



EFFECTS ON LEARNING FOR INTERNAL AUDIT IN MITIGATING THE RISK OF CORRUPTION IN COMPANIES INVOLVED WITH THE OPERATION CAR WASH

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ABSTRACT

Objective: This study aims to identify the effects on learning for Internal Audit in mitigating the risk of corruption in companies involved in the Operation Car Wash, comparing before and after the event.

Method: This research has a qualitative approach. The population consists of seven companies, large economic groups of Brazilian origin, and with operations in various countries. The chosen sample type was non-probabilistic due to accessibility. A semi-structured interview was conducted for 6 of the respondents, and 1 unstructured interview due to presenting different characteristics from the others. The script is divided into three dimensions, totalling 41 questions, applying content analysis technique, divided into four categories, according to the theory.

Results: The results show the main lessons learned: (i) greater focus on mitigating the risk of corruption; (ii) prioritizing investments in increasing personnel, training, and technology; (iii) improvement in the efficiency and qualification of Internal Audit; and (iv) creation of business opportunities. Originality/Relevance: highlighting that the organization can learn from the punishments to which they were subjected and, in some cases, formulate new growth strategies.

Theoretical/methodological contributions: This research is relevant for linking organizational learning with the sanctions incurred by Operation Car Wash, showing that Internal Audit plays a fundamental role in the fight against corruption and the mitigation of its risks.

Social/management contributions: Companies can use this study to develop strategically when facing any type of compliance risk.

Keywords: Learning. Internal Auditing. Corruption. Risk Mitigation. Operation Car Wash

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EFEITOS NA APRENDIZAGEM PARA A AUDITORIA INTERNA NA MITIGAÇÃO DO RISCO DE CORRUPÇÃO NAS EMPRESAS ENVOLVIDAS COM A OPERAÇÃO LAVA JATO

RESUMO

Objetivo: Este estudo tem como objetivo identificar os efeitos na aprendizagem para a Auditoria Interna na mitigação do risco de corrupção em empresas envolvidas com a Operação Lava Jato, comparando o antes e o depois do evento.

Método: Esta pesquisa tem abordagem qualitativa. A população é composta por sete empresas, grandes grupos econômicos de origem brasileira e com atuação em diversos países. O tipo de amostra escolhido foi a não-probabilística por acessibilidade. Com aplicação de entrevista semiestruturada para 6 dos respondentes e 1 entrevista não-estruturada por apresentar características diferentes das demais. O roteiro é dividido em três dimensões, no total de 41 questões, aplicando técnica de análise de conteúdo, divididas em quatro categorias, de acordo com a teoria.

Resultados: Os resultados mostram as principais lições aprendidas: (i) maior foco na mitigação do risco de corrupção; (ii) priorização de investimentos no aumento de pessoal, treinamento e tecnologia; (iii) melhoria na eficiência e qualificação da Auditoria Interna; e (iv) criação de oportunidades de negócios.

Originalidade/Relevância: evidenciando que a organização pode aprender com as punições as quais foram submetidas e, em alguns casos, formular novas estratégias de crescimento.

Contribuições teóricas/metodológicas: Esta pesquisa é relevante por relacionar a aprendizagem organizacional com as sanções incorridas pela Lava Jato, evidenciando que a Auditoria Interna tem um papel fundamental na luta de combate à corrupção e na mitigação de seus riscos.

Contribuições sociais/para a gestão: As empresas podem utilizar este estudo para se desenvolver do ponto de vista estratégico quando possuem algum tipo de risco de compliance.

Palavras-chave: Aprendizagem, Auditoria interna, Corrupção, Mitigação de risco, Compliance, Operação Lava Jato

1 INTRODUCTION

In Brazil, regulations governing internal auditors are established by Resolution No. 1,329/11 of the Federal Accounting Council, which amended the Brazilian Accounting Standard - NBC P 3 to NBC PI O1 Brazil (2011). These regulations address the qualifications, competence, autonomy, responsibility, relationships, confidentiality, and cooperation within the profession. Their purpose, as defined by the Brazilian Technical Accounting Standards (NBC TI 01), is to support the improvement of management processes and internal controls by providing guidance on solutions for non-conformities identified in reports, thereby increasing confidence in financial statements.

