


**ACHIEVEMENTS AND CHALLENGES OF THE REGULATORY COMPLIANCE PROGRAM
IN A LARGE PHILANTHROPICAL HOSPITAL INSTITUTION**

Evelyn Lopes da Silva ^A, Gabriela Cristina de Araújo Lima ^B, Cássia Rita Pereira da Veiga ^C



ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 04 November 2022</p> <p>Accepted 09 January 2023</p>	<p>Objective: The objective of this work was to do a self-assessment of the Regulatory Compliance (RC) program of Santa Casa de Belo Horizonte Group (SCBH) using the methodology validated nationally by the Comptroller General of the Union (CGU) for detailing the achievements and challenges in six primary areas of RC.</p>
<p>Keywords:</p> <p>Regulatory Compliance; Large Philanthropical Hospital; “Empresa Pró-Ética” Program Brazil.</p>	<p>Theoretical framework: The RC program was established at the end of 2018 in the SCBH to ensure the compliance and ethics of the processes performed by all people who participate or perform their professional activities in any of the units that make up the institution. Different methodologies for evaluating RC programs are available in the non-academic literature; to our knowledge, they have not been applied in a structured empirical way in philanthropical hospitals.</p>
	<p>Design/methodology/approach: The present work used a methodology validated nationally by the CGU within an exploratory and documentary approach. SCBH's profile was evaluated by verifying the company's degree of exposure to compliance and integrity risks (acts of corruption or misconduct). Evidence documents demonstrating SCBH's performance in six significant themes were also evaluated. Finally, the achievements and challenges of the RC were discussed based on the SCBH performance in all estimated items.</p>
	<p>Findings: The RC program was created in 2018 and is in a consolidated stage of maturity in the primary criteria evaluated by the CGU: a score greater than 70 points and at least 40% of the score in each area assessed.</p>
	<p>Research, Practical & Social implications: This research brings practical and managerial contributions. From a practical perspective, this work shows the consolidation of the RC area as a strategic part of the business environment, seeking coherence between thought, speech, and action. From a managerial perspective, this work confirms the importance of shared responsibility among the entire institution in building a culture of ethical and legal compliance.</p>
	<p>Originality/value: This is the first RC self-assessment work carried out by a philanthropic institution. The healthcare market has driven the establishment of an RC area in Brazilian institutions. Regardless of regulation and external audit processes, healthcare institutions have sought to improve business relations and create a critical organizational mass.</p>
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^A Degree in Health Services Management, Health Management Department, Federal University of Minas Gerais, Minas Gerais. E-mail: lopesdasilvaevelyn@gmail.com
Orcid: <https://orcid.org/0000-0003-1257-1479>

^B Degree in Nursing, Specialist in Regulatory Compliance, Audit and Compliance Manager at Grupo Santa Casa Belo Horizonte, Minas Gerais. E-mail: gabrielacalima013@gmail.com
Orcid: <https://orcid.org/0000-0002-5291-3915>

^C PharmaD, PhD, Health Management Department, Federal University of Minas Gerais, Minas Gerais.
E-mail: cassia.veig@gmail.com Orcid: <https://orcid.org/0000-0002-9219-6279>

REALIZAÇÕES E DESAFIOS DO PROGRAMA DE CONFORMIDADE REGULAMENTAR EM UMA GRANDE INSTITUIÇÃO HOSPITALAR FILANTRÓPICA

RESUMO

Objetivo: O objetivo deste trabalho foi fazer uma auto-avaliação do programa de Conformidade Regulatória (RC) do Grupo Santa Casa de Belo Horizonte (SCBH) utilizando a metodologia validada nacionalmente pela Controladoria Geral da União (CGU) para detalhar as realizações e desafios em seis áreas primárias de RC.

Estrutura teórica: O programa de RC foi estabelecido no final de 2018 na SCBH para garantir a conformidade e a ética dos processos realizados por todas as pessoas que participam ou exercem suas atividades profissionais em qualquer uma das unidades que compõem a instituição. Diferentes metodologias para avaliar os programas de RC estão disponíveis na literatura não acadêmica; ao nosso conhecimento, elas não foram aplicadas de forma empírica estruturada em hospitais filantrópicos.

