

Audit in Direct Procurement of Goods and Services of the Provincial Municipality of Moyobamba - Peru

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Abstract

This research work deals with a permanent problem in the country's municipalities, direct acquisitions of goods and services are not always channeled under the norm, which has a negative impact on the entity. The objective of the study is to know the results of the audit procedures and direct acquisitions of goods and services of the Provincial Municipality of Moyobamba, 2020.

To obtain the information, the techniques of obtaining physical evidence, documentary evidence and obtaining analytical evidence were applied. The instruments underwent a consistency analysis with Cronbach's alpha, achieving a coefficient of 0.918, indicating that the instrument is valid and reliable for its application in the study.

The results lead us to conclude that there is fractionation in the acquisition of personal protective equipment for the management of solid waste in the city of Moyobamba, through contracts of less than eight (8) UIT for the total sum of S/ 72,648.45, made to the same supplier, circumventing the corresponding selection procedure, affecting the legality of the contracts. as well as the efficient use of public resources in the event of an overpayment of S/ 35,520.34.

Keywords: *Audit procedures, direct procurement of goods and services, Tax Unit (UIT).*

Introduction

In order to meet their objectives, municipalities allocate a high percentage of their budget to meet the needs of the community; It is in this context that inappropriate actions are generated and end up being illicit acts, these actions often generate that budgetary resources fall into the hands of corrupt officials. harming the development of the community.

However, in almost all entities, more than all public ones, a culture of internal or external control of the various procedures that take place in the entity is not promoted; This, without a doubt, does not generate confidence in terms of the operability of the economic and financial actions of the entities; Even more so, in municipalities where officials are hand-picked as a result of the payment of political favors.

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Despite the fact that there are national rules and regulations; Likewise, these rules are often not applied to supranational frameworks, leading to non-compliance with requirements obligations intended to ensure transparent, effective and efficient public procurement.

According to Holmes (1978) states that, "auditing is the systemic verification of books, accounts, documentation and records, in this sense it is worth knowing that in this matter various procedures are developed to fully demonstrate whether the financial statements are reasonably presented and therefore reliable" (p.8)

In management, the supply area carries out a series of activities that are within the current legislation, which must be fully complied with, the discipline in charge of its verification is the audit, for which purpose, it applies various procedures, previously designed in the planning process.

Direct acquisition operations are those whose amount does not exceed 8 tax units, which, in 2020, through Supreme Decree NO. 380-2019-EF, ESTABLISHES AT S/. 4, 300.00. Direct purchases in the State, and in particular in local governments, is a custom, in order to speed up and make the supply process feasible quickly.

On the other hand, it is necessary to specify that we have the following audit procedures to demonstrate the reasonableness of government management: Analytical Procedures, substantive procedures, analytical-substantive procedures and control tests, for which the obtaining of MV, documentary and analytical tests are foreseen.

As auditing is the discipline in charge of the subsequent control of various activities carried out, it is essential to study, in a timely manner, the management in the Provincial Municipality of Moyobamba, various actions were carried out within the area of logistics.

It is necessary to know if the appropriate and timely procedures were used to evidence the correct application of the law, hence the importance of this research work, so various techniques established in the methodology of scientific research were used, the study corresponds exclusively to direct acquisitions executed in the year 2020. The objectives of the research were:

1. Define the audit procedures to be applied to direct purchases of goods and services
2. Understand the results of applying audit procedures on direct procurement of goods and services.
3. Establish the actions that must be taken to minimize the risks of fraud in the processes of direct procurement of goods and services

The management of information in companies or entities is crucial, especially in the economic part, it will allow you to make the right and appropriate decisions.

"Companies, entities and institutions need to have information that allows them to know if the operation is useful, both operationally and financially; as well as the desirability of improving procedures and making appropriate and relevant decisions. Audit procedures help in this basically elementary figure for the development of the institution (Hernández 2018, p. 6).

