

Contract inspector in internal control: perception of military personnel regarding the relevance and importance of the function in a Military Organization

Inspector de contratos en el control interno: percepción de los militares sobre la relevancia e importancia de esta función en una Organización Militar

Abstract: Oversight of public contracts is essential for public administration agreements, ensuring the execution of the agreed terms and the effectiveness of expenditures. In the military sphere, the oversight function gains prominence due to operational specificities and military hierarchy. Thus, the objective was to verify the perception of contract inspectors within a Military Organization of the Brazilian Army regarding the relevance and importance of the function, as well as obstacles to it. The research is descriptive and quantitative, conducted via a structured questionnaire applied in 2023. The sample universe consisted of 26 inspectors, with 23 valid respondents. The results showed that the inspectors are relatively new, possessing little experience and time in military public service, which is the aspect that most influences their work. Regarding the perception of the relevance and importance of the function, it was concluded that the function is recognized in the contract oversight, and that offered courses contribute to better performance of responsibilities. The study adds relevant aspects on the role of contract inspectors.

Keywords: Brazilian Army, contract inspector, fiscalization-control, questionnaire, perception.

Resumen: Inspeccionar los contratos públicos es fundamental para los acuerdos de la Administración Pública, para garantizar el cumplimiento de los términos pactados y la eficacia de los gastos. En la esfera castrense, la función de inspección se destaca debido a las especificidades operativas y a la jerarquía militar. Así, este estudio tiene el objetivo de verificar la percepción de los inspectores de contratos de una Organización Militar del Ejército Brasileño en cuanto a la relevancia, importancia y óbices para la función. Es una investigación descriptiva y cuantitativa, conducida mediante un cuestionario estructurado aplicado en 2023. El universo muestral estuvo compuesto por 26 inspectores, con 23 encuestados válidos. Los resultados demostraron que los inspectores son jóvenes, tienen poca experiencia y llevan poco tiempo en el servicio público militar, siendo este último el aspecto que más influye. Con respecto a la percepción de la relevancia e importancia de la función, se concluyó que esta se percibe en la inspección de contratos y que los cursos ofrecidos contribuyen a un mejor ejercicio del cargo. El estudio añade aspectos relevantes acerca de la función de inspectores de contratos.

Palabras clave: Ejército Brasileño, inspector de contratos, inspección-control, cuestionario, percepción.

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1 INTRODUCTION

Currently, much is being discussed regarding public policies on controlled spending or the efficient spending of public money (Moreira; Silva; Rodrigues, 2020) due to legislation created in the last century to improve the implemented bureaucratic model (Santos, 2018). Karpa *et al.* (2021) understand that the development of society and individual spheres is impossible without the creation of laws and rules.

Brazil has created many regulations—including Decree-Law no. 200 of February 25, 1967; Law no. 14,133 of April 1, 2021; Law no. 4,320 of March 17, 1964; Law no. 8,429 of June 2, 1992; Complementary Law no. 101 of May 4, 2000; and the 1988 Constitution of the Federative Republic of Brazil—to modernize the country and maintain greater control of public accounts, which is not a new requirement since Law no. 4,320/1964 already addressed execution control and the 1988 Magna Carta ratified internal control (Eigenstuhler, 2022).

Thus, legislators have created many rules to control public assets considering accounting, budgetary, financial, and operational terms (Krein; Wernke; Zanin, 2020). Azevedo (2020) states that controlling something in Public Administration has its own complexity, a relation to the public purpose of government action, and an obligation toward effectiveness, efficiency, legality, legitimacy, integrity, and many other aspects.

The State has created several control instruments to better protect public money, including contract inspectors, generically instituted by Law no. 8,666, of June 21, 1993 (repealed by Law no. 14,133/2021), in the items of its Art. 58 and Art. 67. As Santos (2018, p. 229, our translation) states, “the figure of the inspector in this current historical moment is unique in the construction of a Managerial State focused on the principle of efficiency [...]” due to a tendency to increase new contracts of the Public Administration to meet its needs (Santos, 2018).

