

# Voluntary disclosure in legislatures of Brazilian local governments

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The disclosure of information is mandatory under Brazilian law, and the government must provide easily accessible information to the population. In the hierarchy of government, local government is in the closest proximity to the citizens. The legislative chamber of the local government makes up the largest group of representatives elected by the people. Thus, it is essential for the local legislature to pioneer information disclosure. Based on prior disclosure theory research, this article aims to investigate voluntary disclosure among the legislatures of Brazilian city councils, using information available on their official websites. A unique research instrument was developed for the purpose of this study and validated through the Classical Test Theory. We found that a lack of transparency in legislative activities and publicity of government involvement can result in lower levels of voluntary disclosure. Among all the regions of Brazil, the Southeast area had the highest voluntary disclosure, followed by the South, Midwest, Northeast, and North. The results justify the recent social movements among the Brazilian people demanding higher levels of transparency, accountability and disclosure of public administration activities.

**Keywords:** disclosure theory, voluntary disclosure, local legislative government

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DOI: <https://doi.org/10.21874/rsp.v72.i2.3280> | ISSN: 0034-9240 | E- ISSN: 2357-8017

[Submitted: May 30, 2018. Accepted: September 23, 2020.]



## Divulgação voluntária no Poder Legislativo dos municípios brasileiros

A divulgação de informações tem caráter obrigatório perante a legislação brasileira, mas anterior a isso, o governo deve evidenciar informações voluntárias e acessíveis à população. O governo local é o mais próximo do cidadão; nessa esfera, a Câmara Legislativa compõe o maior agrupamento de representantes eleitos pelo povo. Assim, é essencial que a divulgação se inicie pelo Poder Legislativo local. Com base na Teoria da Evidenciação, o objetivo do artigo foi analisar o *disclosure* voluntário do Poder Legislativo nas câmaras de vereadores brasileiras, por meio das informações divulgadas nos sites oficiais. Elaborou-se um instrumento de pesquisa inédito, o qual foi validado por meio da Teoria Clássica dos Testes. A falta de transparência dos atos do Legislativo e a insignificante promoção da participação popular resultam em baixos indicadores de *disclosure* voluntário. Se considerada a média por regiões, o Sudeste apresenta o melhor resultado (7,00), seguido do Sul (6,17), Centro-oeste (4,83), Nordeste (4,11) e Norte (3,07), justificando o clamor social vivido recentemente no Brasil por mais transparência, prestação de contas e evidenciação dos atos praticados por gestores públicos.

**Palavras-chave:** teoria da evidenciação, *disclosure* voluntário, Poder Legislativo municipal

## Divulgación voluntaria en el poder legislativo de los municipios brasileños

La divulgación de información es obligatoria bajo la ley brasileña, pero antes de esto, el gobierno debe proporcionar información voluntaria y accesible a la población. El gobierno local es el más cercano al ciudadano, en esta esfera, la Cámara Legislativa constituye el grupo más grande de representantes elegidos por el pueblo. Así, es esencial que la revelación sea iniciada por la legislatura local. Con base en una teoría de divulgación, el objetivo del artículo fue el de analizar la divulgación voluntaria en las legislaturas de los ayuntamientos brasileños, utilizando la información disponible en sus sitios *web* oficiales. Se desarrolló un instrumento de investigación único, y luego se validó utilizando la teoría de la prueba clásica. La falta de transparencia en las actividades legislativas y la promoción insignificante de la participación pública resulta en puntos de referencia bajos de divulgación voluntaria. Si se considera el promedio por regiones, el Sudeste presenta los mejores resultados (7.00), seguido por el Sur (6.17), el Medio Oeste (4.83), el Noreste (4.11) y el Norte (3.07). Ello justifica el clamor social que tuvo lugar recientemente en Brasil, exigiendo más transparencia, responsabilidad y divulgación de las actividades de los administradores públicos.