Despite the fact that there are national rules and regulations; Likewise, these rules are often not applied to supranational frameworks, leading to non-compliance with requirements obligations intended to ensure transparent, effective and efficient public procurement.

The regulatory regulation in the country is given, compliance will depend on the institution.

In the country, there is a normative regulation, Art. 76 of the Magna Carta of Peru, which regulates actions, on the management of goods, services and their compliance, considering what is regulated in Law No. 30225 approved by Supreme Decree No. 344-2018-EF, valid on 12/29/2018, as a purpose is to guarantee and ensure efficient spending and public resources, considering that the regulations are for contracts that exceed eight (8) UIT (S/. 34,400.00, according to D.S. 380-2019-EF). (MEF, 2018, p.14)

In view of the above, it has been found necessary to carry out an investigation to elucidate some uncertainties of budgetary mismanagement by proposing the draft audit procedures in direct procurement of goods and services; in order to get to know this reality and then recommend the usefulness of audit procedures to achieve efficiency and effectiveness in the Municipality.

Direct procurement of goods or services is understood to be the operations carried out by state entities to supply themselves without carrying out selection processes that the law obliges them to perform.

During 2020, the MPM has executed direct purchases by issuing service orders of various kinds, throughout the fiscal year, for an amount of S/. 1034,000.00, both in goods and services, as can be seen according to the detail of the information obtained in the treasury of the Municipality, on the occasion of the documentary review to which it was possible to resort. Article 5 of Law 30225 refers precisely to the exclusion of its application to contracts with amounts equal to or less than eight (8) UIT.

The background of the study serves as support for the study, since it allowed us to have the scientific basis and finally make the discussion, orienting to the comparison of results. We will cite some background of the research:

Espín, G (2019). Thesis, "Management audit of the purchasing process of the company Petrobell INC. Grantmining S.A. for the period 2017, allowed to make the description of the actions or planned proposals of acquisition processes, determining risks and fraud in the company, which allows the optimal progress of the main development of the company. This is a consequence of the fact that the company does not have an organized procedure in the areas of procurement.

Vera, G (2016). Thesis "Analysis of prior control applied to the public procurement processes of the Decentralized Autonomous Government of the province of Esmeraldas", indicates that workers have a low level of understanding of internal control standards; In the same way, the lack of interest in updating on current regulations, leading staff to make mistakes, not being able to carry out activities efficiently and effectively.

Aquipucho, L (2015). Thesis, "Internal control and its influence on the procurement and contracting processes of the district municipality Carmen de la legua Reynoso – Callao, period: 2010-2012". It is concluded by mentioning that internal control predominates in contracts with the state, allowing procedures to be carried out under the regulations, reducing legal risks and possible sanctions. Internal Control influences the municipality's Contracting and Procurement Processes. On the other hand, there are regulations in force. It is worth mentioning that during the study there has not yet been evidence of the application of a control in the municipality, increasing the economic and financial risk.

Copa, F (2017). Thesis, "Incidence of control in the efficiency of direct purchases in the registry zone N° XIII – Tacna Headquarters, 2016". The control procedures in purchases whose amounts are equal to or less than eight (8) UIT in Registry Zone No. XIII - Tacna Headquarters, is minimal, this entity does not regularize the procedures of purchases that are made of amounts less than or equal to 8 UIT, it implies that the entity in some way decides to control, However, it falls into errors and therefore into financial risks.

Córdova, N (2016). Thesis, "Government Audit Strategies to Eradicate Corruption in the District Municipalities of the Province of Trujillo, 2017".

The results show illegal acts in these entities, prioritized in accounting renderings, illicit acts carried out by officials and workers, these illicit acts are configured in bribes, bribes. These acts violate current regulations and have an impact on the delay in the execution of works that benefit the community.

