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Auditoría tributaria y su incidencia en el control interno de las Pymes en Colombia

Tax audit and its incidence in the internal control of SMEs in Colombia

Yurley Tatiana Rangel-Villamizar
Estudiante del Programa de Contaduría Pública, yurleytavan@gmail
ufps.edu.co,ORCID: Universidad Francisco de Paula Santander,
Cúcuta, Colombia

*Autor de correspondencia: yurleytavan@ufps.edu.co

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Resumen

En este trabajo de investigación se centrará en Determinar la incidencia de la auditoría tributaria como herramienta de control interno en las Pymes en Colombia. La elaboración de esta investigación se basó en fuentes primarias y secundarias para la obtención de información descriptiva usando así mismo técnicas de búsqueda como los operadores booleanos AND, OR. Se espera que con la realización de este informe investigativo se conozca cuáles son los componentes del Programa de auditoría tributaria para las pymes partiendo que se debe considerar la planeación de una auditoría como herramienta clave para que se obtengan los resultados esperados y así poder rendir un informe a las personas interesadas en conocer la situación real de una empresa en materia tributaria en el caso que se quiera se desee solicitar una devolución de saldo a favor o tener su información conforme a la normatividad, la determinación de la ejecución de una buena auditoría tributaria como una herramienta para el control interno de las Pymes en Colombia es de suma importancia puesto que está diseñada para brindar confiabilidad y brindar claridad sobre las técnicas para implementar en una auditoría y así poder identificar aquellas prácticas que pueden ocasionar la elaboración y preparación incorrecta de la información tributaria que termina con la procedencia de una sanción del ente fiscalizador. Por último, el análisis de los procedimientos de Auditoría tributaria interna de las pymes como herramienta preventiva, en donde se verifica la veracidad de la información a informa o previamente informada.

Palabras clave: Auditor, Control, Evasión, Hallazgo, Impuesto, Planeación. Tributaria.

Abstract

This research work will focus on determining the incidence of tax auditing as a tool for internal control in SMEs in Colombia. The elaboration of this research was based on primary and secondary sources to obtain descriptive information, also using search techniques such as AND and OR operators. It is expected that with the completion of this research report, the components of the tax audit program for SMEs will be known, starting from the fact that the planning of an audit should be considered as a key tool to obtain the expected results and thus be able to provide a report to people interested in knowing the real situation of a company in tax matters in the event that they want to request a refund of a credit balance or have their information in accordance with the regulations, the determination of the execution of a good tax audit as a tool for the internal control of SMEs in Colombia is of utmost importance since it is designed to provide reliability and provide clarity on the techniques to implement in an audit and thus be able to identify those practices that may cause the incorrect preparation and preparation of tax information that ends with the origin of a sanction from the tax authority. Finally, the analysis of the internal tax audit procedures of SMEs as a preventive tool, where the veracity of the information to be reported or previously reported is verified.

Keywords: Auditor, Control, Evasion, Finding, Tax, Planning. Planning, Tax.
Introduction

SMEs are small and medium-sized enterprises that make up more than 90% of Colombia's national economy. Due to the sanitary emergency caused by COVID-19, 28% of small and medium-sized enterprises in Colombia had to close their doors in 2020. (R. Cantillo, 2021)

The tax audit or also known as fiscal audit - tax compliance lies in the thorough review of all accounting records and operations of a company, thus being able to determine whether the information was made to specifications to the provisions of law, statutes, and other procedures that are applicable to it according to (Guevara, 2018) (ORTEGA, 2016). According to Nieto (2017) The professional auditor through time acquires commitments in the legal and social field, this is a product to the information that he certifies in the reports. In view of these responsibilities, public accountants must provide public faith in the public interest.

The Tax Audit is an analysis prepared by an independent auditor or in such case by the DIAN that plays the role of the tax auditor in order to verify compliance with the formal and substantial tax obligations of each taxpayer in accordance with the legal provisions (Cajaleon, 2020), as well as to establish the tax rights of the DIAN. This analysis must be used with the procedures, techniques and regulations that are established to execute a correct audit. (Gaitán, 2017).

To carry out a tax audit correctly, it is essential that it goes hand in hand with internal control since it promotes the effectiveness and efficiency, transparency of the activities of all entities as stated by Restrepo (2022). Hand in hand with internal control goes the PHVA Cycle which is to plan, do, check and act, this practical model was created by Walter Shewhart and is established as a principle or support of the quality management systems that are currently implemented, the NTC ISO9001:2008 standard establishes it as such (Rodríguez, 2009).

