The Procedure of Alleged Administrative Responsibility in the Internal Control Bodies in Sonora 2017-2022

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Abstract

The objective of this work is to analyze and evaluate the procedure of alleged administrative responsibility carried out by the Internal Control Organs (OIC) in the State of Sonora, specifically in the areas of investigation and substantiation, as the main gear to be able to classify administrative offenses and in a second stage to hold public servants accountable. As part of accountability. What are the factors that affect the completion of an IPRA? The personnel of the OICs present problems in the integration of the reports of alleged responsibility, due to their technical and professional limitations. On April 27, 2022, the new Law of Responsibilities and Sanctions of the State of Sonora comes into force, whose main purpose is the prevention, correction and investigation of administrative responsibilities; which in its article 9, section II, considers the ICOs as the competent authority to apply said Law, being necessary to collect evidence with a higher degree of professionalism. As a result of the above, the work of integrating files for alleged administrative responsibilities (EPRA) in the ICOs is at a stagnant stage, since personnel trained in multidisciplinary functions are needed to prepare the IPRA, formerly known as a complaint, as well as the support of legal experts to rule the misconduct as serious or non-serious. It should be noted that most of the ICOs are made up of public servants with studies in public accounting, and it is essential to complement them with human capital from various branches of knowledge, including finance, computer science, engineering, psychology, law, handwriting experts, among others, which would improve the collection of evidence of the facts under investigation.

Keywords: *Internal Control Organs (OIC), public servants, EPRA.*

Introduction

The democratizing wave that took place in Mexico at the end of the 20th century has provoked a series of reforms to improve the institutions involved in the accountability process. During the last 25 years, there has been a strengthening of different types of control mechanisms, especially horizontal ones (O'Donnell, 2004). As deficits we can mention the limited autonomy of the audit entities at the federal level and in the subnational States, the first one being the Superior Audit Office of the Federation (ASF); the audit entities in the States are under the legislative power, another case are the control entities that depend

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directly on the executive, as is the case of the Comptroller's Office and the internal control bodies (OIC), which are considered as institutional limitations due to their degree of subordination.

According to Uvalle (2017), "the lack of accountability is a pending issue that holds back the country's institutional development. Therefore, accountability being relegated to the functions of audit and control has the effect that the authorities do not respond to citizens to justify their performance" (p.163), the current institutional design provides two areas of utmost importance that are in a second term as are the investigation and Substantiation to make way for reports of alleged administrative liability (IPRA).

Accountability in Sonora

Is there a deficit or overload in the institutions involved in accountability in Sonora (based on the work of Bovens, Schilleman, 2008)? This analysis is based on the interpretations of relevant actors (experts) in public administration who are part of the accountability institutions and quantitative data that reflect the work done by these institutions. Accountability must imply the right of the people to have access to public information and the obligation of the obligated subjects to provide it, which Schedler calls "answerability", and at the same time to have preventive and corrective control mechanisms to sanction possible public and private actors involved in illegal acts "enforcement", necessarily these two elements must be in place for accountability to work efficiently (1999).

The democratizing wave that took place in Mexico at the end of the 20th century has provoked a series of reforms to improve the institutions involved in the accountability process; during the last 25 years, there has been a strengthening of different types of control mechanisms, especially horizontal ones (O'Donnell, 2004). As deficits we can mention the limited autonomy of the audit entities at the federal level and in the subnational states, the first one being the Federal Superior Audit Office (ASF); the audit entities in the states are under the legislative power; another case are the control entities that depend directly on the executive, as is the case of the Comptroller's Office and the internal control bodies (OIC).

The accountability process involves the interaction between several actors involved, among which are the regulated entities, intermediaries and citizens, the first being the one who is accountable (Federation, States and municipalities), the second the agencies in charge of reviewing, auditing, investigating, substantiating and at some point sanctioning, i.e. the intermediaries (horizontal accountability) and the third the citizens to whom they are accountable, i.e.: inform, explain, assume responsibility on the part of public servants and individuals.

