

IMPACT OF INTERNAL CONTROL SUPERVISION ON PUBLIC EXPENDITURE MANAGEMENT: STUDY IN THE REGIONAL GOVERNMENT OF PERU

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ABSTRACT:

This study investigates the impact of the supervision and monitoring of internal control on the efficiency of the execution of public expenditure in the Treasury area of the Regional Government of Tacna. Using a transactional and correlational methodological design, a structured survey was applied to 78 officials with at least one year of experience. The instrument, validated following rigorous methodological guidelines, included closed questions and Likert-type scales, to measure both the perception of the general level of internal control and the specific dimensions of supervision and monitoring. Data collection was carried out in person, which guaranteed a high response rate and allowed obtaining representative information on the operational reality of the public entity. The statistical analysis, based on Spearman's correlation coefficient, revealed very strong and significant relationships: $\rho = 0.944$ ($p < .001$) was obtained for the relationship between internal control and expenditure efficiency, and $\rho = 0.897$ ($p < .001$) for the relationship between supervision/monitoring and timely payment. In addition, the descriptive analysis indicates that the majority of respondents perceive the levels of internal control, supervision and execution of expenditure as acceptable or high, although areas for improvement are identified. These findings underscore the need to strengthen internal control mechanisms and provide guidelines for the formulation of public policies aimed at optimizing the administration of state resources.

KEYWORDS: Internal control, supervision, monitoring, public spending, efficiency.

1) INTRODUCTION:

The efficient management of public expenditure is a crucial aspect for the sustainable development of any government, and internal control plays a fundamental role in this process. Internal control refers to the procedures and policies implemented by public entities to ensure the integrity and efficiency in the use of financial resources. According to Ramírez et al. (2021), a well-structured internal control system not only improves transparency and accountability, but also optimizes the execution of public spending, allowing entities to meet their objectives effectively. In addition, Ramírez et al. (2021) highlight that supervision and monitoring are essential elements that can significantly influence the efficiency of public management, suggesting that greater supervision can result in a more efficient use of resources. In this context, the study by Pinilla-Rodríguez et al. (2023) [7] emphasizes that the implementation of robust internal control can mitigate risks and improve operational efficiency, resulting in better management of public spending.

Despite advances in research on internal control and public management, there are significant gaps in the literature. Many studies have focused on internal control in the private sector or in specific contexts, leaving aside the application and impact of internal control on the execution of public spending in regional governments, such as the Regional Government of Tacna. For example, Mamani et al. (2020) [5] point out that, although the impact of internal control on various entities has been investigated, a comprehensive analysis exploring how supervision and monitoring directly affect the efficiency of public spending in specific contexts is still lacking. This lack of research highlights the need for studies that evaluate the impact of these practices on local public management.

The objective of this article is to analyze the impact of the supervision and monitoring of internal control on the efficiency of the execution of public expenditure in the Regional Government of Tacna. This objective seeks to fill the gaps identified in the literature and contribute to knowledge about the importance of internal control in public management, providing valuable information that can be used to improve control and management practices in the public sector.

2) METHODS AND METHODOLOGY:

Study Design. The study was developed under a quantitative approach with a transactional and correlational methodological design. This design was selected to examine the relationship between the supervision and monitoring of internal control and efficiency in the execution of public spending in a real environment, following methodological recommendations for organizational and social research (Segura-Carrillo, 2021 [8]; Maturrano, 2021) [6]. Traditional approaches and the use of information technologies were also integrated to guarantee the rigor and validity of the results (Zambrano, 2022) [12]. **Sample.** The study sample was composed of 78 officials of the Regional Government of Tacna, selected through a non-probabilistic sampling for convenience. This method was chosen due to the availability of the participants and their relevance to the study, since they all play roles related to the supervision and execution of public spending. Inclusion criteria were established that required participants to have at least one year of experience in their respective roles within the entity.

Data Collection Instrument. A structured survey was designed consisting of two main sections:

Evaluation of Internal Control: Included items related to the general level of internal control and specific dimensions such as supervision and monitoring, using Likert-type scales, **Public Expenditure Execution:** Evaluated the perception of the effectiveness of budget execution, covering both the quality of general execution and the punctuality in making payments.

