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Scientific articles

Corrupción y control interno en instituciones públicas de América Latina: ¿Una relación existente?

Corruption and internal control in public institutions of Latin America: An existing relationship?

Corrupção e controle interno em instituições públicas na América Latina: existe relação?

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Resumen

La implementación del control interno en las instituciones públicas de América Latina, específicamente en Bolivia, Brasil, Chile, Colombia, Costa Rica, México, Nicaragua, Uruguay y Venezuela, no ha tenido un impacto significativo en el índice de percepción de la corrupción emitido por Transparencia Internacional en el período 2018-2023. Se realizó un estudio del estado del conocimiento, encontrando que la legislación de los países estudiados determina que las áreas de contraloría sean responsables del control interno. Asimismo, el modelo de control utilizado en todos estos países es el propuesto por el Committee of Sponsoring Organizations of the Treadway Commission (COSO). El propósito de la investigación fue describir y analizar los modelos de control interno utilizados en las instituciones públicas de los países de América Latina estudiados y su posible relación con el índice de percepción de la corrupción. Para el desarrollo de la investigación, se obtuvo una muestra con el software STATS 2.0, con un 10% de margen de error y un 95% de nivel de



confianza. De los diecinueve países de América Latina, se seleccionaron nueve, utilizando como método de análisis la revisión documental de la legislación vigente y los resultados obtenidos por Transparencia Internacional. Como principal resultado, se determinó que no existe una relación directa entre el modelo de control interno implementado por las instituciones públicas de los países estudiados y la percepción de la corrupción.

Palabras clave: América Latina, control interno, corrupción, instituciones públicas.

Abstract

The implementation of internal control in public institutions in Latin America, specifically in Bolivia, Brazil, Chile, Colombia, Costa Rica, Mexico, Nicaragua, Uruguay and Venezuela, has not had a significant impact on the corruption perception index issued by Transparency International for the period 2018-2023. A review of the current state of knowledge was conducted, finding that the legislation of the studied countries determines that comptroller areas are responsible for internal control; likewise, the control model used in all of these countries is the one proposed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The purpose of the research was to describe and reflect on the internal control models used in the public institutions of the Latin American countries studied and to seek the possible relationship with the corruption perception index. For the development of the research, a sample was obtained using STATS 2.0 software, with a 10% error margin and a 95% confidence level. From the nineteen countries that make up the Latin American region, nine were selected, using as an analysis method the documentary review of current legislation, as well as the results obtained by Transparency International. As the main result, it was determined that there is no direct relationship between the internal control model implemented by the public institutions of the countries studied and the perception of corruption.

Keywords: Latin America, internal control, corruption, public institutions.

Resumo

A implementação de controles internos em instituições públicas na América Latina, especificamente na Bolívia, Brasil, Chile, Colômbia, Costa Rica, México, Nicarágua, Uruguai e Venezuela, não teve impacto significativo no índice de percepção de corrupção emitido pela Transparência Internacional no período 2018-2023. Foi realizado um estudo do estado do conhecimento, constatando que a legislação dos países estudados determina que as áreas de controladoria são responsáveis pelo controle interno. Da mesma forma, o modelo de controle utilizado em todos esses países é o proposto pelo Committee of Sponsoring Organizations of the Treadway Commission (COSO). O objetivo da pesquisa foi descrever e analisar os modelos de controle interno utilizados em instituições públicas nos países latino-americanos estudados e sua possível relação com o índice de percepção de corrupção. Para o desenvolvimento da pesquisa, foi obtida uma amostra com o software STATS 2.0, com margem de erro de 10% e nível de confiança de 95%. Dos dezenove países latino-americanos, nove foram selecionados, utilizando como método de análise a revisão documental da legislação vigente e os resultados obtidos pela Transparência Internacional. O principal resultado foi que não houve relação direta entre o modelo de controle interno implementado pelas instituições públicas nos países estudados e a percepção de corrupção.

Palavras-chave: América Latina, controle interno, corrupção, instituições públicas.

