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Original article

Internal control and institutional management according to municipal workers to develop sports activities in rural communities

Control interno y gestión institucional para desarrollar actividades deportivas en comunidades campesinas

Controle interno e gestão institucional para desenvolvimento de atividades esportivas em comunidades rurais



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ABSTRACT

By involving those responsible for public management in rural communities in sports practices, the relationship between municipal workers and rural inhabitants is strengthened; this generates mutual trust, facing organizational challenges, and socializing management through sports activities. The objective of this work was to develop a







comprehensive program of sports activities in rural communities, using internal control and institutional management. A qualitative approach was used, through the application of surveys and semi-structured interviews, to collect and compare information regarding the public managers of the municipality. The questionnaires were appropriate, designed and validated by experts, which guaranteed their relevance in the analysis. The diagnosis served to determine the need for sports to socialize with workers and residents of the rural community. The implementation of sports practices and activities as a strategy to improve internal control and municipal management represented an opportunity to strengthen the relationship between local administration and rural communities, which promoted both social development and efficiency in public management; it was concluded that sports activities promoted health, well-being and social cohesion; served as a tool for integration; reduced problems such as violence; encouraged participation; and improved the quality of life of the inhabitants.

Keywords: sports activities, control, management, peasant organizations, resources

RESUMEN

Al involucrar a los responsables de la gestión pública de las comunidades campesinas en las prácticas deportivas, se fortalece la relación entre los trabajadores municipales y los habitantes rurales; lo que genera confianza mutua, afrontar desafíos organizacionales, y socializar la gestión mediante actividades deportivas. El objetivo de este trabajo fue elaborar un programa integral de actividades deportivas en las comunidades campesinas, empleando el control interno y la gestión institucional. Se empleó un enfoque cualitativo, mediante la aplicación de encuestas y la entrevista semiestructurada, para recopilar y comparar información referente a los gestores públicos de la municipalidad. Los cuestionarios fueron adecuados, diseñados y validados por expertos, lo que garantizó su pertinencia en el análisis. El diagnóstico sirvió para determinar la necesidad del deporte para sociabilizar con los trabajadores y pobladores de la comunidad campesina. La implementación de prácticas y actividades deportivas como estrategia para mejorar el control interno y la gestión municipal representó una oportunidad, para fortalecer la







relación entre la administración local y las comunidades campesinas, ello impulsó tanto el desarrollo social como la eficiencia en la gestión pública; se concluyó que las actividades deportivas promovieron la salud, el bienestar y la cohesión social; sirvieron como herramienta de integración; redujeron problemas como la violencia; fomentaron la participación; y mejoraron la calidad de vida de los habitantes.

Palabras clave: actividades deportivas, control, gestión, organizaciones campesinas, recursos

RESUMO

Ao envolver os responsáveis pela gestão pública das comunidades rurais nas práticas desportivas, fortalece-se a relação entre os trabalhadores municipais e os habitantes rurais; que gera confiança mútua, enfrentando desafios organizacionais e socializando a gestão por meio da prática esportiva. O objetivo deste trabalho foi desenvolver um programa abrangente de atividades esportivas em comunidades rurais, utilizando controle interno e gestão institucional. Utilizou-se uma abordagem qualitativa, por meio da aplicação de pesquisas e entrevistas semiestruturadas, para coletar e comparar informações referentes aos gestores públicos do município. Os questionários foram adequados, elaborados e validados por especialistas, o que garantiu sua relevância na análise. O diagnóstico serviu para determinar a necessidade do esporte para o convívio com os trabalhadores e moradores da comunidade rural. A implementação de práticas e atividades desportivas como estratégia para melhorar o controlo interno e a gestão municipal representou uma oportunidade para fortalecer a relação entre a administração local e as comunidades camponesas, o que promoveu tanto o desenvolvimento social como a eficiência na gestão pública; Concluiu-se que as atividades desportivas promovem a saúde, o bem-estar e a coesão social; serviram como ferramenta de integração; reduziram problemas como a violência; incentivaram a participação; e melhorou a qualidade de vida dos habitantes.

Palavras-chave: atividades esportivas, controle, gestão, organizações camponesas, recursos







INTRODUCTION

In rural communities, it is necessary to improve the quality of life of the inhabitants by promoting health, well-being and social cohesion. Consequently, sport is a key tool for integration, physical and mental health, and the reduction of problems such as violence and marginalization. By offering access to inclusive sports activities, especially for children, young people and older adults, the aim is to strengthen the social fabric and encourage the active participation of the inhabitants in improving their environment.

