

# Administrative audit of a topography company in the State of Michoacán

## Auditoria administrativa a una empresa de topografía del Estado de Michoacán

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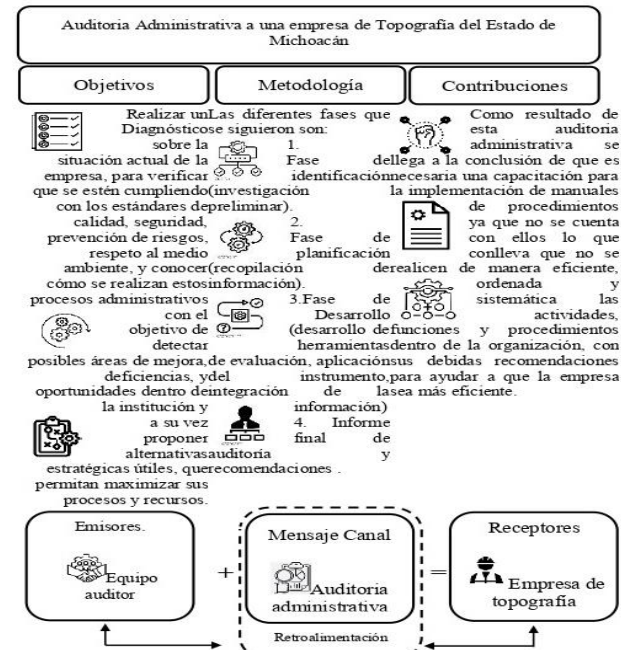
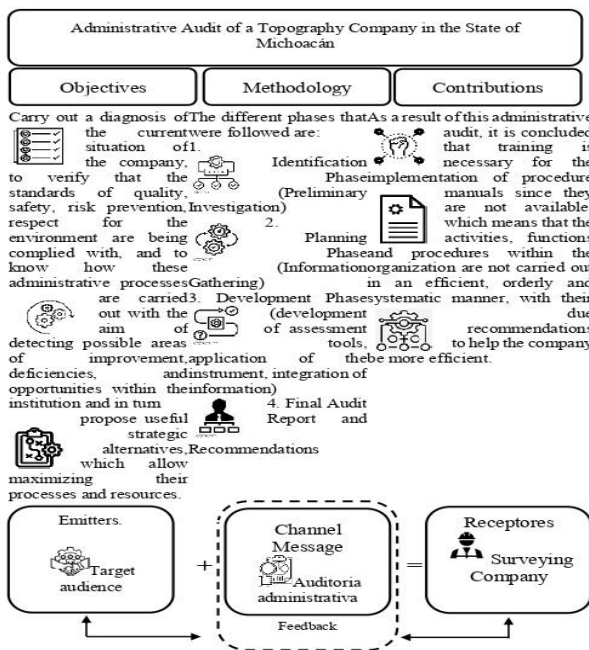
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**Abstract**

An administrative audit was carried out on a company dedicated to the surveying service in the state of Michoacán. The process was carried out through field, descriptive and documentary research, through interviews and questionnaires that were applied to the Coordinator, Topographers and operational personnel. Subsequently, a diagnosis was made to be able to analyze and categorize all the information collected. Based on the results obtained, it is observed that training is necessary for the implementation of procedure manuals since they are not available, which means that the activities, functions and procedures within the organization are not carried out in an efficient, orderly and systematic manner.

**Resumen**

Se realizó una auditoría administrativa a una empresa dedicada al servicio de topografía en el estado de Michoacán. El proceso se llevó a través de una investigación de campo, descriptiva y documental, mediante entrevistas y cuestionarios que fueron aplicados al Coordinador, Topógrafos y personal operativo. Posteriormente se realizó un diagnóstico para poder analizar y categorizar toda la información recopilada. Con base en los resultados obtenidos se observa que es necesaria una capacitación para la implementación de manuales de procedimientos ya que no se cuenta con ellos lo que conlleva que no se realicen de manera eficiente, ordenada y sistemática las actividades, funciones y procedimientos dentro de la organización.



**Administrative, deficiencies, development**

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Peer review under the responsibility of the Scientific Committee **MARVID**<sup>®</sup> - in the contribution to the scientific, technological and innovation **Peer Review Process** through the training of Human Resources for the continuity in the Critical Analysis of International Research.



