

# A Systematic Review of Government Control to Minimize Corruption in the Public Sector

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## Abstract

This article aims to systematically identify and examine the best favorable scientific evidence regarding the work of the National Control System (NCS) that minimizes acts of corruption in public administration, the same that is available in the SCOPUS and EPSCO database in the Spanish language before the last five (05) years. The methodology used in the design and writing of this article highlights the mixed method, non-experimental research design and an explanatory, descriptive research level; likewise, it starts with the entry to the SCOPUS and EPSCO database, performing the search for the terms “governmental control,” “governmental audit,” “control in corruption,” “corruption” eliminating all those articles that are not indexed, that have been published between 2015 and 2021, and available for free download from the database.

**Keywords:** *Government control, control services, corruption.*

## I. INTRODUCTION

Law No. 27785 states that: “Governmental Control consists of the supervision, monitoring and verification of the acts and results of public management, in attention to the degree of efficiency, effectiveness, transparency and economy in the use and destination of the resources and assets of the State,” which consists of the review of the different procedures carried out by the entity, as well as the execution of the public budget managed by the State. Likewise, the NGCG (2014) refers that Governmental Control is a permanent process that takes place in the different public institutions of the State in order to eradicate corruption that occurs in the public sectors of the State.

The National Agreement (2016) establishes 35 State policies, among them is established the “State Policy No. 26 called: Promotion of ethics and transparency and eradication of corruption, money laundering, tax evasion and

smuggling in all its forms”, which is in the objective: Efficient, Transparent and Decentralized State, the same that establishes that the Comptroller General of the Republic (CGR) governing body of the National Control System perform the different services such as: It also refers that the position of Comptroller General of the Republic, regional managers and heads of OCI be made by democratic election, leaving aside the fact that these positions are political, in order to eradicate corruption.

In this sense, the CNS has the obligation to carry out the three (3) types of control (prior, simultaneous and subsequent control); as well as to perform related services with the purpose of contributing to the improvement of public management in order to prevent acts of corruption from continuing to advance.

The different acts of corruption that originate in public administration have always been questioned, and the fight against this act of

illegality has never had any forcefulness despite the many intentions of the SNC, the Attorney General's Office, the judiciary, supervisory institutions, among other entities; on the contrary, during the last years, corruption has been growing unstoppably, becoming institutionalized in all sectors of the State.

Sanchez and Ugaz (2017) assert that the public corruption that the country has suffered is the so-called administrative corruption, which is why in the 1990s, in the era of Fujimorism, a National Anti-Corruption Initiative - INA was proposed in the government of Valentín Paniagua to evaluate and carry out alternative solutions.

Solorzano and Tamayo (2019) indicate that the issue of corruption has been one of the most relevant points that have been discussed in forums, workshops and scientific debates, as it is a global concern, being the main problem the conspiracy of private companies with officials and public servants working for the State, to obtain undue benefits for themselves or third parties, generating that the allocated budget does not reach the citizens or beneficiaries.

Sandoval (2016) states that corruption occurs because some legal loopholes and ambiguities allow public and private sector officials and servants to abuse the power granted to them without measure.

Montoya (2018) points out that there are different causes of corruption; among them, "The absence of values in society" that has made corruption advance in giant steps and without measure, hence the need to have a control system present in all local governments, both provincial and district that performs simultaneous control services, in order to identify and timely communicate to

the entity the existence of facts that may affect the achievement of the objectives set, that is, to carry out monitoring work to the management. Likewise, to carry out subsequent control services to make the performance of legality control more efficient and effective, to take care of the use and distribution of all the funds and assets that belong to the country.

Likewise, the thesis entitled "Government audit strategies to eradicate corruption in district municipalities in the province of Trujillo" (2016). It concludes that corruption has been institutionalized in all district municipalities in the province of Trujillo and that, as a result, the resources allocated to the municipalities have not been invested efficiently in the most important public services such as education, health, housing, among others, affecting the progress and development of the population."

Therefore, since the CGR is in charge of carrying out controls, it must comply with the assigned functions, such as auditing the public policies proposed by our country, which is regulated by the Organic Law of the National Control System and the Comptroller General of the Republic (2002), carrying out timely and effective intervention in the public entities of the state, in order to prevent corruption from continuing to advance without control and measure.

