

Forensic Audit Applied to Health Administration

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Abstract

This work is the product of research and is justified by the constant change of rules, guidelines, policies and objectives of organizations and the environment around us, articulate competitiveness and develop them with professional areas including the: Administrative, financial, cultural, technological, political, education, social, health and environmental, as a challenge for the XXI century, especially in Colombia that no forensic audit exercise or as a profession or as a procedure although this issued Law 906 of the year 2004, by which the Code of Criminal Procedure and corrected in accordance is established with Decree 2770 of the same year, in which the guarantee mentioned in Article 11 access to victims' rights, which constantly all kinds is committed fraud, contributing to the financing of terrorism, illicit enrichment, corruption and exercised by ordinary people or white collar criminals who subsequently launderers, money launderers or terrorist financiers.

Keywords: Forensic Audit, Fraud, Health, White-collar Criminals

Introduction

The Forensic Audit carries out a theoretical and practical analysis of the evolution of Fraud in the organizational administration, financial management, crimes committed to the cultural, political, social, education, environmental, health and in general all Areas on which public, private and social financial management is based, so that the student or the professional can understand the conceptual and historical patterns and antecedents, which are the development and evaluation of the management of administration And financial activity in general, where fraud affected or affected society or communities.

In the evolutionary field of fraud, the student, the professional or the person in common who is interested in this subject, can glimpse from various theoretical approaches or real facts, the causes and effects of the different transformations that the State and Organizations Entrepreneurs have experimented since the beginning of humanity if necessary or those registered in the twentieth century until today, in the environment of this type of forensic research work will see clear concepts of what the Forensic Health Audit means, if Demonstrates that not only is the profession of Public Accounting important and necessary, but it is also very valuable in the fields of action of other professions and that one of the purposes is to be at the forefront of new concepts and new mechanisms That

influence in the daily life, contributing its experience and disciplinary management by different frauds and/or crimes that are committed and are perfected ever more by the authors of the same ones.

What is intended as the main objective is to raise awareness and that in addition to this, the investigation of the Forensic Audit is implemented in practice in all schemes that compete within the social environment; And how it can contribute as a specialist in the care of administration, financial, health, technology, ecosystem, legal, culture and politics among other aspects necessary in this area.

Within the situations that can be evidenced and in turn prove; Is that the Forensic Auditor is an "auxiliary expert of justice" or also called "expert witness", because this will be in the capacity to detect fraud, with the taking of evidence, evidence and the findings to discover the perpetrators Or white-collar criminals at the governmental, private and social levels dictating to judges who ultimately determine and punish the guilty parties in dealing with corruption. To achieve and promote that the professionals of the different areas or disciplines, focus on the training and evolution of this process to implement it in their economic organizations and even in their personal life.

Today, with the impressive amount of corruption that shocked and shocked business organizations every day, especially in the health sector around the world and especially in Colombia in this decade, notorious for the amount of money that was defrauded and the Duration of the schemes used, caused a frenzy among users and owners, administrators, desperate to find a real solution to solve this problem.

This led theorists back to their writings and from there arose the tendency to adopt Corporate Governance schemes, as a tool to combat the phenomenon, or the creation of norms to strengthen the control entities at national and world level, To stop the advances of terrorism and, consequently, the financing of terrorism, through the management of the budgets of nations and especially of the so-called Third Worlds, where their governments are weak or corrupt, or are appointed by themselves or By the tax havens countries and by those developed countries that sell the arms and with the application of a double moral.

But it is not only in these aspects that the defaulted health and education values of hospitals, colleges, universities, or government budgets established for this purpose are diverted, they are diverted by the management of contracts or of costs of inputs, Materials, and elements necessary for them, by people who use them among many others in the purchase of all kinds of assets, in prostitution, extravagant luxury.

Many of the Business Organizations of health or education in the world and especially in Colombia, developed and signed agreements of corporate governance, country codes, codes of conduct and codes of values and ethics, which formed Audit Committees, whose Prestigious members would be guarantee of seriousness and make great expenses in investigative Auditions called forensic.

