Verdad y Derecho
Revista Arbitrada de Ciencias Jurídicas y Sociales
Vol. 5(2), 73-93, 2026
https://doi.org/10.62574/hdf3dg61

Transparency and Audit Mechanisms as a Strategy for Preventing Fraud and Corruption in Ecuadorian Public Procurement

Transparency and Audit Mechanisms as a Strategy for Preventing Fraud and Corruption in Ecuadorian Public Procurement

María Belén Guamán-Chávez
mbguamanc@ube.edu.ec
Bolivarian University of Ecuador, Durán, Guayas, Ecuador
https://orcid.org/0009-0002-4030-5071

Mayra Yadira Patiño-Paz
mypatinop@ube.edu.ec
Bolivarian University of Ecuador, Durán, Guayas, Ecuador
https://orcid.org/0009-0006-5968-2220

Joel Alejandro Rosado-Anastacio
jarosadoa@ube.edu.ec
Bolivarian University of Ecuador, Durán, Guayas, Ecuador
https://orcid.org/0000-0003-3717-0006

Glen Freddy Robayo-Cabrera
gfrobayoc@ube.edu.ec
Universidad Bolivariana del Ecuador, Durán, Guayas, Ecuador
https://orcid.org/0009-0006-9195-7423

ABSTRACT

The objective of this study was to analyze transparency and audit mechanisms as a strategy for preventing fraud and corruption in Ecuadorian public procurement. A qualitative, descriptive-analytical, non-experimental approach was employed, based on a review of academic, regulatory, and institutional literature published between 2013 and 2025, analyzed using document summaries and categorization matrices. The results showed that the Official State Procurement System and internal and external audits constitute the main regulatory control mechanisms, while bribery, favoritism, collusion among suppliers, and the fragmentation of contracts represent the most frequent manifestations of irregularities, facilitated by administrative discretion and weak internal controls. It is concluded that the joint coordination of transparency and auditing strengthens the detection of irregularities, although technical and institutional limitations persist that reduce its preventive effectiveness.
Keywords: politics and government; performance audit; procurement. (Source: UNESCO Thesaurus).

ABSTRACT

The study aimed to analyze transparency and audit mechanisms as a strategy for preventing fraud and corruption in Ecuadorian public procurement. A qualitative, descriptive-analytical, non-experimental approach was used, based on a review of academic, regulatory, and institutional literature published between 2013 and 2025, which was analyzed using document summaries and categorization matrices. The results showed that the Official State Procurement System and internal and external audits constitute the main regulatory control mechanisms, while bribery, favoritism, collusion among suppliers, and the fragmentation of contracts represent the most frequent manifestations of irregularities, facilitated by administrative discretion and weak internal controls. It is concluded that the joint coordination of transparency and auditing strengthens the detection of irregularities, although technical and institutional limitations persist that reduce its preventive effectiveness.
Descriptors: politics and government; performance auditing; procurement. (Source: UNESCO Thesaurus).

Received: April 10, 2026. Reviewed: May 11, 2026. Approved: May 13, 2026. Published: May 22, 2026.
Research Articles Section

INTRODUCTION

Public procurement is one of the most important means through which the State implements its policies, addresses collective needs, and drives the country's economic and social growth; Through this system, government entities acquire goods, contract for services, and carry out public works aimed at improving the well-being of citizens. Given the volume of financial resources it mobilizes, this area occupies a strategic position within government administration and, in turn, is particularly susceptible to risks of fraud, corruption, and conflicts of interest. In this regard, Gimeno-Feliú (2017) notes that a considerable proportion of public spending is channeled through procurement processes; thus, ensuring control mechanisms that guarantee efficiency, transparency, and legality in the management of state funds has become an urgent necessity.

In recent decades, transparency and auditing have played a prominent role in public integrity and the fight against corruption in the public sector. Transparency means that any government action is readily available, verifiable, and understandable to the public, and that public social oversight is exercised over the authorities; public auditing, on the other hand, is a technical oversight of systems to verify compliance with existing laws and determine the proper management of resources, detect corruption, and, for example, identify any institutional problems. In this regard, Villoria-Mendieta (2019) and Gimeno-Feliú and Villoria-Mendieta (2016) emphasize that the integrity and control system is the foundation for reducing corruption and for a more efficient and accountable public administration.

Corruption in public procurement processes is one of the most serious problems affecting democratic governance and administrative efficiency in many countries, particularly in Latin America. This phenomenon involves the misuse of public power for private gain, and its negative consequences include the loss of state resources, the weakening of institutions, the poor quality of public goods and services, and public distrust of the government. Within government procurement, corrupt practices can manifest as bribery, favoritism, collusion among suppliers,

manipulation of bidding processes, overpricing, and improper awarding of contracts; In this regard, Kajsiu and Restrepo-Ossa (2020) argue that, in countries such as Colombia and Ecuador, public procurement is one of the sectors most vulnerable to corruption due to the close relationship between public and private actors and the large sums of money involved in government contracts.

