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Implementation of a strategic management model for government control in Institutional Control Institutions

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ABSTRACT. The scarcity of strategic management models in institutional control institutions motivated the approximate implementation of a model to improve government efficiency. **Objective:** To implement a strategic management model for government control in Institutional Control Institutions. **Methodology:** For "strategic management" based on *Ceplan*; for "government control" the *Comptroller General of Peru*. It was applied to 60 workers of a comptroller's office, with a non-experimental design. **Results:** The model had a viability rate of 97.5%, highlighting the need to strengthen controls in public procurement to improve efficiency and reduce corruption. **Conclusion:** Within the processes, for the strategic management model for government control, the last process: *results* showed greater achievements. **Contribution:** Suitable processes are urgently needed to hire staff and raise awareness of the workforce, avoiding diverting budgets to corruption processes. **Keywords:** Model, strategic management, government control, institutions

Implementación de modelo de gestión estratégica para el control gubernamental en Instituciones de Control Institucional

RESUMEN. La escasez de modelos de gestión estratégica en instituciones de control institucional motivaron la implementación aproximada de modelo, para mejorar la eficiencia gubernamental. **Objetivo:** Implementar modelo de gestión estratégica para el control gubernamental en Instituciones de Control Institucional. **Metodología:** Para "gestión estratégica" en función a *Ceplan*; para "control gubernamental" la *Contraloría General del Perú*. fue aplicado a 60 trabajadores de una contraloría, con diseño no experimental. **Resultados:** El modelo tuvo 97.5% de viabilidad, destacándose la necesidad de fortalecer los controles en contrataciones públicas, para mejorar la eficiencia y reducir la corrupción. **Conclusión:** Dentro de los procesos, para el modelo de gestión estratégica para el control gubernamental el último proceso: *resultados* evidenció mayores logros. **Aporte:** Urgen procesos idóneos para contratar personal y sensibilización laboral, evitando distraer presupuestos en procesos de corrupción. **Palabras clave:** Modelo, gestión estratégica, control gubernamental, instituciones

Implementação de um modelo de gestão estratégica para o controle governamental nas Instituições de Controle Institucional.

RESUMO: A escassez de modelos de gestão estratégica em instituições de controle institucional motivou a implantação aproximada de um modelo para melhorar a eficiência governamental. **Objetivo:** Implementar um modelo de gestão estratégica para o controle governamental nas Instituições de Controle Institucional. **Metodologia:** Para a "gestão estratégica" considerou-se o *Ceplan*; para o "controle governamental" a *Controladoria Geral do Peru*. Foi aplicado a 60 trabalhadores de uma Controladoria com um desenho não experimental. **Resultados.** O modelo teve 97,5% de exequibilidade, destacando a necessidade de reforçar os controles nos contratos públicos para melhorar a eficiência e reduzir a corrupção. **Conclusão:** Dentro dos processos, para o modelo de gestão estratégica para o controle governamental, o último processo: *resultados*, foi o que apresentou maiores resultados. **Contribuição:** É urgente a necessidade de processos adequados de contratação de pessoal e de sensibilização, evitando a distração dos orçamentos em processos de corrupção. **Palavras-chave:** Modelo, gestão estratégica, controle governamental, instituições.

Mise en œuvre d'un modèle de gestion stratégique pour le contrôle gouvernemental dans les institutions de contrôle institutionnel.

RÉSUMÉ : La rareté des modèles de gestion stratégique dans les institutions de contrôle institutionnel a motivé la mise en œuvre approximative d'un modèle visant à améliorer l'efficacité gouvernementale. **Objectif :** Mettre en œuvre un modèle de gestion stratégique pour le contrôle gouvernemental dans les institutions de contrôle institutionnel. **Méthodologie :** Pour la «gestion stratégique», le *Ceplan* a été considéré ; pour le «contrôle gouvernemental», le *Bureau du contrôleur général du Pérou*. Il a été appliqué à 60 travailleurs d'un bureau de contrôleur avec une conception non expérimentale. **Résultats :** Le modèle avait une faisabilité de 97,5 %, soulignant la nécessité de renforcer les contrôles dans les marchés publics afin d'améliorer l'efficacité et de réduire la corruption. **Conclusion :** parmi les processus, pour le modèle de gestion stratégique pour le contrôle gouvernemental, le dernier processus: *les résultats*, a montré les plus grandes réalisations. **Contribution :** il est urgent de mettre en place des processus adaptés pour recruter du personnel et sensibiliser la population, afin d'éviter que les budgets ne soient détournés au profit des processus de corruption. **Mots clés :** Modèle, gestion stratégique, contrôle gouvernemental, institutions.