According to the newspaper El Colombiano:

"But we must accept that the fraudsters found a way to adapt to this new ecosystem, apparently more hostile to their pretensions. The fraud continued to prevail and we soon learned of new scandalous cases of bad management and bankruptcy of companies. Forced is to conclude that the recipe did not produce the expected result.

Once again, reality has far surpassed expectations in terms of control over the materialization of corrupt facts, so the only reasonable way is to return to the desk of theory, to try to find a formula that yes Work "(Saturday, August 28, 2010, p 15).

This leads to asking among many concerns what is needed in the performance of internal control, audit and Fiscal Revision of health organizations? What happens to the state control entities in the health area that do not fulfill their functions? Why is not better control exercised at the time of the hiring of executives of business health organizations? Why are not those who commit fraud in health organizations punished? Could it be that the laws have not been applied to true white collar offenders?

Taking a historical account we find that the first known document in which the Forensic Audit was discussed is the Hammurabi Code, because if we see it in Forensic Sciences it appears in China and in Egypt between the years 5,000 and 3,000 BC , When the mummifications were made and wanted to know the causes of the death of the people, in the legal known by the man the code of Hammurabi, that in some of its fragments gives to understand the basic concept of accounting forensic: to demonstrate with documentation Accounting a fraud or a lie. As already mentioned, in the Roman Cities, public assemblies and trials were treated; By extension, where the courts hear and determine the causes; Therefore, the forensic is related to the law and the application of the law, to the extent that it is sought that a professional fit to assist the judge in legal matters that compel him and for this to provide evidence of public character to present In the forum, the court.

Already in the Industrial Revolution, as the size of the companies increased their owners began to use services of hired managers. With the separation of ownership and

management, the absentee owners went to the auditors to detect operational errors and possible fraud.

In modern times the banks by their high volume of operations were the main external users of the financial reports. But in the twentieth century the famous North American liquor smuggler and others called Al Capone, a person dedicated to criminal practices and money laundering, when a tax department accountant set out to seek evidence and evidence, found a lot of evidence, such as the payment book, which showed that the volume of sales exceeded the theoretical capacity of the business of the washers, in fact, the actual sales volume and declared sales volume went far. So the prosecution was able to prove Al Capone's tax fraud and money launderers and thus dismantle the criminal organization he had set up.

Also known as part of the historical review Watergate case on June 17, 1972, was the date when the Watergate scandal erupted, one of the most resonant cases in the United States. The Watergate Building was the headquarters of the Democratic Party, at dawn that day, five men were arrested while trying to install electronic spy equipment. Recordings of the talks that took place in the president's office since early 1971, witnessed by witness Alexander P. Butterfield, became one of the main keys to the scandal. These were election campaign times and among the detainees was the head of the security service of the re-election committee of then-President Richard Nixon. When the case seemed to be forgotten, Bob Woodward and Carl Bernstein, two journalists from The Washington Post, one of the most influential in the country, revealed details of the affair and accused the president of trying to freeze investigations.

The journalists were "guided" by a mysterious character who was baptized as "deep throat" that led reporters to discover the espionage case involving the highest levels of state and was a milestone in a journalistic investigation (33). Years after the fact the former FBI manager Mark Felt confessed that he was "deep throat").

Faced with the evidence of espionage, an investigative commission was formed and almost all of Nixon's collaborators resigned their positions, wrapped in a network of suspicions. From then on, and for two years, more and more elements appeared that compromised the performance of Nixon. Although at first, he defended himself by denying himself a knowledge of the fact, he finally admitted the accusations. President Nixon and his vice-president Spiro Agnew were re-elected, but the scandal did not stop. On July 24, 1974, the Supreme Court accused the president of "obstructing judicial investigations," "abuse of power," and "outrage of Congress," and of using the CIA and the FBI for political purposes. Nixon resigned on August 8 to his position as president. As a result of the work President Nixon left the White House by helicopter and said: "We are leaving with great hopes ... and also with great humility".

In the aspects shown above, the question of "Is it possible to apply the Forensic Health Audit?"