Capovilla *et al* (2018) corroborate this by stating that efficient and transparent public management increasingly arouses the interest of the governance of entities toward affirmative actions, including the adequacy of internal control structures. The Federal Court of Accounts has also expressed itself on several occasions about the importance of administrative inspection (Brasil, 2008; 2011).

As a member of the Democratic Rule of Law, the Brazilian Army (BA) has also established mechanisms to internally control its accounts, adopting contract inspectors as a means of monitoring since they are to inspect the products and services acquired by the state entity. Motta, Schmitt, and Vasconcellos (2016) state that the BA belongs to this context, which must constantly adjust itself to the demands to fulfill its missions at all levels and activities.

As a result of such responsibility, the BA created Ordinance no. 043-SEF of June 13, 2019 (Brasil, 2019) to regulate the role of contract inspectors as monitors and supervisors of expenses, which Ordinance No. 037-SEF of April 14, 2020 (Brasil, 2020), revoked by approving rules for contract managers’ and inspectors’ activities.

A figure bearing such a burden requires an understanding of how they perceive their function and the possible existence of obstacles to their work. Thus, to achieve its purpose, this research asked the following questions: **How do the contract inspectors' perceive their role in the military organization (MO) and what difficulties do they face that may hinder their work?**

Thus, this study contributes to the literature on the subject, showing how the military perceives the importance of contract inspectors and describing some of the difficulties they face, which can help public managers in initiatives to implement new practices, performance evaluations, and professional improvement.

Understanding the importance of contract inspectors in the internal control of an MO justifies this study. Another fact that becomes relevant for this research refers to the scarce literature on the military as the Public Administration is liable to make mistakes in its contracts, which can generate inefficiency of the agency and waste of public resources destined to the entity.

Thus, finding the necessary competencies—based on the perception of those involved in the process—to perform as contract inspector and the difficulties they face constitute *sine qua non* conditions to control and supervise faithful contractual compliance, specifically within the scope of an MO.

The second part of this research describes concepts, highlighting objectives, principles, and the importance of the contract inspectors' role. Its third part addresses its methodology, which was based on sending a questionnaire to 28 contract inspectors of a BA MO in the Brazilian Northeast to discover their perceptions about the importance of their function and difficulties. That section precedes an analysis of the collected data and a conclusion.

2 LITERATURE REVIEW

2.1 Public administration and internal control

Society has witnessed dynasties, empires, republics, and totalitarian regimes of the extreme left and the extreme right over the years. Free- and closed-market economies have also followed the history of humanity, but what has remained most present up to the current times is the figure of the State (whether conservative or liberal).

The State reinvented itself to adapt to the constant changes across the centuries. According to Fernandes, Borges, and Leite Junior (2017), the first administrative reforms in the world took place in the 1980s and 1990s. These reforms in the Public Administration, which were carried out within the scope of the New Public Management, triggered a series of others, influencing accounting, auditing, auditing, accountability, and the corporate governance process of public sector entities (Christensen; Laegreid, 2007; Groot; Budding, 2008; Lapsley, 2008).

The current moment refers to the implementation of a managerial model in Public Administration that set the efficiency and effectiveness of public acts as a goal, making citizens consumers of State services and aiming all public acts toward the satisfaction of their “citizens-clients” (Fernandes; Borges; Leite Junior, 2017). Cavalcante and Santos (2020) understand

that, based on a comprehensive perspective of action, the Brazilian State increasingly prioritizes government control in its organizational structures and legal provisions to ensure correctly applied public resources and effective government actions.

According to Koltz and Cavalcante (2022), this structure seeks to ensure that the administration converges with the principles the legal system imposed on it as established in the Federal Constitution: legality, morality, public purpose, publicity, motivation, and impersonality. Many procedures the Public Administration adopts require interpreting unclearly defined rules and/or jurisprudence, as per the actions public servants and managers must take (Santana; Behling, 2021).

