

# Gender and internal control systems in Spanish local governments

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internal  
control  
systems

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## Abstract

**Purpose** – The presence of women is lower than that of men in positions of responsibility in economic management in public administration, although there has been a more significant increase in local administration. The purpose of this study is to determine whether the application and development of the internal control system in local governments improves through the presence of women in positions of management and responsibility in these institutions.

**Design/methodology/approach** – The authors use a multivariate model that allows them to verify the predictive capability of their previously defined explanatory variable gender in 1,527 Spanish local governments. They analyze the empirical relation between the gender and internal control system by multivariate regression models.

**Findings** – The authors find that the presence of women in management positions in local governments affects internal control system influences as well as a series of financial and non-financial variables. They conclude that in local governments of more than 50,000 inhabitants, the presence of women in the management has a positive influence on internal control systems and also promotes transparency and a more effective fight against corruption, thus enhancing internal control systems.

**Research limitations/implications** – The presence of women in positions of management and responsibility in local government will favor a decrease of corruption in local governments and increase their efficiency and transparency. This study can facilitate women's access to positions of more economic and financial responsibility in public administration, as well as improve the management and efficiency in these institutions.

**Originality/value** – This research is novel in that it determines whether the application and development of the internal control system in local governments improves through the presence of women in the position of management and responsibility in these institutions.

**Keywords** Gender, management, Local government, Internal control

**Paper type** Research paper

## Introduction

In recent years, the number women in Spain has increased in positions of responsibility in public administration, especially in local entities [in 2012, women who held positions of responsibility accounted for 31%, whereas in 2018 they accounted for 41%, according to the data of the Spanish [Ministry of Equality \(2018\)](#)]. This situation was promoted by Act 17/2015 of July 21 on effective equal opportunities between women and men. In Spain, local authorities are the first step in the exercise of political power, on account of their smaller structure than other public agencies. They provide a number of very specific services and are in direct contact with citizens. These characteristics mean that they have become one of the first bodies of public administration where it has been possible to significantly increase



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the presence of women in positions of responsibility in management (Verge, 2008; Krook, 2009; Krook *et al.*, 2009; Verge, 2010; Krook and Messing-Mathie, 2013; Batista, 2015).

The increase in the number of women mayors in Spanish local governments has had a crucial effect on financial management and internal control of these entities. The mayor has the power to appoint finance and internal control managers in local government if that government does not designate an official in charge. There has been a decrease in the numbers of officials holding this position, and mayors have had to designate these managers more and more often. Therefore, the responsibility of the mayors in financial management and internal control in the local government is very important.

Furthermore, the economic and financial crisis of the past years has had a special effect on these public entities, reducing their revenues and increasing social expenditures (Voltes-Dorta *et al.*, 2014) and has led to a large decrease in the numbers of officials in charge of financial and internal management. In addition, increased corruption during the years of economic growth, together with a lack of transparency in the management of Councils' activities, has led citizens to demand greater control and transparency of their finances and the provision of public services, along with a renewal of public offices and positions of management and responsibility in public administration, which has contributed to the incorporation of women in such posts.

Many studies analyze the relationship between women in positions of responsibility in financial management and internal control and the decrease in corruption in these entities. However, the objective of our study is to determine whether the application and development of the systems of internal control in local governments improves through the presence of women in positions of management and responsibility in these institutions and whether this will favor a decrease in corruption in local governments and increase their efficiency and transparency. For our study, local governments are classified according to their size, because this variable determines the public services which these institutions should be providing and, therefore, influences the activities and actions that should be developed in the exercise of internal control. In our model, we consider other variables that can influence the development of internal control, such as the level of debt and fiscal transparency.

This paper is organized as follows: Section 2 provides a review of the literature; Section 3 defines our model, describes the methodology and details the sample and variables used in the model; Section 4 reports the analysis of the results and discussion; and Section 5 offers the main conclusions and further research.