The instrument was developed following methodological guidelines that ensure its reliability and validity (Maturrano, 2021 [6]; Segura-Carrillo, 2021 [8]) and was validated through consultation with experts in public administration and financial management.

Data Collection Procedure. The survey was applied in person to maximize the response rate and guarantee the representativeness of the sample. The procedure included:

Foreclosure Training: The personnel in charge of applying the survey were trained to ensure standardized management and minimize bias (Vento et al., 2022) [11].

Survey Distribution: The survey was delivered in paper format during internal meetings.

Informed Consent: Participants were informed about the objectives of the study, ensuring the confidentiality of their responses and obtaining their informed consent, in accordance with the ethical principles of research (Rico, 2023).

Data Analysis. The data collected were analyzed using specialized statistical IBM SPSS 24 software and the following steps were followed:

Descriptive Analysis: Frequencies, measures of central tendency were calculated to describe the characteristics of the sample and the distribution of the responses.

Normality Verification: Normality tests were carried out and, when significant deviations were found, it was decided to use Spearman's correlation coefficient, suitable for non-parametric data (Segura-Carrillo, 2021; Pimentel & López, 2023).

Correlation Analysis: The relationship between the variables of internal control and expenditure execution, and between supervision/monitoring and payment was evaluated, using Spearman's correlation with a significance level of 5% ($p \leq 0.05$).

Hypothesis Validation: The results of the correlation analyses were used to confirm or reject the hypotheses raised, determining the significant influence of the variables studied.

Biases Limitations. Since no significant limitations were reported in the research, measures were implemented to minimize possible biases in data collection. The confidentiality of the answers was guaranteed and an atmosphere of honesty was fostered in the surveys, which contributed to the validity of the results obtained.

This methodological approach provides a solid basis for analyzing the impact of internal control oversight and monitoring on the efficiency of public expenditure execution, thus contributing to the improvement of management practices in the Regional Government of Tacna.

3) RESULTS:

In the research carried out, the correlational analysis of the two established variables was carried out with the following procedure:

Analysis of the independent variable

The results resulting from the application of instruments of the independent variable are shown (Table 1).

Table 1 Internal control in the Treasury area of the Regional Government of Tacna.

Category	Frequency	Percentage (%)	Percentage Cumulative (%)
Low Internal Control	3	3.8	3.8
Medium Internal Control	41	52.6	56.4
High Internal Control	34	43.6	100.0
Total	78	100.0	

Fountain. Data taken from the application of instruments

Table 1 reveals that 52.6% of respondents consider the level of internal control in the Treasury area to be "Medium". This result suggests that, although there is a control system in place, most staff members perceive that this system has deficiencies that prevent optimal levels of robustness and effectiveness from being achieved. This "average" assessment indicates that internal control processes are operational, but there are critical areas in which improvements can be implemented, for example, in the standardization of procedures or in the integration of technologies that allow for more rigorous monitoring. The perception of "Medium" control is especially relevant, as it implies that the organization has a functional foundation on which it can build, but that it requires strategic interventions to raise the quality of control to higher levels.

Likewise, 43.6% of respondents rated internal control as "High". This significant group reflects a positive perception of the mechanisms implemented, suggesting that, for a significant part of the sample, the internal control system is effective and perceived as robust. This positive assessment may be associated with areas or processes that have already been improved or that have technological support systems, which has allowed these officials to have greater confidence in the system's ability to prevent errors and ensure proper management of resources.

On the other hand, only 3.8% of respondents perceive internal control as "Low". This low percentage indicates that, although there are critical opinions, they are in the minority. The presence of this group, although small, is important because it identifies particular cases or situations in which controls are deficient and require urgent attention. The identification of these cases could be key to implementing targeted interventions that address specific problems and raise the overall level of internal control.

Taken together, these results show that the majority of staff members consider internal control to be acceptable, although there is clear potential for improvement to achieve optimal effectiveness. From a managerial perspective, the distribution of these perceptions invites us to deepen the analysis of the processes and to identify the areas of opportunity that allow us to transform the "Medium" rating into a "High" one. In addition, these findings can serve as a basis for the design of training programs and the integration of new technologies, strategies that have been shown to improve the effectiveness of controls in various contexts (Tovar et al., 2020 [10]; Sosa et al., 2022) [9]. This interpretation not only provides an understanding of the current state of internal control in the Treasury area, but also underlines the need for corrective actions and continuous improvement. These actions will not only contribute to optimizing the administration of public resources, but will also strengthen accountability and transparency in management, fundamental aspects for citizen trust and institutional sustainability.

