

Beyond Compliance: Risk Management and Internal Control in Public Administration

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Abstract:

Risk management has become increasingly relevant in public administration as a mechanism supporting governance, internal controls, and decision-making. This article analyzes, from theoretical and normative perspectives, the contributions of risk management to strengthening internal control in public administration, considering its relationship with governance and its effects on decision-making and the achievement of institutional objectives. The study adopts a qualitative, theoretical, descriptive, and exploratory approach developed through bibliographic and documentary research. The selected studies and frameworks were examined along three analytical axes: the relationship among governance, risk management, and internal controls; organizational factors associated with the effectiveness of these mechanisms; and the contribution of a risk-based approach to preventive administrative action and decision-making. The results indicate that effective risk management does not arise solely from the formal adoption of models and structures, but from their incorporation into organizational and decision-making processes. Five recurring factors were identified: organizational culture, staff training, assignment of responsibilities, continuous monitoring, and management involvement. The study concludes that integrating governance, risk management, and internal controls strengthens the preventive dimension of control, supports the anticipation of events that may compromise institutional objectives, and provides information for control design and decision-making. Its principal contribution is to systematize these relationships and identify relevant organizational conditions for risk management to move beyond formal instruments and become effectively incorporated into administrative practices.

Keywords: *Decision-making, internal control, public administration, public governance, risk management.*

Introduction

Brazilian public administration faces growing challenges in improving governance, control, and accountability in a setting marked by budget constraints, regulatory complexity, and exposure to risks capable of compromising institutional objectives. This setting requires practices that promote the legality of administrative acts as well as the efficiency, effectiveness, and transparency of policies and the use of public resources (Matias-Pereira, 2010).

Public governance plays a relevant role by establishing leadership, strategy, and control mechanisms aimed at directing and monitoring organizational action and generating public value. Within this arrangement, risk management provides elements for identifying, assessing, and treating events that may affect institutional objectives, allowing uncertainties to be considered in planning, decision-making, and performance monitoring (Tribunal de Contas da União [TCU], 2020). Internal controls, in turn, comprise mechanisms designed to provide reasonable assurance regarding the achievement of organizational objectives, contributing to effective and efficient operations, reliable information, and compliance with applicable laws and regulations (Committee of Sponsoring Organizations of the Treadway Commission [COSO], 2013).

Linking internal controls to risk management allows their design and improvement to take account of vulnerabilities and uncertainties associated with organizational objectives and processes, thereby supporting more preventive action. In recent decades, technical frameworks and legal instruments have encouraged the incorporation of risk management into governance structures and management processes, while Brazilian studies on risks, internal controls, and public governance have expanded.

Formal institutionalization, however, does not by itself ensure effective integration into management and control processes. When analyzing Brazilian scientific production on public-sector risk management, Silva et al. (2021) found few studies directly aligned with the subject and emphasized the need for further research on the institutional conditions related to its implementation. It is therefore important to examine not only the adoption of risk instruments, but also their connection with governance and internal controls and the organizational conditions that support their incorporation into administrative and decision-making processes.

Accordingly, this article analyzes, from theoretical and normative perspectives, the contributions of risk management to strengthening internal control in public administration, considering its relationship with governance and its effects on decision-making and institutional objectives. The study systematizes the relationships among governance, risk management, and internal controls, identifies organizational factors

associated with their effectiveness, and discusses their contribution to preventive and decision-oriented administrative action.

2 Governance in Public Administration

Governance has been widely discussed and assumes different meanings according to the institutional context in which it is used. Rhodes (1996) understands governance through new forms of coordination of collective action characterized by interactions among the state, markets, and social networks. This perspective extends the understanding of state action beyond traditional hierarchical structures by recognizing the participation of multiple actors in the formulation and implementation of public action.

Bevir (2012) relates governance to the practices and processes through which organizations and systems are directed and coordinated. In the public sector, these practices must be oriented toward the public interest and subject to transparency, integrity, responsibility, and accountability. Public governance therefore extends beyond the internal organization of institutions to include relationships among managers, citizens, and other stakeholders in directing and monitoring state action (Cavalcante & De Luca, 2013).