Consequently, it is necessary to be more demanding and to maintain a quality of evidence and evidence on the part of state and private sector control bodies with a good

articulation in the different aspects in the academic and practical fields, that serves In the Administration of Justice and what is framed in the education in the context of the convergence to the international standards of financial information IFRS or IFRS (its acronym in English).

The Forensic Audit in the presence of alleged fraudulent or intentional acts imposes the application of techniques, specific or alternative procedures that allow to obtain evidence and evidence of the events occurred in this case and especially against the health of events happened, one enters to investigate and In this way to dictate as auxiliary experts of the justice, in that process of administration of justice, as it is established in the criminal, national or international legislation. Hence the value of showing that not necessarily the professional in Public Accounting can gather the profile to be a Forensic Auditor, but with the help of other professions can investigate and determine what happened in events that merit the presence of a professional of this level And to rule in a court case before a judge, the investigative work mentioned in his expert opinion, with the evidence and evidence that justify its action, which is what sets it apart from a Traditional or Integral Audit.

It is fundamental to see the new challenges that are presented to all professions today, to work hand in hand with the control entities either in the private sector or in the public in development of those raids to the different events of fraud or crime Typified by the Law and requiring a forensic investigation by experts in health, to assist the Administration of Justice by identifying the perpetrators. Therefore health will be defined:

Talking about health as opposed to illness usually constitutes a fairly common association, although it actually covers a different area, either as a preventive or simply as an improvement and maintenance of quality of life. But the reference to the concept of illness that has been marking the history of man in some way is also inevitable. The disease is not simply the contraposition to health, although its loss, of course. First, it has an important sociocultural category.

Generally, many of the researches have been done by anthropologists who have described healthy societies; In spite of this, the disease has also been studied under purely medical perspectives, although, equally, social and educational (Bouche, 2002, p 62)

The Profession of the Public Accountancy has been the pioneer in handling this type of Audit and for a long time, in fact it has been found in museums, documents related to accounting records pertaining to ancient Egypt, Sumerians and all the great civilizations of the past, without However, the Forensic Audit is born when the legal relationship with the records, evidence and accounting evidence is linked, the first known legal document is the Code of Hammurabi that condemned then the fraud or the lie of the one who denied having received a payment.

In this regard, the AIC Inter-American Accountability Bulletin, 2002 published the following: "... The increasing number of financial scandals and fraud in recent years has made Forensic Accounting one of the fastest growing areas

of accounting. Accounting and one of the safest career trajectories for the Counters. On April 11, 2002, ABC News broadcast a strange news by imagining a new television series called "The Fraud Squad," which would dramatize this fast-growing field. "You can almost hear the tone," ABC writes, "It's like Quincy, only with balance sheets instead of corpses."

In modern times or globalization, they demand from the accounting profession new tasks and present new challenges every day; As among others we have fraud, corruption, drug trafficking and associated "terrorism", money laundering and money laundering among others, make the Public Accountant more specialized and expert in its work, with the Support of other disciplines depending on the need for forensic investigation.

For this reason, the Forensic Audit is presented as an alternative or valid option to make the work more effective in these difficult moments. The Community hopes that the Forensic Auditor will provide the necessary security in the conduct of investigations, determined to the possible or possible culprits; So that groups of criminals in different aspects such as cultural, social, environmental, education, health, political, technological and administrative and financial aspects help to finance terrorism.

What gave us the origin and cause of the Forensic Audit, we must take into account that to speak of forensic normativity we can start referring to the political constitution of Colombia (1991) where we find the principles that refer to the obligatoriness of the respect for Human rights, freedom and equality before the law because those who are part of the country enjoy the same rights as the same obligations with the State without discrimination of any kind. Regarding this, forensic science is a support tool for entities created in order to enforce rules that are very clear in their context.

What the code of criminal procedure in Colombia refers to, this regulates some practices that are carried out for the development of forensic science or forensic investigations so do not mention it in the background it is. The Code of Criminal Procedure is the navigational chart within the Accusatory Criminal System in Colombia, and in this, the Congress of the Republic issued Law 906 of 2004, which can extract several articles that constitute the normativity in practice for Be applied in the Forensic Audit and that the most relevant aspects be presented.