Due to this gap, the functioning of public policies also requires a professionalized and constantly qualified state apparatus so that its results generate more and more public value for society (Koltz; Cavalcante, 2022). The Brazilian Public Administration created internal control mechanisms so it could establish itself and meet constitutional precepts. Santana and Behling (2021) state that the Brazilian Public Administration began to make internal control mandatory in 1964 with the advent of Law no. 4,320/1964, which highlighted the Internal Control System competencies—later ratified by the Federal Constitution—determining the maintenance of the Internal Control System in an integrated manner by the three Branches.

The Magna Carta, discussing internal control, sought as one of its purposes to prove the legality, evaluate the effectiveness and efficiency of Public Administration, and monitor the budgetary, financial, and patrimonial management in the bodies and entities of the administration (Brasil, 1988). The Committee of Sponsoring Organizations defines internal control (COSO, 2013) as a process conducted by the governance and administration structure and other professionals of the entity, the development of which aims to ensure the achievement of objectives of operations, disclosure, and compliance.

Moreira, Dias, and Souza (2017, p. 43, our translation) state that internal control “[...] represents a series of standards necessary for the good performance of the activities and challenges of public management, contributing to the improvement of the quality of public service.” This power may exercise this control, aiming at the safe execution of administrative action to avoid and correct any improprieties managers may carry out (Silva *et al.*, 2018). The administrative acts and procedures of the public entity must exercise it.

José Filho (2008) highlights internal control for public organizations as a management instrument of paramount importance as its attributes enable management to directly deal with public resources, requiring transparency in its acts. According to Azevedo, Ensslin and Reina (2010), controlling is directly linked to planning as it must offer feedback to planning to ensure the achievement of results via the available resources.

According to Moreira, Dias, and Souza (2017), internal control should play a fundamental role in managing public spending and meeting goals since it can combat forms of waste, such as the purchase of materials, equipment, and service contracts. Silva (2009) argues

that the control bodies of Public Administration institutions should concern themselves with preventive and guiding actions, avoiding involuntary or even deliberate failures since many benefits can arise from an integrated internal control system.

Santana and Behling (2021) state that several bodies in the Federal Executive branch exercise internal control, such as the Federal Secretariat for Internal Control. These authors also state that the BA structure divides internal control actions between the Secretariat of Economy and Finance and the Army Internal Control Center (Santana; Behling, 2021).

2.2 Contract Inspectors

Santos (2017) mentions that the Public Administration has sought greater excellence in administrative actions so the greater effectiveness of operational results can achieve greater public resource use economy and efficiency. Thus, the role public servants play when designated to monitor and inspect contracts is of fundamental importance.

Since federal determinations on rules and principles also apply to the BA, the Army Internal Control Center changed its organizational structure, adjusting rules, technical regulations, organizational competencies, and even its staff. To ensure a more dynamic view of the process, the Army Internal Control Center established a new strategic guidance that focused on missions, a vision of the future, and strategic objectives, including the alignment of audit activities with national and international standards of excellence (Brasil, 2021).

The changes include ensuring the implementation of contract inspectors, who, according to Rosa (2017), must have access to a complex range of information and knowledge related to the contract. They must evaluate whether the contract execution complies with the clauses of the contract and those provided for in the Term of Reference. Inspection involves the orderly control of the object toward examining and evaluating the execution of the contract by the Administration, including all its specifications. This action, as per Hupsel (2007), aims to assess whether what was contracted is being executed in accordance with the terms required by the administration.

Thus, management offers a more holistic view that considers management in its entirety. However, inspectors' monitoring must be punctual (which is their exclusive responsibility). Egashira and Caffé Filho (2019) state that inspectors visit the place in which the object of the contract is executed to ensure its effectiveness. They must also prepare detailed reports that point out the failures, progress, and possible deadline extensions for managers.

