

**Internal control and financial management of the national police of Ecuador special operations group of Guayas G.O.E., 2021****Control interno y la gestión financiera de la policía nacional del Ecuador grupo de operaciones especiales del Guayas G.O.E., 2021**

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**Abstract**

The objective of the research is to determine the importance of planning in financial management and internal control for the fulfillment of the budget and finances in the Special Operations Group of Guayas G.O.E., management that has an important role because the planning of the budget allocated by the State must be adjusted to the needs that arise in the institution. A qualitative, documentary and descriptive study was carried out, in addition, a survey was used as an instrument of information collection, the results of the research are oriented to determine that an adequate internal control system is essential to make reliable the information of the entity, where it is evident that they satisfactorily comply with the components of internal control and ensure the various activities and operations with reasonableness.

**Resumen**

El objetivo de la investigación es determinar la importancia de la planificación en la gestión financiera y el control interno para el cumplimiento del presupuesto y las finanzas en el Grupo de Operaciones Especiales del Guayas G.O.E., gestión que tiene un rol importante debido a que la planificación del presupuesto asignado por el Estado debe ajustarse a las necesidades que se presentan en la institución. Se realizó un estudio cualitativo, documental y descriptivo, además, se empleó como instrumento de recolección de información una encuesta, los resultados de la investigación están orientados a poder determinar que un adecuado sistema de control interno es fundamental para hacer confiable la información de la entidad, donde se evidencia que cumplen satisfactoriamente con los componentes de control interno, y que garantizan las diversas actividades y operaciones con razonabilidad.

**Internal control, Management, Planning and budgeting****Control interno, Gestión, planificación, Presupuesto**

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## Introduction

In some countries of Latin America and the Caribbean, the main regulatory body for the administration of their entities is the law of the Constitution. Ecuador is currently governed by the laws of the Constitution of the Republic, directed by the National Assembly which states that there are several agencies for the control involved such as: The organisms and dependencies of the executive, legislative, judicial, electoral and transparency and social control functions. The agencies and entities are created by the Constitution or the Law for the exercise of state authority, for the provision of public services, also to develop economic activities assumed by the State, being the highest control agency the General Comptroller of the State.

Internal control components are the control environment, risk assessment, control activities, information and communication systems and monitoring, it is oriented to comply with the legal, technical and administrative order, promote efficiency and effectiveness of the entity's operations and ensure the reliability and timeliness of information, as well as the adoption of timely measures to correct control deficiencies, quoted by (Gamboa P, Puente T, & Vera F, 2016).

Internal control will be the responsibility of each State institution and legal entities under private law that have public resources and will aim to create the conditions for the exercise of control, it is a comprehensive process implemented by the highest authority, management and staff of each entity, which provides reasonable assurance for the achievement of institutional objectives and the protection of public resources, *id.* On the other hand, it is important to mention that planning within the internal control activities corresponds to give the institution an advantage and minimize the risks of not complying with the already established plans, it is a strategy to monitor the activities especially in the financial area where specific data are managed with verified and reliable information. Adequate planning helps with the management and prevention of future events that may occur, for this research the object of study is the Special Operations Group of Guayas G.O.E., an entity belonging to the group of public agencies run by the State.

Each public institution of the State faces diverse and emerging situations that must be addressed, the planning is adjusted to what is estimated, but not always enough to cover the needs detected, the National Police of Ecuador Special Operations Group of Guayas G.O.E. is not the exception to the rule, several processes not contemplated in the budget force to make contracts for small amounts, generating a reduction in some item to be traced to the new item that contemplates the budget adjustment.

For this reason, it is often mentioned that the budget is not enough to cover the activities that are carried out, however, what is planned is fulfilled. From the above, it can be argued that there are several planning factors that influence internal control,

However, it is not significantly reflected in the results of the organization's goal, according to the Organic Law of the Comptroller General of the State, Article 14 states that the State institutions will have an internal audit unit, when it is justified that it will depend technically and administratively of the Comptroller General of the State, which for its creation or suspension will issue a prior report.

This same legal body also states that the internal audit unit is granted the power to perform an internal control subsequent to the development of institutional operations and activities, so that the National Police of Ecuador Special Operations Group of Guayas G.O.E. is in search of an efficient internal control, then the following question arises Is planning important in financial management and internal control? Is planning an efficient tool for internal control? How does planning contribute to the financial management and budget of the National Police of Ecuador Special Operations Group of Guayas G.O.E.? And for that reason, this research defines as its main objective to determine the importance of planning in financial management and internal control for the fulfillment of the budget and financial objectives in the National Police of Ecuador Special Operations Group of Guayas G.O.E., year 2021.

