the government (Johnston, 2005), public corruption covers such diverse sectors as government offices, construction or other institutional sectors.

All this in spite of 164 countries have ratified, in 2003 a United Nations convention against corruption. The most serious costs are not necessarily bribes or other similar actions, but the distortions arising out of dealings with public funds, which relegate to the background the social benefit.

1.2 Exploration of the Importance of the Problem

The motivations for the investigation of this matter are varied. Firstly because in Portugal, until very recently, not openly talked about corruption, nor was there any body that was devoted exclusively to this subject. Secondly, perhaps due to the economic crisis in the country, state action in this area came to increase substantially, especially in the field of tax evasion. Thirdly, the growing importance of audit in fighting corruption, although one wishes that his role will have a growing importance in this area. Finally, to contribute to the dissemination of a topic that affects us all, at least indirectly, especially if the path of corruption we have to pay more taxes.

1.3 Description of the Relevance of Knowledge

As a consequence of the lack of debate on the issue of corruption, at least in most previous years, the research on this subject in Portugal was affected. However, recently, the issue of corruption began to be object of study and analysis in the country, although researchers that focus their study and research on this area and do publications related to the theme are still in small numbers. With this background, our paper seems to be quite relevant to study a subject like corruption and at the same time, aims to attract the interest of other researchers for the study and discussion of the subject throughout the world.

2. Methodology

The methodology used for the preparation of this article was the qualitative research, literature research and exploratory data analysis to study the underlying the complexity problem of corruption, to analyze the interaction of certain variables and understand and classify dynamic processes experienced by social groups.

A qualitative approach to a problem, besides being a choice of the researcher is justified mainly by being an appropriate way to understand the nature of a social phenomenon. The qualitative aspect of an investigation may be present even in the information obtained in essentially quantitative studies. There is a methodological orientation of naturalistic character – characteristic of qualitative approaches – when, for example, indicators and descriptors used in the instruments are fundamentally derived from direct observation of the contexts in analysis.

A literature research was done from the survey of theoretical frameworks, written and published by electronic means, such as books, scientific articles and pages of web sites.

In turn, the exploratory research aimed to provide greater familiarity with the problem, to make it more explicit in the construction of hypotheses.

2.1 Organization

This paper is organized into six sections. Besides the introduction and the research methodology adopted (sections 1 and 2 respectively), section 3 is devoted to audit and its importance in fighting corruption. In Section 4 defends accounting harmonization as driving factor for improving the quality of information reported by public entities. In section 5 we study the role of the Court of Auditors and the Board of Corruption Prevention, and finally, section 6 discusses the results obtained.

2.2 Limitations of the Study

The main limitation of our study was to obtain data on corruption. We used data from Transparency International as the Global Barometer 2013 results by sectors.

However, the fact there is still few data on corruption fosters interest in the research topic and gives rise to continue doing research in this area in order to allow new data emerge, including in other sectors or activities that until now were not known.

3. Corruption

3.1 What Is Corruption

Explain what is corruption is no simple task. Political scientists often use the term to refer to acts in which power, emanating from a public position for personal benefit is availed, or understand corruption as the misuse of public office for private benefit (Poeschl & Ribeiro, 2010). They advocate that an individual or group is responsible for corruption accepted money or valuables to do something that it was his duty to do or not do, or if you use your authority illegitimately.

Schilling (1997, p.2) defines corruption as a variable set of practices that result in exchanges between those who hold decision-making power and who holds economic power, in order to obtain illicit, illegal or illegitimate advantages for individuals or groups involved. This definition draws attention to the reciprocity of a relationship of corruption,

showing that corrupter and corrupted gain from illegal trade. Gingerich (2006: 263) defines corruption as deviant behavior on the part of the public, elected or not servers, which leads to obtaining resources for the promotion of the welfare of a particular individual or group, which aims to achieve a political goal through misuse of authority or resources from that position.

To Transparency International, an international Non-Governmental Organization (NGO) with headquarters in Berlin, corruption is the abuse of entrusted power for political leaders for private gain, with the goal of power or wealth (Hodess, 2004: 11). We understand that defining Schilling will be most suitable for this job. The author also unfolds corruption in two types of goods: (a) bribery of public goods; and (b) corruption of private goods. Have the aims, conceive two types: (a) the personal corruption; and (b) political corruption.