### Literature review

The concept of representative bureaucracy has been fundamental during the past years when carrying out studies related to the importance of the variables gender, age and race in management in public administration. This concept analyzes both passive representation (demographic) and active representation (or bureaucratic decisions and outputs), determining that the social group to which those responsible for public administration belong will influence their decisions and actions in favor of those groups, as well as increasing their participation and access to management positions in public administration (Meier, 1993; Dolan, 2000; Dolan, 2002; Meier and Nicholson-Crotty, 2006; Fernández and Lee, 2016; Hong, 2016). Moreover, Lim (2006), Hinderer (1993) and Dolan (2000) stated that the presence in management positions of public administration of groups with less representation, such as women, can increase the efficiency in the management of these administrations, improve the situation of such minorities and encourage their participation in public administration. However, despite the measures taken by different institutions the

presence of women in positions of high responsibility and management in both the private and public sectors remains a minority (Ely *et al.*, 2011), although the number of women is much greater in positions of management with no power of decision, no political character and no responsibility (Mastracci, 2017), because of the increase of women with university studies who can access these posts through open recruitment processes. Men continue to dominate the highest positions, including senior positions in management and accountability in public administration (Bowling *et al.*, 2006; Beaty and Davis, 2012; Sabharwal *et al.*, 2017); in Spain, there is a similar situation, approx. 60% of these positions are held by men, according to the data of the Spanish Ministry of Equality (2018). In recent years, equality policies have promoted the incorporation of women into positions of responsibility and leadership traditionally reserved for men, and in some countries, these measures have been considered a political priority (Bonomi *et al.*, 2013). The systems used are mainly the establishment of quotas, as proposed by the European Commission in 2012 to the Member States. Among the problems posed by these policies is the organization of the public administration themselves, which is based on gender stereotypes (Britton, 2000). Although there is much greater access for women in the public sector and more equal opportunities than in the private sector (Kmec, 2005; Conley *et al.*, 2011), gender differences in the organization of employment in public administration persist (Connell, 2006; Stivers, 2008; Carreiras, 2010). Several authors such as Meier *et al.* (2006), Guy and Newman (2004), Dietz (2003) and Stivers (2002, 2003) have examined women's access to areas traditionally considered to be male in public administration and, despite the access of women to these positions of responsibility, it is still observed that when men hold the position they have a higher salary and more freedom to exercise their activities than when the position is held by a woman (Alkadry and Tower, 2006; Alkadry and Tower, 2011; Opstrup and Villadsen, 2015). Moreover, in the development of these activities, several authors specify that values or skills attributed to men (direct, trenchant, individualistic) and women (cooperation, kindness and tenderness) affect the way of implementing the management systems and of serving in positions of responsibility (Dollar *et al.*, 2001; Eagly *et al.*, 2003; Waldman *et al.*, 2004; Eveline, 2005; Sinclair, 2013; Esteve *et al.*, 2013; Leslie *et al.*, 2014; Choi *et al.*, 2017).

The increase in the number of women in positions of responsibility in public administration has been significant in several areas and has been analyzed by various authors, such as Meier *et al.* (2006) and Meier and Nicholson-Crotty (2006), as have issues relating to the discharging of their responsibilities, satisfaction and leadership (Grissom *et al.*, 2012; Hamidullah *et al.*, 2015; Opstrup and Villadsen, 2015). However, the presence of women is lower in positions of responsibility in economic management in public administration, although there has been a more significant increase in local administration, because they are closer to the citizens and usually those responsible for these institutions have a closer relationship with their neighbors and are elected according to more subjective issues, such as friendship and kinship rather than political issues. The incorporation of women in positions of political and financial responsibility in public entities has coincided with the implementation of the new systems of management and internal control of the New Public Governance (NPG) and the need to promote transparency and reduce corruption in these entities. Some authors have tried to determine the effect of the increase of the presence of women in certain positions of responsibility related to management and control in public institutions and the modernization and improvement of the management of government through a system with more efficient accounting systems and greater transparency in public administration's activity (Hughes, 2003; Pollitt and Boukaert, 2000; Mahoney *et al.*, 2010). Nielsen (2014) determines that the qualities attributed to women only affect their performance in the public administration when the position has fewer bureaucratic controls

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and there is more freedom to make decisions. Hence, it would affect the position of mayor and to a lesser extent in that of the head of economic-financial management.

