



Pathology of the implementation of internal financial control in the municipalities of the province and providing optimal solutions

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ABSTRACT

The internal audit organization in achieving its goal of establishing a systematic approach to evaluate and improve the effectiveness of governance processes, risk and control will help. Internal auditors with sufficient independence within the organization to monitor the activities of their operations and compliance with laws, regulations, budget, bylaws and internal controls are evaluated by the organization. The results and feedback to the highest level of reporting in order to improve the organization's operations and help improve the quality and accuracy of data reported. The research is descriptive and analytical in which the collected information is used to describe and analyze changing relationships. This study, while two variables (control and internal audit) are also considers the relationship between a controller with other controllers are also studied. In this study, after much review and final approval Supervisor with the questionnaire This questionnaire was prepared by a sufficient number. Finally all the necessary total of 125 questionnaires were collected. This study tries to be the main obstacles identified by the results of questionnaires and statistical methods review, Barriers and implementing internal financial controls which according to existing resources and experts and professors terms specified In three basic dimensions.

Keyword:

*Internal audit,
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