

Towards to the Concept of Risk Approach in the Audit Integrated Management System

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Abstract

The risk approach is a philosophy that is becoming amply used in a dynamic organizational context. Its current value is given among other items, by the requirements imposed by the market, competition and instability in economic-financial aspects; therefore a horizontal risk management is required. The application of this philosophy through the implementation of management systems is an essential premise, from the perspective of the International Organization for Standardization (ISO).

The audit subsystem is an active part in the control and corrective action of the management system and reveals a theoretical and practical gap in the applicability of the risk approach. This article aims to expose a conception of the risk approach in the audit management system, expressed in dimensions and variables. The literature review and information processing, using the centrality method of analysis, allows to identify schools of thought about management systems and their audit. Further on, it has been carried out a consultation to experts and a correlational study of intra and inter variables, in order to establish the criteria in the development of the object of study and the evaluation of the proposal.

Keywords: risk, management system, auditing, standard.

1. Introduction

The proliferation and application in recent years of standards promulgated by international organizations, with high incidence of disseminated by the International Organization for Standardization (ISO), reaches wide proportions. Certification from the requirements of ISO 9001:2008 for the implementation of quality management system, considered the most widespread globally (Marimón, Heras & Casadesús, 2005) reaches the number of 1,138 million (ISO, 2014). In the same report, an increase of 40% and 18% was reported in the application and certification of standards such as ISO 50001:2011 for energy management and ISO 22000:2005 for food security respectively, indicating a trend towards standardized business management.

Organizations that adopt a management approach through management systems face difficulties from the practice in its implementation, in relation to the synergistic integration of the subsystems. This integration should be expressed from the individuality of its processes (Godinez, 2005) with a systemic and process approach; therefore an audit system is an essential element for the evaluation of its performance from a concept of integration and prospective diagnosis (Simon et al., 2013).

At the same time, risk management and more specifically, the risk approach, is considered coeval philosophy, which begins to be widely used in various fields for the benefits of a dynamic organizational context. Authors like Porrás Rodríguez (2014) expressed the need to give importance to the risk element in the development of audits, and they agree in its reduced manifestation. Additionally, the analysis of the literature demonstrates a theoretical and practical gap in the applicability of this approach in the audit and not in the audited processes, though both elements coexist. In this sense, questions regarding their classification, manifestations and relationships between variables that explain the construct of risk in the audit emerge.

In the regulatory environment of some countries, it is expressed the need for treatment to the risks, but its definition in terms of audits is applied mostly in the financial type (Viña Echevarría, Hernández la Rosa & Cancio Valdés, 2014). As part

of the audit management system, the dimensions that define a concept of risk vary significantly; therefore to approximate an answer to the above questions it is necessary to specify the elements involved in its definition.

This article aims to expose the elements related to the risk approach in the audit management system, the role and the variables that comprise it; to promote process efficiency and by antonomasia the management system efficiency. Also it is included the results of the application of an instrument for a group of experts, which make it possible to establish the relationship between the proposed variables and to describe the risk in the audit process.

2. Literature review

The literature concerning audits with an integrated approach is scarce (Bernardo et al., 2009). However, the authors admit that the audit with these features allows to develop together the common phases of the certification process and internal inspection. This approach provides a single audit team and the optimization of times, by certain equivalent requirements in the standards (Domingues, Sampaio & Arezes, 2011). The Association of Audit and Information Systems Control (ISACA) defines as an integrated audit the process by which the disciplines are combined to assess key internal controls of an operation, a process or entity.

In this sense, it is considered the integration logic processes proposed by Guerra Bretaña & Meizoso Valdés (2013) where the process forms the basis of the management system and is reflected in all its aspects. The authors recognize as an integrated process, one that brings together as inputs, the quality requirements, regulatory, environmental and all those who are part of the system, contributing to its output, the satisfaction of stakeholders. Karapetrovic & Willborn (2001) concludes that organizations integrate their audit processes should develop in parallel, verification requirements. Later in the same article, they suggest that integrated audits should be performed in integrated

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