

. - .

,
 ,
 ,
 ,
 ,
 ,
 () .
 :

1.

2.

3.

1.

1. ? - , ;
 (); -

();
 , ; -

2. ? - ;
 ;

3. ? , ;

4. ? -

audit) -

IA (Internal -

-

-

Sarbanes – Oxley 2002 .; -

COSO, COCO, ERM; -

TQM (Total Quality Management), -

-

() -

(INTOSAI). -

(OLAF). -

-

-

() -

() ; -

-

” – “ 2005 . -

-

2005 . -

“ ” -

“ ()¹ ” -

-

-

¹ - www.econ.bg, 10.03.2014.

, , , -
 , , ,
 . :
 ;
 () ()² 17.01.2011 . , -
 (Intermediate Pharmacy Practice Experience – IPPE). ,
 - (Institute of Internal Auditors – IIA), -
 1300, -
 . 1300 (Standard 1300) . , 1312
 (Standard 1312) -
 1311 ³ , -
 , , -
 1300 1310. , -
 , , -
 .⁴ , -
 , , -
 -
 ” -

² , .21, 10 2006 ., . .42 5 2009 ., . .54 16 2010 .,
 . .98 13 2011, . .15 15 2013.
³ Quality Assessment of Internal Audits - www.qfinance.com, 05.03.2014.
⁴ - IPPE.

W. Roberts⁶ , Vikram Desai Robin

Maletta (1993) Krishnamoorthy (2002). „Gener-ates“.

Vikram Desai Robin W. Roberts

$$SS = CY] IWS] IOY \tag{1}$$

$$Sw = Cn] Wn] On \tag{2}$$

(The Competence factor (C)),
 (Cn). (Cy) (Work
 Performance (W)) (Ws) (Oy)
 (Wn) (On).
 (Ws) (Oy), . . . (Cy),
 (Cn), (Wn)
 (On), .e (2).

⁵ 2010, . 49.
⁶ Desai, V., R. Roberts. An Analytical Model for External Auditor Evaluation of the Internal Audit Function Using Belief Functions. www.papers.ssrn.com, 15.03.2014.
⁷ Desai, V., R. Roberts. An Analytical Model for External Auditor Evaluation of the Internal Audit Function Using Belief Functions. www.papers.ssrn.com, 15.03.2014.

1. 8

2. 9

3. 10

4. 10

5. 10

6. 10

7. 10

1. 10

⁸ INTERNAL AUDIT QUALITY ASSURANCE AND IMPROVEMENT PROGRAM (QAIP) Policy and Procedures Manual - . www.papers.ssrn.com, 10.03.2014.

⁹ INTERNAL AUDIT QUALITY ASSURANCE AND IMPROVEMENT PROGRAM (QAIP) Policy and Procedures Manual - . www.papers.ssrn.com, 10.03.2014.

¹⁰ ()



: INTERNAL AUDIT QUALITY ASSURANCE AND IMPROVEMENT PROGRAM (QAIP) Policy and Procedures Manual.

. 1.

2.

()

()

Scorecard, M. L. Frigo, Balanced Scorecard. ;1. ;2. ;3. Balanced Scorecard, ;13

- 1.
- 2.
- 3.
- 4.
- 5.

M. L. Frigo

M. L. Frigo

, D. Prawitt J. Smith

(IIA). D. Prawitt J. Smith

. D. Prawitt J. Smith
(*multinomial logistic model*),

¹¹ Cristina, B., MEASURING AND ASSESSMENT OF INTERNAL AUDIT'S EFFECTIVENESS, www.steconomie.uoradea, 20.03.2014.

¹² Cristina, B., MEASURING AND ASSESSMENT OF INTERNAL AUDIT'S EFFECTIVENESS, www.steconomie.uoradea.ro, 20.03.2014.

¹³ Cristina, B., MEASURING AND ASSESSMENT OF INTERNAL AUDIT'S EFFECTIVENESS, www.steconomie.uoradea.ro, 20.03.2014.

$$Above = \beta_0 + \beta_1 AQuality + \beta_2 ACEffectiveness + \beta_3 AuditorSpecialist + \beta_4 Gindex + \beta_5 Asset + \beta_6 Age + \beta_7 Leverage + \beta_8 Complexity + \beta_9 CFO + \beta_{10} SalesGrowth + \beta_{11} MB + \beta_{12} CFOVolatility + \beta_{13} ROA + \beta_{14} Loss + \beta_{15} NYSE + \beta_{16} IndustryDummies + \beta_{17} YearDummies + \epsilon$$

Above – ;
IAQuality – ;
 β_0 – β_{17} – ;
IAQuality – ;
ACEffectiveness – ;
AuditorSpecialist – ;
Gindex – ;
Assets – ;
Age – ;
Leveraged – () – ;
Complexity – ;
CFO – ;
Sales Growth – ;
CFOVolatility – ;
ROA – ;
Loss – ;
NYSE – New York Stock Exchange (NYSE) ;
IndustryDummies ; **YearDummies** – ;

¹⁴ Prawitt, D., Smith, J., INTERNAL AUDIT QUALITY AND EARNINGS MANAGEMENT, The Accounting Review, Vol. 84, No. 4, pp. 1255-1280, 2009.