Design/metodologia/abordagem: O presente trabalho utilizou uma metodologia validada nacionalmente pela CGU, dentro de uma abordagem exploratória e documental. O perfil da SCBH foi avaliado através da verificação do grau de exposição da empresa aos riscos de conformidade e integridade (atos de corrupção ou má conduta). Foram também avaliados documentos de evidência demonstrando o desempenho da SCBH em seis temas significativos. Finalmente, as realizações e desafios do RC foram discutidos com base no desempenho da SCBH em todos os itens estimados.

Constatações: O programa de RC foi criado em 2018 e está em um estágio consolidado de maturidade nos critérios primários avaliados pela UCG: uma pontuação superior a 70 pontos e pelo menos 40% da pontuação em cada área avaliada.

Pesquisa, implicações práticas e sociais: Esta pesquisa traz contribuições práticas e gerenciais. De uma perspectiva prática, este trabalho mostra a consolidação da área de RC como parte estratégica do ambiente empresarial, buscando coerência entre pensamento, discurso e ação. De uma perspectiva gerencial, este trabalho confirma a importância da responsabilidade compartilhada entre toda a instituição na construção de uma cultura de conformidade ética e legal.

Originalidade/valor: Este é o primeiro trabalho de auto-avaliação do RC realizado por uma instituição filantrópica. O mercado de saúde impulsionou o estabelecimento de uma área de RC em instituições brasileiras. Independentemente da regulamentação e dos processos de auditoria externa, as instituições de saúde têm procurado melhorar as relações comerciais e criar uma massa organizacional crítica.

Palavras-chave: Conformidade Regulamentar, Grande Hospital Filantrópico, Programa "Empresa Pró-Ética", Brasil.

LOGROS Y RETOS DEL PROGRAMA DE CUMPLIMIENTO NORMATIVO EN UNA GRAN INSTITUCIÓN HOSPITALARIA FILANTRÓPICA

RESUMEN

Objetivo: El objetivo de este trabajo fue hacer una autoevaluación del programa de Conformidad Regulatoria (CR) del Grupo Santa Casa de Belo Horizonte (SCBH) utilizando la metodología validada nacionalmente por la Contraloría General de la Unión (CGU) para detallar los logros y desafíos en seis áreas primarias de la CR.

Marco teórico: El programa de CR fue establecido a finales de 2018 en la SCBH para garantizar el cumplimiento y la ética de los procesos realizados por todas las personas que participan o realizan sus actividades profesionales en cualquiera de las unidades que componen la institución. En la literatura no académica existen diferentes metodologías para evaluar los programas de RC; hasta donde sabemos, no se han aplicado de forma empírica estructurada en hospitales filantrópicos.

Diseño/metodología/enfoque: El presente trabajo utilizó una metodología validada a nivel nacional por la CGU dentro de un enfoque exploratorio y documental. Se evaluó el perfil de SCBH verificando el grado de exposición de la empresa a los riesgos de conformidad e integridad (actos de corrupción o mala conducta). También se evaluaron los documentos probatorios que demostraban el desempeño de SCBH en seis temas significativos. Por último, se analizaron los logros y retos de la CR a partir del desempeño de SCBH en todos los temas estimados.

Hallazgos: El programa de CR fue creado en 2018 y se encuentra en una etapa consolidada de madurez en los criterios primarios evaluados por el CGU: un puntaje mayor a 70 puntos y al menos 40% del puntaje en cada área evaluada.

Investigación, implicaciones prácticas y sociales: Esta investigación aporta contribuciones prácticas y de gestión. Desde una perspectiva práctica, este trabajo muestra la consolidación del área de RC como parte estratégica del entorno empresarial, buscando la coherencia entre pensamiento, discurso y acción. Desde una perspectiva gerencial, este trabajo confirma la importancia de la responsabilidad compartida entre toda la institución en la construcción de una cultura de cumplimiento ético y legal.

Originalidad/valor: Se trata del primer trabajo de autoevaluación de la RC realizado por una institución filantrópica. El mercado de la salud ha impulsado la creación de un área de CR en las instituciones brasileñas. Independientemente de la reglamentación y de los procesos de auditoría externa, las instituciones de salud han buscado mejorar las relaciones comerciales y crear una masa crítica organizacional.