Furthermore, public procurement in Ecuador has been the subject of successive reforms aimed at strengthening transparency, legality, and institutional oversight; therefore, the implementation of the National Public Procurement System and the Official State Procurement System (SOCE) represents a concrete step toward administrative modernization and greater transparency of information for citizens; these digital platforms seek to make contracting procedures more transparent and facilitate the participation of both suppliers and society at large. Despite regulatory and technological advances, fundamental problems persist related to corrupt practices, weak controls, and limited use of effective government audits, Gudiño-Mena (2022) and Jara-lñiguez and Hidalgo-Jara (2025) point to persistent discrepancies in contracts, problems with process management, failure to comply with contractual obligations, and insufficient institutional oversight.

In this regard, the problem addressed by this study is that transparency and audit mechanisms in Ecuador are not functioning to curb fraud and corruption; while the Ecuadorian legal framework includes principles, procedures, and instruments to improve state oversight, the actual implementation of these mechanisms remains very weak. As illustrated in several studies, administrative discretion, poor internal control, low technical training among employees, and political interests are the reasons why irregularities are common in procurement processes. Furthermore, it has been shown that transparency mechanisms are not used consistently across different public institutions, and therefore, there are enormous differences in administrative control and oversight.

The problem arises particularly when corruption in public procurement affects state assets, as well as the country's competitive position and quality of life. When public funds are diverted through fraud and corruption, the state loses the ability to finance

the development of social policies, build infrastructure, and provide basic services such as health care and education; corruption also erodes institutions and undermines democratic governance and social cohesion. Therefore, Villoria-Mendieta (2019) asserts that to strengthen public administration and maintain ethical standards and institutional accountability, it is necessary to prevent fraud and corruption.

Research also plays an important role in strengthening public management and control systems in the Ecuadorian context; at the operational level, it helps us identify weaknesses and areas for improvement in transparency and audit mechanisms in government procurement. It can be useful for developing public policy measures to prevent corruption and make better use of state resources; Furthermore, as shown by Arévalo-Castro and Montero-Cobo (2024) and Granda-Aguilar (2017), this type of study contributes to the consolidation of accountability and a culture of integrity in public institutions and, in turn, to the development of administrative efficiency and public trust in public institutions.

In theory, this research contributes to the conceptual understanding of transparency, auditing, and corruption prevention in public procurement processes; thus, the literature argues that the fight against corruption requires a holistic approach that combines regulatory mechanisms, institutional controls, and the ethical well-being of public institutions. This is where agency theory, institutional theory, and internal control models can help us understand the relationship between administrative discretion, state oversight, and the risks of corruption. For example, agency theory describes how, in the absence of formal control mechanisms, a conflict arises between the interests of public officials and institutional objectives, which encourages irregular behavior in public administration (e.g., Cerrillo and Martínez 2018).

This is because the theory of internal control establishes that every public institution must have a permanent mechanism to verify and monitor processes and oversee errors, in order to address them and ensure compliance with standards of legality and transparency. As with public procurement in general—where fraud, favoritism,

and contractual manipulation are rampant—this is of critical importance: internal and external audits, monitoring systems, and accountability mechanisms are employed by the state to detect irregular actions and address deficiencies in the state's capacity to respond to them before they result in adverse economic or institutional harm. García-Cobián Castro (2013) and Granda-Aguilar (2017) have also agreed that the ongoing strengthening of the oversight powers of the State Comptroller General's Office is essential for fulfilling this preventive role.

In addition to the above, an initial review of the literature shows that the deployment of digital platforms and open government mechanisms has facilitated access to public information and improved the traceability of government procurement processes. However, studies clearly indicate that making information public is not sufficient on its own to combat corruption if it is not accompanied by efficient mechanisms for oversight, citizen participation, and continuous auditing. Valcárcel-Fernández (2019) warns that practices such as collusion among suppliers, data manipulation, and the fragmentation of contracts still persist, which reduce the effectiveness of transparency systems; For his part, Moreno-Montes de Oca (2020) notes that current transparency models must evolve toward more comprehensive approaches, based on open data, institutional interoperability, and the strengthening of technical capacities within public institutions.

