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Literature Reviews

Public governance and fiscal transparency in sport mega-events: challenges and opportunities for the 2027 FIFA Women's World Cup

Governança pública e transparência fiscal em megaeventos esportivos: desafios e oportunidades para a Copa do Mundo Feminina de 2027

Gobernanza pública y transparencia fiscal en megaeventos deportivos: desafíos y oportunidades para la Copa Mundial Femenina de 2027

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Keywords:

Sport mega-events;
Governance;
Transparency;
Accountability;
Brazil;
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Abstract

Sports mega-events are used to enhance international visibility, stimulate economic activity, and drive territorial transformation, particularly in urban and tourism contexts. Drawing on scholarly literature and institutional documents, this study analyzes governance, fiscal transparency, and accountability mechanisms in the management of sport mega-events, considering their implications for tourism and territorial legacies in the context of the 2027 FIFA Women's World Cup. A systematic literature review covering the period from 2013 to 2025 was conducted and complemented by a document analysis of records relating to the 2014 FIFA World Cup, the 2016 Olympic Games, and the organization of the 2027 event, including the *Brazil 2027 Bid Book* and FIFA's evaluation report. The results were organized into five categories: governance and institutional coordination; fiscal transparency and information quality; accountability, oversight, and control; public participation and legitimacy; and tourism impacts and territorial legacies. The experiences of 2014 and 2016 revealed weaknesses in institutional coordination, access to information, preventive oversight, and public participation. For 2027, the documents identify formal commitments concerning governance, sustainability, human rights, and legacy, but provide limited detail on fiscal transparency, public participation, and the monitoring of public funds. Based on this evidence, the study recommends that these formal commitments be supported by ongoing mechanisms for disclosure, oversight, and citizen monitoring.

Palavras-chave:

Megaeventos esportivos;
Governança;
Transparência;
Accountability;
Brasil;
Copa do Mundo feminina.

Resumo

Os megaeventos esportivos constituem instrumentos de projeção internacional, dinamização econômica e transformação territorial, especialmente em áreas urbanas e turísticas. Este estudo analisa, com base na literatura científica e em documentos institucionais, os mecanismos de governança, transparência fiscal e *accountability* na gestão de megaeventos esportivos, considerando suas implicações para o turismo e os legados territoriais, com vistas à Copa do Mundo Feminina da FIFA de 2027. Metodologicamente, realizou-se uma Revisão Sistemática da Literatura, abrangendo o período de 2013 a 2025, complementada pela análise documental de registros relativos à Copa do Mundo de 2014, aos Jogos Olímpicos de 2016 e à organização do evento de 2027, incluindo o *Bid Book* brasileiro e o relatório de avaliação da FIFA. Os resultados foram organizados em cinco categorias: governança e coordenação institucional; transparência fiscal e qualidade das informações; *accountability*, fiscalização e controle; participação social e legitimidade; e impactos turísticos e legados territoriais. As experiências de 2014 e 2016 evidenciaram fragilidades na coordenação institucional, na acessibilidade das informações, no caráter preventivo da fiscalização e na participação social. Para 2027, os documentos identificam compromissos formais relacionados à governança, à sustentabilidade, aos direitos humanos e ao legado, mas ainda apresentam limitações quanto ao detalhamento da transparência fiscal, da participação social e do monitoramento dos recursos públicos. Com base nessas evidências, recomenda-se que os compromissos formalmente assumidos sejam acompanhados por mecanismos permanentes de divulgação, fiscalização e controle social.

Palabras clave:

Megaeventos deportivos;
Gobernanza;
Transparencia;
Rendición de cuentas;
Brasil;
Copa Mundial Femenina.

Resumen

Los megaeventos deportivos constituyen instrumentos de proyección internacional, dinamización económica y transformación territorial, especialmente en áreas urbanas y turísticas. Este estudio analiza, con base en la literatura científica y en documentos institucionales, los mecanismos de gobernanza, transparencia fiscal y rendición de cuentas en la gestión de megaeventos deportivos, considerando sus implicaciones para el turismo y los legados territoriales, con miras a la Copa Mundial Femenina de la FIFA de 2027. Metodológicamente, se realizó una Revisión Sistemática de la Literatura, que abarca el período de 2013 a 2025, complementada con el análisis documental de registros relativos a la Copa Mundial de 2014, los Juegos Olímpicos de 2016 y la organización del evento de 2027, incluyendo el Bid Book brasileño y el informe de evaluación de la FIFA. Los resultados fueron organizados en cinco categorías: gobernanza y coordinación institucional; transparencia fiscal y calidad de la información; rendición de cuentas, fiscalización y control; participación social y legitimidad; e impactos turísticos y legados territoriales. Las experiencias de 2014 y 2016 evidenciaron fragilidades en la coordinación institucional, en la accesibilidad de la información, en el carácter preventivo de la fiscalización y en la participación social. Para 2027, los documentos identifican compromisos formales relacionados con la gobernanza, la sostenibilidad, los derechos humanos y el legado, pero aún presentan limitaciones en cuanto al detalle de la transparencia fiscal, la participación social y el monitoreo de los recursos públicos. Con base en estas evidencias, se recomienda que los compromisos asumidos formalmente estén acompañados por mecanismos permanentes de divulgación, fiscalización y control social.

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1 INTRODUCTION

The sport mega-events held in Brazil over recent decades, particularly the 2014 FIFA World Cup and the 2016 Olympic Games, have become milestones that extend beyond sport and form part of the broader debate on public governance, transparency, and accountability (Schausteck de Almeida et al., 2015; Ribeiro & Santos Junior, 2017; Bondarik et al., 2020). Hosting these events involved substantial public and private investment and the establishment of complex institutional arrangements, generating major economic, social, political, and territorial impacts (Mattei & Mello, 2017; Meurer & Lins, 2018; Rombaldi, 2019).

In this context, sport mega-events are frequently used to enhance international visibility, including in peripheral and semi-peripheral countries (Black & Van der Westhuizen, 2004), but they also entail risks of indebtedness, social inequality, and institutional weakness. The literature indicates that such events should be analyzed not only in terms of their tangible legacies, but also in terms of their institutional effects and the quality of the public management involved (Schausteck de Almeida et al., 2015; Ribeiro & Santos Junior, 2017; Bondarik et al., 2020).

Although they are frequently associated with modernizing urban infrastructure, improving mobility, and stimulating tourism, mega-events also raise questions about the efficiency of resource allocation and the extent to which the resulting benefits are sustained over time. Studies of the Brazilian experience indicate that some of the economic and tourism impacts initially projected were overestimated or proved temporary (Barros, 2016; Mattei & Mello, 2017; Meurer & Lins, 2018). This discrepancy between promises and outcomes reinforces the need to critically assess not only the immediate economic effects of these events, but also the durability, social distribution, and sustainability of their legacies.

In the field of governance, several studies highlight weaknesses in transparency and reporting mechanisms during these events. The literature identifies gaps in information disclosure, limitations in citizen oversight, and asymmetries in access to public data, undermining accountability for government actions (Zorzal & Rodrigues, 2016; Brocco et al., 2018; Luciano et al., 2018). In addition, studies indicate that perceptions of corruption and a lack of transparency directly influence public support for mega-events, reinforcing the importance of more robust institutional practices (Santos et al., 2019).

Even when formal transparency mechanisms are established, their effectiveness may be limited by poor accessibility, fragmented information, and difficulties in understanding the information provided (Zorzal & Rodrigues, 2016; Luciano et al., 2018; Machado & Barbosa, 2023). Studies of Brazilian public administration show that institutional, cultural, and information-related barriers hinder the effective use of data by the public, reducing its capacity to monitor government actions and exercise citizen oversight (Luciano et al., 2018; Machado & Barbosa, 2023). Transparency, therefore, is not limited to publishing information, but requires data to be up to date,

understandable, comparable, and accessible to different stakeholder groups (Cunha Filho & Xavier, 2014; Luciano et al., 2018; Fujita & Oliveira, 2023).

From a social perspective, the impacts of mega-events are also significant and, in many cases, controversial. Research documents community displacement, exclusionary urban restructuring, and social conflicts arising from the implementation of projects associated with these events (Viana, 2015; Censi Borges & Santos, 2018; Davies & Pontes Nogueira, 2023). These findings show that the legacies of mega-events are not evenly distributed and are frequently marked by inequality and social tensions. Consequently, assessing these legacies requires considering economic, tourism, institutional, social, and territorial dimensions together.

Brazil's selection as the host country for the 2027 FIFA Women's World Cup brings this debate back to the fore in a context shaped both by the experiences of the 2014 FIFA World Cup and the 2016 Olympic Games and by new requirements related to sustainability, human rights, public participation, and reporting. The tournament bidding and planning process produced specific institutional documents, including the *Brazil 2027 Bid Book*, the *FIFA Women's World Cup 2027 Bid Evaluation Report*, and government records concerning the event's coordination structures. These documents make it possible to examine the formal commitments made and compare them with the weaknesses identified in Brazil's previous experiences (Confederação Brasileira de Futebol, 2023; Fédération Internationale de Football Association [FIFA], 2024; Ministério do Esporte, 2026a, 2026b).