In the case of Sonora, the institutions directly involved in the accountability process are: the Secretary of the Comptroller General of the State of Sonora (SCG) and its 48 Internal Control Organs (OIC). That is the case study of this research, but there are other institutions such as the Superior Institute of Audit and Fiscalization of the State of Sonora (ISAF); the Court of Administrative Justice of the State of Sonora with its Specialized Chamber on anti-corruption and administrative responsibilities (SEMARA), there are also the institutions that contribute as are the Specialized Prosecutors in Anti-Corruption, transparency institutes and all of them as part of the State Anti-Corruption System (SEA) coordinated by a group of citizens who belong to the committee of citizen participation of the SEA.

The control and oversight agencies, as well as the courts in the matter, present institutional limitations in the process to be able to sanction, specifically in the initiation of investigations, in the substantiation and finally in the resolution, which are considered "deficits".

According to the General Law of Administrative Responsibilities (LGRA), "The Secretariats and the Internal Control Organs (OIC), and their counterparts in the federal entities (SCG and OIC) shall be responsible, within the scope of their competence, for the

investigation, substantiation and qualification of administrative offenses. (Article 10). In the event that the State Audit Entities (ISAF) detect possible non-serious administrative misconduct, they shall inform the Internal Control Organs (OIC), as appropriate, so that they may continue the respective investigation (Article 11).

Documents that are part of the process of alleged administrative responsibility in accordance with the General Law of Administrative Responsibilities.

A) File of Presumed Administrative Responsibility (EPRA): The file derived from the investigation that the Investigating Authorities carry out in administrative headquarters, upon becoming aware of an act or omission possibly constituting Administrative Misdemeanors.

B) Report of Presumed Administrative Responsibility (IPRA): The instrument in which the investigating authorities describe the facts related to any of the offenses set forth in this Law, setting forth in a documented manner with the evidence and grounds, the reasons and presumed responsibility of the Public Servant or of a private individual in the commission of Administrative Offenses.

Method

The purpose of this research is to analyze and evaluate the procedure of alleged administrative responsibility carried out by the Internal Control Organs (OICs) in the State of Sonora, the case of Sonora is studied in order to answer the following questions:

Are there institutional limitations in the procedure of alleged administrative responsibility carried out by the Internal Control Organs (OICs) in the State of Sonora? What is an Alleged Public Liability Report (IPRA) and what is it for?

The methodology of this research has a mixed approach. Firstly, from the qualitative aspect, by gathering information on the topic of study through an exhaustive analysis of the legal framework, analysis of information obtained from interviews with experts in the area of responsibilities.

The quantitative aspect was addressed, where the data and/or results of the surveys, which were processed in the statistical software SPSS v25, were collected and analyzed quantitative and qualitative data and the interpretation is the product of all the information as a whole.

It is approached from a descriptive and correlational type. The situation inherent to the descriptive objective of the research is to show the current situation of the accountability process in the ICOs; after analyzing, it can be interpreted, inferred and evaluated.

The correlational aspect of the research is focused on determining whether the implementation of forensic auditing techniques, as well as the training of auditors with multidisciplinary training, for the preparation of the Presumed Administrative Responsibility File (EPRA) in the ICOs, is positively related to obtaining quality evidence and improving the substantive activities of investigation.

It is a non-experimental research, because the variables were not manipulated, therefore, for data collection, a Likert scale survey was applied, with items related to the integration of files of presumed responsibility, validity of evidence, chain of custody, forensic audit techniques and training in multidisciplinary activities; the results were statistically processed in the SPSS v25 system, to identify the correlations between the data.

Delimitation

The work of the present investigation was carried out in the 48 Internal Control Organs, which are Decentralized Organs and report to the Secretariat of the Comptroller General's

Office. These ICOs are physically located in the facilities of each government entity and agency.

The geographic scope is at the Sonora level, since the 48 ICOs are located there, of which 11 are attached to agencies and 37 to entities.

Population and sample

The population and/or universe of this research is made up of 48 ICOs, which are located in agencies of the State of Sonora, these ICOs report directly to the General Coordination of ICOs of the Secretariat of the Comptroller General's Office.