In Book II, on investigative techniques and investigation of the evidence and probationary system, which also rules for the National Police, the following articles can be mentioned: In Article 204. Technical and scientific body. The National Institute of Forensic Medicine and Forensic Sciences, in accordance with the law and established in the organic statute of the General Prosecutor's Office, will provide technical and scientific assistance and support in the investigations carried out by the Attorney General's Office and the Bodies with functions of the Judicial Police.

He will also do so with the accused or his defender when they request it. The Office of the Public Prosecutor, the accused or his or her defense counsel shall, where necessary, rely on national or foreign private laboratories or public or

private national or foreign universities to provide this service.

With respect to the above, even in Colombia there is no regulation that is part of the Accusatory Criminal System, on the documents that are part of an investigation into the case of fraud committed with documents especially in the health sector, Financial Structures Or Organic among many others that would serve as evidence in the case of white collar criminals or criminals who feed corruption day by day, which would serve to condemn them with exemplary punishment and prevent others from continuing to commit the same frauds are not properly investigated and in due course become crimes.

All this indicates that a real demand for training in the National framework in the different professional disciplines of Auxiliary Experts of Justice must be met, through the offer of programs such as Specialization, Master's or PhD in Forensic Audit, by means of which Formal education based on principles of quality, timeliness, flexibilization, social value, institutional coherence and others as much as is necessary, as in the undergraduate establish subjects that mention the subject not only in public accounting programs but also to all Either as elective or elective, generating interest for it. As is the case in Colombia with some postgraduate programs in Specialization in Fiscal Revision and Audit, which only provides a short time of class hours or academic credits or in very few undergraduate universities with the subject of Forensic Audit, where It is difficult to emphasize the importance of this and because the Statutory Auditor should use it as another important tool in the performance of its duties entrusted up to now from 1931 with Law 58.

In Colombia there are currently 32 Departmental Comptrollers, 4 Districts and 30 municipalities, which have more than 2000 officials who work in the area of fiscal control according to Law 42 of 1993, not counting those who by their functions must Have been trained in Public Management (mayors, governors, councilors, deputies, representatives, among others), directors of public and decentralized companies, thus adding more than 30,000 civil servants in the public administration without the Comptrollers, Accounts, Prosecutor, Prosecutor's Office, Superintendence's and economic organizations of the private sectors and SMEs, who must be trained in the management of taxation and in the administration of justice.

Therefore, the opportunity for training provided to a Specialist or Magister or Doctorate in Forensic Audit, both at regional and national level, is evident, extending the scope of training to contractors and individuals interested in matters of public management and Private, overcoming local barriers; However, since Colombian public management is such a specific area, it is not possible to determine the scope at an international level that a program of these can have, but in relation to the formation of networks and the participation of graduates in international events, From the aspects of the private, this does not spare that it can not be developed in the aspects of the public sector and that these institutions are strengthened with departments specialized in Forensic Investigations, with laboratories equally specialized and endowed, for the work of the forensic investigations Necessary and important for the Forensic

Auditor. With a Specialist or Magister or Doctorate in Forensic Audit, this offers the community as well as offers the possibility to offer training to contractors and individuals interested in the public, private and social sphere, which allows to deepen in the current problems of the Public and Private Management, such as corruption and fiscal deficit, corruption in different sectors and that have resulted in findings and subsequent initiation of fiscal and criminal responsibility for improper handling of State resources, deterioration of Health, social, cultural, educational, political, technological, administrative and financial aspects among others that have contributed to the handling of frauds and crimes, with which there are no clear tools or protocols in the raids that aid in the conservation of evidence And tests collected and managed by the Chain of Custody, which guarantees the effectiveness of the same and what is found is the same as it is taken to scientific research laboratories and contribute to the Administration of Justice effectively and with quality as it is Required for these cases and thus punish criminals especially white-collar, showing more effectiveness at the time of administration of justice by the Judges.