The significance of this topic is rooted in the corruption phenomenon, which, as highlighted by the Controller General of the Union (2009), directly impacts social well-being, governments, public entities, and private institutions. This impact includes fostering unfair competition, compromising economic growth, and inhibiting new investments. The overarching goal is to promote integrity in both the public and private spheres.

According to Speck, Abramo, Silva, and Nassmacher (2000), the discussion on corruption intensified in the early 21st century, with commonly used indicators being media-reported scandals, criminal convictions, and citizen surveys. Frago and Araújo (2014) note that Brazil is entering a new era of business environment maturity, aligning itself with stringent



anti-corruption legislations worldwide through the implementation of Law No. 12,846/13. This poses challenges for organizations in terms of corporate governance, risk management, and internal controls, necessitating changes that directly impact organizational culture.

In this context, Ramamoorti and Siegfried (2015) emphasize the increasing importance of Internal Audit in organizational governance, particularly post the global financial crisis and a series of governance failures in the financial and public sectors. This importance is underscored by a Deloitte Touche Tohmatsu (2016) and IIA Brazil joint study, revealing that anticorruption is a key focus for Internal Audit leaders in Brazil in the coming years.

This study stands out by aiming to identify the effects on Internal Audit learning in mitigating corruption risks in companies involved in Operation Car Wash. It compares the pre and post-event scenarios using in-depth interviews with Internal Audit leaders from the implicated companies to uncover insights gained from the process. Scientifically, the research contributes to the thematic depth regarding the compliance of Internal Audit practices with the International Professional Practices Framework (IPPF) – Supplementary Guidance – Anti-bribery and Anti-corruption Program Auditing, issued by The Institute of Internal Auditors (IIA). It serves as a crucial element in gaining an edge in corruption risk mitigation in companies.

Practically, the research contributes to risk mitigation in internal control processes through the identification of objective evidence and non-conformities. It acts as a feedback and improvement mechanism, leading to organizational learning associated with cognitive and/or behavioral changes (Spender, 1996). This is a significant element in obtaining prevention differentials, as recent corruption scandals involving major companies, such as those revealed in the Zelotes and Car Wash operations, indicate vulnerabilities in public control systems.

The research is divided into five sections, with the first serving as an introduction to the problematization of the topic. Subsequent sections cover theoretical foundations, methodological approach, results discussion, conclusion, and future studies, along with the references supporting the research.

2 THEORETICAL FOUNDATION

2.1 Corruption in Brazil

According to the Controller General of the Union, corruption is defined as a relationship between two types of agents: the corrupt and the corruptors, involving the exchange of favors and often accompanied by remuneration or rewards (Controller General of the Union, 2009, p. 60). Power and Taylor (2011) added that corruption is no longer considered a lubricant for the gears of economic development but rather a phenomenon that hinders investment, worsens business conditions, and diminishes societal well-being.

This perspective aligns with the Economics of Corruption, as highlighted by Abreu (2011), wherein corruption is viewed as a transaction, a process of exchange and contractual relations. On the supply side, there are agents regarded as decision-makers. Numerous authors provide insights into corruption in the Brazilian context, such as Sacramento & Pinho's (2016) study on political parties and Figueiredo's (1996) exploration of corruption during the colonial era, framing it within the guidelines that shaped political culture, administrative practices, and the dynamics of mercantilist colonization in Portuguese America.

Filgueiras (2009) acknowledged in his studies that undeniable progress has been made in public sector reforms in the last two decades, reinforcing transparency. However, the Brazilian democracy lacks a broader consensus on publicity, activating societal participation. Without this, efforts to combat and control corruption will be hindered in a political culture tolerant of public figure delinquencies.



Studies pinpoint sectors most involved, as emphasized by Guerra et al.'s (2017) research, where the construction and heavy engineering sector emerged as one of the most powerful and influential in the country, driven by significant public infrastructure projects during the civil-military dictatorship. The sector grew exponentially due to the high demand for public works driven by the need for rapid modernization in Brazil, giving rise to national construction companies that branched out, forming conglomerates with far-reaching influence. The study concluded that the public perception of corruption in Brazil heightened following Operation Car Wash, becoming the country's primary issue.

Dallagnol (2017) explained that corruption in Brazil thrived due to flaws in the political system and impunity. These were the primary causes behind the immense criminal scheme revealed by Operation Car Wash, indicating that corruption is not confined to a single government or political party, making Brazil a haven of impunity for both corrupt individuals and those who corrupt.