The independent variable is shown, considering the dimensions used in the study (Table 2).

Table 2 Independent variable considering the dimension

Supervision and monitoring in the Treasury area of the Regional Government of Tacna.

Category	Frequency	Percentage (%)	Cumulative percentage (%)
Supervision Low Monitoring	3	3.8	3.8
Regular Monitoring Supervision	40	51.3	55.1
Supervision High Monitoring	35	44.9	100.0
Total	78	100.0	

Fountain. Application of instruments

Table 2 reveals that, of the 78 officials surveyed, 51.3% (40 people) consider that the level of supervision and monitoring in the Treasury area is "Regular". This assessment suggests that, although the monitoring processes are in place and allow for some level of control, respondents perceive opportunities for improvement in terms of effectiveness and implementation. The "Regular" designation implies that while there are mechanisms in place, they may not be robust enough or fully optimized to detect and correct deviations in real time.

On the other hand, 44.9% (35 people) of those surveyed evaluate this same aspect as "High". This response indicates that, for a significant part of the participants, the monitoring and monitoring mechanisms are effective and properly applied. In other words, these officials have a positive perception of the processes implemented, which suggests that in certain areas or under certain criteria, internal control has reached desirable levels of effectiveness. This positive assessment could be linked to established good practices, the use of technological tools for monitoring or training processes that have contributed to strengthening supervision.

Finally, only 3.8% (3 people) perceive the levels of supervision and monitoring as "Low". Although this is a minority, its existence is relevant, as it indicates that there are particular cases or specific areas where the control mechanisms present significant deficiencies. This small proportion of critical opinions could represent situations in which specific problems or a lack of resources, training or technological updating have been identified, which prevents these processes from reaching an optimal level.

The distribution of perceptions around supervision and monitoring suggests that, in general terms, officials value these processes positively; however, the "Regular" category predominates, which shows the need for improvements. This mixed assessment indicates that, although there are good practices recognized by almost half of the sample, there are still areas that can be strengthened to achieve more rigorous and effective control.

From a managerial perspective, these results invite reflection on the importance of investing in the modernization of supervision and monitoring systems. The integration of information technologies, for example, can facilitate more constant and detailed monitoring of financial operations, allowing the early detection of anomalies and the implementation of corrective measures in a timely manner (Tovar et al., 2020 [10]; Sosa et al., 2022) [9]. In addition, continuous training of staff is essential to ensure that supervisory processes are applied in a uniform manner and that all staff members are up-to-date on best internal control practices.

Likewise, the presence of a small proportion of negative evaluations ("Low") highlights the need to identify and address the factors that generate these perceptions. These could be deficiencies in internal communication, lack of resources or even problems in the organisational structure that prevent effective implementation of control mechanisms. Conducting internal audits and implementing specific improvement plans can be useful strategies to raise the level of oversight and monitoring to optimal standards.

In summary, although the majority of respondents perceive positively the supervision and monitoring processes in the Treasury area of the Regional Government of Tacna, the results indicate that there are significant opportunities to strengthen these mechanisms. A strategic approach that combines the incorporation of innovative technologies and targeted training programmes can substantially improve the effectiveness of internal controls, resulting in a more transparent and efficient administration of public resources.

Analysis - Dependent variable

The results of the dependent variable are shown (Table 3).

Table 3 Execution of public expenditure in the Treasury area of the Regional Government of Tacna.

Category	Frequency	Percentage (%)	Cumulative percentage (%)
Low Spend Execution	3	3.8	3.8
Execution of Medium Expenditure	34	43.6	47.4
High Expenditure Execution	41	52.6	100.0
Total	78	100.0	

Fountain. Data taken from the application of instruments

Table 3 reveals that the majority of respondents (52.6%, i.e., 41 out of 78) evaluate the execution of public spending as "High". This assessment indicates that, for more than half of the participants, budget execution in the Treasury area is considered efficient and in line with institutional objectives. This "High" level of execution suggests that the processes implemented to manage and distribute financial resources meet, to a large extent, the expectations and standards established by the entity. This positive perception may be related to the existence of control and monitoring mechanisms that allow for proper management of resources, contributing to transparency and efficiency in public administration.