In Ecuador, reports from the Comptroller General's Office reveal specific shortcomings in the conduct of audits, contract monitoring, and institutional oversight; despite having technological tools and a specialized regulatory framework, irregularities that undermine the transparency and effectiveness of government procurement continue to occur; compounded by a gap in academic research on how transparency and audit mechanisms are coordinated as integrated strategies for preventing fraud and corruption. This situation, documented by Jara-Iñiguez and Hidalgo-Jara (2025) and by Guamán-Castro and Ordóñez-Parra (2024), highlights the need for studies that assess the actual effectiveness of these instruments and formulate responses aimed at strengthening institutions and building more transparent and efficient public procurement systems. In line with the discussion in this section, the general research objective is formulated as follows:

To analyze transparency and audit mechanisms as a strategy for preventing fraud and corruption in Ecuadorian public procurement.

Specific Objectives

To identify the main transparency and audit mechanisms applied in Ecuadorian public procurement, taking into account the current regulatory and institutional framework.

To analyze the main causes and manifestations of fraud and corruption within public procurement processes in Ecuador.

To analyze the impact of control, transparency, and audit mechanisms on the detection and prevention of irregularities in public sector procurement processes.

To identify the institutional, administrative, and technical constraints that affect the effective implementation of transparency and audit mechanisms in Ecuadorian public procurement.

Theoretical Framework

Public procurement is one of the central mechanisms through which the State meets the needs of society by purchasing goods, contracting services, and carrying out public works. In Ecuador, this system is governed by the Organic Law of the National Public Procurement System (National Assembly of Ecuador, 2008b), whose objective is to ensure that processes are carried out efficiently, lawfully, and transparently, given that public procurement accounts for a significant portion of government spending, its performance directly impacts the country's economic and social development and is key to maintaining public trust and ensuring that public funds are allocated for the common good (Pérez-Camacho, 2009).

In this context, the Constitution of the Republic of Ecuador (National Assembly of Ecuador, 2008a) stipulates that state entities must manage public resources based on efficiency, quality, transparency, and citizen participation. In this regard, public procurement should not be viewed as a mere administrative process, but rather as a management tool for achieving social objectives and strengthening institutions.

However, corruption, fraud, favoritism, and conflicts of interest are problems within this system, and the state faces financial losses due to cost overruns, irregular contract awards, and poor contract execution (Gudiño-Mena, 2022).

Thus, public procurement is also closely linked to the need to ensure a level playing field among suppliers and to promote fair competition in the government market. When procurement procedures are conducted with transparency and openness, the potential for discretion and favoritism is reduced. Cerrillo i Martínez (2018) notes that this area is one of the most vulnerable to corruption, precisely because of the constant interaction between the public and private sectors and the substantial financial resources involved in government contracts; for this reason, strengthening preventive mechanisms becomes a priority to protect institutional integrity and ensure that public funds are used properly, as Rivero-Ortega (2024) also argues.

In light of this, transparency is one of the pillars of contemporary public administration and is indispensable for lending legitimacy to government procurement processes. This principle requires that all administrative actions be accessible, verifiable, and understandable to the public, thereby enabling the exercise of social oversight over government decisions. In the realm of public procurement, transparency enables anyone to access information on calls for bids, contract awards, contract execution, and their outcomes, thereby reducing the scope for corrupt practices and abuses of power, as documented by Valcárcel-Fernández (2019).

Consequently, transparency is closely linked to the principle of accountability, as it compels public institutions to explain their decisions to society; this principle reinforces the legitimacy of state entities and fosters public trust in the government. In Ecuador, the SOCE was designed as a technological tool to make contractual procedures more visible and allow public access to information. However, the mere existence of digital platforms is not enough to guarantee true transparency, as constant oversight, institutional commitment, and effective compliance with regulations are also necessary—conditions that Gudiño-Mena (2022) and Arévalo-

Castro and Montero-Cobo (2024) identify as key determinants of these systems' effectiveness.

In addition to its regulatory utility, transparency also serves to protect us from corruption, as it prevents us from drafting and manipulating contracts. If contracts are transparent, it allows for citizen oversight and the operation of supervisory bodies. Cerrillo i Martínez (2018) argues that opacity increases the likelihood of corruption, as it hinders the detection of potential conflicts of interest and malpractices in public administration. Therefore, transparency benefits citizens and serves as a tool for the institutional consolidation of the state, according to Moreno-Montes de Oca (2020).

On the other hand, auditing is another key instrument within government control systems; its central purpose is to verify that state institutions act in accordance with the principles of legality, efficiency, and transparency. In Ecuador, the Comptroller General's Office is the agency responsible for exercising control over public resources through audits and special examinations aimed at identifying irregularities and making corrective recommendations—powers established in its Organic Law (Comptroller General's Office, 2002).

