Internal Control Strategies for Risk Management in Higher Education

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This article examines the effectiveness of internal control systems in risk management in higher education institutions, comparing Colombia's Integrated Planning and Management Model (MIPG) with Mexico's Integrated Internal Control Framework. Through a bibliometric analysis of 31 articles and the use of the R Studio software and its Bibliometrix library, the main approaches and challenges in the implementation of these systems are identified. It is a cross-sectional study, with an exploratory approach, among the results were concepts related to accreditation and standards, which reflect the concern for quality in current higher education. In this sense, and according to Kaiser et al. (2022), in recent decades, higher education has grown to become an important sector in many societies, having an enormous impact on today's knowledge societies and being increasingly influenced. The implementation of internal control systems, aligned with regulatory frameworks such as Decree 1499 of 2017 and Decree 648 of 2017 in Colombia, has made it possible to strengthen transparency and administrative efficiency in higher education institutions, thus improving their capacity for accountability and compliance with quality standards of digitalization in institutional efficiency.
Keywords: Internal control, Colombia, Mexico, International standards.

1. Introduction

In 1985 the National Commission on Fraudulent Financial Reports was organized, with an initial perspective anchored to the private sector, with the intention of analyzing the causes that may or may not compromise financial reports in fraudulent actions and in this same way a kind of advice or recommendations were used for public organizations and their auditors. even educational institutions. This is a historical perspective connected to the intimate processes of Internal Control, with which we start with the work of the authors Sofyani et al. (2023) because in this study it was found that the implementations of internal control and internal quality assurance are positively associated with the quality of HEIs. The implementation of internal control also strengthened the relationship between internal quality assurance and the quality of HEIs. In somewhat distant but equally connected observations, Toprak & Sakar (2020) found themselves when in one of their conclusions they state the need to integrate a holistic and systematic quality control framework for e-learning at the micro, meso and macro levels has already been accepted and declared by the main quality control organizations and agencies.

This research aims to carry out a comparative analysis between the Colombian MIPG and the Mexican Integrated Framework of Internal Control, using a bibliometric analysis methodology and a qualitative approach to compare their approaches in risk management and academic quality. It is necessary to configure a rich and diverse environment where educational administrative activities and the other processes that depend on it are promoted with strategic diversity; the role of higher education institutions from their four main areas according to Miresmaeeli et al. (2023) education, research, crisis assessment and monitoring, are in the legal obligation to execute and integrate programs for risk management from internal control. In this same sense, the fundamental role of governance and its development of models that remain updated in its leadership and intervention processes in HEIs is notorious or clear. From here, I should think about a restructuring of the vision that is held in Colombia on Internal Control and its attributions for HEIs, as reported by Mula-Falcón & Caballero (2023, where it even states that there is a need to review the national or regional evaluation criteria and the guidelines issued at the European level, emphasizing a future investigation in that direction.

That is why, based on a review of 31 key studies on internal control and accreditation, the R Studio software and its Bibliometrix library were used for data analysis and the PRISMA methodology for the rigorous selection of the most relevant sources. We rely on De la Cruz & Mergoni (2024) to express that this approach allows not only to identify the best practices of each model, but also to establish recommendations for the integration of a control system that responds to the particularities of each context.

In short, the comparative analysis of the Colombian and Mexican control frameworks will allow us to understand how each model addresses risk assessment and educational quality, providing a comprehensive vision that facilitates decision-making in the field of higher education. The research is based on Alarcón & Dzimińska (2023) to affirm that it is framed in a global context of demand for quality systems that, beyond guaranteeing regulatory compliance, promote innovation and continuous improvement of educational practices. For this reason, the following research questions are raised:

- What are the main challenges in the implementation of internal control systems in higher education institutions and how can they be overcome?
- How do accreditation processes influence the improvement of transparency and operational efficiency in universities?
- What roles do information technologies play in the transformation and modernization of internal control systems in higher education institutions?
- How do the regulatory and social policies of Mexico and Colombia affect the implementation of their respective internal control systems?