Consequently, the strategies that the control system should develop as a working policy is to change the focus of control, among them to stop prioritizing subsequent control services, which identify alleged criminal, civil and administrative responsibilities of both officials and public servants, and to prioritize simultaneous control services that would allow a preventive and timely warning of possible

acts of corruption before the facts are consummated.

The Annual Control Plan (2021) of the Institutional Control Bodies (OCI) and the Regional Management do not consider simultaneous control services as a priority, but on the contrary, it prioritizes carrying out subsequent control services to identify those responsible for the acts committed, that is, for acts already consummated, when it should focus on prioritizing simultaneous control services under the modality of ex officio orientations, control visits and concurrent control with the purpose of timely warning of possible risks that may occur in the future; Likewise, Aro (2016) mentions that, at present, the Office of the Comptroller General of the Republic carries out government audits -not being the main objective and purpose of these audits the prevention of acts of corruption- to be presented to the competent authorities (prosecutor's office, judiciary, attorney general's office) and contribute to the determination of criminal responsibilities and corresponding sanctions.

Shack (2021) states that there are problems in the coverage of the control system, specifically in the Institutional Control Bodies - OCI at the national level, pointing out that, in 2017, of the 740 OCI only 141 had person in charge who depended on the CGR payroll, i.e., with administrative and functional dependence on the governing body of the SNC, which is why it was decided by Law No. 30742, (2020). Law for the Strengthening of the CGR and the SNC, to incorporate the personnel of the control system into the CGR so that they do not depend on the entity to be audited.

Therefore, the incorporation of personnel is necessary in order to have the necessary multidisciplinary operational capacity to

perform control services since the current management refuses to hire personnel to perform control tasks without considering that the hiring of personnel by the entity could lead to adverse situations that could help to improve management.

## II. REVIEW METHOD

This research adheres to a systematic review, whose data collection was conducted in the year 2022, in which the review of articles referring to government control and corruption was carried out; likewise, the approach used was mixed (quantitative and qualitative), quantitative because the analysis of statistical data regarding the number of control reports issued by the CGR was performed, and qualitative because of the analysis that has been made to the activities of the national control system, in the same way, it has been reviewed taking into account the model proposed by Pazos (2017), which allows analyzing the inexistence of the relationship between the National Policy for the Modernization of Public Management – PNMGP and the management model for the fight against corruption. This inexistence is given by not having control policies that have a relationship with the PNMGP that allow reducing or minimizing corruption that occurs at all levels of government, unfortunately allowing corruption to be institutionalized in all state entities, hindering the development of the country, and causing hunger and poverty in the most remote areas of our country, therefore, considering government control as an inefficient entity by not allowing to achieve the objectives of ending the inequality that exists in the country in terms of health, education, poverty, access to water and electricity services, basic sanitation, among other services.

Finally, original articles and journals related to governmental control in public management will be used to minimize corruption in local governments.

On the other hand, the information search protocol is developed to collect articles through 3 stages, which is planning, execution and results, according to the following detail:

#### Planning

In this stage, the details of the search protocol are described as follows:

- The research was conducted according to the following structured search string “governmental control” OR “governmental audit” OR “control in corruption” OR “corrupción” OR “Contraloría General de la República - CGR” OR “compliance audits.”
- The sources of information used in the research were the SCOPUS and EPSCO databases.
- The review is based on the following questions: What type of control should the National Control System prioritize in regional and local governments? What strategies should the Office of the Comptroller General of the Republic apply to minimize corruption in Peru? What type of service should be prioritized in the Annual Control Plan formulated each year?
- Inclusion criteria were used, which it was detailed: only articles and academic publications in English and Spanish, whose publications were made during the years 2015 to 2021; also, articles were sought that were published in journals and research related to thematic areas such as social sciences, business - management and accounting, and economics, econometrics and finance.

- Likewise, articles that were not related to the research topic were excluded.

#### Execution

The execution of the search protocol allows me to achieve several results that will be developed in the next stage.

In the specific search chain in SCOPUS, 81 publications were obtained and in EPSCO, 75 publications, obtaining a total of 156 articles whose scope is between the years 2015 and 2021; likewise, from the total of the results, inclusion-exclusion criteria were applied, the same that have allowed having the topics related to control and corruption.