Palabras clave: Cumplimiento Normativo, Gran Hospital Filantrópico, Programa "Empresa Pró-Ética", Brasil.

INTRODUCTION

Risk is part of all business activities and has a heterogeneous nature involving, but not limited to, the legal, procedural, economic, and financial basis (Sadgrove, 2016). The health area shares with other industrial sectors most of the risks involved in business activity (Bevilacqua & Alberto, 2022). Still, it is among the industrial segments most sensitive to corrupt practices in developing countries, which increases the complexity and personalization in developing a risk map (Odriozola & Etxeberria, 2021).

Risk, especially that related to corporate corruption, has not always been addressed by scientific research and from an academic perspective (Santos, Guevara & Amorim, 2013). The evolution of studies published on this topic has shown that the consequences of corruption affect not only shareholders but society as a whole, involving consumers, investors, creditors, employees, and many other stakeholders (Barros, Rodrigues & Panhoca, 2019). Corruption compromises the sustainability of systems, reduces market potential, and undermines social development by diverting resources that would otherwise be allocated to essential areas. In other words, it is possible to state that corruption represents a destructive force that generates injustice and increases social inequality (Transparency International, 2022).

The growing pressure from regulatory authorities to reduce certain risks in organizations has led to the development of Corporate Governance (CG) and Regulatory Compliance (RC) programs that must be aligned with decision-making at a strategic and operational level to meet specific organizational objectives (Amantea et al., 2022). Good CG practices aligned with an RC program can potentially reduce risk, making business activities more focused on achieving organizational goals and not on meeting the interests of others (Santos, Guevara & Amorim, 2013).

An RC program in health involves the compliance of care processes based on rules, regulations, and laws related to patient safety, privacy of patient information, and administrative practices (Amantea et al., 2022). Globally, the evolution of the RC theme has been driven by episodes of corruption that influenced the tightening of regulations. In Brazil, the violation of values and ethical guidelines in events of different natures and origins has reinforced the

demand from the government and society for greater compliance in organizations (IBGC, 2017).

On the other hand, establishing an RC program involves significant challenges because the existence of rules, regulations, and laws may not be enough to ensure compliance in organizations (Li & van Rooij, 2022; Nishijima, Ellis & Cati, 2022). This stems from the fact that rules and regulations are evolving, requiring the constant implementation of new business model reorganization (Amantea et al., 2022). Additionally, as ethical deliberation is based on individual choices (IBGC, 2017), some people may benefit from information asymmetry or even accept bribes in exchange for ignoring RC guidelines (Banerjee, Mullainathan & Hanna, 2012). A recent study found that some companies may use organized hypocrisy to meet different stakeholders' demands and pressures, demonstrating a significant discrepancy between discourse and anti-corruption actions (Barros, Rodrigues & Panhoca, 2019).

On the other hand, the literature demonstrates that companies' accountability can be increased through transparency (Odriozola & Etxeberria, 2021). In this sense, as a non-regulatory way of encouraging companies to implement effective RC programs, the Comptroller General of the Union (CGU) launched the "Empresa Pró-Ética" program in 2010. The CGU is a Federal body with fundamental functions for the proper functioning of Public Power to achieve transparency and public accountability. This initiative seeks to encourage the voluntary implementation of RC programs regardless of the company's size and field of activity. At the end of each edition, companies committed to implementing measures aimed at preventing, detecting, and remediating acts of corruption and fraud receive public recognition. The program also disseminates and values the best compliance practices and allows recognized companies to use the Pró-Ética seal as positive publicity (Empresa Pró-Ética, 2021).

The result of the 2020-2021 Pró-Ética edition recognized 67 companies in Brazil, many of them in the health sector, which shows the suitability of the assessment for this segment of relevant social, economic, and strategic importance for Brazil (Empresa Pró-Ética, 2021). Given this, the objective of this study was to use the methodology validated nationally by the CGU for a self-assessment of the RC program at Santa Casa de Belo Horizonte group (GSCBH), detailing the achievements and challenges in the six major areas analyzed: (i) senior leadership commitment and commitment to ethics; (ii) policies and procedures; (iii) communication and training; (iv) complaint channels and remediation processes; (v) risk analysis and monitoring and (vi) transparency and social responsibility.