In Brazil, the TCU defines public governance as the application of leadership, strategy, and control practices to assess demands, direct institutional action, and monitor performance and results in order to guide public policies and deliver services of interest to society (TCU, 2020). Governance establishes direction and oversight, whereas management carries out the actions needed to achieve established objectives. Federal Decree No. 9,203/2017 supports this distinction by establishing responsiveness, integrity, reliability, regulatory improvement, accountability, responsibility, and transparency as principles of public governance (Brasil, 2017a).

Leadership, strategy, and control are thus essential and interrelated governance mechanisms. Leadership concerns the conditions required to exercise governance; strategy encompasses organizational direction and the definition of objectives and priorities; and control involves processes that promote transparency, accountability, and the assessment of performance and results. Risk management supports this arrangement by providing information on events and uncertainties capable of affecting objectives. Its incorporation into planning, decision-making, and monitoring strengthens the administration's capacity to anticipate situations that may impair performance and to define responses consistent with identified risks. Risk management consequently connects institutional direction, management action, and control mechanisms.

3 Risk Management in the Public Sector

When integrated into governance systems, risk management supports administrative action oriented toward identifying uncertainties and vulnerabilities capable of affecting institutional objectives. This perspective is particularly relevant in the public sector, where decisions are made in complex environments subject to internal and external factors. Bevir (2012) notes that modern governance is characterized by collaborative arrangements and multiple decision centers, a context in which addressing uncertainty is relevant to coordinating public action.

Risk management can be understood as coordinated activities for directing and controlling an organization with regard to risk (Associação Brasileira de Normas Técnicas [ABNT], 2018). In public administration, it incorporates uncertainty analysis into the planning, execution, and monitoring of administrative action and provides information that helps managers set priorities and make decisions.

ABNT NBR ISO 31000:2018 defines risk as the effect of uncertainty on objectives, which may represent a positive or negative deviation from what is expected. The standard establishes principles, a framework, and a process for managing risk and recommends integration with governance, organizational activities, and decision-making, so that considering risks becomes part of management rather than an isolated activity (ABNT, 2018). In a complementary perspective, COSO Enterprise Risk Management links risk management to strategy and organizational performance, from setting strategy and objectives through monitoring performance. Both frameworks therefore converge on the need to integrate risk management into organizational processes and decisions concerning objectives (COSO, 2017).

Risk analysis involves understanding risk characteristics and the organization's level of exposure, providing a basis for evaluation and the selection of appropriate responses. Considering likelihood, consequences, and other relevant factors supports prioritization and treatment measures proportionate to risk significance, thereby favoring more preventive action regarding uncertainties that may affect expected results (Khan & Burnes, 2007).

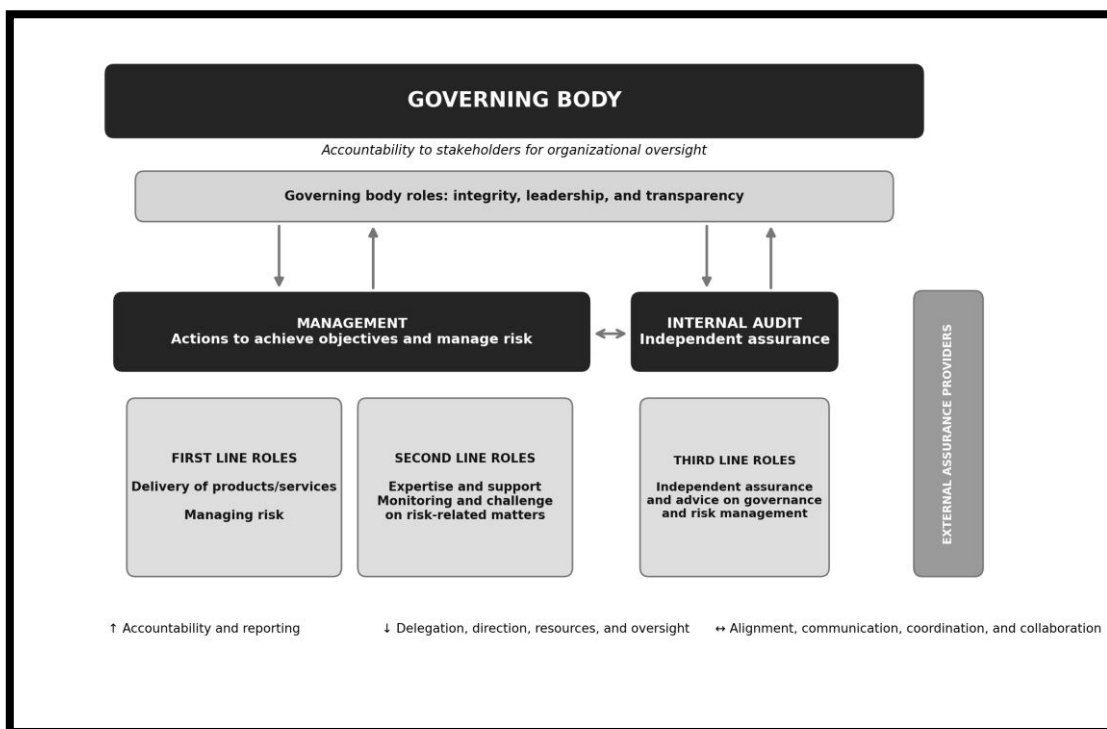
In addition to anticipating and treating adverse events, risk management can improve organizational processes. Kouns and Minoli (2010) associate it with support for organizational activities, reduced operating costs, and stronger compliance. In public administration, Almeida and França (2021) likewise relate risk management to anticipating problems, guiding decisions, and monitoring administrative processes, which may contribute to more efficient resource use and the achievement of institutional objectives.