2. Methodology

2.1. Eligibility criteria

The inclusion of the reference texts begins with the creation of a temporal map in the location of articles published between 2019 and 2024, but not before establishing a specialized search equation that is born from keywords such as *control systems, academic processes, higher education institutions, academic governance;*

At this point, a detailed analysis of the total search results was carried out, a recognition was made based on titles, keywords and abstracts, as relevant metadata, with the intention of intensifying the panorama in contexts of the main topic. From an exclusionary point of view, documents such as book chapters, conference papers, books; In this same sense, documents outside the temporal map were discarded, documents without complete access, irrelevant texts are eliminated to guarantee accuracy in the results and the creation of a strategic set of metadata.

2.2. Sources of information

We focus on using the Scopus database for its common recognition of the main sources of scientific information. This database stands out among others for its generous offer that covers different thematic areas, disciplines, and its section of tools that facilitate the analysis of bibliometric metadata. The use of Scopus guarantees us validity and bibliometric seriousness.

2.3. Search strategy

The following search equation was designed for Scopus, adapted to the defined criteria and specifications of the platform: TITLE-ABS-KEY("internal control" OR "internal control" OR "control system" OR "accountability" OR "risk management" OR "compliance") AND TITLE-ABS-KEY("academic processes" OR "quality assurance" OR "accreditation") AND TITLE-ABS-KEY("higher education institutions" OR "higher education institutions").

2.4. Data Management

The R estudio software and its Bibliometrix library were used to analyze the information extracted in the CSV file obtained from Scopus.

2.5. Selection process

The PRISMA methodology facilitated a rigorous process of selection and filtering of articles, which guaranteed the validity and reliability of the results obtained. In the sense of Toprak & Sakar (2020), topics such as risk assessment, the assignment of weighted values in risk maps, and the implementation of control and audit activities, essential in both control frameworks, were analyzed. In addition, the role of the Institutional Committee for the Coordination of Internal Control and its function in the consolidation of a robust and standardized control system was reviewed, in line with the regulations of Decree 1499 of 2017 and Decree 648 of 2017 (Ministry of National Education, 2017). This selection process for theoretical referents can be seen in figure 1, below:

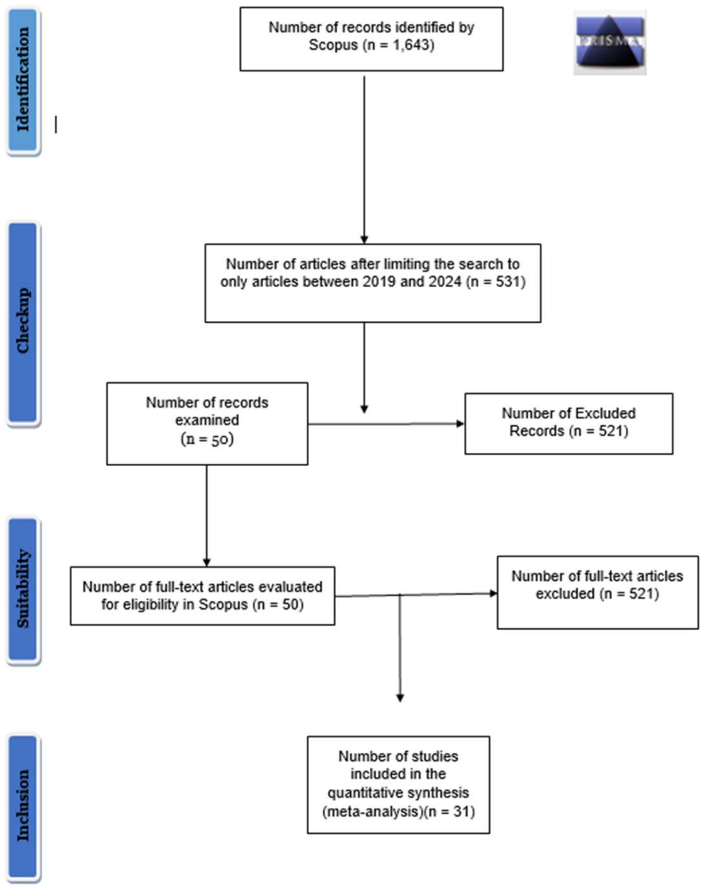

Figure 1
PRISMA methodology applied to the review of internal control. Own elaboration.