With regard to health a Specialist, Magister or Doctorate in Forensic Audit would help to investigate those forensic cases with the purpose of making known to the perpetrators and the situation of the health sector, social and cultural, with respect to the current abuse mainly given By the human being, the communities and the cultural effect to discover who has subjected these to wear and tear that have been reflected in the different climatic changes, as well as the implications and identification of these victimizers in these social and cultural effects in The different regions, as a result of the frauds and crimes committed in the regions and places that occur.

It seeks to give an introduction to the subject through the background to which it refers to health, to observe definitions and at the same time to analyze the most relevant norms that are related to each one of the subjects and with the normativity given at national and international level.

For this case of health, it is required that the analysis of tools as they will be specific forensic investigations regarding the non-compliance of health protocols, to maintain the quality of life of the users who contribute to be attended when it requires it Including the beneficiaries, in accordance with the provisions of Law 100 of 1993, the abuse of many doctors and health workers that can generate in the environment uncomfortable in the labor and social, as also established in Resolution 2003 of 2014, code Of medical ethics, the decalogue of rights and duties of the patient, and others related. In education and in the culture where daily professional activities are carried out or those of the investigations being carried out, this seeks to establish the reach that the human being has generated in health and affecting equally the social and cultural, of this Form to be able to represent it in a specific case as auxiliary expert of the justice, and thus to establish the importance of the Forensic Audit focused on the environment, social, health, cultural and others. .

This would aim to put into practice the knowledge acquired in the course of appropriate pre-gradual or post-gradual training, measuring the level of analysis and the application of Forensic Audit bases, to put it into practice in one case

Specific, taking into account relevant aspects such as antecedents, definitions, normativity, among other tools necessary for the proper conduct of the investigations, who would become experts auxiliary of the Justice, who through their morality would participate in the courts.

In this way, it is expected to understand the development and incidence that has had the human being in each case, based on a case or cases in depth. Also be able to establish the viability that could have in the future and what changes should be made in the short, medium and long term, for the protection of the environment, social and cultural. This work of the Forensic Audit applied to the health area, is carried out by four important steps that are: Planning, field work with the lifting of the evidence and tests, a Diagnosis and Summary that includes the Report and expert opinion given by researchers.

In short, each one will be defined:

Planning: The forensic audit will be established through a forensic investigation planning will be carried out with: a) obtaining general knowledge of the situation of the case, b) analyzing all existing fraud indicators that influence the information contained in the case, c) evaluation Of the internal control that is part of the content of the case, d) an initial definition of the information that is the case, e) to investigate as much as is possible and necessary to elaborate a diagnosis and to prepare the report and the expert opinion and) Determine the forensic audit programs (objectives, scope, time, resources, standards, audit risk).

Fieldwork: This part is fundamental and strong in the development of the investigation of the Forensic Auditor, where the evidence and necessary tests are carried out to support the opinion and the expert report that follows from the forensic investigation, Of experts in the different stages of the same and their support as working papers and entering the chain of custody process, with the following aspects:

a) to be marked and codified, b) to be marked and codified, c) Require a copy of the inventory, d) evidence the place where they were found, e) pack in a plastic bag to seal and deliver for storage and custody, f) documents must be placed on a clipboard or document protectors for handling, g) scheduled procedures Can be varied, h) must be flexible, i) execution must be carried out with sagacity and caution, j) the team must be multidisciplinary, k) handle evidence and tests with surprise, l) handling documentary research, m) conduct interviews , N) observation and other necessary audit techniques and have an indigenous malice that characterizes us.

These must be relevant, ie must be competent that is related to the specific finding and therefore makes it valid and relevant as established in Law 906 of 2004.

Diagnosis: This is an aspect in which the members of the Forensic Audit team should reinforce the above aspects, which qualify the results obtained so far based on the evidence and tests necessary for the forensic investigation, where their investigative expertise is shown from the disciplinary. It must be determined whether or not they are

sufficient and whether they need review, extension or otherwise are sufficient to complete the forensic investigation work. It is corroborated with the planning, with the guidelines for the report or the expert opinion. This diagnosis must be comprehensive, with psychological, political and participatory projection among the members of the forensic team.