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Introduction

The objective of the research is to determine whether the internal control models implemented in public institutions in Latin America, specifically in Bolivia, Brazil, Chile, Colombia, Costa Rica, Mexico, Nicaragua, Uruguay and Venezuela, are related to the average of the Corruption Perception Index (CPI) generated by Transparency International in the period 2018-2023.

The study of internal control is relevant to the scientific community due to its theoretical relationship with the fight against corruption. This could facilitate improvements in existing models and contribute to strengthening organizations globally.

In this sense, the effects of corruption and the studies carried out by various authors on the subject are described; likewise, the behavior of the Corruption Perception Index (CPI) in the countries studied is analyzed. It should be noted that corruption in Latin America affects at the macro and micro levels. As mentioned by Kofi A. Annan, Secretary General of



the United Nations (UN) in 2004, it has consequences for countries and society in general. Likewise, Cárdenas (2018) and Moreno (2018) analyze its implications at the organizational level. Therefore, Transparency International, founded in 1993 as an international, non-governmental, non-partisan and non-profit organization dedicated to combating corruption at the national and international level (Transparencia Mexicana, 2024), created the Corruption Perception Index (CPI), which is the most widely used worldwide. Its objective is to “rate the perceived levels of corruption in the public sector in each country, according to the opinions of experts and businessmen” (Transparency International, 2023).

Subsequently, an analysis is made of how the concept of internal control has evolved to become a key tool for combating corruption. According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO), internal control is a process that provides those who implement it with reasonable assurance in achieving their objectives. In Latin America, the Latin American and Caribbean Organization of Supreme Audit Institutions (OLACEFS), as a regional body of the International Organization of Supreme Audit Institutions (INTOSAI), is responsible for issuing standards related to internal control, based on the COSO model. This model is composed of three types of objectives and five components, which are related to the structure of the organization (COSO, 2013).

In this context, we analyze how the governments of the Latin American countries mentioned have legislated on internal control, adopting in all cases the integrated model proposed by COSO. It is worth mentioning that countries such as Bolivia, Brazil, Colombia and Costa Rica introduced the term “internal control” more than two decades ago, and more recently, Chile, Mexico, Nicaragua, Uruguay and Venezuela.

Based on the above, the following research questions are raised: Why is the relationship between the perception of corruption and internal control important? and Why is the CPI reliable? The effective implementation of internal control includes adequate management of corruption risks, which leads to better institutions and services for citizens. In this sense, by reducing acts of corruption, the perception of corruption improves, with the CPI being a world-renowned ranking that measures, among others, the “Capacity of governments to prevent corruption in the public sector” (Transparency International, 2023).

Corruption in Latin America

Corruption, according to Cárdenas (2018) and Moreno (2018), is a problem that discredits organizations, since it transgresses their fundamental principles and alters the values of those who comprise them. This highlights the importance of studying it in order to develop mechanisms and public policies that contribute to its reduction and even eradication.

Kofi A. Annan, then UN Secretary-General, described corruption during the Merida Convention as “an insidious plague that has a wide spectrum of corrosive consequences for society” (United Nations [UN], 2004, p.iii).

The Corruption Perceptions Index (CPI), prepared by Transparency International, is the main tool used worldwide to measure corruption and is based on the opinions of experts and businessmen (Transparency International [TI], 2023). In Latin America, the CPI presents a regional average of 37.17 points out of 100 for the period from 2018 to 2023, which demonstrates a perception of high corruption, with Uruguay and Chile being the best positioned countries with 72.00 and 66.83 points respectively, unlike Nicaragua and Venezuela, which average 20.83 and 15.00, respectively, as indicated in Table 1.

