

Aspects of Organizational Culture that Impact on Internal Control Processes in Public Health Institutions

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Abstract: Internal control in a public health institution, whose service coverage is nationwide, is a key element for strengthening the organizational culture. A mixed methodology was used, with a phenomenological approach. The work carried out was considered as the aspects of the organizational culture and its dimensions (Authority and Power, Values and Rituals) and the adaptation changes to which the institution is subjected derived from internal control and its dimensions such as Structure and Logistics, Regulations, and aspects of the Isomorphism that affects its operation, adding to these the figure of the Union as a media reference; Within the results, it was possible to verify the factors that affect the purposes of the institution, which is to provide a quality service and safeguard the life of the worker and his family. In conclusion, it is proven that there are aspects of the organizational culture including the role of the union (power and authority, values, rituals) that impact the internal control processes (structure, logistics, regulations and isomorphism) which influence the quality of the service provided to beneficiaries and patients through the general services department in a public health institution.

Keywords: Organizational culture, internal control, Public Health Institution

1. THEORETICAL FRAMEWORK

1.1. Internal Control

Everything that is measured can be controlled or everything that is controlled can be measured, with this same reasoning it follows that there are different meanings about internal control, some definitions of it are described below:

“Set of actions, activities, plans, policies, standards, records, procedures and methods, including the environment and attitudes developed by authorities and their personnel in charge, with the objective of preventing possible risks that affect a public entity” (Ceballos, S. P., & Molero, A. F., 2020).

Mejía, (2006), defines internal control as a process, executed by the board of directors, senior management and other personnel of the entity, designed to provide reasonable assurance in relation to the achievement of the organization's objectives.

According to Mantilla (2013), the objectives of internal control are: effectiveness, efficiency of operations; reliability of financial information, compliance with standards and obligations; and asset safeguarding.

According to Gómez (2020), the internal control of a company is defined as those activities that work together and are integrated into the normal operations of the organization. In addition to being a management policy, it is constituted as a support tool. for the directives of any entity to modernize, change and produce the best results, with quality and efficiency.

It is important to emphasize that internal control adds value to management when resources and assets are protected from possible risks, the evaluation of the organization's management is guaranteed, the timeliness, reliability and security of data and information are ensured, and the and apply measures to prevent risks and fraud, it promotes that the system has verification and evaluation mechanisms, it ensures that planning processes are available, adherence to both internal and external regulations is achieved, and a culture of self-control is promoted. through the strengthening of practices, tools and methodologies that facilitate autonomous analysis and evaluation in the individual management of officials, among others.

Regardless of the care taken in the design and implementation of internal control, every internal control system has inherent limitations caused by factors such as the lack of adequacy of strategic direction as a precondition for internal control, professional judgment in decision making. erroneous or subject to bias, conscious or unconscious human failure, the ability of management and other members of the organization to override internal control and circumvent controls through collusion among themselves.

We can conclude that the purpose of an Internal Control System is to provide reasonable security, it is clear that said security cannot be absolute or total, however, its function is to implement a barrier to ensure that the assets are protected against possible losses or decreases. assigned by unauthorized uses and dispositions, and that the operations or transactions are duly authorized and appropriately recorded.

For this series of processes to work, it is essential to have an orchestrator for these processes. In an organization, it is the people of said entity who develop it through what they say and what they do. They are the ones who establish the strategic direction and implement it. the actions to achieve it, thus becoming the most important factor in an internal control system.

One of the oldest references to the term Internal Control is Internal Check, made by L.R. DICKSEE, according to what is narrated by Avilés Calle, S. I., & San Miguel Benítez, M. F. (2021), indicating that an appropriate verification system frequently obviates the need for a detailed audit. This concept includes three elements: Division of labor, use of accounting records and personnel rotation.

It was not until 1949 when the first formal definition of the concept of Internal Control was made, which was originally established by the American Institute of Certified Public Accountants. (Avilés Calle, S. I., & San Miguel Benítez, M. F., 2021).

"Internal Control includes the Organization Plan of all methods and coordination measures agreed upon within a company to safeguard its assets, verify the correctness and reliability of its accounting data, promote operational efficiency and adherence to established management policies. ...an Internal Control "system" extends beyond those matters that are directly related to the functions of the accounting and finance departments" (Plasencia, 2010, p.2).

