



THE GOVERNMENT AUDIT IN THE CONTROL OF PUBLIC RESOURCES IN MEXICO.

Alejandro Rodríguez Vázquez*	Master in Taxes. Full-time professors at the Facultad de Contabilidad y Administración de Tecomán, de la Universidad de Colima, México. *Corresponding Author
Fabian Ojeda Pérez	Doctor in Fiscal Sciences. Full-time professors at the Facultad de Contabilidad y Administración de Tecomán, de la Universidad de Colima, México.
Francisco Preciado Álvarez	Master in Information Technology. Full-time professors at the Facultad de Contabilidad y Administración de Tecomán, de la Universidad de Colima, México.
Rocío de Jesús Moreno Meza	Master in Administrative Sciences. Professors at the Facultad de Contabilidad y Administración de Tecomán, de la Universidad de Colima, México.

ABSTRACT This paper presents an approach of the Government Audit used for the control of public resources in Mexico, by the Superior Audit of the Federation. It is a documentary investigation with an exploratory and descriptive scope, the method of which will obtain the information from the results of the audits of the public account 2020 carried out by the Superior Audit of the Federation, where the number of audits carried out and the fiscal resources are observed.

KEYWORDS : Government Audit, audit of public resources, public account and Superior Audit of the Federation

INTRODUCTION

The Government Audit works as a tool that helps to obtain information on the exercise of public resources. Its primary purpose is to help public entities and agencies to improve their operations and activities based on the development of findings, the formulation of conclusions and the presentation of recommendations, as established in the Latin American Manual of Professional Auditing in the Public Sector. (1981)

To achieve the objectives of the Government Audit, the Mexican State, based on current legislation and to achieve the control of public resources, has the National Audit System and its members such as: The Superior Audit of the Federation, The Secretariat of The Public Function, The local superior control entities, and The secretariats or similar entities in charge of internal control in the federative entities, with objectives and functions established in the General Law of the National Anticorruption System (2021)

From the results of the audit of public resources, responsibilities should be established in the event that there is a misuse of resources, for this reason the National Anti-Corruption System is the coordination body between the authorities of all the competent government orders in the prevention, detection and sanction of administrative responsibilities and acts of corruption, as well as in the supervision and control of public resources. For the fulfillment of its object, it will be subject to the following minimum bases, as established in article 113 of the Political Constitution of the United States (2021)

Theoretical framework The government audit

The government audit is the objective, systematic and professional examination of financial and / or administrative operations, carried out after their execution, in the entities subject to the National Control System, preparing the corresponding report. Fonseca, O. (2007).

The primary purpose of modern government auditing is to help public entities and agencies to improve their operations and activities based on the development of findings, the formulation of conclusions and the presentation of recommendations. The purposes of modern auditing are positive emphasizing the corrective actions that make it possible to increase efficiency, effectiveness and economy in operations. (LATIN AMERICAN MANUAL OF PROFESSIONAL AUDIT IN THE PUBLIC SECTOR, 1981)

One of the objectives of the government audit will be carried out with the purpose of establishing the degree to which public sector entities

and their servants have adequately complied with the duties and attributions assigned to them; whether such functions have been performed efficiently, effectively and economically; if the objectives and proposed goals have been achieved and if the managerial information produced is correct and reliable; as well as if the applicable legal provisions have been complied with. (LATIN AMERICAN MANUAL OF PROFESSIONAL AUDIT IN THE PUBLIC SECTOR, 1981)

The control of public resources.

The National Anticorruption System, according to article 6 of the General Law of the National Anticorruption System (2021), aims to establish principles, general bases, public policies and procedures for the coordination between the authorities of all levels of government in the prevention, detection and sanction of administrative offenses and acts of corruption, as well as in the supervision and control of public resources. Also, the National Audit System aims to establish actions and coordination mechanisms among its members, within the scope of their respective competencies, they will promote the exchange of information, ideas and experiences aimed at advancing in the development of the inspection of the public resources.