3. Results

Table 1 shows us how the results lead us to the classification of the articles by key variables. It can be observed, the first variable called *internal control and institutional quality*, here the preeminence of internal control and quality suggests the importance of integrating these systems to improve financial transparency and operational efficiency of universities. Sofyani et al. (2023) highlights that internal control can moderate the relationship between transparency and academic quality, strengthening institutional governance. This can even coexist when Gamarra-Bernal et al. (2023) state that in their daily lives, teachers develop patterns of social interaction based on collective modes of behavior or social conduct. As part of this behavior, lifestyle is considered a vital basis for the quality of life of individuals in general and teachers in particular due to the mission they perform. In the Colombian context, Decree 1499 of 2017 and Decree 648 of 2017 provide a framework for internal control offices, while in Mexico, the Integrated Internal Control Framework seeks to align with similar quality standards.

On the other hand, a second variable called *challenges in accreditation was called, terms such as accreditation and standards were found* that reflect the concern for quality in higher education. Papanikos (2023) criticizes the lack of objectivity of the Hellenic Agency for Quality Assurance and Accreditation in Greece, suggesting the need to reform the criteria to improve educational equity and quality, in addition to going in the same direction as Gibbs et al. (2022). Similarly, in both Colombia and Mexico, accreditation systems face the challenge of ensuring that standards truly reflect academic quality and research.

A third variable is called *risk management in universities*, underscoring the need to prepare for crises such as the COVID-19 pandemic. Miresmaeeli et al. (2023) and Zuniga-Jara & Sjoberg-Tapia (2021) argue that accreditation models adapted to each national context can improve the capacity of universities to deal with emergencies and ensure academic continuity. The MIPG in Colombia and the Mexican Integrated Internal Control Framework include specific methodologies for risk assessment and management, using risk maps and assignment of weighted values to prioritize actions.

From the perspective of the variable *transformation of governance*, digitalization and the improvement of governance are recurring concepts, reflecting the trends towards greater transparency and administrative efficiency. SzïEgat (2022) analyzes how digitalization has optimized university management in Germany, which can serve as a reference for institutions in Latin America. As an example in Mexico and Colombia, improvements have been implemented in software systems to facilitate communication and supervision aligned with the needs of institutional modernization.

Similarly, in the variable *innovation vs. accreditation in business schools*, but in the case of Spain, Sánchez & Aznar (2021) argue that accreditation processes can represent an obstacle to innovation, limiting the updating of academic programs and their adaptation to the new demands of the labor market. This is also reflected in Mexico and Colombia, where accreditation regulations may restrict the adoption of more flexible approaches to teaching and curriculum design.

Finally, in the variable *barriers to the implementation of quality standards,* terms such as resources and resistance are highlighted, reflecting the challenges faced by institutions when implementing quality standards. Mrema et al. (2023) identify the lack of resources and the resistance of academics to supervisory processes as significant barriers to the implementation of quality systems, which is similar in many universities in Latin America. In Colombia, raising awareness of the benefits of these processes is key to improving acceptance, while in Mexico greater institutional support is sought to overcome these barriers.

Table 1

Classification of referents by variables

Key Theme	**Overview**
Internal Control and Institutional Quality	These articles address the implementation of internal control systems in educational institutions, exploring their impact on governance, financial transparency, and operational efficiency. In this sense, risk assessment practices, methodologies for assigning weighted values, and the importance of risk maps and university autonomy are highlighted, as highlighted by Santos (2022); (Oravec, 2022). In addition, the need to adjust the roles of internal control offices in accordance with Decree 648 of 2017 in Colombia, as well as alignment with the Sustainable Development Goals according to Decree 1499 of 2017 and supported by (Yıldırım & Yenipınar, 2022), is emphasized.
Challenges in accreditation	In Greece, the Hellenic Agency for Quality Assurance and Accreditation has been criticized for its lack of objectivity, awarding high scores to institutions with low research performance. This case, according to Romanowski (2022), highlights the need to reform accreditation criteria to guarantee fairness and real quality. In Mexico and Colombia, similar challenges are faced in implementing criteria that truly reflect the quality of academic research and education.