Although the literature has advanced in its analysis of public governance, transparency, and the impacts of mega-events, these dimensions are frequently examined in a fragmented manner. Some studies focus on the quality and accessibility of public information (Luciano et al., 2018; Machado & Barbosa, 2023), while others emphasize economic, tourism, social, or territorial impacts. Sales and Martins (2014) also highlight that fragmentation across institutional, informational, and social dimensions can undermine the effectiveness of accountability. A gap therefore remains regarding the integration of these dimensions into an analytical framework capable of bringing together scholarly evidence, Brazil's experiences in 2014 and 2016, and the institutional commitments established for the 2027 FIFA Women's World Cup.

In light of this gap, the overall objective of this study is to analyze how the scholarly literature and institutional documents characterize governance, fiscal transparency, and accountability mechanisms in sport mega-events held in Brazil, while discussing the implications of this evidence for tourism, territorial legacies, and the organization of the 2027 FIFA Women's World Cup.

Based on this objective, the following research question is formulated: How do the scholarly literature and institutional documents characterize governance, fiscal transparency, and accountability mechanisms in sport mega-events held in Brazil, and what implications does this evidence have for the organization of the 2027 FIFA Women's World Cup?

This study is relevant because of the need to understand how governance, fiscal transparency, and accountability mechanisms shape legitimacy, oversight of public funds, and the development of sport mega-event legacies. Theoretically, the study integrates institutional, informational, social, tourism, and territorial dimensions within a single analytical framework. Methodologically, it combines evidence from a systematic literature review with institutional documents relating to the experiences of 2014 and 2016 and the planning of the 2027 World Cup. In practical terms, the findings provide a basis for monitoring the coordination structures, commitments, and transparency and oversight mechanisms associated with the next sport mega-event to be hosted in Brazil.

In addition to this introduction, the article is organized into four sections. The second presents the literature review on public governance, transparency, accountability, and sport mega-events. The third describes the methodological procedures adopted in the systematic literature review and document analysis. The fourth presents and discusses the study's findings based on the analytical categories established. Finally, the fifth section presents the concluding remarks, the study's contributions and limitations, and avenues for future research.

2 LITERATURE REVIEW

This section brings together two complementary bodies of literature: foundational works considered essential to understanding the concepts of public governance, transparency, and accountability, and the synthesis of studies identified through the systematic literature review (SLR). The foundational works provide the conceptual basis for defining these concepts and developing the theoretical framework, while the studies selected in the SLR provide empirical evidence on their application to sport mega-events, making it possible to identify findings, limitations, and gaps in the scholarly literature.

To ensure greater analytical balance, the studies are discussed according to their contribution to each dimension examined, avoiding excessive focus on specific authors. Accordingly, the theoretical framework is organized around three strands: (i) Public Governance and Accountability in Sport Mega-Events; (ii) Impacts and Experiences of Sport Mega-Events; and (iii) Institutional Frameworks and Transparency Challenges in Brazil. These strands bring together the conceptual foundations, the empirical evidence identified in the SLR, and the Brazilian institutional context, providing a basis for interpreting the study's findings. The theoretical framework of this study is organized into three main sections.

2.1 Public governance and accountability in sport mega-events

Public governance can be understood as the set of institutional mechanisms that guide the formulation and implementation of public policies with the aim of ensuring efficiency, transparency, and public participation (Kooiman, 2003). This concept becomes particularly important in contexts involving extraordinarily complex decision-making, such as sports mega-events, which involve multiple actors, substantial resources, and intense international visibility. Transparency is a fundamental element of democratic consolidation (Bobbio, 1992), while government responsibility is central to the management of mega-events (Coakley & Souza, 2015), requiring clear mechanisms for rendering account (Colantuono & Campos, 2018). In this process, public-sector accounting is one of the primary instruments of accountability (Paterson et al., 2019), although its application in Brazil continues to face structural challenges (Pinho & Sacramento, 2009).

According to Peters (2010), the performance of public administration is influenced by the relationships among politics, bureaucracy, and institutions, which shape the state's capacity to implement public policies and achieve effective outcomes. From this perspective, government action depends not only on formal structures but also on interactions among different actors and institutional contexts. Osborne (2010) extends this discussion by emphasizing that New Public Governance moves beyond the traditional bureaucratic model and incorporates collaborative networks among the state, the market, and civil society. In this model, transparency, accountability, and public participation increase citizen involvement in monitoring and overseeing government actions.

Accountability, in turn, is one of the pillars of public governance and can be defined as the obligation of public officials to account for their actions, justify their decisions, and take responsibility for their conduct (Bovens, 2007; Schedler, 1999). In the context of sports mega-events, this dimension becomes especially relevant because of the substantial volume of public investment, the multiplicity of institutions involved, and the social impacts associated with hosting these events.

In the Brazilian context, empirical evidence points to limitations in the effectiveness of transparency and accountability mechanisms. Luciano et al. (2018) indicate that structural and cultural barriers hinder the implementation of transparency practices, while Brocco et al. (2018) show that institutional and socioeconomic factors directly influence levels of transparency in public management. These findings indicate that formal disclosure mechanisms alone do not ensure effective public access to government information.

Studies of mega-events reinforce this relationship by showing that perceived transparency influences the legitimacy of these events. According to Santos et al. (2019), higher levels of transparency and lower perceived corruption increase public support for mega-events. Conversely, Silva et al. (2023) find that hosting these events may be associated with increased perceptions of corruption in host countries, revealing weaknesses in governance and oversight mechanisms.

From the perspective of public-sector accounting, accountability takes concrete form through the production and disclosure of financial and management information (Nakagawa, Relvas & Filho, 2008). However, the quality, clarity, and accessibility of this information continue to pose significant challenges. Zorzal and Rodrigues (2016) and Machado and Barbosa (2023) indicate that, despite advances in institutional transparency, limitations remain in the comprehensibility of published reports. In addition, de Oliveira et al. (2020) highlight that the principles of transparency and accountability are applied unevenly across Brazilian public institutions, undermining the effectiveness of citizen oversight. Similarly, Jarjir et al.

Within the specific context of sport mega-events, Schausteck de Almeida et al. (2015) identify discrepancies between the promises associated with these events and the outcomes actually achieved, while de Souza Leão et al. (2017) indicate that such events can intensify political tensions and crises of democratic representation. From a complementary public-administration perspective, Bizzo and Michener (2025) introduce the concept of

compensatory collaborative governance, according to which external actors can help address transparency gaps in contexts marked by institutional failures.

Thus, despite regulatory and institutional advances, public governance and accountability in sport mega-events continue to face significant limitations, particularly regarding information transparency, data accessibility, and the capacity for public participation and citizen oversight (Luciano et al., 2018; Brocco et al., 2018; de Oliveira et al., 2020).

2.2 Impacts and experiences of sport mega-events

Sport mega-events are complex phenomena whose economic, social, territorial, political, and institutional effects vary across host cities and countries (Costa, 2013). Although they are frequently used to enhance international visibility and promote economic development, their outcomes remain widely debated, particularly because of the gap between the benefits promised and those actually achieved (Damo & Oliven, 2013).

From an economic perspective, the evidence indicates that the benefits of mega-events tend to be overestimated. Barros (2016) shows that many stadiums built for the 2014 FIFA World Cup had limited economic viability. Similarly, Mattei and Mello (2017) and Meurer and Lins (2018) find that positive impacts on economic and tourism indicators are generally temporary and are not sustained over the long term.

In the Brazilian context, Sinay et al. (2017), focusing specifically on Rio de Janeiro, highlight that mega-events serve as international showcases, raising the global profile of both the country and the host city. However, the expected economic impacts, such as job creation and tourism growth, did not fully materialize. The authors observe that the legacy may be positive when associated with urban revitalization, infrastructure, and tourism, or negative when marked by indebtedness, displacement, real estate speculation, and environmental impacts.

Continuing the analysis of the Brazilian context, Romano, Tomazzoni and Uvinha (2019) examine the 2013–2016 National Tourism Plan and show that the tourism growth targets associated with the 2014 FIFA World Cup and the 2016 Olympic Games were not met. The study indicates that the success of mega-events depends on planning, well-designed public policies, effective management, and transparency, without which the expected benefits are unlikely to materialize. The authors also emphasize that sustainability and social responsibility should be central to the organization of these events. Otherwise, their legacies may be compromised. These findings show that economic and tourism impacts cannot be analyzed in isolation, as they are shaped by the quality of governance and the transparency mechanisms adopted.