In 1965 this concept was mentioned again, the author William L. Chapman, with specialization in Audit Procedures and being a graduate of the Graduate College of Economic Sciences of the Federal Capital in Buenos Aires, founded Internal Control as: "The organizational program and the set of methods and procedures coordinated and adopted by a company to safeguard its assets, verify the effectiveness of its accounting data and the degree of confidence they generate in order to promote the efficiency of the administration and achieve compliance with the established administrative policy. by the management of the company" (Rivero, 2020).

According to Solis and Aviles (2017), in 1971 Internal Control was defined at the International Seminar on Government Auditing in Austria, under the sponsorship of the United Nations (UN) and the International Organization of Supreme Audit Institutions (INTOSAI).as: "The organizational plan, and the set of plans, methods, procedures and other measures of an institution, aimed at offering a reasonable guarantee that the following main objectives are met:

- Promote methodical, economical, efficient and effective operations, as well as products and services of the expected quality.
- Preserve assets from losses due to waste, abuse, mismanagement, errors, fraud or irregularities.

- Respect the laws and regulations, as well as the directives and at the same time encourage the adherence of the organization's members to its policies and objectives.
- Obtain complete and reliable financial and management data presented through timely reports.

It is important to highlight that internal control is an instrument of efficiency and not a plan that provides a police-type or tyrannical regulation. The best Internal Control system is one that does not damage business-client relationships and maintains a level of high human dignity in the relationships between leaders and subordinates, its greatest advantage is that its function is applicable to all areas of business operation, its effectiveness depends on whether the administration obtains the necessary information to select the alternatives, which best suit the interests of the entity or organization.

1.2. Organizational Culture in Perspective from Isomorphism

Organizational culture is defined by (Schein, 1986, p. 56) as the basic premises developed and implemented in the processes, internal integration and interaction between its members to learn and act based on them. In this sense, organizational culture refers to its structure, processes, resources, in addition to the physical spaces themselves, therefore, this management involves work and correlation with institutional isomorphism seen from its various forms, with the purpose to adapt the set of knowledge, ideas, habits, norms, values and customs; In summary, they are the principles that characterize an organization which are obtained in the development or performance of the functions and interactions of the members of an organization and are established as the basis of its processes, aptitudes and attitudes, in such a way that from the normative isomorphism perspective, the knowledge and ideas of specialized areas are qualified, as well as these patterns are recognized and applied internally and externally. While, from the perspective of coercive isomorphism, formally recognize norms and customs as informal pressures that govern the organizational structure. Finally, mimetic isomorphism adopts habits in the processes, and integrates the values in the members of the organization in their doing and being, reflected from the inside to the outside.

1.3. Internal Control Implicit in Institutional Isomorphism from its Elements

Internal control is part of the organizational model that is based on the work framework, lines of authority, communications, duties and resource assignments, considering the goals and objectives of the organization, which largely depend on management. of human talent; since it establishes the protocols to follow in its different variables according to the context and needs of the environment that must be carried out by the responsible personnel and thus foresee possible risks. Considering also that the transfer of these organizational models operate covertly from the organizational culture with institutional isomorphism, in each of its forms: normative, coercive and mimetic.

Next, the dimensions classified for the study of the Internal Control variable begin:

1.4. Structure and Logistics

It is what defines the work system, its organization and operation: the organizational chart, with assigned roles and hierarchies, the work flows, as well as the control or supervision that is carried out for compliance. (Andrade, 2016).

1.5. Isomorphism

There are different types of isomorphisms, within which the following will be mentioned

1.6. Institutional Isomorphism

“Institutional isomorphism is the way of understanding the process by which institutions become homogeneous, to face the common context.” (DiMaggio and Powell, 1999), cited by (González, Z. C. A. & Escala, R. L., 2014, p. 4)

In organizations, organizational models can be generated from the complexity of internal relationships, structural requirements and the survival of organizational factors that cause problems in the value and belief systems shared by people or members of the organization, the controls that They have and explain how the activities of the organization are coordinated, the operation of the organization that causes legitimacy and the predominant type of leadership.