Souza (2023) states that public managers has the power and duty to appoint contract inspectors, who, as they fulfill their obligations, must ensure the correct execution of technical or administrative contractual obligations, which directly depend on their effective supervision of the achievement of the objectives in the planning of the contracting and the bidding, mitigating possibilities of damages to the treasury.

The BA, to ratify the creation and function of contract inspectors, approved Ordinance no. 037-SEF/2020, which assigned several functions to these military personnel. This ordinance also lists several contract inspectors: technical, sectoral, technology information solution requester, and administrative inspectors. According to this ordinance, they have several obligations, especially knowing the described object and all its services, communicating occurrences and absences to managers, evaluating services or the delivery of materials according to the agreed conditions, among others (Brasil, 2021).

2.3 Previous studies

The literature has few studies on the perception of people who work in the public sector, specifically in the BA. Research on the perception of the importance of the role of inspectors occurs more often in public employees in general.

Rosa's (2017) dissertation sought to understand the perception of contract inspectors from Instituto Federal de Educação, Ciência e Tecnologia de Santa Catarina regarding the institutional policy of inspection of outsourced labor service contracts. The author found that they understood it as a necessary tool to improve the management and inspection of contracts in the institutional network that remained ineffective due to a fragmented management practice.

Moreira, Dias, and Souza (2017) tried to find the subsidies that ensure internal control as an important instrument for public management, stating its importance as a public management tool in the current socioeconomic context and concluding—after interviewing four professors of accounting sciences at Universidade Federal de Pernambuco—that it configures a very important management instrument that should be increasingly expanded by public agencies. Note that a sample with four elements fails to guarantee inferential statements but serves as an expression of common perception.

Montenegro, Oliveira, and Lopes (2018) sought, via the perception of military personnel of the Brazilian Air Force, to analyze the adequacy of the Organizational Internal Control Systems operating in the Management Units of the Air Force Command. They found that participants perceived the operating Organizational Internal Control Systems as moderately adequate to the ideal, that is, it moderately adhered to good international practices of internal control (remaining at an early stage in some areas).

Neis and Silva (2020) evaluated the perception of military agents' training in the inspection of administrative contracts, finding opportunities for improvement due to several factors, some of which were related to the peculiarities of military activity as the main function of the involved agents; in other words, the military emphasizes their military routine, and its administrative part may still be improved. As stated, the literature has discussed the topic, but few studies have focused on the BA since, as seen, research has focused on other federal agencies or entities.

3 METHODOLOGY

First, a bibliographic review and an empirical analysis of the legislation on the subject were carried out. This step included Federal Court of Accounts rules, doctrine, and jurisprudence. According to Köche (2014), bibliographic reviews aim to expand the knowledge of a certain area, basing theoretical references of specific research problems to describe and systematize such reviews.

Bibliographic reviews play a very important role in research as they form the theoretical foundation, the true state of the art of the addressed subject (Garcia, 2016).

This is a descriptive study as it sought to describe a social group or phenomenon. This applied research aimed to generate knowledge for practical applications to solve problems related to the inspection of administrative contracts, using, for this, the inductive method to generalize the found solution.

To solve the research problem, the phases of survey and selection of the analysis model and data collection were carried out, followed by the analysis of the case study and description of the results. This study ends by discussing its obtained results.

To enhance the credibility of this research, a questionnaire was shared on Google Forms to conduct a case study with military personnel working as contract inspectors in an MO in the Brazilian Northeast.

The questionnaire addresses the respondents' age group, level of education, professional experience, the possibility of training, difficulties in fulfilling their function, and other pertinent requirements. This questionnaire was adapted from Silva Júnior and Leitão (2021). It is composed of three blocks, the first of which concerns respondents' profile; the second one, the way with which they took the function and the obstacles that may interfere with the mission; and the third one, their perception of the relevance and importance of their function.