Auditing in public procurement can identify regulatory deficiencies, administrative mismanagement, and potential acts of corruption that may affect the proper execution of contracts. However, it is not merely a matter of monitoring; it also focuses on prevention and corrective action, as audit findings help improve institutional processes and the capacity of the administrative system. Guamán-Castro and Ordóñez-Parra (2024), as well as Jara-Iñiguez and Hidalgo-Jara (2025), suggest that auditing is essential for establishing an institutional culture of accountability within the state administration and for ensuring a commitment to ethical standards.

Likewise, public auditing involves a technical process comprising the following stages: planning, execution, and communication of results. During the planning stage, the objectives and scope of the audit are defined; during the execution stage,

evidence related to the audited processes is gathered; and in the final stage, findings, conclusions, and recommendations for addressing deficiencies are presented. García-Cobián Castro (2013) argues that this process needs to be clearly sanctioned to have explicit enforcement authority that allows it to fulfill its preventive function, and Redroban-Ortiz et al. (2024) show that the use of sophisticated network analysis methods makes it possible to identify risk patterns in the audit process that conventional audit methods cannot always detect.

It is important to bear in mind that corruption is one of the most serious problems facing public administration in Latin America, with particularly severe effects on government procurement systems. Therefore, it is a phenomenon that involves exploiting institutional power for personal gain, with direct consequences for the efficiency of the public sector and social welfare. In public procurement, corruption can take various forms: bribes, favoritism, collusion among suppliers, manipulation of bids, and fraudulent contract awards. Cerrillo and Martínez (2018) highlight that this sector is particularly susceptible to corruption given the close relationship between the public and private sectors and the significant economic resources managed through government contracts—an assessment shared by Kajsiu and Restrepo-Ossa (2020) in their analysis of anti-corruption discourses in Ecuador.

In contrast, fraud in public procurement is another form of administrative irregularity that directly affects state assets; this phenomenon includes practices such as document forgery, overpricing, the simulation of competition among bidders, and breaches of contract. These irregularities result in economic losses for the state and diminish the quality of public goods and services. Guamán-Castro and Ordóñez-Parra (2024) note that the lack of effective oversight mechanisms facilitates the emergence of fraudulent practices within public institutions and erodes public trust in the state administration a conclusion also supported by Rivero-Ortega (2024).

In this context, conflicts of interest constitute one of the most significant risk factors in public procurement. Cerrillo and Martínez (2018) define them as situations in which a public official prioritizes personal interests over institutional ones, thereby compromising their impartiality and objectivity when making decisions. When these

conflicts are not properly managed, they can lead to acts of favoritism, abuse of power, and improper contract awards; hence, integrity and prevention policies are essential tools for strengthening public ethics and reducing the risks of corruption in government, as argued by Gimeno-Feliú and Villoria-Mendieta (2016).

Corruption and fraud have far-reaching social and economic consequences, as they lead to the loss of public resources, poor-quality public works and services, the weakening of institutions, and public distrust of the state. They also undermine a country's international competitiveness and the possibility of sustainable development. In light of this, Rivero-Ortega (2024) asserts that corruption in public procurement is a structural impediment to democratic governance and administrative efficiency, as it discourages the allocation of resources and undermines the legitimacy of institutions. As a result, Villoria-Mendieta (2019) acknowledges that improvements in transparency and audit mechanisms are essential to addressing these problems.

While public integrity is a fundamental principle for strengthening ethics in public administration and preventing acts of corruption in public procurement, this concept refers to the obligation of public servants to act with honesty, impartiality, and institutional responsibility; thus, Cerrillo and Martínez (2018) note that integrity implies consistency between the actions of public servants and the ethical values that govern public administration; consequently, integrity serves as a preventive mechanism aimed at avoiding misconduct and strengthening public trust in state institutions—a view shared by Gimeno-Feliú (2017).

On the other hand, the prevention of conflicts of interest is directly linked to the promotion of public integrity. These conflicts can be classified as actual, potential, or apparent, depending on the level of influence that personal interests have on administrative decisions; although their presence does not necessarily imply an act of corruption, it does represent a considerable risk that must be properly managed to prevent irregularities. Therefore, public institutions must establish tools that reinforce administrative ethics and transparency, such as codes of conduct, asset

declarations, conflict-of-interest systems, and integrity training programs (Cerrillo i Martínez, 2018).

From a theoretical perspective, transparency is consistent with approaches related to governance, open government, accountability, and social control. These perspectives argue that public administrations should adopt more open and participatory models that include citizen oversight. In this way, by using digital platforms and electronic procurement systems, citizens can participate in every stage of the contract and exert greater social influence over the use of state resources, as documented by Gudiño-Mena (2022) and Valcárcel-Fernández (2019), who view citizens as key actors in the management of public agencies and in their role in overseeing these agencies.