Growth in Occurrence

Risk Management in Universities	According to Miresmaeeli et al. (2023), the search to design accreditation standards for emergency and disaster risk management in higher education institutions should begin, in order to improve people's health, among other issues. In addition, we can find that it is suggested to guide the level of macro-policy, the necessary infrastructure, training and culture around the correct and complete implementation of the accreditation process for emergency and disaster risk management.
Governance Transformation	According to Sziegat (2022) Growing external pressures drive internal changes in university governance and the reconfiguration of internal governance structures towards the transformation of the governance of higher education institutions. The transformation of the governance of institutions is significantly influenced by government higher education policies and funding incentives in line with the digital transformation in higher education institutions. Although the author gives us a perspective of what is happening in Germany, this is an object of analysis that adapts to the needs of what is observed today in Colombia.
Innovation vs. accreditation in business schools	From the European continent, specifying in Spain according to Sánchez & Aznar (2021), there is talk of several present and potential risks for Spanish educational institutions if they continue to participate in the accreditation system. As an example of this paradox, the more international accreditations they obtain, the more difficult it is to maintain them, due to bureaucracy and contradictions between verification systems. As a learning process, a lot of time and resources should be dedicated to maintaining accreditations, since the cost to higher education institutions is extremely high in terms of opportunity cost´s, marginal costs.
Barriers to the implementation of quality standards	Allen et al. (2022) in their conclusions talk about the quality of medical education, it is a priority for all nations that strive to develop quality health systems. While there is currently no formal international accreditation agency for medical education, national agencies apply various approaches to ensure that medical education programs meet defined quality standards.

In this context, in Figure 2, provided by Bibliometrix when carrying out the process of the metadata obtained from Scopus, we can observe the growth in the occurrence of concepts related to the reference literature; in this same sense, it is necessary to mention that the interpretation is appropriate to the comparative context between Mexico and Colombia, and what Khomutova et al. (2022) expressed when they say that accreditation systems face similar challenges, seeking to improve the criteria to ensure that they truly reflect academic quality and risk management.

The term *major clinical study* shows a notable increase in its frequency, which is indicative of interest in emergency preparedness and disaster management, especially in the context of the COVID-19 pandemic. Kanishevska et al. (2022) highlight the need to adapt risk management models to strengthen institutional resilience and ensure academic continuity during crises such as the pandemic. In Colombia, the MIPG and its focus on risk assessment highlights the importance of this aspect for institutional stability, while in Mexico a similar integration is sought through the Integrated Internal Control Framework.

The term *university hospital* and its growing relevance suggest greater attention to the integration of medical education with hospitals, which is fundamental for the formation of professional skills. Allen et al. (2022) discuss how the adoption of North American medical accreditation standards in other contexts, such as the

United Arab Emirates, has influenced the improvement of medical education. This is in line with efforts in Mexico and Colombia to improve the link between academia and hospitals, ensuring that students acquire practical experience and high-quality training.

The predominance of terms such as *human, adult, female, and "male"* reflects the focus of many studies on specific human populations, which is common in health and higher education research. Evaluation of the effectiveness of educational and clinical programs often focuses on these categories to better understand differences in outcomes and adjust interventions. Taveras-Pichardo (2022) highlights that cognitive and affective variable, such as anxiety and depression, have a significant impact on the academic performance of university students, which underscores the need for an inclusive approach to student assessment and support.