A Likert-type scale ranging from "totally agree" to "totally disagree" was used for perception-related questions. According to Gil (2008), this ordinal scale—rather than measuring how much an attitude is more or less favorable—seeks fixed responses to measure respondents' attitudes and opinions.

In total, 23 of the 26 military contract inspectors this study contacted to compose its research universe of this study filled out the sent questionnaire (88.46%). Regarding data analysis, descriptive statistics were used as frequencies.

4 RESULTS AND DATA ANALYSIS

Respondents inspected contracts to distribute electricity; waste collection; mobile telephony; mailing; recovery of marquee structures; assignments of spaces for barbershops, canteens, bazaars, post offices, banks, bakeries, photography stores; and lease of a space for a military goods store. This study divided its analyzed data into three parts; the first one describes the military contract inspectors' profile; the second one, how respondents took

such function and what aspects can interfere in their mission; and the third analyzed their perception of the relevance of their function and its important aspects.

4.1 Respondents' profile

The following data show respondents' profile: gender and age, whether they are permanent or temporary personnel, education, experience in the public sector, experience as a military officer, experience as a contract inspector, and whether they volunteered for their function or were designated by an administrative act.

All respondents were men (no woman worked as a contract inspector in the studied period). This may stem from the male majority in MO and BA service members. Table 1 shows the age of the military personnel working in this function.

Table 1 – Age group of military personnel

| Age group | Frequency | Percentual (%) |
|---------------|-----------|----------------|
| 18–23 years | 6 | 26.1% |
| 23–28 years | 15 | 65.2% |
| 28–33 years | 1 | 4.3% |
| 33–38 years | 1 | 4.3% |
| Over 38 years | 0 | 0% |
| Total | 23 | 100% |

Source: Prepared by the authors (2023).

Table 1 shows that 65.2% of the participants are aged from 23 to 28 years, followed by 26.1% of those aged from 18 to 23 years, which shows that most contract inspectors in the studied MO consist of young military personnel, most of whom follow a military career. Note that placing temporary military officers as contract inspectors may be considered inoperative as a result of such temporality. However, no specific legislation determines that the function must be performed by career or temporary military personnel. Table 2 shows respondents' level of education.

Table 2 – Educational level

| Educational level | Frequency | Percentual (%) |
|--------------------------------|-----------|----------------|
| Complete secondary education | 10 | 43.5% |
| Incomplete technical education | 1 | 4.3% |
| Complete technical education | 2 | 8.7% |
| Incomplete higher education | 4 | 17.4% |
| Complete higher education | 6 | 26.1% |
| Total | 23 | 100% |

Source: Prepared by the authors (2023).

Table 2 shows that 43.5% of respondents have completed secondary education. The low level of complete (8.7%) and incomplete (4.3%) undergraduate or even technical courses brings

relevant information since a function that requires many responsibilities dispensing with undergraduate or even technical courses is worrying within Public Administration. An aspect that may explain the lack of a degree or a technical course is the young age of those inspecting and monitoring the contracts.

Table 3 shows respondents' time in public service and Table 4, that in the military service. Table 5 describes the time of service as a contract inspector. Table 6 shows the way in which the personnel took the function of contract inspector.

Table 3 – Time of public service

| Time of public service | Frequency | Percentual (%) |
|------------------------|-----------|----------------|
| 0–3 years | 7 | 30.4% |
| 3–6 years | 9 | 39.1% |
| 6–9 years | 6 | 26.1% |
| 9–12 years | 1 | 4.3% |
| Over 12 years | 0 | 0% |
| Total | 23 | 100% |

Source: Prepared by the authors (2023).

Table 3 shows contract inspectors' time of public service in years. It had the following distribution: nine participants (39.1%) had from three to six years of experience; seven (30.4%), from zero to three years; six (26.1%), from six to nine years; and one (4.3%), from nine to 12 years. A relatively short period of time for public careers.

When compared with their time of military service, Table 5 shows that most respondents had five to seven years of service (47.8%), followed by eight with three to five years (34.8%), three with one to three years (13%), only one with over seven years of service (4.3%), and none with less than one year of service.