Ancco, R (2016). Thesis, "The internal control system for adequate decision-making and the prevention of corruption in the provincial municipalities of the Puno region, 2016". He concludes, the Municipalities of the Altiplano do not have IC Systems, their programmed activities are developed with the use of internal tools, they do not adapt to the updated tools, demonstrating in the entity the unwillingness to implement a control that helps municipal management.

For Arens, A. (2007), "auditing is considered as the accumulation and evaluation of evidence supported by information to demarcate and report on the proportional horizon between the information and the principles constituted. The audit process must be carried out by a person with sufficient knowledge and experience." (p. 4) The audit process must have objective information that helps corroborate its evaluation, so that the process can be assessed.

College (2010). He believes, "control involves evaluating yields. Control is an element of administrative procedures that include activities that are initiated to support that actual operations match planned actions. It's a consequence, it's essential to minimize risks, it's a tool that optimizes managerial work." (p. 44). We can say that the control process involves: constituting, calculating, evaluating and defining the proposed standards. (p. 45).

Regarding the audit procedures, we will take into account (Pérez, M. & Ríos, M. 2016, p. 5) who mentions that "It involves the diagnosis of the state of use of resources, their difficulties in use and transfer, as well as dissimulation or shortcomings with the aim of optimizing management in the entity. However, in our opinion, an audit procedure is the technical action that the auditor establishes within the audit program, to evidence the fact that he or she is examining.

In the regulatory framework related to this research, the following stand out:

It is important to know the current regulations for the audit, the procedures in an entity are implicit and therefore they are given, in that framework it is necessary to know and apply to minimize the risks and meet the objectives set.

The Comptroller's Resolution 532-2005-CG approving the Audit Guide for State Procurement and Contracting, however, explicitly indicates the procedures to be followed, as well as forms of control applicable under the SNC, Art. 3, Law No. 27785 Law of the National Control System and the Office of the Comptroller General of the Republic. (Office of the Comptroller General, 2005, p. 99)

Considering this aspect, we come to understand that the approach envisaged is very similar to that of financial auditing when presenting audit objectives linked to operations and balances that are closely related to management's statements, but combined in a process-based approach.

There is a series of stages of the process with their respective procedures considered, from stage 1: Review of the procurement and contracting plan, to stage 7, Verification, formulation and approval of the settlement. We have dozens of audit procedures to be applied throughout the procurement process.

Audit planning takes a broad view of the problem, prevention is necessary to properly apply procedures, ensuring coordination and communication with the organization, which allows contributing to the realization of government control; It also provides that the procedures are applied and that it is completed in a timely manner, subject to the time foreseen, considering the corresponding principles and requirements.

Direct procurement of goods and services

Abruña (2010) defines it as a classification procedure that, exceptionally, allows organizations to agree directly with suppliers, as indicated in Article 27 (State Procurement). (p. 58)

Quotations and direct purchases of goods and services

Quotations are documents that do not generate accounting records, they are of an informative nature, since quotation is actions and effects to put the price on something in order to pay; that is, the term is used for the purpose of informing and establishing the value of products or services. The direct award of goods and services is the contract procedure for the acquisition of any tangible or intangible good, as well as the provision of a service, selected at random without proceeding to a bidding, this being a unilateral act of will.

Regulations on Direct Procurement of Goods and Services

In this regard, Article 5 of the Law on State Procurement No. 30225 provides for a list of assumptions applicable to government procurement. Thus, paragraph a) of the article in question mentions that: Contracts whose amounts are equal to or less than eight (8) UIT, in force at the time of the deal, with the purpose of boosting purchases for smaller amounts.

According to Directive No. 001-2020-EF/43.03. norm that entails the guidelines for contracting with the state, considering sums equal to or less than the ITU.

METHODOLOGY

The study is configured at a descriptive experimental research level; in this context, the variables were not manipulated. The design of the study is experimental because it was developed under a scientific approach, where the variables remain constant, in the same way, all audit procedures are experimental and contain sufficient and appropriate evidence.

Annotation:

M: Sample

X : Audit procedures.

