Chapter 05 / Capítulo 05

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Improvements in tax audit management to strengthen tax collection

Mejoras en la gestión de auditoría tributaria para fortalecer la recaudación fiscal

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INTRODUCTION

The primary function of auditing is to provide assurances that organizations achieve their objectives (Espinoza & Edmundo, 2021). Beyond evaluating and contributing to the improvement of corporate governance, auditing serves to ensure the effectiveness of risk management and internal control processes, guided by systematic and disciplined approaches.

In terms of tax collection, auditing enables the identification of deficiencies in collection mechanisms, such as failure to pay taxes on time (Liliana, 2023). In addition, it can reveal problems related to tax culture, such as tax evasion and non-compliance with tax obligations by taxpayers (Ibarra-Carrera et al., 2023; Granda et al., 2023; Miranda, 2023; Barberan et al., 2022; Sánchez et al., 2021).

The National Tax Administration Office (ONAT) is the agency responsible for managing and collecting taxes in Cuba. Its role is essential to ensure that the necessary resources enter the state budget, thereby financing essential public services for citizens. It is responsible for collection, but also conducts inspection and control activities to detect tax non-compliance, promotes a culture of fiscal responsibility among taxpayers, and combats tax evasion, thereby ensuring greater effectiveness in the country's tax management (ONAT Tax Portal, n.d.).

Hence, the objective of this chapter is to propose improvements to tax audit management to strengthen tax collection. To this end, the main thematic gaps identified in the literature will be analyzed, and strategies will be proposed to optimize tax compliance and reduce tax evasion.

DEVELOPMENT

Tax Audit

Tax auditing is defined as a set of techniques and procedures that verify the correct determination of the tax base, the calculation of taxes, and compliance with formal and substantive obligations (Carrasco-Paz & Erazo-Álvarez, 2021). It is considered a fundamental tool for detecting errors that affect tax collection, a process essential to business management, as it enables the detection of inconsistencies and the optimization of the tax burden (Lozano-Solano & Narváez-Zurita, 2021).

Likewise, this practice not only reviews tax returns and financial statements but also seeks

to establish the accuracy of the information submitted by taxpayers (Dugllay-Tenecela, 2023). The implementation of preventive audits has become essential, as these practices help mitigate tax risks and improve tax collection. A well-executed audit can contribute significantly to transparency and confidence in the tax system (Huaquino, 2023).

Although the existing literature highlights the importance of tax auditing, there are still thematic gaps that need to be addressed. For example, the need to improve the procedures for planning, executing, and communicating the results of internal audits in the public sector has been identified (Tamay et al., 2020). Another issue is the low readability of audit reports, which limits their communicative value (Benau et al., 2022).

Tax evasion is a considerable challenge to Cuba's economic sustainability. Despite the National Tax Administration Office (ONAT) 's efforts to conduct audits to ensure compliance with tax obligations, doubts remain about the effectiveness of these audits in identifying and preventing tax evasion. In this scenario, the Marta Abreu Central University of Las Villas, as the primary executing entity, together with the ONAT and the Provincial Directorate of Finance and Prices of Villa Clara, has promoted the territorial program Economic and Social Transformations.

This program includes the associated project Contributions to the Improvement of Tax and Budgetary Management at the Territorial and Local Levels in Villa Clara, whose central purpose is to address the limitations in taxpayers' tax awareness and the deficiencies in tax collection mechanisms, reflected in a tax deficit that affects 11 of the 13 municipalities in the province. These conditions suggest that current audit procedures have not achieved the effectiveness necessary to ensure efficient fiscal management.

Tax collection is vital for financing public services and promoting social and economic development; however, there has been growing concern about the high rate of tax evasion in Cuba, which not only negatively impacts state revenues but also erodes public confidence in the tax system. Despite a regulatory framework and established procedures for conducting tax audits, there is insufficient empirical evidence to support their effectiveness in identifying tax irregularities.

Current audits may lack adequate methodologies to detect complex patterns of tax evasion, limiting their ability to identify taxpayers who use sophisticated strategies to evade their obligations. The lack of ongoing, specialized training for audit staff can lead to ineffective execution, hindering an adequate assessment of tax compliance. The tax culture in Cuba faces significant challenges, including low awareness of the importance of tax compliance, which can generate resistance among taxpayers to cooperate with audits. The limited use of advanced technological tools in the audit process hinders the collection and analysis of data necessary to detect tax evasion.

