
THE INSTITUTE OF ENVIRONMENTAL COMPLIANCE IN THE CONTEXT OF THE PLURISSISTEMIC SOCIETY

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ABSTRACT

This article aims to analyze the environmental and socioeconomic compliance institute as an instrument of formation and affirmation of a culture of sustainable integrity. In order to approach the theme, the compliance institute was contextualized in the plurysystemic society and as an instrument of good governance and social management. In the elaboration of the work the theoretical-analytical and speculative methodologies were used.

Keywords: environmental compliance; sustainability; governance; social management; plurysystemic Society.

***O INSTITUTO DO COMPLIANCE AMBIENTAL NO CONTEXTO
DA SOCIEDADE PLURISSISTÊMICA***

RESUMO: *O artigo tem por objetivo analisar o instituto do compliance ambiental e socioeconômico como instrumento de formação e de afirmação de uma cultura de integridade sustentável. Para a abordagem do tema, o instituto do compliance foi contextualizado na sociedade plurissistêmica e como instrumento de boa governança e de gestão social. Na elaboração do trabalho foram utilizadas as metodologias teórico-analítica e especulativa.*

Palavras-Chave: *compliance ambiental; sustentabilidade; governança; gestão social; sociedade plurissistêmica*

INTRODUCTION

Contemporary society is highly plural, complex and dynamic. In this society one lives under diverse and coexisting normative systems. Thus, entrepreneurial activities, public or private, must adapt to normative and procedural realities of very different natures.

The multiplicity of normative systems makes it difficult to adapt the entrepreneurial activities to what is required in the legal, ethical, technical-scientific, and other contexts. Therefore, to conform to the external norms, in their systemic plurality, requires of the entrepreneurial activities an effort to internally create substantive and procedural norms that can rationalize and optimize the entrepreneurship in order to achieve greater *accountability* and *responsiveness* before the society, the State, the scientific community, suppliers and consumers. This effort is revealed in the compliance institute, analyzed in this article through the sustainability bias.

In this sense, the article has as its core problem the following question: can the compliance institute in the area of sustainability be a factor for the affirmation of a new economic culture?

In order to answer the core problem, the article has as a theoretical framework the notion of a multi-systemic society (based on Niklas Luhmann's conceptions) and the institutes of governance, social management and *compliance*. As a hypothesis, the article evaluates the *compliance* institute as an element capable, or not, of promoting the affirmation of the culture of integrity in the field of sustainability.

As a general objective, the article seeks to analyze the *compliance* institute as an instrument of good governance and social management, in a multi-normative conception. As a specific objective, the article discusses the *compliance* institute in the area of environmental and socioeconomic sustainability. In the elaboration of the work the theoretical-analytical and speculative methodologies were used.

Besides the introduction and the final considerations, the article is organized into three topics. In the first topic, the *compliance* institute is approached in the context of systemic-institutional plurality. In the following item, it is made an analysis of the *compliance* institute as an element of private and public governance and social management. In the last topic, environmental *compliance* is discussed .

1 THE COMPLIANCE INSTITUTE IN THE CONTEXT OF SYSTEMIC-INSTITUTIONAL SYSTEMAL PLURALITY

The *compliance* institute is revealed by methods of compliance - through the adoption of internal norms and processes - from private and public entrepreneurial activity to legal, technical-scientific and ethical systems that concern *compliance*, which originated in US corporate-financial law at the beginning of the twentieth century, has currently applied in several areas of the private and public sectors. (WALKER, 2016)

Through *compliance*, the legal entity internally creates a set of rules and procedures with the purpose of achieving and maintaining a higher degree of compliance with the normative systems to which it is subject in its activities, such as legal, ethical and technical-scientific systems. Thus, the legal entity establishes substantive and formal criteria for prevention, control and accountability of inappropriate practices with potential internal and, foremost, external negative repercussions. In this sense, *compliance* results in greater *accountability* and *responsiveness* of the entrepreneurial activity which, in some way, contributes to its healthy and functional efficiency.