1.7. Forms of Isomorphism

To keep an organization alive and cause its success, homogenization is necessary by which organizational models are transferred, which are generated through three forms of isomorphism: normative, coercive and mimetic. (DiMaggio and Powell, 1999). Interaction involves effectiveness in time, space and other characteristics of the organization that assume similarity and thus adopt and adapt them in their own structures.

A. Normative Isomorphism

“It is the result of the professionalization that comes from formal education, its legitimation of specialized knowledge for the dissemination that institutions form (professional ideology). The interaction is in the organizational field along with education.” (DiMaggio and Powell, 1999) cited by (González, Z. C. A. & Escala, R. L., 2014, p.9).

B. Coercive Isomorphism

“It arises with the formality of the rules as a direct imposition from the State and/or informal pressures such as other organizations to produce the effect. The interaction is legal based on the State among other organizations.” (DiMaggio and Powell, 1999) cited by (González, Z. C. A. & Escala, R. L., 2014, p.8).

C. Mimetic Isomorphism

“It is the imitation and implementation of already existing successful models similar to the organization in its field. The interaction is between the organizations themselves.” (DiMaggio and Powell, 1999), cited by (González, Z. C. A. & Escala, R. L., 2014, p.8).

1.8. National Union of Social Security Workers (SNTSS)

The case study of this research is the Public Health Institute called IMSS (Mexican Institute of Social Security) located in the state of Querétaro, Mexico. This institution has a National Union of Social Security Workers, which is the union to which unionized workers of the Mexican Social Security Institute belong, this was created in the same year as the Mexican Social Security Institute and is one of the strongest unions in the country, the mission of the SNTSS is to Safeguard the rights of the workers of the Mexican Institute of Social Security. Social Security. Additionally, contribute with everything that is necessary to strengthen the institute and continue to be the maximum provider of health services where their quality and promptness are a constant.

2. METHODOLOGY

This research was carried out using a mixed methodology (qualitative and quantitative) with triangulation and phenomenological approach, the techniques were questionnaire, non-participant observation, semi-directed interviews and triangulation will be through the comparison of interview reports with the different actors; health, administrative and patient staff.

The questionnaires were applied to the personnel that make up the Department of General Services, including its management and operational personnel. Non-participant observation was used in relation to the fact that the information was collected from outside the Institution without the researcher's involvement in it. The semi-directed interview was applied to those involved in the comprehensive service to the beneficiary.

2.1. General Objective

Identify and characterize the aspects of the organizational culture in its dimensions (Authority, Power, Values and Rituals) including the role of the union and how they can impact the internal control processes (Structure, Logistics, Normativity and aspects of Isomorphism) and therefore Therefore, influencing the quality of the service provided to beneficiaries and patients through the general services department in a public health institution.

2.2. Hypothetical Assumptions

There are aspects of the organizational culture including the role of the union (power and authority, values, rituals) that impact the internal control processes (structure, logistics, isomorphism regulations) and therefore influence the quality of the service provided to beneficiaries and patients through the general services department in a public health institution.

2.3. Central Question

What are the aspects of the organizational and Union culture that impact the internal control of the general services department of a Health Institution?

3. RESULTS

As mentioned in the Methodology, the technique used was the questionnaire, giving the following statistical results:

1. 83% of those interviewed are men and 17% are women
2. More than 50% of those interviewed are between 19 and 39 years of age, which means that at least the values of family culture have already been cemented in some way.
3. 33% of those interviewed indicate that they are married and the same percentage are single, of the rest 17% are divorced and 17% are single.
4. 50% of those interviewed are ambulance operators, 33% are clothing operators and 17% are telephone operators.
5. 67% are rank-and-file personnel (Unionized), while 33% do not have a permanent contract yet, however, they are also unionized.
6. 67% of those interviewed have a high school education, while the rest are divided between primary and secondary school in similar proportions (16 and 17%) respectively.
7. 100% have financial dependents, which suggests that they need the job and are there by obligation and not by choice.
8. 67% are on the morning shift, so if they have questions about their responsibilities they can consult with their boss, who works that shift.
9. The staff works the hours established by the Federal Labor Law or less.
10. 83% have a medium socioeconomic level
11. 67% have been there for more than 10 years, which indicates that they are personnel influenced by the culture of their colleagues "That part is not your responsibility"
12. 67% have been there for more than 10 years, they have always been in the same position, which would mean that they are people with little intention of improving themselves.
13. 50% of those interviewed consider that their boss has the knowledge to perform in his position, while the other 50% are not very convinced of this.
14. 50% consider that the boss empowers them to make decisions, 33% said frequently and 17% sometimes.
15. 67% consider that it is not always well managed to provide a comprehensive and quality service to the beneficiaries, while 33% consider that the department always has a good leader for this care with the beneficiaries.
16. 83% of the staff consider that the institute's mission is always practiced, while 17% believe that it is frequently practiced.
17. 67% consider that the department's actions are aimed at fulfilling the vision of the IMSS.
18. 67% believed that the IMSS principles are always carried out, 17% consider it sometimes and 16% frequently.
19. 67% think that they always respect and practice the values of the IMSS, while 33% think that they frequently.
20. 100% of the staff feels that the unit is recognized for the department's performance.
21. 67% of the staff consider that a comprehensive quality service is provided to the beneficiary, while 33% believe that it is frequently provided.

22. 83% of the staff of the General Services Department consider that the values contemplated in the Code of Conduct are always met.
23. 67% of the staff of the General Services Department consider that the values contemplated in the Code of Conduct are always identified.
24. 67% of the General Services Department staff always applies the values contemplated in the Code of Conduct, while 33% frequently.
25. 83% of the General Services Department staff consider that if someone does not comply with any of the values established in the Code of Conduct, it is always reported, while 17% consider that it is frequently reported.
26. 67% of the General Services Department personnel always identify with the work environment of the unit where they work, while 33% frequently.
27. 67% of the General Services Department staff frequently perform their work in accordance with their personal and institutional values, while 33% always do.
28. 50% of the unit's personnel always wear their uniform, while 33% sometimes and 17% sometimes.
29. 50% of the department's staff wear the badge at the beginning, during and until the end of the work day, while 33% always and 17% sometimes.
30. 50% of the unit staff always comply with the protection protocol against the COVID virus, such as the use of glasses, face masks, etc., 33% frequently and 17% sometimes.
31. 67% of the staff interviewed believe that the structure of the general services department is always made known, 33% thought that this frequently happens.
32. 67% of the general services department staff believe that the department's processes are always made known, 33% said frequently.
33. 50% of the general services department staff believe that they are frequently informed of the objective of the processes to be carried out, 33% believe that they are always informed of these objectives and 17% believe that they are frequently informed.
34. The entire general services department is aware of those who benefit from the processes carried out in the department, since 50% thought that those who benefit from these processes are always informed and 50% thought that frequently.
35. 67% of the general services department staff are always clear about who their immediate boss is, while 33% frequently are.
36. 67% of the general services department staff always know what activities their colleagues carry out, 33% frequently.
37. 67% of the general services department staff always have clarity on how they should carry out their activities, while 37% frequently.
38. 50% of the staff of the General Services Department consider that they always have knowledge of the standards to carry out their work, 33% sometimes and 17% sometimes.
39. 67% of general services personnel know the Collective Bargaining Agreement, 33% frequently.
40. 83% of the general services department staff thought that the department's manuals and procedures are always updated and 17% thought that they are frequently.
41. 50% of the general services department personnel consider that the union always contributes positively to the processes they carry out, while the other 50% consider that it frequently.
42. 83% of the general services department staff consider that the department is always well positioned in relation to its peers, while 17% believe that it is frequently.

43. 50% of the staff in the general services department consider that the union always supports them when they file a complaint about an illegal act committed by their colleagues, the other 50% of the staff consider that it never supports them, even when they lose their job. if they do it.

44. 67% comment that the work is always carried out in accordance with the established regulations, while 17% think that it is frequently done.

4. FINAL THOUGHTS

In relation to Power and Authority in the General Services department, what was established by Mintzberg and Valbuena, cited by Hernández, A. M., et al (1995), authority is used vertically and flows from the top to the bottom of the people who occupy it. Superior positions have legal authority over subordinates in lower positions and it is accepted by them because they are aware that the person(s) can exercise it because they have the legitimate right conferred in their appointment. It should be noted that the collective bargaining agreement, on many occasions is a reference in the execution of power and authority in the different areas that make up the department, this being the majority of the working population with union affiliation.