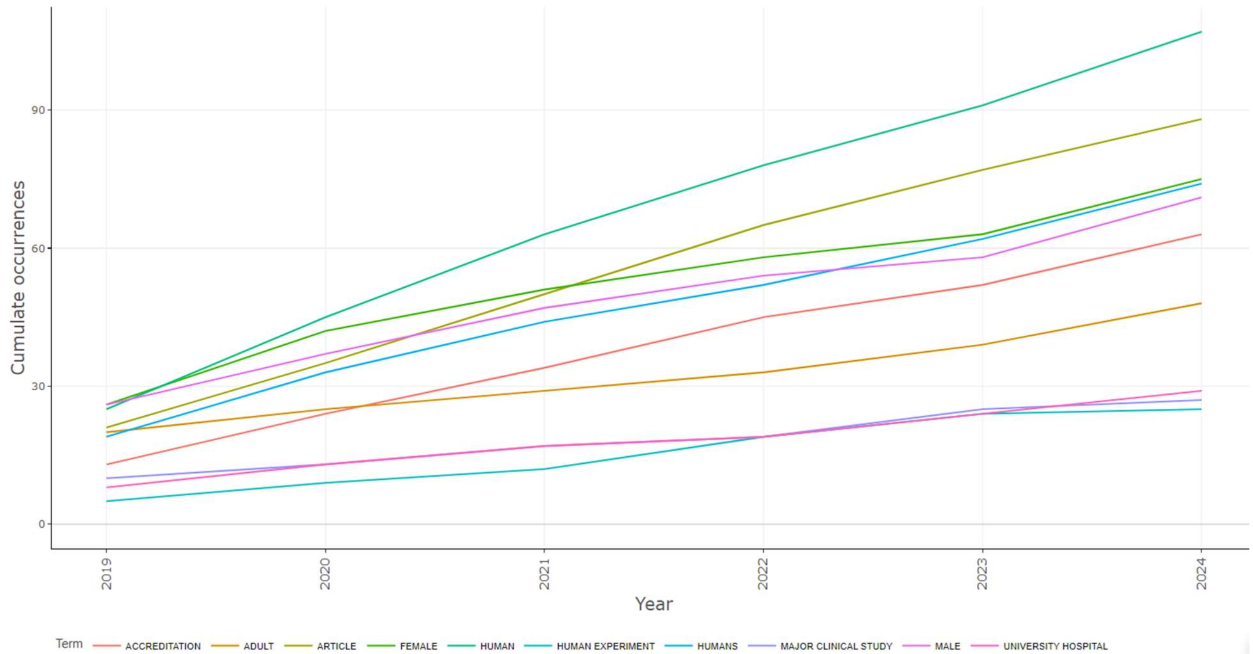

Figure 2

Growth in occurrence. Retrieved from Bibliometrix

Figure 3 shows a comparison between the Integrated Internal Control Framework and the MIPG, with the intention of deciphering their main components, finding common elements, key differences, and describing innovative aspects. Ülker (2023) analyzes the strategies used by HEIs during the pandemic to cope with their processes with institutional quality, he does not leave as a message:

> The combination of social unrest, the pandemic, technological advances, and politicization will continue to leave many institutions with what Peter Vail called navigating Whitewater for many years, with some simply clinging to survive versus proactively reinventing themselves to thrive (Priddy & Pelletier, 2020, p. 31).

With this we can intuit in the differences of these two processes in different countries to remain balanced, from the differences it was found that the MICI is more focused on technical components of control, maintains a structure based on principles and responsibilities, more detail is presented in procedures and controls; on the other hand, the MIPG presents a more comprehensive and strategic approach, incorporates aspects of management and performance, it attributes greater emphasis on citizen service, and also includes specific dimensions such as human talent and digital government.

From another point of view, the finding of common elements between the two models is made, for both the focus on results and public value is significant for good practices, both manifest the importance of internal control in the processes they represent, in both we find the importance of applicability for risk management, both emphasize transparency and integrity, while promoting continuous monitoring and evaluation. This is attributed to the connection with what is expressed in the research of SziЃEgat (2022) where he talks about the transformation of German HEIs and his focus on how they optimize their organizational effectiveness, while growing external pressures drive internal changes in university governance and the reconfiguration of internal governance structures towards the transformation of the governance of universities of excellence.