**Palabras clave:** teoría de la divulgación, divulgación voluntaria, gobierno legislativo local

## 1 Introduction

The disclosure of public administration activities plays a fundamental role in gaining the trust of the citizens. The term “disclosure”, which is widely used in evaluating private institutions, is also highly relevant in the public sector, albeit with certain conceptual differences. The disclosure of financial statements, not required of companies in the private sector, is mandatory for public entities. Public entities must strictly obey the protocols which encompass format, location and content. Because of the obscure nature of the financial statements, additional explanation aids the public’s understanding of them. The additional explanation, which is ultimately in the interests of the citizens as the major beneficiary of the public administrations, is considered voluntary disclosure.

In Brazil, the government is divided into legislative, executive and judiciary branches. According to Ferreira Filho (1995), the executive branch has the responsibility to manage; the legislative the responsibility to create laws; and the judiciary the responsibility to resolve conflicts. Specifically, Botelho (2009), Raupp and Pinho (2013), and Prade and Fabre (2018) attest that the legislative branch is responsible for enacting and enforcing laws for the benefit of society. Cunha, Frega and Lemos (2011) agree with the aforementioned authors and add that the legislative branch has the moral function of democratizing and improving the public space for debate and acting as the voice for the citizens’ interests. For this reason, the legislative branch should be noted as an example of justifying the use of public resources.

The distribution of information about public management is essential for citizens to be aware of the actions taken by their elected representatives, but it is not always prioritized by council members. According to Braga (2007), Brazil, Venezuela, and Peru are the South American countries with the highest levels of application of digital government in the legislative branches, making it possible to provide a vast network of information on the governmental decision-making process to the public. Leston-Bandeira (2014) considers it necessary to have a political desire to improve the image of the legislative branch through public involvement, in conjunction with considerable investments in the media and organization of internal processes that make reliable information available on the internet.

Public administration has undergone profound changes, gaining more and more space in the media for its actions. In the academic context, terms such as disclosure, accountability and transparency are all related to the dissemination of information from

organizations, making it possible to use all of these in public management studies, despite the slight differences among these terms.

The disparity of information in the public sector, as stated by Cruz et al. (2012), has harmful consequences for society and for the legitimacy of the State: inefficient communication channels lead to popular dissatisfaction of the populace, disruption of public services and discouragement of citizenship. According to Nakagawa, Relvas and Dias Filho (2007), the population delegates the use of their assets to a public entity, creating an obligation of legal reports through the pillars of trust and disclosure, and a culture of accountability. This makes it possible to analyze the performance of management, and subject the government officials to legal sanctions or the personal judgement of the electors. In reality, according to Choi (2017), there is a lack of credibility in the information process.

The term of accountability is still somewhat unclear as it is interpreted in Brazil. However, in the context of the public Botelho (2009), Raupp and Pinho (2013), Prade and Fabre (2018), state that it is the duty of public administration and elected officials to ensure that the accountability reports are clear, transparent and easily accessible by the citizens.

Moon (2002) surveyed 2,899 municipalities in the United States using data obtained by the International City/Country Management Association and Public Technology Inc., and found that the dissemination of information through the internet has been an advance in accountability in many municipalities, although it is still in its early stages. According to Akutsu and Pinho (2002), who analyzed all three levels of government, the internet has been used to increase accountability and build a more democratic society in Brazil. Freire and Stabile (2013) note that citizens have been making use of online tools to mobilize themselves politically, and this use by young people and people with little schooling has been increasing considerably.

The concept of transparency is part of the larger concept of accountability, just as the constitutional right to the freedom of information is only one manner of promoting transparency. Raupp and Pinho (2013) argue that the objective of transparency is to guarantee citizens' access to information. However, there is still a knowledge gap regarding studies on transparency within digital government. As for the municipal chambers, Andrade and Raupp (2017) point out that they do not meet all the requirements of fiscal transparency legislation and are less researched and suffer less pressure from the population to divulge their actions.

Disclosure is here considered the evincement of information, conducted in two forms in public administration: mandatory disclosure (evincement of information due to legal requirement) or voluntary disclosure (evincement of information beyond legal requirements, as a management decision). The debate on transparency is growing in society and in academia. However, the theme of transparency in the public sector is not something new, but something that the citizen is demanding more from the government officials. This context raises a question: What is the level of voluntary disclosure by the legislatures of the city councils in Brazilian state capitals? In order to answer this question, this research proposes a new model of voluntary disclosure indicator by the legislatures of city councils in Brazilian state capitals.