Table 1. Corruption perception index in Latin America

Country	2018	2019	2020	2021	2022	2023	Average
Argentina	40	45	42	38	38	37	40.00
Bolivia	29	31	31	30	31	29	30.17
Brazil	35	35	38	38	38	36	36.67
Chile	67	67	67	67	67	66	66.83
Colombia	36	37	39	39	39	40	38.33
Costa Rica	56	56	57	58	54	55	56.00
Cuba	47	48	47	46	45	42	45.83
Ecuador	34	38	39	36	36	34	36.17
El Salvador	35	34	36	34	33	31	33.83
Guatemala	27	26	25	25	24	23	25.00
Honduras	29	26	24	23	23	23	24.67
Mexico	28	29	31	31	31	31	30.17
Nicaragua	25	22	22	20	19	17	20.83
Panama	37	36	35	36	36	35	35.83
Paraguay	29	28	28	30	28	28	28.50
Peru	35	36	38	36	36	33	35.67
Dominican Republic	30	28	28	30	32	35	30.50
Uruguay	70	71	71	73	74	73	72.00
Venezuela	18	16	15	14	14	13	15.00

Fountain: Own elaboration. Transparency International. Corruption Perceptions Index. <https://www.transparency.org/news/how-cpi-scores-are-calculated>

Based on Table 1, it is worth highlighting countries such as Colombia and Uruguay, which have improved their perception of corruption in the period 2018-2023. Colombia is one percentage point above the regional average, while Uruguay has the highest average in the region. For its part, Chile has remained constant during the same period, although with a decrease of one point in the last year; Costa Rica is ranked third in the region, despite having reduced its perception by three points in the last year compared to its best level in 2021; Brazil obtains almost one point less than the regional average; Bolivia and Mexico with an average of 30.17, being lower than the regional average by seven points; Nicaragua is the second country with the highest perception of corruption in the region, which has been reduced by eight points in the study period and which shows an average of almost six points higher than that achieved by Venezuela, which has the lowest regional average and which has decreased by five points in 2023, compared to its best score in 2018. These data are representative and serve as the basis for the analysis of the internal control model described in the following section.

In the study carried out by Torres (2023) on corruption in five countries in Latin America (Chile, Colombia, Costa Rica, Guatemala and Mexico), he determined the importance of maintaining effective institutions with a new public ethic, which confirms the need to have honest professionals in the institutions to support efficiency and combat corruption (Villoria, 2021).

Meanwhile, Contreras, Mosquera and Martínez (2024) evaluated corruption in higher education institutions in Colombia, finding that pedagogical intervention impacts unethical behavior in academia.

Internal control as a tool to combat corruption

Initially, the concept of internal control focused on the supervision of work. Today, it covers aspects related to the fulfillment of goals and objectives, the efficient management of resources and the prevention of corruption.

The above is related to the definitions of Kaufmann, Majone and Ostrom (1986), who consider it an internal tool to improve performance. Del Toro, Fonteboa, Armada and Santos (2005) describe it as “the process integrated into the operations carried out by the management and the rest of the staff of an entity to provide reasonable assurance of the achievement of objectives” (p.3). Later, Fonseca (2007) adds that internal control “allows to detect possible deficiencies and those aspects related to the existence of illegal acts” (p.301).

For COSO, internal control is a process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives related to operations, reporting, and compliance (Committee of Sponsoring Organizations of the Treadway Commission [COSO], 2013).

In this order of ideas, the Technical Committee on Good Governance Practices of OLACEFS, which is a regional body of INTOSAI, developed the project “Internal control from the perspective of the COSO approach – its application and evaluation in SAIs –” from 2017 to 2020.

Thus, INTOSAI, through the Subcommittee on Internal Control Standards, in its Strategic Development Plan 2023-2028, plans to update the 2016 standards for the Public Sector (International Organization of Supreme Audit Institutions, 2023, p.19).

In this regard, COSO's Internal Control-Integrated Framework (ICIF) is a three-dimensional approach that considers three types of objectives (operating, information and compliance) and five components (control environment, risk assessment, control activities, information and communication, and supervision), all of them interrelated with the organizational structure (COSO, 2013). The objectives of the ICIF are:

- a) Operations objectives. Short-term, known as tactical objectives (Moeller, 2014) that relate to the effectiveness and efficiency of operations (COSO, 2013).
- b) Reporting objectives. They relate to reliable, timely and transparent internal and external financial and non-financial reports (COSO, 2013) which must demonstrate a flow of information (Moeller, 2014).
- c) Compliance objectives. These pertain to compliance with the laws and regulations to which the entity is subject (COSO, 2013). These standards cover all aspects of business operations and require the management and supervision of many people (Moeller, 2014).

