

**LITERATURE REVIEW:
USES OF FORENSIC AUDITING IN MEXICO (2020-2025)**

**REVISIÓN DE LA LITERATURA:
USOS DE LA AUDITORÍA FORENSE EN MÉXICO (2020-2025)**

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Abstract-- This article takes an in-depth look at how forensic auditing has changed in Mexico between 2020 and 2025. To understand this, a wealth of research and official data from the last five years was analyzed and connected. The curious and somewhat frustrating thing is that, although cases such as the Estafa Maestra (Master Scam) made it clear that this tool works wonders, in practice it is hardly ever used: a figure to bear in mind is that only 0.6% of public audits are of this type. In the end, what was found is that, although artificial intelligence and blockchain are coming on strong to help detect fraud, there is still a long way to go in terms of technology and better preparing professionals to stop seeing this as an expense and see it as the investment it really is.

Keywords— Forensic auditing, Corruption, Financial fraud, Mexico, Emerging technologies.

Abstract-- Este artículo se mete de lleno a ver cómo ha cambiado la auditoría forense en México entre 2020 y 2025. Para entenderlo, se analizaron y conectaron un montón de investigaciones y datos oficiales de estos últimos cinco años. Lo curioso y un poco frustrante es que, aunque casos como la Estafa Maestra dejaron claro que esta herramienta funciona de maravilla, en la práctica casi no se usa: una cifra a tomar en cuenta es que apenas el 0.6% de las auditorías públicas son de este tipo. Al final, lo que se encontró es que, aunque la inteligencia artificial y el blockchain vienen con todo para ayudar a detectar fraudes, todavía falta mucho camino en tecnología y en preparar mejor a los profesionales para que dejen de ver esto como un gasto y lo vean como la inversión que realmente es.

Keywords – Auditoría forense, Corrupción, Fraude financiero, México, Tecnologías emergentes.

INTRODUCTION

Forensic auditing has established itself as a fundamental tool in the fight against corruption and financial crime in Mexico. During the period 2020-2025, this specialized discipline has undergone significant transformations, incorporating new technologies and expanding its scope of application in both the public and private sectors. This literature review describes the main uses and applications of forensic auditing

in the Mexican context over the years. Between 2020 and 2025, we have witnessed how this discipline has evolved. It is no longer simply a matter of looking at the numbers when things have gone wrong. We are talking about the incorporation of artificial intelligence, blockchain, and all modern technology.

It is striking that, despite all its potential, forensic auditing remains an uncomfortable guest in many Mexican organizations. In the public sector, it represents only 0.6% of all audits carried out by the Federal Superior Audit Office, and in the private sector, many managers still see it as an unnecessary expense rather than the preventive investment that it really is.

This document aims to find out how forensic auditing has been used in Mexico over the last five years. It reflects the reality in all its complexity and seeks to synthesize the dissonances that arise from theory and practice. From the master of fraud to the limits that technological disruption encounters in financing the master of fraud, due to the constraints of the master of fraud.

In the case of the master of fraud, synonymous with champion, albeit with the nuances that the digital revolution and the scarce flow and low levels of specialization may bring. The digital revolution in training, infrastructure, and the regulatory framework, coupled with scarce and underutilized levels of specialization, can transform scarce flow into underutilization.

BACKGROUND

Forensic auditing in Mexico is not exactly new, but it does not have decades of tradition either. Buchahin (2015) tells us that this discipline began to take shape in the country around 2009, although its adoption has been... let's say "gradual" would be generous. The reality is that it has progressed at a snail's pace.

The interesting thing is that, from the outset, forensic auditing was designed for two very different but complementary purposes. On the one hand, there is the detective version: the one that comes into play when the damage has already been done and you have to find out who, how, and how much (Córdova Tamariz, 2023). On the other hand, there is the preventive version, which basically tries to prevent things from getting out of control before it is too late. The problem is that many organizations only think about it when they are already up to their necks in problems.

The international context

Globally, authors such as Cano and Lugo (2005) were already working on specific methodologies for investigating money laundering and assets using forensic techniques. Castro and Cano (2003) began to understand how forensic auditing could be much more than just reviewing accounting books and could

become a serious tool for criminal investigations. These international experiences arrived in Mexico just when the country needed them most.

Maldonado (2003) proposed something that still resonates today: forensic accounting not only serves to identify corruption, but also to eliminate it. It may sound obvious, but in practice, many Mexican institutions still do not understand this.

The 2008 criminal reform

This is where things get interesting. The 2008 Mexican criminal reform changed the adversarial criminal procedure system, and suddenly forensic auditing went from being an extra to being almost indispensable (Colegio de Contadores Públicos de México, 2021). It was no longer enough to have numbers on paper; now you needed solid evidence, chain of custody, and everything presented in a way that would stand up in court.