Communication of results: After following all the protocols of the investigation step by step, the Forensic Auditor prepares for his appearance before the courts as an "expert witness" or "auxiliary expert of the justice", and "here is a great Space for the public accountant, "mentions the newspaper the Nation of Spain, which must be cautious, prudent, well-written, strategic, timely, based on what the judge requires or who has hired the Forensic Auditor for the research work.

The report and the forensic report that is the result of the work of the Forensic Auditor must contain the evidence, evidence, fact and expert opinion that have been enacted in a legal way and in our case as established by Law 906 of 2004. These must Base exclusively on the tests obtained and unified according to the International standards for these cases and under parameters of legal investigation.

The fundamental role of the University, which is the new leader in the education processes of Accountants Professionals and those in the area of health and in particular that in this respect is offered to the Public Accounting programs of the different universities in the world And in the field of professional development of the health area, therefore, these are their competencies, which are intended for this research work:

1. To evaluate permanently and independently, the procedures that must be followed for the development of a forensic audit.
2. its can draw from the various subjects the knowledge necessary to solve multiple topical problems.
3. It will consider the objective achieved if the forensic auditor solves with investigation of the facts occurred and with the problems that originated the particular
4. You will be able to handle complex situations, identify problems and catalog them in the order in which they should be addressed.
5. It interprets the different transactions performed as evidence found and discussed in plenary with the classmates or work team.
6. The student or the professional can apply the management of the Forensic Audit in the handling of the investigations, in any field in which it performs like professional in the Public Accountancy or in any other discipline of the area of the health.
7. It will be able to integrate various areas of knowledge and skills.
8. You can effectively communicate with the user by formulating realistic situations in a concise and logical way.

9. Has clear concepts in the handling of transactions that are taken into account for the development of audit programs and the management of working papers.
10. It's aware of the ethical requirements of the profession.
11. The student or the professional can analyze and interpret the transactions carried out by a company that caused the fraud or that gave rise to the need for the forensic audit.
12. It's will draw up the conclusions, diagnosed and the final report as the final opinion, as a result of his work on the subject, which will be presented in plenary to the colleagues.
13. It will establish evaluation criteria and participation in the development of this type of audits.

Therefore, the concept of Health will be defined, which is an integral part of the work to strengthen the context and knowledge of it, which is mentioned by Carlos Ponte of the Association for the Defense of Public Health in Asturias): Health Is a state of well-being or equilibrium that can be seen on a subjective level (a human being accepts as acceptable the general state in which he/she is) or at objective level (it is verified the absence of diseases or of Harmful factors in the subject in question).

It is important to note that this type of Forensic Audit applied to the Health Administration has not been developed under this name anywhere in the world or in Colombia, especially following a protocol or procedure where step by step is documented as a kind of planimetry and Use different Professionals in disciplines with the necessary knowledge to be applied in the different frauds that are committed to the importance of forensic investigations to the area of the health that assure a result of expert or of an expert witness duly documented in a report and Or expert opinion, to assist the administration of justice in the case of strengthening the development of objective justice and acting as such.

Frauds That Are Committed in the Health Sector

Several types of fraud are distinguished in health systems, among which is Planned Fraud, a criminal act in which money or other compensation is sought through false statements or physical evidence, and Opportunistic Fraud tries to magnify Damages in order to obtain a higher payment for an event, which in the case of health would correspond to the overuse of a benefit, among its classification can be found: Elusion; Falsification; Change from beneficiary to contributor; Irregular groupers; Implants; Adulterations; Profits; Evasion among others that every day the fraudsters or white-collar offenders perform in favor of them or third parties, which includes the non-contribution of people to be benefited by a family member, and who have the conditions to pay the health and Evade contributions in health causing serious financial problems and attention to users in the health sector in Colombia or anywhere in the world where they want to commit fraud. According to the above, the monetary contribution made by clients called contributors, even if they are reaching the Fosyga, however, end up in unscrupulous people who

appropriated public resources and defraud the health system, which causes an annual loss of trillions of pesos.