Likewise, the components of the ICIF are:

- a) Control environment. It is the set of standards, processes, and structures that provide the basis for carrying out internal control in the organization, which is the responsibility of the board of directors and senior management (COSO, 2013) and consists of five principles:
 - a.1) Commitment of the organization to integrity and ethical values.
 - a.2) Independence of the board of directors to oversee the performance of internal control.

- a.3) Establishment of structures, hierarchical reporting lines and appropriate responsibilities for achieving objectives.
- a.4) Commitment of the organization to attract, develop and maintain competent people, in accordance with the objectives.
- a.5) Responsibility of the members of the organization for achieving the objectives.

Thus, Moeller (2014) refers that this component strongly impacts the internal control system, which is why it is the basis of the other internal control components.

b) Risk assessment. It is a dynamic and iterative process to identify and evaluate the risks to the achievement of objectives (COSO, 2013), with the purpose of determining their management. It includes four principles:

- b.1) Establishment of clear objectives by the organization, to allow the identification and evaluation of risks.
- b.2) Identification, analysis and management of risks.
- b.3) Consideration of the risk of fraud or corruption.
- b.4) Identification and evaluation of changes that may impact the internal control system.

For Moeller (2014), it is necessary for senior management to recognize the risks at all levels and take the necessary actions, in order to manage them efficiently and comply with the integrated internal control framework of COSO, considering the following strategies: avoid risk, reduce it, share it or accept it.

For its part, COSO developed in 2017 Enterprise Risk Management — Integrating with Strategy and Performance, which contains practices applicable to different organizations, regardless of their size, type or sector, establishing the following elements:

- Governance and culture.
- Strategy and goal setting.
- Performance.
- Verification and review.
- Information, communication and reporting (COSO, 2017).

c) Control activities. These are the actions established through policies and procedures to mitigate risks and achieve objectives (COSO, 2013). They are implemented at all levels and processes of the organization, being preventive or detective. As explained by Del Toro et al. (2005), it is necessary to reduce the occurrence of risks and the

negative effect that may be generated for the fulfillment of organizational objectives.

This component addresses three principles:

- c.1) Selection of control activities that contribute to mitigating risks.
- c.2) Selection of control activities that use technology.
- c.3) Implementation of control activities through policies that establish what is expected and procedures that put these policies into practice (COSO, 2013).

In this sense, Arellano and Hernández in Pardo and Cejudo (2016), indicate that control activities are derived from specific procedures, whose purpose is to control or avoid risks related to the fulfillment of organizational objectives, which leads to generating strategic reviews that allow visualizing indicators of possible errors, problems or anomalous situations, such as the improper use of the function by the people who make up the organization.

- d) Information and communication. Information is necessary for the entity to carry out internal control responsibilities to support the achievement of its objectives, which is obtained from internal or external means and allows staff to have clarity in their responsibilities (COSO, 2013). Communication is seen as the continuous and iterative process of providing, sharing and obtaining information, which can be internal or external (COSO, 2013). This component requires three principles:

- d.1) Obtaining, generating and using relevant and quality information.
- d.2) Internal communication.
- d.3) External communication.

Thus, Del Toro et al. (2005) and Serrano (2016) emphasize that internal communication in multiple directions is crucial for decision-making when applied in an upward manner, for feedback when carried out in a downward manner, and for cross-feedback when carried out in a transversal manner.

Furthermore, Arellano and Hernández in Pardo and Cejudo (2016) note that when effective interaction is promoted in organizations both between people and between the areas that comprise them, the presentation of complaints or proposals from any area to senior management is encouraged, contributing to decision-making, which allows us to visualize the importance of information and communication channels.

