



Peer Review Report


PEER REVIEW REPORT FOR:

Rodrigues, L. D., Menezes, E. C. O., & Schommer, P. C. (2026). Accountability and Civil Society Organizations: An integrity maturity self-assessment. *Revista de Administração Contemporânea*, 30(2), e250244. <https://doi.org/10.1590/1982-7849rac2026250244.en>

HOW TO CITE THIS PEER REVIEW REPORT:

Rodrigues, L. D., Menezes, E. C. O., Schommer, P. C., & Pineda, A. (2026). Peer review report for: Accountability and Civil Society Organizations: An integrity maturity self-assessment. RAC. *Revista de Administração Contemporânea*. Zenodo. <https://doi.org/10.5281/zenodo.19388787>

REVIEWERS:

 Andrea Pineda (Universidade de São Paulo, Brazil)
The other reviewer did not authorize the disclosure of his/her report.

ROUND 1

Reviewer 1 report

Reviewer 1 for this round chose not to disclose his/her review report.

Reviewer 2 report

Reviewer: Andrea Pineda

Date review returned: December 04, 2025

Recommendation: Accept

Comments to the authors

Comments:

The work's theme is very relevant and current, and the analysis is robust. I suggest making the objective and steps to achieve it clearer in the abstract.

Review the bibliographic references more carefully, as not all are cited (e.g., Schommer, 2021).

In addition to the literature review on accountability, it would be worthwhile to include a literature review of international experiences in Community Philanthropy, better explaining its model/characteristics and forms of accountability. It would also be beneficial to better frame/detail the profile of ICOM as a community organization.

Detail the methodological approach adopted: I suggest constructing a table with descriptive characteristics of the research corpora (quantity and description of the documents analyzed), including the interviews from the first phase, as was done with the informants from the second phase.

Good correlation between the findings and the literature used.

Additional Questions:

Does the manuscript contain new and significant information to justify publication?: Yes

Does the Abstract (Summary) clearly and accurately describe the content of the article?: No

Is the problem significant and concisely stated?: Yes

Are the methods described comprehensively?: No

Are the interpretations and conclusions justified by the results?: Yes

Is adequate reference made to other work in the field?: Yes

Is the language acceptable?: Yes

Does the article have data and / or materials that could be made publicly available by the authors?: Yes

Please state any conflict(s) of interest that you have in relation to the review of this paper (state "none" if this is not applicable): "none"

Rating:

Interest: 1. Excellent

Quality: 2. Good

Originality: 1. Excellent

Overall: 2. Good

Artificial Intelligence: The reviewer did not use any artificial intelligence (AI) tools in the evaluation of this manuscript.

Open Peer Review Report: I allow my name and institutional affiliation to be included in the final PDF version of accepted articles, and full review content.

Reviewer 2 report

Reviewer 1 for this round chose not to disclose his/her review report

Authors' Responses

Comments:

Reviewer: 1

The authors' responses to the comments of Reviewer 1 for this round were omitted from this report, since the reviewer did not authorize the disclosure of his/her report

Comments:

Reviewer: 2

Reviewer 2

COMENTÁRIO: The work's theme is very relevant and current, and the analysis is robust.

RESPOSTA: Agradecemos os comentários e sugestões.

SUGESTÃO: I suggest making the objective and steps to achieve it clearer in the abstract.

RESPOSTA: Explicitamos o objetivo e as etapas do estudo no resumo.

SUGESTÃO: Review the bibliographic references more carefully, as not all are cited (e.g., Schommer, 2021).

RESPOSTA: Revisamos a lista de referências.

SUGESTÃO: "In addition to the literature review on accountability, it would be worthwhile to include a literature review of international experiences in Community Philanthropy, better explaining its model/characteristics and forms of accountability. It would also be Beneficial to better frame/detail the profile of ICOM as a community organization."

RESPOSTA: incluímos alguns referenciais sobre filantropia comunitária e fundações comunitárias, destacando a natureza particular dessas organizações e sua implicação em termos de accountability. Comentamos mais sobre a caracterização do ICOM como fundação comunitária.

SUGESTÃO: "Detail the methodological approach adopted: I suggest constructing a table with descriptive characteristics of the

research corpora (quantity and description of the documents analyzed), including the interviews from the first phase, as was done with the informants from the second phase."

RESPOSTA: Inserimos uma figura para descrever com mais detalhes as etapas do estudo. Para cada etapa fez-se uma breve descrição das técnicas de coleta de dados como documentos utilizados e entrevistas realizadas. O estudo foi realizado em quatro etapas: i) seleção de programas de integridade para OSCs; ii) validação da matriz teórico-metodológica de programas de integridade para OSCs por especialistas; iii) elaboração de ferramenta de autoavaliação da maturidade da integridade para OSCs; iv) aplicação da ferramenta de autoavaliação da maturidade da integridade em uma OSCs e análises decorrentes.

COMENTÁRIO: "Good correlation between the findings and the literature used."

RESPOSTA: Agradecemos os comentários.

ROUND 2

There was no reviewers' evaluation for this round.

Disclaimer: The content of the Peer Review Report is the full copy of reviewers and authors' reports. Typing and punctuation errors are not edited. Only comments that violate the journal's ethical policies such as derogatory or defamatory comments will be edited (omitted) from the report. In these cases, it will be clearly stated that parts of the report were edited. Check [RAC's policies](#).