By improving internal *accountability* methods, the legal entity broadens its capacities for structural and operational control, thus becoming more competent in its strategic planning to avoid, mitigate and solve problems (SEBRAE, 2018). At the same time, mechanisms are also introduced to qualify their *responsiveness* to the demands and expectations of suppliers, financiers, consumers, the State and society.

Therefore, the institutionalization of *compliance* systems increases the structural, functional and conjunctural credibility of the legal entity, strengthening its healthiness (vitality of the enterprise) and efficiency in the production of goods or services. The *compliance* institute, then, in its various modalities, acts as an important precautionary instrument, evaluating, correcting and reviewing the management policies of private and public enterprises.

From this perspective - and in the scenario of plurality, complexity and dynamicity of the postindustrial society (OLIVEIRA, 2016), the *compliance* institute reveals itself as a means of connecting tensions between private autonomies (among themselves) and between them and public autonomy and thus constitute an element of good governance for the public and private sectors in the interaction between public and private entrepreneurial activity with society (WILSON, 2000).

It is clear that in postindustrial society of global interconnections, relations between individuals, diffuse civil society, organized civil society, private enterprise and the State take place at increasing levels of plurality, complexity and dynamicity. Thus, responding to multiple expectations and demands, as well as adapting to the various instances of normativity and institutionality that are subject to any entrepreneurial activity (private or public), requires accessibility and qualified handling of accurate and constantly updated information. Thus, the *compliance* institute, in its various nuances, fulfills the function of internalizing and making understandable to public and private entrepreneurs the universe of norms and processes to which their activities need to conform.

The *compliance* institute thus allows for the rationalization and optimization of internal practices to be adopted in the entrepreneurial activity, in its varied structures and functions, giving rise to a culture of integrity (CGU, 2018) or behavioral synergy appropriate to the systemic multiplicity which characterizes contemporary society, identified here under the Luhmannian theoretical model:

There are many theories that seek to define society, in several areas of knowledge. And any option for one of them proves unsatisfactory. However, for the purposes of this work, an understanding of society based on Niklas Luhmann's Theory of Systems is adopted, for whom society reveals itself as a communicational plexus, that is, a complex, plural, dynamic and intergenerational communication network that attribute meaning to several constitutive dimensions of sociability, such as the sense of religiosity, morality, ethics, aesthetics, politics, economics, juridicity, and scientificity (LUHMANN, 2007). (COSTA; MATA DIZ; OLIVEIRA, 2018 p. 162)

Faced with this complexity of systemic interconnections, private or public entrepreneurial activity needs *expertise* in the construction and consolidation of the integrity culture - or of behavioral synergy - to rightly carry out its activities and purposes. Through the culture of integrity, the entrepreneurial activity inserts in its planning elements that can significantly reduce the risks and the impacts of the bad management by the nonobservance of norms and procedures to which it is conditioned by the systemic diversity of the society.

By using the *compliance* institute, the legal entity therefore exercises its autonomy to establish norms and procedures for compliance with ethical, legal, technical-scientific and economic parameters, among

others. Therefore, the legal entity is empowered to self-regulate in order to attend to the systemic plurality and the multiple demands and expectations. By improving its *compliance* network, the legal entity raises the quality of its internal and external performance through systemic interconnections and, at the same time, acquires and expands its "cultural and market capital" for behavioral integrity, which ultimately results in its institutional valuation in several areas.

In the macro context, the *compliance* institute acts in a way that promotes the behavioral synergy of a whole private sector (eg mining activity) or public sector (eg hospital network), resulting in benefits such as social, economic, political, technical-scientific, ethical, environmental, etc. Obviously, if several legal entities of the same private or public segment assume internal norms and procedures of pluri-systemic adequacy (eg Law, Ethics, Science and Technology), that sector will be positively impacted. And if this practice extends to the various private and public segments, the universe of society will also be favored by the improvement in services or in the production and marketing of consumer goods.