The design, establishment, maintenance, operation, improvement and evaluation of internal control is the responsibility of the highest authority, managers and other employees of the entity, according to their competencies; The managers, in fulfilling their responsibility, shall take special care in areas of greater importance due to their materiality and the risk and impact on the achievement of the institutional purposes; the servants of the entity are responsible for carrying out the actions and meeting the requirements for the design, implementation, operation and strengthening of the components of internal control in a timely manner, based on the legal and technical regulations in force and with the support of the internal audit as an advisory and consulting entity (Gamboa P, Puente T, & Vera F, 2016).

On the other hand, it is important to mention that planning within the internal control activities corresponds to give advantage to the institution and minimize the risks of not complying with the already established plans, it is a strategy to monitor the activities especially in the financial area where specific data are managed with verified and reliable information. Adequate planning helps with the management and prevention of future events that may occur, for this research the object of study is the Special Operations Group of Guayas G.O.E., an entity belonging to the group of public agencies run by the State.

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Through the research, the weaknesses in the current internal control process of the National Police of Ecuador Special Operations Group of Guayas G.O.E. will be analyzed, so that improvement actions can be established in management and financial planning issues that allow obtaining better results for the institution and providing a better service to the community.

### **Development**

In the first instance, it is mentioned that Internal Control is considered a process that is executed through the main managers and administrative staff of an entity, it is designed to strategically meet planning objectives, with efficiency, effectiveness, financial reliability and compliance with laws and regulations applicable to the entity, for this purpose, its main components and purposes are described.

Taking this reference, it is analyzed that internal control is an administrative and continuous process, executed by the directive, management and collaborators of an organization to determine whether the objectives set and an entire program designed for the institution in a period of time determined by the policies of the State, these in turn are being executed with efficiency and effectiveness in terms of operations, reliability and validity in financial information and with compliance with policies and standards established, both by the control bodies and those of the company (Márquez & Eucaris, 2017). Optimization has to do with efficiency, using resources in the best possible way, or, in other words, obtaining the greatest benefits with the minimum costs; it is based on achieving financial objectives that are oriented to give us economic security at the moment, but also in the future. Optimization is the best way to carry out an activity.

Financial management According to what is established by the General State Comptroller's Office, in order to have transparency in the financial administration systems such as: governmental accounting, treasury, collection, purchases and public debt and agreements, payroll, physical control of goods and budget, internal control processes will be coordinated and can be fulfilled according to each function for the proper registration of the same by the company's servers (Contraloría General del Estado, 2014).

These financial processes whether public or private are regulated so that there is equity and ensure compliance with each phase that makes up the budget cycle based on policies, laws and regulations issued by the State and Institutions that regulate financial activities. In public institutions, it is imperative that the internal control process is properly executed under the guidelines established by the Comptroller General of the State in the Internal Control Standards, within the legal framework is defended the fact that, according to these standards specifically rule 100 which states that it is a comprehensive process implemented by the highest authority, management and staff of each entity, which provides reasonable security for the achievement of institutional objectives and the protection of public resources that is, that each institution will establish the parameters to develop the proper control. Other components of internal control are the control environment, risk assessment, control activities, control systems, process optimization, and communication and follow-up.

Continuing with the definition of the aspects included in the research topic are the components of internal control, which should be considered in the planning that is carried out annually in public institutions: Components of internal control: the components of internal control are made up of five elements that are interrelated with the administrative process of the institution, these are: a) Control environment, b) Risk assessment, c) Control activities, d) Information and communication and e) Supervision and monitoring (Comptroller General of the State, 2014). Control environment: allows the entity to maintain an environment that stimulates in some way or influences the activities performed by personnel with respect to the control of their activities (Estupiñán, 2016). Risk assessment: through analysis carried out by the highest authority will evaluate and establish mechanisms to identify the main risks to which the organization is exposed to reach the proposed goal (Comptroller General of the State, 2014). Control activities: for the implementation of control systems (activities or procedures), an analysis must have been performed showing the cost/benefit and the result of its feasibility, convenience and contribution related or directed towards the objectives set by the institution (Comptroller General of the State, 2014).