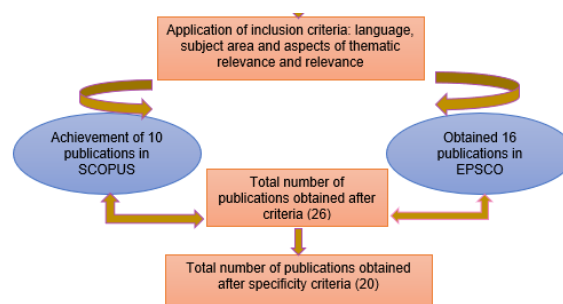
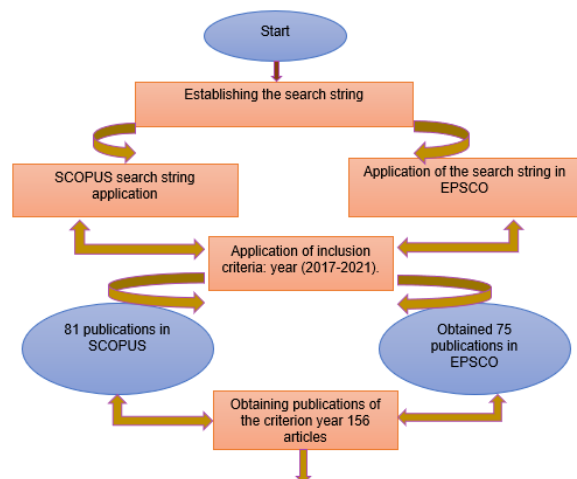
From the results, the inclusion criteria such as language, subject area and aspects of relevance were applied, reducing to 10 publications in SCOPUS and 16 in EPSCO. Then, the sample was reduced to 15 publications because the exclusion criterion was used.

In conclusion, specificity criteria were used for all the results obtained, resulting in 20 publications.

#### Results

The search of different articles in the database identified 156 scientific articles in the period 2017 - 2021, which were distributed as follows: SCOPUS, 81 and EPSCO 75 articles; from the total, duplicate articles were eliminated with the support of the Mendeley bibliographic manager, deleting a total of 31 articles, finally leaving 125 articles. Consequently, the inclusion and exclusion criteria were applied, leaving a total of 20 articles.

**Figure 1. Diagram of search and selection of analyzed sources**



Source: Own elaboration from SCOPUS and EPSCO database

Figure 1, a Diagram of the search and selection of sources analyzed, shows that this phase is oriented to present the 20 articles analyzed that met the inclusion criteria such as language, thematic area and aspects of relevance. Likewise, the following table shows a generalized summary of all the reviewed and analyzed articles.

**Table 1. Publications resulting from the systematic search**

Number	Title	Author	Code
1	Economy, security and corruption in the 2018 presidential election: Campaign issues and electoral preferences in Mexico.	Altamirano, M. and Ley, S (2018).	A1
2	Corruption in South America. A forensic audit approach.	Aguirre, JC, Flores, MC (2019).	A2
3	Jurisprudential precedents in the evaluation of corruption in Argentina.	Arevalo, M. and Piana, R, (2020).	A3
4	Transparency, corruption and mismanagement: an analysis of Brazilian municipalities.	Batista, M., Rocha, V. and Dos Santos, JLA (2020).	A4
5	The flip side of compliance systems and codes of ethics: a Foucauldian perspective on rule-based ethics and corruption control.	Couto, FF, Carrieri, AP (2020)	A5
6	Government corruption and Internet access diffusion: global evidence.	Da Silva, M., Maia, J. and Rabelo, A. (2019).	A6
7	Government control in the public sector.	Diaz, E. (2018)	A7
8	Limits of Brazilian public accounting and control systems to address the problem of systematic corruption: lessons from the Swedish and Italian cases.	Garcia, LM, Teodosio, ASS (2020)	A8

9	Governmental Control and its relationship with the management of the Regional Government La Libertad period 2017.	Gonzales, R. (2020)	A9
10	Governmental control system and political, economic and social corruption in the Regional Government of Ancash, 2011 - 2014.	Hidalgo, J., Medina, A., Castro, J. and Pasco, R. (2018).	A10
11	Media discourse and news frames on political corruption in Spain.	Morales, S. and Berenguer, B. (2018).	A11
12	The fight against corruption as an excuse to deform democracy: a study of the anti-corruption populism of Lopezobradorism in Mexico.	Meza, M. (2021)	A12
13	Municipal administration and corruption in the implementation of federal educational programs.	Olivieri, C., Martinelli, B., Massucatto, P., Silva, CB (2018).	A13
14	How to control politicians? Social cybermovements and new ways for political accountability.	Ortiz, R. (2019)	A14
15	Citizen participation and government action: a curve of indifference for public safety in Mexico.	Ordoñez, J. (2019).	A15
16	Implementing the new public management: problems and challenges to public ethics. The Chilean case.	Pliscoff, C. (2017).	A16
17	The transformative role of women leaders in the fight against corruption in Uganda	Sempijja, N. and Zebrauskaitė, E. (2021).	A17
18	An approach to corruption. A look from and towards the Public Administration.	Solorzano, M. and Tamayo, N. (2019).	A18
19	Crime Prevention in Mexico's Northern Border through Deliberative Public Administration	Sumano, J. (2018)	A19
20	Mexico: between corruption and open government data.	Sandoval, R. (2017).	A20