Analyzing the two tables together shows that most contract inspectors (whether public or military) in the studied MO have up to seven years of service, a relatively short time for public life, as stated before.

This study asked respondents' experience in public service and in the military separately since they could have worked as civil servants before their military career. However, analysis shows that the respondents had no experience in public service before joining the BA ranks.

Table 4 – Time of military service

| Time of military service | Frequency | Percentual (%) |
|--------------------------|-----------|----------------|
| 1–3 years | 3 | 13% |
| 3–5 years | 8 | 34.8% |
| 5–7 years | 11 | 47.8% |
| Over 7 years | 1 | 4.3% |
| Total | 23 | 100% |

Source: Prepared by the authors (2023).

Regarding time of service as contract inspector, 11 respondents (47.8%) had exercised this position from zero to one year; 10 (43.5%), from one to three years; one (4.3%), from three to five years; one (4.3%) from five to seven years; and none for more than seven years. Thus, the contract inspectors in the researched MO have worked in the function for only a few years, evincing a high turnover that may stem from transfer between municipalities via administrative acts.

Table 5 – Time of service as a contract inspector

| Time of service as a contract inspector | Frequency | Percentual (%) |
|---|-----------|----------------|
| 0–1 years | 11 | 47.8% |
| 1–3 years | 10 | 43.5% |
| 3–5 years | 1 | 4.3% |
| 5–7 years | 1 | 4.3% |
| Total | 23 | 100% |

Source: Prepared by the authors (2023).

Military personnel are likely to be transferred from one place of work every two or three years depending on their rank or graduation if they are career military personnel (the case for most respondents). Thus, a reason for their short experience in their function may stem from high turnover due to transfers.

4.2 Taking on the role

The second block of this research asked participants how they had entered their function as inspectors and listed some aspects that may interfere with their tasks. Participants were to establish which aspects they considered most relevant for their mission. Administrative acts designate most respondents to their function, which may indicate that the assigned personnel had no intention of performing this function at the time of the survey.

Table 6 – Aspects that may interfere with the function of contract inspector

| Aspects that may interfere with the function of contract inspector | Frequency | Percentual (%) |
|--|-----------|----------------|
| Age | 1 | 4.3% |
| Experience | 15 | 65.2% |
| Courses/internships | 10 | 43.5% |
| Job turnover | 10 | 43.5% |
| Lack of interest | 4 | 17.4% |
| Accumulation of functions | 1 | 4.3% |
| Charges for other duties | 1 | 4.3% |

Source: Prepared by the authors (2023).

Table 6 shows some aspects respondents deem that may interfere with their function (this question enabled participants to choose more than one aspect). Experience configured the most prominent factor (as 15 respondents interpreted it as being the one to most interfere with the function of a contract inspector), followed by function turnover and course and internship completion (each with 10 occurrences). Age and accumulation of responsibilities configured slightly less relevant aspects to participants as only one of them mentioned each such factor. This finding partially contradicts Neis and Silva (2020), who stated that the military places more emphasis on their military routine, which can affect contractual inspection.

Note that most respondents had recently taken their position as they had around seven years of public and military service, evincing that these young people understand that expertise constitutes the most prominent factor to accomplish their mission.

4.3 Perception of the relevance and importance of the contract inspector function

The third block of questions evaluated respondents' perception of the relevance and importance of contract inspectors by answers such as "I totally agree" and "I totally disagree" to the offered statements.

Table 7 refers to the last block of questions. It shows respondents' perception about the relevance and importance of their function and the several aspects that influence their mission. Most respondents (69.6%) agreed that contract inspectors face difficulties.