Information and communication: it is important for the information process to consider the technologies that have currently evolved in the information systems and, if appropriate and convenient, to create the controls needed through them.

The act of financial planning should be taken as a sequential process in the company that may contain short-, medium- or long-term actions. Financial planning can be defined as the process of trying to establish values that can be variable according to the management of the company, its liquidity, budget, and future goals.

The planning variables of the economic-financial activity are linked to profitability, which, at a certain point, seek to establish a financial balance for the planning of the company. It is composed of limitation, structure, and coverage, each with specific activities. In the public sphere, according to authors in Ecuador, new organizations have been promoted for the design of national planning, such as the National Secretariat of Planning and Development (SEMPLADES), which in some public institutions organizes its products and services directly or indirectly so that the entities can have a better administration, distribution, and organization of their resources.

However, within the planning carried out by the entity such as the National Police, they are organized with internal methods, the logistics, financial and planning departments meet every six months, which through a previous evaluation of the needs of the departments of the entity carry out a planning scheme to prioritize each activity and the administration of the budget allocated by the State.

The Ministry of Finance of Ecuador is responsible for the allocation of the budget received annually by the National Police of Ecuador Special Operations Group of Guayas G.O.E., this budget is governed by institutions such as the Constitution of Ecuador and the Code of Planning and Public Finance.

In this context, the objectives of the Ministry of Finance in terms of fiscal policy and programming, revenue, budget, public debt, government accounting and treasury also participate, which are:

1. Sustainability, stability and consistency of public finance management.
2. Effectiveness in the collection of public revenues.
3. The effectiveness, timeliness and equity of the allocation and/or use of public resources.
4. The sustainability and legitimacy of public indebtedness.
5. The effectiveness and integrated management of the liquidity of the public sector resources.
6. Effective and efficient results-based management.
7. Adequate complementarity in the interrelationships between public sector entities and organizations, and between these and the private sector.

Transparency of public finance information (Ecuador, 2010). This in turn is linked to internal control and planning, since the problem is centered on mandatory compliance with the budget cycle, which includes: programming, formulation, approval, execution, evaluation and follow-up, closing and budgetary liquidation; and planning becomes the backbone for compliance with this process together with budgetary management within the framework of public policy, public administration and the responsible institutional framework. According to several articles, it is argued that currently in the country there is a very complete regulatory legal framework that allows planning, organizing and controlling the budget planning process. In such legal framework, both strategic and budgetary planning are closely linked (Vélez M & Espinosa M, 2018).

### **Theoretical Framework**

For the development of the research work, a multivariate cluster analysis technique is proposed, which aims to establish the relationship (association) between the internal control variables: control environment, integrity and ethical values, strategic management and risk assessment. In relation to the financial results of the GOE - Guayas.

The associative strategy seeks to explore the functional relationship between variables and can adopt three types of studies depending on whether the object of the exploration is the comparison of groups (comparative study), the prediction of behaviors and/or classification into groups (predictive study) or the testing of theoretical models (explanatory study) for their integration into an underlying theory.

Causal analysis is also possible in some comparative and explanatory studies but is not usually possible in predictive studies (Ato, López, & Benavente, 2013).

In addition, the research is of the documentary type, which is a form of technical research, comprises analytical-synthetic processing that, in turn, includes the bibliographic and general description of the source, classification, indexing, annotation, extraction, translation and the preparation of reviews (García Gutiérrez, 2002).

A fundamental step in conducting research is the correct formulation of the question, then the question arises as to how to solve it, i.e., what type of research design is the most suitable to prove that the information derived from the research has scientifically valid and universally acceptable bases (Gross Portney & Watkins, 2000).

The design of this research, due to the degree of control over the variables and internal factors such as the employees' years of experience, is clearly experimental.

For (Marínez Arias, 1993) an important pillar in the research process is measurement, which concerns the identification, definition and measurement of observable and unobservable variables, and the generation of numerical values or empirical data that are the input for the statistical analysis procedures. These empirical data or numerical values are obtained from the survey.

The instrument selected for the collection of information in situ was the survey directed to the public servants of the budget, accounting, internal control, logistics, and administrative areas, in such a way as to be able to gather decisive information for the research.

The survey applied to this research work is synchronous, allowing all respondents to answer the questionnaire. A correct way to elaborate or collect data is proposed by (Villa M, Samaniego E, & Vargas U, 2017).