The sectors where the 48 ICOs carry out their activities are: education, health, services, public works and government (agencies).

The analysis of the information made it possible to enumerate and classify the population under study, which corresponds to public servants assigned to the ICOs, who are physically located in state government agencies and dependencies. The universe is made up of 209 people located in 37 entities and 11 dependencies.

The following table shows the population classified by sector, where it can be seen that the education sector has the largest population with 65 workers, followed by the health sector with 48 workers, representing between these two sectors 54% of the population. In third place is the public works sector with 35 workers; the services sector has 31 workers and the government sector has 30 workers.

Proceedings for alleged administrative liability

The substantive purpose of the OIC is focused on the evaluation of internal control, administrative development, governmental control, social participation, liaison, transparency and the fight against corruption, for which it is empowered to carry out investigative, substantive and adjudicatory activities in relation to non-serious administrative offenses committed by public servants. It is worth mentioning that the OICs also investigate serious misdemeanors, but the sanction is the power of the Administrative Justice Court.

The validity of the evidence that makes up a file of alleged administrative liability, is a primary and substantive factor to achieve a favorable resolution of the matter reported, therefore, it is necessary that the investigating authority - Internal Control Organ - perform an adequate chain of custody of the documentation collected in the process, which accredits the principle of lawfulness in obtaining evidence; for its part, the National Chain of Custody Guide (2018. p. 11), states the following concept:

Chain of Custody. It is the control and registration system applied to the indication, evidence, object, instrument or product of the criminal act, from its location, discovery or contribution, at the place of the facts or of the finding, until the competent authority orders its conclusion.

The files of presumed responsibility have their origin in conducts that violate some legal provision, therefore, when such conducts cannot be clarified and/or justified, the IPRA, formerly known as 'denunciation', is prepared. For its part, the origin of the aforementioned conducts are possible acts of corruption, which has increased in recent years, therefore, the World Bank Group (2019), defines a concept of corruption more oriented to the public sector and indicates: "The improper use of public funds and/or positions for personal or political gain". This assertion excludes corruption at the private level, being necessary to strengthen its control, thus avoiding the high levels of impunity in public-private relations in Mexico.

The information gathered when integrating an EPRA is generally the basis that serves as evidence in investigations by the judicial authorities; therefore, the legality of the evidence

obtained is relevant, as well as the adherence to the principle of legality in the actions carried out by the OIC.

In this sense, the procedures for the establishment of responsibilities that give rise to irregularities incurred by public servants that affect the assets of public entities must have an opinion and technical file prepared by the audit units, which must be supported with sufficient, competent, relevant and pertinent evidence that accredits the irregularities detected in the audits; the above, in accordance with the International Auditing Standards (NIAS), professional standards of the National Auditing System, federal and local legal framework.

Results and discussion

Once the survey was applied to the personnel who perform control and audit functions in the 48 ICOs, the responses were analyzed, for which the data were statistically processed in the SPSS v25 system. Quantitative and qualitative data were collected and analyzed, and the interpretation is the product of all the overall information (Hernández et al., 2014).

The population consisted of 209 people assigned to the 48 ICOs, located in 37 entities and 11 dependencies.

A representative sample was obtained by applying surveys to personnel performing investigation and audit functions in the 48 OICs in Sonora, whose measurement instrument consists of 25 items grouped into four dimensions, the first focused on forensic audit techniques, the second corresponds to multidisciplinary training, the third to the integration of files of presumed responsibility (EPRA), the fourth refers to the validity of evidence (chain of custody). Table 1 shows the operationalization of the variables grouped in 4 dimensions.

Table 1

Operationalization of the variables grouped in 4 dimensions

Variables	Type	Number of Items	Type of measure	Unit of measure	Points
Independent					
Forensic audit techniques	Category	10	Scale	Likert	1 to 5
Multidisciplinary training	Category	3	Scale	Likert	1 to 5
Dependent					
Optimization of substantive research activities	Category	3	Scale	Likert	1 to 5
Evidence of quality	Category	9	Scale	Likert	1 to 5

The variables that make up this research are the result of an analysis with a mixed approach, whose purpose in the first instance was to know the substantive research activities developed in the ICOs under the Secretariat of the Comptroller General, to subsequently obtain statistical information grouped on a Likert scale, thus identifying relationships between these variables.