To this end, an observation sheet was developed as a methodological tool used to collect data from the city councils' websites. The data collected involved the dissemination of information that justifies the use of this legislative function and is useful to citizens.

This research is appropriate, considering the social protests that occurred in 2015 and 2016. During the protests, Brazilians took to the streets, demanding less corruption and more transparency, specifically with regard to whether public resources are being used for their intended purposes. In this regard, the legislative branch, considered the 'house of the people' (because it contains the largest number of elected representatives and the most diverse social representation in a public entity), must prove that it is fulfilling its roles as legislator and supervisor and ensuring the transparency of its own actions.

This research considers disclosure theory perspective, restricting the voluntary disclosure approach, with regard to accountability (financial management reports), and transparency (disclosure of management's activities). In order to strengthen the validation, the Classical Test Theory tools were used to realize greater reliability in the analysis of the subjects.

The structure of this article is composed of this brief introduction, which introduces the problem and the goal of the research. It follows the theoretical framework that assesses the dissemination of information produced by the public sector. The research method is presented in chapter three, and afterwards, the analysis of the results is performed, which uses the classic theory of tests to validate the instrument. The conclusions are presented at the end of the article, along with the results, discussions and research gaps on the topic. All references used in this research are listed at the end.

## 2 Dissemination of public information

Regardless of the form of disclosure (voluntary or compulsory), it is the duty of public bodies to provide broad access to information and make public activities transparent and trustworthy. Prade and Fabre (2018) write that recently, in 2015 and 2016, Brazil experienced difficult times in its political and institutional management, with public protests that encouraged social control, management accountability, and the pursuit of information transparency. These protests undermined the reliability of activities performed by the public authorities and increased the demand for information disclosed on government websites.

According to Verrecchia (2001), the theory of disclosure is divided into three categories: association-based disclosure, which treats how exogenous disclosure affects changes in individual investors' activities; discretionary-based disclosure, in which managers exercise their discretion in sharing information they possess; and efficiency-based disclosure, which considers what information is preferable and more efficient to disclose, without previous knowledge of the content.

Disclosure, according to Hendriksen and Van Breda (1999), can be divided into three levels of dissemination: adequate disclosure, which is defined as the minimum clarification necessary to avoid making misleading statements; fair disclosure, which provides equal disclosure for all potential readers; and full disclosure, which includes all relevant information.

Avelino et al. (2014) states that evincement, disclosure and dissemination can be treated as synonyms; in the public sector, information and statements required by legal guidelines are described as compulsory disclosure, while voluntary disclosure is represented by all other information of interest that increases the connection between government and society.

Government groups around the world are looking at e-government as a ICT strategy to reduce costs and improve the transparency of information in response to managers and citizens (ANDRADE & RAUPP, 2017). Government that aims to use new technologies in its massive communication with the public still lack organizational and cultural adjustment in its management.

In Brazil, the act of disseminating public information is still strongly linked to legal standards. Concerning compulsory dissemination, there are laws such as Decree 4.320/64, which is related to the publication of financial statements; CF/88, which established

the freedom of information on public activities; Complementary Law 101/00 (Financial Accountability Law), which mandates the release of various financial statements and budgets, requires public hearings to be held, and creates sanctions; Complementary Law 131/09 (Transparency Law), which significantly increased the requirement to evince accounting activities and facts that may involve public assets and created more severe institutional sanctions; and Law 12.527/11 (Freedom of Information Law), which instituted wide access to information for citizens, bringing with it a significant advance in the public participation rights and public supervision. For Henninger (2017), the current trend of providing information online is based on the evolution that will enable improvements in government services and citizen participation in democratic processes.

There is still little academic literature on the performance of the legislative branch on their websites; in the majority of cases, the focus is still on the executive branch. In Brazil, the following literature stands out: the work of Cunha, Frega and Lemos (2011), on the provision of public services and information to citizens over the internet; the work of Akutsu and Pinho (2002), on accountability of the three branches of government based on 20 websites; the work of Freire and Stabile (2013), on the interaction and perception of users of the website for the Chamber of Deputies in relation to the information offered; Cruz et al. (2012), on public transparency, measured using the websites of the 96 largest Brazilian municipalities; Raupp and Pinho (2013), on accountability using city council websites in the state of Santa Catarina; and the work of Avelino et al. (2014), about the characteristics of municipalities in the state of Minas Gerais that justify the level of voluntary disclosure.