- e) Monitoring. This refers to continuous evaluations, separate or combined, to determine whether the components of internal control are present and functioning (COSO, 2013). The resulting findings are analyzed with normative criteria or approved

standards and deficiencies are communicated to senior management or the board of directors. It consists of two principles:

- e.1) Selection, development and application of assessments.
- e.2) Evaluate and communicate deficiencies in time to implement corrective actions.

Thus, Del Toro et al. (2005) state that to ensure the proper functioning of internal control, it is necessary to implement supervision measures. In this regard, Arellano and Hernández in Pardo and Cejudo (2016) highlight that internal control systems that lack adequate monitoring deteriorate over time.

Also, Moeller (2014) emphasizes the importance of planning and designing internal control systems to ensure their operation; however, there is the possibility that people forget or omit to carry out activities related to internal controls, so they must be monitored to apply, where appropriate, the relevant corrective actions.

Overall, in the study carried out by Sandoval and Taramuel (2021), they determined that the improvement of educational management is another problem for higher education institutions in Ecuador and concluded that it is necessary to implement an Internal Control System that guarantees quality educational services.

While in Mexico, the Superior Audit Office of the Federation conducted three studies on internal control in 290 institutions of the federal public administration from 2013 to 2015, concluding that "it is necessary to delve deeper, in each institution, into the effective and efficient functioning of internal controls applied to substantive processes and those susceptible to acts of corruption" (Superior Audit Office of the Federation [ASF], 2016, p.3).

The above is corroborated by the study by Rodríguez (2019) in Mexico, which focused on the main turning points in the relations between the State and autonomous universities, finding that they chose to develop strategies to comply with internal control requirements.

Integrated internal control model in Latin America

As a result of the review of legislation, the following countries were selected for this article: Bolivia, Brazil, Chile, Colombia, Costa Rica, Mexico, Nicaragua, Uruguay and Venezuela. The criteria for their selection were: first, that the area in charge of internal or external auditing in each country is responsible for monitoring its implementation in government institutions, which also issues the regulations that govern it; second, that the internal control models applied are similar to or based on the COSO model.

Bolivia. The Office of the Comptroller General of the State is the entity that “exercises the function of controlling the administration of public entities and those in which the State has a stake or economic interest” (CP Bolivia, 2009, article 213), for which reason it “will issue the basic standards of internal control [...] will evaluate the effectiveness of the internal control systems” (Law 1178 of 1990, 1990, article 23). Thus, it resolves the establishment of Internal Control Committees in each public entity (Resolution CGE/061/2019 of 2019, 2019, article 1) and the “Principles, General and Basic Standards of Governmental Internal Control” based on the COSO model, adding the quality component (Resolution CGR-1/070/2000 of 2000, 2000, article 1).

Brazil. The Office of the Comptroller General of the Union is responsible for validating, based on a risk-based approach, public policies, government programs, government performance and the management of federal public administrators in terms of legality, legitimacy, effectiveness, efficiency and adequacy of risk management processes and internal controls, through audit procedures and evaluation of results aligned with international auditing standards (Law 14.600 of 2023, 2023, article 49); Thus, the following were defined as internal control components: control environment; risk assessment; control activities; information and communication; and monitoring activities (Normative Instruction No. 3, 2017), which are aligned with those proposed by COSO.

Chile. The Office of the Comptroller General of the Republic is responsible for evaluating the internal control systems (Law 10.336 of 2023, 2023, article 21.A) established by the “Public Entities, Municipalities, Universities, State Companies, and all those entities that receive or manage public resources” (Exempt Resolution 1.962 of 2022, 2022, resolution 1st), for which they must observe the Internal Control Standards of the Office of the Comptroller General of the Republic, which are based “on the “Guide to the internal control standards of the public sector”, INTOSAI GOV 9100, complemented by the Internal Control-Integrated Framework, of the Committee of Sponsoring Organizations of the Treadway Commission, COSO, 2013” (Exempt Resolution 1.962 of 2022, 2022, resolution 1st).