Proni et al. (2014) likewise point out that sport mega-events generate complex economic and communication impacts, with initial projections of financial returns frequently failing to materialize. In many cases, expected benefits are overestimated, and costs are underestimated, particularly when public funding is used to construct or adapt sports infrastructure. This perspective is reinforced by Bondarik et al. (2020), who characterize mega-events as initiatives frequently marked by overstated promises and limited outcomes. Carneiro et al. (2020), in turn, identify political and institutional disputes over the allocation of public funds to sport, indicating competing interests in decision-making processes.

The effects of mega-events are also related to the urban transformations and territorial disputes that characterize contemporary cities (Contrera & Moro, 2008). International studies show that these events can profoundly alter the infrastructure and global image of host cities (Chen et al., 2013). However, these transformations do not necessarily benefit all social groups equally and may intensify pre-existing inequalities.

From a social perspective, therefore, mega-events can bring about significant urban transformations but can also produce adverse effects. Ribeiro and Santos Jr. (2017) highlight that these events may intensify processes of urban restructuring associated with neoliberal logic, frequently resulting in social exclusion and gentrification. Rombaldi (2019) identifies impacts on workers, particularly in the construction sector, marked by precarious working conditions and labor conflicts. These findings confirm the multidimensional nature of mega-events noted at the beginning of this section and show that their legacies must also be assessed in terms of the social distribution of costs and benefits.

Other studies highlight that the social impacts of mega-events may intensify democratic deficits and conflicts surrounding public participation in decision-making processes (Soares, 2013; Santos Junior et al., 2015). In this regard, the effectiveness of transparency and accountability depends on robust governance, participation, and

institutional oversight mechanisms capable of ensuring the monitoring of decisions and the use of public funds (Paterson et al., 2019).

Debates on economic sustainability also extend to the sports organizations involved in the staging and legacy of these events. The economic efficiency of sports facilities is frequently questioned (Guzmán, 2006), while financial crises in clubs reveal institutional weaknesses and sustainability challenges in professional sport (Marques & Costa, 2016; Sloane, 2015; Szymanski, 2017). Studies of European clubs likewise identify recurring instability and limitations in the financial performance of these organizations (Terrien et al., 2017; Zambom-Ferraresi et al., 2017).

Zouain et al. (2019), examining the perceptions of Rio de Janeiro residents before, during, and after the 2016 Olympic Games, identified both positive and negative impacts on the host city. Although residents recognized improvements in urban mobility and tourism visibility, they also raised concerns about security in the post-event period, inflated costs, and corruption, factors that damaged the city's image. The findings indicate that public support is fundamental to the success of mega-events and that collaboration among government, the market, society, and academia can contribute to the development of more enduring legacies.

Public support for mega-events is directly related to perceived benefits and trust in institutions. Gursoy et al. (2017) show that institutional trust and perceived benefits significantly influence resident support. More recent studies reinforce the finding that institutional factors, transparency, and governance are key determinants of public support for hosting future events (Ribeiro et al., 2025a, 2025b).

In the international context, Russo et al. (2022), examining the FIFA World Cup in Qatar, show that mega-events can drive structural change and enhance the international profile of host countries, while also exposing social, institutional, and governance weaknesses. This experience reinforces the view that mega-event outcomes do not result automatically from hosting the events themselves, but depend on planning, institutional capacity, and the mechanisms adopted to monitor investments and their social and territorial effects.

From a broader public-administration perspective, Cohen and Karatzimas (2015) propose an integrated public reporting model designed to present government information in a more understandable and citizen-oriented manner. Rothberg, Napolitano, and Resende (2013), in turn, examine the legal, bureaucratic, political, and institutional constraints affecting the implementation of Brazil's Access to Information Law, emphasizing that formal rules alone do not ensure effective transparency. Bizzo and Michener (2025), analyzing collaborative initiatives developed during the Covid-19 pandemic in Brazil and the United States, show that coordinated action among different actors can help address gaps in the production and disclosure of public information. Although these studies do not directly examine sport mega-events, their contributions help clarify the institutional and informational mechanisms associated with transparency, collaborative governance, and accountability.

Thus, the literature shows that the impacts of mega-events are multidimensional and shaped by the quality of governance adopted. Integrated planning, understandable public information, ongoing oversight mechanisms, and effective channels for public participation influence both the legitimacy of decisions and the distribution of the costs and benefits of these events. Transparency, public participation, and accountability are therefore central to achieving socially legitimate outcomes and sustainable tourism and territorial legacies (Ribeiro & Santos Jr., 2017; Zouain et al., 2019; Russo et al., 2022).

2.3 Institutional frameworks and transparency challenges in Brazil

Under Brazil's legal framework, the Fiscal Responsibility Law establishes that the management of public funds must comply with the principles of planning, fiscal balance, oversight, and transparency. The law requires the disclosure of instruments such as plans, budgets, accounts, and budget execution and fiscal management reports, while also encouraging public participation and public hearings during the preparation and discussion of government planning instruments (Brasil, 2000). In this sense, fiscal transparency is not limited to publishing the amounts collected and spent but also encompasses the ability to monitor public management decisions, targets, and outcomes.

Complementing this framework, the Access to Information Law establishes access as the rule and confidentiality as the exception, requiring public bodies to proactively disclose information in the public interest and respond to requests submitted by citizens (Brasil, 2011). The transparency provided for under the law therefore encompasses both the proactive disclosure of information by public bodies and responses to requests from the public. These mechanisms expand opportunities for institutional and citizen oversight, both of which are directly related to

accountability, understood as the duty of public officials to account for their actions, justify their decisions, and take responsibility for their outcomes.

However, the existence of these legal instruments does not ensure their effective implementation. Luciano et al. (2018) highlight that structural and cultural constraints hinder the establishment of transparency practices in public administration. Brito et al. (2025), in turn, show that political factors influence institutional environments for anti-corruption transparency. From a broader perspective, Peters (2010) argues that the relationships among politics, bureaucracy, and institutions shape government capacity to implement policies and management mechanisms. The effectiveness of transparency therefore depends not only on legal requirements, but also on administrative capacity, institutional structures, and the political context in which these rules are applied.

Disclosure and clarity of information are fundamental dimensions of public transparency (Jardim, 1999; Pinho & Sacramento, 2009). Its effectiveness depends on institutional mechanisms that broaden access to government information and ensure that it is made available to citizens in an understandable, standardized, and accessible form (Fujita & Oliveira, 2023). In this context, responsible public management is inseparable from fiscal transparency (Giacomoni, 2021). However, the mere disclosure of data does not ensure accountability when information is excessively technical, fragmented, outdated, or difficult to understand.

This limitation is highlighted by Cunha Filho and Xavier (2014), who argue that transparency should be understood not only as making data available, but also as the capacity to communicate effectively with the public. Bernardes et al. (2015) add that the technical complexity of reports and the lack of standardization hinder citizens' understanding of the information, limiting their ability to exercise citizen oversight. Formal compliance with disclosure requirements can therefore coexist with practical difficulties in accessing, interpreting, and using public information.

In the context of sports mega-events, these challenges become even more apparent because of the volume of resources involved, the number of participating institutions, and the complexity of the contracts and projects implemented. Santos (2015) identifies inconsistencies and significant cost increases during preparations for the 2014 FIFA World Cup, while Zorzal and Rodrigues (2016) and Machado and Barbosa (2023) point to difficulties concerning the clarity and accessibility of disclosed institutional information. These findings show that formal transparency alone does not ensure adequate oversight of investments and government decisions.

Studies of mega-events also show that perceived transparency directly influences the legitimacy of these events. According to Santos et al. (2019), higher levels of transparency and lower perceived corruption increase public support for mega-events. Conversely, Silva et al. (2023) find that hosting these events may be associated with increased perceptions of corruption in host countries, revealing weaknesses in governance, oversight, and reporting mechanisms.

International comparisons show that governance and reporting practices vary according to institutional context (Santos et al., 2019). In Brazil, although regulatory advances have been made, limitations remain in institutional coordination, information quality, and the oversight and monitoring mechanisms adopted by public authorities (Paterson et al., 2019; Pinho & Sacramento, 2009). These limitations show that effective transparency and accountability depend on coordination among regulatory frameworks, institutional capacity, information quality, and public participation.

The literature therefore shows that sport mega-events provide relevant settings for assessing public governance, as they involve substantial investment, multiple interests, and intense public scrutiny (Ribeiro & Santos Jr., 2017; Bondarik et al., 2020; Russo et al., 2022). Despite legal and institutional advances, challenges remain in bringing together governance, public perceptions, and the quality of disclosed information, particularly in the Brazilian context (Sales & Martins, 2014).

This gap becomes particularly relevant in light of future mega-events such as the 2027 FIFA Women's World Cup, which require more transparent and accessible management models geared toward citizen oversight. The effectiveness of institutional frameworks therefore depends not only on formal compliance with legal requirements, but also on the capacity to turn disclosed information into tools for participation, oversight, and holding public authorities accountable (Cunha Filho & Xavier, 2014; Brito et al., 2025).