Source: Own elaboration

Table 1 shows the twenty (20) publications that resulted from the systematic search, in which the title, author, years and the code of the journal are detailed, the same that has allowed the development of the systematic journal of Governmental Control to minimize corruption in the public sector of the Peruvian State.

Likewise, the documents used for the research search were the following:

**Table 2. Documents used**

N°	Type of document	Fi	%
1	Magazine articles	89	57.05%
2	Doctoral theses	28	17.94%
3	Books	20	12.82%
4	Others	19	12.19%
	<b>Total</b>	<b>156</b>	<b>100%</b>

Source: Own elaboration

Table 2 shows the documents that were used during the development of the systematic review, such as journal articles, doctoral theses, and books, among others, which correspond to a frequency of 89, 28, 20 and 19, respectively, and a percentage of 57.05%, 17.94%, 12.82% and 12.19%, respectively, making a total of 100% of the referred documents.

Therefore, the research has focused on a series of characteristics and techniques used in the investigations: tools, methodology, sample, duration and data collection. After the analysis, a more detailed analysis of governmental control by the Supreme Audit Institution (SAI) has been carried out to minimize public sector corruption.

Consequently, classification criteria were applied to the final sample to study, more specifically, each of the selected publications that allow describing in detail the methodologies used, tools that allow collecting information regarding the control services that have been performed in public entities (national, regional and local governments), the results of the control service, the duration of the services performed, language, country and finally the university where the research was carried out.

#### Summary of results

This section describes the different characteristics and techniques used in the various investigations resulting from applying the systematic review.

#### Methodology used

The methodology used during the development of the systematic review article was quantitative (data and statistics), qualitative (description) and mixed, as follows:

**Table 3. Methodologies**

Code	Methodologies		
	Qualitative	Quantitative	Mixed
A.1		X	
A.2		X	
A.3	X		
A.4		X	
A.5	X		
A.6		X	
A.7	X		
A.8		X	
A.9	X		
A.10	X		
A.11		X	
A.12		X	
A.13		X	
A.14	X		
A.15			X
A.16	X		
A.17		X	
A.18		X	
A.19			X
A.20		X	
<b>Total</b>	<b>7</b>	<b>11</b>	<b>2</b>
<b>%</b>	<b>35</b>	<b>55</b>	<b>10</b>

Source: Own elaboration

Table 3 shows the methodology used in the article. Of the 20 articles, seven (7) used the qualitative method, eleven (11) used the quantitative method and two (2) used the mixed method, which allowed the

development of the article on the systematic review of governmental control to minimize corruption in public administration and to present the results obtained before the evaluation and analysis.

### III. DISCUSSION

The study and review of this work have made it possible to learn about the different opinions regarding the role and attribution of the CGR as the governing body of the CNS in public administration and what is established in the State's public policies on the eradication of corruption.

Law No. 27785 (2002), Organic Law of the National Control System and the CGR, defines governmental control as "The supervision, monitoring and verification of the acts and results of public management, in attention to the degree of efficiency, effectiveness, transparency and economy in the use and destination of the resources and assets of the State."

For the head of the SNC, Shack (2021), the objective of Governmental control is to solve the different problems that are shown in the inadequate use of public funds and resources, for this, the CGR, through the regional management and the OCIs, performs the different audits and control services in order to control the different acts of corruption and functional misconduct, these reports that are issued by the control bodies must contain recommendations that allow the entity to implement as stipulated in the regulations.

Quiroz (2013), according to the studies carried out by the historian regarding the misuse of public administration finances, points out that acts of corruption begin at the beginning of the Viceroyalty era, where each era in the history of our country has been stained with a new

cycle of corruption involving public and private companies. In this regard, it should be noted that the calculations made by the author are that in the last 2 centuries, corruption has cost the country annually from 30% to 40% of budget expenditure and between 3% and 4% of GDP approximately. Therefore, the IDB governance (2019) establishes that corruption is one of the citizens' most important concerns in different countries, such as Latin America and the Caribbean.