3.2 Some Data on Corruption

We could say that it is not possible to measure corruption in all its extension. We never know if the cases that come to know are representative of those that remain hidden. Who denounces corruption, as journalists, political opponents, friends or associates in conflict, have their reasons for doing so, and it is difficult to argue that an increase in complaints reflects an increase in corruption.

Corruption is probably the most discussed part of the fraud in Economics. It is quantified, is studied in its causes and consequences, and is related to multiple other variables. Corruption presents inaccurate and mismatched results. Faria (2007) shows that it is possible to approximate quantifications or proceed to the ordering of countries by levels of corruption. This is the case of the Perception of Corruption Index of Transparency International. In 2013 the three countries with less corruption were Denmark, New Zealand, Finland and Sweden and the three with more corruption are Afghanistan, North Korea and Somalia. United States of America (USA) and the United Kingdom occupy, respectively, the 19th and 14th position. Portugal remained in 2013, in the 33rd position, but lost the position on a list that this year includes more one country than in 2012. At rank Portugal has a rating of 62 points against 63 in 2012, on a scale of zero to one hundred, ranging from very corrupt (zero) free of corruption (one hundred) and that more than two-thirds of the 177 countries surveyed have a negative result.

In the EU context, Portugal is ranked in 14th, up from Poland, Spain, Italy, Greece and most of the eastern countries. The European ranking is headed by Denmark with 91 points out of 100, Finland and Sweden who have 89 points, leaving the last place to Greece with 40 points.

There are several reasons for the study and analysis of issues related to corruption. According to the emblematic report of the World Bank Group in 2013 on regulations for Small and Medium Enterprises, are presented in the following chart, the improvements in the corruption perception index from 2005 to 2012 and the changes in the average rating of the Evaluations of Policies and Institutions national (CPIA).

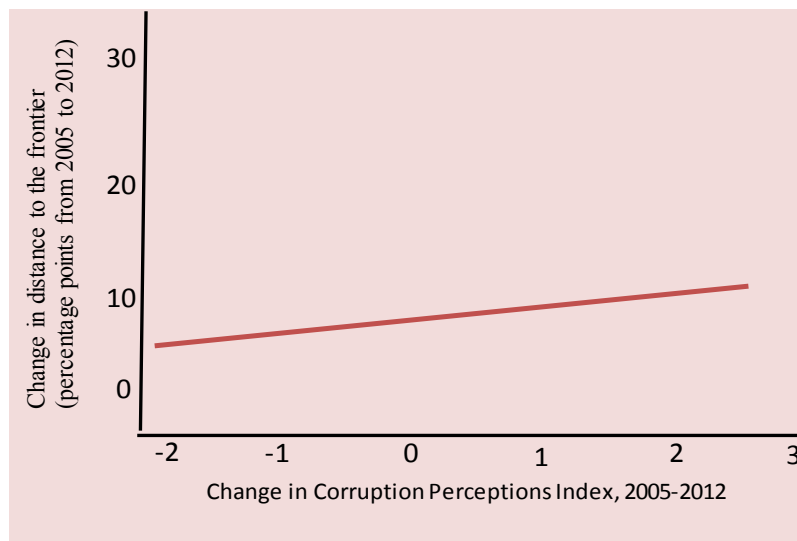


Figure 1. Change in perceptions of Corruption Index, 2005-2012

Source: World Bank. 2013

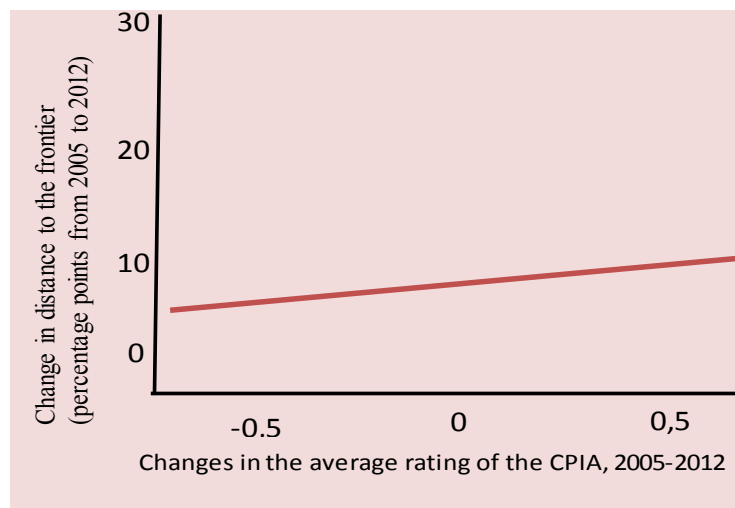


Figure 2. Changes in average rating of CPIA, 2005-2012

Source: World Bank. 2013

Regarding the data that supported the development of graphics (Note 1) is referenced that improvements in the Doing Business indicators have a positive relationship with improvements in measures of institutions and governance.