The surveys are read to the evaluated, in this way, biases are avoided when interpreting or not answering, for not understanding. In parallel, it is required to demonstrate with evidence: the degree of compliance and proceed to the qualification, thus avoiding subjective answers and assessments (Table 1).

Value	Level	Definition
1	Never	Not met
2	Almost never	Unsatisfactorily met
3	Occasionally	Acceptably met
4	Almost every day	Highly compliant
5	Every day	Fully compliant

**Table 1** Compliance measurement scale

*Source: Own elaboration*

In the development of the research, measurement instruments developed by the researchers are used, among them: internal control forms and risk check lists that allow the evaluation of the dimensions of the Internal Control System.

The research is developed with a qualitative and quantitative approach, the former consists of collecting, interpreting and analyzing the information and data relevant to the research through the application of the survey.

From this approach it is possible to analyze the object of study in an explicit way and pointing out the most relevant characteristics to obtain the results that the study requires, this will contribute to recognize the strategies that can be implemented to improve the current situation of the institution. On the other hand, the quantitative approach helped to analyze numerical data such as budget documents and other documents containing specific financial data, which were key to focus on the problem.

In order for the results of the research to be reliable, the internal control processes applied in the object of study were analyzed without interfering in these processes, so that their regular application could be observed, so the main documents to be analyzed were the POA, PAP, PAC and the budget document, which helped to determine the reason for the problem and to determine whether the control affects financial management.

## Discussion and results

The results obtained correspond to the survey applied to 100% of the officials of the administrative-financial units of the Special Operations Group of G.O.E. Guayas. 26 questions were tabulated with their respective evidence (Table 2).

Basic Questions	Explanation
1. What is the purpose?	To achieve the objectives set out in this research
2. How many people make up the administrative-financial staff of the institution?	They comprise 20 employees of the financial and accounting administrative area, including the managers of each area involved in the problems described in the research.
3. Who?	All
4. When?	The data collection will be carried out during the week corresponding to April 20 to 22, 2010.
5. Where?	Offices of the Special Operations Group (GOE) of the Guayas National Police.
6. How many times?	One time only
7. What collection techniques?	One survey
8. With what?	With the help of a questionnaire
9. In what situations?	Work stations

**Table 2** Information collection plan

Source: Own elaboration

### *Univariate descriptive analysis of the internal control environment*

The result of this analysis can be seen in (Table 3) where the univariate descriptive analysis of the internal control environment summarizes that 63% on average of the respondents (10 people) affirm that internal control activities are evaluated every day. (7 people) representing 35% on average affirm that internal control processes are performed or reviewed almost every day. And an average of 5% of the total respondents (1 person) stated that control activities are never performed.

VARIABLE	INDICATORS	SCALE	%
Control environment	1. How often do you perceive that: The highest authority assumes responsibility, together with the employees, for the importance of internal control and its impact on activities and results?	Never Hardly ever Occasionally Almost every day Every day	5% 0% 10% 30% 55%
	2. How often do you perceive that in your institution: Is there an organizational environment favorable to the exercise of practices, values, behaviors and appropriate rules, to sensitize the members of the entity and generate a culture of internal control?	Never Hardly ever Occasionally Almost every day Every day	5% 0% 10% 45% 40%
	3. Are the personnel influenced to perform the tasks with respect to internal control?	Yes No	90% 10%
	4. Are objectives established and do they determine the probability of occurrence of risks?	Yes No	90% 10%
	5. Are the behavior of information systems and monitoring activities within the control environment?	Yes No	95% 5%
	6. For you, what is the level of importance of: Does the highest authority constantly demonstrate an attitude of support for the control measures implemented in the institution, promoting their disclosure?	Not important Not very important Neutral Important Very important	0% 5% 0% 35% 60%

**Table 3** Univalent analysis of the control environment

Source: Own elaboration

### *Univariate descriptive analysis of integrity and values of internal control*

The result of this analysis can be seen in (Table 4) where the univariate descriptive analysis of integrity and values of internal control summarizes that 25% on average of the respondents (5 people) know that control activities are applied every day in this area. In addition, (11 people) representing 55% on average say that control activities are carried out almost every day. And 15% on average (3 people) say that these activities are performed occasionally and (1 person) representing 5% on average says that these activities are never performed.