O : Observation of purchase and service orders.

M X O

1.1.1. Population and sample.

Population.

All procurement operations carried out by the Municipality in 2020.

Sample.

5 acquisition operations carried out by the Municipality in 2020 were considered.

Reliability

Cronbach's Alpha allowed us to delimit the reliability of the instrument; considering that the reliability has to be greater than 0.7, he states this (Hernández, 2014, p. 7).

The results of the application of Cronbach's alpha show a consistency of 0.925, which shows high reliability in the instrument.

Table 1. Instrument reliability .

Cronbach	No. of Items
0.925	22

RESULTS

Analysis of the results.

Audit procedures, direct procurement of goods and services.

Prior to the analysis of the results, it was considered that, during the conduct of this research, a control action has been implemented to verify whether the legal regulations related to the direct acquisitions of goods and services in the Provincial Municipality of Moyobamba during the fiscal year 2020 have been fully complied with, for which purpose a specific control plan has been carried out. Procedures were applied and a specific control report was made.

Documentary Analysis

In order to verify the fractionation of the acquisition of inputs for solid waste management in the city of Moyobamba, the documentation was reviewed and evaluated as follows:

The Deputy Manager of Supply and Asset Control prepared and determined five (5) estimated values. each of them for amounts less than eight (8) UITs, preparing five (5) undated "Comparative Tables of Possible Market Inquiry" which are related to requirements No. 100, 101, 102, 103 and 104 of November 22, 2020.

To determine the five (5) estimated values, Mr. Víctor Inga Bellodas used the quotations sent by the companies "MEGANGREY S.A.C" and "FORLAC SOLUTIONS S.A.C" on 10/29 and 11/8/2020, respectively, detailing below:

Table No. 2 Determining Estimated Value

N o.	Requireme nt No.	FORLAC SOLUTIONS S.A.C			MEGANGREY S.A.C			Estimate d Value
		Quote	Date	S/	Quote	Date	S/	
1	100	1	08/11/ 20	10 379,00	100	29/10/ 20	8 907,70	8 907,70
2	101	2	08/11/ 20	17 860,00	101	29/10/ 20	14 917,50	14 917,50
3	102	3	08/11/ 20	18 497,00	102	29/10/ 20	17 746,95	17 746,95
4	103	4	08/11/ 20	16 897,00	103	29/10/ 20	15 581,40	15 581,40
5	104	5	08/11/ 20	17 387 00	104	29/10/ 20	5 494,90	15 494,90
Total, Estimated Value								72 648,45

Source: Report No. 223-2020-SGT-GAF/MDSJM of 03/09/2020

We observe that five (5) estimated values correspond to the company MEGANGREY S.A.C, a company that would later be the beneficiary of providing personal security equipment in a fractional manner to the Entity, through five (5) contracts without process each of them for sums

less than eight (8) UIT, which in total amounted to S/ 72,648.45, amount that exceeds the eight (8) UIT allowed for the year 2020 (equivalent to S/ 34,400.00).

1. An overpayment of S/ 35,520.34 has been made according to the quotes obtained by the control commission

The control committee, based on the technical determinations established by the Sub. General Services, (User Area) and the description of the Safety Equipment consigned in invoices no. 001-701, 001-702, 001-703, 001-704 and 001-705, of November 11, 2020, issued by the company "MEGANGREY S.A.C", proceeded to selectively obtain two (2) quotes for each item selected directly from suppliers whose main activity is the sale of The comparison price was established at the lowest price as this was the only evaluation factor, noting that an additional payment would have been made in the amount of S/ 35,520.34, detailing as follows:

Table No. 3 Calculation of reimbursement in excess of the budget made with the quotes obtained