However, it is important to encourage the presence of women in these positions because the presence of women in positions of responsibility in the areas of internal control and management is, for some authors, one of the necessary steps to reduce corruption and improve the transparency of public institutions (Honour *et al.*, 1998; Bohara *et al.*, 2004; Coleman, 2004). This theory is advocated by the World Bank, in its publication entitled “2001 Engendering Development through Gender Equality in Rights, Resources”, which determines that administrations are more efficient and are better governed by women, so reducing corruption and promoting the expansion of welfare and the economy.

Numerous studies have sought to determine whether the presence of women in public institutions reduces corruption. Dollar *et al.* (2001) conducted a study using panel data that showed that the presence of women in parliament reduces corruption. Swamy *et al.* (2001) made a similar study with a new index to determine the level of corruption and obtained the same results when the number of women is significant in the parliament or a senior position in the government bureaucracy, Alhassan-Alolo (2007), Alatas *et al.* (2009), Frank *et al.* (2011) and Rivas (2013) tried, by applying different techniques, to clarify the relationship between corruption and gender, highlighting the different skills that men and women show in the face of corruption and determining that women are less tolerant of corruption.

However, other studies consider that the increase of women in the management of these entities does not diminish corruption (Goetz, 2007; Sung, 2012; Esarey and Chirillo, 2013), but it has served to increase women’s participation in public institutions. Wängnerud (2015) determines that the strengthening of the position of the women *vis-à-vis* men affect the quality of government. In the private sector, several studies obtain evidence of a positive effect of the presence of women board members on firm performance (Martín-Uguedo and Minguez-Vera, 2014).

Studies on gender have focused on the presence of women in political positions and their relationship with corruption in these institutions. In our study, we try to determine how the presence of women in positions of financial responsibility in local public institutions influences corruption because these institutions are the closest to the citizens and serve as the first step in the political career of their leaders. These posts are very important in the development of the activities of these public administrations because they control the available resources and decide on their distribution among the different services. In addition, they are essential for controlling the corruption of these entities and for promoting transparency in their actions. The latest economic and financial crisis and the increase in cases of corruption have contributed to increasing the importance of these management positions and to promoting internal control measures, together with policies on equality and women’s access to positions of responsibility.

In addition to incorporating women into management positions in public administration, these entities have modified their internal organization and their management and control systems. The implementation of the principles of (NPG in local entities sought to provide a simple structure that more easily allows new accounting systems, computerized management of their services, development of a system of internal control and increased transparency and communication with the citizens (Ferlie *et al.*, 2005; Vigoda-Gadot and Meiri, 2008). To satisfy these demands, local authorities have continued to implement NPG management models and, in particular, measures aimed at improving the systems of internal control (Woods, 2009; Carmona, 2009; Huefner, 2011), as well as transparency in the exercise of their functions.

The implementation of the new management system and internal control established for NPG has come about on account of the increase in corruption in these entities. Several studies report that these internal controls include all systems and incentives that control corruption within the bureaucracy. Corruption tends to be high in an administrative environment where there is a lack of explicit standards of performance which are strictly enforced, and in an environment where the individual bureaucrat is poorly supervised (Brunetti and Weder, 2003). Rauch and Evans (2000) argue that an important aspect of internal control is whether the recruitment and promotion process in administrations is based on meritocracy or nepotism. Less nepotism tends to reduce the probability that internal control is eliminated by clashes among bureaucrats. The probability of detecting a corrupt act depends critically on the effectiveness of control systems and incentives within the administration. Corruption is likely to spread in an administration characterized by inadequate controls, a lack of explicit standards of performance for employees and agencies and poor recruitment and selection procedures for personnel (Van Rijckeghem and Weder, 2001). Kaufman and Siegelbaum (1997) found that corruption is correlated with, among other things, civil service professionalism and the effectiveness of the monitoring. Stronger internal controls are associated with lower corruption across countries (Van Rijckeghem and Weder, 2001).

### Methodology, data and variables

To analyze the impact of the gender of the mayor on the internal control system of local government, we use a descriptive aspect and an explanatory one. A multivariate model enables us to verify the predictive capability of our previously defined explanatory variable, gender (GEND):

$$ICS = \beta_0 + \beta_1 * GEND + \beta_2 * DEBT + \beta_3 * BUDG + \beta_4 * TRANSP + \beta_5 * IMA + \varepsilon$$

where:

- ICS = measure of the internal control system;
- GEND = dummy variable (woman = 0, man = 1);
- DEBT = debt incurred by local politicians per capita;
- BUDG = natural logarithm of budgetary result per capita;
- TRANSP = quality of the financial information disclosure; and
- IMA = index of municipal economic activity.