The largest survey of public opinion on corruption around the world, developed by Transparency International (Note 2) reports that more than one in four respondents had paid a bribe in the last twelve months, and believes that corruption has worsened in the past two years. However, respondents are also convinced that they themselves can make changes and are willing to act to combat this phenomenon.

The Global Corruption Barometer 2013 is based on research performed to 114,000 people from 107 countries and shows that corruption is a widespread phenomenon. Twenty-seven percent of respondents paid bribes to access public services and institutions over the past 12 months, and this shows that there was not an improvement over previous searches performed.

However, nearly 9 in 10 respondents said they would be willing to act against corruption, and two-thirds of people who were asked to pay a bribe, refused to do so, which demonstrates that governments, civil society and the business sector must intensify their efforts to get people to help reverse the corruption.

Table 1 shows us the impact of corruption in different sectors and institutions for countries listed therein.

Table 1. Impact of corruption in different sectors and institutions (excerpt)

Impact of corruption in different sectors and institutions												
To what extent realizes that the following sectors are affected by corruption in your country? 1 - Nothing corrupt; 5 - Very corrupt	Political Parties	Parliament	Army	NGO	Media	Religious Organisms	Businesses / Private Sector	Education System	Judicial System	Health	Police	Public Officials
Global	3,8	3,6	2,8	2,7	3,1	2,6	3,3	3,1	3,5	3,2	3,7	3,6
Argentina	4,3	4,1	2,9	2,5	3,3	2,9	3,5	2,6	3,9	2,7	4	4,2
Brazil	4,3	4,1	2,7	2,9	3,1	2,8	3	2,9	3,4	3,5	4	3,3
Spain	4,4	3,9	2,6	2,4	3,2	3,1	3,3	2,1	3,5	2,3	3,1	3,3
United States	4,1	3,7	2,9	3,0	3,7	3,1	3,6	3,1	3,3	3,3	3,3	3,6
Portugal	4,1	3,9	3,9	3,2	3,2	3,0	3,5	3,1	3,9	3,0	3,2	3,4
United Kingdom	3,9	3,6	2,5	2,6	3,9	3,0	3,5	2,6	2,7	2,6	3,0	3,3
Switzerland	3,3	2,8	2,6	2,5	3,1	2,7	3,1	2,2	2,2	2,6	2,3	2,7

Source: Global Corruption Barometer 2013 The numbers are weighted.

The recommendations issued by the Global Corruption Barometer of Transparency International in 2013 were as follows:

- Governments must operate with transparency and open their books and activities to public scrutiny.
- Codes of conduct should be developed and enforced by all public employees.
- Governments should incorporate transparency on the mode of operation, by implementing comprehensive access to information and laws.
- Countries should adopt and approve standards for procurement and management of public finances in line with the UN Convention Against Corruption (Article 9) and the OECD Principles on Enhancing Integrity in Public Procurement.
- Governments should establish mechanisms of accountability and public access channels engaged in the surveillance.
- People should refuse to pay a bribe, whenever asked and whenever possible.

3.3 Auditing as a Means of Fighting Corruption

The audit is a monitoring mechanism, in which there is a probability of catching the infringer, having been shown in the literature that the monitoring of corruption is an effective tool for its dissuasion.

The audit is an easy tool to implement, but it can stop corruption among employees of public entities. The audit is conducted by people trained – the auditors – which monitor tasks and procedures, such as tax returns or unusual purchases, among others.

3.4 The Role of Internal Audit

Auditing is the activity that is the issuing of a professional opinion about the object of analysis in order to confirm that conveniently meets the conditions required of it. It is an operation of analysis and diagnosis of the company, covering all aspects of its management, aiming to assess the coherence, the rationality of the processes and assess the validity and accuracy of the results.

Due to the size and complexity of the operations of many companies, internal audit comes as an instrument for supporting management it is performed by company employees, is independent in relation to the organs and functions that examines (but not from the company), check whether the internal control structure is properly designed and operates efficiently and effectively and the financial statements fairly present the financial position.