This research article will address the field of auditing as an indispensable tool for SMEs in their ordinary exercise of the operations carried out. Therefore, it is intended to know what is the incidence of tax auditing in the internal control of SMEs in Colombia?

Theoretical foundation

Execution of the tax audit as a development of the Statutory Auditor: The statutory auditor plays a role based on monitoring those responsible for formal obligations relating to tax obligations directly with the auditing entity, such as income and complementary income tax returns, sales tax, withholding tax, wealth tax, among others (Gaitán, 2017) (Gaitán, 2017).

The International Standards on Auditing or known in the accounting field as ISA, are in charge of inspecting the Financial Statements, which have had a remarkable success since the International Auditing Standards require that the financial statements be presented under these standards.

Internal control is applied in different ways since it depends directly on the policies of each organization. In the search for control, the COSO was achieved, this committee defines
internal control as a process carried out mainly by the board of directors, the company's management and personnel in charge of quality, designed to provide reasonable assurance regarding the achievement of objectives set by the entity. (Mantilla, 2018).

**Materials and methods**

The qualitative research (López & Sandoval, n.d.) and descriptive type, documentary design because it focuses on the bibliographic review of primary and secondary sources such as degree thesis, scientific journals, which were obtained from data sources (Perelló, 2010) Google academic, repositories among others, using the keywords tax audit with the operators AND, OR, tax audit, which allowed obtaining 50 references for the analysis of the results of this research. The information was stored in the Mendeley application, which was later linked to Word Office to cite the respective authors and their bibliographic references.

**Components of the Tax Audit Program for SMEs**

The audit is the logical process that provides confidence mainly to the State and stakeholders. According to Ahumada (2019), auditing in general focuses on an in-depth study of all the documents that support the legal, technical, accounting and financial operations that are executed by the company in a taxable period (Correa, 2006). It can also be defined as a scrutiny of the financial statements to ensure that the accounting books were prepared considering the generally accepted accounting principles and thus provide confidence to individuals interested in knowing the real financial situation of the entity through the financial statements (Grajales, 2016).

According to Chavez Achermann (2009) who defines tax audit as follows: "The tax audit is a set of principles and procedures aimed at establishing whether the accounting standards have been reasonably applied, whether the tax laws affecting the company have been correctly interpreted and applied, and whether the tax returns (taxes) have been correctly prepared".

Therefore, it can be said that the tax auditor is the instrument that can guarantee the correct management of companies (Gema, 2020), since its main function is to prevent the risks of incurring penalties by ensuring the proper management in relation to tax obligations, certifying that all records were carried out under the tax rules in force complying with the times and criteria provided by law and control bodies. In his graduate work, Ruiz (2019) defines that the central object of the tax audit is the performance of an analytical-critical examination of the tax burdens either formal or substantial of the taxpayers, such audit must be performed by a professional in the accounting area who practices in the tax area so that the person can perform work with professionalism and technical expertise. This audit prototype at the same time aims to guarantee reasonable security to the management and directors of the company, in the sense that it ensures that the company is performing in accordance with the current regulatory tax framework.

Definitely, it is essential for the shareholders and managers of the companies to know how important it is to analyze the fiscal possibilities, as well as the conditions to comply with the
tax obligations (Valencia, 2011), therefore, it is necessary to implement techniques used by the tax administration in each of the companies, to guide the improvement of the tax culture of taxpayers that what they expect when making payments of taxes and fees is to see the a real investment in the improvement of roads, services to citizens in general and the other items for which the Colombian government makes the collection of taxes. (González, 2018)

In Nia. 240, which talks about the responsibility of the auditor in relation to fraud in an audit of financial statements, which deals with the responsibility of the professional auditor in relation to fraud in an audit of financial statements, states the responsibilities of the directors of a company and its government in terms of the responsibilities they acquire in the prevention and detection of fraud. It is very important that the auditor in charge has the ability to detect fraud, which depends directly on the expertise of the person who commits it. The author Alcaraz Garcia (1990) in his doctoral thesis "The audit, the expert and the consultant in the expert evidence" indicates that the expertise represents an assumption to judge well or badly the controversial facts or those that require an in-depth study to ensure its reliability. Other aspects that the auditor must consider for the detection of fraud apart from the expertise is the hierarchical rank of the persons who manipulate the information, the scope and frequency.

