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Internal Auditing and Its Impact on Administrative Management in Public Entities: The Case of Satipo, Peru

Auditoría interna y su impacto en la gestión administrativa de entidades públicas: caso Satipo, Perú

ABSTRACT

ARTÍCULO DE
INVESTIGACIÓN

Internal auditing plays a decisive role in strengthening the administrative management of municipal public entities. The objective of this study was to determine the relationship between internal auditing and administrative management in the Provincial Municipality of Satipo during 2023. A quantitative approach was adopted, with a non-experimental, observational, cross-sectional, and correlational design. The sample consisted of 34 administrative staff members. The results highlight that Kendall's correlation analysis showed a positive and highly significant relationship ($Tau-b = 0.824$; $p = 0.000$) between internal auditing and administrative management, confirming that its strengthening directly affects institutional efficiency and organizational improvement. It is concluded that internal auditing significantly influences administrative management, with Control Activities ($B = 0.29$) identified as a key dimension. The identified factors explain 79.4% of the variance, demonstrating their strategic value in strengthening municipal institutional efficiency.

Keywords: Control environment; Internal auditing; Administrative management; Organizational monitoring; Internal processes; Operational risk.

RESUMEN

La auditoría interna desempeña un papel decisivo en el fortalecimiento de la gestión administrativa de las entidades públicas municipales. El objetivo del estudio fue es determinar la relación entre auditoría interna y gestión administrativa en la Municipalidad Provincial de Satipo durante el año 2023. Se trabajó un enfoque un enfoque cuantitativo, con un diseño no experimental, observacional, transversal y correlacional. La muestra estuvo conformada por 34 colaboradores administrativos. Los resultados destacan que el análisis de correlación de Kendall evidenció una relación positiva y altamente significativa ($Tau-b = 0.824$; $p = 0.000$) entre auditoría interna y gestión administrativa, confirmando que su fortalecimiento incide directamente en la eficiencia institucional y la mejora organizacional. Se concluye que la auditoría interna influye significativamente en la gestión administrativa, destacando "Actividades de control" ($B = 0.29$) como dimensión clave. Los factores identificados explican el 79.4% de la varianza, evidenciando su valor estratégico para fortalecer la eficiencia institucional municipal.

Palabras clave: Ambiente de control; Auditoría interna; Gestión administrativa; Monitoreo organizacional; Procesos internos; Riesgo operativo.



INTRODUCTION

Administrative management in public entities faces increasing challenges driven by a citizenry that is ever more demanding of transparency, efficiency, and accountability (Shuwaili et al., 2024). This problem is particularly acute in Latin America, and especially in Peru, due to organizational fragmentation and the limited implementation of contemporary control and oversight mechanisms (Escobar Zurita et al., 2023). In this context, internal auditing emerges as a strategic tool to strengthen administrative processes by enabling the identification of institutional weaknesses and the formulation of actions to improve the quality of public services (Nerantzidis et al., 2022).

According to Islam et al. (2023) and Banda et al. (2024), internal auditing performs a strategic function in public management by contributing significantly to institutional strengthening, improved governance, and the consolidation of more transparent, efficient, and sustainable administrative practices. Likewise, these authors emphasize that robust auditing helps prevent irregularities, optimize operational efficiency, and reinforce citizens' trust in institutions. However, as noted by Andrade et al. (2023), its application in Peruvian local governments has been limited and, in many cases, underutilized, restricting its transformative potential. In particular, the Provincial Municipality of Satipo, located in the department of Junín, is an emblematic case of the structural and administrative challenges faced by Peruvian local governments in internal control.

From an organizational perspective, Alruwaili et al. (2024) warn that various reports have evidenced delays in internal procedures and the absence of effective mechanisms to correct administrative incidents. This situation reveals the need to strengthen internal auditing as a strategic instrument to promote continuous improvement in public management. Consistently, Torres and Cabeza (2022), together with Biresaw and Sibindi (2025), highlight that recent research published in indexed journals demonstrates that integrating internal auditing into administrative processes yields concrete benefits: resource optimization, risk mitigation, regulatory compliance, identification of improvement opportunities, and consolidation of an organizational culture oriented toward transparency and accountability.

Despite advances in recent research, Torres and Cabeza (2022) note that gaps persist in the literature regarding the impact of internal auditing on the administrative management of Peruvian public entities, particularly at subnational levels with more fragile organizational structures and limited operational capacity. Along the same lines, Vásquez et al. (2023) point out that most studies have focused on business organizations or large-scale entities, leaving provincial municipalities largely unexamined. Therefore, it is a priority to analyze its impact in local contexts, where resources are scarce and governance challenges take on particular complexity, demanding more effective and context-sensitive control mechanisms.