Internal audit is performed by an internal department, responsible for the verification and evaluation of systems and procedures of an entity. Within its goals are the reduction and likelihood of fraud, errors, inefficient or ineffective practices. This service must be independent and accountable directly to the board / management of the entity.

In an internal audit various types of inefficiencies can be detected, such as the purchase of goods and services more expensive for the company, given that at the company there are no adequate procurement procedures for selecting suppliers with lower prices. Lack of raw materials in production when needed, knowing that the optimum point to make orders for raw materials is not appropriately approved. Duplication of production records in two departments of the company: the accounting and production. It is believed that the production department is unaware of the activities of the accounting department and vice versa. Execution of an activity which does not serve any purpose, such as sending invoices from suppliers of inputs to the production department where they are archived, which cannot be used for any purpose.

Each organization, due to its social and economic framework and the environment that surrounds it, has several peculiarities. The culture of an organization requires a common understanding of how work should be done and what the appropriate goals for the organization. It always works within the organization and the perception that employees have about what is right and what is wrong in that organization. The role of the internal auditor is to not let the culture of the organization impairs the efficiency of the internal control system realized.

The internal audit department constantly monitors the validity of the control systems implemented by management and its effective fulfillment. In observance of fulfilling this role, the Internal Auditor has a great vision to recognize opportunities, strengthen systems and procedures, and improve the methods used to achieve more efficiency, all with the goal of adding contributions to other departments that make up the company.

It is usual that confuse corruption with fraud. However the two terms should be used distinctly. Corruption happens in the form of bribery, gloves, commissions or other benefits, without leaving any trace in terms of records. Already fraud is to obtain an undue advantage, ignoring some controls or failure to comply with some rules. It is also necessary to distinguish audit Corruption from fraud audit. Almost all professional organizations have published

audit standards and techniques on fraud audit. There are training courses in fraud audit that are offered by a large number of organizations.

Although the internal auditor is an employee of the organization and therefore cannot be independent of it, it should be in a position where it is able to plan and perform their work in the way that is most favorable to him. A situation in which the internal auditor is responsible for reporting to a mid-level hierarchy of the organization, which is responsible for its assessment and payment of remuneration certainly will condition the opinion of the internal auditor. Further, the internal auditor should be free to communicate with the external auditor, to exchange views on the results obtained and the reports issued.

The auditing profession has its roots in the private sector, where auditing against corruption is not a serious concern of stakeholders. These are more interested in fraud or theft of your assets. Corruption in the private sector can take place when management decides to bribe government officials to get some benefits. So why would they ask their auditors to report on corruption? The only situation in which corruption could be some concern of stakeholders from private companies will be when some of their employees try to receive bribes in the procurement of goods and services and in staff recruitment. To control this type of corruption in private sector companies, have developed strong internal controls. I.e. the methodology and auditing standards of corruption have not developed because the auditing profession occurred in the private sector and corruption has not been a concern in this sector. Therefore, the audit of corruption is a concern of the government auditors or internal auditors in the public sector. Clearly it remained dormant the methodology development in this area.

3.5 The Auditing Standards

According to the Institute of Internal Auditors (IIA) the “Internal auditing is an independent activity, objectively and safety consultancy to add value and improve an organization’s operations. Helps an organization achieve its goals by providing them with a systematic, disciplined approach to evaluate and improve the effectiveness of risk management processes, controls and governance.”

Internal auditors should be independent in order to carry out their work without any embarrassment. They should report directly to the shareholders or to the audit committee and not to any direction. Internal audit may be performed by employees of the company or through outsourcing, by external auditors.

The International Standard on Auditing (ISA) 315 (Revised) – Identifying and Assessing the Risks of Material Misstatement Through Understanding the Entity and its Environment states that monitoring of controls is a process that is designed to evaluate the effectiveness of performance internal control over time. It involves assessing the effectiveness of controls on a timely basis and taking necessary corrective measures. The management monitors the controls over current activities, separate evaluations or a combination of both. The current monitoring activities are often inserted into the normal recurring activities of an entity and include regular management activities and supervision. The activities of monitoring direction may include the use of information from external sources, such as customer complaints and comments from regulators, which may indicate problems or highlight areas in need of improvement.

To the small entities, ISA 315 states that the monitoring of controls by management is often achieved through close involvement in operations. This involvement often will identify significant changes compared to the expectations and inaccuracies in financial information, leading to the implementation of measures to correct the controls.