In the review of the federal government debt to the Public Account for the year 2020, the supervisory body was the Ministry of Finance and Credit, where it is stated that the operations related to obtaining, authorization, issuance, placement, contracting, were audited, amortization and financial cost of the public debt of the Federal Government, as well as its registration and presentation in the financial statements and in the Public Account 2020. From the main results of the audit, the balance of the public debt of the Federal Government for 2020 amounted to 9,702,134.0 million pesos, which represented an increase of 870,263.1 million pesos, 9.9%, in relation to 2019 in which a balance of 8,831,870.9 million pesos was registered. (Public Debt of the Federal Government, 2021)

Responsabilidades administrativas y sus sanciones.

The National Anticorruption System is the coordinating body between the authorities of all levels of government competent in the prevention, detection and sanction of administrative responsibilities and acts of corruption, as well as in the supervision and control of public resources. For the fulfillment of its object, it will be subject to the following minimum bases, as established in article 113 of the Political Constitution of the United States (2021)

Public Servants will observe in the performance of their employment, position or commission, the principles of discipline, legality, objectivity, professionalism, honesty, loyalty, impartiality, integrity,

accountability, effectiveness and efficiency that govern the public service, as established in article 7 of the General Law of Administrative Responsibilities (2021).

To prevent the commission of administrative misconduct and acts of corruption, the Secretariats and internal control Bodies, considering the functions that each of them correspond to and prior diagnosis that they carry out, may implement actions to guide the criteria that in situations Specific Public Servants must observe in the performance of their jobs, positions or commissions, in coordination with the National Anti-Corruption System, as established in article 15 of the General Law of Administrative Responsibilities (2021).

Metodología

The method used to carry out this research was of a qualitative approach, information was collected from secondary sources, conducting an analysis based on the laws involved and applicable. Likewise, statistics of the results of the audit of public accounts for the 2020 fiscal year of the Government of Mexico were reviewed.

Resultados

The Federal Executive presents to the Chamber of Deputies of the Congress of the Union the Public Account for fiscal year 2020 to comply with the provisions of article 74, section VI, of the Political Constitution of the United Mexican States, as well as articles 52, 53 and 54 of the General Law of Government Accounting and the "Agreement by which the structure of public accounts is harmonized" issued by the National Council for Accounting Harmonization, published in the Official Gazette of the Federation on December 30, 2013. Superior Audit of the Federation (2020) (<https://www.cuentapublica.hacienda.gob.mx/es/CP/2020>)

The structure of the Public Account responds to the contents and requirements indicated in the governmental, budgetary and administrative accounting provisions that regulate the exercise of public resources and is integrated into the following volumes:

Volume I General Results
Volume II Federal Government
Volume III Executive Power
Volume IV Legislative Power
Volume V Judicial Power
Volume VI Autonomous Bodies
Volume VII Parastatal Sector
Volume VIII Productive State Companies

Reports presented by the ASF in relation to:

- Transfer of resources from Subsidies to decentralized state agencies of upper secondary and higher education in its technological and polytechnic aspect.
- Review of Subsidies for decentralized state agencies of upper secondary and higher education in its technological and polytechnic aspect.
- Review of Subsidies for decentralized state higher education bodies in their state public aspect (UPES).

Report results:

Report on the Result of the Superior Audit of the Public Account 2020 dated October 2021 (First delivery)

Functional Group: GOVERNMENT, SOCIAL DEVELOPMENT, ECONOMIC DEVELOPMENT, FEDERALIZED EXPENDITURE and OTHER AUDITS NOT INCLUDED IN THE REFERENCE FRAMES OF FEDERALIZED EXPENDITURE)

Table 1: Superior Audit Of The Main Federation Of Basic Data Of The Report On The Result Of The Superior Audit Of The Public Account 2020, First Delivery

Conceptos		Total
Audits		125
Scope	Selected Universe	8,878,554,189.2
	Audited Sample	3,302,852,404.5
	Representativeness of	37.20%
Results	No Irregularity	576
	Solved During	217
	With Actions	220
	Total	1,013

Actions	Recommendation	126
	Performance Recommendation	64
	Promotion of the Exercise of the Faculty of Fiscal Verification	7
	Aclaration request	0
	Promotion of Administrative Penalty Responsibility	37
	Statement of Observations	46
	Total	280
Suggestions		1
Recoveries in Thousands of Pesos	Determined	588,840.2
	Operated	122,595.9
	Probable	466,244.4

Source: Own creation with information Report on the Result of the Superior Audit of the Public Account 2020 dated June 2021. https://www.asf.gob.mx/Trans/Informes/IR2020a/Documentos/Matriz/IR2020_Entrega.pdf