The conjugation of the affirmation and the exercise of the autonomy of the juridical person (private autonomy and public autonomy) with the potentiality of pluri-systemic interconnections (Law, Ethics, Science and Technology) makes the *compliance* institute, in its various modalities, an important vector for equating, in a democratic way, the tensions between the private autonomies (among themselves) and between these and the public autonomy. In addition, the possible interconnections that can be stimulated by the *compliance* institute can significantly influence the normative and institutional development of multiple social systems in the medium and long term; that is, if several public or private sectors improve their internal activities of *accountability* and *responsiveness*, society will be positively influenced.

From this point of view, ethical, legal, technical-scientific, economic and political systems can, for example, be subjected to criticisms and revisions arising from reflection and from private and public experience that make them even better. On the other hand, the improvement of social systems feeds back and requalifies the own private and public autonomy in its normative and institutional functions. Thus, a cycle of virtuous behavioral synergy between social systems and the affirmation of autonomy, both public and private, is observed.

2 THE COMPLIANCE INSTITUTE AS AN ELEMENT OF PRIVATE AND PUBLIC GOVERNANCE AND SOCIAL MANAGEMENT

As already mentioned, the *compliance* institute originated in the US private corporate sector in the early twentieth century. In this capacity, the institute has always been considered as an object of reflection and reference of governance for legal entities of private law, in the exercise of its private autonomy.

However, due to the systemic complexity revealed in the post-industrial society, the *compliance* institute is no longer limited to the private sector, and it is also of great potential for governance in the state public sector in the exercise of its peculiar functions (legislative, administrative, judicial and supervisory).

In the private sphere, the *compliance* institute is part of the corporate governance theme, which is

[. . .] a set of principles or mechanisms that guide the decision-making process in an organization so that it becomes economically sustainable and reliable for its stakeholders (shareholders, investors, executives) and minimizes' agency problems'. Thus, 'good corporate governance practices have the purpose of increasing the value of society, facilitating its access to capital and contributing to its sustainability' (IBGC, 2006: 6).

Thus, corporate governance can basically be understood as the creation of internal and external structures that ensure that the decisions taken in the organizational sphere are taken within parameters that guarantee the interests of the shareholders/governors/citizens, besides guaranteeing the transparency of the transactions for the parties involved.

[. . .]

In this way, corporate governance creates mechanisms, structures and incentives that make up the management control system/model of the corporation and directs the behavior of the managers to the execution of the organizational objectives, besides supplying the top management with business resources that allow to identify the risks that are business-related (MARTIN et al., 2004). (MENDONÇA; GUERRA; SOUZA NETO; ARAÚJO, 2013, p. 446)

Therefore, corporate governance is related to the management of the legal entity in its capacity to plan, decide, implement, evaluate and review its internal and external practices and with the objective of ensuring

the multidimensional sustainability of the enterprise. In this way, and in the conjuncture of the pluri-systemic society, the *compliance* institute becomes essential for corporate governance by serving, above all, as a preventive and efficient correction factor of normative-institutional problems that, once they occur, can substantially interfere in sectoral or even global sustainability of the enterprise.

In addition, the *compliance* institute can be effectively used by associations of private segments (eg confederations of companies of a particular economic sector) as a means to self-establish "codes of conduct" for that sector.

In this hypothesis, all private activity is self-regulated and self-institutionalized under common and sector-specific criteria. In addition, the associative exercise of private sectoral autonomy (eg self-regulation through the association of mining companies) as an instance for the standardization of parameters and conduct guidelines is highly efficient in democratic-participatory systems, being up to the State - with cooperation of citizens and organized civil society - the functions of oversight and correction of sectoral norms through the control of legality, conventionality or constitutionality. The practice of sectoral self-regulation as an expression of private autonomy contributes to the conscious and responsible action of the private segments and favors the affirmation of a culture of integrity or behavioral synergy under the constant supervision of society and the competent organs of the State.

