



Auditoría forense: Conceptualizaciones y adopción en América Latina [

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text (article)

Analítica

Auditing fulfills a substantive function as an instrument of internal control in respect of activities of economic operators. But, the analysis of past financial activities also requires a professional specialty commonly known as forensic auditing. This area is an essential element for resolving disputes between private parties, between these and public institutions, and between different public entities. A common example is forensic auditings contribution of elements for imparting justice, strengthening the opinion of public ministry agents, judges and magistrates of the different levels of government. Therefore, the objective of this work is to integrate the basic information in order to understand the reason, scope and application of the aforementioned specialty in Latin America. The methodology used was based on descriptive research through ethnographic design which was documented with bibliographic and hemerographic sources. The main finding is that despite the cases that occur in Latin America (fraud, corruption, money laundering, among others), to date there is no defined body of norms and principles of forensic audit

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