1. Introduction

The strategic management model in institutional control bodies is of utmost importance to improve the efficiency of government institutions. Due to the scarcity of such models, approaching the implementation of one of them is also important. These models allow optimizing decision-making processes, aligning available resources with strategic objectives and prioritizing key areas. According to García & López (2020), a structured approach improves transparency, which is essential in an environment where operational efficiency and governance are decisive factors for institutional development (García & López, 2020). Strengthening internal and external control: Effective control in public administrations depends on constant internal and external surveillance. A robust strategic model allows for the establishment of clear monitoring mechanisms, which guarantees that government policies and operations are executed in accordance with the principles of legality and ethics. Pérez et al. (2019) state that the implementation of strategic models in control bodies improves not only surveillance, but also the capacity of the bodies to identify deviations and act preventively (Pérez, González, & Mendoza, 2019). Efficient public management is based on the correct allocation of resources. A well-designed strategic model helps institutional control bodies to optimize both human and financial resources, thus improving the performance of government programs. According to the study by Díaz et al. (2020), these types of models not only allow for a more effective allocation of resources, but also strengthen accountability mechanisms by allowing better supervision of implemented policies and projects (Díaz, Romero, & Pérez, 2020).

The modernization of control systems through a strategic model, which includes the incorporation of advanced technologies, allows for more efficient and real-time supervision. This technological integration strengthens transparency and facilitates access to public information, which is essential to prevent corruption and improve government efficiency. Herrera and Sánchez (2021) emphasize that the use of information technologies significantly improves the ability of control bodies to manage and analyze data more accurately (Herrera & Sánchez, 2021).

Impact on democratic governance: A strategic management model has a direct impact on democratic governance. By improving control and accountability mechanisms, transparency in government decision-making is promoted, which strengthens citizens' trust in their institutions. López and Sánchez (2021) argue that the adoption of these models increases citizen participation and improves communication between control bodies and society (López & Sánchez, 2021).

A strategic model focused on institutional control also promotes regulatory compliance and risk management in public administration. By establishing clear protocols for the supervision and evaluation of policies, control bodies can anticipate problems and mitigate risks that may affect the effectiveness of public policies. Rodríguez and Gómez (2020) highlight that this approach not only improves efficiency, but also reduces the risk of corruption within public institutions (Rodríguez & Gómez, 2020).

"Strategic management to improve government control in Institutional Control Bodies" reflects an important concern in modern public administration: the need to optimize the efficiency and effectiveness of institutional control to ensure accountability and transparency in government actions. This type of model involves applying strategic approaches that allow control bodies to adapt their processes to current challenges, using both analytical and technological tools to manage risks, prevent irregularities and improve citizen trust in government institutions.

Efficiency in the management of oversight bodies, as observed in the works of García and López (2020), Pérez et al. (2019) and Rodríguez and Gómez (2020), is directly linked to compliance with the UN Sustainable Development Goals (SDGs), particularly SDG 16: "Peace, justice and strong institutions". This objective seeks to promote inclusive, accountable and effective institutions at all levels. The implementation of an effective strategic management model can significantly contribute to improving the integrity and transparency of public institutions, a key aspect to achieving this SDG.

Along the same lines, the work of Martín and Rodríguez (2022) focuses on how strategic management models can influence accountability within public administration, which also has direct implications for strengthening citizen trust in government processes. The importance of having a clear and robust strategic management model in institutional control bodies is also highlighted by Díaz et al. (2020), who suggest that adequate risk management is essential to prevent and mitigate possible failures or bad practices in the public sector.

Main objective : To establish approximately a strategic management model to improve government control in the Institutional Control Bodies of the Comptroller General of the Republic-2024 .