THEORETICAL FRAMEWORK

RC is the “set of activities that a company undertakes to ensure that its core business does not violate the relevant regulations, in the jurisdictions in which the company is located, that govern the sectors (industry) where the company operates” (Amantea et al., 2022, p. 4). To meet the research objective, this section is divided into two parts. The first describes the RC program at SCBH, the research object of this work. In the second moment, this work reviews ways of measuring the maturity of RC programs in Brazil.

SCBH and RC program

The Confraria Nossa Senhora de Misericórdia was founded in Portugal on August 15, 1498, by Queen Leonor of Lencastre. In the following years, it was globally expanded to generate welfare compensation for the process of exclusion caused by economic development (Silva, 2011). In Brazil, philanthropic institutions have been present since 1543, when Santa Casa was founded in Santos (São Paulo), totaling, until today, about 2,100 health establishments spread throughout the Brazilian territory (CMB, 2022). Over time, with the development of the Health System in Brazil, it is possible to notice an interaction and codependency between the Santas Casas and the Brazilian public health system (SUS) from the hospital rear (Oliveira, Sacomano & Donadone, 2022).

SCBH was the first health institution in the capital of the state of Minas Gerais, the fourth state with the most significant territorial area, and the second in the number of inhabitants in Brazil (IBGE). Founded in 1,899, SCBH is an influential, non-profit civil association comprising more than 1,200 beds, of which 1,096 are exclusively for the SUS. With a workforce of 1,595 doctors and 5,638 employees, SCBH was responsible in 2021 for carrying out 38,096 surgeries, 325,166 consultations, and 2,281,658 exams. According to the 2021 Financial Report, BRL 562,435,083.00 were needed to cover the costs of services provided by SCBH. It is the largest provider of philanthropic hospital services in the State of Minas Gerais and one of the largest in the country, responsible alone for more than 40 thousand hospitalizations in the year 2021, being the 2nd establishment that carried out more hospitalizations in the country in the year in question. Aligned with the provision of highly complex services, it was responsible for more than 200 organ, tissue, and cell transplants. In addition to providing outpatient and hospital health care services, the SCBH includes teaching, research, funeral service, and historical museum management (GSCBH (b)).

The RC program was established at SCBH at the end of 2018 to ensure the compliance and ethics of the processes carried out by all people who participate or perform their

professional activities in any of the institutions that comprise the group. Significant advances occurred in the most recent period with a change in management, expansion of internal control mechanisms, and hiring of specialized external consultancy.

Figure 1 details the nine pillars of the RC program at SCBH, which converge with good practices described in academic literature. The RC program works in an integrated manner, starting from the perspectives of prevention and monitoring in continuous feedback and improvement. The central pillar is management support which, as demonstrated in academic literature, can encourage or discourage misconduct through actions and words (IBGC, 2017). In addition, the training and communication process must be continuous to improve compliance adherence (Puhakainen & Siponen, 2010; Santos, Guevara & Amorim, 2013) based on institutional rules of conduct, as well as with policies, standards, and procedures that guide the various processes and areas of the institution. In general, according to the best CG practices, "compliance must be treated from the point of view of ethical deliberation, as a mechanism for complying with laws, internal and external standards, protection against misconduct and preservation and generation of economic value" (IBGC, 2017, p. 11).

Figure 1: Pillars of the RC Program at SCBH (GSCBH (a))



Risk assessment, another strategic pillar for the RC program, shows the need for periodic evaluations to identify any possible risk scenario related to relevant regulations in the jurisdictions where the company is located, as well as to facilitate the adoption of appropriate

countermeasures (Amantea et al., 2022). Other outstanding elements are transparency in hiring, the establishment of an open and widely publicized channel for reporting irregularities or illegalities (complaints channel), verification and investigation of complaints received, with the application of disciplinary actions, if necessary (IBGC, 2017) and, finally, independent auditing and constant monitoring (Serra, Lemos & Martins, 2021) to measure the effectiveness of the RC program.