	C P N o .	Spare Parts & Access ories Reque sted	Invoice from MEGANGREY S.A.C				OMISSION OF CONTROL Lowest Price Quote				Differen ce (A-B)
			No.	Date	Qua ntity Req ueste d	Invoice d price (A)	N o.	Enterpris es	Quot ed Price (B)	Date	
1	3 2	GLOV ES	001- 701	11/1 1/20	2	5 655.00	5 0 0	SERIPA CAR S.A	900.0 0	11/11/ 20	2 755.00
2	3 3	SHOE S	001- 702	11/1 1/20	2	6 201.00	5 5 0	ISUR SA	1911. 62	11/11/ 20	4 289,38
3	3 4	SPEC TACL ES	001- 703	11/1 1/20	4	5 760.00	3 6 0	JYR SA Manufac turer	1664. 04	11/11/ 20	4 095,96
4	3 5	HELM ETS	001- 704	11/1 1/20	2	3 600.00	1 7 8	FEM SA	1000. 00	11/11/ 20	2 600,00
5	3 6	SANI TARY BOOT S	001- 705	11/1 1/20	6	23 400.00	7 9	ULTITE C SA	1620. 00	11/11/ 20	21 780,00
Total, Overpaid											35 520,34

Source: Quotes obtained by the audit committee

In the table it can be seen, five (5) Security equipment and cancelled to the company "MEGANGREY S.A.C" it has been determined that the total amount of S/ 35,520.34 would have been overpaid, affecting the Entity.

Table No. 4 Determination of the Granting of Budget Certifications

Order	Budget Certification Request Requirement			Granting of Budget Certification		
	Report	Date	amount	Memorandum No.	Issue Date	C.C.P n°
1	314-2020-SGAYCP-GAF/MPM	4/11/20	1 5494,90	304-2020-SGP/GPP/GM/MPM	4/11/20	000317
2	317-2020-SGAYCP-GAF/MPM	4/11/20	4 917,50	305-2020-SGP/GPP/GM/MPM	4/11/20	000313
3	319-2020-SGAYCP-GAF/MPM	4/11/20	8 907,70	306-2020-SGP/GPP/GM/MPM	4/11/20	000312
4	318-2020-SGAYCP-GAF/MPM	4/11/20	17 746,95	307-2020-SGP/GPP/GM/MPM	4/11/20	000332
5	316-2020-SGAYCP-GAF/MPM	4/11/20	15 581,40	308-2020-SGP/GPP/GM/MPM	4/11/20	000333

Source by: Payment Vouchers of the Treasury Sub-Management

Considering the table, it is specified that Personal Protective Equipment was provided for in the PIA of the Year 2020, approved by Council Agreement No. 073-2018-MPM of December 17, 2018 and Mayoral Resolution No. 144-2018-MPM of December 28, 2018, whose approved budget credit was S/ 327,399.00, detailing below:

Table No. 5 PIA 2020 Opening Budget – Provincial Municipality of Moyobamba

DETAIL OF THE PROPERTY	07 COUNCIL TAXES	08 RESOURCES DIRECTLY RAISED	TOTAL S/
Personal Protective Equipment	73 150,00	254 219,00	327 399,00

Source: PIA 2020

Table No. 6 Similarity of purchase orders < (8) ITUs, issued to a supplier

Purchase Order		Referral Guide - Carrier		Invoice - MEGANGRE Y SAC		Compliances		Proof of Payment	
No.	Date	No.	Date	No.	S/	Memorandum No.	Date	No.	Date
162	10/4/19	729	17/11/20	743	8 907,70	050-2020-SGSGOYM	17/11/20	3217	17/11/20
160	10/4/19	726	17/11/20	739	4 917,50	050-1-2020-SGSGOYM	17/11/20	3221	17/11/20
161	10/4/19	728	17/11/20	740	17 746,95	050-4-2020-SGSGOYM	17/11/20	3219	17/11/20
155	10/4/19	723	17/11/20	737	15 581,40	050-3-2020-SGSGOYM	17/11/20	3218	17/11/20

163	10/4/ 19	730	17/11/ 20	744	15 494.90	050-2-2020- SGSGOYM	17/11/ 20	3222	17/11/ 20
					72 648.45				

Source: Payment Vouchers from the Treasury Department.