Table 7 – Perception of the relevance and importance of the contract inspector function

| Statement | Totally disagree | Disagree | Indifferent | Agree | Totally agree | Total |
|--|------------------|----------|-------------|------------|---------------|-----------|
| | Percentage (%) | | | | | |
| 1. The administrative function is, in general, bureaucratic, imposing on public agents a great responsibility to manage the <i>res publica</i> (the public thing). Thus, contract inspectors face difficulties | 0 – 0% | 0 – 0% | 0 – 0% | 16 – 69.6% | 7 – 30.4% | 23 – 100% |
| 2. The function of a contract inspector, especially during a military career, may face difficulties, high turnover, inexperience, young age, and lack of knowledge of the implications that may arise from poor inspection constitute obstacles to the proper fulfillment of their mission | 0 – 0% | 1 – 4.3% | 4 – 17.4% | 13 – 56.5% | 5 – 21.7% | 23 – 100% |

Continues...

Table 7 – Continuation

| Statement | Totally disagree | Disagree | Indifferent | Agree | Totally agree | Total |
|---|------------------|----------|-------------|------------|---------------|-----------|
| | Percentage (%) | | | | | |
| 3. Correct Public Administration is of importance to society. Thus, inspecting administrative contracts is important to help the internal control MOs | 0 – 0% | 0 – 0% | 2 – 8.7% | 17 – 73.9% | 4 – 17.4% | 23 – 100% |
| 4. As a rule, Public Administration must make several contracts to act efficiently. However, contracts are not always accompanied by good inspection, often due to lack of knowledge. Thus, contract inspectors need specialized technical knowledge to monitor contracts | 0 – 0% | 1 – 4.3% | 1 – 4.3% | 12 – 52.2% | 9 – 39.1% | 23 – 100% |
| 5. When someone takes the role of a contract inspector, they must be aware of the activities to be carried out. Analyzing their experience in this function shows that training is important to perform such work | 0 – 0% | 0 – 0% | 1 – 4.3% | 12 – 52.2% | 10 – 43.5% | 23 – 100% |
| 6. If you have taken a training course to perform the role of a contract inspector, it was offered by the BA or by an agency in partnership with the Land Force | 0 – 0% | 0 – 0% | 1 – 4.3% | 11 – 47.8% | 11 – 47.8% | 23 – 100% |
| 7. If you have taken training courses for the function of contract inspector, whether before or after performing the function, you consider that they have offered a good learning experience and are used for the good of the military Public Administration | 0 – 0% | 0 – 0% | 5 – 21.7% | 16 – 69.6% | 2 – 8.7% | 23 – 100% |
| 8. In your opinion, a good inspection of administrative contracts should involve several aspects, including inspectors' interest, administrative experience, knowledge of the subject, low turnover of the function, and incentives from the administration | 0 – 0% | 0 – 0% | 1 – 4.3% | 12 – 52.2% | 10 – 43.5% | 23 – 100% |

Source: Prepared by the authors (2023).

Most respondents (56.5%) agreed with statement 2 (that high turnover, inexperience, young age, and lack of knowledge of the implications that may arise from poor inspection constitute obstacles to the proper fulfillment of the mission), 17.4% of them reported their

indifference, and only 4.3% disagreed with it. This idea may be related to the expertise respondents acquired in their short time in their position, but this study is unable to state with certainty the reason for such answers.

In view of the understanding that internal control is of paramount importance for the State, most respondents agree (73.9%) that contract inspectors are important for the state inspection of contractual compliance, which may stem from the daily life of the military. These results corroborate Moreira, Dias, and Souza (2017) and Rosa (2017), who state the great importance of internal control for public management. However, this study found no fragmentation in management regarding the adopted inspection method.

This research found that 52.2% of the military agreed and 39.1% totally agreed with item 4 (that inspecting contracts requires specialized technical knowledge) due to possible difficulties they have faced in fulfilling their administrative tasks.

The answers to item 8 (respondents' personal experience shows that training is important for the function) corroborate its statement as 52.2% and 43.5% of participants agreed and totally agreed, respectively.