Maturity of RC programs in Brazil

Contrary to what happened with the financial sector and the pharmaceutical industry, which felt the early need to comply with a series of standards to suit international needs, RC programs are relatively recent in the Brazilian health sector (Panorama, 2019). Furthermore, establishing RC programs in private hospitals in Brazil represents a consequence of the professionalization of hospital management by hiring CEOs and independent directors, who brought a perspective existing in other countries (Panorama, 2019).

The National Association of Private Hospitals (do português, Associação Nacional de Hospitais Privados, ANAHP) has measured annually, since 2018, some indicators that show the evolution of member institutions for the implementation of initiatives related to the RC. According to the survey carried out in 2021, most ANAHP member institutions have a code of conduct (93.48%), established policies and standards (92.39%), a complaints channel operating (92.39%), and an active ethics and compliance committee (91.30%) with a specific professional or department (73.91%). In addition, the internal public of such institutions knows the main critical issues of ethics and compliance (90.22%), are trained, communicated (90.22%), and submitted to an independent internal audit (85.87%) that reviews and recommends actions of improvement (Observatório, 2022). Since the survey was created, the indicators demonstrate greater maturity in the sector and a more significant commitment by hospitals to strengthening ethics and integrity in the area.

The KPMG consultancy also conducts periodic surveys to measure the maturity of RC programs. The last survey was completed in the second half of 2021 and included nine critical elements for the theme: (1) governance and culture; (2) Compliance risk assessment; (3) people and skills; (4) policy and procedure; (5) communication and training; (6) technology and data analysis; (7) monitoring and testing; (8) deficiency management and investigation; and (9) report (Melo, Soré & Santana, 2021). The survey covered 55 companies from different Brazilian regions, cultures, and economic sectors. The segment related to health care was spread across the sectors of government and infrastructure, industrial markets, retail, and consumption.

The results of the KPMG survey (Melo, Soré & Santana, 2021) show that 95% of the companies have a structure dedicated to Compliance issues. However, 9% claim that they do not have adequate resources, and 34% do not have autonomy and independence in decision-making. The most relevant non-compliance risks are related to third-party management (92%), fraud, corruption, and money laundering (90%), as well as labor, social security, and tax risks (85%). Although the most significant perception of risk is with the management of contracts with third parties, only 60% of respondents have a regulatory inventory, and 51% carry out an efficient due diligence process for third parties.

In terms of governance and culture, it is essential to highlight the greater participation of senior executives in reinforcing the compliance culture (75%) and annually reviewing and approving the ethics and compliance program (71%). The main internal challenges in implementing the Compliance Program involve training internal and external audiences (89%), identifying, evaluating, and monitoring RC aspects (85%), developing the risk vulnerability matrix and critical indicators (84%), and integrating the compliance area with the other business areas (82%).

According to the KPMG survey (Melo, Soré & Santana, 2021), reporting by the compliance area is carried out directly to the organization's CEO and occurs quarterly (42%). In addition, 85% of respondents stated that the company has a well-established ethics and compliance committee, efficiently implemented (87%), and covers the regulatory aspects of the segment in which it operates (95%). Furthermore, employees frequently receive compliance and anti-corruption training (82% received training in the last 12 months). Still, third-party training has room for improvement (55% received training in the previous 12 months). Another point of progress shown by the survey refers to the use of technological innovation in compliance: 65% of respondents stated that this topic is not part of the debates in the organization.

Finally, it is essential to highlight the “Empresa Pro-Ética” program offered by CGU. This program aims to generate accountability, that is, to make companies aware of their essential role in fighting corruption in Brazil. When companies of any size and field of activity take an affirmative position to prevent and combat illegal practices, the risks of fraud and corruption in relations between the public and private sectors are reduced (Empresa Pró-Ética , 2021).