With this model, we analyze the capacity of the explanatory variable to predict the dependent variable, the ICS. We analyze the empirical relation between gender and internal control by means of multivariate regression models. We estimate cross-sectional OLS regression models.

### Data

The population comprised all Spanish Local Governments in 2017 (8,124 according to the Ministry of Inland Revenue and Public Administration). The information on the ICS was obtained via a questionnaire sent by email to the *Colegios Oficiales de Secretarios e Interventores de la Administración Local* (Official Schools of Secretaries and Controllers of Local Administration) and to the *Ministerio de Hacienda y Administraciones Públicas* (Ministry for Inland Revenue and Public Administration). The questionnaire sought to obtain, clearly and concisely, the basic information underpinning the study. The questionnaires were emailed out in December 2017. Fieldwork finished at the end of

December 2018. A total of 1,527 responses were obtained – a response rate of 19%. The response level is highly satisfactory, given the mean for this type of study.

The sample for our analysis includes 1,527 local governments.

[Table 1](#) shows the distribution of the sample by gender.

### *Variables*

The purpose of this study is to investigate empirically how the gender of the mayor influences the ICS implemented in local governments. To evaluate the effect of the gender on internal control, we regress the value of ICS on the mayor's gender (GEND) and control variables.

The dependent variable selected to test the proposed objective is ICS. To measure the extent of the ICS, we use the information obtained from the questionnaires. To measure the internal control of each council, we use three fundamental aspects of any ICS: segregation of functions, quality and stability.

We have awarded nine points (highest score) for each municipality that fulfils the following conditions:

- three points for those municipalities presenting three different people (secretary, controller and treasurer);
- three points if the three are “state-authorized”; and
- three points if the three are tenured positions.

As regards internal control function, three different people imply segregation of functions; being “state-authorized” implies, on the one hand, the quality of the ICS, because this person has passed an open national competitive examination and, on the other hand, the stability to develop their function because they are civil servants and are tenured. Consequently, these people have more independence when carrying out their duties.

In [Table 2](#), we show the scores we give to the internal control based on the characteristics of each municipality.

**Table 1.**  
Sample  
characteristics

	Composition by gender	
	No. of local governments	% of local governments
Women	1,527	
Men	248	16.24
	1,279	83.76

**Table 2.**  
Measurement of the  
internal control  
variable

		Secretary	Controller	Treasurer
Segregation of function	Exist?	1 (yes)	1 (yes)	1 (yes)
		0 (no)	0 (no)	0 (no)
Quality	Are they state-authorized?	1 (yes)	1 (yes)	1 (yes)
		0 (no)	0 (no)	0 (no)
Stability	Are they civil servant?	1 (yes)	1 (yes)	1 (yes)
		0 (no)	0 (no)	0 (no)
Total		Sum points	Sum points	Sum points

The independent variable selected to test the proposed objective is GEND. There is a growing interest in studying women's participation in politics. [Massolo \(1996\)](#) establishes the importance of developing the link between municipal studies and being woman, and of including gender studies in the new agenda of democratic municipal governments. We therefore aim to respond, in terms of municipal performance, to the question asked by many researchers as to whether women's behavior is different from men's when exercising political power.

The variable gender of mayor is measured with a dummy variable that takes a value of 1 if the mayor is a man and 0 if the mayor is a woman.

To avoid biased results, the analysis models include different control variables whose influence had been tested in previous studies.

Fiscal transparency (FTRANSP) is an index of the quality of the disclosure of financial information of a municipality. In 2016, Spain adopted the Transparency Act, which establishes, among other issues, the financial information that must be published by each municipality. We analyze the degree of compliance with the law in terms of financial information by measuring the quality of the information disclosed, that is, the information disclosed is adequate, appropriate, etc. for users. We take as our basis [Cárcaba-García and García-García \(2008\)](#) and establish some items and a valuation for each one of them, which we show in [Table 3](#).

For each municipality, the quality of financial information disclosed is calculated as the sum of several items.