To better comply with the designated determination, the BA offers courses and internships for training and partnerships with other entities to improve its staff, as per the obtained responses, which strongly agree (47.8%) or agree (47.8%) with this statement.

Regarding inspectors' perception of learning about the courses to improve the fulfillment of their function, most respondents (69.6%) agreed that these courses and internships offer good training for their mission. However, the number of respondents who stated their indifference (21.7%) to such knowledge drew attention, which may stem from such courses bringing a macro view of the function, that is, an overview of the inspection charge rather than providing details or specificities of each contract. However, detailing each process is an impractical action since the Public Administration makes the most diverse contracts with the most varied entities, rendering such action a herculean effort.

Thus, teaching the general lines of inspection and the consequences of a flawed administrative act (in line with the evidence of the importance and relevance of these actions for the Public Administration) constitutes a necessary condition in these courses and internships.

Neis and Silva (2020) also found room for improvement, describing opportunities for improvements in the training of military agents toward their inspection of administrative contracts. However, as mentioned, they understand that these improvements may come from excluding the accumulation of responsibilities, which failed to constitute itself as a determining factor in this research.

The analysis of the military's perception of inspection found that respondents agree that a good inspection of administrative contracts must involve several aspects, including

inspectors' interest, administrative experience, knowledge of the subject, low turnover, and Administration incentives for the fulfillment of inspectors' mission. The level of agreement and total agreement for this statement equaled 52.2% and 5%, respectively.

The complete analysis showed that the evaluated military contract inspectors consist of young people with a short experience in public service but who understand the relevance and importance of their function and that technical training is necessary to perform such a task (offered by the Land Force via its own courses or partnerships with other entities). Although important for the function, these courses have a general scope, ignoring the specificities of each contract. However, as described, a course for each contract with the Public Administration would be impractical.

Although seemingly a contradiction, a possible improvement that could be adopted in these courses to mitigate doubts and improve learning refers to the availability of more specific courses, at least in those related to contracts the Public Administration signs more often, such as energy, telephony, use of postal services, and infrastructure.

These contracts could address more aspects that are relevant to administrative inspection in a more detailed way about the signed contract, that is, these contracts generally have very similar aspects that could be approached in a similar way.

5 FINAL CONSIDERATIONS

The military Public Administration, through its ordinances and based on the current legislation, established contract inspectors to ensure the expected results for the contracted objects, evaluating the fiscal and labor regularity of contractors during contractual execution and supporting, if necessary, a new negotiation between parties to ensure compliance with the agreed clauses. However, this function faces some obstacles.

The analysis of the perception of the military contract inspectors in an MO in the Brazilian Northeast included a sample entirely composed of men who were mostly aged from 23 to 28 years. Most were career military personnel, that is, staff who were approved in a public tender.

Most respondents had completed secondary education and about seven years of military public service and had worked up to one year as contract inspectors, that is, these personnel had little experience in their function, which may stem from its high turnover. The vast majority of the analyzed inspectors had been appointed by administrative acts without their *animus*, a fact supported by current legislation.

Respondents pointed out experience, turnover, and courses and internships as factors that interfere in their function. They also agree that they face difficulties carrying out their mission. Moreover, high turnover, inexperience, young age, and lack of knowledge of the implications that can arise from poor inspection may constitute aspects that interfere with contract inspection.

Most agree that their role is important for the internal control of Public Administration and that it requires technical knowledge, corroborated by the statement that training courses are important for public administrative inspection and that the BA offers its own courses or has partnerships with entities on the subject. They also agree that the offered courses provide good training and that they use them for the good of the Public Administration.

Participants agreed that good inspection should involve several aspects, including inspectors' interest, administrative experience, knowledge of the subject, low turnover, and administration incentives.

Finally, this survey evaluated only one MO in the Brazilian Northeast. Although reaching almost the entire local universe, it is impossible to categorize the entire Public Administration based on this research. Thus, this study suggests its expansion to other MOs and public agencies to make it more extensive and comprehensive.

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