4 Internal Controls and the Three Lines Model

Internal controls comprise policies, procedures, organizational structures, and activities designed to provide reasonable assurance regarding the achievement of institutional objectives. These objectives encompass effective and efficient operations, reliable information, and compliance with applicable laws and regulations (COSO, 2013). Controls are therefore part of management processes and help reduce exposure to events that may compromise objectives.

Control effectiveness depends on how controls are designed, performed, and monitored. Their definition should consider risks associated with organizational objectives and processes so that adopted measures are consistent with the nature and significance of identified risks. Internal controls and risk management consequently perform complementary functions because understanding risks provides a basis for designing and improving controls.

Figure 1. The IIA Three Lines Model



Source: Institute of Internal Auditors (2020).

Within organizational governance, the Institute of Internal Auditors (IIA) Three Lines Model presents complementary roles for supporting objectives and strengthening governance and risk management. The first line comprises management roles that deliver activities, manage risks, and maintain the controls needed to achieve organizational objectives. The second line includes functions that provide expertise, support, monitoring, and constructive challenge on risk-related matters, contributing to the

development and improvement of management practices (Institute of Internal Auditors [IIA], 2020).

The third line is internal audit, which provides independent and objective assurance and advice on the adequacy and effectiveness of governance and risk management. Its independence from management responsibilities permits an objective assessment of whether governance, risk management, and control processes are appropriately structured and operating as expected (IIA, 2020).

The model makes clear that risks and controls are not the exclusive responsibility of specialized control units or internal audit. Management remains accountable for organizational objectives and for risks associated with its activities, while the other functions provide support, monitoring, and independent assurance. Interaction among these roles promotes coordinated action and strengthens organizational governance without transferring management responsibility to oversight bodies (IIA, 2020).

5 Integration of Governance, Risk Management, and Internal Controls

Integrating governance, risk management, and internal controls supports institutional objectives and improves management and control processes. Although these mechanisms have distinct functions, they are complementary: governance establishes direction and mechanisms for assessment and monitoring; risk management identifies and treats events that may affect objectives; and internal controls provide reasonable assurance concerning activities, information reliability, and process compliance.

Risk management connects governance direction with organizational controls by providing structured information on events, uncertainties, and vulnerabilities that may compromise objectives. This information helps the administration set priorities and define responses and controls that are more appropriate to identified risks, thereby promoting preventive and results-oriented action (TCU, 2020). Its incorporation into decision-making also allows managers to assess potential effects before making choices and to direct resources and effort toward the most relevant situations. Risk management does not replace internal controls; it informs their planning, improvement, and monitoring.

This integration may increase administrative efficiency because resources and efforts can be directed according to risk significance. Continuous monitoring permits the adequacy of responses to be assessed and adjustments to be made when the organizational context changes. ISO 31000 and COSO ERM reinforce the integration of risk management into organizational activities, strategy, and decision-making (ABNT, 2018; COSO, 2017).