Efficiency in investigation procedures

With the purpose of knowing the number of Reports of Presumed Administrative Responsibility that have been attended in the Executive Coordination of Investigation, Substantiation and Resolution of Administrative Misconduct of the Secretariat of the Comptroller General, during the period from July 18, 2017 (publication of the LER) to February 28, 2022, obtaining the following results in Table 2.

Table 2

IPRAS received for serious and non-serious misconduct

Questions	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021	Year 2022	Total	%
How many IPRAS correspond to serious misconduct?	0	6	9	1	9	0	25	10%
How many IPRAS correspond to NON-serious misconduct?	0	2	4	27	185	14	232	90%
Total	0	8	13	28	194	14	257	100%

Source: Own elaboration with analysis of the response from the National Transparency Portal.

In the first instance, only 10% of the IPRAS correspond to serious misconduct, which is a very low figure, due to the fact that out of 257 IPRAS only 25 are in this category, even though a reasonable amount of time has passed since the LER was published on July 18, 2017. The above, implies several situations that require improvement during the audit processes, as well as in the investigation processes, with the purpose of achieving a better impact in the investigation, substantiation and sanction of conducts classified as serious misconduct.

On the other hand, administrative offenses classified as non-serious represent 90% of the cases handled by the Executive Coordination for Investigation, Substantiation and Resolution of Administrative Offenses of the Secretariat of the Comptroller General's Office. The sanctions for this type of conduct are: I. Public or private reprimand; II. Suspension from employment, position or commission; III. Dismissal from employment, position or commission; IV. Temporary disqualification to perform jobs, positions or commissions in the public service and to participate in acquisitions, leasing, services or public works.

Another relevant information is the number of IPRAS that the Executive Coordination of Investigation, Substantiation and Resolution of Administrative Misdemeanors has referred to the Administrative Justice Court, where only 3% of the cases have been referred, being a very low figure, since out of 257 IPRAS, only 8 have been referred to the Court, as shown in Table 3.

Tabla 3

IPRAS referred to the Court of Administrative Justice (serious misconduct)

| Questions	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021	Year 2022	Total	%
How many IPRAS have been received?	0	8	13	28	194	14	257	100%
How many (IPRAS) were referred to the Specialized Chamber for Anti-Corruption and Administrative Responsibilities of the Administrative Justice Court?	0	2	2	1	3	0	8	3%

Source: Own elaboration with analysis of the response from the National Transparency Portal.

This situation requires an analysis to identify the causes, motives and limitations that inhibit the referral of cases, which is of great importance, since the Court only deals with administrative offenses classified as serious.

Derived from the above, an issue that may be the subject of future research focused on the impact of liability procedures focused on serious administrative misconduct can be appreciated. In order to better explain this situation, Figure 1 is presented.

Figure 1

IPRAS turnados al Tribunal de Justicia Administrativa (falta grave)
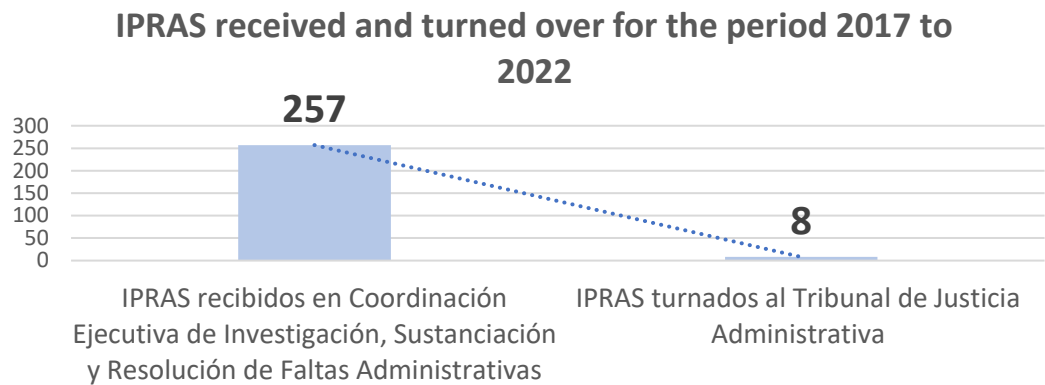
IPRAS received and turned over for the period 2017 to 2022