To this end, the theory of internal control suggests that every public institution must have permanent monitoring and evaluation procedures to prevent errors, detect irregularities, and ensure compliance with the principles of legality, efficiency, and transparency. Public procurement is of great importance in internal control because corruption, fraud, and administrative mismanagement are high-risk factors; it also fosters organizational culture and ethical values in public institutions and is useful for developing more transparent and efficient procurement processes (García-Cobián Castro 2013, Granda-Aguilar 2017).

Furthermore, government auditing is a key tool for monitoring the quality and reliability of state control processes; it is based on independence, objectivity, and the detection of inconsistencies in administrative management, and is aligned with transparency, internal control, and public integrity as mechanisms that complement one another and are aimed at preventing fraud and corruption in Ecuadorian public procurement. This promotes more ethical, efficient, and accountable public management grounded in the collective well-being, as concluded by Jara-Iñiguez and Hidalgo-Jara (2025) and Redroban-Ortiz et al. (2024).

METHOD

This study adopted a qualitative methodological approach, supported by analytical and documentary evidence, with the aim of comprehensively understanding how transparency and audit mechanisms function as strategies for preventing fraud and corruption in Ecuadorian public procurement. Consequently, this approach is appropriate because the phenomenon under study involves normative, institutional, ethical, and operational dimensions that can only be interpreted in light of the context in which they occur; the research is based on the assumption that transparency, public ethics, and control systems are essential elements for ensuring the efficiency and legitimacy of government procurement, as well as for curbing discretionary or corrupt practices.

The study is descriptive-analytical in nature; it is descriptive in that it identifies and characterizes the main transparency and audit mechanisms present in the public procurement system, as well as the conditions that facilitate or hinder their effective implementation; and it is analytical because it examines the relationships between these mechanisms and the prevention of acts of corruption, recognizing that weaknesses in control systems, the absence of public ethics, and administrative discretion create conditions conducive to irregularities.

In this regard, both the structural components of the system and the functional perceptions of the actors involved were analyzed; the study design is non-experimental, since the variables were not manipulated, but rather the phenomena were studied as they occurred in their natural context; a cross-sectional design was adopted, focused on analyzing the current state of transparency and audit mechanisms in Ecuadorian public procurement.

Table 1. *Table of variable operationalization.*

Variable	Conceptual Definition	Dimensions	Indicators	Technique	Instrument
Transparency and Audit Mechanisms (Independent Variable)	A set of policies, regulations, procedures, and control systems designed to ensure access to public information, institutional oversight, and accountability in public procurement.	Institutional transparency	Access to public information, public disclosure of procurement processes, use of the SOCE, citizen participation	Documentary analysis	Documentary analysis form and categorization matrix
		Public audit	Internal and external audits, government oversight, contract monitoring, issuance of oversight reports	Documentary analysis	Document Analysis Worksheet
		Internal Control	Regulatory compliance, administrative oversight, risk prevention mechanisms	Content analysis	Category Matrix
		Accountability	Publication of results, institutional reports, public oversight	Document review	Document matrix
Prevention of Fraud and Corruption in Ecuadorian Public Procurement (dependent variable)	A set of actions and mechanisms aimed at reducing fraudulent practices, acts of corruption, and conflicts of interest within government procurement processes.	Fraud prevention	Detection of irregularities, reduction of cost overruns, contract oversight	Documentary analysis	Registration Form
		Corruption Prevention	Reduction of illegal acts, reduction of administrative discretion, ethical oversight	Content analysis	Categorization Matrix
		Public Integrity	Institutional ethics, compliance with principles of legality and transparency	Document review	Documentary Tool
		Institutional Efficiency	Strengthening of institutional oversight, improvement of administrative and e processes, public trust	Analytical interpretation	Comparative matrix

Source: Author (2026).

Based on Table 1, the research was organized around two central variables: the independent variable, referring to transparency and audit mechanisms, and the

dependent variable, corresponding to the prevention of fraud and corruption in Ecuadorian public procurement. These variables were analyzed from a qualitative perspective, considering dimensions related to institutional transparency, government oversight, public ethics, and administrative efficiency.

From a conceptual standpoint, transparency is understood as the availability and accessibility of public information, while auditing is defined as a systematic process of monitoring and evaluating government management (García-Cobián Castro, 2013); corruption and fraud, in turn, are understood as the misuse of public power and the use of deceptive practices to obtain illicit benefits (Villoria-Mendieta, 2019; Rivero-Ortega, 2024).