The tax audit procedure comprises several fundamental stages that ensure the proper assessment of taxpayers' compliance. Figure 1 below describes the main stages and sub-stages involved in this process.

This shows the techniques/methods, i.e., the tools and approaches used in each sub-stage to carry out the audit. The evaluation criteria are the standards or parameters used to assess the effectiveness and relevance of the techniques applied. The interpretation of results refers to how the findings from each stage are analyzed and interpreted, enabling informed

decision-making. This outline provides a clear and concise overview of the tax audit procedure, facilitating its understanding and application in practice.

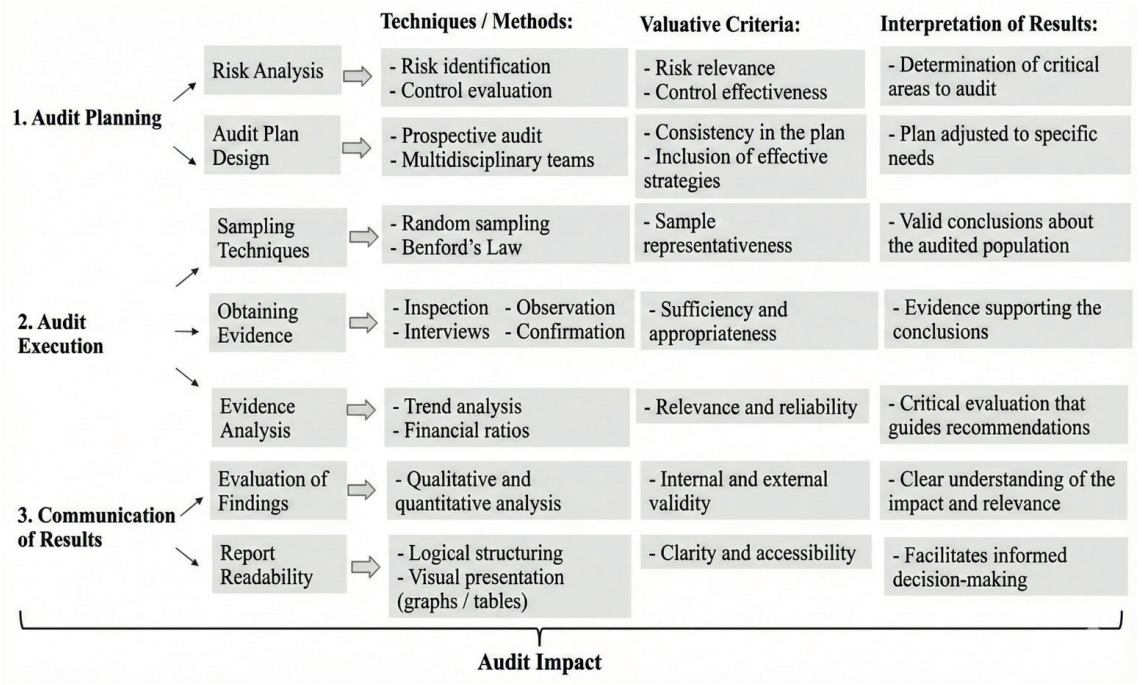

Figure 5.1. Tax audit procedure

First stage: Audit planning

The first stage, Audit Planning, is crucial to the audit's success, as it establishes the basis for the work. This stage includes Risk Analysis, which involves identifying vulnerabilities within the organization's tax system. The auditor assesses inherent risks and determines the controls necessary to mitigate them, enabling better targeting during the audit (Intriago, 2016).

Internal risks in tax administration are diverse and can significantly impact revenue collection. First, inadequate administrative management, characterized by unclear or ineffective procedures, can lead to collection errors, including failures in document control and account reconciliation, resulting in unaccounted or misclassified revenue. In addition, staff training is crucial; inadequate training for those responsible for collection can lead to operational errors, as untrained staff may be unaware of current regulations and the procedures required for efficient management.

On the other hand, reliance on inadequate information systems represents another significant risk; if these automated systems are outdated or vulnerable to technical failures, the accuracy of transaction recording and analysis is compromised. Finally, corruption and internal fraud pose a serious threat to tax revenues, as practices such as embezzlement or manipulation of accounting records can undermine the integrity of the collection system.