Among the most notable cases is the Operation known as "Car Wash" (Federal Public Ministry, 2019). Given its magnitude and impact, the Federal Public Ministry created a specific website for the Car Wash case, highlighting investigations and deviations (Federal Public Ministry, 2019).

On the other hand, Wolfe (2016) demonstrated in his research that systemic corruption has two characteristics: (1) clear rules respected by all involved, and (2) the fundamental rule of secrecy, as participants were never to speak of the transaction and should never expose any participant.

According to Netto (2016), Operation Car Wash shattered paradigms and will deliver principles to the country that seemed distant to ordinary citizens. It revealed a country where those with power, influence, and money were always spared the severity of the law, showing that the law is for everyone. Dallagnol (2017), in his study, mentioned that Car Wash has had a healthy inhibitory effect on organizations, leading many companies to implement integrity systems (compliance) to prevent corruption and act as a mitigation initiative against corruption risk.

2.2 Relevance of Internal Audit

According to Boynton (2002), the Institute of Internal Auditors (IIA) was established in the United States in 1941. In 1947, the Statement of Responsibilities of The Internal Auditor, issued by the IIA, expanded the scope of Internal Audits beyond economic and financial areas, extending into operational domains. In Brazil, Internal Audit was implemented with the arrival of multinational companies around the 1940s, driven by the requirements of their parent companies (Boynton, 2002).

Authors Andrade and Rossetti (2014) emphasized that Internal Audit has experienced significant growth in recent years, reflecting the evolving profile of large organizations. It has transitioned from operating behind the scenes to becoming a crucial resource within organizations, evolving parallelly with the development of good corporate governance practices. Effective internal controls, both operationally and strategically, are crucial for the implementation of sound corporate governance, as highlighted by The Institute of Internal Auditors (IIA) in the Attribute Standard 1100 — Independence and Objectivity (IIA, 2017, p. 39).

The Brazilian Institute of Corporate Governance (2015, p. 90) recommended that Internal Audit should report to the Board of Directors, with support from the Audit Committee. Its competence lies in verifying the functionality of internal controls and ensuring compliance with regulations, instructions, and policies.



Studies on the role of audit in combating corruption underscore its relevance, as per Moreau's (2003) perspective, placing Internal Audit in the risk chain as an independent and objective activity. It goes beyond mere compliance approval, providing advice and, crucially, evaluating risk management processes. This definition signifies a shift in traditional internal control towards risk awareness, prevention, rather than post-detection.

The Committee of Sponsoring Organizations of the Treadway (2004) explains that Internal Audit plays a pivotal role in evaluating the effectiveness of risk management and recommending improvements. However, it must delineate its role clearly. On the other hand, Pickett (2006) suggests that Internal Audit taking on the role of Risk Management should be termed "Internal Audit and Risk Management," although it may blur the lines between audit and risk management functions.

Henderson's (2013) study indicates that anticorruption audit programs should focus on areas with the highest corruption vulnerabilities within the organization. They should test the effectiveness of controls to mitigate risks, conducted based on an annual risk assessment. For Freitas (2012), Internal Audit is seen as a monitoring activity for the internal control system, encompassing all Internal Audit functions beyond conventional work. It is responsible for investigative audit tools, continuous auditing, and monitoring of suspicious transactions to combat corruption fraud, misappropriation of assets, and fraudulent financial statements. Rittenberg's (2013) study underscores that Internal Audit should regularly assess risks in audited areas when its planning focuses on these activities. It highlights a key role in helping the organization understand its risks, including compliance risks, by evaluating whether implemented controls are effective and addressing their causes and mitigation strategies.

On the other hand, Chambers (2014) argues that corruption risk analysis has been overlooked by most Internal Audit departments. Organizations that do not respond swiftly to these risks may face significant consequences. In Hall's (2016) view, internal auditors should be knowledgeable about fraud prevention across all departments of the organization, ensuring all employees are aware of this information. Reinforcing the significance of Internal Audit, Imoniana and Múrcia (2016) emphasize that Internal Audit has the responsibility to help combat corruption in organizations and has proven efficient in this activity. In line with this, the Association of Certified Fraud Examiners (2020) supports the notion that Internal Audit's importance in mitigating corruption risks is perceived as the third most effective control against corporate corruption. Peppers (2017, p. 12) stresses that internal auditors must exhibit courage and issue warnings to the organization when toxic corporate cultures are identified.