Source: Own elaboration with analysis of the response from the National Transparency Portal

Finally, there is another situation that is also important and that is linked to the purpose of this investigation, regarding the need to train in multidisciplinary activities to the personnel of the OICs, as well as to obtain quality evidence through forensic audit techniques, since the following table shows a considerable number of IPRAS, which did not proceed, that is to say, they present some deficiency that was the reason for the Executive Coordination of Investigation, Substantiation and Resolution of Administrative Misconduct, not to have executed actions of substantiation and resolution, therefore, the procedure of administrative responsibilities remains incomplete.

Tabla 4

IPRAS que no procedieron (graves y no graves)

Questions	Year 2017	Year 2018	Year 2019	Year 2020	Year 2021	Year 2022	Total	%
How many IPRAS have you received?	0	8	13	28	194	14	257	100%
How many (IPRAS) did not proceed?	0	6	11	16	108	4	145	56%

Source: Own elaboration with analysis of the response from the National Transparency Portal

The above table shows that 56% of the IPRAS received by the Executive Coordination for Investigation, Substantiation and Resolution of Administrative Misdemeanors did not proceed for some reason, which is a relevant figure and provides validity to the research problem posed, However, during the investigation process in each of the 48 OICs, a large amount of human, financial and material resources are allocated, however, the primary objective of preparing a duly supported report with quality evidence is not fully achieved.

V.2. Results of research variables

The results obtained in this research are presented in three parts, which facilitates the analysis and interpretation of the information.

The first part deals with the validity and reliability of the measurement instrument, using the Cronbach's alpha coefficient.

The second part is integrated by the analysis of the sociodemographic results of the sample, addressing items related to the ICOs classified by sectors, sex and professional profile of the sample population.

The third aspect is integrated by statistical analysis of 121 surveys applied to personnel assigned to the 48 OICs in Sonora, where the dependent variables and their correlation with the independent variables are analyzed, thus identifying the correlation of substantive activities of investigation and evidence gathering (dependent variables), with forensic techniques and multidisciplinary training (independent variables).

For the responses, a 5-point Likert scale was used, where the answers were classified on a scale of Not at all, Not much, Somewhat, Somewhat, Sufficient and Quite a lot, thus avoiding neutral responses. Likewise, the survey included questions related to sociodemographic aspects of the respondent to avoid bias in the population.

Statistical results of variables

The results of the 121 surveys applied to personnel assigned to the 48 ICOs are discussed below. Firstly, the independent variables are detailed, where items focused on identifying the sample's perception of the need to use forensic auditing techniques to improve the quality of the evidence collected, as well as to reinforce training in multidisciplinary skills to optimize investigative activities.

In the independent variable forensic auditing techniques, it is observed that 113 people out of the 121 who responded to the survey say that they have little training in forensic auditing techniques, which is equivalent to 93% of the sample and are located on a Likert scale "not at all", "little", "somewhat", which is an opportunity for the professional development of the audit staff.

Another important fact of this independent variable is that the Likert scales "enough" and "quite a lot", only 8 people consider that they have training in forensic auditing, which represents a very low number and is equivalent to 7% of the sample.

Similarly, the audit personnel state that they consider it important to collect quality evidence through forensic techniques, which is evidenced by 118 people who responded to the survey in this regard, representing 98% of the sample.

Independent variable: Training in multidisciplinary activities

This independent variable related to the training of personnel in multidisciplinary activities is addressed with two items of the survey, obtaining the following results.