**Introduction**

Administrative auditing is a systematic process of analysis, evaluation and diagnosis of an organization's activities and resources in order to improve its efficiency, effectiveness and profitability. This type of audit focuses on reviewing and improving administrative processes, organizational structures, policies, procedures, internal control systems, and the management of human, financial, and material resources. It is critical that it is carried out at least once a year to investigate and ensure that administrative activities are being carried out correctly.

The evaluation instruments used were Questionnaires, Relevant Aspects Questionnaire, Documentary Analysis Questionnaire and Formulation of the Administrative Diagnosis. These were applied and answered by three employees from each horizontal line of the organizational structure. PCAD, S.A de C.V. offers surveying services that support the construction sector.

The management audit seeks to ensure that resources are used appropriately, that objectives are achieved effectively, and that applicable rules and regulations are adhered to. This involves reviewing and analyzing processes, procedures, policies, and organizational structures to identify areas for improvement and opportunities for optimization. To subsequently provide recommendations to improve the management and performance of the organization.

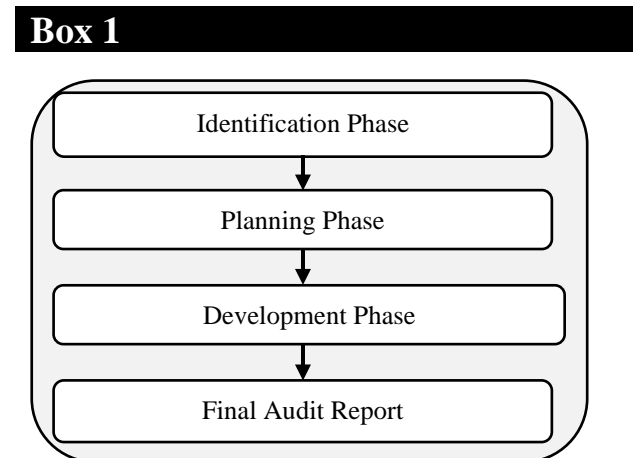
The results showed that it is necessary to make and implement manuals, both for procedures and organization. This with the purpose of documenting the activities that are carried out in the different areas of the company, in which each of them is detailed, establishing the positions and jobs, mission, objectives and goals that must be governed for the fulfillment of these.

The establishment of manuals, policies, guidelines and goals are undoubtedly essential for the efficient and safe operation of an organization, providing clarity, coherence and support in the management of various operations.

**Methodology**

The methodology for the research is graphically represented in Figure 1, where the different phases that were followed are listed:

1. Identification Phase (Preliminary Investigation)
2. Planning Phase (Information Collection)
3. Development Phase (Development of Assessment Tools, Implementation of the Instrument, Integration of Information)
4. Final Audit Report and Recommendations



**Figure 1**  
Methodology for research

**Instrument to be used**

The purpose of the evaluation instruments used for this research is to obtain information related to the activities and functions of the sales area. The preliminary questionnaire consists of 10 items with open-ended questions. The audit questionnaire consists of 40 items with open-ended, multiple-choice, and Likert questions. The relevant aspects and document analysis sheets are filled with information about the company obtained through observation, survey, interview, findings and evidence, and then the Final Audit Report is generated.

**Box 2**  
**Table 1**

Assessment Tool	
Administrative process	Maximum Points
Planning	350
Organization	250
Address	200
Control	200

*Note: The figure indicates the scoring criteria chosen for the audit*

**Box 3****Table 2**

Performance Measurement

Likert scale	
Score	Interpretation
801-1000	Excellent
601-800	Very Good
401-600	Well
201-400	Regular
0-200	A Little

Note: The figure indicates the scoring criteria chosen for the audit

**Results**

This methodology helps to decide specific aspects of the organization, which can be positive or negative. With the results obtained, recommendations are made that, if implemented, bring improvement and growth to the company.

The results are as follows:

**Box 4****Table 3**

Relevant aspects ballot.