In the scope of private governance, the granting of *compliance* models is primarily and fundamentally supported by state and international legal systems. Law, as a normative system of society, offers a variety of legal regimes to which entrepreneurial activity should be based. Constitutional, administrative, tax, social security, labor, corporate, civil, criminal, environmental, consumer, competitive, financial, accounting, copyright, and even electoral standards are just a few examples of the diversity and specialization that contemporary legal systems have achieved. And this multiplicity of rules is even more complex when, in addition to domestic law, there are positive legal regimes in international law in specialized areas such as the environment, competition, the labor market, trademarks and patents.

However, Law is not and should not be the only system driving the *compliance* institute. In the pluri-systemic society, ethical, political, economic, technical and scientific guidelines, among others, need to be

considered by private entrepreneurship so that a culture of integrity or behavioral synergy can constitute a level of qualification of private sector relations with expectations and demands of citizens, society, science and technology, the State and other private segments, at local, regional, national and international levels.

Thus, there is a set of rules and processes that private activity can internalize even if not provided for in law. Norms to improve the *responsiveness* of ethical and technical-scientific expectations and demands are, as a rule, relevant to the very sustainability of the entrepreneurial activity; especially in a social environment replete with instant intercommunication means, such as social networks.

Therefore, poor customer service or technological obsolescence can compromise the *responsiveness* of the enterprise, as well as subjecting it to eventual *accountability* with unpredictable consequences in the medium and long term. Accountability that is not limited to legal but economic penalties, such as loss of clientele, shortage of suppliers and unfeasibility of financing, as well as fomenting dissidents and share disputes with serious damage to the governance of the enterprise.

But, as already pointed out, the *compliance* institute is not only applicable in the governance of the private segments, with or without economic purpose. With respect to the state public sector, the *compliance* institute assumes special relevance in the pluri-systemic society, in which the state - although backed by political and juridical sovereignty - no longer holds the monopoly of normative-institutional referential of public dynamics.

In this way, internally, the State continues to be an important instance of integration, negotiation and mediation of social plurality and the dynamics of power, as well as public service provider and supplier of certain goods; but increasingly it shares with organized civil society and private enterprise the state functions which, in the founding of modernity, were exclusively assigned to it. Internationally, State sovereignty is relativized by norms and institutions of global scope, and is also subject to a historical and accelerated process of integration of its functions and actions with other states, organizations and international organisms. State sovereignty, once considered absolute, is now shared both internally and internationally (OLIVEIRA, 1999).

It is known that, in contemporary times, there are many functions of the State, among which the following stand out: legislative, governmental,

administrative, supervisory, jurisdictional, coercive, presentative and representative (OLIVEIRA, 2016). Aside from the legislative function - by which the State positives legal regimes, observing and complying with the normative and constitutional parameters - all other functions are guided by some degree of adequacy - linkage or discretion - to constitutional, conventional and legal normativity.

However, the necessary conformation of the functions of the State to constitutional, conventional and legal normativity does not exempt public governance from the duty of adjusting itself also to the behavioral parameters and directives indicated by other social systems, such as ethics, scientificity, economicity and politics, with a view, for example, to socioeconomic and environmentally sustainable development. And it is in this context that the World Bank, already in 1992, established that "governance is defined as the manner in which power is exercised in the management of a county's economic and social resources for development" (THE WORLD BANK, 1992, p. 1)¹. It remains clear, therefore, that the more democratic the society, the greater will be the demand for *accountability* and *responsiveness* of state public governance in the exercise of its functions of State, in the provision of public services and in the production and supply of goods to society, according to legal, ethical, technical-scientific, environmental criteria, among others.