The IIA (2017) declares that Internal Audit can play specific roles in relation to fraud risk management, including initial or comprehensive investigation of suspected fraud, root cause analysis, control improvement recommendations, monitoring a whistleblower hotline, and providing ethics training sessions.

2.3 Learning and Organizational Culture

In the studies of Argyris and Schon (1978), organizational learning is treated as a process of identifying and correcting errors. According to the authors, error is considered a deviation between the intentions of employees and its consolidation. Therefore, individuals in the organization experience a problem situation and seek to resolve it.

Shrivastava (1983) highlighted six assumptions about organizational learning, which are assumed here: (1) it is an organizational process influenced by social, political, and structural aspects; (2) it involves the sharing of assumptions and knowledge among individuals; (3) it is



related to the organization's experience, and its outcome is organizationally shared; (4) it involves changes in assumptions or reference schemes; (5) it occurs at various levels and can be institutionalized in the form of learning systems; and (6) it involves formal and informal mechanisms for sharing managerial information. For the author, learning systems are mechanisms that allow the institutionalization of learning methods.

Huber's (1991) study equated learning to information processing that transforms the spectrum of potential organizational behaviors, while in Leonard-Barton's (1992) view, learning is considered a system, preventing exclusive focus on individual elements. Thus, multiple interactions among individuals, processes, organization, and culture are fundamental for competency development. Simon (1996) argued that learning is an individual phenomenon that occurs in the minds of individuals, and an organization learns through the experiences of its members and the incorporation of new members with new knowledge.

In this sense, the study of the effects of organizational learning represents, collectively, the incorporation of new institutional practices based on a history of formal and informal knowledge, contributing to performance improvement and productivity, as stated by Crossan, Lane, and White (1999), whose studies viewed organizational learning as the primary means of strategic renewal. Patriotta (2003) concluded that the result of organizational learning translates into the production of new competence, the ability to apply new knowledge to improve the performance of a specific activity, or the adoption of a new routine or process by the organization.

Among various ways to relate organizational culture and learning, Schein (1995) stated that organizational culture is the central point in learning and change processes and can assume a facilitating or hindering aspect. He proposed seven assumptions characterizing a culture oriented towards learning, listed as follows: (1) orientation towards individuals; (2) shared belief that individuals can and want to learn; (3) valuing learning and change; (4) time available for innovation and experimentation; (5) development of systemic thinking; (6) teamwork; and (7) awareness of interdependence in work.

Thus, the effects of learning processes within organizations develop new capabilities by absorbing and creating new concepts, acting as generators of intelligence, and enabling adaptation and optimization of activities within the organizational context (Liao, Welsch, & Stoica, 2003). The studies of Denison and Mishra (1995), in an attempt to identify essential traits of a theory of organizational culture, introduced the concept of adaptability as a trait of organizational culture. In adaptability, an effective organization must develop norms and beliefs that support its ability to receive and interpret signals from its environment and translate them into cognitive, behavioral, and structural changes. It involves the capacity for internal change in response to external conditions.

In this sense, Rebelo (2006) argued that organizational culture can be seen as a factor that influences learning in organizations and can be shaped by culture. Rebelo (2006) further assumed the existence of various forms of learning, with different outcomes, and posits that the notion of learning from a certain culture directs the behaviors and goals of individuals, directly associating organizational culture with the learning culture. On the other hand, Zajec and Roblek (2011) emphasized that the definition of organizational culture is very broad, designating everything that cannot be more precisely defined, such as values, norms, beliefs, and different behaviors.



3 RESEARCH METHOD

The problem's approach is qualitative, as it is a more suitable way to understand the nature of events, describing the complexity of a specific issue. It is necessary to comprehend and classify the dynamic processes experienced in groups, contribute to the change process, and enable an understanding of the various individual peculiarities (Diehl & Tatim, 2004).