In the table it can be established of the five (5) conformities signed by Mr. Anthony Josseph Luyo Rutti on November 11 and 26, 2020, five (5) months elapsed for the Personal Protective Equipment to be delivered to corresponding users, corroborating with the Minutes of delivery and reception no. 001 and 002 of December 19, 2020.

Analysis of the identified fact:

- Feedback:

From the review and evaluation of the control committee, the following is evident:

It was determined that officials of the Provincial Municipality of Moyobamba split purchases of safety equipment for solid waste management in Moyobamba, through commitments of less than eight (8) ITUs, with a total of S/ 72,648.45, made to the same supplier, circumventing the appropriate procedures, affecting the legitimacy of the contracting and therefore affecting public resources and producing the payment in excess of S/ 35, 520.34

Criteria used:

The facts set forth above would have transgressed the following regulations:

- Political Constitution of Peru of the Year 1993, of 30/12/1993, in force since 1/01/1994.

In Article 76, it mentions that the management of public resources must be given through mandatory contracts. (CPP, 1993. P.25)

- D. U. No. 014-2019, dated 22/11/2019, effective as of 01/01/2020.

Consider, in Art. 18. Selections for contracts in general terms are given under the following conditions:

(b) Procurement of goods:

(...) Simplified award, if the sum is less than SI 400, 000.00 (FOUR HUNDRED THOUSAND AND 00/100 SOLES) (...)

- Legislative Decree No. 1440, published on 09/16/2018, effective as of 01/01/2019.

Art. 8. Entity's Budget Office

It is responsible for the management of the entity's financial budget, subject to the provisions made by the DGPP, organizing, verifying, consolidating and presenting the information produced in the execution units.

Legislative Decree No. 1341 of 03/04/2017, as amended by Law No. 30225.

Art. 8. Recruitment officials:

b) User Area, is the unit whose needs they try to meet with certain contracts according to their functions, channel and the commitments made the technical verifications and the commitments made to the request, for their approval.

c) The OEC manages the activities carried out by supply.

DL No. 1444, amended by Law No. 30225, published on 09/16/2018 and effective since 01/30/2019.

Conclusions

Splitting of purchases of safety equipment for solid waste management in Moyobamba, through commitments of less than eight (8) UIT with an amount of S/ 72,648.45 made to the same supplier, circumventing the appropriate classification procedures, harming the legality of the commitments, as well as the effective use of public requirements by making a disbursement in excess of S/ 35, 520.34

This procedure does not limit or prevent actions by a new Control Committee from being executed.

Table No. 7_PIA 2020 Opening Budget – Provincial Municipality of Moyobamba

DETAIL OF THE PROPERTY	07 COUNCIL TAXES	08 RESOURCES DIRECTLY RAISED	TOTAL S/
Personal Protective Equipment	73 150,00	254 219,00	327 399,00

From the above, Mr. Víctor Inga Bellodas, Deputy Manager of Supply in the performance of his duties, requested the approval of five (5) certifications of budgetary credit for the purchase of safety equipment, for the management of solid waste in the city of Moyobamba, for the estimated values of S/ 72,648.45, being that for the amount of the estimated values a Simplified Award should be made, however, they chose to make five (5) purchases for contracts without process each of them for sums less than eight (8) UITs, incurring in current regulations, in addition to contravening the 2020 budget and related regulations, failing to comply with their functional duty.

DISCUSSION OF RESULTS

1. Relationship of variables: Audit procedures and direct procurement of goods and services.

Audit procedures are considered as provisions and evaluation of the VCs based on information to demarcate and restrain on the level of proportion of information and principles constituted; they allow to validate their relevance of the different procurement procedures in the Municipality.

