



RAZON correspondiente al Juicio No. 07317202100195(22826827)

RAZON:

Siento como tal el día de hoy procedo a enviar el proceso: ACCION DE PROTECCION N°. 07317-2021-00195 que sigue CELI HERRERA ANA BELEN en contra de ARQ. GONZALO UQUILLAS VALLEJO, GERENTE GENERAL DE CORPORACION ELECTRICA DEL ECUADOR CELEP, EP. MGS. GUIDO ROBERTO OCHOA MORENO, GERENTE DE UNIDAD DE NEGOCIO Y PROCURADURIA GENERAL DEL ESTADO. Consta en el proceso de primera instancia en 81 fs. Útiles (un cuerpo) y lo actuado en segunda instancia en 139 fs. Útiles (dos cuerpos), con 1 cd de Primer instancia; los mismos que son enviados al SECRETARIO CORTE CONSTITUCIONAL DEL ECUADOR EN QUITO.

Machala, 29 DE NOVIEMBRE DEL 2021.

[Handwritten signature]
ABG. CELSO CHUNCHO PEREIRA
SECRETARIO RELATOR DE LA SALA DE LO CIVIL
CORTE PROVINCIAL DE JUSTICIA DE EL ORO



1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for ensuring the integrity of the financial statements and for providing a clear audit trail. The text notes that any discrepancies or errors in the records can lead to significant complications during an audit and may result in the disallowance of certain expenses.

2. The second part of the document outlines the specific requirements for record-keeping. It states that all receipts, invoices, and other supporting documents must be retained for a minimum of three years. Furthermore, it is required that these records be organized in a systematic and accessible manner, such as by date or by category, to facilitate the audit process.

3. The third part of the document provides guidance on the proper handling of cash transactions. It advises that all cash receipts should be deposited into a dedicated bank account and that the corresponding entries should be recorded in the accounting system promptly. Additionally, it stresses the importance of reconciling the cash account regularly to ensure that the recorded balances match the actual bank statements.

4. The final part of the document discusses the role of the auditor in verifying the accuracy of the records. It explains that the auditor will conduct a thorough review of the supporting documents and the accounting entries to identify any potential issues. The auditor's findings will be reported to the management, and any necessary adjustments will be made to the financial statements to ensure they are true and fair.

It is the responsibility of the management to ensure that all records are maintained in accordance with the requirements outlined in this document. Failure to do so may result in the disallowance of certain expenses and may lead to the issuance of an adverse audit opinion. Therefore, it is essential that all transactions be recorded accurately and that all supporting documents be retained and organized properly.

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