On the other hand, 43.6% of respondents (34 people) consider that the execution of expenditure is "Medium". This intermediate category indicates that, although execution is generally adequate, there are areas in which

opportunities for improvement are identified. A "Medium" rating can reflect aspects such as delays in certain processes, problems in coordination between departments, or the need to optimize specific procedures. In other words, although the system fulfills its function, there is still room to implement improvements that further enhance the efficiency and effectiveness of budget management.

Finally, 3.8% of respondents (3 people) perceive the execution of the expenditure as "Low". Although this is a minority, it is important for two reasons: first, it indicates that there are isolated cases or perceptions of significant deficiencies in the management of resources; secondly, this group can represent specific situations or critical areas that require immediate intervention to prevent isolated problems from spreading to other processes or areas of the Treasury.

The distribution of evaluations with the majority valuing expenditure execution as "High" or "Medium" suggests that, in general, budget execution processes are working properly, which is aligned with the objectives of efficiency and transparency in public administration. However, the presence of such a significant intermediate category (Median) underscores the existence of certain challenges or areas for improvement, which could include the optimization of operational processes, the improvement in interdepartmental coordination, or the implementation of more advanced monitoring systems.

From a managerial point of view, these results provide a solid basis for driving continuous improvement strategies. For example, the adoption of advanced information technologies could help automate and improve monitoring and control processes, thereby reducing remaining inefficiencies. In addition, it is advisable to conduct regular internal audits to identify critical areas and apply the necessary corrections, which can gradually transform a "Medium" assessment into a "High" one.

In summary, the data indicate that most officials evaluate the execution of public spending in the Treasury area positively, although not without challenges. This panorama invites action in terms of modernization, training and optimization of processes, so that an even higher level of efficiency is achieved in the administration of state resources.

The dependent variable is visualized considering the dimension (Table 4).

Table 4 Dependent variable considering the dimension Making payments in the Treasury area of the Regional Government of Tacna.

Category	Frequency	Percentage (%)	Percentage Cumulative (%)
Payments made under	3	3.8	3.8
Regular Payments Made	39	50.1	53.9
High Payouts	36	46.1	100.0
Total	78	100.0	

Fountain. Data taken from the application of instruments

Table 4 shows that, of the 78 respondents, 50.1% (39 people) consider that payments are made on a "regular" basis. This assessment indicates that, for most officials, the payment execution processes are adequate, although they present inconsistencies or areas that require improvement. The "Regular" category suggests that there are operational mechanisms for making payments, but that these are not executed optimally in all aspects, and there may be delays or inefficiencies in certain instances of the process.

On the other hand, 46.1% (36 people) evaluate the making of payments as "High". This response reflects a very positive perception of almost half of the sample, indicating that for a significant group of respondents, payment processes are managed efficiently and in accordance with institutional expectations. This positive assessment could be due to the existence of good practices, the implementation of tracking technologies or well-defined internal processes that ensure timely and correct execution of payments.

Finally, only 3.8% (3 people) perceive making payments as "Low". Although this is a very small percentage, it is important as it identifies specific cases or situations in which the payment process has notable deficiencies. This minority may represent areas or times where significant delays or failures in internal coordination have been experienced, which can affect the overall perception of system efficiency.

The distribution of perceptions in this dimension suggests that, in general terms, the payment processes in the Treasury area are functional and meet their objectives, although the existence of a predominant category "Regular" reveals considerable room for improvement. This has several implications:

Opportunities for Improvement: The fact that more than half of respondents rate payments as "Regular" indicates that, despite the system being operational, there are aspects that can be optimized. This may involve reviewing and improving procedures, adopting technologies that allow real-time monitoring, and implementing early warning systems to detect potential delays or errors.