2. Methodology

For the dimensions and indicators addressed in the strategic management variable , it was considered based on the CEPLAN (2023) approaches.

For the variable government control , the following were considered based on information from the Comptroller General of the Republic of Peru (CGR, 2016): (i) Simultaneous Control and (ii) Subsequent Control . It should be noted that prior control was not considered in the research, because the OCIs do not execute this modality.

The type of study was applied research , with a cross-sectional section , carried out in a specific period of time, with a design non-experimental , because the variables studied were not manipulated. The scope was descriptive propositional , since once the results were analyzed, the proposal for the strategic management model was developed to overcome the difficulties by improving government control.

The population consisted of 73 workers Of the OCI of the 10 provinces corresponding to the district of the department of San Martín, Peru, the application was achieved to 60 workers for working in person, in this sense the personnel who were on vacation, on leave or absent for other reasons were excepted.

In addition, for both variables, the survey technique was used and the questionnaire as an instrument, whose approach strictly represented the research variables (Hernández et al, 2014), framed in the operationalization of the variable; the respective dimensions and items are specified in the results section, inserted in the corresponding tables.

The validity of the instruments was obtained through the Expert Judgment technique, where 5 professional experts in public management verified the coherence and relevance of the indicators and variables of the research, then Ayken 's V coefficient was applied , obtaining a coefficient of 0.91. Regarding *reliability*, a pilot test was applied to 16% of the sample, resulting in a Cronbach's alpha coefficient of 0.85 for the variable, guaranteeing the reliability of the instrument for its application.



3. Results

To facilitate understanding of the results, the information is presented in a table.

Table 1. Approach to a strategic management model to improve government control .

Start	Process	Results
<ul style="list-style-type: none"> ▪ Weak identification of strengths and weaknesses. ▪ Weak identification of opportunities and threats. ▪ Inadequate programming and planning of financial resources to ensure the availability of travel expenses. ▪ Insufficient equipment (printers, plotters , scanners , among others) ▪ Poor allocation of logistical resources (bond paper, separators, Chicago screws, folios, micas, stamps, among others) ▪ Insufficient operational capacity to meet control service goals. ▪ Weak teamwork with the regions to agree on the Annual Control Plan. ▪ Low level of autonomy to refute or propose the clarification of goals. 	<ul style="list-style-type: none"> ▪ Integrated institutional management, which allows for internal and external analysis of the OCI. ▪ Coordination with the OCI to agree on the Annual Control Plan with clear goals. ▪ Cooperation between the OCI and the organic units in charge of general planning in the CGR. ▪ Preparation of the needs table to ensure the correct distribution and prioritization of the required logistical resources. ▪ Evaluation of the historical indices of financial resources required for the analysis of the current fiscal year that allows the programming and planning of financial resources to ensure the availability of travel expenses in the OCI. ▪ Needs assessment to ensure proper distribution and prioritization of equipment. ▪ Analysis and evaluation of the operational capacity (collaborators) assigned to the OCI and its correct distribution 	<ul style="list-style-type: none"> ▪ Efficient characterization of the strengths and weaknesses of the OCI. ▪ Efficient characterization of the opportunities and threats of the OCI. ▪ Adequate programming and planning of financial resources to ensure the availability of travel expenses. ▪ Sufficient equipment (printers, plotters , scanners , among others). ▪ Greater allocation of logistical resources (bond paper, separators, Chicago screws, foliators, micas, stamps, among others) ▪ Operational capacity distributed according to capabilities and experience. ▪ Strengthening teamwork with the regions to reach consensus on the Annual Control Plan. ▪ Strengthening the autonomy of the OCI to enable the realization of goals in accordance with their operational capacity, assigned resources, equipment and other logistical aspects. ▪ Improve government control to reduce corruption in all its forms.

Source : Prepared by the authors based on questionnaires applied to employees of the OCI in the department of San Martín.

Interpretation of Table 1: Results are perceived to respond to the specific objective: Design the strategic management model to improve government control in the Institutional Control Bodies of the Comptroller General of the Republic-2024, in which, based on the deficiencies identified from the point of view of the collaborators of the Institutional Control Bodies of the Comptroller's Office of the department of San Martín, the proposed process to be carried out to achieve the expected results that allow improving government control is formulated .