Population, Sample, and Sampling

The population consisted of the set of academic, regulatory, and institutional documents related to transparency, auditing, and public procurement, both in Ecuador and internationally. It included indexed scientific articles, reports from official agencies, current regulations, technical studies, and doctrinal documents published in databases such as Scopus, Dialnet, Latindex, and Google Scholar, as well as reports issued by the Comptroller General's Office and by academic institutions specializing in public administration, including those cited by Jara-Iñiguez and Hidalgo-Jara (2025), Guamán-Castro and Ordóñez-Parra (2024), and Redroban-Ortiz et al. (2024).

The inclusion criteria used to define the population were:

1. Documents published between 2013 and 2025.
2. Studies related to transparency, auditing, public ethics, corruption, or government procurement.
3. Publications from recognized academic sources or official institutions.
4. Documents available in full text.

The exclusion criteria included:

1. Documents without academic or institutional backing.
2. Duplicate publications.
3. Studies that did not directly address the issue of public procurement or institutional oversight.
4. Documents with incomplete or unverifiable information.

The sample was purposeful and consisted of a subset of documents selected from the total population, considered pertinent and relevant to the analysis of the research problem. The selection was carried out through a process of progressive refinement based on inclusion and exclusion criteria, which prioritized studies with greater methodological rigor, timeliness, and theoretical contribution; thus, the sample size was determined by criteria of theoretical saturation—that is, documents were included until a sufficient level of information was reached to answer the research questions.

Techniques and Instruments

Documentary analysis was used as the primary technique, allowing for the examination of information from academic, regulatory, and institutional sources on transparency, auditing, and public procurement; the documentary research form was used as the instrument, supplemented by a categorization matrix to organize and analyze the data according to the study variables. Furthermore, validity was ensured through consistency among the instruments, objectives, and theoretical framework, while reliability was ensured through the systematic application of analytical criteria and the triangulation of sources; the instruments and their validation processes are presented in detail in the appendices.

Ethical Considerations

The ethical aspects of the study are based on national and international standards that are consistent with Ecuadorian regulations regarding the responsible use of information and its ethical nature; these ethical standards ensure scientific accuracy, transparency, and the proper handling of the sources used. The principle of

beneficence is upheld in the production of knowledge with the goal of transparency and corruption-free public procurement; the principle of non-maleficence is achieved through the proper use of public data, without distorting or misusing it; autonomy is ensured through proper authorship and citations, promoting academic honesty and preventing plagiarism. The principle of justice was respected in the selection of evidence to ensure a wide range of sources and the absence of bias, and to ensure that the research is accurate, reliable, and traceable, thereby reinforcing the credibility and scientific rigor of the work.

RESULTS

Transparency

The study of transparency as a solution to prevent fraud and corruption in Ecuadorian public procurement shows us—based on the literature review of the reference corpus considered in this document—that access to information, open contracting processes, and citizen participation are essential for reducing administrative discretion and curbing manipulation at the various stages of government procurement. Table 2 below summarizes the main contributions in the literature on this topic that we have reviewed.

Table 2. *Summary of Transparency.*

Author	Page	Summary of how transparency prevents fraud and corruption
Gimeno-Feliú (2017)	45–67	This paper analyzes measures to prevent corruption in public procurement and argues that increasing the transparency of procedures, along with reducing administrative discretion, is key to curbing irregular practices in the awarding of contracts.
Cerrillo i Martínez (2018)	Complete work	Argues that institutional integrity—understood as consistency between regulations and the conduct of public officials—requires preventive mechanisms capable of detecting and managing conflicts of interest before they lead to acts of corruption.
Valcárcel-Fernández (2019)	93–130	He identifies three dimensions of transparency—accountability, respect for the rights of economic operators, and improved management through big data—and argues that their combined application enhances the capacity for oversight of contractual processes.
Gudiño-Mena (2022)	410–420	Examines the constitutional principle of transparency from the perspective of citizen participation and concludes that the disclosure of contractual information strengthens social control over the decisions of Ecuadorian contracting entities.
Arévalo-Castro and Montero-Cobo (2024)	Full article	They evaluate the performance of Ecuadorian public institutions in terms of transparency and accountability, and find that the availability of information does not always translate into effective mechanisms for citizen oversight.

Source: Author (2026).

Audit

Auditing, as a strategy for preventing fraud and corruption in Ecuadorian public procurement, is identified in the reviewed literature as a technical oversight mechanism that is not limited to detecting irregularities that have already occurred, but also serves a preventive function by anticipating risks and strengthening the internal controls of public entities. Table 3 summarizes the main contributions of the authors in the reference corpus on this topic.