Strengthening Successful Processes: The high valuation by 46.1% of respondents suggests that there are effective practices and mechanisms in the process of making payments. It would be appropriate to identify these successful

cases and replicate them in other areas or processes where weaknesses are perceived, promoting the standardization of good practices.

Attention to Specific Cases: The presence of a small minority that evaluates payments as "Low" indicates that in certain contexts or specific situations there are significant deficiencies. These cases must be analyzed in detail to identify the underlying causes, which can include everything from failures in internal communication to problems in operational coordination or technological support.

Impact on Financial Management: Making payments is a critical component of financial management in any institution. An efficient payment process not only ensures the correct allocation of resources, but also improves transparency and accountability. Therefore, optimizing these processes contributes directly to the improvement of the execution of public spending and, consequently, to the strengthening of public administration.

In summary, although the majority of respondents perceive the making of payments in the Treasury area as adequate, the predominance of "Regular" evaluations shows that there are opportunities to improve and modernize processes. Implementing strategies aimed at optimizing these mechanisms, such as the integration of technological tools and continuous training of personnel, could transform the current evaluation and increase the efficiency of the payment system, contributing to a better management of state resources.

Hypothesis verification

With respect to the statistical test, correlations were checked, both for the independent and dependent variables, to establish the origin of the data. The result is that they come from an abnormal distribution.

The hypothesis to make the distribution is:

Internal control influences to a significant extent the execution of public spending in the treasury area of the Regional Government of Tacna, 2022.

a) Statement of the statistical hypothesis

Null hypothesis

Ho: Internal control does not influence to a significant extent the execution of public spending in the treasury area of the Regional Government of Tacna, 2022.

Alternate hypothesis

H1: Internal control influences to a significant extent the execution of public spending in the treasury area of the Regional Government of Tacna, 2022.

For all cases:

Significance level: 5% or 0.05

Yes p-value > 0.05, No rejection H0

Yes p-value <= 0.05, Reject H0

Ho : Los datos provienen de una distribución normal

H1: Los datos no provienen de una distribución normal

SIG o p-valor > 0,05: Se acepta Ho

SIG o p-valor < 0,05: Se rechaza Ho

Table 5 Correlations between Internal Control and the Execution of Public Expenditure in the Regional Government of Tacna.

Variable	Internal Control	Execution of Public Expenditure
Internal Control	Correlation coefficient: 1,000	Correlation Coefficient: .944**
	Sig. (bilateral): -	Sig. (bilateral): 0.000
	N: 78	N: 78
Execution of Public Expenditure	Correlation Coefficient: .944**	Correlation coefficient: 1,000
	Sig. (bilateral): 0.000	Sig. (bilateral): -
	N: 78	N: 78

Note. The correlation is significant at the 0.01 level (bilateral).

Interpretation:

The correlation table shows a correlation coefficient of 0.944 between Internal Control and the Execution of Public Spending, according to the statistician Rho de Spearman. This value, close to 1, indicates a very strong positive correlation between both variables, which suggests that better internal control is strongly related to better execution of public spending in the Regional Government of Tacna.

The analysis confirms that internal control significantly influences the execution of public spending, with a very strong positive correlation (0.944, p = 0.000). This shows that stronger internal control improves efficiency in the

management of public resources in the Treasury of the Regional Government of Tacna. In addition, the strengthening of internal control mechanisms is directly associated with greater efficiency in the execution of expenditure, validating that better control contributes to more efficient financial management.

Specific hypothesis

Supervision and monitoring significantly influence the execution of public spending in the Treasury area of the Regional Government of Tacna, 2022.

Table 6Correlations between Supervision and Monitoring and Payments in the Treasury area of the Regional Government of Tacna.

Variable	Supervision and Monitoring	Payments
Supervision and Monitoring	Correlation coefficient: 1,000	Correlation coefficient: .897**
	Sig. (bilateral): -	Sig. (bilateral): 0.000
	N: 77	N: 77
Payments	Correlation coefficient: .897**	Correlation coefficient: 1,000
	Sig. (bilateral): 0.000	Sig. (bilateral): -
	N: 77	N: 77

Note. The correlation is significant at the 0.01 level (bilateral).