The external risks to tax collection are significant and can compromise the state's financial stability. One of the biggest challenges is tax evasion, where taxpayers use both legal and illegal

tactics to reduce their tax obligations, resulting in a considerable decrease in public revenues. In addition, economic changes such as recessions, inflation, or labor market disruptions can negatively impact taxpayers' ability to meet their tax responsibilities, especially during periods of economic hardship.

Furthermore, changing legislation introduces uncertainty for both tax administrators and taxpayers; the lack of clarity in the new regulations can lead to confusion and errors in fulfilling tax obligations. Finally, social and political factors, such as political or social instability, can influence public perception of tax compliance; events like protests, changes in government, or social crises can affect citizens' willingness to pay taxes.

Identifying risks in credit management, internal control, and digital technologies is essential to ensuring the integrity and efficiency of operations in any organization. In credit management, several key risks stand out. Financial risks include default, which can seriously affect liquidity and profitability if borrowers fail to meet their payment obligations, and overexposure, which occurs when excessive credit is granted to a single customer or sector, increasing the risk of significant losses in the event of difficulties in that sector.

Regarding internal control, compliance risks are critical; inadequate supervision can lead to regulatory breaches, resulting in legal and financial penalties, and to sensitive information leaking due to control inefficiencies. Operational risks are also relevant, as deficiencies in poorly designed processes can lead to execution errors and economic losses. At the same time, untrained staff may fail to follow established procedures, thereby increasing the risk of errors.

In the field of digital technologies, cyber risks are increasingly concerning. The growing reliance on digital systems exposes organizations to cyberattacks that can compromise critical data and lead to leaks of confidential information, affecting both their reputations and finances.

Another sub-phase of audit planning is the Design of the Audit Plan, which consists of developing a detailed plan that includes strategies for information collection and analysis. It should incorporate effective practices such as prospective auditing and multidisciplinary teamwork, which improve both effectiveness and practical learning (Sepúlveda-Araya et al, 2021; Melo et al, 2020).

To address the risks identified in credit management, internal control, and digital technologies, it is essential to develop strategic plans that not only mitigate these risks but also align with collection objectives. In credit management, the goal is to increase the recovery rate and minimize the risk of default. To achieve this, it is proposed to implement an automated credit assessment system that includes credit analysis, financial history, and payment capacity, and to establish clear, strict criteria for credit approval.

In addition, it is suggested that continuous monitoring be carried out through quarterly reviews of borrowers' financial status and that analytical tools be used to detect early signs of financial problems. It is also essential to offer workshops and educational resources on financial management and credit responsibility to borrowers.

In terms of internal control, the objective is to strengthen the integrity of the collection process and ensure regulatory compliance. To this end, a robust framework should be developed that includes segregation of duties, regular internal audits, and independent reviews, as well as

clear protocols for the receipt and verification of collection-related documents.

Ongoing staff training on internal procedures, tax regulations, and risk management is crucial to fostering a culture of compliance where each employee takes responsibility for the process. Likewise, annual external audits will be scheduled to evaluate the effectiveness of the internal control system and make necessary adjustments.

In the area of digital technologies, the goal is to improve the security and efficiency of the collection system. This involves implementing advanced cybersecurity measures, such as firewalls, data encryption, and multi-factor authentication, as well as conducting regular drills to prepare staff for potential cyberattacks. It is recommended to regularly evaluate and update technology platforms to ensure alignment with industry best practices and to invest in solutions that automate critical processes and reduce manual intervention. In addition, it is important to establish clear policies on the secure handling and storage of sensitive data and to implement a centralized system for tracking and analyzing collection-related data.

To establish effective control over revenue collection and align it with established objectives, it is essential to clearly define the scope, procedures, necessary resources, and implementation deadlines. The procedure covers key areas such as the receipt of documentation, which includes the collection of documents related to State budget transactions, the review and classification of these transactions received from collection agents, the entry of data into the automated system for analysis and reconciliation, the recording and reconciliation of processed transactions, and the generation of statistics and reports on collection and financial performance.