In relation to Tamayo's argument, cited by Rueda (2016) about organizational values, it can be observed that there is a relationship with the organizational values of the Department of General Services of the IMSS, these being closely linked to the Mission, Vision and objectives of the institution since this area arose from the needs identified therein, where the reaction is manifested to help with the multidisciplinary of functions to people or groups in need in accordance with article 2 of the Social Security Law that the letter says "Social security aims to guarantee the right to health, medical care, protection of means of subsistence and social services necessary for individual and collective well-being, as well as the granting of a pension that, in its case and upon compliance with the legal requirements, it will be guaranteed by the State" (DOF, 2009, p.1).

Another regulation that links and clarifies the values of the workers in the duty and actions of the staff in the General Services department towards the institution is the Code of Conduct and Prevention of Conflicts of Interest of Public Servants of the Federal Government, it is a guide that allows workers how to deal with daily tasks, interpersonal relationships and commitment to fulfilling the mission, vision and strategic objectives of the Mexican Social Security Institute.

With the motivation to fulfill the mission of the IMSS, the workers of the Institute commit, individually and collectively, to knowing, promoting and doing the following specific values.

4.1. Good Treatment and Dedication to Service

Commitment

I will carry out the functions that correspond to me, in accordance with the powers that have been conferred on me, treating well all the people with whom I interact and always considering as a priority my contribution in caring for the entitled population and users of institutional services.

Actions

- Provide good treatment to the entitled population and users of the services, as well as to my co-workers.
- Greet, listen and respond to everyone I interact with.
- Know and comply with good treatment protocols when serving entitled persons or when interacting with my coworkers.
- Contribute to ensuring that my work environment is characterized by good treatment and cooperation between colleagues without distinction of hierarchical level.
- Communicate clearly and directly, as well as work as a team with my authorities, my colleagues, and the staff under my charge.
- Provide guidance and care in a timely, clear and friendly manner to the entitled population and users of the services, as well as my co-workers.

- Implement strategies that permanently promote the improvement of institutional care and services, as well as the development of my work.
- Respond promptly to complaints and/or requests from the beneficiary and user population.
- Participate in a committed manner in awareness-raising and training activities related to good treatment and dedication to service established by the Institute.
- Remember that my actions impact the people I interact with, their family and also society.

4.2. Respect for Human Rights and Equality

Commitment

I will contribute with my work and personal actions to the promotion, respect, protection and guarantee of human rights, equality and non-discrimination; to access to information and the protection of personal data, to strengthen the internal and external image of the IMSS.

Actions

- Fulfill my duties by granting equal treatment to people and provide access to services to every person who has the right to receive them, without restricting, distinguishing or conditioning them based on their race, color, ethnicity, sex, language, religion, political opinion, national or social origin, age, disability, economic position, sexual orientation, among others.
- Know human rights and the obligation that I have as a public servant to promote, respect, protect and guarantee them.
- Recognize stereotypes associated with people's gender and avoid discrimination based on them.
- Know and apply the Keys to the Appropriate Treatment of People with Disabilities.
- Avoid any form of violence, harassment or sexual and/or workplace harassment towards any person in my work environment or the beneficiary and user population.
- Give access to public information to the person who requires it, to their personal data or to their rectification when requested and proves their right.
- Use, manage and transform personal data in accordance with current regulations.
- Preserve and take care of the information in my charge, in accordance with the criteria for the protection of personal data and confidentiality.
- Develop strategies to promote, protect and guarantee human rights, respect for equality, non-discrimination, non-violence, access to information and protection of personal data.

4.3. Integrity and Prevention of Conflicts of Interest in the use of the Position and in the Allocation of Public Resources

Commitment

I will perform my duties in strict accordance with the laws, regulations and other legal provisions attributed to my position; without intending to obtain any personal benefit or in favor of third parties; satisfying the best interest of collective needs above my particular interest; giving people generally the same treatment; acting impartially and objectively; as well as manage the public resources that are under my responsibility in an efficient, effective, and transparent manner to satisfy the objectives for which they are intended.

