



ESCUELA POLITÉCNICA NACIONAL INGENIERÍA EMPRESARIAL AUDITORÍA FINANCIERA



Las Normas Ecuatorianas de Auditoría Gubernamental

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(NEAG).*



AUDITORÍA



Normas De Auditoria Gubernamental Oas Org

Raffaela Di Napoli



Normas De Auditoria Gubernamental Oas Org:

Administración pública del Ecuador ¿Dónde estamos? ¿Tenemos una agenda? Efrén Guerrero,2023-03-23 El propósito de este texto es hacer una visión exploratoria del alcance características y usos de la Gestión Pública aplicado a casos concretos y su implementación en la administración pública ecuatoriana Como se ve en las páginas de este documento se propone esta rama como una ciencia de la acción en la que los elementos jurídicos políticos y económicos se combinan con el fin de asegurar el mejor ejercicio de los derechos fundamentales y la concreción de los objetivos de Estado En este sentido y la mayoría de autores coinciden con que el proceso de reforma del Estado tan necesaria en nuestra órbita nacional o regional es una acción nacida de una necesidad de largo plazo con fuertes vasos comunicantes entre la acción de la administración con actores políticos dotados de legitimidad electoral Los textos que se encuentran en las siguientes páginas tienen varios elementos en común los Estados no se gobiernan como un acto puramente técnico racional sino que ejercen el arte de gobernar statecraft con actos conscientes e inconscientes para gestionar las tensiones de los diferentes involucrados es una política pública

Diseño institucional de las entidades de fiscalización superior de América Latina Restrepo Medina, Manuel Alberto,Purón Cid, Gabriel,2014-07-23 El objetivo de la presente obra consiste en presentar una descripción comparada de los diseños institucionales de las entidades de fiscalización superior contraloras y tribunales de cuentas del rea latinoamericana que permita establecer si ellos son plataformas apropiadas para el desarrollo efectivo de sus competencias en materia de auditoría gubernamental externa en función de los parámetros de independencia y profesionalidad establecidos en las Declaraciones de Lima y de México de la INTOSAI El aporte de este trabajo académico es haber determinado el grado de adecuación de los diseños institucionales de las EFS latinoamericanas a esos parámetros de manera que los resultados de la investigación adelantada permitieron formular un conjunto de consideraciones sobre los retos inmediatos que debe superar la institucionalidad del control fiscal regional para lograr que los resultados de las funciones ejercidas por las entidades de fiscalización superior incidan sobre la gestión de las entidades vigiladas para que su actividad misional sea eficaz y eficiente y de esta manera aquellas hagan que la gestión de los recursos públicos logre el mejoramiento efectivo de la calidad de vida de las personas mediante el acceso a más y mejores bienes y servicios públicos Esta obra está dirigida principalmente a servidores públicos gestores fiscales administradores públicos funcionarios de las contraloras y las oficinas de control interno miembros de corporaciones públicas de elección popular magistrados de tribunales y cortes y profesores e investigadores en temas de administración pública y control fiscal

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