As established by [Cárcaba-García and García-García \(2008\)](#), we are aware that a weighted index implies a certain degree of subjectivity because there is no consensus between the scores assigned to each item by the different user groups ([Dhaliwar, 1980](#); [González, 2005](#)). The studies of [Robbins and Austin \(1986\)](#) and [Ingram and DeJong \(1987\)](#) in the public sector show that similar results are obtained by including, or not, weighting in the index used to measure the degree of disclosure.

*Indebtedness (DEBT)*: This financial variable is measured by dividing the level of debt and the number of inhabitants (indebtedness per capita). This variable is used in many theoretical and empirical studies ([Benito and Bastida, 2004](#); [Balaguer, 2002](#); [De Mello, 2001](#); [Brusca and Labrador, 1998](#); [Brown, 1996](#); [Dickson and Yu, 1997](#); [Kiewiet and Szalaky, 1996](#); [Gras et al., 2014](#)).

	Items	Value
Informative content	Explanatory comments	1
	Data from previous tax years	1
	Data from similar entities	1
	Middle information	1
	Segmented information	1
Presentation format	In at least two languages	0.75
	PDF	0.75
	HTML	0.75
	Flash	0.75
	Excel	0.5
Userinteraction	Powerpoint, word, others	0.5
	Request via form	1
	Request by e-mail	1
	Forums	1
	Mailing lists	1

**Table 3.**  
Rating given to each item

Another independent variable is budgetary result (BUDG). The budgetary result statement is drawn up to measure the performance in the budget execution at the end of the budgetary year. Therefore, when the established entitlements are higher than the expenditures charged ( $CE > BR$ ), the BR of the year is positive (surplus); the BR is negative ( $CE < BR$ , deficit) in the opposite case. The BUDG variable is measured as the natural logarithm of the budgetary result per capita.

The independent variable index municipal economic activity (IMA) is an index for the whole of the municipal economic activity in 2017. It is obtained from the tax corresponding to all the business (industrial, commercial and services) and professional activities. The value of the index expresses the share of the economic activity in ten thousandths of each municipality on a regional basis of 10,000 units, equivalent to the tax revenue from business and professional economic activities. The data can be found in Caixa Bank Research.

## Results and discussion

### *Descriptive statistics*

The descriptive statistics of the variables are shown in [Table 4](#). The mean value of the ICS lies around 2.72. This value is low if we consider that the maximum value of this variable is 9. The descriptive analysis shows that 83.68% of the sample is man and only 16.32% is woman.

In [Table 5](#), the ICS measure is displayed by gender intervals, suggesting a positive relationship between the gender and ICS because women have a higher average value in the ICS than men.

The correlation matrix between variables is presented in [Table 6](#).

	Variables	N. obs.	Mean	Median	SD	Minimum	Maximum
Total	ICS	1527	2.72	3.00	2.03	0	9
	DEBT	1527	0.32	0.22	0.53	0	6.76
	BUDG	1527	4.73	4.84	1.37	-3.48	8.52
	TRANSP	1527	10.69	9.85	4.50	0.5	13.00
	IMA	1527	23.62	5.00	93.03	0	1840
	GEN	1527	16.32% (0)	83.68% (1)			
< 50,000	ICS	1401	1.81	3.00	1.61	0	5
	DEBT	1401	0.35	0.18	0.54	0	6.76
	BUDG	1401	4.70	4.83	1.40	-3.48	8.52
	TRANSP	1401	10.68	10.02	4.53	0.5	13.00
	IMA	1401	4.07	3.98	9.49	0	132
	GEN	1401	11.52% (0)	88.48% (1)			
>50,000	ICS	126	5.38	6	2.63	0	9
	DEBT	126	0.52	0.44	0.35	0	2.19
	BUDG	126	4.81	4.94	1.06	0.58	6.92
	TRANSP	126	10.38	10.19	0.76	0.5	13.00
	IMA	126	50.41	30.22	139.50	3.00	1,840
	GEN	126	22.22% (0)	78.78% (1)			

**Table 4.**

Descriptive statistics of the sample divided into more than 50,000 inhabitants and fewer

**Notes:** where ICS is the measure of the internal control system; GEND is a dummy variable (woman = 0, man = 1); DEBT is defined as the debt incurred by local politicians per capita; BUDG is the natural logarithm of budgetary result per capita; TRANSP is the quality of the financial information disclosure; and IMA is the index of municipal economic activity



*Multivariable analysis*

We analyze the empirical relation between internal control and gender by means of multivariate regression models. We estimate a cross-sectional OLS regression in our models. In Model 1, we analyze the whole sample. In Model 2, we analyze the large local governments, with more than 50,000 inhabitants, and in Model 3, we analyze the small local governments, with fewer than 50,000 inhabitants. We present the results of our models in Table 7.