Two technical papers measured the effectiveness of legislative branch on its constitutional functions: Meneguim and Magna (2014), which documents how staff members at the Federal Senate Research Center, developed a model and tested it at the State of Minas Gerais legislative assembly; and Insper (2012), hired by the São Paulo Municipal City Council, measured its legislative and administrative effectiveness. Both propose indicators are based on the complete collection of internal information. However, it is difficult to collect information at such a comprehensive manner to efficiently capture all the necessary benchmarks in other entities.

Some ideas stand out because they value the disclosure of information by the public sector. The Moon survey (2002), on the effectiveness of 2,899 municipalities in the United States, based on their websites; and of Wall and Martin (2010), on the dissemination of

key performance indicators in annual reports from Irish public sector organizations, are examples of value.

At the international level, there is also some research on disclosure of information in the legislative branch of the local government. We highlight the one by Braga (2007), primarily comparing the levels of computerization and the dissemination of information on the websites among the South American legislative powers. Of Wall and Martin (2010), on the dissemination of key performance indicators in annual reports from Irish public sector organizations; Luque (2012), on the evaluation of the strategic use of the internet by the executive and legislative powers, to involve citizens in public decision-making process, starting from a comparison of theoretical models; and of Leston-Bandeira (2014), on the decisions taken by the European Parliament to meet the objectives of public engagement defined in the Treaty of Lisbon.

For Yavuz and Welch (2014, p. 574), “the use of information and communication technologies (ICTs) in public organizations increasingly holds the potential to improve transparency, accountability, and public participation, by providing a more effective and efficient disclosure”. However, the effectiveness in delivering clear and accurate information may not be totally ensured due to the lack of comprehensive government disclosure and sufficient level of credibility among the citizens. This research assesses the efficacy of government disclosure, but also propose assessing the citizens’ belief in the disclosure as necessary for future research.

McNutt (2014), when conducting social media research in the public sector, argued that the main barriers to social networks are not technological, but rather the organizational, cultural, and administrative problems, which cannot get public engagement and the social information. Among the government's difficulties, Choi (2017), defined some factors that influence the decisions of public officials of Coreia, as to the disclosure of information, concluded that the main problem is the nature of the information, since the employees tend not to divulge information that are unfavorable to the government, motivated to avoid guilt.

The current research paper discusses the importance of governmental transparency in promoting accountability and preventing maladministration, for which they suggest empirical investigation, in order to produce adequate tools to evaluate and compare government transparency practices (CRUZ et al., 2015), and improving citizen satisfaction by expanding access to information on government. (KYU-NAHM; WANG; WANG, 2014).

Most of the studies have not reflected the performance of legislative powers, neither have they involved reliability tests applied to the collection instruments or validated the scores of the surveyed entities. This research aims to focus on these significant aspects.

### 3 Methodological aspects

The methodological framework of this research can be defined as predominantly quantitative in regards to the approach to the problem and exploratory in regards to the objectives. Data collection was carried out through a documentary research approach.

The study was conducted in 26 city councils of state capitals in Brazil, using information made available on the official websites of these bodies in regard to the activities performed by the legislature. For the purpose of analyzing the results, data were presented by municipality and region. The observations were performed in the months of April and May of 2016, a period during which a series of massive protests took place, mainly in the capitals considered in this study. The protestors demanded information transparency, anti-corruption action, better allocation of public resources and the impeachment of the Brazilian president.

In relation to the theory of disclosure, the primary data of this research is found in the complete dissemination, following the classification of Hendriksen and Van Breda (1999). Using the classification of Verrecchia (2001), the information is in the discretionary-based *disclosure* category. Due to its importance and usefulness to citizens and the auxiliary nature of the disclosure, the information is classified as voluntary disclosure, according to the classification of Avelino et al. (2014). These classifications were used to define the Municipal Legislative Branch Voluntary Disclosure Benchmark (MLBVDB).