Specific procedures include appointing a Tax Officer to collect documentation daily, verifying that the Account Statements and Credit Notices match, classifying transactions by nature, digitizing documents, and ensuring all data is accurate. In addition, daily and monthly closings will be performed to ensure that records match bank balances, and monthly statistical reports will be produced and submitted to provincial and central management for review.

In terms of the necessary resources, specialized personnel will be required at each stage of the process, as well as administrative staff to assist with digitization and archiving. An automated system for managing collections and digital tools for verifying and tracking transactions will also be necessary. In addition, updated procedure manuals and standardized forms will be required to guide employees through each step of the process.

The implementation deadlines are divided into several stages: in the short term (one to three months), the team responsible will be established, initial training and staff orientation will be carried out, and the automated system will be implemented. In the medium term (three to six months), the systematic receipt and classification of documents will begin, along with monthly internal audits to assess progress. In the medium term (six months to one year), the automated system will be evaluated with adjustments as necessary, and regular reports on collection will be generated. Finally, in the long term (one year and beyond), an annual review of the entire procedure will be conducted to identify areas for continuous improvement and implement new technologies or methodologies based on emerging trends in tax management.

Stage 2. Audit Execution

Execution is the phase where planned activities are carried out. Sub-stages include sampling techniques, evidence gathering, and evidence analysis. A representative sample is selected to

make inferences about the audited population. Techniques such as Benford's law can be used to detect unusual patterns in the data (Valderrama et al, 2021; Bagua, 2023). At this stage, robust, representative sampling techniques, such as adaptive sampling, should be used.

Representative sampling techniques are essential to ensuring the validity and reliability of audit and revenue analysis results. This approach allows selecting samples of transactions or documents to be audited based on specific criteria that reflect risk and materiality. The process begins with a clear definition of the sampling objectives, which may include assessing the accuracy of revenue collection or identifying irregularities in transactions. An initial sample is selected using random or stratified sampling, taking into account factors such as amount, transaction type, and associated risk.

During the sampling process, all findings and observations are documented to assess whether the initial results indicate significant trends or problems that warrant adjustments to the approach. If irregularities are identified, the sample size is increased, or new categories are included for further analysis, and the process is repeated until a clear understanding of the overall status of revenue collection is obtained.

The final analysis involves comparing the results obtained with established standards and preparing a report that includes recommendations based on the findings, as well as suggestions for improving internal control processes. To carry out this process, trained personnel are required, including auditors with experience in sampling techniques and statistical analysis, as well as administrative staff to assist in data collection and organization. In addition, technological tools such as statistical software are needed to facilitate analysis, as well as computer systems to manage documentation and monitor the process.

The implementation deadlines are divided into several stages: in the short term (one month), the objectives and criteria for sampling will be clearly defined, along with staff training; in the medium term (one to three months), the initial selection of samples and the execution of sampling will be carried out; in the medium term (three to six months), adaptive adjustments will be made based on initial findings; and in the long term (six months and beyond), the final report with recommendations will be prepared and adaptive sampling will be continuously implemented as part of the regular audit process.

Benford's Law, also known as the law of the first digit, is a valuable tool for detecting irregularities in tax data because it states that, in many numerical data sets, the first digit is not distributed evenly. Instead of each digit from 1 to 9 having the same probability of appearing, smaller numbers, such as 1 and 2, tend to appear more frequently. The use of this law in tax analysis covers several key areas, including evaluating tax returns, reviewing accounting records and financial transactions, and detecting unusual patterns that could indicate manipulation or fraud.

The procedure for applying Benford's Law begins with the collection of a representative set of tax data, including declared amounts and reported income. Next, the expected distribution of the first digits is calculated according to this law, where the digit one should appear approximately 30,1 % of the time. In comparison, the digit nine should appear only about 4.6% of the time. A comparative analysis is then carried out between the observed distribution in the tax data and the expected distribution, using statistical tools to assess the significance of the differences. Anomalies are identified by detecting significant deviations between the two

distributions, which may indicate irregularities that require further investigation.