Stage	Specific Element	Result of the analysis
Planning	Mission-Vision	Absence of mission and vision. Employees are not aware of these.
	Objectives, goals and values	The objectives are not established, the employees do what the bosses order them to do.
	Procedures & Processes	Absence of manuals and procedures. Employees perform activities as they know how, without any guidance.
Organization	Organizational culture	The structure is defined by the company, however, there are constant changes when opening new jobs.
	Human resources	The staff is competent, but requires training.
Direction	Leadership & Communication	There is no good communication within the work area.
	Technological information	The staff does a good handling of the equipment, however, some need to be replaced.
Control	Systems	Absence of a mechanism to channel complaints and suggestions.
	Distribution of space	Transportation equipment is scarce, which takes time away from activities.

Note: The Cédula indicates relevant aspects by Stage of the administrative process

**Box 5****Table 4**

Document Analysis Certificate.

Document	Result of the analysis
Organization Manual	There is no established organizational manual, which means that the jobs or responsibilities or functions of each worker are not established.
Manual de procedimientos	There is no manual of procedures. The information is not detailed, orderly, systematic or comprehensive, nor is it a document containing instructions, responsibilities and information on policies, functions, and management of systems.

Note: The Cédula indicates relevant aspects by Stage of the administrative process

**Box 6****Table 5**

Maximum Points Earned.

Stage	Specific Element	Maximum Points	Points Earned	%
Planning	Mission-Vision	150	70	17
	Objectives, goals and values	100	50	
	Procedures & processes	100	50	
	Total	350	170	
Organization	Organizational Culture	80	70	23
	Human Resources	170	160	
	Total	250	230	
Direction	Leadership & Communication	140	90	12
	Technological information	60	30	
	Total	200	120	
Control	Systems	80	50	16
	Distribution of space	120	110	
	Total	200	160	
	<b>Total by Processes</b>	<b>1000</b>	<b>680</b>	<b>68%</b>

Note: The image shows the maximum points obtained from the administrative stages

The institution are in the "VERY GOOD" range, so they are in the expected result, but not in the optimal one.

**Conclusions**

The data provided by the assessment instruments applied in the surveying service company by stage of the administrative process are described below.

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**Planning:** Creation of the mission and vision, making the staff known and making them aware of the importance and its application in daily life, which leads to carrying out their activities with an incorrect approach, at the wrong time and without guidance.

**Organization:** There is collaboration on the part of the staff, however, by not respecting the jobs there is duplication of functions and lack of hierarchy.

**Management:** There are deficiencies in Leadership due to poor communication among employees, it is difficult for them to adapt and integrate their skills and aptitudes in the performance of their activities.

**Control:** The management of information is efficient according to the activities they perform and their performance is acceptable.

As a result of this administrative audit, it is concluded that employees must know the organizational manual and be aware of the execution of activities, functions, work hand in hand with the procedures manual and make sure that it is clear; Having good communication allows them to give better service to customers as part of the good service that must be offered to them.

## Recommendations

When conducting interviews and questionnaires with the personnel of the PCAD company, we were able to verify that there are many failures due to the poor labor relationship between most of the workers.

It is recommended in Planning and Organization:

Implement an organization and procedures manual, so that workers know their functions and activities to be performed, as well as make them aware of the company's philosophy and the importance of their performance.

In Management and Control, create an internal control system that covers all areas of the company, including training on the functions to be performed, establish a formal communication system in which real-time information is allowed to reach all personnel.

It is important that an administrative audit is carried out at least twice a year, with the aim of complying with the Follow-Up Phase and measuring the results with the previous one, which allows us to understand and evaluate the performance of the organization (Balderrabano Briones, 2024).

## Declarations

### Conflict of interest

The authors declare no interest conflict. They have no known competing financial interests or personal relationships that could have appeared to influence the article reported in this article.

### Author contribution

*Díaz-Azamar, Álvaro:* Writing the draft **version** of the manuscript

*Olguin-Jácome, Zulema:* Carefully proofread and revise the final version following the format and guidance;

*Parra-Valis, Dionicio:* Fill out the required forms to submit the article

*Lira-Vazquez, Isabel:* Modify the manuscript according to the Evaluation made by the reviewers

### Availability of data and materials

The data obtained in the investigation are available in the final report of the administrative authority.

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### Abbreviations

PCAD, S.A de C.V.: Company that provides support to the construction sector and project workshops.

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### Antecedents

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