

THE CHALLENGES OF INTERNAL AUDIT IN THE PUBLIC SECTOR

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Abstract

In this article an attempt is made to present in a synthesized form the main problems, the reasons for their existence and the challenges facing the profession - internal auditor in the public sector in our country, as well as to outline opportunities for improvement and effective development.

The purpose of adaptation and improvement is to contribute to the benefit of public sector organizations. Inevitably, this development leads to a number of problems and challenges faced by internal auditors from the public sector in view of the constant need for improvement and development, which are necessary to achieve the set goals and contribute to added value and improve the activities of organizations in the public sector who carry out their activities.

Key words: internal audit; financial management and control; public sector, management

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