Finally, a detailed report is generated that presents the analysis findings, including graphs and statistics illustrating the discrepancies, as well as recommendations for additional audits or investigations into specific cases. To carry out this process, specialized analytical software (such as Excel) and personnel trained in auditing and statistical analysis are required to interpret the results. The execution deadlines are divided into several stages: in the short term (one month), the initial data collection and preparation is carried out; in the medium term (one or two months), the comparative analysis is performed; in the medium term (two to four months), the anomalies detected are identified and followed up; and in the long term (four months onwards), the final report is generated and the measures to be implemented based on the findings are discussed.

Obtaining Evidence

Evidence is collected through various procedures such as inspection, observation, and interviews. This evidence must be sufficient and adequate to support the auditor's conclusions (Valderrama et al, 2021). The collection of evidence is an essential component of the audit and control process for revenue collection and can be carried out through observation, verification, and analysis techniques. This approach ensures that reliable and relevant information is obtained for decision-making. The process covers several key areas, including direct observation, which involves visual inspection of processes and documentation; document verification, which involves checking the accuracy and validity of records; and data analysis, which focuses on the statistical and qualitative evaluation of the collected information.

Specific procedures begin with direct observation, which aims to understand operations in real time and detect possible irregularities. This includes visiting collection points and offices where transactions are managed, as well as documenting observed practices, including document handling and interaction with taxpayers.

Next, document verification confirms that the documents received are correct and properly supported; this involves reviewing credit notices, account statements, and tax returns, comparing opening and closing balances, and marking verified documents with a signature or stamp to record the process. Finally, data analysis aims to evaluate the collected information to identify trends, anomalies, or irregularities, using statistical tools to analyze data distributions and generate reports that summarize the findings.

Implementing this strategy requires trained personnel, such as auditors or analysts with experience in verification and analysis techniques, as well as administrative staff to assist in data collection and organization. Technological tools are also necessary, such as statistical analysis software (e.g., Excel) and document management systems.

The implementation timeline is divided into several stages: in the short term (one month), initial training of staff on observation and verification techniques will be carried out; in the medium term (one to two months), direct observations will be made at key points and an initial verification of documents will be carried out; in the medium term (two to four months), a comprehensive analysis of the collected data will be carried out; and in the long term (four months onwards), a final report with recommendations based on the evidence collected will be prepared and the process will be implemented as part of regular monitoring.

Evidence Analysis. Once obtained, the auditor must critically analyze the evidence to assess its relevance and reliability. This may include the use of technological tools that optimize the process (Reyes, 2023; Salcán, 2022). In this sub-stage, the auditor must conduct a critical review of the information collected to assess its relevance and reliability. This process involves not only a detailed review of the data and documents obtained but also the application of technological tools that optimize and streamline the analysis, allowing for a more accurate and efficient evaluation, enabling the auditor to identify patterns, anomalies, and trends that could indicate irregularities, thus ensuring that the evidence is robust and adequate.

Stage 3. Effective communication of findings

It´s essential to ensure that the results are understandable and applicable. This stage covers evaluation, findings, and report readability.

Evaluation of findings

The validity and usefulness of the results obtained are determined by considering internal and external validity (Rodríguez, 2024). In this sub-stage, it is essential to organize the findings logically and use clear language; in addition, it is recommended to include visualizations such as graphs and tables to highlight key findings. The findings, in relation to the ONAT's revenue collection control procedure, are divided into sections that address the objectives, scope, procedures, and responsibilities established in the corresponding manual.

First, the objectives of the procedure include establishing regulations governing the administrative activities involved in the control and analysis of revenue collection at the municipal, provincial, and central levels, as well as continuous improvement by eliminating regulations that are no longer aligned with the new procedure. The scope of the procedure covers transactions related to the state budget, including the receipt, review, classification, incorporation into the automated system, recording, and reconciliation of transactions processed by collection agents, as well as relevant documentation such as credit notices and tax returns.

The key procedures cover several stages: the daily receipt of documentation by the designated Tax Officer, the verification of balances in account statements, the review and classification of transactions to ensure their correct registration in the system, the incorporation of data into a computer system for analysis and reconciliation, as well as registration and reconciliation through daily and monthly closings. Staff responsibilities are clearly defined: the designated Tax Officer is responsible for collecting and verifying documents; the processor imports data into the system; the analyst reviews and classifies operations; and the specialist supervises the team, ensuring the quality of the information.