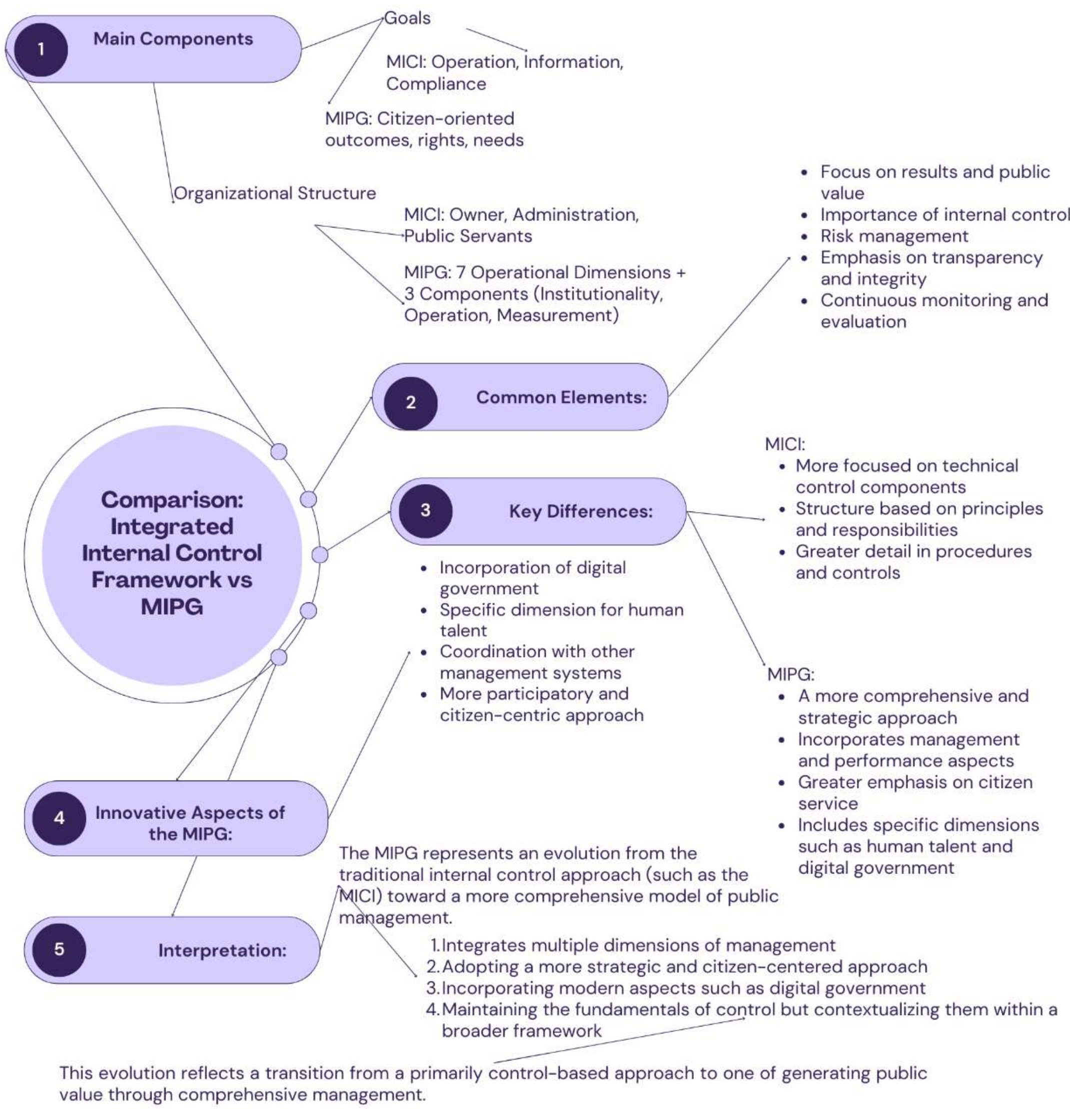

Figure 3

Conceptual map, comparative MIC VS MIPG. Own elaboration

4. Discussion:

The discussion section discusses the results, explores the findings, their practical implications, and the limitations of the study.