Table 3. *Summary of Auditing.*

Author	Page	Summary of how auditing prevents fraud and corruption
Guamán-Castro and Ordóñez-Parra (2024)	150–167	They conclude that forensic auditing was a decisive tool for detecting and preventing financial fraud in Decentralized Autonomous Governments, although they note that its application remains limited given the volume of resources managed.
Jara-Iñiguez and Hidalgo-Jara (2025)	277–312	Based on evidence from the State Comptroller General's Office, they document that the effectiveness of government oversight depends on the technical independence of audit agencies and the timeliness with which special audits are conducted.
Redroban-Ortiz et al. (2024)	215–249	They propose the analysis of complex networks as a methodology for government oversight of public procurement processes and demonstrate that this tool allows for the identification of relationship patterns between suppliers and officials that conventional controls fail to detect.
García-Cobián Castro (2013)	443–475	Reflects on the Comptroller's Office's sanctioning powers regarding functional administrative liability and argues that government oversight of public spending requires clearly defined sanctioning powers to fulfill its preventive function.
Granda-Aguilar (2017)	31–51	This study traces the evolution of financial control systems in Ecuador and finds that the gradual strengthening of the powers of the Comptroller General's Office has expanded its capacity to oversee public administration.

Source: Author (2026).

DISCUSSION

The results illustrate the close alignment between researchers and the central idea that transparency and audit mechanisms are not merely separate tools but rather complementary ones for preventing fraud and corruption in public procurement. Gimeno-Feliú (2017), Cerrillo i Martínez (2018), and Gudiño-Mena (2022) agree that the disclosure of contractual information and citizen participation reduce administrative discretion and increase the number of actors capable of detecting irregularities before they cause a loss to the State; Guamán-Castro and Ordóñez-Parra (2024), Jara-Iñiguez and Hidalgo-Jara (2025), Redroban-Ortiz et al. (2024), García-Cobián Castro (2013), and Granda-Aguilar (2017) also agree that

government and forensic auditing is the technical mechanism that ensures these conditions of openness effectively translate into the proper use of public resources.

Thus, the authors argue that the establishment of transparency and audit mechanisms promotes healthier public procurement; transparency acts as a first-line preventive barrier by reducing discretionary and facilitating social control; and auditing is a second-line verification mechanism capable of detecting and correcting what the mere disclosure of information fails to achieve. This is consistent with agency theory and internal control within the theoretical framework of this paper, which shows that the absence of effective oversight mechanisms fosters conflicts of interest among public officials that run counter to institutional objectives.

However, the review also reveals differences among the authors. While Gimeno-Feliú (2017) and Gudiño-Mena (2022) highlight the preventive role of transparency in and of itself, Guamán-Castro and Ordóñez-Parra (2024) express concern that audits alone are not effective if they are applied in a limited manner relative to the resources being managed, this creates a difference in approach: some emphasize access to information as a necessary condition, while others insist that auditing must be truly independent and technical to fulfill its preventive role. Yet these two positions are not contradictory but complementary, and together they reinforce the notion that transparency and auditing are not sufficient on their own to prevent fraud and corruption.

Based on the foregoing, the authors of this study share the same position as the authors reviewed in that the effective prevention of fraud and corruption in Ecuadorian public procurement depends on the simultaneous coordination of both mechanisms, rather than their separate application. Transparency without auditing runs the risk of being merely a formal disclosure of contractual information, without any technical verification to confirm the legality and proper execution of the processes; on the other hand, an audit without information that is accessible and verifiable by the public dilutes its deterrent power, as it limits social control as a complementary oversight mechanism. In this regard, the view shared with Rivero-

Ortega (2024) and Villoria-Mendieta (2019) is that strengthening both mechanisms together is a more robust strategy than reinforcing only one of them.

Furthermore, it is consistent with the findings of Redroban-Ortiz et al. (2024) and Jara-lñiguez and Hidalgo-Jara (2025) that government auditing goes beyond corrective measures and has enhanced preventive value when conducted systematically rather than solely in response to suspicions or reports of irregularities that have already occurred. This is in line with one of the key objectives of this study, which is to understand the role of control mechanisms, transparency, and auditing in the detection and prevention of irregularities in public sector procurement processes, and confirms (as shown in the documentary evidence) that this impact is positive when these measures are implemented in conjunction.

CONCLUSION

The documentary analysis demonstrated that the Official State Procurement System and internal and external audits are the main regulatory and institutional mechanisms for transparency and control in Ecuadorian public procurement. Furthermore, fraud and corruption manifest themselves through bribery, favoritism, collusion among suppliers, and the fragmentation of contracts due to administrative discretion and weak internal controls. In this regard, these mechanisms facilitate the detection of irregularities when they are well-coordinated and transparent, and audits confirm the legality of the processes. However, the limited number of trained personnel, the technical independence of audit bodies, and the inconsistency of regulations in their application render them ineffective in preventing fraud and corruption. Therefore, we confirm that both mechanisms need to be strengthened.