In this regard, the research population consisted of professionals responsible for the Internal Audits of companies involved in the Operation Car Wash. It is worth noting that these companies are large economic groups, of Brazilian origin, with operations in various countries. In this study, they are referred to as companies "A," "B," "C," and "D" to ensure the anonymity of the respondents and their companies. Anonymity is necessary in some studies to guarantee the quality and depth of responses, contributing to the disclosure of data that could compromise the interviewee, identified by a code (letter, number, or fictional name). It is important to highlight that the company referred to as "A" in this study comprises three different companies belonging to the same economic group.

Thus, the research included 7 interviewees, with 3 respondents from company "A," 2 from company "B," 1 from company "C," and 1 from company "D." These individuals held the position of Internal Audit function leaders at the time of the research. For data collection, a semi-structured interview was conducted for 6 of the respondents, allowing for greater interaction and understanding of the interviewee's reality, as suggested by Beuren et al. (2006).

The structured interview script was divided into three dimensions, comprising a total of 41 questions: Organizational Learning of Internal Audit (13 questions); Adherence to Attribute Standard 1100, addressing Organizational Independence, issued by the IIA (8 questions); Internal Audit's role in mitigating the risk of corruption (12 questions); Adherence to the IPPF – Supplemental Guidance – Anti-bribery and Anti-corruption Program Auditing, issued by the IIA (8 questions). The questions were developed based on the theoretical framework, aligning with the research objective and investigative elements.

4 RESEARCH RESULTS

The group of respondents comprised 1 vice president, 2 directors, 3 executive managers, and 1 manager. Data were collected through face-to-face or telephone interviews, with 5 conducted in person and 2 over the phone.

In the dimension of the insights gained by Internal Audits after Operation Car Wash, the data reveal several learnings, including: (i) increased focus on mitigating the risk of corruption; (ii) prioritization of investments in personnel, training, and technology; (iii) enhancement of efficiency and qualification of Internal Audit; and (iv) the creation of business opportunities. These effects are supported by Argyris and Schon (1978), who treated organizational learning as a process of identifying and correcting errors.

It is worth noting that the Internal Audit of Company D transformed into a business unit and began offering Governance, Risk, Compliance, and Internal Audit services to companies within its business group and, notably, to the market. Leveraging its experience from Operation Car Wash, it provides its expertise to other organizations, in line with the findings of Patriotta (2003), stating that the result of organizational learning translates into the production of new competencies and the development of new skills, as shown in Table 1.



Table 1. Insights Gained by Internal Audits after Operation Car Wash

Key Learnings	Analysis of Interviews
(i) increased focus on mitigating the risk of corruption	All respondents from company A reported that they now have a corruption risk matrix developed by the risk and compliance management area, while companies B and C mentioned that they do not have a specific matrix for corruption risk. However, they invest time and use technology to assist in mitigating this risk and audit compliance programs. Corruption risks are identified in process audits. The findings align with the perspective of Rittenberg (2013), emphasizing that Internal Audit should regularly assess the risks of the audited areas.
(ii) Prioritization of investments in increased personnel, training, and technology	The data indicates that there were investments in personnel, along with the recognition of Internal Audit professionals. In company A, the position of executive manager was retained for respondents 1 and 2, while respondent 3 stated that the position changed from general manager to executive manager, considered a promotion. Company B moved from management to directorship, encompassing compliance functions. Company C established a directorship covering risk and compliance activities, and Company D created a vice-presidency for Governance, Risks, and Compliance, providing corruption prevention services to the market.
(iii) Improvement in the efficiency and qualification of Internal Audit	All companies responded that they undergo some form of quality assessment of the Internal Audit function, either by the Audit Committee, specialized consultancies, or the IIA. In company A, two respondents stated that they already have an international Internal Audit assessment conducted by the IIA, while companies B and C have evaluations from their respective Audit Committees, and at the moment, obtaining an external evaluation from the IIA is not in their plans. In this regard, the Brazilian Institute of Corporate Governance (2018) emphasized the importance of internal audit assessments, considering that the business environment is increasingly challenging and subject to rapidly changing technological and cultural developments.
(iv) Creation of business opportunities	Company D started offering Internal Audit, Risks, and Compliance services to the market, in addition to providing them to other companies within the same group. The findings align with Patriotta's (2003) argument that the result of organizational learning translates into the production of new competence, i.e., the ability to apply new knowledge to improve the performance of a specific activity or to adopt a new routine or process within the organization..