The relationship also supports accountability. Defining responsibilities, monitoring risks, and producing information on adopted controls expand the basis for oversight and reporting, increase transparency regarding management decisions, and support the accountability of public officials. Controls can therefore move beyond predominantly ex post compliance verification. When risk information is incorporated into planning, decision-making, and monitoring, controls become more preventive and proportionate to vulnerabilities, helping prevent failures, achieve results, and generate public value.

6 Legislation and Standards Applicable to Risk Management and Internal Controls

Risk management and internal control in Brazilian public administration are supported by constitutional provisions, legislation, administrative rules, and technical frameworks that guide managers and governance systems. This framework establishes principles, responsibilities, and procedures concerning planning, control, transparency, and the appropriate use of public resources.

Article 74 of the 1988 Federal Constitution assigns internal control systems responsibility for assessing compliance with multiyear plan targets, government programs and budgets, and for verifying legality and evaluating the effectiveness and efficiency of budgetary, financial, and asset management. The constitutional design therefore includes both compliance and performance assessment (Brasil, 1988). At the statutory level, Complementary Law No. 101/2000 requires planned and transparent fiscal action aimed at preventing risks and correcting deviations that may affect the balance of public accounts, linking planning, control, and fiscal responsibility to preventive action (Brasil, 2000).

Risk-based practices have also gained importance in public procurement. Law No. 14,133/2021 assigns senior management responsibility for procurement governance and requires risk management processes, structures, and internal controls. It addresses risks that may compromise competitive procedures and contract performance, permits risk allocation in specified contracts, and subjects public procurement to continuous risk management and preventive control practices, including the Three Lines Model (Brasil, 2021). Falcão and Peroli (2022) identify this legislation as reinforcing coordinated governance, internal control, and risk management in procurement.

Joint Normative Instruction MP/CGU No. 1/2016 established concepts, principles, objectives, structures, and responsibilities for governance, risk management, and internal controls within the federal executive branch (Brasil, 2016). Normative Instruction No. 5/2017

subsequently incorporated risk management into service-procurement planning by requiring the identification, assessment, and treatment of risks that may compromise planning, supplier selection, and contract management (Brasil, 2017b).

These legal provisions converge with ISO 31000, COSO ERM, the TCU governance framework, the IIA Three Lines Model, and the Orange Book, which treats risk management as an integral part of governance, leadership, strategy, and organizational decision-making (HM Treasury, 2023). Together, they reveal a transition from control centered only on inspection and correction toward an integrated approach in which risk information supports decisions, control design, monitoring, accountability, and the achievement of institutional objectives.

7 Methodology

This qualitative, theoretical, descriptive, and exploratory study used bibliographic and documentary research. This design was selected because the objective was to examine conceptual and normative relationships rather than empirically test causal relationships. Bibliographic searches were conducted from January to August 2026 in Google Scholar, SciELO, and the CAPES Journals Portal.

Searches combined terms corresponding to the central themes: “risk management” and “public administration”; “internal control” and “public administration”; and “governance” and “public administration.” Selection considered alignment with the research problem and contribution to understanding the relationships among risks, controls, governance, and decision-making. Recent publications were preferred, while earlier works were retained when they had conceptual or analytical relevance.

Articles, dissertations, academic papers, and other relevant publications were screened through titles and abstracts and examined in full when aligned with the research object. The documentary component covered legislation and technical frameworks, including ABNT NBR ISO 31000, COSO ERM, the IIA Three Lines Model, the TCU governance framework, the Orange Book, and relevant Brazilian constitutional, legal, and administrative provisions.

Interpretive analysis identified convergences, complementarities, and recurring themes. Findings were organized into three axes: integration among governance, risk management, and internal controls; organizational factors affecting the effectiveness of these mechanisms; and the contribution of risk-based practices to preventive administrative action and decision-making. The evidence from the literature was compared with principles and guidance from normative and technical frameworks, permitting the identification of recurring effectiveness factors and the discussion of how integration may strengthen controls and institutional results.

8 Results and Discussion

The selected studies reveal convergences in the relationship among risk management, internal controls, and governance in public administration. Although developed in different contexts and through different approaches, they indicate that effective risk management does not result only from formally adopting methodologies or structures, but from incorporating them into organizational and decision-making processes.

The results were structured along three analytical axes: integration among governance, risk management, and internal controls; organizational factors related to their effectiveness; and the contribution of a risk-based approach to preventive action and decision-making. Table 1 summarizes the principal studies, their contexts, findings, and predominant analytical axes.