In this scenario, various authors underscore the importance of generating empirical evidence to inform the design of policies and strategies for institutional strengthening at the local level. This need is supported by international antecedents showing that internal auditing not only detects irregularities but also contributes to improving organizational efficiency and increasing citizen satisfaction. Moreover, these studies emphasize that continuous training and staff awareness are key factors in enhancing the impact of internal

auditing on public management (Demeke et al., 2020; Gras et al., 2020; Rodríguez et al., 2021).

The relevance of this research lies in analyzing how internal auditing affects administrative management in local public contexts. Accordingly, three guiding questions are posed: What is the level of staff perception regarding both dimensions? What relationship exists between these perceptions? Which components of internal auditing significantly influence administrative management? These questions delimit the analytical focus and generate empirical evidence useful for institutional strengthening. Therefore, the objective of this study is to determine the relationship between internal auditing and administrative management in the Provincial Municipality of Satipo during 2023.

METHODOLOGY

The study adopted a quantitative, non-experimental, observational, cross-sectional, and correlational design, suitable for analyzing relationships between variables under natural conditions at a specific point in time. No variables were manipulated; rather, phenomena were observed as they occurred within the institutional environment.

The population consisted of 34 municipal administrative staff members who perform key functions in internal processes. A census sampling method was used due to the study population's accessibility and small size. The questionnaire included statements related to key dimensions of both variables: control environment, risk assessment, control activities, information and communication, monitoring, planning, organization, direction, and control. Each item was rated on a five-point ordinal scale, from "Strongly disagree" (1) to "Strongly agree" (5), enabling the capture of participants' levels of agreement and facilitating statistical analysis.

The research was conducted in the Provincial Municipality of Satipo, in the Junín region of Peru, in 2023. Satipo is a city of regional relevance, characterized by its cultural diversity and strategic role in local public administration. The study focused on the municipality's administrative offices, covering both operational and managerial areas, allowing for a holistic understanding of institutional functioning.

The methodological process was structured in three stages: situational diagnosis, data collection, and statistical analysis. In the first stage, deficiencies in administrative processes and the application of internal auditing were identified. Based on this diagnosis, a structured Likert-type questionnaire was designed, adapted to the entity's characteristics, and validated through expert judgment in auditing and public management. The instrument was administered in person, ensuring informed consent and participant confidentiality.

The instrument underwent content validation and a pilot test, yielding a Cronbach's alpha coefficient above 0.80, ensuring internal consistency and statistical reliability for administrative studies. Additionally, the questionnaire included self-assessment and subjective perception items on the effectiveness of internal auditing, enriching the analysis with both objective and subjective data and strengthening the interpretation of results from an integrated, contextualized perspective.

For statistical processing, normality tests (Kolmogorov-Smirnov) and Kendall's correlation were applied due to the ordinal nature of the data. Multivariate analyses included multiple linear regression, principal component analysis (PCA), and cluster analysis, allowing for the identification of patterns, underlying dimensions, and administrative profile segmentation. Analyses were conducted using IBM SPSS Statistics version 26 and R version 4.3.0, ensuring robustness, transparency, and reproducibility.

All stages of the study were documented, including inclusion and exclusion criteria, ethical procedures, and methodological limitations, ensuring replicability and critical assessment of study validity.

RESULTS

Descriptive results show that all evaluated dimensions present means above 3.70 on a scale from 1 to 5, indicating predominantly favorable perceptions among staff regarding internal auditing and administrative management. The Control Activities dimension obtained the highest mean (3.90), followed by Monitoring and Follow-up (3.85) and Control Environment (3.82), suggesting that control and supervision processes are the most highly valued aspects. Regarding administrative management, Planning (3.80), Direction (3.81), and Control (3.79) reflect a positive perception of institutional management. Standard deviations ranged from 0.38 to 0.44, indicating low dispersion and homogeneity in responses. Minimum and maximum values confirm the absence of extreme responses, reinforcing data consistency (Table 1).

The descriptive statistics indicate moderately high levels of perception across the evaluated dimensions of internal auditing and administrative management. The dimension with the highest mean was Control Activities ($M = 3.90$; $SD = 0.38$), followed by Monitoring and Follow-up ($M = 3.85$) and Control Environment ($M = 3.82$), indicating a favorable assessment of institutional supervision and control mechanisms. In the area of administrative management, Direction ($M = 3.81$) and Planning ($M = 3.80$) reflect a positive perception of strategic leadership. Standard deviations ranged from 0.38 to 0.44, suggesting moderate dispersion in responses. Minimum and maximum values remained within consistent ranges, evidencing stability in staff perceptions of the evaluated processes.