Estrada Hernández and Merino Téllez (2021) documented how this forced forensic auditors to become more multidisciplinary. Suddenly, you had to work with lawyers, engineers, telecommunications experts... it was no longer just a matter for accountants.

Public sector context

Rodríguez Uribe (2022) analyzed how the Federal Superior Audit Office developed specialized techniques to obtain evidence in the audit of the Federal Public Account. Betanzos (2017) placed these reforms in the broader context of the fight against corruption in Mexico.

But here comes the painful fact: despite all the anti-corruption rhetoric, between 2000 and 2018, the ASF only devoted 0.6% of its audits to the forensic approach (Osorio and Osorio, 2022). Higher education institutions were the most audited (30.7%), followed by agriculture and rural development (24.7%). Why so little? It's a good question that still has no satisfactory answer.

Private sector context

While progress was slow in the public sector, things were worse in the private sector. Acosta González (2020) documented how forensic auditing was practically nonexistent in local financial and non-banking sectors, despite the increase in financial crimes. Resistance came directly from boards of directors, who saw it as an unnecessary expense.

Lollet (2012) worked on how to conduct effective fraud investigations in companies, but his methods were slow to be adopted in Mexico. Torres Barragán (2024) conducted a comparative analysis of Latin

American countries between 1998 and 2022, and Mexico did not fare very well in terms of corporate adoption of forensic auditing.

The digital age

Then technology came along and shook things up. Ruelas Ramos (2024) began to document how the fundamentals of traditional forensic accounting clashed with new digital realities. Moreira Mero (2024) put it on the table: Latin America, and Mexico in particular, faced enormous challenges in adapting to the digital age.

Parra de Gallo (2025) talked about things that previously sounded like science fiction to most people: computer forensics, applied cybersecurity, and emerging technology. Suddenly, it was not enough to know accounting. You also had to know about blockchain, artificial intelligence, and big data analytics.

The training gap

All this created a new problem: where could you find professionals trained to do all this? Muñoz et al. (2020) pointed out that the COVID-19 pandemic accelerated the need for training in computer forensics and digital forensic auditing, but Mexican universities were several steps behind.

Giraldo and Soto (2020) called for a rethinking of the training of public accountants to include forensic auditing skills at the university level. Arias González et al. (2019) developed teaching materials on elements of forensic auditing in an attempt to close this educational gap.

Money laundering

The issue of money laundering deserves special mention. Gómez Muñoz (2024) documented how digital financial crimes (electronic fraud, telephone scams, phishing) became increasingly sophisticated, and criminals found more creative ways to launder money. Traditional forensic auditing simply did not measure up.

This prompted the introduction of Risk-Based Assessment (RBA) methods and the adoption of ISO 37001:2016 on Anti-Bribery Management Systems. The Mexican market began to respond to certifications such as Certified Fraud Examiner (CFE).

The current landscape

Looking ahead to 2025, it seems a bit mixed. On the one hand, cases such as the “Estafa Maestra” show the great achievements that a good forensic audit can achieve. On the other hand, there are still huge gaps that are underutilized in the public and private sectors.

Digital transformation promises to change the game completely, but it also exposes weaknesses: lack of specialized training, insufficient technological infrastructure, and cultural resistance to change. It is a time of transition where the old has not yet gone away and the new has not yet taken hold.

METHODS

Study design

Since this thesis is a literature review, we read, analyze, and synthesize what other authors have researched on forensic auditing in Mexico between 2020 and 2025. Without laboratory work or large-scale surveys, the objective is to bring together the work of various authors.

Sources of information

This review is based on literature that focuses specifically on forensic auditing literature in the Mexican context. This literature has been divided into the following categories:

- Academic literature: relevant literature in the form of journal articles dealing with accounting, auditing, and financial crime.
- Organizational literature: relevant literature in the form of reports and bulletins published by the Federal Superior Audit Office (ASF) and the Mexican Association of Public Accountants and the Mexican Institute of Public Accountants (IMCP).
- There was a supporting bibliographic collection that is a gem; basically, it was dedicated to gathering highly specialized translations of international references and Mexican editions that cannot be found anywhere else, along with all the key material from university programs and those professional training courses in forensic auditing that really prepare you for the real world.

Selection criteria

- We took a look at those key works and publications, from the timeless classics to the latest releases between 2020 and 2025, which really show that you are still on top of your game, understanding not only where all this comes from, but also where the profession is heading today.
- A study was conducted on how forensic auditing is applied here in Mexico, analyzing the laws and what actually happens in institutions.
- Texts were researched that discuss detecting fraud, curbing corruption, or the mess of money laundering.