Table 5.1 is presented of the fundamental aspects, such as the objectives, which seek to establish rules and regulations for the control and analysis of revenue collection at the municipal, provincial, and central levels; the scope, which covers the receipt, review, classification, incorporation into the automated system, recording, and reconciliation of transactions; and staff responsibilities, which assign clear functions to Tax Officers (designated, processor, analyst, and specialist) to ensure an efficient workflow.

Finally, a comparative table (table 5.4) of key documents is provided, detailing their use in the process and highlighting their importance in verifying and controlling transactions. These visualizations are valuable tools for facilitating understanding of the procedure and its essential components.

Table 5.1. Key aspects

Aspect	Description
Objectives	Establish rules and regulations for the control and analysis of tax collection at the municipal, provincial, and central levels.
Scope	Includes receipt, review, classification, incorporation into the automated system, recording, and reconciliation of transactions.
Staff Responsibilities	Clear assignment of duties to Tax Officers (designated, processor, analyst, specialist) to ensure an efficient workflow.
Key Documentation	Credit notices, account statements, tax returns, and other documents related to transactions.
Regulatory References	Law No. 113 on the Tax System and other relevant resolutions regulating the procedure.
Prerequisites	Existence of budget payment documents prior to the start of the process.

Table 5.2. Distribution of responsibilities

Responsibilities	% of responsibilities
Tax Officer (Appointed)	30
Tax Officer (Processor)	25
Tax Officer (Analyst)	25
Tax Officer (Specialist)	20

Table 5.3. Receipt of Documents

Stage	Descripción
1	Receipt by Collection Agents
2	Balance Verification
3	Classification and Registration
4	Incorporation into the Automated System
5	Reconciliation and Daily Closing

Table 5.4. Comparative table of key documents

Document	Description	Use in the Process
Credit Notice	Daily summary of transactions carried out by collection agents.	Verification and control of transactions.
Account Statement Summary	Document summarizing the transactions carried out on a given day by banking institutions.	Bank reconciliation and daily monitoring.
Affidavit	Document acknowledging the taxpayer's taxable event.	Basis for tax calculation.

Reports should be clear and accessible, logically organized, and visually presented with graphs and tables that highlight key findings (García, 2024). In this sub-stage, a clean and orderly design should be used, with clear headings and a concise style. Review and edit reports to ensure accuracy and consistency.

A review and edit of the report on the collection control procedure of the National Tax

Administration Office (ONAT) is presented, with the aim of ensuring its accuracy, consistency, and clarity. This procedure establishes rules and regulations for administrative activities involved in the control and analysis of collections at the municipal, provincial, and central levels, and repeals any previous regulations that contradict this new approach. The scope of the procedure includes the receipt and review of documentation related to State budget transactions, the classification of transactions, their incorporation into an automated system, and the recording and reconciliation of operations carried out by collection agents.

Access to documentation is restricted to authorized personnel in revenue collection at different levels. Key roles within the process are defined, including the designated tax officer who collects the necessary documentation and other officers responsible for processing and analyzing it. Responsibilities are clearly outlined to ensure efficient workflow and adequate control. In addition, regulatory references supporting the procedure are cited, and prerequisites for its implementation are established. The process development includes specific steps such as receiving documentation, verifying balances, and correctly classifying transactions. All of this is complemented by a visual summary detailing the responsibilities of each role involved in the procedure, thus ensuring precise and effective management of tax collection control.

Table 5.5. Summary of Responsibilities

Role	Responsibilities
Tax Officer (Designated)	Collects documentation from collection agents
Tax Officer (Processor)	Imports files and enters information not captured
Tax Officer (Analyst)	Reviews, classifies operations, and issues reports
Tax Officer (Specialist)	Oversees quality, performs analysis, and manages relationships with collection agents