In turn, it is through public governance that the public policy cycle is carried out and it is revealed multifaceted, encompassing the various functions of the State and aiming at satisfying the diverse demands and expectations of the pluri-systemic society (CUSTÓDIO; OLIVEIRA, 2015). And if the State is considered at the present time as an institutional collection providing several essential public services and a producer and supplier of so many goods to individuals, society and even private initiative, the implementation of state functions must be guided by the good management or public governance.

It should also be pointed out that there is a growing partnership between the State and the private sector and the third sector in the provision of public services and in the production and supply of goods. Concurrently, in the pluri-systemic society, the State has had the need to specialize and institutionalize its regulatory and supervisory functions more and more of the numerous public and private sectors with the purpose of acquiring

¹ Free translation: "Governance is defined as the way in which the government, in a society, is exercised in the management of its economic and social resources aimed at development".

their capacities to respond to the demands and expectations of society (*responsiveness*) and facilitate technical and democratic monitoring of economic activity and the very state functions (*accountability*). Thus, the very notion of public governance broadens, as the World Bank informs:

In general, this initiative will take as a starting point the five dimensions of good governance that was developed in the World Bank's Corruption study for Europe and Central Asia and contained in the Bank's most recent update of its public sector strategy: public sector management, competitive private sector, structure of government, civil society participation and voice, and political accountability. [2] This definition goes well beyond effective delivery of public services (even if that is a benchmark indicator of the quality of governance, a lightning rod for public sentiments about government, and a useful starting point for assessing the quality of governance). And it can also go well beyond the notion of "economic governance" which is typically the focus of most World Bank work on governance. (THE WORLD BANK, 2009)²

Democratic societies in advanced socioeconomic development are currently focused on the efficacy, efficiency and effectiveness of private and public management in a democratic environment. Therefore, in this conjuncture of interconnection between the public and private sectors with multiple social systems, the *compliance* institute is promising as a means of training and affirming the culture of integrity or behavioral synergy for any form of economic or social entrepreneurship carried out by the private sector, organized civil society and the State.

Therefore, public governance is no longer limited to the managerial bias that was demanded at the end of the twentieth century, as a contribution of private governance and as a means to achieve the administrative efficiency of the state (BRESSER-PEREIRA, 1996). Public governance has historically been improved by the inclusion of elements of social management, so as to democratize in its foundations and practices, as reported by Alcântara, Pereira e Silva:

² Free translation: "In general, be adopted as a reference, the five dimensions of good governance that have been developed in the World Bank study for Europe and Central Asia on the subject of corruption, and updated by the World Bank in its strategic indicators for the public sector: the quality of public management, competitiveness in the private sector, governance structure, participation and voice of civil society, and political control and accountability. This understanding of governance transcends the issue of effective delivery of public services (even though they may be a criterion for assessing the quality of governance and a yardstick for measuring public perceptions of governance), as well as supplanting the notion of 'economic governance' which is typically the focus of most of the Bank's work on governance."

The principles of transparency, accountability and responsibility are coupled with a broader democratic conception. These, besides pluralism, autonomy and participation, become common principles in social management and public governance. Bevir (2011) carries out a genealogy of the concept of democratic governance. The author suggests the need for a democratic renewal through public participation and considers that governance seeks a pluralistic citizenship, a participatory democracy and the elaboration of public policies in a dialogical way (BEVIR, 2011). In this scenario, for Tenório et al. (2008, p. 2), "[. . .] the operationalization of democratic governance combines interorganizational action - recognized as an integral component of the implementation of various policies." Thus, it was possible for Villela and Pinto (2009) to affirm that there is a relationship between public governance and communicative rationality. However, for this we must understand public governance as "[. . .] the practice of a shared management of decision-making processes that leads, from consensus, the deliberations of a given network, aiming to articulate and facilitate actions of the development project drawn by the participants themselves [. . .]" (VILLELA; PINTO, 2009, p. 1075) and, in this way, participatory governance refers to a dialogical administration of coordination of actors. In particular, in the case of citizenship, social management uses the concept of deliberative citizenship, which needs to consolidate processes of discussion, inclusion, pluralism, equality, participation, autonomy and common good (TENÓRIO et al., 2008; TENÓRIO, 2005; 2012). (ALCÂNTARA; PEREIRA; SILVA, 2015, p. 20)