Colombia. The Political Constitution establishes that “Public administration, in all its orders, will have internal control that will be exercised in the terms indicated by law” (CP Colombia, 1991, article 209); in that sense, the Administrative Department of the Civil Service is “in charge of formulating the general policies of Public Administration, especially in matters related to [...] Internal Control [...] of the Executive Branch of Public Power” (Decree 1083 of 2015, 2015, article 1.1.1.1.). The Integrated Planning and Management

Model integrates “the Administrative Development and Quality Management Systems into a single Management System” (Administrative Department of the Civil Service of Colombia [DAFPC], 2023, p.8) articulated with the Internal Control System. This model is made up of seven dimensions, one of which is internal control, which follows a standard internal control model based "on the COSO/INTOSAI scheme" (DAFPC, 2023, p.115) with its five components (control environment; risk assessment; control activities; information and communication; monitoring activities) as well as "a scheme of responsibilities made up of four lines of defense" (DAFPC, 2023, p.115) configured from the Three Lines of Defense Model of the Institute of Auditors, which are:

1. Strategic line of defense: It is made up of Senior Management and the Institutional Committee for Internal Control Coordination. Its purpose is to issue, review, validate and supervise internal control, risk management, management monitoring and internal audit policies.
2. First line of defense: It is made up of public servants who apply internal control measures, thereby identifying, evaluating, controlling and mitigating risks.
3. Second line of defense: Comprised of those who hold management positions, who ensure the relevance and functioning of the controls and processes of the first line of defense; they also carry out supervisory actions on the effectiveness of risk management.
4. Third line of defense: It includes the Internal Control Office, whose purpose is to evaluate the controls implemented in the first and second lines of defense, to determine if they are effective.

Costa Rica. Government entities are required to establish internal control systems (Law 8292 of 2002, 2002, article 7), and the Comptroller General of the Republic is empowered to issue regulations on the matter (Law 8292 of 2002, 2002, article 3); thus, it issued the “Internal Control Standards for the Public Sector” that include the five “functional components of internal control (control environment, risk assessment, control activities, information systems and monitoring)” (Standards N-2-2009-CO-DFOE of 2009, 2009, p.1) established in the General Law of Internal Control of 2002.

Mexico. In 2014, the National Oversight System proposed the MICI based on the COSO model as a “general model to establish, maintain and improve the institutional internal control system” (National Audit System [SNF], 2014, p. 5) applicable to the country's public institutions, placing the responsibility for its implementation on the heads of the institutions,

the administration and public servants, so it is important to evaluate it in three aspects (design and implementation; operational effectiveness and the effect of deficiencies in internal control) (SNF, 2014).

In this regard, the Secretariat of Public Function issued on November 3, 2016, the "Agreement by which the Provisions and the Administrative Manual of General Application in Internal Control Matters are issued", which establishes the obligation to implement an Institutional Internal Control System, based on the Internal Control-Integrated Framework.

Nicaragua. The Office of the Comptroller General of the Republic, as the "Governing Body of the Public Administration Control System" (CP Nicaragua, 1987, article 154), has the authority to issue the Technical Standards for Internal Control (2004, updated in 2015). These standards are based on the COSO model and are mandatory for use in the public sector.

Uruguay. The Internal Audit Office of the Nation is responsible for internal control "through the issuance of technical standards or other efficient mechanisms for this purpose" (Law 16736 of 1996 of Uruguay, 2020, article 48); In this sense, by presidential decree of August 30, 2022, it was established that "The processes of governance, risk management and internal control are the responsibility of the highest ranking official of each organization" (Decree 280/022 of 2022, 2022, article 8), which is why the Internal Auditor of the Nation resolved on June 12, 2023 "To adopt as a reference framework for risk management and control in the organizations that make up the organic scope of competence of the Internal Audit of the Nation the "Internal Control-Integrated Framework" (Resolution 2023-5-3-0001648 of 2023, 2023) based on the COSO III model.