- Sources with recognized academic or professional legitimacy, such as educational programs with Official Recognition of Study Validity (RVOE), publications from professional associations, or government institutional documentation.

Exclusion criteria

- In the end, it was decided to leave out publications that barely passed forensic audit or that, frankly, did not go into any depth.
- Likewise, material lacking contextualization in the Mexican environment was excluded, except for those studies that propose transferable or universally applicable methodologies.
- Sources without verifiable institutional or academic support were also omitted, as well as those that reproduce content already presented by other authors without adding value or new perspectives to the existing body of knowledge.

Analysis process

- Preliminary analysis and categorization of sources: Each bibliographic source was systematically examined in order to identify its main thematic focus and the type of forensic audit addressed.
- Rigorous treatment of the material consulted: The exhaustive analysis of the sources involved the systematization of their essential methodological components.
- Classification by function: From the literature reviewed, we noted inherent categories of application. We did not construct these; they were outlined by the authors and organizations themselves.
- Integrative analysis: Examine the different sources.
- Future-oriented analysis: We try to determine the direction of things: what is forming, what is in decline, and identify the missing elements.

Limitations of the method

It is worth being honest about the limitations of this approach:

- Publication channels: We could only study what was available. There could well be numerous applications of forensic auditing in private companies that are not recorded due to confidentiality issues.
- Contextual transformations. The five-year period from 2020 to 2025 was marked by the COVID-19 pandemic, a phenomenon that catalyzed accelerated processes of global digitization.

RESULTS

The figure shows the uses of forensic auditing in Mexico.

Table 1. *Use of forensic auditing.*

Use of forensic auditing	Authors
Combating corruption in the public sector	Buchahin (2015); Arias (2019); Rodríguez (2022).
Prevention and detection of financial fraud	Acosta (2020); Cordova (2023).
Investigation of money laundering and assets	Castro & Cano (2003); Cano & Lugo (2005); Gómez (2024).
Procedural support and adversarial criminal justice system	Mexican Association of Public Accountants (2021); Estrada Hernández (2021).
Auditing of private companies and accountability	Maldonado (2003); Lollet, R. (2012); Torres (2024).
Digital transformation: AI, blockchain, and continuous auditing	Moreira (2024); Ruelas (2024); Parra (2025).
Auditing of educational institutions	Betanzos, E. (2017); Superior de la Federación (2022).
Professional training and specialized training	Giraldo (2020); Muñoz et al. (2020).

Source: Own elaboration.

The table above illustrates the evolution of the discipline, showing a substantial transition from the initial approach to corruption in public administration and money laundering to the incorporation of cutting-edge emerging technologies, such as artificial intelligence and blockchain.

This varied approach, supported by Moreira (2024) and Parra (2025), argues that modernity in supervision no longer depends on accounting and procedural assistance in the criminal justice system. A new modernity in supervision is proposed, which, like accounting, must be combined with procedural aspects, technology, and continuous learning aimed at anticipating fraud in complex and dynamically globalized scenarios.

Table 2 shows a summary of the use of the factors and their coincidences with the literature.

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Use of forensic auditing	Authors
Combating corruption in the public sector	3
Investigation of money laundering and assets	3
Auditing of private companies and accountability	3
Digital transformation: AI, blockchain, and continuous auditing	3
Prevention and detection of financial fraud	2
Procedural support and adversarial criminal justice system	2
Auditing of educational institutions	2
Professional training and specialized training	2

Source: Own elaboration.

If you look at the data, it is clear that today everything revolves around how technology is combined with the control of serious financial crimes; however, issues such as process auditing and education are progressing at their own pace, with less noise but always present.

DISCUSSION

The review shows that there is a paradox in the implementation of forensic auditing in Mexico. As Osorio and Osorio (2022) point out, only 0.6% of the audits carried out between 2000 and 2018 were forensic in nature. This is an extremely low number given that the National Anti-Corruption System identifies this type of audit as a key instrument in the fight against corruption.

This underuse contrasts sharply with the potential examples on display. Master Scam shows how, with the help of forensic audits, complex fraudulent schemes can be uncovered and high-level government corruption can be prosecuted (Rodríguez Uribe, 2022). However, such media successes have not resulted in systematic adoption and have confirmed Buchahin's (2015) warning that forensic auditing is still an underutilized and under-exploited tool in the Mexican government.

In the private sector, the situation is equally worrying. Acosta González (2020) documents that despite the "increase in detected crimes" in local financial and non-banking sectors, there is "resistance from boards of directors who consider it an expense rather than an investment."