3 METHODOLOGY

This study was descriptive and exploratory (Selltiz et al., 1967; Babbie, 1979; Dankhe, 1986) and adopted a qualitative approach conducted in two complementary stages: a systematic literature review (SLR) and document

analysis. Combining these strategies made it possible to bring together scholarly and institutional evidence on governance, fiscal transparency, and accountability in sport mega-events, considering their implications for tourism and territorial legacies in the context of the 2027 FIFA Women's World Cup.

The overall objective of the study was to analyze how the scholarly literature and institutional documents characterize governance, fiscal transparency, and accountability mechanisms in sport mega-events held in Brazil, discussing the implications of this evidence for tourism, territorial legacies, and the organization of the 2027 FIFA Women's World Cup. In line with this objective and the methodological design adopted, the following research question was formulated: How do the scholarly literature and institutional documents characterize governance, fiscal transparency, and accountability mechanisms in sport mega-events held in Brazil, and what implications does this evidence have for the organization of the 2027 FIFA Women's World Cup?

The first stage consisted of a systematic literature review conducted according to the approach proposed by Massaro et al. (2016) and the PRISMA 2020 guidelines (Page et al., 2021). This procedure made it possible to structure the stages of study identification, screening, eligibility, and inclusion, reducing bias and increasing the transparency and replicability of the research. According to Eslava and Mazo-Zapata (2019), an SLR contributes to greater scientific objectivity by establishing explicit criteria from the formulation of the research question through to the analysis of the results.

The literature search was conducted on April 7, 2026, in the Scopus, Web of Science (WoS), SciELO, and Spell databases, covering publications from 2013 to 2025. This time frame encompassed studies produced from the preparation and staging of the 2014 FIFA World Cup and the 2016 Olympic Games through subsequent research, audits, and accountability reports on the outcomes and legacies of these events.

Scopus and Web of Science were selected because of their multidisciplinary scope and importance in indexing international scholarly literature. Although they differ in disciplinary and regional coverage, using both broadens the identification of relevant studies and reduces the limitations associated with relying on a single database (Pranckutė, 2021; Asubiaro, 2026).

SciELO and Spell were included to cover Brazilian scholarship. SciELO is one of the leading open-access electronic libraries of scholarly journals in Brazil and Latin America and plays a key role in increasing visibility and promoting Open Science in the region (Packer, 2025). Spell, in turn, provides specialized coverage in Management, Accounting, and Tourism, making it particularly relevant to the interdisciplinary scope of this study (Ribeiro, 2025). Using these databases together broadened the identification of Brazilian studies addressing governance, transparency, and accountability in sport mega-events.

Table 1 – Search strategies used in the databases

Base	Search strategy	Fields and filters
Scopus	TITLE-ABS-KEY (("sport mega-event" OR "sport mega-events" OR "sports mega-event" OR "sports mega-events" OR "sport megaevent" OR "sports megaevents" OR "megaevento esportivo" OR "megaeventos esportivos" OR "FIFA World Cup" OR "Copa do Mundo" OR "Olympic Games" OR "Jogos Olímpicos") AND (governance OR governança OR transparency OR transparência OR accountability OR "fiscal transparency" OR "transparência fiscal"))	Title, abstract, and keywords; period: 2013–2025; document type: article; languages: Portuguese, English, and Spanish; subject areas related to the Applied Social Sciences.
Web of Science	TS= (("sport mega-event*" OR "sports mega-event*" OR "sport megaevent*" OR "sports megaevent*" OR "megaevento esportivo" OR "megaeventos esportivos" OR "FIFA World Cup" OR "Copa do Mundo" OR "Olympic Games" OR "Jogos Olímpicos") AND (governance OR governança OR transparency OR transparência OR accountability OR "fiscal transparency" OR "transparência fiscal"))	Topic, including title, abstract, author keywords, and Keywords Plus; period: 2013–2025; document type: article; languages: Portuguese, English, and Spanish; subject areas related to the Applied Social Sciences.
SciELO	("megaevento esportivo" OR "megaeventos esportivos" OR "Copa do Mundo" OR "Jogos Olímpicos" OR "sport mega-event" OR "sports mega-events" OR "FIFA World Cup" OR "Olympic Games") AND (governança OR governance OR transparência OR transparency OR accountability OR "transparência fiscal" OR "fiscal transparency")	All indexes; period: 2013–2025; document type: article; languages: Portuguese, English, and Spanish.
Spell	("megaeventos esportivos" OR "Copa do Mundo" OR "Jogos Olímpicos") AND (governança OR transparência OR accountability OR "transparência fiscal")	Title, abstract, and keywords, depending on database availability; period: 2013–2025; document type: article.

Source: Prepared by the authors (2026).

The search strategies combined two groups of terms: the first related to sport mega-events and the second to governance, fiscal transparency, and accountability. Variants in Portuguese and English were considered and

applied to title, abstract, and keyword fields, according to the search features available in each database. In Scopus and Web of Science, filters related to the Applied Social Sciences were applied according to the classifications provided by the respective databases. The geographic term “Brazil” was used as a supplementary criterion during screening, but not as a mandatory retrieval condition, thereby avoiding the exclusion of studies on the Brazilian context that did not include this term. The search strategies are presented in Table 1.

Because of differences in database interfaces and search features, the search expressions were adapted without altering the study’s two core conceptual domains. Field codes and Boolean operators were used in Scopus and Web of Science, while the search combinations in SciELO and Spell were adjusted to the features available in their respective interfaces. The retrieved results were exported and consolidated in a Microsoft Excel spreadsheet. Because the original distribution of records across the four databases was not retained when the exports were combined, only the aggregate total is reported, thereby avoiding the inclusion of unverifiable data. A total of 52 records were identified. Duplicates were identified by comparing the recorded Digital Object Identifiers (DOIs), resulting in the removal of two duplicate records.

The review included peer-reviewed journal articles available in full text and related to governance, fiscal transparency, or accountability in sport mega-events. Studies retrieved through the search strategies were also retained when, despite not directly examining mega-events, they provided theoretical or empirical evidence on governance, transparency, oversight, and reporting mechanisms relevant to the development of the study’s analytical categories. Duplicate records, opinion articles without a scholarly basis, and studies that did not address the core concepts of the research or had an exclusively technical sporting, tactical, cultural, or media-related focus, without contributing to the analysis of governance, fiscal transparency, and accountability mechanisms, were excluded.

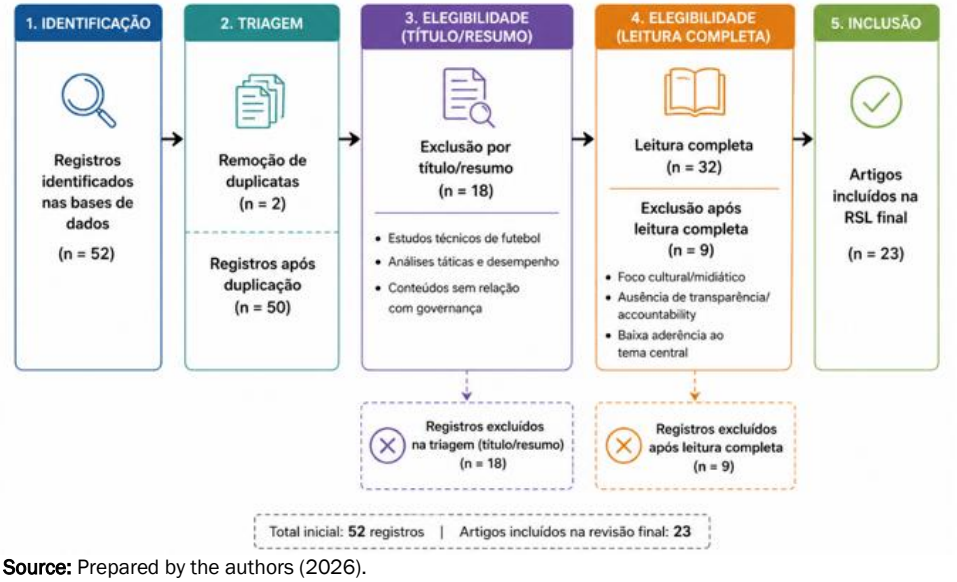
After the two duplicates were removed, the remaining 50 studies were screened by title and abstract according to the stages established by the PRISMA 2020 protocol. At this stage, 18 articles were excluded because they did not fall within the scope of the study, primarily because they focused on technical aspects of sport, tactical approaches, or had no relationship to governance, fiscal transparency, and accountability. The remaining 32 articles proceeded to the eligibility stage, which involved full-text assessment.

Following full-text assessment, nine articles were excluded because of limited thematic relevance, particularly because they focused exclusively on cultural or media-related issues or did not provide a substantive discussion of governance, fiscal transparency, and accountability.

Two researchers participated in the title and abstract screening and the full-text assessment of the studies selected for the eligibility stage. The assessments were conducted independently, and any disagreements regarding the inclusion or exclusion of articles were discussed and resolved by consensus.