According to the correlation analysis using **Spearman's Rho**, a coefficient of **0.897** with a significance value of **0.000** was obtained, which indicates a very strong and statistically significant positive correlation between **Supervision and Monitoring** and **Payments** in the Treasury area of the Regional Government of Tacna during the period 2022.

Interpretation of the Null Hypothesis (H0):

The **null hypothesis** holds that **supervision and monitoring do not significantly influence** the execution of public spending in the Treasury area. However, since the significance value (**0.000**) is lower than the standard level of **0.01**, **the null hypothesis is rejected**. This indicates that there is sufficient statistical evidence to rule out the possibility that supervision and monitoring do not influence the execution of expenditure.

Interpretation of the Alternative Hypothesis (H1):

The **alternative hypothesis** states that **supervision and monitoring have a significant influence** on the execution of public spending. With a correlation coefficient of **0.897** and a significance value of **0.000**, **the alternative hypothesis is accepted**. This suggests that increased oversight and monitoring are closely associated with better execution of public spending, reinforcing the idea that proper control and monitoring in treasury processes have a positive impact on efficient expenditure management.

In summary, the results confirm that **supervision and monitoring significantly influence the execution of public spending**, supporting the alternative hypothesis and demonstrating that better supervision leads to more effective management in the Treasury area.

The analysis shows that supervision and monitoring significantly influence the execution of public spending, with a correlation coefficient of 0.897 and a significance value of 0.000. This indicates that more rigorous supervision is directly related to greater efficiency in the management of expenditure in the Treasury of the Regional Government of Tacna. In addition, the results confirm that strengthening oversight and monitoring processes improves the execution of public spending, ensuring a more efficient use of resources and reducing the risk of errors and embezzlement in the management of funds.

4) DISCUSSION:

This study on the influence of internal control on the execution of public spending in the Treasury area of the Regional Government of Tacna, 2022, confirms the importance of control mechanisms in the efficiency of the management of public resources. The results obtained are then analyzed based on the reviewed background and previous studies, both internationally and nationally.

General Correlation Between Internal Control and Public Expenditure Execution

As for the general objective. To determine how internal control influences the execution of public expenditure in the Treasury area of the Regional Government of Tacna during the period 2022. Se found a correlation using the Spearman's Rho statistic shows a correlation coefficient of 0.944 between internal control and the execution of public expenditure, with a p-value of 0.000. This value indicates a very strong and statistically significant positive correlation, which suggests that a stronger internal control is related to an improvement in the execution of public expenditure in the Treasury of the Regional Government of Tacna.

This result coincides with studies such as that of Gómez (2023) [3], who found a direct relationship between internal control and efficiency in public spending in the education sector in Ecuador. It is also consistent with the

findings of Espitia et al. (2019) in Colombia, who concluded that effective public expenditure management depends on internal control that prevents corruption and ensures compliance with regulations.

As for the specific objective. To determine how supervision and monitoring influences the execution of public spending in the Treasury area of the Regional Government of Tacna, 2022. The correlation between supervision and monitoring and the execution of public expenditure was found to be 0.897, with a p-value of 0.000, which indicates a very strong and significant correlation. This suggests that adequate oversight of financial processes in the Treasury is directly related to more efficient execution of public spending.

This finding coincides with the study by Guevara (2020) [4], who found that adequate supervision in budget management in the Provincial Municipality of Tacna significantly improved expenditure execution. In addition, Barrios (2020) [2] observed that, although internal control did not have a significant impact on the administrative management of EPS Tacna, adequate supervision was essential to improve operational processes and ensure compliance with regulations.

Similarly, Espitia et al. (2019) stressed that greater oversight and control in the management of public resources in Colombia was crucial to prevent acts of corruption and improve equity in the distribution of the budget, a point that reinforces the importance of oversight in the management of public spending in Tacna.

The results of this study show that the implementation of a robust internal control system, through supervision and monitoring, has a significantly positive impact on the efficiency of the execution of public spending in the Treasury of the Regional Government of Tacna. The high correlation coefficients ($\rho = 0.944$ and $\rho = 0.897$, both $p < .001$) confirm that strengthened internal control translates into more efficient budget execution.