The results of Model 1 (whole sample) and Model 2 (>50,000 inhabitants) are similar.

The results of these models show a consistently significant positive relationship between GEND and ICS. The size of cities with more than 50,000 inhabitants allows for the provision of a greater number of services (education, sanitation and cleanliness, economic development and cultural activities), which improve the equality of opportunities between men and women and facilitate higher participation of women in politics and public administration (Bullough *et al.*, 2012). The increase in the number of women at the forefront of these Councils has led to an increase in the number of women in positions of responsibility in the management and control of public resources in local authorities' so-called "male areas" (Escobar-Lemmon and Taylor-Robinson, 2009; Htun and Piscopo, 2010; Krook and O'Brien, 2012; Batista, 2015). In the exercise of these functions, women show a greater capacity for dialogue, responsibility and teamwork (Swamy *et al.*, 2001; Eagly *et al.*, 2003) that promotes the application of the principles of NPG and, therefore, a greater internal control of public activities. The increase in cases of corruption within local authorities has favored women's access to management positions because they exhibit some behaviors that are more ethical and transparent and that favor the implementation of control and monitoring systems in the use of public resources (Ones and Viswesvaran, 1998; Swamy *et al.*, 2001; Omore, 2001; Noddings, 2003; Tsgai and Murray, 2005). However, Sung (2012)

Gender	Mean internal control
16.3% women	2.99
83.7% men	2.91

**Table 5.**

Internal control by gender

**Note:** Internal control is the measure of ICS

	ICS	GEND	DEBT	BUDG	TRANSP	IMA
ICS	1					
GEND	0.01*	1				
DEBT	-0.02*	0.02	1			
BUDG	-0.03	0.03	0.39**	1		
TRANSP	0.07**	0.03	-0.04	-0.04	1	
IMA	0.25*	0.11**	0.12**	0.00	0.05	1

**Notes:** ICS is the measure of the internal control system; GEND is a dummy variable (woman = 0, man = 1); DEBT is defined as the debt incurred by local politicians per capita; BUDG is the natural logarithm of budgetary result per capita; TRANSP is the quality of the financial information disclosure; and IMA is the index of municipal economic activity. \*Significantly different from zero at the 0.01 level; \*\*significantly different from zero at the 0.05 level

**Table 6.**

Correlation matrix

Model : $ICS = \beta_0 + \beta_1 GEND + \beta_2 DEBT + \beta_3 BUDG + \beta_4 TRANSP + \beta_5 IMA + \varepsilon$			
Model coefficients (std. error)			
Predictors	Total municipalities	>50,000 inhabitant	< 50,000 inhabitants
Intercept	2.978 <sup>***</sup> (0.290)	3.159 <sup>***</sup> (0.402)	4.589 <sup>***</sup> (0.628)
GEND	0.005 <sup>***</sup> (0.002)	0.006 <sup>***</sup> (0.001)	0.002 (0.010)
DEBT	-0.461 <sup>**</sup> (0.204)	-0.562 <sup>**</sup> (0.253)	-0.119 (0.377)
BUDG	-0.059 (0.061)	-0.073 (0.084)	-0.221 (0.125)
TRANSP	0.048 <sup>***</sup> (0.011)	0.074 <sup>***</sup> (0.014)	0.111 <sup>***</sup> (0.021)
IMA	0.003 (0.182)	0.139 (0.227)	0.049 (0.288)
N	1,527	126	1401
R <sup>2</sup> (adjusted)	0.34	0.22	0.21
F	12.21 <sup>***</sup>	12.98 <sup>***</sup>	12.97 <sup>***</sup>