D. Prawitt J. Smith

1.

2.

1.

2.

3.

4.

NYSE,

Douglas F. Prawitt Jason L. Smith

65 (SAS 65)

F. Prawitt Jason L. Smith

Douglas

15

¹⁵ Prawitt, D., J. Smith. INTERNAL AUDIT QUALITY AND EARNINGS MANAGEMENT, The Accounting Review, Vol. 84, No. 4, pp. 1255-1280, 2009.

Sansakrit S. Vichitlekarn

S. Vichitlekarn () -
 (1-) , -
 F , -
 (w) , (F-w).
 (d),
 { w, s }
 [0,1].¹⁶

Sansakrit S. Vichitlekarn

(. .),
 (e 0),
 d(x).
 d(x)
 :
 d(x) = 1 - {-bx}, b e 0.¹⁷

¹⁶ Vichitlekarn, S. The Interaction between Internal Control Assessment and Substantive Testing in Audits for Fraud. Contemporary Accounting Research Vol. 17, No. 2, pp. 327-56.
¹⁷ Vichitlekarn, S. The Interaction between Internal Control Assessment and Substantive Testing in Audits for Fraud. Contemporary Accounting Research Vol. 17, No. 2, pp. 327-56.

1.

2.

3.

3.

1 2.

| () | | | | | | |
|---|--|--|--|--|---|----|
| | | | | | | |
| 1. | | | | | - | |
| 2. Vikram Desai Robin W. Roberts | | | | | - | |
| 3. „Gener-ates“ | | | | | - | |
| 4. Douglas F. Prawitt Jason L. Smith | | | | | - | 65 |
| 5. Matthew Ege | | | | | - | |

，
 1. :
 2.
 3. -
 4.
 () ;
 ()

1. 21 10 2006, . , .42 5 2009, . , .54 16
 2010, . , .98 13 2011, . , .15 15
 2013.

2. IPPE
3. 2010 ..
4. Cristina, B., MEASURING AND ASSESSMENT OF INTERNAL AUDIT'S EFFECTIVENESS, www.steconomie.uoradea
5. Desai, V., R. Roberts. An Analytical Model for External Auditor Evaluation of the Internal Audit Function Using Belief Functions. www.papers.ssrn.com
6. Desai, V., R. Roberts. An Analytical Model for External Auditor Evaluation of the Internal Audit Function Using Belief Functions. www.papers.ssrn.com
7. INTERNAL AUDIT QUALITY ASSURANCE AND IMPROVEMENT PROGRAM (QAIP) Policy and Procedures Manual - . www.papers.ssrn.com
8. Prawitt, D., J. Smith. INTERNAL AUDIT QUALITY AND EARNINGS MANAGEMENT, *The Accounting Review*, Vol. 84, No. 4, pp. 1255-1280, 2009
9. Prawitt, D., J. Smith. INTERNAL AUDIT QUALITY AND EARNINGS MANAGEMENT, *The Accounting Review*, Vol. 84, No. 4, pp. 1255-1280, 2009
10. Vichitlekarn, S. The Interaction between Internal Control Assessment and Substantive Testing in Audits for Fraud. *Contemporary Accounting Research* Vol. 17, No. 2, pp. 327-56.
11. Vichitlekarn, S. The Interaction between Internal Control Assessment and Substantive Testing in Audits for Fraud. *Contemporary Accounting Research* Vol. 17, No. 2, pp. 327-56.
12. Internal audit: Internal Quality Assessments - www.morganfranklin.com
13. Quality Assessment of Internal Audits - www.qfinance.com

METHODOLOGICAL FOUNDATIONS OF THE ASSESSMENT OF INTERNAL AUDIT

Assist. Prof. Dr. Plamena Nedyalkova

Abstract

The assessment of internal audit in the public sector has always been a fundamental issue, since on the basis of the assessment process there are identified many of its distinctive features, such as: quality, efficiency, effectiveness, economy, reliability, etc. In the controlling practice there exist different assessment models, which, due to their specific character, are very often applied incorrectly. For that reason, the aim of the present article is to present systematically the distinctive features of the established methods of assessment of internal audit. The article is of a theoretical orientation towards the variation of the control methods for assessing the quality of the internal audit in the organizations from the public and the non-public /private/ sector. Through induction, deduction and the comparative approach as research methods, the aim is to fulfil the main task of the article, namely to make a comparison between assessment methods. The absence of a piece of practical and applied research work is one reason for limiting the scope of the article and not verifying in detail the purpose of the respective method of determining the quality of internal audit.

Key words: *method, assessment, internal audit.*