In the 2018-2019 edition of "Empresa Pró-Ética", 373 companies requested access to the system, 222 companies sent the completed questionnaire, 152 companies met the eligibility requirements, and only 26 companies were approved (Empresa Pró-Ética, 2021). The

participation of large companies from the Southeast region and three industrial segments stands out: manufacturing industry, electricity/gas, human health/social services. The result of the 2020-2021 edition recognized many companies in the health segment, such as hospitals and private clinics (Oncoclínicas, Hospital Sírio-Libanês), clinical analysis companies (Grupo Fleury), equipment companies (Siemens), and medicine companies (Novo Nordisk), distributor (Elfa) and health plans operators (Unimed, Amil). However, this edition, as well as the previous editions, did not have the recognition of any philanthropic health institution, despite the criticality of such institutions for creating a more honest, ethical, and transparent environment in their relations with the public sector.

The 2020/2021 edition also showed significant advances in structuring codes of ethics and reporting channels. Still, critical flaws already detected in previous editions were identified, mainly related to (i) the absence or precariousness of risk analysis, (ii) the absence or precariousness of monitoring the integrity program, (iii) the lack of application of internal policies, and procedures, (iv) lack of transparency and (v) lack of planning of communication and training actions (Empresa Pró-Ética, 2021).

Over time, the "Empresa Pró-Ética" program has received international recognition for efforts between the public and private sectors to promote a more moral, ethical, and transparent corporate environment in Brazil. That program undergoes evaluations and improvements in each edition to clarify the questionnaire and encourage other aspects of the integrity program that had low performance in previous editions.

Additionally, regarding legal risks, it should be considered that the process must comply with new regulations in the sector since rules and regulations are constantly evolving, and further reorganizations must be implemented with the introduction of new procedures (Amantea et al., 2022). In this sense, in the next edition, the recent regulation 11.129/22, which provides for the administrative and civil liability of legal entities for the practice of acts against the public administration, national or foreign, will also be considered in the update of the evaluation questionnaire. Furthermore, the number of participating companies has increased with each new edition, and the initiative has integrated the annual calendar of the Brazilian business sector (Empresa Pró-Ética, 2021).

DATA AND METHODOLOGY

This work aims to use the methodology validated nationally by the CGU to carry out a self-assessment of the RC program at SCBH, detailing the achievements and challenges in the six major areas analyzed. For that, an exploratory approach was used, and the collection of

information through a documental study to verify if the SCBH fulfills the requirements foreseen in the regulation of the CGU.

The documentation required to apply for the "Empresa Pró-Ética" program involves a profile analysis form, which includes a group of questions about the company's areas of activity, structure, and relationship with public administration, among others. The objective of this stage was to verify the company's degree of exposure to the risk of corruption and fraud through declaratory responses without the need to present supporting documents. The 2020/2021 edition also required minimum eligibility criteria for the companies' integrity program to be evaluated, involving the existence of an area(s) responsible for the integrity program, availability of the code of ethics or conduct on the electronic page of the company and accessibility of the reporting channel on the internet.

Additionally, the assessment requires answering a questionnaire about the maturity of the organization's RC program. This questionnaire is divided into six major themes and involves: (i) top management commitment and commitment to ethics; (ii) policies and procedures; (iii) communication and training; (iv) reporting and remediation channels; (v) risk analysis and monitoring and (vi) transparency and social responsibility (Empresa Pró-Ética, 2021). The questionnaire involves specific questions in each area, and the company must provide supporting answers; documents must be attached that prove whether the measure has been implemented. It is also allowed to add comments and explanations to understand better the evidence presented^D.

As practiced by the CGU, this research used public and private data sources for the responses to the questionnaire (questions can be accessed in Empresa Pró-Ética, 2022). Given that no information consulted by researchers who are part of the institution will become public, the present research was released from the need for evaluation by the Research Ethics Committee of the institutions involved. It is also important to point out that, according to the CGU, the responses to the questionnaire must be analyzed according to reality and the company's risk map without the intention of creating a ranking or competition between those involved. Furthermore, comparability between different companies or industrial segments is not encouraged by the "Empresa Pró-Ética" program, so the scores for each assessment area and the final scores of the companies are suppressed from the published reports.

^D The questionnaire is available at: <https://www.gov.br/cgu/pt-br/assuntos/etica-e-integridade/empresa-pro-etica/relatorios-de-avaliacao/2020-2021/relatorio-de-avaliacao-pro-etica-20-21-padrao.xlsx/view>.