REPORT ON THE RESULT OF THE SUPERIOR AUDIT OF THE PUBLIC ACCOUNT 2020 DATED OCTOBER 2021 (SECOND DELIVERY)

Functional Group: GOVERNMENT, SOCIAL DEVELOPMENT, ECONOMIC DEVELOPMENT, FEDERALIZED EXPENDITURE and OTHER AUDITS NOT INCLUDED IN THE REFERENCE FRAMES OF FEDERALIZED EXPENDITURE)

Table 2: Superior Audit Of The Main Federation Of Basic Data Of The Report On The Result Of The Superior Audit Of The Public Account 2020, Second Delivery

Conceptos		Total
Audits		625
Scope	Selected Universe	3,559,804,412.1
	Audited Sample	2,280,874,157.8
	Representativeness of the sample	64.07%
Results	No Irregularity	5,778
	Solved During	2,285
	With Actions	1,573
	Total	9,636
Actions	Recommendation	653
	Performance Recommendation	278
	Promotion of the Exercise of the Faculty of Fiscal Verification	38
	Aclaration request	90
	Promotion of Administrative Penalty Responsibility	524
	Statement of Observations	382
	Total	1965
Suggestions		3
Recoveries in Thousands of Pesos	Determined	12,655,937.7
	Operated	402,961.8
	Probable	12,252,975.9

Source: Own creation with information Report of the Result of the Superior Audit of the Public Account 2020 dated October 2021. (https://informe.asf.gob.mx/Documentos/Matriz/IR2020_Entrega.pdf)

CONCLUSIONS

The content of the ASF's auditing work is reflected in the audit reports, which are presented to the H. Chamber of Deputies as a result of the review made of the Public Account each year. The Superior Audit of the Federation, based on articles 79, section II, first paragraph, of the Political Constitution of the United Mexican States; 35 and 37 of the Law on Supervision and Accountability of the Federation, publishes the first and second installments of individual reports on the review of the Public Account 2020. (<https://www.asf.gob.mx/Section/58Informesdeauditoria>)

On its internet portal, the ASF makes the Federalized Expenditure Results Analysis laboratory available to citizens, where the interactive platform for citizens to know the results of the superior audit of Federalized Expenditure can be found, so that the information related to the results of the audits carried out regarding the transfer and exercise of the resources of the Subsidies for State Decentralized Organizations program (U006) to the State Public Universities, the

Technological and Polytechnic Universities, as well as the High School Colleges and the Training Institute for Work.

REFERENCES:

1. Superior Audit of the Federation (June 2021), Public Account 2020, Public Debt of the Federal Government. First activity report. <https://informe.asf.gob.mx/simplificados/25-GB.pdf>
2. Superior Audit of the Federation (October 2021), Public Account 2020, Public Debt of the Federal Government. Second activity report <https://informe.asf.gob.mx/Documentos/Matriz/Ir2020Entrega.pdf>
3. Chamber of Deputies of the H. Congress of the Union (2021. May 28) Political Constitution of the United States. Official Gazette of the Federation <http://www.diputados.gob.mx/LeyesBiblio/index.htm>
4. Chamber of Deputies of the H. Congress of the Union (2021. May 20) General Law of Administrative Responsibilities. Official Gazette of the Federation <http://www.diputados.gob.mx/LeyesBiblio/index.htm>
5. Chamber of Deputies of the H. Congress of the Union (2021. May 20) General Law of the National Anticorruption System. Official Gazette of the Federation <http://www.diputados.gob.mx/LeyesBiblio/index.htm>
6. Fonseca, O. (2007). Modern Government Audit. (I. d. Control-IICO, Ed.) Lima: Government Link S.A.C. <https://books.google.com.pe/books?id=KE7KCJLbjnMC&printsec=copyright#v=onepage&q&f=false>
7. Latin American Institute of Fiscal Sciences (ILACIF). BOGOTA - COLOMBIA Third Edition (October, 1981), LATIN AMERICAN MANUAL OF PROFESSIONAL AUDIT IN THE PUBLIC SECTOR. PUBLIC SECTOR AUDIT AND FINANCE LIBRARY. <https://asecam.gob.mx/pagina/Interes/manual-latino.pdf>