Now, in other countries tax auditing is also known as fiscal auditing, which focuses on establishing the level of compliance with the tax obligations of a taxpayer in a given period of time, thus assessing the possible risks that may be inherent in the economic activity carried out by the entity through audit programs. Also, as examined from 2 points of view:

- When performed by an independent auditor as a preventive control tool.

- When it is performed by officials of the National Tax and Customs Directorate (DIAN) by means of a requirement (Arenas del Buey, 2003).

The most important function of the tax audit is to verify the financial statements, accounting books with their respective records that support the financial-economic operations of SMEs, with the purpose of ruling whether the financial situation to a taxable period (Alfonso, 2015). Therefore, the tax audit performs the following specific objectives:

- Establish the veracity of the information included in the returns filed.

- Verify that the information to be declared or declared at the time belongs to the operations recorded in accounting books; likewise, the financial and economic transactions carried out.

- To compare the taxes paid with the taxable bases to determine if they are correctly calculated and duly supported.

- Determine possible tax fraud (Salort, 2014).

- Verify accounting practices executed in accordance with tax regulations in order to reveal temporary and/or permanent discrepancies, establishing tax warnings.

- Find ways of simulated processes, either by evasion or avoidance.
To carry out a correct realization of a tax audit it is necessary that the professional in the change is governed to the following stages:

The professional in charge must develop a work plan with the sole purpose of minimizing the possibility of risk. For Ryan (2016) “The planning should be reflected in a document detailing the procedures to be implemented to achieve the objectives set, likewise, the most critical items of the financial statements, in which there will be greater tax burden for SMEs are set”, idealizing an audit tactic to establish and schedule the origin, origin and scope of the audit operations to be used, through knowledge of the ordinary course of economic activity performed by the SME and the internal control system. For Rodriguez (2017) "It is essential to reveal that planning will change according to the size of the taxpayer".

To begin planning, the auditor should inquire about the following variables enunciated in ISA 315: Obtain information about the company and its environment considering the following (Bautista, 2011) Determining components of the industry, standards and other external elements; The nature of the SME; choice and implementation of policies, enclosing the reasons for timely changes; (Aceros & Franco, 2020) The strategies or objectives of an economic entity, the risks related to the economic activity performed that result in risks with material; as well as the measurement and review of the monetary exercise of the company.

Execution.

This is where the action plan proposed to the SME's management is implemented. For Patana (2019) "This stage begins with an opening meeting, where the team members are introduced and the plan to be executed is made known to be reviewed. In addition, the methodologies and procedures to be implemented throughout the process are outlined, the resources needed are defined".

This process is basically based on collecting information, which is used to determine whether the company is being governed based on processes and standards that establish a control system. During this stage, Aldana (2021) suggests that the audit professional should interview individuals who are directly related to the preparation of accounting information, establishing questions and noting the answers given. Considering the verified, the audit objectives and checklists that may have their scope prolonged, and that may possibly be subjected to a more in-depth assessment.

Report.

In this final phase, also called by the author February (2017) as the conclusion stage, in which the results obtained are analyzed, with the clear objective of giving an overall conclusion of the tax environment of the entity, which is forged in the final opinion of the auditor. The tax professional must have the technical and academic knowledge, as well as his personal conduct and ethics as a professional, are some of the qualities he must have.

For Rua (2021) the preparation of this final opinion must be presented together with the supports that determine the veracity of the information contained therein, so that in this way
a true copy of the legality of the economic activity carried out by the company is given, also the tax debt and the rights that the SME has in front of the state in tax matters are established.

According to Mantilla (2018) "internal control is a process carried out by the management, administration and other person of the entity involved, traced to provide reasonable security in correlation to the achievement of objectives of the company". It could be said that internal control has taken center stage in the audits that are carried out in companies, its objectives are oriented to the effectiveness of activities: Confidence in the financial information; Compliance with adjustable regulations.

**Findings of the execution of the audit in the controls in the SMEs.**

For Burgos (2013) "the objective of the tax audit is to verify the movements of the company to ensure reliability before any intervention of the tax administration in terms of compliance with formal obligations", likewise it can be said that "its object is to ensure that the taxpayer executes all necessary activities, to provide the tax authority with the work information on its operations" Milla Gomez (2019) and substantial that for Pinillos (2019) "are based on the contribution to state expenditure".

Regarding the findings that can bring about the execution of a tax audit the following cases can be evidenced:

**Bad accounting practices:**

This variable or finding goes hand in hand with the professional ethics of public accountants, due to the fact that bad accounting practices regarding tax obligations of taxpayers generate a negative impact (Esperanza, 2021) that ends up affecting society in general. (Navarro, 2016). According to Quispe (2022) such practices seek to minimize the tax burden, giving rise to losses to the tax authority, which gives rise to deficits for certain sectors of the country.