Venezuela. On December 16, 2015, the Comptroller General of the Republic, in compliance with the provisions of Article 37 of the Organic Law of the Comptroller General of the Republic and the National Fiscal Control System, issued the general rules of internal control, the objective of which is "to establish the minimum standards that must be observed by the bodies and entities of the Public Administration, in order to organize, establish, maintain and evaluate the internal control system" (Resolution 01-00-000619 of 2015, 2015, article 1), which consist of the following components: "1. Control Environment. 2. Risk Assessment. 3. Control Activities. 4. Information and Communication Systems. 5. Monitoring." (Resolution 01-00-000619 of 2015, 2015, article 14).

Discussion

In the comparative analysis, countries with a recent implementation of the COSO internal control model (Chile and Uruguay) maintain a better perception of corruption over the last six years. This suggests that internal control has contributed to the fight against corruption, promoting a more ethical public service.

In contrast, there are other countries such as Bolivia, Costa Rica, Brazil, Mexico, Nicaragua and Venezuela, where the model has been in force for longer, but they have not managed to improve their perception of corruption. This indicates that internal control mechanisms have not been sufficient to prevent it, suggesting that these countries face serious difficulties in public service.

is worth highlighting Colombia, as it has improved its perception of corruption by four percentage points during the study period. This country, in addition to adopting the COSO model, has strengthened it with the Three Lines of Defense Model of the Institute of Auditors, which has contributed to its successful implementation and to the reduction of the CPI. In this sense, this country has focused on improving the public service.

Thus, Torres (2023) and Contreras, Mosquera and Martínez (2024) emphasize the importance of having effective and ethical institutions, which is directly related to internal control, as pointed out by Fonseca (2007) when referring to the fact that it allows the detection of probable deficiencies and illicit acts. From the above, it follows that OLACEFS has promoted studies among its members on the application and evaluation of the internal control model developed by COSO, through the Supreme Audit Institutions.

It should be noted that Moeller (2014) refers that the control environment is the basis of internal control, which includes ethical aspects, which together with the detection and effective management of risks, through control activities, effective communication and adequate monitoring, allow organizations to meet their objectives as indicated by Arellano and Hernández in Pardo and Cejudo (2016).

Conclusions

The analysis carried out allowed us to achieve the objective of the research, by determining that there is no direct relationship between the integrated internal control model implemented in public institutions and the Corruption Perception Index (CPI), since in countries with more than two decades of implementation (Bolivia and Costa Rica), the perception of corruption remains at the same levels in the last 6 years, with the first of them having an average of 30.17 points, which means a high perception of corruption and the second, an average of 56.00 points denoting a medium perception of corruption; although in the case of Colombia, there is an increase of 4 percentage points in the same period. In the case of Mexico, Nicaragua and Venezuela, they denote a high perception of corruption, since the first averages 30.17 points in the last 6 years, the second 20.83 and the third 15.00 points. In the case of Chile and Uruguay, which recently implemented the ICIF, they have an average of 66.83 and 72.00 points, which represents a low perception of corruption, unlike Brazil, which averages 36.67 points, very close to the regional average.

In this sense, the relevance of this research lies in providing useful information on the implementation of the COSO model and formulating proposals for improvement for its application in Latin America.

It should be noted that the Internal Control-Integrated Framework was developed by COSO in 1992, updated in 2013 and renewed in 2023 with the incorporation of a guide on sustainability reporting, which has allowed the inclusion of aspects related to the Sustainable Development Goals. This opens the possibility of future research on its impact.

Also, since internal control includes the management of corruption risks, it is proposed for future studies to investigate in depth the implementation and impact of internal control in public institutions in Latin America, in order to determine whether there is a relationship between it and the perception of corruption, in order to propose actions, policies and strategies that strengthen it and achieve the fulfillment of one of its purposes, which is to reduce corruption.

Future lines of research

For future studies, an in-depth analysis of the application of internal control is proposed, with the purpose of determining with greater certainty whether there is a relationship with the Corruption Perception Index.

It is also recommended to carry out studies with a mixed approach, incorporating the participation of evaluators and executors of internal control in public institutions.

Similarly, it is suggested that research with greater coverage be carried out in Latin America and that countries from other regions of the world be considered.

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