**Notes:** ICS is the measure of the internal control system; GEND is a dummy variable (woman = 0, man = 1); DEBT is defined as the debt incurred by local politicians per capita; BUDG is the natural logarithm of budgetary result per capita; TRANSP is the quality of the financial information disclosure; and IMA is the index of municipal economic activity. \*Significantly different from zero at the 0.10 0.01 level (two-tailed); \*\*significantly different from zero at the 0.05 level (two-tailed); \*\*\*significantly different from zero at the 0.01 level (two-tailed)

**Table 7.**  
Multiple linear  
regression models

determines a direct relationship between the gender of managers and corruption, although countries where women enjoy a greater presence in positions of management in public institutions improve efficiency and internal control processes, because there is an advancement of the principles of social democracy, which promotes good governance, transparency and the fight against corruption. Therefore, the results obtained in our study have shown that the presence of women in management and leadership positions occurs most frequently in larger municipalities, where there are more equality and greater opportunities for women, and that this situation favors the application of systems of internal control in all public activities, seeking greater transparency and to be closer to citizens. The results agree with those obtained by [Puddington \(2008\)](#), [Freedom House \(2008\)](#) and [Bullough et al. \(2012\)](#) and the study by [Tsgai and Murray \(2005\)](#) on the situation in Finland, where the number of women in public administration is very high and where the administration has a few very effective internal control procedures. It is also one of the countries with the lowest levels of corruption in the world.

Therefore, our findings show that an organizational variable such as fiscal transparency influences the level of ICS. They have greater internal control and this difference is statistically significant at the 0.01 level. These results provide strong evidence for the effect of fiscal transparency on increasing the level of the ICS. The local entities with an ICS are obliged to report financial information required by the Spanish Transparency Law 19/2013 in its transparency portal and improve the preparation of the financial information and provide citizens with easy access to it via their own more transparent portals. The results are consistent with [Cohen \(2007\)](#) and [De Koning \(2007\)](#), who affirm that a better ICS promotes transparency and prevents corruption in public institutions. [Reginato et al. \(2014\)](#) determine the existence of a significant relationship between internal control and transparency in German and Italian municipalities, which favors more efficient delivery of public services by these entities. [Maijor \(2000\)](#) and [Sterck et al. \(2005\)](#) conclude that the transparency and efficiency of public institutions improve with the existence of an adequate system of internal control in public institutions.

Our study shows a significant and negative relation between ICS and DEBT. The local council with a high level of ICS has less level of debt. The result shows that the local entities with strong financial management and control systems reduce their level of debt, because, they improve the management of their financial resources; the local government can reduce the cost of the debt making it possible to spend more money on other services demanded by the citizens. This result is obtained by other authors, such as [Giroux and Deis \(1993\)](#), [Gore \(2004\)](#) and [Styles and Tennyson \(2007\)](#).

Finally, our Models 1 and 2 show that there is no significant relationship between the ICS variable and the variables BUDG and IMA. However, [Baltaci and Yilmaz \(2006\)](#) and [Sepsey \(2011\)](#) determined that internal control could have a negative relation with the financial and budgetary situation. Furthermore, internal control decreases the risk of errors and irregularities and improves the quality of budgetary management and the efficiency in public services. [Gyüre \(2012\)](#) concludes that the internal control contributes to ensure that all activities of the local government comply with law and the requirements of efficiency and economy. This situation generates conditions that encourage economic activity.

In Model 3, we analyze the situation of the variable ICS in municipalities with fewer than 50,000 inhabitants. These local entities have fewer public services obligations than the larger entities, as set out in the Spanish law on local treasuries.

The results of Model 3 show that although the relationship between gender and ICS is positive, it is not significant. The situation of these local entities is clearly defined and is assessed by the current legal regulations. These entities provide fewer public services, have few financial resources and services are often provided by larger entities. For this reason, many of them lack ICSs, because they do not have an important enough structure or volume of resources to maintain such a service. In addition, the participation of women in these institutions presents more difficulties than in larger local entities. There are fewer opportunities for women in these municipalities, where tradition and custom weigh more heavily in all areas, including the political ([Buch, 2000](#); [Lincove, 2008](#)). Therefore, our results show that the presence of women in management in these municipalities does not affect the internal control because these are often more driven by traditional practices when exercising political activity, in particular, in areas of social and cultural characteristics. These results do not coincide with those obtained by [Ones and Viswesvaran \(1998\)](#), [Swamy et al., 2001](#); [Omoro \(2001\)](#), [Noddings \(2003\)](#) and [Tsgai and Murray \(2005\)](#), although they do corroborate those obtained by [Sung \(2012\)](#).