ISA 315 also refers to sources of information to the assessment of the monitoring of controls, indicating that much of the information used in monitoring may be generated by the entity’s information system. If direction assume that the data used for monitoring are accurate without there being any basis for this effect, the errors that may exist in the information could lead management to incorrect results arising from their monitoring activities. Consequently, understanding the sources of information related to the monitoring activities of the entity and the base that leads the direction to consider sufficiently reliable information for the purpose it is essential in the process of comprehension by the auditor of the monitoring activities of the entity as a component of internal control.

3.6 The Dilemma of Auditors

Corruption is a rather complicated phenomenon. The parties leave in an irrefutable way very little evidence. Most corruption occurs in an informal manner and in the form of isolated contacts. Sometimes words do not even exist. The auditors do not go against what society expects of them. Social expectations are that auditors should play an efficient role in the reduction (if not elimination) of corruption. Auditors, whose job is to concentrate on documentary evidence or physical evidence, often have difficulty in gathering such evidence. Feel they cannot do much about corruption. In this case, what is the role of auditors?

About accountability is argued that the performance of the control institutions is mainly determined by the quality of the delegation chain between citizenship as political principles and politicians as its agents. Based on models of principal-agent relationships, Moreno et al. (2003) argue that responsibility is essentially a consequence of the act of delegation.

ISA 610 - Considering the Work of Internal Auditor, in its paragraphs 9 and 11 states that the external auditor should obtain sufficient knowledge of internal audit activities to help him plan the audit and develop an effective audit approach. During planning of the audit, the external auditor must conduct a preliminary evaluation of the internal audit function, when it seems that the internal audit is relevant to the external audit of the financial statements in specific audit areas. It will therefore be of great interest that the external auditor uses the work done by the internal auditor (and vice versa) which, by what was said above, benefits both the work of the statutory audit and the internal audit department and hence the organization itself.

4. The Accounting Standards

The role of accounting in the public sector should not be seen merely as a legal obligation or be responsible for recording the acts and facts that come from government action. It should be understood as a tool to support and verification the acts committed by public employees, in accordance with the principles established in the Constitution, be part of institutions' corporate governance and provide information on how public monies are being spent.

Brusca Alijarde & Condor Lopez (2001) argues that accounting harmonization at government level in the context of the European Union (EU) seems to be more justified. They argue that a common market requires preparing complete financial statements that expose the financial position of the EU as a whole, in order to facilitate the processes of decision-making at European level. The same authors, however, mention that the implementation and use of international accounting standards can not only bring advantages; there may be limitations in the process of harmonization of the Public Accounts. Indeed, they can improve the quality of information reported by public entities for users and managers, with rising standards of financial discipline, avoiding corruption and mismanagement. They support good governance in the public sector, given that good governance requires demonstration of fiscal responsibility and transparency of governments and governmental entities, to which Generally Accepted Accounting Principles (GAAP) are fundamental.

But on the other hand, the International Accounting Standards for the Public Sector (IPSAS) are also seen very generic and flexible because they also assumed too much diversity. Their success depends on its recognition and support from stakeholders that operate within each jurisdiction, namely the governments themselves.

5. Role of the Court of Auditors

According to the Constitution of the Portuguese Republic (CRP), the Court of Auditors (TC) is a financial Court, an independent sovereignty body, external in relation to Public Administration. It is the supreme organ of supervision of the legality of public expenditure and judgment of the accounts that the law established to be submitted. His powers have a dual nature: inspection (control) and judicial (Moreira & Canotilho, 2010). The TC is chaired by a body appointed by the President of the Republic on the proposal of the government entity. The mandate lasts for four years. The prosecutor intervenes with the TC (Article 219 of the CRP).

The TC has jurisdiction and powers of financial control within the Portuguese legal system, both within the country and abroad.

In Portugal, the law gives the "visa" the function to review the legality and budget provision acts and contracts that generate expense. Currently, almost only contracts (not only administrative) are analyzed within this framework (Magalhães, 2006; 2005). Prior supervisory tends mainly to avoid the expense without rubric and expenditure besides the budgetary appropriations.

The trend in developed countries is that the external control body takes the responsibility for continuing supervision, performing audits of diverse nature and let to the internal control the task of prior inspection.

5.1 The Council for Prevention of Corruption

The Council for Prevention of Corruption (CPC) is an independent administrative body that works with the TC and its order is to develop, under the law, an activity nationwide in the prevention of corruption and related offenses (Article 1 of Law No. 54/2008). The CPC is not an organ of criminal investigation, which competes to other organs and institutions of the State, in particular, to the prosecutor. The CPC when takes notice of facts capable of

constituting criminal or disciplinary offense, transmit the report to the Public Ministry or to the competent disciplinary authority, if appropriate.