This view is short-sighted in economic terms, because Córdova Tamariz (2023) explains how preventive forensic auditing can prevent events that are costly and also compromise the monetary, financial, legal, and reputational stability of institutions.

There are problems here that go beyond the economic dimension. Here, resistance shows that incentives are misaligned: in public, frozen officials fear the stagnation that endangers their peers; in private, reactive managers are obsessed with this quarter's results and dismiss the downside. Such an institutional mindset demonstrates, as Betanzos (2017) articulates, why alterations in corruption are so similar to what is visible and so disparate from changes in everyday life.

A significant finding is how the 2008 criminal reform served as an unexpected catalyst. The adversarial criminal procedure system changed the role of the forensic auditor, who now “collaborates with lawyers, administrators, and engineers” from the evidence collection stage to the expert evaluation stage (Mexican Association of Public Accountants, 2021).

The legal change boosted the motivational activity of zero corruption more than in its many years of practice. As Estrada Hernández and Merino Téllez (2021) note, forensic auditing, which was optional in most cases, became almost mandatory, since the accusatory system requires an “impeccable chain of custody” and the evidence must be defensible before the opposing party. This, of course, indicates that institutional changes with different consequences are more effective than exhortations to improve practice.

Digital transformation has two sides. Ruelas Ramos (2024) mentions positive aspects: now, AI and machine learning enable “100% analysis of accounting and financial data, anomaly detection, and real-time fraud prediction.” According to Parra de Gallo (2025), blockchain has improved “traceability, transparency, and security” while keeping the digital chain of custody intact.

However, Moreira Mero (2024) refers to “significant obstacles” that could undermine this potential, such as “the lack of specialized training, insufficient technological infrastructure, and challenges in complying with international regulations such as the GDPR.” These challenges result in a bifurcated system where large organizations move forward to implement advanced systems, while smaller organizations, local authorities, and the informal sector remain stuck with outdated systems.

Gómez Muñoz (2024) states that criminals “use more sophisticated means of money laundering” through electronic fraud, phishing, and cryptocurrencies. These are targeted at organizations with weak defenses.

Social digitization fosters a paradox. The increased vulnerability of disadvantaged groups and the widening of existing gaps are the result of limited and unequal access to technology.

The limited educational offerings remain a critical problem. Muñoz et al. (2020) said that the COVID-19 pandemic made the need for training in computer forensics urgent, but educational offerings did not respond. Giraldo and Soto (2020) suggest that the training of public accountants needs to be rebuilt, but that forensic auditing skills need to be incorporated from the undergraduate level.

The type of profile required is complex and must combine knowledge of accounting, auditing, internal control, risk management, taxation, finance, and systems, as well as investigative techniques and criminal law. This would imply that professionals must possess skills that enable them to become part of a multidisciplinary team, which is extremely difficult (Arias González et al., 2019) and calls into question whether generalist individual training is effective or whether a shift towards the use of specialized collaborative teams is necessary.

The Superior Audit Office of the Federation indicates that higher education institutions are the sector that has been most audited forensically (30.7% in Soriano and Soriano, 2022). However, these institutions are not the ones that produce the most forensic auditors. This paradox indicates difficulties in motivation within institutions and in the transfer of practical knowledge to academia.

Mexico's lag in the fight against money laundering is obvious. While Castro and Cano (2003) created solid concepts, Cano and Lugo (2005) developed procedures for investigations into money laundering and asset laundering. However, even 20 years later, very little has been implemented.

Documenting the adoption of methodologies such as Risk-Based Assessments (RBA) and ISO 37001:2016, as well as CFE certifications, is one of the studies by Gómez Muñoz (2024). However, such instruments are "focused on large companies and elite professionals," leaving most institutions unprotected. Given that Mexico is a transit country for illegal financial flows, this limited capacity constitutes a considerable systemic risk.

The analysis carried out by Córdova Tamariz (2023) on the distinction between preventive forensic auditing and detective forensic auditing reveals structural biases that are problematic. The person who detects fraud creates stories in the media (reports, figures), while the person who prevents fraud shows no results. This creates incentives in the wrong direction: a public official who prevents fraud has nothing to show for it, while the person who detects a major fraud becomes a hero.

Maldonado (2003) stated that forensic accounting in its broadest sense is not just about identifying corruption. It involves classifying and devising ways to stop corruption. However, in Mexico, the practice remains biased toward the reactive. As long as institutional incentives focus on detection, the shift toward more substantial and preventive control will be stifled.