5 ANALYSIS AND DISCUSSION OF RESULTS

Regarding the dimension of the independence of internal audit to report corruption cases, the data point to independence in the audits, which was evident in the objectivity of their respective responsible parties. It is noteworthy that independence was strengthened by the creation of Audit Committees, with the participation of an independent member, identified in all surveyed companies, being a body to which all audits report technically. This is in line with the recommendation of the Brazilian Institute of Corporate Governance (2015, p. 90), stating that Internal Audit should report to the Board of Directors, with the support of the Audit Committee, as shown in Table 2.

Table 2. Independence of Internal Audit to report corruption cases

Attribute	Analysis of Interviews
(i) Internal Audit Reporting	All interviewees responded that Internal Audit reports to the Board of Directors, through the Audit Committee, corroborating with the IIA, according to Attribute Standard 1100 — Organizational Independence (IIA, 2017, p. 39), where independence within the organization is effectively achieved when the chief audit executive reports functionally to the Board of Directors.
(ii) Internal Audit Charter/Bylaws	Another relevant aspect is the charter or bylaws: 100% of respondents confirmed that there is a document formalizing the mode of operation, strengthening the independence and activities of Internal Audit, according to Attribute Standard 1100 — Organizational Independence (IIA, 2017, p. 39), which highlights that one of the examples of proving independence is the approval by the board of the Internal Audit charter.





(iii) Autonomy to dismiss the Internal Audit Responsible	100% of the interviewees responded that only the Board of Directors has the autonomy to dismiss or remove the head of Internal Audit, according to Attribute Standard 1100 — Organizational Independence (IIA, 2017, p. 39), emphasizing that one of the examples of proving independence is that the Board of Directors approves decisions regarding the appointment and dismissal of the chief audit executive.
(iv) Approval of the Internal Audit Plan	100% of the interviewees responded that the approval of the Audit Plan is carried out by the Board of Directors. According to Attribute Standard 1100 — Organizational Independence (IIA, 2017, p. 39), it is emphasized that one of the examples of proving independence is the approval of the Audit Plan by the Board of Directors.
(v) Pressure to alter Internal Audit work results	100% of the interviewees responded that they have never received any pressure to alter work results. This demonstrates a good sign of independence, corroborating with the Brazilian Institute of Corporate Governance (2018) which emphasized that Internal Audit can only lead to process improvement if it is carried out without interference and pressure; only with independence and objectivity does the auditor gain the organization's trust.

In the survey, regarding preparation for mitigating corruption risk, it was observed that Internal Audits have had significant preparation, with efforts directed towards investigating corruption cases, as well as investment in technologies and databases with suspicious companies and individuals. On the other hand, it became clear that there are opportunities for improvement; for example, none of the interviewees were able to answer how many percent of their Audit Plan is dedicated to corruption risk, as shown in Table 3.

Table 3. Preparation of Internal Audits to mitigate the risk of corruption to prevent its recurrence.

Preparation of Internal Audit to Mitigate Corruption Risk	Analysis of Interviews
(i) Corruption risk assessment	All interviewees responded that corruption risk is assessed, but only company A has a corruption risk matrix; the other companies assess corruption risk in the audited processes. In company A, risk assessment is carried out by the Risk and Compliance Management area, while in companies B and C, it is carried out by Internal Audit, which is under the same risk and compliance directorate.
(ii) % of Audit Plan dedicated to corruption risk	None of the surveyed companies provided information on the percentage of the Audit Plan dedicated to corruption risk, contrary to Rittenberg (2013), who argued that Internal Audit should regularly assess the risks of the audited areas when its planning is focused on these activities, and highlights the key role in helping the organization understand its risks, considering compliance risk as well and assessing whether the implemented controls are effective in addressing these risks, studying their causes and how to mitigate them.
(iii) Audit of controls to mitigate corruption risk	In companies A and B, Internal Audit has already audited the controls that the organization has to mitigate corruption risk, while in company C, this activity has not been performed, in line with the IIA guidance (2017), which recommended that Internal Audit audit fraud risk management, potentially including initial or comprehensive investigation of suspected fraud, root cause analysis, and recommendations for control improvement.
(iv) Did Operation Car Wash change the way controls for corruption risk are audited?	When asked if Operation Car Wash changed the way controls for corruption risk are audited, only respondent 2 from company A said no, while the majority responded yes, corroborating with Moreau (2003) where Internal Audit clearly positions itself in the risk chain and always defines itself as an independent and objective activity, but goes beyond compliance approval, providing advice and evaluating risk management processes.