The Law No. 54/2008 of 4 September, created the Council for Prevention of Corruption (CPC), an independent administrative entity to operate with the Court of Auditors. According to Article 9 of this Law, public bodies, organs and agents of the central, regional and local authorities and public sector and business, should cooperate with the CPC, oral or written, provided the information that is required for this.

The CPC adopted Recommendation No 1/2009 of 1 July on “management plans risks of corruption and related offenses”, in which the highest organ of the governing bodies of funds, securities, or public goods, whichever their nature, should encourage the development of risk management plans and related offenses.

These plans shall contain the following key elements:

- a) Identify, for each area or department, the risks of corruption and related offenses;
- b) Based on this risk identification, indication of measures taken to prevent its occurrence (e.g., internal control mechanisms, segregation of duties, prior definition of general and abstract criteria, including the provision of public benefits, appointment of judges distinct for each competition, actions programming and appropriate training, etc.).
- c) Definition and identification of the various stakeholders involved in the management plan, under the direction of maximum leader;
- d) Preparation of an annual report on the implementation of the plan.
- e) Risk management is a process designed by the Administration, management and other personnel, applied with strategic objectives across the organization to identify potential events that may affect the entity, and manage risk in accordance with the logic of decision making, the order to provide adequate assurance regarding the achievement of entity objectives.

In this context, the growth of the risks that threaten the objectives leads to the implementation of an appropriate risk management.

The creation of an entity with specific responsibility for the prevention and control of corruption practices in Portugal (CPC) can be considered as a possible answer to this problem, namely to be able to point out ways in a preventive logic, allowing the reduction of the number of opportunities to practice this type of crime.

6. Discussion

In Portugal the issue of corruption is increasingly present in the media and in policy discussions. However, the issue should be analyzed with caution.

To Transparency International, an international Non-Governmental Organization (NGO) with headquarters in Berlin, corruption is the abuse of entrusted power for political leaders for private gain, with the goal of increasing the power or wealth.

Corruption is probably the most discussed part of the fraud in Economics. It is quantified, is studied in its causes and consequences, and is related to multiple other variables. Corruption presents inaccurate and mismatched results.

On the Perception of Corruption Index of Transparency International, it is known that in 2013 the three countries with less corruption were Denmark, New Zealand, Finland and Sweden and three more corruption are Afghanistan, North Korea and Somalia. United States of America (USA) and the United Kingdom occupy, respectively, the 19th and 14th position. Portugal remained in 2013, the 33rd, but lost the punctuation in a list that this year includes more one country than in 2012.

The audit is a tool easy to implement, but it can stop the corruption among employees of public entities. In an internal audit various types of inefficiencies can be detected, such as the purchase of goods and services more expensive for the company, among others.

In Portugal, the law gives to the "visa" the function to review the legality and budget provision of the acts and contracts that generate expense. Currently, almost only contracts (not only administrative) are analyzed within this framework. The previous supervision tends mainly to avoid the expenses without rubric and the expenditure besides the budgetary appropriations.

Audit of corruption is still a new concept. Unlike fraud audit, that now has a set of well-developed tools; audit practices of corruption represent a new challenge for auditors, who venture in an area where there is no evidence

available. Auditors cannot play a role in detection of corruption; it may, however, help in its prevention, indicating areas where there are opportunities for corruption.

The Corruption Prevention Council (CPC) is an independent administrative body that works with the TC and its order is to develop, under the law, an activity nationwide in the prevention of corruption and related offenses.

The creation of an entity with specific responsibility for the prevention and control of corruption practices in Portugal (CPC) can be considered as a possible answer to this problem, namely to be able to point out ways in a preventive logic, allowing the reduction number of opportunities to practice this type of crime.

Finally it is understood that the enhanced control of public institutions, increase transparency of information related to government programs in order to facilitate access to public sector information by citizens, and implementation of new mechanisms of corporate governance or strengthening existing ones, can help in the combat of corruption problem.

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Notes:

Note 1: Database of Doing Business; data from Transparency International; World Bank data.

Note 2: Available in:
http://www.transparencia.org.es/BAROMETRO_GLOBAL/Barómetro_Global_2013/Nota_de_Prensa_Barómetro_2013.pdf