VARIABLE	INDICATORS	SCALE	%
Integrity and ethical values	7. How often do you consider that the highest authority and managers establish ethical principles and values as part of the institutional culture?	Never	0%
		Hardly ever	0%
		Occasionally	15%
		Almost every day	35%
		Every day	50%
8. Do ethical values govern the conduct of the institution's personnel, guiding their integrity and commitment towards the achievement of institutional objectives?	Yes	100%	
	No	0%	
9. Is the code of ethics established to contribute to the proper use of public resources and fight against corruption disseminated to the institution's employees?	Yes	100%	
	No	0%	
10. In your opinion, how would you rate: Have those responsible for internal control determined and promoted integrity and ethical values in the development of institutional processes and activities?	Extremely satisfactory	5%	
	Very satisfactory	70%	
	Moderately satisfactory	20%	
	Low satisfactory	5%	
	Not satisfactory	0%	
11. Are mechanisms established to promote the incorporation of ethical values to the personnel?	Yes	95%	
	No	5%	

**Table 4** Univalent analysis of integrity and ethical values.  
Source: Own elaboration

#### *Univariate descriptive analysis of the strategic management of internal control*

The result of this analysis can be seen in (Table 5) where the univariate descriptive analysis on elements of strategic management of internal control in the G.O.E. Guayas, summarizes that an average of 15% of respondents (5 people) know that controls are applied every day and that an average of 50% of respondents (10 people) say they know that almost every day they perform internal control in this area. An average of 30% of them (6 people) say that control activities are carried out occasionally. Finally, 5% of them (1 person) say that they never perform these control activities.

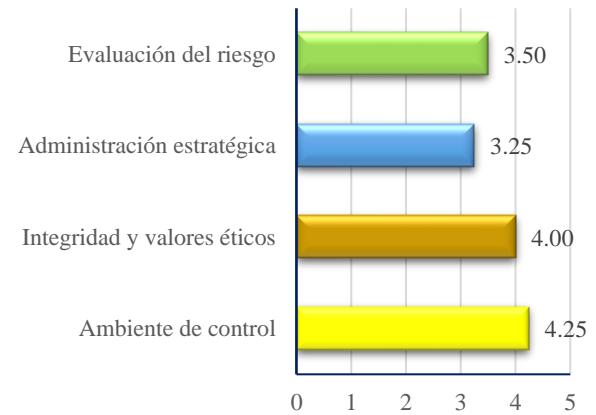
VARIABLE	INDICATORS	SCALE	%
Strategic management	12. Has the entity's mission and vision been defined?	Yes	100%
		No	0%
	13. Does the planning system include the formulation, execution, control, follow-up and evaluation of the institutional multi-year plan and annual operational plans, based on the institutional function, mission and vision, and consistent with the government plans and the guidelines of the technical planning body?	Never	0%
		Hardly ever	0%
		Occasionally	35%
		Almost every day	50%
		Every day	15%
	14. Does the planning system include the formulation, execution, control, follow-up and evaluation of the institutional multi-year plan and annual operational plans, which consider the institutional function, mission and vision as a basis and are consistent with the government plans and the guidelines of the technical Planning agency?	Yes	100%
		No	0%
	15. Does the annual operational plan contain: objectives, indicators, goals, programs, projects and activities to be promoted during the annual period?	Yes	100%
		No	0%
	16. Are the entity's operational plans linked to the institutional budget in order to implement what is planned according to the capacities and real availability of resources?	Yes	95%
		No	5%
	17. Was the AOP formulated in accordance with the processes and policies established by the National Planning System (SNP), the National Public Investment System Norms (SNIP) and the budget system's guidelines?	Yes	100%
		No	0%
	18. Was the AOP formulated based on a detailed analysis of the internal situation and the environment? actual resource availability?	Never	10%
		Hardly ever	0%
		Occasionally	30%
		Almost every day	45%
		Every day	15%
19. Has a monitoring and evaluation system been established to support the fulfillment of institutional objectives, goals, programs, projects and activities?	Yes	100%	
	No	0%	
20. Is there ongoing monitoring and evaluation of institutional plans?	Never	0%	
	Hardly ever	0%	
	Occasionally	25%	
	Almost every day	50%	
	Every day	25%	

**Table 5** Univalent analysis of strategic management  
Source: Own elaboration



Univariate descriptive analysis of internal control risk evaluation

The result of this analysis can be seen in (Table 6) where the univariate descriptive analysis on risk assessment elements of internal control in the G.O.E. Guayas, is summarized in that 25% on average of respondents (5 people) know that controls are applied every day, 40% on average of respondents, i.e. (8 people) say they know that almost every day internal controls on risk assessment are performed in the G.O.E. Guayas. O.E. Guayas, an average of 25% of them (5 people) say they know that internal control evaluations are occasionally carried out in this area, and only 10% of them (2 people) say that risk control evaluations are almost never carried out.