Therefore, the *compliance* institute is an important tool to strengthen private and public governance, as well as to enable social management, in order to foster a virtuous circle in entrepreneurial activity in the private and public spheres. Thus, by means of *compliance* instruments, it will be possible to achieve a substantial improvement in private activities - market or organized civil society - as well as to improve the quality of state functions, the provision of public services and the production and supply of public goods to society, with observance of legal, ethical and technical-scientific norms and processes more compatible with the *accountability* and *responsiveness* demanded by the pluri-systemic society in relation to the private and state sectors.

Among the various types of *compliance*, the one related to environmental protection against the backdrop of sustainable development has attracted attention from multiple sectors of contemporary society, in local, regional, national and international levels.

3 ENVIRONMENTAL COMPLIANCE

The need to generate wealth under the foundations of socioeconomic inclusion, improvement of the quality of life and environmental protection is a topic from which States, private sector and third sector can no longer refrain from considering in their activities. Post-industrial pluri-systemic societies (highly plural, dynamic and complex in their tessitura and operations) have, to a greater or lesser degree, incorporated more sustainable practices into their daily lives. For consequence, citizens and social groups with a more holistic consciousness have demanded for behavioral changes of private entrepreneurial activities and public, in order to affirm a culture of social integrity, economically and environmentally sustainable in the local, regional, national and even international levels (SANDS; PEEL; FABRA; MACKENZIE, 2012).

It is not the object of this work to address the recent historical process of formation and expansion of the new civilizational paradigm of sustainable development that occurred from the twentieth century (COSTA; REIS; OLIVEIRA, 2016). However, once the sustainability paradigm is considered, there are many norms and processes that guide the sustainable development agenda on which notions of wealth, socioeconomic inclusion and environmental protection are self-constitutive and interdependent (HOLLAND, 2001, p. 390-401).

The notions of prevention and precaution regarding the impacts of human intervention on the natural and social environment - under the legal, ethical and technical-scientific approaches - have guided the economic cycle of production, distribution, apportion and consumption of goods and services (SOUZA, 2005) and the public policy cycle (CUSTÓDIO; OLIVEIRA, 2015).

In this sense, it is important to consider that the notions of prevention and precaution are not limited to the area of the legal system, but also extend to the ethical and technical-scientific systems. Therefore, the environmental *compliance* institute must incorporate pluri-systemic norms and procedures in order to be compatible with the increasingly culture of integrity currently demanded by the pluri-systemic society.

Management plans within the scope of private activities and the implementation of public policies in the governmental sphere can no longer be elaborated, implemented, evaluated and revised without incorporating preventive and precautionary practices required by the legal, ethical and

technical-scientific systems. Consequently, awareness and internalization in relation to norms and procedures on possible and potential negative environmental impacts should be prioritized and introduced in the dynamics of private and public entrepreneurship from the perspective of prevention and precaution.

There are, therefore, a set of constitutional, conventional, legal and infra-legal juridical norms (decrees, resolutions and ordinances) that establish precepts and procedures to be observed by the private and public sectors in the scope of their activities and competences. But there are also numerous technical-scientific norms and procedures that guide the entrepreneurial activities in its multiple segments and specialties in the primary, secondary and tertiary sectors. These guidelines are the result of reflections and experiments by the scientific community, which are submitted to processes of verifiability and technical-scientific fallibility (POPPER, 1974). At the same time, debates and ethical reflections, from the perspective of moral philosophy, guide the expectations of many citizens and social groups that currently demand behavioral changes of the private and public agents in their entrepreneurial activities and state functions. Classical thinkers (eg Plato, Aristotle, Augustine, Kant) and contemporaries (eg Habermas, Lévinas, Jonas, Rawls, Ricoeur and Honneth) have raised fundamental moral principles of the relation human being/environment that need to be incorporated in the private and public entrepreneurship dynamics to reach satisfactory degrees of *accountability* and *responsiveness* in the context of pluri-systemic societies (COSTA; REIS; OLIVEIRA, 2016), even though these principles are not required by the legal system or even have pending verifiability face the technical-scientific system.