At the end of the selection process, 23 articles comprised the systematic literature review sample, as shown in Figure 1.

Figure 1 – Flow of information through the various stages of the SLR (PRISMA)



Source: Prepared by the authors (2026).

Figure 1 summarizes the process of study identification, screening, eligibility, and inclusion, increasing the transparency and traceability of the procedures used in the systematic literature review.

The selected articles and institutional documents were organized in an analytical matrix created in Microsoft Excel, containing the author(s) or responsible institution, year of publication, title, source type, context examined, methodological approach, where applicable, and key evidence. The corpus was subsequently subjected to content analysis, following Bardin (2011), using thematic coding. The initial coding was conducted by one researcher and subsequently reviewed by the other authors, who discussed any disagreements until consensus was reached.

The analytical categories were developed using a hybrid strategy. Initially, dimensions related to the study's core concepts were defined based on the theoretical framework. During the full-text review of the articles and institutional documents, these dimensions were refined according to the recurrence and relevance of the themes identified in the material. The resulting categorization thus combined previously established dimensions with evidence emerging from the corpus.

Table 2 – Characterization of the documentary corpus

Institution	Document	Year	Event or period	Purpose of inclusion	Related categories
Federal Court of Accounts	*TCU Annual Activity Report: 2015*	2015	2014 FIFA World Cup	Identify records of oversight, monitoring of construction projects, and tracking of event-related investments.	Governance and coordination; fiscal transparency; accountability and control; territorial legacies.
Office of the Comptroller General	*Ministry of Transparency Releases Results of Oversight in the Federal District*	2016	2014 FIFA World Cup	Examine contractual delays and inconsistencies in information concerning accessibility projects associated with the event.	Fiscal transparency; accountability and control; territorial legacies.
Federal Senate	*Final Report of the Parliamentary Commission of Inquiry into the 2014 World Cup – Football CPI*	2015	2014 FIFA World Cup	Examine parliamentary information on management, oversight, and public participation in processes related to the event.	Accountability and control; public participation and legitimacy.
Ministry of Social Development	*Legacies of Sport Mega-Events*	2016	2014 FIFA World Cup and 2016 Olympic Games	Identify policies, initiatives, and assessments related to social and sporting legacies.	Public participation; tourism impacts and territorial legacies.
Federal Court of Accounts	*Brazil Failed to Meet Commitments Related to the Environmental Legacy of the Rio 2016 Olympic Games*	2017	2016 Olympic Games	Examine compliance with commitments and the implementation of actions related to the environmental legacy.	Governance and coordination; accountability and control; territorial legacies.
Federal Court of Accounts	*TCU Says Transparency Is Lacking in Rio 2016 Reporting*	2017	2016 Olympic Games	Examine expenditure, reporting, information transparency, and the governance of the actors involved.	Fiscal transparency; governance and coordination; accountability and control.
Ministry of Sport	*Brazilian Government Creates Ministry of Sport-Coordinated Committee for the 2027 Women's World Cup*	2026a	2027 FIFA Women's World Cup	Identify the formal coordination structures established for event planning.	Governance and institutional coordination.
Ministry of Sport	*Ministry of Sport Advances Organization of the FIFA Women's World Cup 2027 Through a Series of Meetings with Strategic Partners*	2026b	2027 FIFA Women's World Cup	Identify coordination mechanisms, allocation of responsibilities, and joint planning.	Governance and institutional coordination; stakeholder participation.
Federal Court of Accounts	*TCU Assesses Preparations for the 2027 Women's World Cup*	2026	2027 FIFA Women's World Cup	Identify risks related to interinstitutional governance, coordination across levels of government, and legacy planning.	Governance and coordination; accountability and control; impacts and legacies.
Brazilian Football Confederation	Brazil 2027 Bid Book	2023	2027 FIFA Women's World Cup	Identify the vision, commitments, proposed structures, and strategies of Brazil's bid related to governance, the development of women's football, sustainability, and legacy.	Governance and coordination; participation and legitimacy; tourism impacts and territorial legacies.
FIFA	FIFA Women's World Cup 2027 Bid Evaluation Report	2024	2027 FIFA Women's World Cup	Examine FIFA's assessment of the Brazilian bid in terms of strategy, infrastructure, commercial viability, sustainability, human rights, legal risks, compliance, and legacy.	Governance; fiscal transparency; accountability and control; participation and legitimacy; impacts and legacies.

Source: Prepared by the authors (2026), based on the institutional documents analyzed.

The analysis resulted in five categories: (i) governance and institutional coordination; (ii) fiscal transparency and information quality; (iii) accountability, oversight, and control mechanisms; (iv) public participation and legitimacy; and (v) tourism impacts and territorial legacies. These categories were used as common analytical dimensions for both the scholarly and documentary evidence, rather than as classifications based on source type or geographic context. Applying them made it possible to identify patterns, challenges, limitations, and good practices related to the public management of sport mega-events.

The second stage consisted of a document analysis of reports and records produced by public oversight, audit, and coordination bodies. Documents from the Federal Court of Accounts (TCU), the Office of the Comptroller General (CGU), and parliamentary committees relating to the 2014 FIFA World Cup and the 2016 Olympic Games were examined. To situate the analysis more closely within the specific context of the 2027 FIFA Women's World Cup, the official Brazilian bid document, the *Brazil 2027 Bid Book*, and the *FIFA Women's World Cup 2027 Bid Evaluation Report* were included. The former was used to identify the commitments, strategies, and proposals put forward in Brazil's bid, while the latter made it possible to examine FIFA's independent assessment of the proposal's feasibility, risks, and adequacy. Documents from the TCU and the Ministry of Sport concerning interinstitutional governance, coordination structures, and event planning were also analyzed. Table 2 characterizes the documentary corpus.

The documents were selected according to the following criteria: (i) issuance by an official institution; (ii) a direct relationship with the mega-events analyzed; (iii) the presence of information on budget planning, budget execution, institutional coordination, control mechanisms, public participation, or legacies; and (iv) full-text availability. Exclusively promotional materials, duplicate documents, incomplete versions, and records with no direct relationship to the dimensions examined were excluded.

The scholarly articles and institutional documents were analyzed according to the same five thematic categories. This procedure made it possible to integrate the results of the SLR and document analysis, comparing interpretations in the literature with information formally recorded by public institutions. The evidence was compiled in a spreadsheet and subsequently organized into comparative tables covering budget planning, budget execution, institutional coordination, control mechanisms, public participation, and tourism and territorial impacts.

Integrating the two sources of evidence made it possible to identify convergences, divergences, continuities, and weaknesses in the governance of mega-events held in Brazil. It also provided a basis for drawing implications related to fiscal transparency, accountability, and the organization of the 2027 FIFA Women's World Cup. Consistent with this procedure, the results were presented according to the five analytical categories rather than separately according to whether they came from scholarly or documentary sources.

Regarding the use of generative artificial intelligence, ChatGPT, developed by OpenAI, was used to assist with language editing, identify textual inconsistencies, and reorganize sections of the manuscript following peer review.

4 RESULTS AND DISCUSSION

The results are presented and discussed in an integrated manner, bringing together evidence from the systematic literature review and the document analysis. Rather than separating the findings by source, the discussion was organized around the five analytical categories defined in the methodology: (i) governance and institutional coordination; (ii) fiscal transparency and information quality; (iii) accountability, oversight, and control mechanisms; (iv) public participation and legitimacy; and (v) tourism impacts and territorial legacies. This structure makes it possible to compare interpretations in the scholarly literature with institutional records, identifying convergences, divergences, patterns, challenges, and implications for the organization of the 2027 FIFA Women's World Cup.

The systematic literature review sample comprised 23 articles, whose bibliographic and methodological characteristics are presented in Table 3. This overview provides a general profile of the scholarly corpus and supports the integrated analysis developed in the following subsections.

The sample included studies directly related to sport mega-events, as well as research on governance, transparency, and accountability conducted in other public-administration contexts. These studies were retained because they were retrieved through the search strategies and provided relevant evidence for developing and interpreting the analytical categories adopted.