Table 1.

Descriptive statistics of Internal Auditing and Administrative Management dimensions.

Dimension	Mean	Standard deviation	Mínimum	Maximum
Control environment	3.82	0.41	3.00	4.50
Risk assessment	3.75	0.44	3.00	4.50
Control activities	3.90	0.38	3.20	4.60
Information and communication	3.78	0.40	3.10	4.40
Monitoring and follow-up	3.85	0.43	3.00	4.60

Planning management	(Administrative	3.80	0.42	3.00	4.50
Organization		3.76	0.39	3.10	4.40
Direction		3.81	0.41	3.20	4.50
Control		3.79	0.40	3.00	4.50

The Kolmogorov–Smirnov normality test yielded significance values of 0.200 for both internal auditing and administrative management, exceeding the 0.05 threshold. This indicates normal data distribution, validating the use of parametric statistical techniques and supporting the reliability of inferential results (Table 2).

Table 2.*Normality test (Kolmogorov–Smirnov) for main variables*

Variable	Statistic	Sig. (p-value)
Internal auditing	0.117	0.200
Administrative management	0.110	0.200

$p > 0.05$ indicates a normal distribution.

Kendall's tau-b coefficient was 0.824 ($p = 0.000$), indicating a positive, highly significant relationship between internal auditing and administrative management. This confirms that higher perceived effectiveness of internal auditing is associated with better perceived administrative management (Table 3).

Table 3.*Kendall's correlation between Internal Auditing and Administrative Management*

Variables	Correlation coefficient (Tau-b)	p-value
Internal auditing vs. Administrative management	0.824	0.000

Multiple linear regression results show that *Control Activities* ($B = 0.29$; $p = 0.021$), *Control Environment* ($B = 0.21$; $p = 0.026$), and *Monitoring and Follow-up* ($B = 0.24$; $p = 0.036$) have a statistically significant impact on administrative management. *Risk Assessment* and *Information and Communication* showed positive coefficients but did not reach 5% significance. The model explains a substantial proportion of variance, highlighting the determinant role of internal controls and monitoring (Table 4).

Table 4.

Multiple linear regression: Impact of Internal Auditing dimensions on Administrative Management

Independent variable	B coefficient	SE \pm	Standardized Beta	t	p-value
Control environment	0.21	0.09	0.23	2.33	0.026
Risk assessment	0.18	0.10	0.19	1.80	0.081
Control activities	0.29	0.12	0.31	2.42	0.021
Information and communication	0.15	0.08	0.16	1.88	0.070
Monitoring and follow-up	0.24	0.11	0.26	2.18	0.036
Constant	0.74	0.25	-	2.96	0.006

Principal component analysis identified two main factors (Table 5). The first, *Management and Control*, groups control the environment, control activities, and monitoring, with loadings above 0.80, an eigenvalue of 5.60, and 62.2% variance explained. The second, *Communication and Organization*, includes organization, planning, and information and communication, with an eigenvalue of 1.55 and an additional 17.2% variance explained. Together, both factors explain 79.4% of the total variance.

Table 5.

Principal component analysis: Factor loadings, eigenvalues, and explained variance

Dimension	Management and Control	Communication and Organization
Control environment	0.81	0.22
Risk assessment	0.78	0.28
Control activities	0.85	0.19
Information and communication	0.80	0.25
Monitoring and follow-up	0.83	0.18
Planning	0.77	0.34
Organization	0.74	0.38
Direction	0.80	0.29
Control	0.79	0.33
Eigenvalue, λ	5.60	1.55
Explained variance, %	62.2	17.2
Cumulative variance, %	62.2	79.4

DISCUSSION

Based on the results obtained, this section interprets the findings in relation to the stated objectives and contrasts them with previous studies on internal auditing and administrative management in the public sector. The analysis focuses on identifying patterns, significant relationships, and key components that explain the institutional dynamics observed in the Provincial Municipality of Satipo. Likewise, the practical implications of the results, their consistency with the specialized literature, and their contribution to strengthening administrative processes in local contexts with limited resources are discussed.

The results obtained in the Provincial Municipality of Satipo reveal a positive, clear, and statistically significant relationship between internal auditing and administrative management, supporting both the central hypothesis of the study and the trends reported in recent national and international literature. Kendall's Tau-b correlation coefficient (0.824, $p < 0.001$) indicates that a strong perception of internal auditing is closely associated with more efficient, transparent, and results-oriented management. These findings are consistent with those reported by Vásquez (2021) and Licera (2023), who, in Peruvian municipal contexts, demonstrated that strengthening internal control directly influences improvements in administrative processes, efficiency in resource use, and the achievement of institutional goals.