Torres Barragán's (2024) paper refers to the beginning of accountability and oversight of the private sector, which has been triggered by international pressure. Companies wishing to access foreign markets or foreign financing are required to have compliance programs that include forensic auditing. As Lollet (2012) points out, this does not capture sudden ethical transformation, but rather the "entry requirements" into a globalized business ecosystem.

This phenomenon could create a demonstration effect on domestic companies. However, there is a risk of consolidating two business Mexicos: one a globalized Mexico, with international standards, and the other a domestic Mexico that operates with traditional logic, where forensic auditing marks the division between the two.

CONCLUSIONS

This review of the literature on forensic auditing in Mexico during 2020-2025 reveals a discipline in transformation marked by profound contrasts between theoretical potential and practical application. The findings allow us to draw substantive conclusions about the current state and future prospects of this anti-corruption tool.

Mexico has solid conceptual frameworks and proven empirical and methodological case studies on the effectiveness of forensic auditing. "Estafa Maestra" is one example of how this discipline can detect fraud involving shell companies and the criminalization of corruption at the top of the pyramid (Rodríguez Uribe, 2022). However, Osoiro and Osoiro (2022) state that only 0.6% of audits conducted from 2000 to 2018 were forensic, supporting Buchahin's (2015) assertion that this has been underutilized and neglected in the Mexican government sector.

This is also observed in the private sector. Despite the documented increase in financial crime, Acosta Gonzales (2020) states: "there is a reluctance on the part of boards of directors who see it as an expense rather than an investment." The most alarming finding of this review is the gap between what is known and what is systematically applied.

The literature lists eight examples of the use of forensic auditing in Mexico: combating government corruption; preventing and detecting financial fraud; analyzing money laundering cases; providing

procedural assistance in the adversarial criminal justice system; corporate compliance; auditing in digital transformation; auditing in the education sector; and professionalization.

There is an overall uneven distribution among the sectors that use forensic audits. Universities employ 30.7% of forensic auditors, almost on par with Agriculture and Rural Development, which employs 24.7% (Osorio and Osorio, 2022), omitting large sectors. In the private sector, Torres Barragán (2024) illustrates that forensic auditing focuses on large companies, or companies that handle international compliance requirements, omitting SMEs and the informal sector.

The period between 2020 and 2025 is key to the advancement of technology. Ruelas Ramos (2024) explains that AI and machine learning allow 100% of accounting and financial data to be analyzed and, where appropriate, can detect anomalies in real time. For his part, Parra de Gallo (2025) explains that in the case of blockchain, traceability, transparency, and security in digital chains of custody are improved. However, Moreira Mero (2024) identifies "significant challenges" that limit this transformation: "lack of specialized training, insufficient technological infrastructure, and difficulty in adapting to international regulations." Digitization is creating a two-speed system where large institutions have access to sophisticated capabilities while small and medium-sized organizations are relegated to obsolete methods, precisely when Gómez Muñoz (2024) reports that criminals "use more sophisticated means to launder money" through electronic fraud and cryptocurrencies.

The profile of the modern forensic auditor requires skills in accounting, auditing, internal control, risk management, taxation, finance, information technology, investigation, and criminal law (Arias González et al., 2019). These skills are virtually impossible to consolidate in individual professionals using traditional educational models.

As Muñoz et al. (2020) point out, the pandemic "accelerated the need for training in computer forensics," but the educational response was insufficient. Giraldo and Soto (2020), as part of their proposal to reconfigure the training of public accountants, suggest incorporating forensic auditing into undergraduate programs. The training gap described is undoubtedly a structural obstacle that, for the moment, significantly slows down progress in the implementation of this proposal and the democratization of access to quality forensic auditing.

The two prominent influences on adoption are the 2008 criminal reform and subsequent international pressure for compliance. The Mexican Association of Public Accountants (2021) states that the implementation of the adversarial criminal procedure system made forensic auditing go from being

optional to almost mandatory in all litigable cases. This change was more effective in altering institutional incentives than awareness campaigns.

The example mentioned suggests that Torres Barragán (2024) demonstrates that companies pursuing “access to international markets” need to have robust compliance programs, including forensic audits.

Future lines of research

The findings suggest that maximizing the potential of forensic auditing in Mexico requires interventions at multiple levels:

The approach must identify incentives that promote the systematization of preventive detection and shift toward reactive detection. Experience with the adversarial criminal justice system shows that changes in legislation that modify subsequent certainties generate greater adoptability than voluntary promotion campaigns.

The training of professionals from individual generalists to multidisciplinary teams is effective, understanding that the comprehensive profile of the modern forensic auditor exceeds the individual attributes that can plausibly be imagined.

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