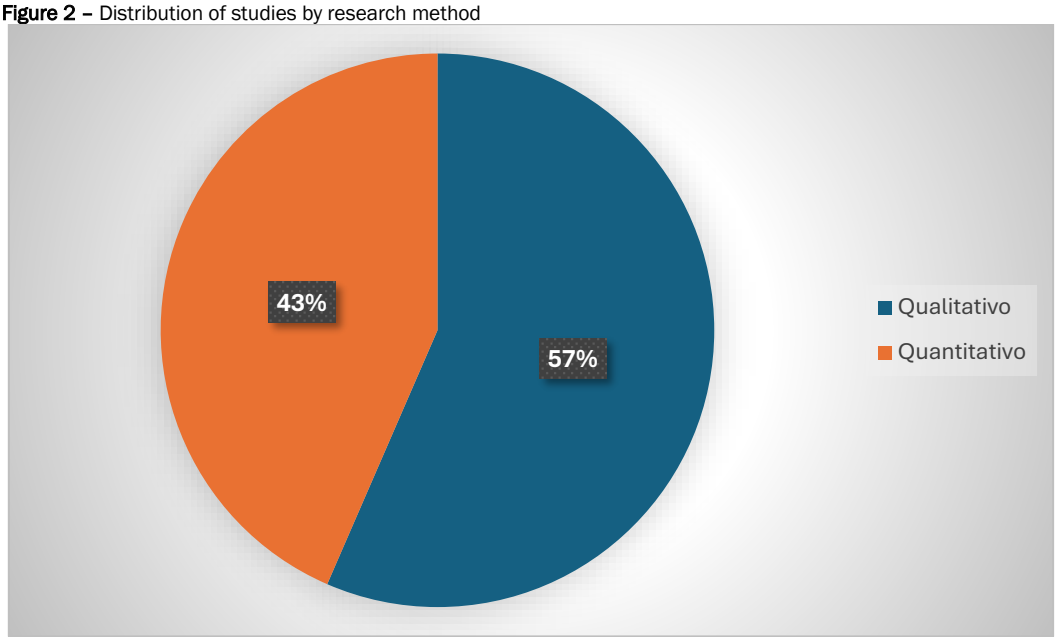
Table 3 – Classification of SLR articles

Author and year	Title	Journal	Method
Zorzal and Rodrigues (2016)	*Transparency of Information of Federal Universities: Study of Management Reports*	Biblios	Qualitative
Schausteck de Almeida et al. (2015)	*Rationales, Rhetoric and Realities: FIFA's World Cup in South Africa 2010 and Brazil 2014*	International Review for the Sociology of Sport	Qualitative
Santos (2015)	*World Cup Football FIFA in Brazil 2014: Analysis of Expenses Required for Its Preparation*	Revista Brasileira de Futsal e Futebol	Quantitative
Barros (2016)	*Analysis of Economic Viability of Stadiums of the World Cup FIFA 2014*	Revista Gestão Organizacional	Quantitative
Ribeiro and Santos Jr. (2017)	*Neoliberalization and Mega-Events: The Transition of Rio de Janeiro's Hybrid Urban Order*	Journal of Urban Affairs	Qualitative
de Souza Leão et al. (2017)	*Biopolitical War and the Crisis of Democratic Representation in the 2014 World Cup*	Revista de Gestión Pública	Qualitative
Mattei and Mello (2017)	*World Cup 2014: Analysis of the Impact of Revenue and Sales Volume of Commerce, Services, and Industrial Production in the Brazilian States*	Revista Gestão & Tecnologia	Quantitative
Gursoy et al. (2017)	*Residents' Support for a Mega-Event: The Case of the 2014 FIFA World Cup, Natal, Brazil*	Journal of Destination Marketing & Management	Quantitative
Brocco et al. (2018)	*Transparency in Municipal Public Administration: Determinants of Transparency Levels in Medium and Large-Sized Municipalities of Rio Grande do Sul*	Revista Ambiente Contábil	Quantitative
Luciano et al. (2018)	*Barriers to Transparency Increasing in the Brazilian Public Administration: Structural and Cultural Issues or Lack of Strategy and Governance?*	Administração Pública e Gestão Social	Qualitative
Meurer and Lins (2018)	*The Effects of the 2014 World Cup and the 2016 Olympic Games on Brazilian International Travel Receipts*	Tourism Economics	Quantitative
Rombaldi (2019)	*The 2014 World Cup and the Construction Workers: Global Strategies, Local Mobilizations*	Latin American Perspectives	Qualitative
Santos et al. (2019)	*Impact of Transparency and Corruption on Mega-Event Support*	Event Management	Quantitative
Bondarik et al. (2020)	*Sports Mega-Events and Overestimated Promises: The Case of the 2014 FIFA World Cup in Brazil*	Journal of Tourism and Cultural Change	Qualitative
Carneiro et al. (2020)	*The Dispute for Public Funds in Sports Financing and Spending during the Lula and Rousseff Administrations*	Movimento	Qualitative
Russo et al. (2022)	*Diamond of the Desert: The Case of Qatar's 2022 FIFA World Cup*	Tourism and Hospitality Management	Qualitative
Machado e Barbosa (2023)	*Transparency of Public Governance Practices of Federal Universities in South Brazil*	Informação & Sociedade: Reference Studies	Qualitative
Silva et al. (2023)	*FIFA World Cup and Corruption: An Analysis by the Synthetic Control Method Applied to the Host Countries from 2006 to 2014*	Espacio Abierto	Quantitative
Bizzo e Michener (2025)	*Compensatory Collaborative Governance: Filling Pandemic Transparency Gaps in Brazil and the United States*	Public Management Review	Qualitative
Brito et al. (2025)	*The Influence of Political Factors in the Governance Environment of Countries for Corporate Anti-Corruption Transparency*	Administração Pública e Gestão Social	Quantitative
Ribeiro et al. (2025a)	*Understanding Resident Support Towards the 2030 FIFA World Cup: A Co-Hosting Country's Perspective*	European Sport Management Quarterly	Quantitative
Ribeiro et al. (2025b)	*Towards Hosting Multi-Country Sport Mega-Events: The Case of the Bidding Process of the 2030 FIFA Men's World Cup*	European Sport Management Quarterly	Qualitative

Source: Prepared by the authors (2026).

Regarding the methods employed, 13 studies adopted a qualitative approach and ten used a quantitative approach. The qualitative studies focused on institutional arrangements, decision-making processes, social impacts, and governance practices. The quantitative studies, in turn, focused on economic indicators, social perceptions, and relationships among transparency, corruption, and support for mega-events. This distribution, presented in Figure 2, shows a relative balance between the two approaches, although qualitative studies are slightly more prevalent. The methodological diversity identified shows that the phenomenon has been examined through both interpretive perspectives and analyses based on economic indicators and social perceptions.

Figure 2 – Distribution of studies by research method



Source: Prepared by the authors (2026), based on the systematic literature review.

4.1 Governance and institutional coordination

The integrated analysis of the scholarly literature and institutional documents shows that the governance of sport mega-events depends on coordination among distinct levels of government, oversight bodies, sports organizations, and other actors involved in planning and implementation. The number of institutions involved increases the complexity of decision-making processes and requires clearly defined responsibilities, coordination mechanisms, and ongoing communication channels. This finding is consistent with Kooiman (2003), for whom governance involves interaction among multiple actors in the formulation and implementation of public policies, and with Osborne (2010), who emphasizes the importance of collaborative networks among the state, the market, and civil society.

The studies selected in the SLR show that formal governance structures alone do not ensure effective coordination of mega-events. Schausteck de Almeida et al. Schausteck de Almeida et al. (2015) identify discrepancies between the institutional rationales used to legitimize the hosting of the 2014 FIFA World Cup and the outcomes actually achieved. Likewise, de Souza Leão et al. (2017) identify political tensions and weaknesses in democratic representation associated with the organization of the event. These findings point to a gap between the promises made, the decisions taken, and the outcomes delivered to society.

The documentary evidence relating to the 2014 FIFA World Cup reinforces this interpretation. Records from the Federal Court of Accounts and the Office of the Comptroller General pointed to coordination difficulties among the responsible entities, delays in project implementation, and weaknesses in monitoring planned activities (TCU, 2015; CGU, 2016). Although different institutions participated in planning and overseeing the event, the multiplicity of responsibilities and insufficient coordination among the bodies involved limited their capacity to monitor deadlines, costs, and outcomes. From the perspective of Peters (2010), these limitations show that the performance of public administration is shaped not only by formal structures but also by the quality of the relationships among politics, bureaucracy, and institutions.

A similar pattern was observed in the 2016 Olympic Games. Institutional documents indicated coordination problems among those responsible for planning, budget execution, and monitoring construction projects, as well as

weaknesses in defining and monitoring the event's legacies (TCU, 2017a, 2017b). The recurrence of these problems across both mega-events shows that coordination difficulties were related to fragmented responsibilities and the absence of integrated monitoring mechanisms.

In the context of the 2027 FIFA Women's World Cup, the documents analyzed indicate the initial establishment of specific coordination structures. The Federal Government established the 2027 Women's World Cup Management Committee (CGCOPA 2027) and the 2027 Women's World Cup Executive Group (GECOPA 2027) to coordinate the bodies involved and define responsibilities, timelines, and action plans (Ministério do Esporte, 2026a, 2026b). At the same time, the TCU (2026) identified risks related to interinstitutional governance, coordination among distinct levels of government, and the definition of strategies for the event's legacy.