The environmental *compliance* institute involves three levels of behavioral integrity in the ambit of the entrepreneurial activity: a) the internalization of norms and procedures of compliance with legal, ethical and technical-scientific norms of sustainability; b) the *enforcement* (applicability and enforceability) of internalized norms and procedures; c) adoption of conflict resolution systems between internalized norms and procedures (among themselves) and between these and the pluri-systemic external norms and procedures (SANDS; PEEL; FABRA; MACKENZIE, 2012, p. 135-183).

In the Brazilian federative model, where all three state levels are constitutionally authorized to legislate and administer issues related to

environmental law, the internalisation of norms and procedures by private and public entrepreneurial activity requires the observance of the principle of subsidiarity in order to avoid conflicts with their federative legal systems at their national, regional and local levels (OLIVEIRA, 2016, p. 376-377; CUSTÓDIO; OLIVEIRA, 2015). Concomitantly, ethical references related to the market and to the expectations of the pluri-systemic society should also be considered in the adoption of norms and practices of environmental protection and socioeconomic inclusion. In addition, the strict adaptation to technical-scientific standards that may lead to some degree of environmental security becomes absolutely indispensable in the context of post-industrial risk society (BECK, 2011).

Thus, the remodeling of the activity of production and circulation of goods and the provision of services requires the introduction of new techniques and procedures for compliance with environmental protection standards and processes. Therefore, private and public entrepreneurial activity should be guided by the collection and provision of information on the actual and potential environmental impact. At the same time, the public and private sectors need to connect to society through data transparency and publicity tools, as well as to improve their auditing systems. In addition, it is necessary to permanently re-evaluate public and private internal governance regarding environmental issues, in addition to constant updating of learning techniques, information and training of employees.

The *enforcement* of internalized norms and procedures should allow the expansion of the degree and scope of internal control not only through oversight and accountability, but above all through the encouragement of environmentally sustainable practices and habits. With regard to external control (State and society), *enforcement* must also be improved in order to promote cycles of state and social action not only of punitive, reparatory and restorative nature, but primarily informative, preventive and incentive of sustainable entrepreneurship (WINDHAM-BELLORD, 2015).

In the creation of internal norms and procedures for the sustainability of the entrepreneurial activity, the legal entity needs to establish means and methods of conflict resolution between internalized norms and procedures (among themselves) and between these and the pluri-systemic external norms and procedures. For example, when internal sustainability rules conflict with each other or with norms of the legal system, or with ethical standards or even with technical and scientific

standards, one must consider the rule that promotes the greatest possible sustainability. As the notion of sustainability leads to the prevalence of the norm (substantive or procedural) that results in greater environmental protection with greater socioeconomic inclusion, it is plausible that the internal norm may even prevail over the external norm (legal, ethical or technical-scientific) due to their degree of precaution or prevention of possible damage.

Therefore, measuring instruments and inquiry, for example, should consider the specifics of the enterprise segment and should combine practicality, agility and predictability of guarantees for investigated and investigators involved in internal calculation processes and internal accountability for breaches of *compliance* standards and procedures. In addition, and whenever possible, entrepreneurship should also establish criteria for collaboration with state bodies and organized civil society that have supervisory and accountability powers.