4.1. Analysis of the results

Based on the results obtained, we can identify that the implementation of internal control systems in the educational field has evolved significantly, both in the public and private sectors, with the aim of ensuring adequate administration of resources and improving the transparency and accountability of institutions.

In Colombia, this process has been influenced by the 1991 Constitution, which established internal control as a fundamental component to guarantee efficiency in public management (Articles 209 and 269 of the 1991 Constitution). Law 87 of 1993 regulated these principles, establishing the functions and structure of the internal control offices, as well as the role of the comptrollers and the Attorney General's Office in supervising and disciplining officials in the event of irregularities.

On the other hand, in recent decades, higher education (HE) has grown to become an important sector in many societies, having a huge impact on today's knowledge societies and being increasingly influenced (Kaiser et al., 2022). the update of the role of internal control offices through Decree 648 of 2017 in Colombia, together with the alignment of these practices with the Sustainable Development Goals (SDGs) through Decree 1499, shows a focus on continuous improvement and institutional sustainability. The MIPG (Integrated Planning and Management Model) has become a central tool for articulating quality policies and controlling mechanisms in institutions, integrating 19 updated policies that seek strengthen strategic planning and management.

In the Mexican context, the Integrated Internal Control Framework has also evolved towards a comprehensive risk management approach, with an emphasis on transparency and institutional accountability. This framework seeks to ensure that public resources are properly managed, minimizing the risks of corruption and conflicts of interest, this goes hand in hand with Oravec, (2022) when he states that there is often a lack of coherent policies by higher education institutions on the types and scope of cheating detection efforts, a situation that is comparable to other high-tech and software concerns such as information security.

The relationship between internal control and accreditation is particularly relevant when academic quality and transparency are central criteria for the accreditation of higher education institutions. As Ülker (2023) highlights, the integration of internal control systems with internal quality assurance mechanisms can significantly improve institutional effectiveness and the perception of transparency. However, one of the main challenges remains the adaptation of accreditation criteria to the local realities of each country, as Papanikos (2023) points out in his critique of the Greek accreditation system, which reflects the need for more objective and contextualized criteria to assess the quality of institutions.

In line with Cofré et al. (2021), accreditation systems in Mexico and Colombia should consider not only international auditing and control standards, such as International Auditing Standards and the guidelines of the Institute of Internal Auditors, but also the specificities of the local environment to ensure a fair and effective assessment of educational quality.

4.2. Limitations and practical implications

This study is based on the PRISMA-2020 methodology, Scopus is used as a reference database, and R Studio and its Bibliometrix library were used for data analysis. However, the limitation of a possible bibliometric omission or the restriction of the methodology is included, and this could affect the results.

Practical implications of great relevance have been revealed for the diversity of institutional actors that incur the internal control of their organizations to keep transparency and institutional quality afloat. The analysis of growth in occurrence shows a certain growth trend in terms of accreditation, which makes sense to apply current technological trends to these processes to strengthen innovation in the administrative processes of our HEIs.

5. Conclusions:

The implementation of internal control systems, aligned with regulatory frameworks such as Decree 1499 of 2017 and Decree 648 of 2017 in Colombia, has made it possible to strengthen transparency and administrative efficiency in higher education institutions, thus improving their capacity for accountability and compliance with quality standards of digitalization in institutional efficiency.

The digital transformation of management processes has proven to be a key element in optimizing the efficiency of higher education institutions. Germany's experience, according to SziΈgat (2022), shows as an

example that digitalization can facilitate the implementation of internal control systems and improve transparency in decision-making.
The internationalization of higher education, as observed in the context of dental education according to Burad et al. (2022) requires a robust internal control framework that guarantees the quality of academic programs and alignment with global standards. While continuous supervision, through mechanisms such as post-approval monitoring (, is crucial to ensure that research practices in universities comply with ethical and quality regulations, thus strengthening confidence in academic results as expressed in Cox et al. (2023).

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