Graphic 1 Results of variable components  
Source: Own elaboration

This indicates that there is a correct application of the evaluation systems in the G.O.E. Guayas unit.

To analyze the current situation of the National Police of Ecuador Special Operations Group of Guayas G.O.E., the documentation is presented in the annex.

According to the data provided, it can be verified that 100% of the estimated budget has been met, with modifications in the different amounts allocated. In spite of this, the report presented in the analysis of the POA 2021 and PAC 2021 mentions the small amounts that should have been made at the last minute, due to situations that arise and are not projected in the planning, emergent situations that require restructuring, below are 3 obligations that should have been met with a modified budget:

1. Within the planning of the special operations group G.O.E. Zone 8, the diving team course was not carried out because there were not enough police personnel to start it, within the foreseen schedule (Public Contracting System, 2021).
2. What was not planned in the POA- PAC and was done.
  - Very low amount of cargo transportation to bring 190 structure posts sent by the GOE-QUITO and had to be brought urgently, which was not planned.
  - Very small amount for the acquisition of breaching equipment due to the prison problem.

VARIABLE	INDICATORS	SCALE	%
Risk assessment	21. Has the highest authority established the necessary mechanisms to identify, analyze and address the risks to which the entity is exposed in order to achieve its objectives (e.g., risk map)?	Never	0%
		Hardly ever	5%
		Occasionally	30%
		Almost every day	50%
		Every day	15%
	22. Are risks managed within the entity?	Yes	100%
	No	0%	
23. Does the highest authority identify the risks that affect the achievement of the objectives considering internal or external factors?	Never	0%	
	Hardly ever	0%	
	Occasionally	25%	
	Almost every day	50%	
	Every day	25%	
24. Do the entity's managers undertake relevant measures to successfully address the risks in the institution?	Never	0%	
	Hardly ever	5%	
	Occasionally	25%	
	Almost every day	40%	
	Every day	30%	
25. Do you consider that the identification of risks is integrated into the planning of the organization?	Never	65%	
	Hardly ever	30%	
	Occasionally	0%	
	Almost every day	5%	
	Every day	0%	
26. Does the entity have a risk map resulting from the analysis of internal and external factors, with the specification of key points of the institution, interactions with third parties, identification of general and particular objectives and threats?	Yes	90%	
	No	10%	

Table 6 Univalent analysis of risk assessment.  
Source: Own elaboration

Graphic 1 shows the final results of the components of the internal control variables, highlighting the evaluations on a 5-point basis. The internal control environment variable is the highest scoring 4.25%, followed by the integrity and ethical values component with 4%.

- Acquisition of camelback hydration backpacks was carried out for the personnel who spent 24 hours inside the Social Rehabilitation Center.
  - Purchase of less lethal 12-caliber ammunition acquired for prison emergency.
  - Purchase of 40 helmets for the personnel of this headquarters for the prison emergency.
3. Processes that were declared void and cancelled. Two processes were declared deserted PREVENTIVE AND CORRECTIVE MAINTENANCE OF VEHICLES OF THE SPECIAL OPERATIONS GROUP ZONE 8, due to the claims of two bidders, and SERCOP by means of an official letter indicated non-compliance with the provisions of Art. 15 of the resolution. acquisition of batteries, a process that was declared deserted within the national police provided batteries to this police unit (Public Procurement System, 2021).

#### *Satisfaction with financial management*

From this result it can be analyzed that most of the people consider that the budget allocated to the institution is not enough to cover the needs of the institution, because there are activities that often are not considered in the planning and delay activities to fulfill their functions in an efficient way.