The assessment carried out by the CGU for Transparency and Corruption Prevention uses transparent criteria for approval in the "Empresa Pró-Ética" program: companies must obtain a score equal to or greater than 70 points and reach at least 40% of the score in each area of the questionnaire, which has different scores. The areas (i) top management commitment and commitment to ethics and (ii) policies and procedures can generate up to 25 points in the evaluation. The areas (iii) communication and training, (iv) reporting and remediation channels, and (v) risk analysis and monitoring have a maximum score of 15 points. Finally, area (vi) transparency and social responsibility are worth 5 points. At the same time, extra scores were accounted for donations involving actions to face the economic, social, and public health crisis generated by the Covid-19 pandemic (3 points), making a total of 100 points.

As practiced by the CGU, in the self-assessment, it was possible to indicate the answer "yes" or "no" for each question in the questionnaire, as well as "partially" or "not applicable" according to the compatibility of the question with the company's profile. In the latter case, the score for that question was automatically redistributed to other questions within the same assessed area. The overall results were compiled to demonstrate SCBH's score in each significant assessment area and assess the achievements and challenges of the institution's RC program. The final result of the self-assessment represents an essential measure of fomentation. It can help SCBH to improve its RC program, which is why it was strategically analyzed with the institution's board of directors.

RESULTS AND DISCUSSION

Table 1 presents the results of the RC program self-assessment by applying the questionnaire nationally validated by the CGU. Generally, it is possible to notice that the SCBH achieved the desired score, that is, a score greater than 70 points and at least 40% of the score in each area evaluated. The result of this self-assessment also shows that potential improvements can be implemented in the area "(v) risk analysis and monitoring" as it represents the lowest possible score (70%) about the maximum value of the category. This result is in line with the general result found by the CGU in the 2020/2021 edition, which demonstrated that many companies failed in the evaluation of the "Empresa Pró-Ética" program due to the absence or precariousness of risk analysis (Empresa Pró-Ética, 2021). The literature is also evident in demonstrating the challenges in developing a risk map considering the institution's complexity (Odrizola & Etxeberria, 2021), especially in business groups that involve distinct and heterogeneous segments such as SCBH.

Also, in line with the results of the 2020/2021 edition of the "Empresa Pró-Ética" program, the development of SCBH's self-assessment showed positive results in structuring reporting channels (100%). Still, contrary to what was previously identified in other companies (Empresa Pró-Ética, 2021), the communication and training activities related to the RC program are already part of the annual training calendar for employees and third parties who works directly with SCBH. It is also important to highlight that SCBH's senior management has been present and constant in the RC program. In addition, the SCBH meets the minimum eligibility criteria for the "Empresa Pró-Ética" program, such as an independent board of an RC, availability of the code of ethics on the institutional website, and accessibility to complaint channels on the internet for internal and external audiences. The score acquired in the area "(i) top management commitment and commitment to ethics" (88%) demonstrate that the central pillar of support for an RC program coming from top management is present in the institution.

Tab. 1: Result of SCBH's self-assessment applying the CGU questionnaire in six thematic areas of the institution's RC program

Area		SCBH score	Minimum score	Maximum score	
i	TOP MANAGEMENT COMMITMENT AND COMMITMENT TO ETHICS				
	1. Top Management Involvement with the Integrity Program	10	22	10	25
	2. Area Responsible for the Integrity Program	12			
ii		POLICIES AND PROCEDURES			
	3. Standards of Conduct	12.2	21,1	10	25
	4. Relationship with Business Partners	6.5			
	5. Internal and External Controls	2.4			
iii	COMMUNICATION AND TRAINING		14.3	6	15
	6. Comunication	7			
	7. Training	7.3			
iv	REPORTING AND REMEDIATION CHANNELS		15	6	15
	8. Reporting Channels	9			
	9. Remediation	6			
v	RISK ANALYSIS AND MONITORING		10.7	6	15
	10. Risk Analysis	5.7			
	11. Monitoring	5			
vi	TRANSPARENCY AND SOCIAL RESPONSIBILITY		4	2	5
	12. Transparency	4			
EXTRA SCORE					
	13. Extra Score - Covid-19 Donations	0	0	-	-
FINAL RESULT		87.1		42	100

Among the main achievements, it is essential to mention top management's support, interest, and commitment to the RC Program and the wide dissemination of the institutional rules of conduct and compliance policies to employees. Also, the maturity of the confidential

reporting channel stands out, with the verification of reports by a specialized team and the implementation of the Diversity and Inclusion Program, which aims to reduce inequality in the work environment through actions that promote equity and respect for diversity.