Actions

- Make my line manager aware of any conflict of interest that I have or know of in someone who, in their position or commission, presents a situation where personal, family, or business interests could affect work performance.
- Make sure that my actions are always directed for the benefit of the Institute, preventing my own interests from influencing decision-making.

- Act in compliance with my duty, without taking powers that benefit me personally or a third party.
- Comply with my obligations by avoiding any action that leads to breach of my integrity as a public servant.
- Know and apply the laws, regulations and standards with which my position, position or commission is regulated, assuming a culture of good treatment, protection of human rights, equality, non-discrimination, non-violence, transparency, legality and accountability. in the fulfillment of my duties.
- Repudiate, combat and report any act of physical and/or emotional violence that affects the entitled population and users of the services, as well as institutional staff.
- Repudiate, combat, and report acts of corruption, fraud, discrimination, vandalism or any other act that affects the operation of the services provided and the movable and immovable property of the Institute.
- Always direct my work to fulfill the mission, vision and strategic objectives of the Institute, contributing the maximum of my capacity, knowledge and effort.
- Report any breach of the provisions of this Code of Conduct.
- Make efficient and responsible use of human, financial and material resources to perform my duties, under the guidelines of austerity, savings, transparency, honesty, and in accordance with the Institute's regulations.
- Provide reliable and timely information, attend to all service requests that are under my responsibility, reduce service times and/or procedures, involving the personnel involved in its authorization, direction and operation in its modification.
- Act with attention to the truth, to foster trust in the beneficiary and user population, as well as in that of my colleagues.

4.4. Personal and Professional Improvement

Commitment

I will improve my personal and professional attitudes, skills and knowledge to promote continuous improvement and innovation in my work and to foster a positive and purposeful work environment with my colleagues.

Actions

- Always direct my work to fulfill the mission, vision and strategic objectives of the Institute, contributing the maximum of my capacity, knowledge and effort.
- Assume the consequences of the errors and successes I make in the performance of my duties.
- Show loyalty to the interests of the Institute, always seeking the good of the beneficiary population and my co-workers.
- Recognize the merits obtained by my colleagues, avoiding appropriating their ideas, projects, results or initiatives.
- Keep in mind that my coworkers are an essential part of a family, so they, like me, have responsibilities in the family environment.
- Participate in the training and training activities provided to me by the Institute, assuming the commitment and responsibility for my own personal and professional development or providing training and training when the needs of the Institute require it.
- Update my knowledge, skills and abilities, as well as strengthen my competencies permanently, for the proper development of my assigned functions and activities.

- Apply the knowledge acquired in my area of work, in order to improve the quality of the services provided by the Institute.
- Participate in medical prevention events established by the corresponding areas of the Institute, in order to prevent work risks.
- Participate and promote health care, cultural and sports promotion activities that the Institute provides and promotes.
- Comply with the measures and provisions for control, respect, use and safety of all facilities, including parking lots and toilets, indicated by the safety and hygiene and Civil Protection areas.
- Support in carrying out Civil Protection, fumigation and cleaning tasks in my workplace, as indicated by the competent areas, in order to avoid hindering the exercise of their functions.
- Perform my duties and make decisions, avoiding at all costs affecting the health and safety of other people, as well as the ecological heritage of my environment.
- Point out the specific reason or reasons when calling a person's attention, do it privately, in a timely manner (after the situation has arisen).
- Report to the corresponding authorities regarding any situation that puts coworkers, their respective families, the beneficiary and user population, or the ecological environment at risk.
- Contribute to caring for the environment, reusing office supplies when possible (paper, envelopes, cards, folders, etc.) and reducing its consumption, turning off the lights and disconnecting electrical and electronic devices when not in use.
- Contribute to the hygiene, order, safety and good image of the Institute, arrive punctually to my duties, keep my workplace clean and organized, including my uniform (if I wear it), carry the institutional badge in a visible place, display it to security personnel at the access doors and allow them to inspect bags (IMSS, 2019, pp. 5-16).
- It is highlighted that the values of the general services department staff are aligned with the Mission and Vision of the institution.

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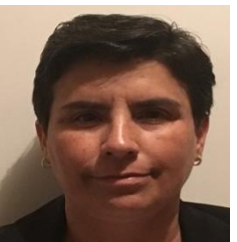
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