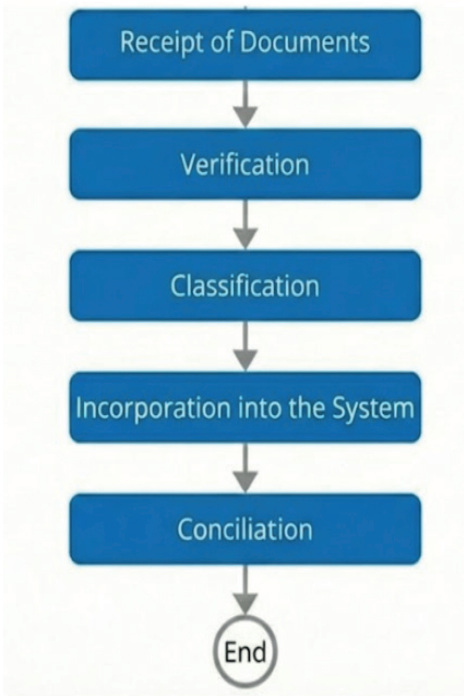

Figure 5.1. General Process Description

Fourth stage. The audit's impact

The audit's impact is evident across several key areas. First, it reduces contingencies by identifying and correcting tax compliance failures, thereby minimizing future financial risks. In addition, it strengthens the tax culture by promoting greater commitment to tax compliance within the audited organizations. For a tax audit to be effective, it is essential to plan meticulously, execute rigorously, and communicate clearly, thereby maximizing its positive impact on the entities being evaluated.

Improvements in the tax audit procedure

Improving the tax audit procedure is essential to ensure more efficient and transparent management of the tax system. To achieve this, a comprehensive approach is proposed that includes evaluating the impact of implemented recommendations, enabling their effectiveness to be measured, and making necessary adjustments to the collection processes.

This process should include implementing digital tools to automate tasks, improve communication with taxpayers, and optimize data analysis. In addition, it is essential to establish clear criteria for assessing and classifying findings, enabling the identification of areas for improvement and fostering an organizational culture oriented towards innovation. These strategies seek not only to increase collection efficiency but also to strengthen citizens' trust in the tax administration, thus ensuring a more robust tax system adapted to current demands.

Fifth stage. Evaluation and Monitoring

This is divided into impact assessment and process adjustments. Assessing the impact of the recommendations implemented in the tax collection control procedure is crucial to determining their effectiveness and contributing to the continuous improvement of the system. This assessment has several objectives, including determining collection efficiency, identifying significant opportunities for improvement, and providing valuable feedback for future audits. To carry it out, a methodology is used that includes collecting historical data and establishing key performance indicators (KPIs), such as the tax compliance rate, the average time to process payments, and the number of discrepancies in bank reconciliations.

A quantitative analysis is performed using graphical comparisons that show the growth or decline in tax revenues before and after the recommendations are implemented. In addition, a qualitative analysis is conducted through surveys and interviews with tax officials, as well as a documentary review of internal reports and prior audits. The expected results include improved collection rates, reduced errors during bank reconciliations, and increased taxpayer satisfaction through more efficient processes.

This evaluation is essential to ensure that the tax system functions properly and adapts to the evolving fiscal environment. The results will allow the National Tax Administration Office (ONAT) to make the necessary adjustments to optimize the collection process. It is recommended to establish a continuous monitoring and evaluation system and provide regular training for staff on new regulations and procedures, thereby ensuring high-quality standards in tax collection.

The evaluation of the recommendations implemented in the collection control procedure has provided valuable insights into its effectiveness and areas for improvement, leading to proposed adjustments to optimize the procedure. First, the need to improve the receipt of documentation has been identified, as frequent discrepancies were found between the opening and closing balances in the Account Status Summaries. To address this, it is proposed to

implement a standardized verification protocol that includes a checklist that tax officials must complete upon receipt of each document, as well as to provide additional training on the importance of thorough review.

Second, it has been observed that transactions processed by email often lack primary documentation, making them difficult to identify. To solve this problem, a system should be established to assign a unique number to each transaction received via this channel, and communication with collection agents should be strengthened to ensure that all necessary documents are sent. Regarding bank reconciliation, it was found that it was not always performed frequently enough, leading to undetected discrepancies. Therefore, it is proposed to increase the frequency of these reconciliations to weekly and to conduct quarterly internal audits to review the process.

Finally, it was found that reports on collection performance lacked detailed analyses that would enable informed decision-making. To improve this situation, it is recommended that report formats be modified to include more in-depth analyses and that analyst staff be trained in advanced statistical analysis techniques.

These adjustments are designed to address the deficiencies identified during the evaluation of the collection control procedure. They are expected to improve the efficiency, accuracy, and transparency of the process, thus contributing to more effective management of the tax system. ONAT should continue to monitor and evaluate these adjustments to ensure their continued effectiveness and make additional modifications as necessary.