Our findings show that an organizational variable such as fiscal transparency influences the level of ICS. In municipalities of greater size and where it is possible to have an adequate system of internal control, it is clear that such public institutions are more transparent. Therefore, the study shows that the size of the City Council only influences the ability to develop a system of internal control, and whenever that is possible, a positive index in the transparency of the entity, although, in local entities with less population, it is more difficult to create a web of transparency and to publish their financial and economic information because, in some cases, they do not have qualified staff or sufficient financial resources. These entities have very small populations and in many cases very aged. These results are consistent with [Cohen \(2007\)](#) and [De Koning \(2007\)](#), [Reginato et al. \(2014\)](#), [Maijoor \(2000\)](#) and [Sterck et al. \(2005\)](#), who determine that greater internal control leads to greater transparency.

In terms of the control variables, DEBT, budgetary result (BUDG) and IMA reflect that there is no significant relationship between these variables and ICSs in these entities. Restrictions in both the resources and services that they can provide mean that they do not have the possibility of having an appropriate system of internal control and other, larger,

organisms have to check their activities and provide some of their services. In many cases, the entities with less 5,000 inhabitants have important depopulation problems and insignificant economic activity. Therefore, the results obtained are consistent with both the economic and financial situation of these entities and, hence, these variables do not show any relationship with the internal control that may be performed.

### Conclusions and further research

This paper analyzes how the presence of women in management positions in local governments affects internal control influences.

For this purpose, we used a sample of 1,527 municipalities, divided into municipalities of more than 50,000 and fewer than 50,000 inhabitants, following the classification made by the Local Government Act to determine the public services to be provided by local administration.

We have also considered other economic-financial and social variables that may affect our variable ICS: FTRANSP, DEBT, BUDG and IMA.

The results show that in our general model and local governments of more than 50,000 inhabitants (Model 2), which improve the equality of opportunities between men and women and facilitate the increased participation of women in politics and public administration, the presence of women in management influences ICS positively. Women show attitudes and values that positively affect the ICS of these entities (Eagly *et al.*, 2003; Waldman *et al.*, 2004; Eveline, 2005; Sinclair, 2013). They also promote transparency and a more effective battle against corruption, leading to enhanced ICSs.

Moreover, in these municipalities, the internal control variable shows a significant relationship with other economic-financial variables: FTRANSP and DEBT. The local entities with an ICS reported financial information in their transparency portals to improve the preparation of the financial information and provide citizens with easy access to it via more transparent portals. These results agree with those obtained by Maijor (2000), Sterck *et al.* (2005), Cohen (2007), De Koning (2007) and Reginato *et al.* (2014). In addition, the local entities with strong financial management and control systems reduce their level of debt because they improve the management of their financial resources.

On the other hand, when we analyze the municipalities with fewer than 50,000 inhabitants (Model 3), we find that although the relationship between gender and ICS is positive, it is not significant. Small entities have limited resources and lack ICS. The reason for this result is that the participation of women in these institutions presents more difficulties than in larger local entities. There are fewer opportunities for women in these municipalities, where tradition and custom weigh more heavily in all areas, including the political (Buch, 2000; Lincove, 2008).

For small municipalities, like in large ones, a better ICS is related to greater transparency. However, in local entities with under 5,000 inhabitants it is more difficult to create a web of transparency and publish the financial and economic information, because, in some cases they do not have qualified staff or sufficient financial resources. These results are consistent with those of Cohen (2007), De Koning (2007), Reginato *et al.* (2014), Maijor (2000) and Sterck *et al.* (2005).

Finally, our study determines that in larger municipalities, which have more resources and equality of opportunities between men and women, the latter are able to implement better ICSs, which leads to greater transparency and control of management in financial resources for municipalities directed by women.

A limitation of our study is that although endogeneity problems do, indeed, exist, we cannot use techniques that employ lagged variables as tools because we have only cross-

sectional data available. Neither is there theoretical evidence to justify the use of other variables as a tool.

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