It is pertinent to highlight that organizations operate in competitive, technological, institutional, environmental and social contexts, which poses substantial challenges for their long-term success and sustainability (Pérez & Rojas, 2022), which is why these entities require internal control and institutional management to develop sports activities.

This analysis covers the importance of institutional management within organizations, particularly in the sports field, where the efficiency of public policies and collaboration with municipal institutions can determine their success. In this sense, municipal workers play a fundamental role in the implementation of activities that contribute to social well-being, since they are the ones who directly manage resources and logistics to promote access and participation in sports, while facing pressures to improve competitiveness and quality of service.

It is also necessary to adopt management tools and methods that favor the improvement of organizational performance; in particular, in the context of sports organizations, this principle is reflected in the optimization of available resources and the continuous improvement of processes (González & Martín, 2023).

At the institutional level, continuous improvement is especially relevant for municipal workers in charge of managing sports activities at the local level, as they are faced with the need to use resources more efficiently and adequately manage social expectations. Implementing continuous improvement processes helps ensure that these resources are well used and that programs are adaptable to changes and community needs.







Likewise, the importance of promoting a new management culture is highlighted, with a focus on the development of management skills and the improvement of processes within sports organizations. This aspect is particularly relevant in the context of municipal management, where sports leaders must be involved not only in the planning and organization of activities, but also in making strategic decisions to promote participation and inclusion (León, 2023).

The emphasis on developing managerial skills is also reflected in the sports context, where the ability of managers to create a collaborative and trusting environment is essential for the success of activities. As suggested in the literature, the professionalization of sports managers and the integration of various disciplines can be a key to improving organizational results and the effectiveness of municipal sports programs (Claudio et al., 2021).

For their part, Silva and Días (2023) explore the relationship between control systems and organizational innovation, providing valuable insight into how rural sports organizations can incorporate efficient control systems to foster innovation and improve the management of their activities (Silva, 2020); they also highlight the importance of institutional communications in community well-being, which is relevant to understanding how municipal workers can effectively manage sports activities in rural communities, to integrate institutional communication.

In this context, it is essential to recognize the value of sport not only as a tool for promoting health, but also as a means of facilitating socialization and the creation of bonds of trust between municipal employees and the community. In this way, sport can become a vehicle for improving communication, fostering collaboration and establishing effective channels for internal control of administrative processes.

The relevance of this proposal also lies in the improvement of internal control and institutional management, through transparency in the management of resources and accountability; in this sense, sport becomes a powerful tool to foster the responsibility and commitment of the actors involved, while allowing greater effectiveness in decision-making







and project execution. According to the research of García-Tascón et al. (2021), sport, when properly managed, has the potential to transform the social and economic dynamics of rural communities, which favors a healthier and more cohesive environment.

It is important to note that rural sports organizations face multiple challenges, such as lack of resources and deficiencies in organizational management, which limit the effectiveness of the programs implemented. Training of local leaders in organizational management and internal control is essential to maximize the impact of activities, as noted in studies by Rosales et al. (2024). Staff training and improvement in sports infrastructure in rural areas are key aspects that contribute to better administration and scope of projects.

Likewise, solid internal control within rural sports organizations is crucial to guarantee efficient use of resources and ensure their proper management; therefore, the implementation of internal audits and financial control systems is essential. According to the authors mentioned, an adequate internal control system improves transparency and allows for a correct distribution of resources, which facilitates the successful implementation of sports policies.

Based on this overview, it was considered necessary to carry out this work, with the aim of developing a comprehensive programme of sports activities in rural communities, using internal control and institutional management.

MATERIALS AND METHODS

The research was applied with a qualitative approach, designed to explore and analyze the state of internal control in rural sports organizations, from the perspective of those responsible for human resources in a municipality (educational unit in Peru). In this entity, 36 workers out of a total of 50 were willing to collaborate with the research, for a representativeness of 72%.

A survey-based methodology was used to seek general information about the sports administration system, and a detailed semi-structured interview was applied, with key topics such as the efficiency of internal control, transparency in the distribution of resources







and improvement strategies for the sustainability of sports activities, to four workers in the human resources area of a rural community in Peru.