Table 1. Summary of Selected Related Studies

Study	Object or Context	Principal Findings Related to the Study	Predominant Axis
Valentim et al. (2016)	Brazilian studies on internal control and risk management	Effectiveness is related to integrated controls, autonomous responsible structures, mechanisms suited to organizational characteristics, and institutional culture.	Integration and organizational factors
Ávila (2016)	Risk management in the public sector	Risk management is a continuous decision-support process involving assigned responsibilities, training, monitoring, communication, and integration with control mechanisms.	Organizational factors and decision-making
Almeida (2018)	Internal controls and risk management in 61 state administrative units under TCE-CE jurisdiction	Risk-based controls may support efficiency and objectives, but weaknesses persist in risk assessment and monitoring.	Integration and organizational factors
Ortigara and Razzolini Filho (2020)	Contract management and oversight in a federal higher education	Weaknesses in training, formal risk identification, procedure standardization, and monitoring affect information quality for decisions.	Organizational factors and decision-making

	institution		
Klein Junior (2020)	Implementation of risk management in a Brazilian state government	Effective adoption requires changes beyond formal instruments and reaches existing control and accountability practices.	Integration and organizational factors
Silva et al. (2021)	Brazilian scientific production on public-sector risk management	Scientific production remains limited, and institutional conditions for effective implementation require further study.	Organizational factors
Falcão and Peroli (2022)	Governance, internal control, and risk management under Law No. 14,133/2021	The mechanisms operate jointly in public procurement and reinforce continuous risk management and preventive control.	Integration and preventive action
Machado and Carneiro (2024)	Risk-based auditing at the Minas Gerais State Comptroller General	Adoption remains incipient, compliance audits predominate, and effective incorporation into audit work faces challenges.	Organizational factors and preventive action

Source: Prepared by the authors (2026).

8.1 Integration among Governance, Risk Management, and Internal Controls

The studies show that governance, risk management, and internal controls perform distinct but complementary functions. Valentim et al. (2016) relate risk-management effectiveness to integrated controls, autonomous responsible structures, and mechanisms suited to organizational characteristics. Risk management is therefore not isolated; it must be incorporated into the mechanisms used to monitor and respond to events capable of compromising objectives.

Almeida (2018), based on 61 state administrative units under the jurisdiction of the Ceará State Court of Accounts, found that internal controls structured through a risk-management methodology may support institutional efficiency, objectives, and the reduction of errors and irregularities. Nevertheless, weaknesses in risk assessment and monitoring demonstrate that the mere existence of controls does not ensure risk-oriented management.

Klein Junior (2020) adds an institutional dimension by showing that implementation involves changes extending beyond tools and methodologies to existing control and accountability practices. Castro (2016) likewise argues that strengthening central control structures is insufficient when management self-control is neglected. The relationship among administrative internal controls, risk management, and governance is essential for these mechanisms to operate jointly rather than in segments.

The studies thus reveal a complementary dynamic: governance objectives and direction guide risk identification; risk assessment informs control definition and improvement; and monitoring information feeds back into management and oversight. This dynamic depends not only on formal structures but also on the organizational environment.

8.2 Organizational Factors Related to Risk-Management Effectiveness

Formal institutionalization alone does not ensure effectiveness. Valentim et al. (2016) emphasize internal culture and institutional characteristics. Ávila (2016) stresses process continuity across identification, assessment, response, monitoring, and communication, together with assigned responsibilities, staff training, and integration with control mechanisms.

Almeida (2018) found weaknesses especially in assessment and monitoring, including the absence of risk diagnosis in strategic processes and insufficient consideration of risk in decision-making. Ortigara and Razzolini Filho (2020) identified difficulties involving training, formal risk identification, standardized procedures, and monitoring. Lima et al. (2024), using the COSO model to examine employees' perceptions in a municipal authority, found inadequate risk-assessment, information, and communication practices and that fewer than half of respondents knew the subject of internal control.

Klein Junior (2020) reinforces the distinction between formal adoption and practical incorporation, while Machado and Carneiro (2024) found that risk-based auditing in the Minas Gerais State Comptroller General remained incipient, with compliance audits predominating and operational preparation still required. Castro (2016) highlights management involvement, demonstrating that risk management cannot be assigned exclusively to control, audit, or specialist units because effectiveness depends on those responsible for processes and decisions.