Among these frauds are distinguished various types of fraud to the health system, which were mentioned above.

Planned fraud: It is a criminal act in which money or other compensation is sought through false statements or physical evidence.

Opportunistic Fraud: This deals with magnifying the damages in order to obtain a higher payment for an event, which in the case of health would correspond to the overuse of a benefit. Or as mentioned in the research "Frauds to Health Systems in Chile" by the authors Francisco R. Mesa, Andrés Raineri, 2009; Pp. 25 (1): 56-61. Among its classification is:

Elusion: Reports and payments are made to the ARP for less than actual salaries, or using a lower risk class than the employees are actually exposed to.

Counterfeiting: The WHO, through its flagship project against counterfeiting, IMPACT, defines: "A drug, which is deliberately and fraudulently labeled in terms of its identity or origin." Counterfeiting can be applied to both branded and Generics, and the counterfeit products may contain the right or wrong ingredients, without active ingredients, with insufficient active ingredients or with counterfeit containers"

Change from Beneficiary to Quotation: They are people who are frequently incapacitated and change their quality of beneficiaries to independent contributors without being with the sole objective of the health system paying them the value of the incapacities. This would be the case of a person who is obliged to contribute for his age and joins as an independent worker without being with the income of a minimum wage.

Irregular Groupers: On the side of the employers or of the workers that are the companies in charge of affiliating to independent workers being responsible for the health quotation of the people who resort to them. They work in two ways: they charge the user a sum greater than he should normally quote by appropriating the surplus. The other way is to pay a number of days but not the full month.

Impersonation: The general acceptance of what is meant by impersonation (Little Larousse Illustrated Dictionary, The year 1992, Page 967) corresponds to "falsifying a writing. Take the place of another (SYNON .: Replace), "in the case of health when you take the identity of a contributor or a beneficiary to receive benefits from it.

From the legal point of view, the impersonation is contemplated in the criminal type contained in article 296 of Law 599 of 2000 (Criminal Code), more precisely in the crime of Personal Falsehood, which provides the following: "Who with In order to obtain a benefit for himself or for another, or to cause harm, substitute or substitute for a person, or to attribute a name, age, marital status, or quality that may have legal effects will incur a fine, as long as the conduct does not constitute another crime".

Likewise, anyone who replaces the identity of a person may also incur the punishable conduct provided for in article 291 *ibid.*, Entitled "Use of False Document", which states that: "who, without having participated in the forgery use Of a false public document that can serve as evidence, shall be imprisoned for two (2) to eight (8) years. "

It is a delinquency modality that employs subjects to supplant the identity of the people, using the personal and photographic information, creating a profile to hide the identity of the people immersed in this type of crimes, the vast majority of the times they use it to extort their Victims and take advantage, as well, this crime is prevalent in social networks such as "Facebook or Twitter."

Impersonation arises in most cases due to carelessness or identity theft, which are exploited by criminals to supplant identities and camouflage their identity for the purpose of committing punishable acts, so it is necessary to inform the competent authorities on these crimes so that they can mitigate and counteract these criminal acts.

Adulteration: The general acceptance of what is meant by adulteration (Little Larousse Illustrated Dictionary, The year 1992, p. 25) corresponds to "adulteration of a text (Sinon :: falsification; In the case of health, in documents, medicines, contracts among others.

From the legal point of view, adulteration is constituted in article 287 of Criminal Code that falsifies a public document that can serve as evidence, will be imprisoned from three (3) to six (6) years.

Profit: The general meaning of what is meant by profit (Small Larousse Illustrated Dictionary, Year 1992, p. 25), corresponds to "benefit or profit that is obtained from something" (Sinon: profit;), for health this Corresponds to using the resources destined for health for the benefit of the different officials through the contractual part.

An aspect is not yet established as a conclusion, because it is under construction and it can be determined that in the development of this topic of Forensic Audit applied to the Health Administration, to determine how it will be applied and especially with the most Sounded and those that are not shown in the public light or in the media, but they are in the courts. This will be done in another delivery of this research paper.

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