Abstract
Organizations must to establish a set of operative rules, which can be named internal control, in order to achieve their objectives. The internal control, as an object to review for the public accountant, is ruled by national and international standards, but its functions and optimal performance, is a responsibility of the management. This research, of an analytical type, was made in the Libertador Municipality of Mérida State, Venezuela, in order to analyze those factors which incide in the internal control of an organization. The results showed the lack of design of the internal control by the organizations, from the systems view. Furthermore, those factors recommended by COSO report are neglected. The studied enterprises emphasized on organization structure and the control over certain operative areas, neglecting the internal control system as a whole.

Keywords
Organization, Control, Systems.