

1. Record Nr.	UNINA9910366572303321
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Titolo	Quality of Internal Auditing in the Public Sector : Perspectives from the Bulgarian and International Context / / by Plamena Nedyalkova
Pubbl/distr/stampa	Cham : , : Springer International Publishing : , : Imprint : Springer, , 2020
ISBN	3-030-29329-7
Edizione	[1st ed. 2020.]
Descrizione fisica	1 online resource (xii, 266 pages) : illustrations
Collana	Contributions to Management Science, , 1431-1941
Disciplina	352.4390285574 336
Soggetti	Finance, Public Accounting Tax accounting Taxation - Law and legislation Corporate governance Financial Law/Fiscal Law Financial Accounting Business Taxation/Tax Law Public Finance Corporate Governance
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Introduction -- Part I. Theoretical Aspects of Assessment and Evaluating as an Internal Audit Process -- Chapter 1. Essential Characteristic of the Control Assessments, Incl. Internal Audit -- Chapter 2. Specificities and Characteristics of the Assessment Basis in the Context of Internal Audit -- Chapter 3. Types of Control Assessments Applied in Control Practice -- Chapter 4. Specifics of the Assessment as a Process of Internal auditing -- Part II. Practical aspects of the methodology for evaluating the internal audit in the public sector -- Chapter 5. Evaluation as a means of Assessing the Quality, Effectiveness and Efficiency of Internal Audit -- Chapter 6. Evaluation Criteria and Indicators for Quality Assessment of Internal Audit -- Chapter 7. Metric and Non-metric Indicators for Assessing the Quality

of Internal Audit in the Public Sector. Specificity and Application of the Assessment Scales -- Chapter 8. Presentation of the Dependence Between the Chosen Approach for Implementing the Internal Audit and the Methods for Assessing the Quality of Internal Audit in the Public Sector -- Part III. Empirical Research and Analysis of Current Trends in Internal Audit Quality Assessment -- Chapter 9. Testing of the Value Added Metric of the Internal Audit for the Municipality of Varna for the Period 2011 to 2016 -- Chapter 10. Testing the VAIA Metric Indicator (Value Added of Internal Audit) and Internal Audit Quality Determination for the municipality of Dobrich for the period 2011 to 2016 -- Chapter 11. Empirical study of the VAIA metric (value added of internal audit) and Determination of the Internal Audit Quality for Shumen Municipality for the Period 2011 to 2016 -- Chapter 12. Empirical Study of the VAIA Metric Indicator (internal audit value added) and Internal Audit Quality Assessment for the 23 Municipalities for the Period 2011 to 2016 -- Chapter 13. Applicability of Other Models for Internal Audit Quality Assessment -- Chapter 14. Presentation of the Foreign Practice on the Assessment of the Internal Audit Quality in Public Sector Organizations -- Chapter 15. Problems in Internal Audit Quality Assessment. .

Sommario/riassunto

This book examines key methodological and organizational questions with regard to assessing the quality of internal audits. By studying the status quo of these audits in the public sector, including municipalities, it identifies relevant weaknesses, loopholes and issues. In addition, the book assesses the strengths and weaknesses of the approved control system to explain the reasons why, and conditions under which, internal audits are ineffective, and proposes new metric and non-metric indicators to improve the quality of internal auditing. Given its scope, the book offers a valuable guide for anyone responsible for financial controls and internal audits, and will appeal to students and financial practitioners alike.