Comparison of the evidence identifies five recurring factors: organizational culture, staff training, assignment of responsibilities, continuous monitoring, and management involvement. These factors are interdependent. Formal responsibility has limited effects without capable staff; monitoring requires reliable risk and control information; and a risk-aware culture requires visible management participation. Effectiveness

therefore results from combining formal structures with organizational conditions that enable practical application.

8.3 Risk Management, Preventive Action, and Decision-Making

Integrating risk management with internal controls changes the perspective of control in public administration. Instead of focusing only on failures after they occur, a risk-based approach directs attention toward events that may compromise objectives in advance.

Ávila (2016) presents risk management as decision support under uncertainty and emphasizes that its continuous nature strengthens public-sector decision-making. Ortigara and Razzolini Filho (2020) show that weaknesses in identifying, formalizing, and monitoring risks may reduce the quality of information available for decisions. Machado and Carneiro (2024) further demonstrate the difficulty of moving from predominantly compliance-oriented auditing to risk-based work, which requires policy support and operational capacity to use risk analysis when setting priorities.

This development is also supported normatively. Falcão and Peroli (2022), when analyzing governance, internal controls, and risk management under Law No. 14,133/2021, identify coordinated mechanisms in public procurement and an emphasis on continuous risk practices and preventive control. Risk identification and prior assessment provide information for defining controls, prioritizing action, and choosing responses consistent with institutional objectives.

A risk-based approach does not eliminate compliance verification or corrective control. Instead, it broadens internal control by adding a preventive dimension in which controls are defined and assessed in relation to risks capable of compromising intended results. It therefore reconciles legality and compliance with the anticipation of events that may impair public-administration outcomes.

8.4 Synthesis of Findings

The three analytical axes support an integrated relationship centered on institutional objectives. Governance provides direction and oversight; risk management identifies and assesses events and uncertainties; internal controls constitute organizational responses designed to reduce exposure and provide reasonable assurance; and monitoring produces information for new adjustments and decisions.

The effectiveness of this relationship depends on a culture favorable to risk management, capable staff, clearly assigned responsibilities, continuous monitoring, and management involvement. Strengthening internal control through risk management therefore occurs not merely through new instruments or formal structures but through integration with management and decision-making processes. This integration supports the transition

from predominantly corrective action to an approach that is also preventive and oriented toward anticipating events that may compromise objectives.

Risk management consequently performs a function extending beyond its instrumental dimension. By connecting objectives, uncertainties, decisions, controls, and accountability, it becomes a governance, control, and decision-support mechanism in public administration.

9 Final Considerations

This article analyzed, from theoretical and normative perspectives, the contributions of risk management to strengthening internal control in public administration, considering its relationship with governance and its effects on decision-making and institutional objectives.

Governance, risk management, and internal controls perform distinct but complementary functions. Governance establishes direction and oversight; risk management identifies and assesses events capable of affecting objectives; and internal controls constitute organizational responses designed to reduce exposure and provide reasonable assurance. Their contribution increases when they are jointly incorporated into management and decision-making processes.

Effectiveness does not result solely from formally adopting standards, models, or structures. The studies identify five recurring organizational factors: organizational culture, staff training, assignment of responsibilities, continuous monitoring, and management involvement. These findings show that a risk-based approach depends on public organizations' capacity to incorporate its principles into administrative routines and decision processes.

Risk management expands the preventive dimension of internal control. By supporting prior identification and assessment of events capable of compromising results, it provides information for defining, prioritizing, and improving controls without displacing compliance and corrective functions. Internal control can thus address not only facts that have already occurred but also uncertainties affecting objectives.

Theoretically, the study systematizes the relationship among governance, risk management, and internal controls through three complementary dimensions: integration, organizational conditions for effectiveness, and contribution to preventive and decision-oriented action. In practical terms, public-sector initiatives should combine policies, methodologies, and structures with organizational culture development, staff capabilities, clear responsibilities, continuous monitoring, and active management involvement.

The study is limited by its theoretical, bibliographic, and documentary design, which does not empirically verify how these relationships operate in

specific institutions. Given the exploratory nature of the review, the results are an interpretive synthesis of selected studies and frameworks rather than an exhaustive representation of the literature. Future empirical studies may examine how different levels of risk-management maturity and organizational conditions influence internal controls, decisions, and institutional performance, as well as the relationships among the five factors identified here.

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