The questions were reviewed by three public management experts to ensure relevance and clarity. Each session lasted an average of 30 minutes and, at the preference of the interviewees, manual notes were taken, avoiding the use of recording devices to preserve confidentiality. This approach made it possible to collect, synthesize and evaluate key data on organizational management and the implementation of sports activities.

The selected participants were responsible for the institutional management and human resources of a rural municipality, who had comprehensive knowledge of the internal dynamics of sports organizations. The inclusion criteria considered previous experience in resource management and decision-making related to sports and community activities.

The research followed the processes of a semi-structured interview after a survey subject to transferred questions, from the research by Retamales et al. (2023) and contextualized to the present object of study. This purpose was aimed at obtaining information on internal control and institutional management according to human resources of the municipality, to develop sports activities in rural communities, and emphasized the basic stages of institutional management, such as:

- Identification of the main weaknesses in internal control, through a preliminary analysis of current practices.
- Design strategies based on initial findings, to prioritize transparency and efficiency in resource management.
- Collection of qualitative data, through these methods, and their comparison with the standards recommended for internal control.

Confidentiality of participants was guaranteed and informed consent was obtained prior to data collection. Researchers were committed to handling information with complete transparency and ethical rigor, to avoid any bias that could compromise the results.







The information collected was organized and categorized through content analysis, and patterns and relationships between responses were identified. Data validity and reliability were prioritized through triangulation of sources and critical review by the research team. This methodological approach provided a solid basis for exploring perceptions and experiences related to internal control in institutional management, and offered a comprehensive overview that allowed improving the effectiveness of rural sports organizations.

RESULTS

Diagram 1: Results of the survey of the 36 workers

Table 1. Professional development in the municipality and participation in sports activities

Question	Answer	Percentage (%)
Position in the organization	Various administrative and operational positions (sports event management)	100%
Participation in other sports organizations	Yeah	50%
Participation in community activities	Sporadic	50%
Responsibilities in relation to sport	Promotion of sport and recreation, supervision of facilities	100%

Table 2. Internal control assessment

Question	Answer	Percentage (%)
Does the management model favor the implementation of the plan?	Yeah	80%
Deficiencies in the implementation of the plan	Lack of promotion for citizen participation	50%
Proposals to improve the plan	Strengthening the training of coaches and decentralization of activities	65%







Table 3. Evaluation of institutional management, according to municipal workers

Strategic axis	Result Obtained	Percentage (%)
School axis	Increase in youth participation in school sports	70%
Social axis	Better community integration, but lack of promotion in rural areas	50%
Competitive axis	Greater focus on competitive training for youth and adults	50%

Table 4. Proposals for internal control and institutional management, according to municipal workers

Question	Answer	Percentage (%)
What do you propose as the main axis of development?	Strengthening the training of sports coaches and monitors	65%
How would you put the proposals into practice?	With the implementation of continuous training programs, and the decentralization of activities	65%
Other proposals	Expand the range of programs for older adults	40%

Source: Data collected from fieldwork of appropriate items by Retamales et al. (2023).

From what has been stated, it was deduced:

- Participation in sport: Municipal workers noted a positive change in community participation, with a greater incidence of young people in school and recreational activities.
- Infrastructure: Improvements in sports facilities were one of the areas with the greatest impact, facilitating greater participation in sports.
- Lack of trained staff: Although the results were positive, ongoing staff training was key to ensuring effective implementation of the plan.







 Proposals for improvement: The main suggestions were to strengthen the training of coaches and promote the decentralization of sports activities, especially in rural areas and for older adults.

The information obtained helped to synthesize and organize the results in a clear manner, to facilitate analysis and decision-making on future improvements in the communal development plan for physical and sports activities.

In the interviews with the four workers, in order to obtain data with a more detailed level, the results were:

- Inefficiencies due to the lack of a clear system of auditing and monitoring the
 distribution of resources and decision-making that directly affected the ability to
 generate sports activities with social impact.
- The lack of control generated distrust among community members, who questioned the correct allocation of resources for sports projects.
- The activities were not very varied, since without an organized system, it was difficult to manage funds and material resources efficiently.
- Limited active participation of young people and adults in sporting activities, in line with social cohesion and local economic development.
- It was expressed the need to implement a regular internal audit system, with all money and material flows traceable and transparent.
- It was proposed the creation of a local oversight committee to ensure collective decision-making with community participation.
- It was required a comprehensive training to address both technical aspects of resource management and leadership and communication skills.
- It was expressed the concern to make community members an active part of decisionmaking, and to train them through periodic workshops on resource management, finance and ethics in management.
- It was requested the local sports leaders' formation, in charge of monitoring the execution of the projects as a communication channel with the other members of the community, based on sports activities.