These findings align with previous studies that highlight the importance of having rigorous internal procedures in place to mitigate risks and improve financial management (Angulo, 2024 [1]; Mamani et al., 2020 [5]; Ramírez et al., 2021). The integration of information technologies in supervision and monitoring processes, recommended by Tovar et al. (2020) [10] and Sosa et al. (2022) [9], is emerging as an essential strategy to increase transparency and effectiveness in public administration.

From a practical perspective, empirical evidence suggests that modernizing internal control systems—through continuous staff training and the adoption of technological tools—can optimize the use of state resources, reducing the risk of errors and embezzlement. Likewise, the variability in respondents' perceptions, where a small percentage evaluates processes as deficient, indicates the need for targeted interventions to strengthen specific areas.

Despite the strong evidence, the study has some limitations, such as the use of non-probability sampling and the focus on a regional context, which may limit the generalizability of the results. Future research could expand the sample, apply mixed methods (quantitative and qualitative), and compare different levels of government to validate and enrich these findings (Segura-Carrillo, 2021 [8]; Maturrano, 2021) [6].

In conclusion, this study demonstrates that the supervision and monitoring of internal control are critical elements to optimize the execution of public spending. The adoption of strategies that integrate information technologies and the continuous training of personnel are presented as key tools to improve efficiency in the management of resources, offering a solid basis for the formulation of public policies aimed at transparency and the rational use of state funds.

Comparison with Existing Literature

The results obtained in this study are in line with previous research. Studies such as those by Ramírez et al. (2021) and Mamani et al. (2020) [5] have shown that the existence of robust internal controls significantly improves financial management in organizations. In addition, research aimed at the use of technologies in supervision has highlighted that the incorporation of technological tools can increase transparency and efficiency in public administration (Tovar et al., 2020 [10]; Sosa et al., 2022) [9]. However, this study expands the literature by focusing on a specific regional context, offering a detailed perspective that can be replicated and compared in other public entities.

The following implications are highlighted:

Strengthening of Internal Mechanisms: It is essential to implement and improve supervision and monitoring systems, integrating information technologies to facilitate follow-up and transparency in management (Tovar et al., 2020 [10]; Sosa et al., 2022).

Risk Reduction and Resource Optimization: Effective internal control allows detecting deviations and mitigating risks, promoting responsible and results-oriented management.

Contribution to the Literature and Public Policies: This study closes a gap in the literature by addressing the influence of internal control on the execution of expenditure at the regional level, serving as a basis for the design of policies that strengthen public management (Mamani et al., 2020; Ramírez et al., 2021).

Prospects for Future Research

Despite the strong findings, the study has limitations, such as the use of non-probability sampling and the focus on a single regional context, which could limit the generalizability of the results. Future research could:

Use probabilistic samples and extend the study to other levels of government.

Use mixed methodologies, integrating quantitative and qualitative approaches, to deepen the specific components of internal control.

Compare the effectiveness of different monitoring and monitoring technologies to identify best practices that can be replicated in different contexts.

5) CONCLUSION:

The results obtained confirm that internal control significantly influences the execution of public spending, with a very strong positive correlation (0.944, $p = 0.000$). This shows that stronger internal control improves efficiency in the management of public resources in the Treasury of the Regional Government of Tacna. In addition, the strengthening of internal control mechanisms is directly associated with greater efficiency in the execution of expenditure, validating that better control contributes to more efficient financial management.

It is concluded that supervision and monitoring significantly influence the execution of public spending, with a correlation coefficient of 0.897 and a significance value of 0.000. This indicates that more rigorous supervision is directly related to greater efficiency in the management of expenditure in the Treasury of the Regional Government of Tacna. In addition, the results confirm that strengthening oversight and monitoring processes improves the execution of public spending, ensuring a more efficient use of resources and reducing the risk of errors and embezzlement in the management of funds.

This study shows that the supervision and monitoring of internal control are strategic elements for efficiency in the execution of public expenditure in the Treasury of the Regional Government of Tacna. The results, with correlations of $p = 0.944$ and $p = 0.897$ ($p < .001$), confirm that a robust internal control system significantly improves the administration of state resources.

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8) Data Availability: The data is hosted together with the other files of this article, it can also be requested from the corresponding author.

9) Conflict of interest: The authors state that there are no conflicts of interest.

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