On the other hand, direct acquisitions of goods and services are considered as the method of choice that, peculiarly, enables entities to agree directly with an established supplier, processes that require rules of the game to achieve their legitimacy and ensure the procedures and functionality of the organization.

The results suggest considering that audit procedures exist, however, they are not always applied with relevance. Indeed, we indicate that the audit procedures are evidenced, but not always applied in the MPM; this is demonstrated in the procedures of the entity's daily actions.

Regarding direct purchases of goods and services, the respective processes are carried out, but the standard is not always applied in the MPM; demonstrating that the actions take place within the framework of the standard in the entity.

2. Comparison with other results

Audit procedures improve the entity's performance and, therefore, decision-making; Non-applicability transgresses the process of purchasing goods and services, as corroborated by the results of other research.

The study, evidenced through the verification and study of the documentation that supports payments made by the Municipality, to acquire personal protection equipment for solid waste management in the city of Moyobamba in the period October to November 2020, it has been shown that officials of the entity have divided these purchases through five (5) contracts without process, for sums less than eight (8) UIT, to the same supplier for the total sum of S/ 72,648.45, the contracting authority also carried out the market studies, determining an estimated value of S/ 72,648.45, corresponding to a simplified award, however the deputy manager of supply and asset control decided to execute five (5) contracts without processes, ensuring that each of them is for sums less than eight (8) UIT, limiting the free competition of other potential bidders, despite the fact that there was a budget of S/ 327,399.00 approved in the PIA 2020, it was also observed that in the market studies carried out, some items would have been overvalued, generating an excess payment of S/ 35,520.34, affecting the legitimacy of commitments, as well as the efficient use of public requirements.

Vera, G (2016). In his thesis Analysis of prior control applied to the public procurement processes of the Decentralized Autonomous Government of the province of Esmeraldas, he indicates that workers have a low level of understanding of internal control rules; In the same way, the lack of interest in updating on current regulations, leading staff to make mistakes, not being able to carry out activities efficiently and effectively.

Similarly, the study carried out in Registry Zone No. XIII-Tacna Headquarters; 2016, indicates that the verification procedures in purchases whose sums are equal to or less than eight (8) UIT, are low. The entity does not have any rules or procedures governing direct purchases, therefore, the procedures do not apply. In the absence of regulations, the entity applies regulations according to its requirements.

LINE OF RESEARCH:

AUDIT, location TINGO MARIA – HUANUCO – PERU

CONCLUSIONS

- In general terms, the results of the audit procedures and direct acquisitions of goods and services of the Provincial Municipality of Moyobamba, 2020, were known, based on the application of audit procedures such as the specific control plan, development of procedures and specific control report, evidencing irregularity in the direct acquisitions of goods and services of the Provincial Municipality of Moyobamba.
- Considering objective 1, on defining the audit procedures to be applied to the direct procurement of goods and services of the Provincial Municipality of Moyobamba, the analytical procedures, substantive procedures, analytical-substantive procedures and control tests were taken into account, for which the techniques of obtaining physical evidence, obtaining documentary evidence and obtaining data were foreseen. analytical evidence.
- Considering objective 2, on the results of applying audit procedures on the direct acquisitions of goods and services of the Provincial Municipality of Moyobamba, it is concluded that, if there were irregularities in the direct acquisitions of goods and services, evidencing in five cases the circumvention of the corresponding selection procedures, affecting the legality of the contracts, as well as the efficient use of public resources when there is an overpayment, through contracts of less than eight (8) UIT for the total

sum of S/ 72,648.45, made to the same supplier, when there is an excess payment of S/ 35,520.34, negatively affecting the budget of the provincial municipality of Moyobamba.

- Considering objective 3, on establishing the actions that must be carried out to minimize the risks of fraud in the processes of direct procurement of goods and services of the Provincial Municipality of Moyobamba, it is necessary to apply relevant and coherent administrative procedures that lead to avoiding risks of fraud, negatively affecting the development of the entity.

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