Decree DS. N° 042 (2018) constitutes measures to strengthen public integrity and fight against corruption, the same that defines corruption as the misuse of power to obtain an advantage and illegal benefit in favor of oneself or for third parties, affecting the public goods of the State, in the same line Kaufmann, D. (2015), points out that corruption has become one of the most important concerns for the country, since its propagation has destabilized and led to failure in the provision of public services, leaving aside the execution of immense public investment projects, in the same way, Olken, B. and Pande, R. (2019), refers that corruption makes the provision of goods and services increasingly inefficient and harmful to the beneficiaries who are the citizens who deserve respect and attention just like other citizens.

For Shack et al. (2020), the most accepted concept by the main international and intergovernmental organizations on corruption is "Abuse of power for own or third-party benefits"; however, due to the complexity, there is no defined consensus by corruption researchers. However, Klitgaard (2017), considered the father of the research "Anti-corruption," recognizes that there is controversy about corruption. However, the researcher considers that this problem is part



of the public policies that the State has been implementing.

For PPEDC (2018), the Public Prosecutor's Office Specialized in Corruption Crimes, the different cases of mega corruption have discovered that corruption networks have been embedded in all levels of the Peruvian government; this is how the Report (2018) regarding "Corruption in regional and local governments" talks about the judicial process of regional and local authorities that were elected between the years 2002 and 2014, in which 4225 investigations and processes for corruption cases followed against 2059 former authorities and authorities of regional and municipal governments were identified. The most common corruption crimes committed by public officials and public servants are collusion and embezzlement, where the official takes advantage of his position to benefit himself.

Regrettably, the permanent denunciations of possible acts of corruption by the population against the authorities and public servants make it necessary for the Control System, in the use of its powers, to carry out control actions to prevent, alert or identify administrative, civil or criminal responsibilities, as well as to minimize acts of corruption.

The Corruption Perception Index of Transparency International CPI (2018), which conducted surveys to measure the corruption that originates in the public sector in 180 countries, indicates that Peru reached a score of 35/100 (whose assignment is as follows: 0 - high corruption and 100 - high transparency), occupying the 105th place due to the international demerit of our country. It is said that corruption occurs due to the absence of preventive and timely control in the public

entities of the State since the priority for the Control System is to carry out subsequent controls that do not help to prevent or warn of possible risks that may occur during the execution of activities, selection procedures and projects or works. Thus, Hidalgo et al. (2018) point out that prior control is not enough to reduce political corruption; on the other hand, simultaneous control impacts very seriously on reducing economic corruption, and subsequent control hardly impacts the convulsion of social corruption. Likewise, Rodriguez (2016) refers that the absence of government control directly influences public officials' corruption.

Shack (2021) states that the CNS needs structural reform to have a more efficient and effective system to improve public management with results that improve the quality of life every day. In this regard, such restructuring should consider a change in the control approach, i.e., to leave aside the subsequent control services such as compliance audit, financial audit, specific control of facts with alleged responsibility, subsequent ex officio action, etc., The sole purpose of this type of control is to identify presumed administrative, civil and criminal responsibilities of public officials and civil servants, which consists of reviewing, evaluating and supervising acts already consummated, and to prioritize within the annual control plan simultaneous control services under the modality of ex officio orientations, a control visit and concurrent control with the purpose of timely warning of possible risks that may occur in the future; likewise, with this type of control, it is possible to anticipate acts of corruption that public officials or civil servants may intend to commit.

According to the MEF (2019), the budget execution of the central government in 2019 amounts to 156 thousand 278 million soles, as indicated in the reports of subsequent control. Compliance Audits and Specific Controls (2019) determined an economic damage of approximately 921 million soles.

Consequently, to know how criminal organizations are established to harm the State, Salcedo et al. (2018) developed a study in which they applied a type of criminal network analysis model to analyze the different characteristics of the network of both natural and legal persons that were part of the macrostructure of the “Lava Jato” network, where they were able to evidence the powers of the organization, likewise, Salcedo (2019) points out that in the Peruvian case, this model was closely linked to the political part referred to the payment of bribes to officials and public servants who had decision-making power.