Among the main challenges of RC program, emphasis is placed on the partial implementation of processes linked to due diligence, hiring transparency, and conflict of interest. In addition, there is room for improvement to expand the maturity and training to manage strategic and compliance risks by identifying weaknesses that allow integrity deviations, whether legal, normative, or ethical. Greater maturity in the RC program is also required in the early identification of risks that configure actions or omissions that may favor the occurrence of acts of corruption, such as bribery, fraud, and conflict of interests.

As a suggestion for future research and considering the setbacks that Brazil has experienced in recent years in terms of transparency and monitoring of corrupt practices (Transparency International, 2022), this research suggests self-assessment of the respective RC programs of other companies in the health and from different industrial sectors. Regulatory changes may not be enough to create the ethical and compliance environment necessary for good business practices in the public-private relationship (Li & van Rooij, 2022; Nishijima, Ellis & Cati, 2022). A greater incentive for the necessary change may result from the awareness of companies and society (in valuing such companies) in the search for the voluntary implementation of RC programs that create a culture of effective prevention, detection, and remediation against acts of corruption and fraud.

This research brings practical and managerial contributions. From a practical perspective, this work shows the consolidation of the RC area as a strategic part of the business environment, seeking coherence between thought, speech, and action to the detriment of the past view in which the RC served to comply with legislation and internal policies by mere obligation or to reduce possible penalties (IBGC, 2017). From a managerial perspective, this work confirms the importance of shared responsibility in building the foundations of a culture of ethical and legal compliance. Although SCBH has created a structured and independent RC area, the responsibility for mitigating risks is divided between the board of directors, senior leadership, and base employees, who are responsible for implementing and observing compliance protocols. In this sense, communication and training activities have been expanded over time, involving all internal and external stakeholders of the institution. These issues are critical for philanthropic institutions such as SCBH because even if the organizational objective is ethical, it is morally condemned if pursued with manipulative means or without conforming to society's moral expectations (Greitemeyer & Sagioglou, 2018).

This research also has limitations that need to be clarified. The questionnaire for the 2021 edition of the “Empresa Pró-Ética” program will be changed to meet its internal improvement processes and to add new legal risks arising from regulation 11,129/22. The CGU recently released the new criteria shortly after completing this work, so they were not part of the analysis. However, we recognize the importance of incorporating this content in preparing a new risk map.

Finally, it is essential to emphasize that the self-assessment carried out in this research does not constitute an external audit, does not represent a possible certification of the RC program, nor does it mean that SCBH is free from committing irregularities. The result of this self-assessment only demonstrates the degree of maturity of the RC program created in 2018, recognizing the institutional effort to adopt reasonable measures to prevent the occurrence of harmful acts and, in the face of failures in prevention, how prepared the institution is to remedy them. This is the first RC self-assessment work carried out by a philanthropic institution. Indeed, it was not intended to exhaust a topic that is both strategic and complex for the business environment in Brazil.

CONCLUSION

Establishing an RC program in Brazilian institutions has been driven by the market's requirements. Regardless of regulation and external audit processes, the health market has sought to improve business relations and create a critical organizational mass. As a result, the RC program was built in 2018 at SCBH and is in a consolidated stage of maturity in the primary criteria evaluated by the CGU towards an increasingly broader corporate responsibility. Despite the achievements, there are still significant challenges to be overcome by the SCBH. As mentioned throughout this work, an RC program must constantly evolve, encouraging the practice of integrity and transparency and seeking validation of institutional methods with external bodies, such as the CGU. Even so, the first steps of an RC program were completed by SCBH and can serve as a benchmark for other philanthropic institutions to follow the same path and purpose of changing the business environment in Brazil.

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