- Discussions were held on sport as a driving force for social and economic development and as a social link in rural communities.
- An internal audit to identify critical areas was advocated.
- It was proposed the creation of a continuous evaluation system to ensure transparency and efficiency.

In order to address the identified problem and take advantage of the benefits of sport in improving internal control and institutional management, the design and implementation of community sports activities developed in rural communities was proposed. This program had the following specific objectives:

- Strengthen social cohesion through sports and interaction between municipal employees and community members, creating an environment of trust and collaboration, based on project and resource management.
- Promote active participation through a sports program, with both recreational and competitive activities, encouraging community participation in decision-making and in the evaluation of local public policies.
- Improve transparency and internal control, through the promotion of sports activities
 for the general population and municipal officials, by creating spaces for the exchange
 of information and strengthening supervision and control over the execution of local
 projects.
- Promote teamwork and organization, based on joint work, leadership and organization, essential skills both in the sports field and in public management.
- Develop a participatory management model through sporting events and other related activities, establishing feedback mechanisms to express needs and expectations, contributing to more efficient management in line with local interests.

These necessary and specific sports activities, based on the instruments applied, not only contributed to the physical and social well-being of rural communities, but also served as a platform for the continuous improvement of municipal public administration; which promoted transparency in institutional management. Its implementation as a strategy to improve internal control and municipal management represented a unique opportunity to







strengthen the relationship between local administration, rural communities, the promotion of social development and efficiency in public management.

DISCUSSION

The results of the research were compared with those obtained by Unzueta et al. (2022), who expressed a socio-critical model, through a useful framework for the management of sports activities, and determined that participatory and reflective approaches were key to the success of initiatives in rural communities, especially in educational contexts.

The integrated management concept presented highlighted the benefits of efficient coordination of processes within organizations, which was consistent with the study by León (2023), who addressed the simplification of documentation and cost reduction as a significant and relevant advantage in municipal institutions, to manage sports activities.

In addition, the Integrated management systems were applicable not only in international contexts, but also in Cuban organizations, as part of a continuous improvement process. This approach, adopted by municipal institutions in charge of sports activities, managed operations more efficiently at the local level (León, 2023).

Through **the** implementation of integrated management systems, organizations improved communication across different management levels, which facilitated decision-making and optimized the planning of sports activities. In this way, the principles of continuous improvement were effectively integrated into management processes, which responded to social demands and competitiveness in local sports activities.

Wiley (2024) examined financial control and corruption prevention in rural sports organizations, a key ethical position to ensure transparency and efficiency in the administration of resources, and a crucial factor for the success of sports activities in the most isolated communities.

On the other hand, Espinoza and Juarez (2022); Zavaleta (2021) studied institutional management in the academic units of the National Police of Peru, which provided a valuable







approach on how institutional management strategies were applied to improve the control and effectiveness of sports projects in rural communities; Mendizábal et al. (2022) expressed the importance of psychomotor management and the right to life, with an evaluation of learning in the COVID-19 pandemic; Delgado et al. (2023) considered the evaluation of learning achievements in Physical Education; and the work of Rojas et al. (2023) dealt with the provision of public spaces and green areas to learn to live together and promote sports practices .

For Chávez et al. (2022), the management of recreational activities and the work performance of teachers in a health institution were of great relevance, and Huiman (2022); Sage (2024) contextualized their studies in the internal control system and public management; with great relevance in relation to the development of rural communities, according to Human (2024).

CONCLUSIONS

It was concluded that sport in rural communities was essential to promote health, well-being and social cohesion; it served as a tool for integration, physical and mental health; and reduced problems such as violence. The implementation of inclusive sports activities, efficiently managed with internal control and institutional collaboration, strengthened the social fabric, encouraged participation and improved the quality of life of the inhabitants.

Through the diagnosis, the difficulties presented in the study were identified and, on that basis, a program of activities was proposed to improve sports administration in a rural community, which were effective in allowing the implementation of internal control and institutional management.

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Conflict of interest statement:

The author declares that there are no conflicts of interest.







Author's contribution:

The author is responsible for writing the work and analyzing the documents.



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