The analysis of the bidding documents provides additional information on the governance arrangements planned for the event. The *Brazil 2027 Bid Book* presents the commitments and structures proposed in Brazil's bid, while the *FIFA Women's World Cup 2027 Bid Evaluation Report* assesses their consistency and feasibility. According to FIFA (2024, Sections 6.1 and 6.3.8), the bid included formal support from the Federal Government, government guarantees, agreements with host cities and stadiums, and a comprehensive set of contractual documents. Despite some discrepancies from the templates required by FIFA, particularly regarding tax-related guarantees and the need for event-specific legislation, the legal risks were considered manageable through coordination among FIFA, the CBF, and public authorities.

The creation of these structures represents progress at the formal level, but their existence does not yet make it possible to conclude that coordination will be effective. As the competition will take place in 2027, the available documents primarily record planning and institutional organization activities. The results therefore make it possible to identify formally established mechanisms, but not to assess their implementation or effects in advance.

A comparison of the evidence from 2014 and 2016 with the planning for 2027 shows that mega-event governance requires more than the formal allocation of responsibilities. Information flows, verifiable responsibilities, monitoring indicators, and ongoing mechanisms for cooperation among the bodies involved must also be established. Based on this evidence, it is recommended that the coordination structures formally established for 2027 be translated into integrated planning, monitoring, and reporting practices.

4.2 Fiscal transparency and information quality

The results show that fiscal transparency is one of the main weaknesses in the management of sport mega-events held in Brazil. Although the Fiscal Responsibility Law and the Access to Information Law establish obligations regarding the disclosure of and access to public information, the literature and institutional documents indicate that formal data disclosure has not always been accompanied by clarity, standardization, timely updates, and accessibility.

Luciano et al. (2018) identify structural, cultural, and strategic barriers that hinder the establishment of transparency practices in public administration. Brocco et al. (2018) show that institutional and socioeconomic factors influence levels of transparency, while Zorzal and Rodrigues (2016) and Machado and Barbosa (2023) highlight limitations in the clarity and comprehensibility of disclosed information. In addition, de Oliveira et al. (2020) show that the principles of transparency and accountability are applied unevenly across public institutions.

These findings confirm the distinction established in the theoretical framework between simply making data available and achieving effective transparency. According to Cunha Filho and Xavier (2014), transparency requires the capacity to communicate with the public. Fragmented, excessively technical, or non-standardized information may therefore formally comply with legal requirements while remaining insufficient to enable the monitoring of government spending and decisions.

For the 2014 FIFA World Cup, documents from the TCU (2015) and CGU (2016) recorded budget inconsistencies, changes in costs, and difficulties in monitoring contracts and construction projects. The event mobilized approximately R$25.5 billion (Agência Brasil, 2014), including investments in stadiums, urban mobility, and airport infrastructure. The scale of the resources involved increased the need for timely and understandable information, but institutional records pointed to limitations in disclosing and monitoring budget execution.

For the 2016 Olympic Games, institutional reports likewise identified weaknesses in the availability and integration of information on investments, contracts, and construction project implementation (TCU, 2017a, 2017b). A

comparison of the two events shows that the difficulties were not limited to the absence of data but also involved the quality, organization, and usability of the information disclosed.

Literature on economics complements this interpretation. Santos (2015), Barros (2016), Mattei and Mello (2017), and Bondarik et al. (2020) identify discrepancies among initially projected costs, investments actually made, and economic benefits achieved. These differences reinforce the importance of fiscal transparency as a mechanism for monitoring projections, budget changes, and the outcomes of public investment.

For 2027, the documents analyzed provide commercial projections and preliminary information on event costs, but they do not yet make it possible to assess the effectiveness of fiscal transparency. FIFA's report estimates that the direct costs of organizing the Brazilian bid would be approximately US$50 million below the benchmark used in the evaluation and projects sales of more than 2.1 million tickets, with ticketing and hospitality revenues exceeding US$59 million (FIFA, 2024, Section 6.2.6). However, these estimates form part of FIFA's economic assessment and do not constitute a detailed public budget. To date, the documents do not present a consolidated system for publicly disclosing contracts, funding sources, government disbursements, and cost changes. Given this limitation, standardized and up-to-date disclosure of this information is recommended as a condition for monitoring the event's fiscal transparency.

4.3 Accountability, oversight, and control mechanisms

The analysis shows that the existence of oversight bodies and control requirements was not sufficient to fully ensure that the actors involved in previous mega-events were held accountable. From the perspective of Bovens (2007) and Schedler (1999), accountability requires not only the disclosure of government actions, but also the justification of decisions, oversight of outcomes, and the possibility of holding those responsible to account.

Institutional documents relating to the 2014 FIFA World Cup recorded weaknesses in monitoring expenditure, inconsistencies in information, delays in the implementation of construction projects, and difficulties in project monitoring (TCU, 2015; CGU, 2016). Although oversight bodies conducted audits and monitored investments, some irregularities were identified during or after project implementation, revealing limitations in preventive mechanisms.

A comparable situation was observed in the 2016 Olympic Games. Institutional documents pointed to signs of overpricing, contract amendments, delays, and difficulties in overseeing costs and legacies (TCU, 2017a, 2017b). The recurrence of these problems indicates the need for continuous monitoring mechanisms capable of identifying risks before they result in cost increases, delays, or reductions in the benefits promised.

Silva et al. (2023) show that hosting FIFA World Cups may be associated with increased perceptions of corruption in host countries. Brito et al. (2025), in turn, show that political factors influence institutional environments for anti-corruption transparency. These findings indicate that the effectiveness of oversight also depends on the independence of oversight bodies, institutional capacity, and the existence of consequences for those responsible for irregularities.

Bizzo and Michener (2025) show that, in situations of institutional shortcomings, collaborative governance mechanisms can help address transparency gaps. Applied to the context of mega-events, this perspective suggests that monitoring should not be restricted to government bodies, but may also involve oversight institutions, civil society organizations, the media, and other stakeholders.

For 2027, the TCU (2026) identified risks related to institutional coordination and the definition of monitoring strategies. These records do not establish that irregularities will occur, but they do indicate areas requiring preventive attention. The main implication, therefore, is the need to establish continuous audit, monitoring, and reporting mechanisms from the event-planning stage onward.

FIFA's report also provides evidence concerning the integrity of the bidding process. FIFA reported that the CBF submitted most of the required documents by the deadline, appointed an officer responsible for compliance and ethics, and that no unethical conduct was identified during the evaluation process (FIFA, 2024, Section 6.3.9). The report classified legal and compliance risks as low, although it identified outstanding documentation and discrepancies in government guarantees, particularly regarding tax matters and the requirement for event-specific legislation (FIFA, 2024, Sections 6.3.8–6.3.9). These findings indicate compliance during the bidding process, but do not eliminate the need for continuous oversight of expenditure, contracts, and commitments undertaken during the preparation and staging of the tournament.

4.4 Public participation and legitimacy

The results show that the legitimacy of mega-events is related to public trust, perceived benefits, and opportunities for public participation in decision-making processes. Gursoy et al. (2017) show that resident support depends on perceived benefits and trust in institutions. Similarly, Santos et al. (2019) find that higher levels of transparency and lower perceived corruption increase public support for mega-events.

Conversely, de Souza Leão et al. (2017) highlight political tensions and crises of representation associated with the 2014 FIFA World Cup. Ribeiro and Santos Jr. (2017) and Rombaldi (2019) show that the effects of mega-events are not evenly distributed, affecting local communities and workers involved in construction projects and urban transformations in different ways.

Parliamentary documents relating to the 2014 FIFA World Cup recorded low levels of civil society participation in decision-making processes (Senado Federal, 2015). In the case of the 2016 Olympic Games, criticism also concerned the limited participation of communities affected by urban interventions. The convergence of the literature and documentary evidence indicates that insufficient channels for participation undermine the legitimacy of decisions and widen the gap between public officials and the public.

The studies by Ribeiro et al. (2025a, 2025b) reinforce the finding that institutional trust, bid processes, and perceived benefits influence public support for hosting future mega-events. These findings show that participation should not occur only after major decisions have been made, but should extend throughout planning, implementation, and the evaluation of outcomes.

For 2027, Brazil's bid provides for the involvement of women, athletes, associations, communities, and vulnerable groups, as well as communication initiatives aimed at Brazil and other South American countries. A commitment was also made to expand stakeholder engagement in accordance with international standards and to use this process to identify and validate human rights risks. However, FIFA noted that the initial assessment of these risks had not yet been supported by independent analysis, and that further analysis and expanded participation activities would be required (FIFA, 2024, Sections 6.1.4 and 6.3.7). The documents therefore demonstrate formal commitments to participation and inclusion, but do not yet make it possible to assess the scope and effectiveness of their implementation.

4.5 Tourism impacts and territorial legacies

The results indicate that the mega-events held in Brazil generated international visibility and economic and tourism effects while the events were underway, but had limited success in securing long-term structural benefits. Meurer and Lins (2018) show that the 2014 FIFA World Cup and the 2016 Olympic Games temporarily increased Brazil's international travel receipts, with no comparable gains sustained after the events.