In turn, the multivariate analysis reinforces the relevance of specific dimensions of internal auditing, such as the control environment, control activities, and monitoring, which showed the greatest impact on administrative management. These results are in line with the contributions of Lopes et al. (2023), who argue that the existence of robust internal audit departments not only improves internal processes but also increases the quality and credibility of external audit reports in the municipal sphere. At the international level, Silva et al. (2023) warn that weaknesses in internal controls and the lack of follow-up on recommendations from external oversight bodies increase the likelihood of irregularities and negatively affect public management, thereby reinforcing the need for solid internal control systems and an organizational culture oriented toward compliance and continuous improvement.

The findings of the study are consistent with theoretical approaches that emphasize the importance of coordination between internal and external auditing as a key mechanism for effective oversight and risk prevention in public administration. In this regard, Nicolaescu and López (2021) argue that such complementarity strengthens control systems and enhances institutional capacity to detect and mitigate irregularities. Likewise, Antón (2020) delves into the role of internal control as an essential tool in the fight against corruption, noting that its proper implementation not only prevents illicit acts but also reinforces citizens' trust in public institutions.

These approaches are articulated with local empirical evidence, where employees' positive perceptions of internal auditing translate into higher levels of responsibility, transparency, and accountability. At the same time, innovation and risk management in the public sector have gained increasing relevance in recent years. ElHaddad et al. (2020) and Hoai et al. (2022) demonstrate that internal auditing, when aligned with risk management and the promotion of organizational innovation, contributes significantly to

institutional sustainability and modernization. In the case of Satipo, the application of multivariate methodologies and principal component analysis made it possible to identify two predominant factors Management and Control and Communication and Organization which explain most of the variance in perceptions of internal auditing and administrative management. This comprehensive approach facilitates the identification of priority areas for intervention and guides the design of more effective public policies.

Regarding the human and organizational dimension, this also emerges as an essential component for the effectiveness of internal auditing. Albawwat et al. (2021) show that personality traits, professional training, and the ethics of internal auditors significantly influence report quality and the efficiency of control systems. In line with this perspective, the results of the present study indicate that continuous training and staff awareness constitute key strategies for enhancing the impact of internal auditing on local public management.

The findings of the study consolidate the relevance of internal auditing as a strategic component for strengthening administrative management in local governments. Its impact is reflected in process improvement, the development of an organizational culture oriented toward control and transparency, and the promotion of innovative practices. The articulation of technical, human, and structural factors allows for a comprehensive understanding of its effectiveness. These results provide valuable inputs for the design of public policies, training programs, and control systems adapted to municipal contexts, contributing to institutional efficiency and citizen trust.

CONCLUSION

The descriptive results show predominantly positive perceptions among staff regarding internal auditing and administrative management, with mean scores above 3.70 across all evaluated dimensions. Control Activities achieved the highest mean ($M = 3.90$; $SD = 0.38$), followed by Monitoring and Follow-up ($M = 3.85$) and Control Environment ($M = 3.82$). Standard deviations ranging from 0.38 to 0.44 indicate low dispersion and homogeneity of responses, while minimum and maximum values confirm the absence of extreme scores, reinforcing the stability and reliability of the data obtained.

Kendall's correlation analysis yielded a Tau-b coefficient of 0.824 ($p = 0.000$), demonstrating a positive and highly significant relationship between internal auditing and administrative management. This result confirms that higher perceived effectiveness of internal control mechanisms is closely associated with more efficient, transparent, and results-oriented management. The Kolmogorov–Smirnov normality test ($p = 0.200$) validates the normal distribution of the data, supporting the use of parametric techniques and the robustness of the inferential results.

The multiple linear regression model identified three dimensions with a statistically significant impact on administrative management: Control Activities ($B = 0.29$; $p = 0.021$), Control Environment ($B = 0.21$; $p = 0.026$), and Monitoring and Follow-up ($B = 0.24$; $p = 0.036$). In addition, principal component analysis revealed two predominant factors: Management and Control (eigenvalue = 5.60; explained variance = 62.2%) and Communication and Organization (eigenvalue = 1.55; additional variance = 17.2%).

Together, these factors explain 79.4% of the total variance, facilitating structural interpretation and the design of institutional improvement strategies.

It is recommended to strengthen internal auditing systems in local governments through investment in control processes, monitoring, and continuous staff training. Given that the dimensions Control Activities ($M = 3.90$), Monitoring ($M = 3.85$), and Control Environment ($M = 3.82$) showed the greatest impact on administrative management, consolidating these areas can enhance institutional efficiency. Additionally, implementing ethical and technical training programs for auditors is advised to promote an organizational culture oriented toward transparency, accountability, and administrative sustainability.

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