The studies analyzed underline the importance of strengthening controls and processes in public procurement to improve the quality of the projects executed and the efficiency in the use of public resources. All these works are aligned with SDG 16, which seeks to build effective, accountable and transparent public institutions. By promoting transparency, efficiency in execution times, quality in the goods and services acquired, and the implementation of structured audits, these studies provide a solid framework to strengthen government institutions and reduce corruption in public procurement processes.





Regarding the strategic management model to improve government control in the Institutional Control Bodies of the Comptroller General of the Republic-2024 ; the assessment of expert professionals on the strategic management model to improve government control is observed , obtaining an average of 43.9 therefore, the proposal is valid, viable and applicable, according to the reality of each OCI attached to the Comptroller General of the Republic, with the experts determining an applicability of 97.5%.

4. Discussion

The results show significant challenges in process management and budget execution in the public sector. The need to improve resource planning, execution and monitoring has been widely discussed in the literature. Andrews, Pritchett & Woolcock (2019) highlight that government reforms often fail by not considering local contexts, and therefore propose an “adaptive capacity building” approach, which is relevant for budget management in changing environments.

Likewise, inefficiency in the execution of resources and the rigidity of administrative procedures are structural problems. Balaeva et al. (2021) identify that bureaucracy and corruption affect the effectiveness of bidding processes, suggesting that improving control and transparency systems would optimize the allocation of resources, in line with the proposals of the Ministry of Economy and Finance (MEF, 2024).

Accountability is another key aspect. Bovens & Schillemans (2020) argue that transparency and digitalization can strengthen governance and trust in public administration. In this sense, the integration of artificial intelligence in budget planning and execution, as mentioned by Moreno Muro et al. (2023), represents an opportunity to increase efficiency and reduce discretion in decision-making. De la Cruz Montoya et al. (2020) also highlight that greater visibility in the allocation of resources, through budget transparency, strengthens management by results, in line with the National Policy for the Modernization of Public Management (PNMGP) (PCM, 2022).

On the other hand, sustainable public procurement is emerging as an emerging topic. Das Graças & Maceno (2021) show that integrating environmental criteria into procurement processes can generate long-term benefits, although its applicability depends on the context and institutional capacity.

Strategic planning is also essential in human potential management. Rojas & Ugaz (2024) link this planning with the organization of sports activities and stress reduction, highlighting the positive impact of efficient management on workplace well-being.

In conclusion, the literature supports the need to optimize process management in public administration through adaptive approaches, transparency, digitalization and strategic planning. Although structural challenges exist, the implementation of evidence-based reforms can contribute to improving the efficiency and effectiveness of public management.

In contrast, Andrews et al. (2019) discuss staff capacity development in the public sector in developing countries, pointing out that government reforms often fail if local contexts are not considered. They propose the “adaptive capacity building” approach as a strategy to improve public administration in a gradual and flexible manner.



Balaeva et al. (2021) offer an insider's view on the perception of efficiency in public procurement, highlighting the influence of bureaucracy and corruption.

Bovens et al. (2020) delve deeper into accountability and highlight the role of digitalization in government transparency.

Brinkerhoff & Wetterberg (2020) demonstrate that social accountability, through audits and citizen participation, strengthens governance.

Das Graças et al. (2021) and De la Cruz et al. (2020) provide evidence on the importance of sustainability and transparency in public processes, while Kattel & Lember (2020), Milosavljevic et al. (2021), Parra et al. (2024) and Pereira (2022) address various aspects that impact efficiency and innovation in public procurement.

Finally, Rodríguez & Gómez (2020) and Rojas & Ugaz (2024) highlight the relevance of strategic models to strengthen institutional control and organizational well-being.

5. Conclusions

Within the processes, for the strategic management model for government control, the last process: *results* showed greater achievements, which is why emphasis should be placed on said process. **Contribution:** Appropriate processes are urgently needed to hire personnel for the public sector and for the control bodies, because they must be exemplary; in addition, labor awareness programs for institutional development, avoiding diverting budgets to corruption processes.

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Informed consent statement: I declare that the present article in its final version presents less than 20% similarity and is aligned with the Author Guidelines (Checklist for the preparation of submissions) of this Journal.

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