#### Corruption in Peru

For Shack (2019), the Comptroller General of the Republic pointed out that, according to the control reports made by the auditors of the national control system during the period 2019, economic damage to the Peruvian State of S/920'898,985 was identified, this product of compliance audits and specific control services to facts of alleged irregularity, identifying approximately more than 8, 000 officials and public servants with indications

of alleged administrative, civil and criminal liability.

I also highlighted the ranking of the regions that suffered the greatest economic damage according to the following detail:

**Table 4. Ranking of the regions with the greatest economic damage**

Ranking	Region	Economic Loss (S/)
First	Lima	417 590 783,00
Second	Lambayeque	83 708 728,00
Third	Loreto	60 251 987,00
Fourth	Piura	46 717 502,00
Fifth	Moquegua	37 314 779,00

Source: Control reports published in the Office of the Comptroller General of the Republic.

In this regard, the damage caused to the State allowed investments in infrastructure gaps and the provision of public services not to materialize, so the demand is to improve the control system under the simultaneous control service modality.

According to Transparency International (2020). Calculations based on the perception of corruption in Peru between the years 2008 and 2020 show it is in the middle of the ranking of the corruption perception index of Transparency International; also, to specify that in the years 2019 and 2020, our country was below 50% of the countries with the lowest scores, i.e., among the worst.

**Table 5. Transparency International's Corruption Perceptions Index Score**

Country	Year	Score	Post	Total countries
Peru	2008	36	72	180
Peru	2009	37	75	180
Peru	2010	35	87	178

Peru	2011	34	80	183
Peru	2012	38	83	176
Peru	2013	38	83	177
Peru	2014	38	85	175
Peru	2015	36	88	168
Peru	2016	35	101	176
Peru	2017	37	96	180
Peru	2018	35	105	180
Peru	2019	36	101	180
Peru	2020	38	94	180

Source: Transparency International the global coalition against corruption

In this regard, it should be noted that the score closest to zero “0” is more corruption, and the score closest to one hundred (100) is less corruption, i.e., where there is more legality.

Corruption in our country is one of the most critical problems at all levels of government and has been the central topic of discussion

and debate at international, national, regional and local levels.

In 2019, the Office of the Comptroller General of the Republic carried out 25,139 control services, with the intervention of the Comptroller General’s Office, OCI and SOA, according to the following detail:

**Table 6. Simultaneous, pre- and post-control service during the 2019 period.**

Type of control	CGR	OCI	SOA	Total Reports
Preliminary control	112	0	0	112
Simultaneous control	5716	17026	0	22742
Subsequent control	352	1090	843	2285
Total	6183	18116	843	25139

Source: Own elaboration

From Table 6, it can be verified that during the period 2019, 112 prior control services, 22,742 simultaneous control services and 2,285 subsequent control services were performed, resulting in a total of 25,139 control services; in this regard, it should be noted that although

more simultaneous than subsequent control services have been performed, it does not mean that the priority has been to perform simultaneous control services (which allows timely prevention of risks that may occur during the execution of an activity and

processes). Rather, it means that priority was given to executing subsequent control services since performing subsequent control services requires much more person-hours than simultaneous control services. Therefore, it is necessary to prioritize simultaneous services at all levels of government to prevent risks.

Consequently, the working policy of a new national control system must be preventive instead of waiting for the facts to be consummated, for public officials and public servants to commit irreversible errors and crimes so that they are sanctioned or disqualified from working in the state, this to minimize corruption that occurs in the public sector of the Peruvian State, also, the public policies of the State must contain as a priority a comprehensive reform of Government Control to perform preventive services to provide timely warning of adverse situations; as well as, to carry out tasks of accompaniment to the public manager.

#### IV. CONCLUSIONS

- Incorporate personnel from the Institutional Control Organs to the Office of the Comptroller General to guarantee independence in the functions performed during the execution of services.
- Increase multidisciplinary operational capacity in the institutional control bodies - OCI, and with experience in public management that allows identifying the risks that may occur during an activity/process in a very efficient way.
- The annual control plan of the national control system must prioritize the simultaneous control service under the modality of ex officio orientation, a control visit and concurrent control of the different processes and activities in order to prevent

corruption and functional misconduct of the State's public officials and servants and to timely warn of the risks that may occur during the process or in the future, so that the entity may take corrective and preventive actions concerning the identified risk.

- The CNS needs to be restructured with a change of focus in the control system to have a much more efficient and effective system to improve public management with results that improve the quality of life every day.

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