The majority of previous research on the disclosure of municipal legislature information consists of case studies and the surveys of internal activities, which make the research impossible to replicate. This study was inspired by the conclusions of the technical study performed by Insper (2012), which pointed to the need to develop an evaluation instrument that makes research simpler and capable of being replicated in all municipal legislative governments. Therefore, to this end, an innovative research instrument was developed, which will be available for replication in future research.

The development of the instrument took into consideration the conceptual aspects of disclosure theory, specifically in regards to voluntary disclosure, applied to stakeholders

(citizens) who access the official websites in search of information about the activities of the legislature. The instrument can be replicated in any municipal legislative branch in Brazil without changes, and with minor adjustments can be adapted to any parliament, within or beyond the national border. The instrument involves two aspects: the transparency of the implemented activities and the promotion of public involvement. (Table 1) shows the items considered.

**Table 1 | Observation sheet for the Municipal Legislative Branch Voluntary Disclosure Benchmark – MLBVDB**

Legislative Activity Transparency Indicator (LATI)		Promotion of Public Involvement Indicator (PPII)	
1	Are the names of the council members in each term available?	11	Is the individual contact information for each council member made available?
2	Are the votes of the council members on bills made public?	12	Are the session agendas made available in advance (minimum of 1 day)?
3	Are there permanent commissions for certain areas, with meeting information available?	13	Is there a communication channel for requesting information, making complaints, and related topics?
4	Is there a search system for legal guidelines in the municipality?	14	Is there service made available outside of city hall (regional)?
5	Is there a statement with information requests made to the executive branch?	15	Does the council promote educational courses about its operations open to the general public?
6	Is there a statement with information on bills proposed by the legislature?	16	Is there a live council session streaming service, on an open channel such as radio, TV or internet?
7	Is there a statement with information on amendments proposed by the legislature?	17	Is there a public opinion survey available on the website?
8	Is there a statement with information on bills approved by the legislature?	18	Is there an announcement calendar displaying public hearings in advance (considering a minimum monthly calendar)?
9	Is there a statement showing the internal conduct of proceedings?	19	Is there a city council page on social media networks (Facebook, Twitter, Instagram, etc.)?

Legislative Activity Transparency Indicator (LATI)		Promotion of Public Involvement Indicator (PPII)	
10	Is there a statement of activities performed by each council member (proposed, approved and rejected bills)?	20	Is there a link or form for submitting ideas for legislation?

Source: elaborated by the authors.

The proposed instrument was used to collect information on the official websites of the city councils studied. Three possible responses were considered in each item: “they met the requirements” (2 points), “partially met the requirements” (1 point), and “did not meet the requirements” (0 points). The Legislative Activity Transparency Indicator (LATI) benchmark is calculated by summing the first 10 items and then dividing the sum by 2. The benchmark can range from 0 to 10. The Promotion of Public Involvement Indicator (PPII) benchmark follows the same calculation pattern with the last 10 items. The average of these two benchmarks is considered the Municipal Legislative Branch Voluntary Disclosure Benchmark (MLBVDB), which has the same range in value. Municipalities that do not meet any of the requirements receive a zero in all three benchmarks and those that meet all requirements receive 10 points.

After collecting the information, the Classical Test Theory was used, which, as Rodrigues (2017) that comes from psychometrics and is used to interpret the validated results through the verification of the reliability of the data collection instrument. In order to do this, the software IteMan was used.

#### 4 Results analysis

Based on the proposed methodology, the form shown in Table 1 was used, resulting in the Legislative Activity Transparency Indicator (LATI), the Promotion of Public Involvement Indicator (PPII), and by summing the two, the Municipal Legislative Branch Voluntary Disclosure Benchmark (MLBVDB) can be obtained.

$$MLBVDB = \frac{LATI + PPII}{2}$$

Table 2 shows the analysis of the items in the form in Table 1, with the use of the Classical Test Theory. It was created with the difficulty index (average score), discrimination index (variance of scores), and the point-biserial correlation (correlation between each item’s results and the final scores), and measured by the IteMan software.