**Personnel decisions:**

A relevant factor found in tax or fiscal auditing is the hiring of unsuitable personnel for the management of the companies' tax obligations or planning, since it may be that due to the eagerness to reduce the tax burden, they focus on distorting the reality of the entity's operations thus committing fraud, avoidance (Speyer, 2009) or tax evasion (Garcia, 2016).

**Errors:**

In the preparation of tax and financial information it is normal to find errors, but it must be determined whether they are material or not, whether they are made intentionally or not (León, 2018); that is why it is essential that the auditor has the technical and practical knowledge to manage to detect them. According to Macías (2007) errors can be presented in different ways such as the non-filing of tax returns, arithmetic errors that lead to a lower value to be paid, increase the value of the credit balance or in case of such an exception of penalties, omitting income and also, including costs, discounts, deductions or non-existent deductible taxes.
If the information in the tax returns is not prepared correctly, SMEs in Colombia may incur the following penalties: For untimeliness; for not declaring; for correction; for arithmetic errors; for inaccuracy; for omitting non-existent assets and liabilities; among others. (Páez, 2018).

Something to consider is that when you start doing a tax audit may not always find errors whether they are material, in such a case of a review by the DIAN audit entity, it is preferable to cause the greatest amount of taxes, penalties, interest, etc.

Analysis of the internal tax audit procedures of SMEs as a preventive tool.

According to Torres (2002) "tax auditing is classified into two types, internal and external auditing, and within the latter is the tax inspection carried out by competent entities such as the DIAN". This section will focus on the internal audit as a preventive tool. To carry out the internal audit can be executed by employees of the entity in charge of the company's tax information (Burgos Cruz, 2013), therefore, the procedures that can be performed are:

- Analysis of the tax legislation in charge of the entity.
- Implementation of information and electronic systems that provide reliability in the calculation of taxes.
- Design of rules related to aspects such as the preparation and filing of tax returns; appointment of the persons in charge of the supervision of tax returns. (González, 2018)
- Planning of the tax course for the estimation in a reasonable way of the company's business activity in order to take advantage of the tax benefits issued by the state. (Aliaga Mori, 2018).

At this point, the preventive tax audit is delegated to the review of accounting books and other documents that support business activities (Guamanzara, 2012). It is essential for taxpayers to audit their accounting related to the valuation of taxable bases for the calculation of taxes to which they are obliged; in order to prove the due compliance of the tax burden, both substantial and formal, and, as appropriate, to formalize the necessary corrections, within the legislative framework (Carranza, 2015; Ponce, 2016).

To carry out the execution of a tax audit should focus on two points:

1. **Internal Control as a system:**

An auditor in the tax field encloses the programming of the action plan regarding the inspection of the techniques and procedures of the internal control system that are used by the area of preparation and presentation of tax information, and thus establish the manner of consent, preparation and exposure of tax returns. (Escobar, 2015).

To carry out this control process it is necessary to implement the following techniques or procedures:

- An accounting-financial analysis.
- Financial ratios.
- Tax analysis.
- Increase of the generating fact and its taxable base.
- Tax increase.
- Sampling and application of techniques.
- Cross-referencing of information.

2. Personnel in charge of the elaboration of tax obligations.

In this department they are in charge of inspecting the procedure for the creation and study of the due documents that support the tax returns and presentation of information that the economic entity subject to the audit is obliged to submit, they must also carry out "an inspection of the reasonableness of the income tax provisions of the current year, previous years and deferred taxes at a given date” as Ryan (2016) says.

Conclusions

In this research it was determined that the tax audit is an internal control tool that can be implemented by SMEs in Colombia in a preventive manner before any review of the DIAN audit entity, this tool helps to evaluate and determine the strategies that are demanded to improve the quality of the entire operation of the entity.

A vision of the components of the tax audit program for SMEs was given, having knowledge of the basic principles of an audit and the stages through which an auditor should be directed to achieve the objectives set and thus be able to give the expected results to the management or partners of a company. A brief list was also given of the findings of the execution of the audit on the controls in SMEs in which are involved bad accounting practices, decision making by unqualified personnel or without accounting ethics and possible errors that may be falling the people in charge of accounting information. Finally, the internal tax audit procedures of SMEs were analyzed as a preventive tool to avoid a sanction and to carry out all their operations in accordance with the rules and laws that regulate them.

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