Mattei and Mello (2017) also identify limited economic effects, while Barros (2016) questions the economic viability of some of the stadiums built for the 2014 FIFA World Cup. Bondarik et al. (2020) show that mega-events are frequently associated with overstated promises whose outcomes do not fully match initial projections.

From a territorial perspective, Ribeiro and Santos Jr. (2017) highlight that mega-events can intensify processes of urban restructuring, social exclusion, and gentrification. Rombaldi (2019) identifies impacts on construction workers, showing that the benefits and costs of these events are not distributed evenly across different social groups.

The documentary analysis reinforces these findings. For the 2014 FIFA World Cup, some urban mobility projects were not completed within the originally scheduled timeframe, compromising the promised legacy (TCU, 2015; CGU, 2016). For the 2016 Olympic Games, the documents likewise pointed to difficulties in implementing and maintaining legacies related to mobility and sports infrastructure (TCU, 2017a, 2017b).

Resident perceptions also influence the consolidation of tourism legacies. Zouain et al. (2019) found that, although Rio de Janeiro residents recognized improvements in mobility and the city's visibility as a tourist destination during the Olympic Games, inflated costs and perceived corruption negatively affected its image. These findings show that fiscal transparency and accountability influence not only financial management, but also destination credibility and the trust of residents, tourists, and investors.

In the international context, Russo et al. (2022) show that mega-events can drive structural change and enhance international visibility, while also exposing social, institutional, and governance weaknesses. This comparison

reinforces the view that legacies depend on planning, the quality of governance, and the capacity to distribute benefits equitably across society.

For the 2027 FIFA Women's World Cup, the bid documents present the event as an opportunity to develop women's football, promote cultural change, strengthen tourism, and enhance Brazil's international profile. The proposal provides for the use of stadiums and facilities used for the 2014 FIFA World Cup and the 2016 Olympic Games, reducing the need for new construction. FIFA considered the development and legacy objectives consistent and also recognized Brazil's tourism capacity, accommodation availability, and potential to sell more than 2.1 million tickets (FIFA, 2024, Sections 6.1.3, 6.2.3, and 6.2.6). However, challenges were identified regarding technological upgrades to some stadiums, intercity mobility, reliance on air transport, and the resulting impact on carbon emissions (FIFA, 2024, Sections 6.2.1, 6.3.2, and 6.3.7). These findings indicate that using existing infrastructure is an advantage, but the consolidation of the legacy will depend on the implementation, monitoring, and evaluation of the commitments made. By integrating the scholarly and documentary evidence, Table 4 summarizes the main findings from the 2014 and 2016 experiences and presents evidence-based recommendations for planning and monitoring the 2027 FIFA Women's World Cup.

Table 4 – Integrated summary of evidence and recommendations for 2027

Analytical category	2014 FIFA World Cup	2016 Olympic Games	Evidence-based recommendations for 2027
Governance and institutional coordination	Fragmented responsibilities, delays, and coordination difficulties among the responsible entities.	Weaknesses in coordination among planning, implementation, and legacy monitoring.	Integrate government structures, the CBF, FIFA, host cities, and oversight bodies, while monitoring guarantees, contracts, and outstanding issues identified in the bid.
Fiscal transparency and information quality	Limitations in the disclosure, standardization, and comprehensibility of information on expenditure, contracts, and construction projects.	Difficulties in integrating and monitoring financial and contractual information.	Turn the commercial projections and bid commitments into a detailed public budget, with disclosure of contracts, funding sources, disbursements, and cost changes.
Accountability, oversight, and control	Indications of overpricing, delays, and predominantly corrective action by oversight bodies.	Contract amendments, delays, and limitations in overseeing costs and legacies.	Maintain the compliance mechanisms adopted during the bidding process and establish preventive auditing and monitoring throughout event preparation and implementation.
Public participation and legitimacy	Limited civil society participation and tensions related to event decisions and impacts.	Limited participation by communities affected by urban interventions.	Turn commitments to inclusion and stakeholder engagement into consultation processes, permanent participation channels, and independent assessments of human rights risks.
Tourism impacts and territorial legacies	International visibility and temporary economic effects, accompanied by incomplete projects and unevenly distributed benefits.	Temporary tourism growth and difficulties in consolidating urban and sports legacies.	Make use of existing infrastructure, monitor women's football development targets, and mitigate risks related to mobility, technological upgrades, and carbon emissions.

Source: Prepared by the authors (2026), based on the SLR studies and the institutional documents analyzed.

The synthesis shows that the problems observed in 2014 and 2016 resulted not only from the absence of rules or institutions, but also from difficulties in coordinating actors, shortcomings in information quality, the limited preventive role of oversight, and insufficient public participation. For 2027, the findings do not support the conclusion that these weaknesses have already been overcome. They do, however, provide a basis for evidence-based recommendations for event planning and monitoring, particularly regarding institutional integration, fiscal transparency, accountability, citizen participation, and the development of sustainable tourism and territorial legacies.

5 CONCLUDING REMARKS

This study aimed to analyze how the scholarly literature and institutional documents characterize governance, fiscal transparency, and accountability mechanisms in sport mega-events held in Brazil, discussing the implications of this evidence for tourism, territorial legacies, and the organization of the 2027 FIFA Women's World Cup. Integrating the systematic literature review and document analysis made it possible to identify patterns, challenges, and practices related to the governance of mega-events held in Brazil, particularly the 2014 FIFA World Cup and the 2016 Olympic Games, as well as to examine their implications for planning the 2027 event.

In response to the research question, the results show that the scholarly literature and institutional documents characterize mega-event governance as a process shaped by the capacity to coordinate different actors, the quality and accessibility of fiscal information, the effectiveness of oversight and enforcement mechanisms, public participation, and the planning of tourism and territorial legacies. Although regulatory and institutional advances have been made, the experiences of 2014 and 2016 revealed weaknesses related to fragmented responsibilities, difficulties in monitoring expenditure and contracts, the predominantly corrective nature of oversight, and limited public participation in decision-making processes.

From a theoretical perspective, the study contributes by integrating public governance, fiscal transparency, accountability, public participation, and tourism and territorial legacies within a single analytical framework. The results show that these dimensions are interdependent, since information disclosure alone does not ensure effective transparency when data are fragmented, excessively technical, or difficult to understand. Similarly, the existence of oversight bodies does not ensure full accountability when control mechanisms are activated predominantly after delays, irregularities, or cost increases have occurred.

From a methodological perspective, combining the SLR with document analysis made it possible to compare interpretations in the scholarly literature with records produced by public institutions. This strategy contributed to a more comprehensive understanding of the phenomenon by bringing together scholarly and institutional evidence around five categories: governance and institutional coordination; fiscal transparency and information quality; accountability, oversight, and control mechanisms; public participation and legitimacy; and tourism impacts and territorial legacies.

In practical terms, the results from previous mega-events indicate that planning for the 2027 FIFA Women's World Cup should prioritize clearly defined institutional responsibilities, coordination among different levels of government, standardized and up-to-date disclosure of budgets, contracts, and timelines, preventive monitoring by oversight bodies, and the creation of permanent channels for public participation. Coordination among sport, tourism, infrastructure, and territorial development policies is also recommended, together with indicators that make it possible to assess the distribution and durability of the legacies.

The documents relating to 2027 indicate progress in establishing coordination structures and formalizing the commitments made in Brazil's bid. The *Brazil 2027 Bid Book* presents proposals concerning the development of women's football, sustainability, inclusion, tourism, and legacy, while FIFA's report recognizes the overall consistency of the bid and classifies most of the risks assessed as low. However, outstanding issues were also identified regarding tax guarantees, the specification of participation mechanisms, infrastructure upgrades, and the mitigation of environmental impacts. In addition, the documents do not yet present a consolidated system for transparency regarding the public funds allocated to the event. As the competition remains in the planning stage, these commitments cannot be interpreted as outcomes that have already been implemented and should be accompanied by public mechanisms for monitoring, oversight, and reporting.

The study has limitations arising from its use of secondary data from scholarly articles and institutional documents. Although these sources make it possible to organize scholarly evidence and official records systematically, they do not directly capture the perceptions of public officials, representatives of oversight bodies, residents, workers, and tourism-sector actors. In addition, institutional documents reflect the formal perspective of the entities responsible for producing them, which limits the assessment of how the announced measures are implemented in practice.

Future research should track the planning, implementation, and legacies of the 2027 FIFA Women's World Cup longitudinally, incorporating interviews, surveys, focus groups, and updated budget data. Comparative studies across host cities could also examine differences in the implementation of transparency, participation, and control mechanisms. Such monitoring will make it possible to determine whether the formally established structures and guidelines are translated into effective practices of public governance, fiscal transparency, and accountability.

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Data Availability Statement

Data must be requested from the author by email at fernanda.larrubia.marques@hotmail.com.

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