FINANCING

Non-monetary

CONFLICT OF INTEREST

There is no conflict of interest with individuals or institutions associated with the research.

ACKNOWLEDGMENTS

To the Bolivarian University of Ecuador.

REFERENCES

Arévalo-Castro, W. F., & Montero-Cobo, M. A. (2024). Evaluation of transparency and accountability in public institutions in Ecuador. *Revista Metropolitana de Ciencias Aplicadas, 7*(Suppl. 2). https://doi.org/10.62452/nvnm0t76

National Assembly of Ecuador. (2008b). *Organic Law of the National Public Procurement System*. Official Gazette Supplement No. 395 (latest amendment published in Official Gazette Supplement No. 140, 2025).

National Assembly of Ecuador. (2014). *Comprehensive Organic Criminal Code*. Official Gazette Supplement No. 180.

Cerrillo i Martínez, A. (2018). *The Principle of Integrity in Public Procurement: Mechanisms for Preventing Conflicts of Interest and Combating Corruption* (2nd ed.). Aranzadi-Thomson Reuters.

Office of the Comptroller General. (2002). *Organic Law of the Office of the Comptroller General*. Official Gazette, Supplement No. 595.

García-Cobián Castro, E. (2013). Governmental Control of Public Expenditures in the Constitutional State: Reflections on the Approval of the State Comptroller General's Sanctioning Powers Regarding Functional Administrative Liability. *Derecho PUCP, 71*, 443–475.

Gimeno-Feliú, J. M. (2017). Measures to Prevent Corruption and Strengthen Transparency in Public Procurement. *Journal of Local and Regional Administration Studies, 7*, 45–67. https://doi.org/10.24965/reala.v0i7.10419

Gimeno-Feliú, J. M., & Villoria-Mendieta, M. (Eds.). (2016). *Corruption in Spain: Areas, Causes, and Legal Remedies*. Atelier.

Granda-Aguilar, V. (2017). Financial Control Systems and Their Evolution in Ecuador. *Foro: Law Journal, 28*, 31–51. https://doi.org/10.32719/26312484.2017.28.2

Guamán-Castro, M. E., & Ordóñez-Parra, Y. L. (2024). Forensic Auditing: Detection and Prevention of Financial Fraud in Decentralized Autonomous Governments in Ecuador. *CIENCIAMATRIA, 10*(2), 150–167. https://doi.org/10.35381/cm.v10i2.1320

Gudiño-Mena, Z. G. (2022). The Constitutional Principle of Transparency in Public Procurement in Ecuador: An Approach Based on Citizen Participation. *Revista Universidad y Sociedad, 14*(2), 410–420.

Jara-Iñiguez, I., & Hidalgo-Jara, M. (2025). Effectiveness of Government Oversight: Evidence from Ecuador's Comptroller General's Office. *Revista Española de la Transparencia, 22*, 277–312. https://doi.org/10.51915/ret.401

Kajsiu, B., & Restrepo-Ossa, A. M. (2020). The ideological dimension of anti-corruption discourses in Colombia and Ecuador, 2002–2017. *Colombia Internacional, 101*, 187–218. https://doi.org/10.7440/colombiaint101.2020.07

Moreno-Montes de Oca, B. (2020). The right of access to public information generated in public procurement. *Revista Española de la Transparencia, 11*.

Pérez-Camacho, E. (2009). *Manual of Administrative Law*. Corporation for Studies and Publications.

Redroban-Ortiz, C. L., Rivas-Tovar, L. A., Torres-Maldonado, X. M., Jaramillo-Sangurima, L. V., & Almeida-Alvarado, C. A. (2024). Complex Networks as a Methodology for Government Oversight in Public Procurement Processes in Ecuador. *Spanish Journal of Transparency, 20*, 215–249. https://doi.org/10.51915/ret.346

Rivero-Ortega, R. (2024). Do We Have Silver Bullets Against Corruption in Public Procurement? *Galician Journal of Public Administration, 67*, 275–290.

Valcárcel-Fernández, P. (2019). Three dimensions of transparency in public procurement: Accountability, respect for the rights of economic operators, and overall improvement in the management of this sector through big data. In J. M. Gimeno-Feliú (Ed.), *Public Contracts Observatory 2018* (pp. 93–130). Thomson Reuters-Aranzadi.

Villoria-Mendieta, M. (2019). *Combating Corruption*. Gedisa.

National Assembly of Ecuador. (2008a). *Constitution of the Republic of Ecuador*. Official Gazette No. 449.

Copyright: 2026 By the authors. This article is open access and distributed under the terms and conditions of the Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International (CC BY-NC-SA 4.0) license https://creativecommons.org/licenses/by-nc-sa/4.0/