1. Have you received training to integrate Presumed Administrative Responsibility Files (EPRA)?

Tabla 5

Capacitación para integración del EPRA (V. Dependiente)

Likert Scale	Frequency (persons)	Percentage %	Percent Valid %	Cumulative percentage %
None	16	13.2 %	13.2 %	13.2 %
A little	38	31.4 %	31.4 %	44.6 %
Somewhat	43	35.5 %	35.5 %	80.2 %

Likert Scale	Frequency (persons)	Percentage %	Percent Valid %	Cumulative percentage %
Sufficient	19	15.7 %	15.7 %	95.9 %
Fair	5	4.1 %	4.1 %	100.0 %
Total	121	100.0 %	100.0 %	

Source: Own elaboration with data obtained from the survey processed in SPSS V25.

This independent variable is relevant and requires attention, since 97 people out of the 121 who responded to the survey, which represents 80.2% of the total, state that they have little training in the integration of responsibility files, their answers being classified on the Likert scale "not at all", "little" and "somewhat".

On the other hand, only 24 people, representing 19.8%, stated that they have adequate experience, ranking on the "sufficient" and "enough" scale.

2. Have you ever participated in the integration of any Alleged Administrative Responsibility File?

Tabla 6

Participación en la integración del EPRA (V. Dependiente)

Likert Scale	Frequency (persons)	Percentage %	Valid percentage %	Cumulative percentage %
None	18	14.9 %	14.9 %	14.9 %
A little	35	28.9 %	28.9 %	43.8 %
Somewhat	44	36.4 %	36.4 %	80.2 %
Enough	16	13.2 %	13.2 %	93.4 %
Quite a lot	8	6.6 %	6.6 %	100.0 %
Total	121	100.0 %	100.0 %	

Source: Own elaboration with data obtained from the survey processed in SPSS V25.

This independent variable is relevant because the purpose of this research hypothesis is to improve the optimization of substantive research activities, which is a situation that requires attention, since 97 people out of the 121 who answered the survey, representing 80.2% of the total, state that they have little experience in the integration of responsibility files, their answers being classified on the Likert scale "none", "little" and "some".

Por el contrario, únicamente 24 personas que representan el 19.8%, manifiestan que tienen una adecuada experiencia, ubicándose en escala "suficiente" y "bastante".

Dependent variables

The results of the 121 surveys applied to personnel assigned to the 48 ICOs are discussed below, focusing the following results on the dependent variables, i.e., optimization of substantive research activities and obtaining quality evidence.

To learn about the experience of the personnel attached to the 48 ICOs, with respect to substantive research activities, the following two questions were elaborated:

Dependent variable: Obtaining quality evidence.

The substantive part of a liability file is made up of the evidence used to prove the facts, so the quality of the evidence collected is used by the judicial authority when issuing the result of the case and the said evidence becomes full proof.

This variable focused on obtaining quality evidence is directly linked to the training in multidisciplinary skills received by the audit team, so it is an important variable for testing the research hypothesis.

In order to know the expectations of the respondents, 2 items were designed with the purpose of knowing the perception of the personnel assigned to the ICOs regarding the importance of the evidence collected.

1. Have you received training on how to obtain quality evidence in administrative investigations?

Tabla 7

Capacitación para obtener evidencia de calidad (V. Dependiente)

Likert Scale	Frequency (persons)	Percentage %	Valid percentage %	Cumulative percentage %
None	12	9.9 %	9.9 %	9.9 %
A little	29	24.0 %	24.0 %	33.9 %
Somewhat	52	43.0 %	43.0 %	76.9 %
Enough	19	15.7 %	15.7 %	92.6 %
Quite a lot	9	7.4 %	7.4 %	100.0 %
Total	121	100.0 %	100.0%	

Source: Own elaboration with data obtained from the survey processed in SPSS V25.

The previous table shows a question that is directly linked to the research hypothesis, since obtaining quality evidence is a dependent variable, which will improve as the independent variable referring to training in multidisciplinary activities increases; therefore, the analysis shows that 92 people, representing 76.9% cumulatively, state that it is necessary to optimize training to obtain quality evidence, since their answers are located on a Likert scale "not at all", "little" and "somewhat".