It is also important to highlight the implementation of integrity seals as to the degree of sustainability of the entrepreneurial activity. Therefore, the public and private sectors, in their various segments, could stimulate the practice of sustainability *compliance* so that for each sector there would be qualification stamps by means of which not only the inspection activity would be facilitated, but especially if would provide access to financing with less costly burdens for the best ranked entrepreneurial activities.

In the sense discussed above, such enterprises could obtain greater lengthening of terms for payment of public and private debts, as well as facilitation for contracting with the public sector, among other benefits that the market could regulate positively. Sustainable integrity practices, assessed by public and private seals, would stimulate good forms of competition between suppliers and could also result in increased consumer awareness.

Therefore, entrepreneurial activities with a high degree of integrity in the area of sustainability could change the dynamics of economic activity, positively impacting social and cultural habits in the medium and long term. From the most polluting sectors (such as the mining industry) to cultural activities (such as theaters and musical events), they would be marketed according to the public and private ranking of their sustainable *compliance* practices.

Thus, not only would the state create sustainability seals as

each sector of the economy, through its associations, would also do so. The competition in favor of obtaining a higher ranking in the degree of sustainability would have strong pedagogical reflexes both in the expansion of the environmental consciousness of society and in the promotion of scientific and technological research in order to reach ever more established sustainability standards.

It is therefore clear that greater excellence in sustainability practices would reduce, for example, public spending on depollution and the set of public policies for waste treatment, maintenance of sanitary infrastructure and even public health. At the same time, entrepreneurial activity would reduce the risk of liability for environmental damage and, in a change of consumer culture, would have expanded its market of suppliers and consumers, equally committed to obtaining or observing sustainability stamps.

In short, a new economy, under the assertion of a more sustainable integrity culture, could be made possible through *compliance*. It is a fact that only the adoption of *compliance* instruments in public and private entrepreneurial activities is not enough to change a culture of production and consumption that is not sustainable for a culture of greater sustainability. However, the *compliance* institute has the potential to collaborate efficiently in the formation and affirmation of sustainability, as whole segments adopt it as an instrument for evaluating sustainable governance.

In the medium and long term, the culture of sustainability would become a dominant paradigm in the activities of producing goods and providing services in all the primary, secondary and tertiary sectors of the economy, and in both public and private entrepreneurial activities. If there were alternation in the production cycle, there would be a positive repercussion in the cycles of distribution, sharing and consumption, which would, of course, result in a higher degree of sustainability.

4 FINAL CONSIDERATIONS

The search for environmental and socioeconomically sustainable entrepreneurship is a major topic in the current context of human development. It is a fact that the production and distribution of wealth, as well as the access to consumption of goods and services, needs to change its paradigm of domination and exploitation of nature to that of sustainable

economy. The progress made by science and technology throughout modernity has not been able to reconcile humanity with the environment. However, civilization is at risk of extinction if it does not alter its predatory culture to one of environmental integrity.

This article is based on this finding, currently analyzed in several academic studies and object of several reports from national and internationally prestigious institutions, to discuss the *compliance* institute. Throughout the work the subject of plurality, complexity and dynamicity of contemporary pluri-systemic societies were approached and, under this assumption, *compliance* was treated as an institute capable of reconciling the normative multiplicity that affects public and private entrepreneurial activities. Next, the *compliance* institute was approached as an element of good governance and social management and as a factor for the promotion of greater *accountability* and *responsiveness* of public and private entrepreneurship.

When discussing the *compliance* institute in the area of environmental and socioeconomic sustainability, it can be verified that *compliance* holds the potential to act in a relevant way in the formation and affirmation of a culture of sustainable integrity. By adopting instruments of environmental and socioeconomic *compliance*, public and private entrepreneurial activities may, in the medium and long term, change the predatory paradigm for the sustainability of the production of goods and services, with consequent positive repercussions in the cycles of distribution, sharing and consumption. In this sense, the hypothesis in which the work was based was fully proved in theoretical-speculative terms.

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