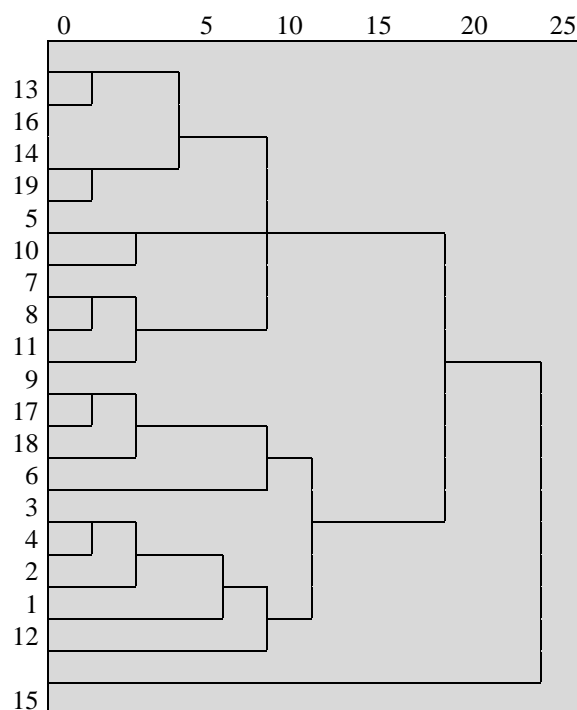
Despite not having a concrete answer, it can be mentioned that the results are positive and that most of the public servants are satisfied with the financial management that is carried out, the minimum percentage belongs to the people who are not satisfied at all with these efforts, in spite of this, it is analyzed that it can be improved with a good planning for the distribution of the resources.

From this perspective, it is mentioned that considering that there are positive results regarding the assigned values, there is also an important percentage that mentions that they do not agree with the values assigned for the activities in the planning and consider that they should be restructured so that the goals established in the institution can be fulfilled in a different way.

#### *Hierarchical segmentation*

Cluster analysis is a mathematical method that is included in what today is called multivariate statistics or multivariate statistics; this method is mainly used for the formation of groups of CBCUs with similar characteristics based on the similarities or dissimilarities that occur between pairs of these CBCUs in characteristics evaluated (Johnson, 1998).

For Hierarchical Segmentation methods, the Dendrogram is the main graphical tool to get an idea of segmentation solution. When using hclust or agnes in R-system to perform a cluster or segment analysis, the Dendrogram can be viewed by passing the clustering or segmentation result with the plot function (Carrión R., 2016). (Carrión R., 2016).



**Graphic 2** Dendrogram obtained for internal control variables

*Source: Own elaboration*

The visual aspect of the graph indicates that there are 3 clearly differentiated groups. We will perform a cluster analysis to determine how the selected method groups these 20 cases.

## Conclusions

The research has achieved the proposed objective, reaching the following conclusions.

Based on the statistical analysis of the 26 questions with their evidences, it is concluded that the Internal Control system of the G.O.E. Guayas is efficient. The strengths are superior to the weaknesses, which allows the fulfillment of the institutional objectives.

The Control Environment is high, valued in qualitative terms, has a well-founded strength, and it is unlikely that errors are committed in several elements that guide the institution, which is the objective of the research.

The measurement instruments were constructed in such a way that they can be used for any similar study. It is recommended to socialize the results of the research with the officers of G.O.E. Guayas, and to continue improving the institutional internal control and investigate the factors that cause low risk. To continue with the correct use of resources, with efficiency, efficacy and effectiveness.

To conclude, it is concluded that the planning of resources for the distribution of the budget, together with the financial management are good, that there are activities that should be adjusted and considered in the planning, but, that it is not a straitjacket, and that they are carried out in accordance with the Constitution of the Republic, which delays the work of public servants and other personnel working within the National Police of Ecuador Special Operations Group of Guayas G.O.E., According to the reports presented, the budget is 100% compliant with the objectives set in the POA and PAC, documents that are based on the guidelines of the Comptroller General's Office and the Internal Control Standards of the Comptroller General's Office. Therefore, planning becomes an essential tool to consider all the needs that may arise, taking into consideration historical data to make projections.

Although public servants are aware of internal control activities, it is important to mention that internal control, especially for the Guayas Special Operations Group of the National Police of Ecuador (G.O.E.), is one of the activities that protects the rights of public servants. is one of the activities that protects public resources, a process in which the highest authority of each institution and those in charge carry out with the purpose of ensuring the correct and efficient administration of goods and state agencies, so financial management is performed in must be taking care of those resources, assessing risks, controlling activities and following up on each process, according to public servants the institutional objectives are met efficiently.

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