**Table 2 | Validation of the Instrument Items**

Item	Difficulty Index	Discrimination Index	Point-Biserial Correlation	Item	Difficulty Index	Discrimination Index	Point-Biserial Correlation
IT01	0,77	0,95	0,50	IT11	1,69	0,52	0,52
IT02	0,69	0,75	0,63	IT12	0,23	0,41	0,24
IT03	1,38	0,31	0,57	IT13	0,96	0,65	0,32
IT04	1,92	0,15	0,26	IT14	0,15	0,28	0,44
IT05	0,46	0,63	0,44	IT15	0,42	0,63	0,49
IT06	1,50	0,56	0,77	IT16	1,19	0,85	0,64
IT07	1,00	0,92	0,59	IT17	0,35	0,53	0,27
IT08	1,65	0,38	0,77	IT18	0,42	0,47	0,54
IT09	0,77	0,87	0,74	IT19	1,31	0,83	0,67
IT10	1,38	0,47	0,65	IT20	0,12	0,18	0,45

Source: elaborated by the authors.

The items in difficulty Index varies between 0.12 and 1.92, demonstrating two extremes in terms of commonality. The more common activities to the city councils are IT04, IT11, IT08 and IT06, while the less common ones are IT20, IT14, IT12, IT17, IT15, IT18 and IT5. Note that the more difficult activities were precisely the ones that promote public involvement (PPII), as described in (Table 1).

The discrimination index (variance) indicates which activities are more homogenous. In other words, it indicates which activities were most similar amongst the city councils. These included IT04, IT20 and IT14, while the least homogenous activities were IT01 and IT07.

Point-biserial correlation indicates consistency among the items. It is expected that as the score of a city council of a given capital increases, the score in a given item should increase as well and the correlation is positive. All of the items displayed the expected behavior when measured with the instrument, although the low values for items IT04, IT12 and IT17 possibly indicate that those items are not strongly correlated with the trace being measured.

The Cronbach's alpha coefficient of the instrument was 0.862, a value that shows consistency and indicates that the questions created for the research instrument are adequate to evaluate the MLBVDDB.

Table 3 shows the individual results for each Brazilian state capital's municipal legislature, and at the bottom of the table, there is an overall average of the benchmarks.

**Table 3 | MLBVDDB results by capital city and region**

Capitals	LATI	PPII	MLBVDB	Capitals	LATI	PPII	MLBVDB
<b>SOUTHERN REGION</b>	<b>7,83</b>	<b>4,50</b>	<b>6,17</b>	<b>SOUTH-EASTERN REGION</b>	<b>8,38</b>	<b>5,63</b>	<b>7,00</b>
Porto Alegre - RS	6,50	4,50	<b>5,50</b>	São Paulo - SP	9,00	8,00	<b>8,50</b>
Florianópolis - SC	8,00	4,50	<b>6,25</b>	Rio de Janeiro - RJ	9,50	3,00	<b>6,25</b>
Curitiba – PR	9,00	4,50	<b>6,75</b>	Belo Horizonte – MG	7,50	7,50	<b>7,50</b>
<b>CENTRAL-WESTERN REGION</b>	<b>5,67</b>	<b>4,00</b>	<b>4,83</b>	Vitória - ES	7,50	4,00	<b>5,75</b>
Campo Grande - MS	6,50	4,50	<b>5,50</b>	<b>NORTH-EASTERN REGION</b>	<b>5,61</b>	<b>2,61</b>	<b>4,11</b>
Cuiabá – MT	6,50	3,00	<b>4,75</b>	Maceió - AL	6,00	2,50	<b>4,25</b>
Goiânia – GO	4,00	4,50	<b>4,25</b>	Salvador - BA	7,50	4,50	<b>6,00</b>
<b>NORTHERN REGION</b>	<b>3,64</b>	<b>2,50</b>	<b>3,07</b>	Fortaleza - CE	8,50	5,00	<b>6,75</b>
Palmas – TO	3,00	1,50	<b>2,25</b>	São Luis - MA	1,00	0,00	<b>0,50</b>
Boa Vista - RR	3,00	1,00	<b>2,00</b>	João Pessoa - PB	8,50	4,00	<b>6,25</b>
Porto Velho - RO	4,50	2,50	<b>3,50</b>	Recife - PE	6,00	1,00	<b>3,50</b>
Belém – PA	3,00	2,00	<b>2,50</b>	Teresina - PI	7,00	1,50	<b>4,25</b>
Manaus – AM	7,00	5,50	<b>6,25</b>	Natal - RN	3,00	1,00	<b>2,00</b>
Macapá – AP	2,50	2,00	<b>2,25</b>	Aracajú - SE	3,00	4,00	<b>3,50</b>
Rio Branco - AC	2,50	3,00	<b>2,75</b>	<b>OVERALL AVERAGE</b>	<b>5,77</b>	<b>3,42</b>	<b>4,60</b>

Source: elaborated by the authors.