The remaining 28 people, representing 23.1%, state that they have received adequate training to gather quality evidence, placing their responses on a scale of "enough" and "quite a lot".

2. How important do you consider training to improve the collection of quality evidence in administrative investigations?

Tabla 8

Importancia de Capacitación para obtener evidencia de calidad (V. Dependiente)

Likert Scale	Frequency (persons)	Percentage %	Valid percentage %	Cumulative percentage %
Somewhat	3	2.5 %	2.5 %	2.5 %
Enough	24	19.8 %	19.8 %	22.3 %
Fairly	94	77.7 %	77.7 %	100.0 %
Total	121	100.0 %	100.0 %	

Source: Own elaboration with data obtained from the survey processed in SPSS V25.

Although the results of Table 30 show that people have received little training to obtain quality evidence, this table shows that they consider it important to be trained in this activity, as evidenced by the responses of 118 people, representing 97.5%, which are on the "sufficient" and "enough" scale.

It is worth noting that only 3 people, representing 2.5%, expressed a relatively low level of importance in terms of training to collect evidence, whose responses were on the "somewhat" scale.

Conclusions

In the first part, to identify the effectiveness of the investigation procedures, for which a request for public information was made, it was highlighted that only 10% of the IPRAS correspond to serious misdemeanors, which is a very low figure, since out of 257 IPRAS only 25 are in this category. On the other hand, administrative offenses classified as non-serious represent 90% of the cases. Another relevant information is the number of IPRAS that the Executive Coordination of Investigation, Substantiation and Resolution of Administrative Misdemeanors has referred to the Administrative Justice Court, where only 3% of the cases have been referred, which is a very low figure, since out of 257 IPRAS, only 8 have been referred to the Court. The above shows that the procedures of responsibilities for serious misdemeanors have had little impact. Finally, 56% of the IPRAS did not proceed for some reason, which is a relevant figure and provides validity to the research problem posed in this thesis, since 145 IPRAS did not proceed out of a total of 257, even when a considerable amount of human, financial and material resources are allocated during the investigation.

It is clear that the ICOs stand out as a competent authority responsible for the timeliness, completeness and efficiency of the investigation, the integrity of the data and documents, as well as the safekeeping of the file as a whole, so they must incorporate into their investigations, techniques, technologies and methods that observe the best practices not only locally but also internationally, with principles such as legality, impartiality, objectivity, consistency, material truth and actions aimed at ensuring the human right to have a good government.

Therefore, it would not be enough to enable human capital that participates in the integration of files, but it would definitely strengthen the process, since contextual elements are required in addition to the above, to expedite the collection of evidence, through the participation of experts and people with multidisciplinary skills, standards of action and protocols, promote the standardization and compatibility of legal norms governing the audit activity at the state level, adequate operational organizational structure, among others, since the conditions are not currently the best.

Taking as reference the variables need for training in multidisciplinary activities (independent variable); as well as obtaining quality evidence and substantive research activities (dependent variables), verifying how these are related to each other through 'high degree of correlation' between both variables with the result of R=0.776 Pearson's multiple correlation coefficient. In this research, R^2 indicates that 60.2% of the need for improvement in obtaining quality evidence to support the EPRA (dependent variable) is explained by the multidisciplinary training received by the audit staff (independent variable), which is a positive relationship that proves the hypothesis stated in the research.

Proposals

In order to improve auditing and reduce acts of corruption, the support of specialized personnel in various branches of knowledge is required, as well as to classify the type of observations and prevent their recurrence, for which the following improvement actions are proposed:

Develop a classifier of observations in the ICOs, defining criteria to have high risk, medium risk and low risk observations, thus managing to classify the type of situations in which the audited entity incurs.

Develop a policy and disseminate it among all ICO personnel, so that, at the end of an audit, all working papers that serve as evidence of the findings are certified.

Develop a training program for the investigation, substantiation and qualification of administrative offenses, in order to adequately distinguish between serious and non-serious offenses, as well as to adequately reflect the facts and link them with the corresponding evidence.

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