Regarding comparing how much the practice of Internal Audits of the companies involved in the Operation Car Wash adheres to the IPPF - Supplementary Guidance - Anti-bribery and Anti-corruption Program Audit issued by the IIA in 2017, the data indicate partial adherence by the surveyed companies. No audit focused on the organization's culture was identified aiming to identify any signs of toxicity in the culture, as presented in Table 4, which compares how much the practice of Internal Audits of the companies involved in Operation Car Wash adheres to the International Professional Practices Framework (IPPF) of the IIA.





Table 4. International Professional Practices Framework (IPPF) do IIA

Key Adherence to IPPF (International Professional Practices Framework)	Analysis of Interviews
(i) What is the frequency of risk assessment conducted by Internal Audit in your organization?	All interviewees responded that risk assessment is conducted once a year; however, Chambers (2014) emphasized that it should be done at least once a year, being mandatory. In this sense, it should be conducted more than once a year.
(ii) Has Internal Audit audited the organization's compliance program?	All interviewees responded that Internal Audit has already conducted some audits on the compliance program of the surveyed companies, corroborating with the IIA (2014) which described, in the guidance for Anti-Corruption Program Audit, that Internal Audit should assess the effectiveness of anti-bribery and anti-corruption programs to help anticipate risks and identify the existence of potential and actual incidents.
(iii) Has Internal Audit conducted any work focused on the whistleblower hotline to ensure efficiency and confidentiality?	All companies responded that they have conducted audits on the whistleblower hotline aiming to test the confidentiality and efficiency of the process, corroborating with Rittenberg (2013), who emphasized that Internal Audit should regularly assess the risks of the audited areas when its planning is focused on these activities, highlighting the key role to help the organization understand its risks, also considering compliance risk.
(iv) Does Internal Audit communicate to management or appropriate committees when it identifies any signs of corruption culture in the organization?	In company A, 100% of the respondents said that Internal Audit communicates to management and committees when it identifies any signs of corruption culture in the organization, while respondent 4 said no, as well as company C, which is in line with the research by Chatterjee et al. (2016) Audit of culture supports delivering value to stakeholders by allowing organizations to proactively manage risk and reactively address internal control failures before things go wrong.

6 FINAL REMARKS

This study aimed to identify the effects on learning for Internal Audit in mitigating the risk of corruption in companies involved with the Operation Car Wash, comparing before and after the event. It was highlighted, by 100% of the respondents, the perception of identifying signs of corruption in their organizations. The cases were reported to the competent bodies, Audit Committee, Ethics Committee, or directly to the Board of Directors, and the companies took appropriate decisions for each case. This result of shared learning is confirmed by Shrivastava's study (1983), where organizational learning is an organizational process influenced by social, political, and structural aspects, involving the sharing of assumptions and knowledge among individuals. In this sense, the main learnings were: (i) greater focus on mitigating the risk of corruption; (ii) prioritization of investments in personnel, training, and technology; (iii) improvement of efficiency and qualification of Internal Audit; and (iv) creation of business opportunities.

Questions 11, 12, and 13 were directed towards the qualification and certification of teams or the Internal Audit function itself. Through the answers, it was found that company A has several professionals certified by the IIA, while company B has less than 10% of its team, and in company C, no one is certified by the IIA. All companies responded that they have undergone some form of quality assessment of the Internal Audit function, while two respondents from company A reported that their Internal Audits have already been assessed by the IIA, in the process called Quality Assessment (QA), which evaluates the adherence of Internal Audit to international standards of Internal Audit, the IPPF, while respondent 3 stated that they intend to undergo evaluation next year and companies B and C do not intend to obtain an evaluation from the IIA.



This study corroborates with Henderson's research (2013), affirming that Internal Audit plays a fundamental role in the fight against corruption, being one of the most important, comprehensive, and effective activities for taking actions in mitigating the risk of corruption.

For future studies, it is recommended to seek to identify how to ensure the efficiency and effectiveness of the Follow-Up process of the action plans of Internal Audit work; how to audit the organization's culture; and what is the impact of using artificial intelligence in Internal Audit work..

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