In all of the regional results, the LATI was greater than PPII, demonstrating that the dissemination of the municipal legislatures' activities, during the execution of

their primary functions, took priority over activities that incentivized public interaction with that entity. The results suggest that the municipal legislative power has a lack of disclosure, accountability and transparency. This lack can be attributed to political leaders, considering that, according to Verrecchia (2001), voluntary disclosure depends on the will and interest of each administrator.

Considering the scale used, the results demonstrate that the level of voluntary disclosure in most capitals falls short of public expectations. The average MLBVDDB was 4.60, which does not reach half of the disclosure capacity measurable by the instrument. Avelino et al. (2014) asserts that a higher level of disclosure reduces information asymmetry and provides greater reliability, since it increases the supervising capacity of the public agents by the citizens.

## 5 Conclusions

The public outrage in Brazil displayed in the various protests that occurred in 2015 and 2016 has a scientific explanation. The claim for greater transparency and popular participation finds empirical support through this research. According to Andrade and Raupp (2017), the challenge in promoting voluntary disclosure as an instrument of accountability is to enable the visibility of acts of government, limiting arbitrariness and enabling reparation and prevention of possible abuses of power.

The objective of analyzing the practices of voluntary disclosure in Brazilian municipal legislatures, through the use of information available on their official websites, was achieved. The main contribution of this research was to develop a unique collection instrument, which makes it possible to measure “voluntary disclosure”, a subjective yet critical subject. Through the application of the data collection instrument (whose reliability has been proven through the Classical Test Theory), a low rate of transparency for local government activity (measured by LATI) was identified, as well as a poor promotion of public involvement (measured by PPII). This resulted in low score in voluntary disclosure (MLBVDB) among the majority of the researched capitals.

The Southern and Southeastern regions of Brazil had the best results in regards to MLBVDDB, while the North and Northeastern regions had the worst. The overall average LATI was 5.77 and the overall average PPII was 3.42, which resulted in an average MLBVDDB of 4.60.

Unlike the rest of the nation, the municipal legislature of São Paulo achieved one of

the highest scores (MLBVDB of 8.5), which showed that the technical report provided by Insper (2012) encouraged the administration to implement some of the activities suggested by the report. Conversely, the legislature of São Luiz achieved an MLBVDB of 0.5. It was immensely difficult to obtain information on their website. Even some of the mandatory disclosure items (not considered in this research) are subject to prior registration to access the information.

This research makes significant contributions to the development of new studies, most importantly because of the development and release of the MLBVDB observation sheet, which was proven with the Classical Test Theory. Therefore, the disclosure theory is confirmed in its voluntary approach, since it depends on the disclosure policies and transparency of the management entity (VERRECCHIA, 2001; HENDRIKSEN & VAN BRED, 1999; AVELINO et al., 2014).

Although it was just applied to Brazilian local legislative governments, the research instrument can be generalized to national and international research in measuring the voluntary disclosure of parliaments. Information may not be disseminated as it should if it is political will (McNutt, 2014), or public officials' fear of disclosing something they should not (Choi, 2017). The main factor of change may be the orientation of citizens, who are still more concerned with executing actions (executive power) than with those who have an obligation to oversee them and to promote their transparency (legislative power).

The limitations of this research include the sample size, although the methodological instrument proves to be reliable with the Classical Test Theory. In future work, it is suggested to take into account the legislative power in other ladders of the hierarchy including municipal, state and federal levels. In addition, an important gap for future research is to evaluate the population's opinion on this information, since communication is only effective if the transmitter is able to carry the message to the receiver. Differentiating what is being disclosed with what the public wants to be disclosed is also necessary and important, especially for the implementation of government policies of information transparency and technology.

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