Sixth stage. Continuous Optimization.

This is divided into the use of digital tools and the objective assessment of findings. To promote the implementation of digital strategies that improve tax collection efficiency, various initiatives can be considered. First, digitizing processes through a comprehensive tax management system will automate data entry, reducing human error, speeding payment and request processing, and facilitating access to information for both taxpayers and officials.

Second, the development of a secure online payment platform will offer taxpayers an easy, fast way to make payments, increasing convenience and potentially the compliance rate, while reducing the administrative burden of handling cash and physical documents.

Likewise, implementing data analysis tools will enable detailed monitoring of revenue collection, facilitating the early identification of trends and patterns that could indicate problems or areas for improvement. This, in turn, will improve data-driven decision-making and enable the automatic generation of audit reports. In addition, establishing digital channels for communication with taxpayers, such as email, mobile applications, and social media, will enable the dissemination of information on regulatory changes and deadlines and allow for rapid responses to queries and problems.

To develop methodologies for objective assessment and appropriate classification of findings in the context of tax collection, it is essential to follow a structured set of steps. First, clear, measurable assessment criteria must be defined to evaluate findings, specifying what constitutes a significant finding and how its impact is measured. Suggested criteria include financial impact, which assesses the potential effect of the finding on tax collection; frequency, which considers how often a specific type of finding occurs; and associated risk, which determines the level of

risk the finding poses to the organization.

It is important to implement a classification system that categorizes findings by nature and severity. A three-level classification is suggested: critical, which require immediate attention due to their high impact or risk; important, which must be addressed but do not pose an immediate threat; and minor, which are low impact and can be monitored over the long term. To carry out this assessment, a systematic methodology should be developed that includes collecting relevant data for each finding, conducting quantitative and qualitative analyses using statistics and surveys, assigning scores according to established criteria, and final classification into the defined categories.

In addition, it is advisable to implement technological tools that facilitate the collection, analysis, and classification of findings. Suggested tools include audit management software to record findings and generate reports, as well as analytical tools for statistical analysis and visualization to support an objective assessment.

Finally, a continuous review and adjustment process should be established to update the assessment and classification criteria based on feedback periodically. This may include regular meetings with the team to discuss recent findings and adjust criteria as necessary to reflect changes in the operating or regulatory environment.

CONCLUSION

Tax auditing and its impact on tax collection reveal several challenges and opportunities that must be considered to improve the efficiency of the tax system. As the analysis of audit procedures deepens, it becomes clear that proper planning and implementation of preventive audits are crucial elements in mitigating tax risks and optimizing tax compliance.

One of the main problems identified is the lack of a systematic approach to identifying both internal and external risks. Internal risks, such as inadequate administrative oversight and insufficient staff training, can lead to significant errors in collection. On the other hand, external risks, such as tax evasion and economic fluctuations, also undermine the tax system›s effectiveness. The need to develop more robust strategies to address these challenges is emphasized, including better staff training and the use of advanced technologies for data control and management.

Furthermore, promoting greater fiscal responsibility is essential to combat tax evasion and encourage voluntary compliance. The information campaigns and specific programs implemented by ONAT are steps in the right direction, but a more comprehensive approach is needed that includes taxpayer participation in the process.

It is important to recognize the thematic gaps in the existing literature on tax auditing. Current research should focus not only on technical procedures, but also on communication aspects and how audit reports are presented. Improving the readability and accessibility of these reports can increase their communicative value and facilitate more informed decision-making by tax authorities.Improvements in the tax audit procedure highlight the importance of optimizing processes to strengthen tax collection. The identification of deficiencies in current mechanisms, such as insufficient staff training and reliance on inadequate technological systems, underscores the need for a more robust approach to tax management.

It is suggested that strengthening internal control and promoting a culture of tax coliance are essential to reducing tax evasion. A strategic framework is also proposed that includes regular internal audits and ongoing staff training, as well as the use of advanced technologies to ensure the integrity of the collection process.

This study contributes to the field of tax auditing by addressing existing gaps and offering practical recommendations for tax administrations to improve performance and increase public confidence in the tax system. These improvements will benefit not only tax institutions but also taxpayers by facilitating a more transparent and efficient environment.

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