



Relevance of Internal Audit:

A Case Study in Private Limited Company

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Abstract

Internal audit is emphasized too much in Public Ltd. companies. Research on internal audit and its success factors, effects & effectiveness has mainly focused on public limited company. It is also relevant for private limited company. This article is a case study conducted on Madina group, a group of private limited companies in the country to see the relevance and effectiveness of internal audit for private limited company. The study systematically examined the effectiveness of internal audit in Madina Group. The findings indicate that internal audit, is important and contributing for private limited company also. Regulatory requirements for internal audit for private limited company is not as strong as for a public limited company. Internal audit for private limited company may contribute for fraud detection, risk management, organizational performance appraisal, etc.

Keywords: Relevance, Internal audit, public limited company, private limited company, etc.

Case Study About Internal Audit In Banks

Zhe Xu

A decorative graphic element consisting of a light blue horizontal bar with a rounded right end, and a red circular gradient shape partially visible behind it.

Case Study About Internal Audit In Banks:

Internal Auditing and Operational Risk at Banks Mohamad Adnan Hakim, 2006 The Banking sector is witnessing lately huge technological changes The introduction of new services as e banking and the transformation of the institutions into workplaces with many professionals and few managers are increasing the difficulty of monitoring and supervising all the operations taking place Establishing internal control systems was regarded as the salvation in this concern This theory lost its glittering very fast Internal controls were not able to prevent bank failures all the around the world specifically in Lebanon This doesn't mean that internal controls are not necessary On the contrary they are indispensable but more attention must be paid on their efficiency Each bank must be able to continuously evaluate his internal systems of controls detect loop holes and the weak areas than implement necessary improvements Here comes the role of internal auditors within the organizations This profession is becoming more and more popular Standard norms and business techniques were established and special certifications like Certified Internal Auditor CIA became trendy It is argued that the Internal Audit and Inspection Division at Banque de la Mediterranee is the leading audit division amongst Lebanese Commercial Banks This is due to several factors for example the professional competence of the division's staff the well organized audit programs and the recognition by the Board of Directors and General Management concretized by the recent creation of the Audit Charter The division was lately tested during the merger that took place between the bank and Allied Bank in one body that is called today Bank Med The efforts of the division had smoothing effects on this merge It excelled and proved to be a reliable source of information and peace of mind for the bank's management Cutting Edge Internal Auditing Jeffrey Ridley, 2008-04-30 Cutting Edge Internal Auditing provides guidance and knowledge for every internal auditor encouraging each to pioneer new ground in the development of their professional practices in all risk management control and governance processes Serving as an excellent reference guide that develops a pattern of internal auditing now and for the future this book explores the concept of cutting edge internal auditing as an imaginative adventure demonstrating how this has influenced and will continue to influence the development of professionalism in internal auditing Built on the foundations of Jeffrey Ridley's extensive internal auditing experience across the public and private sectors the author uses his articles and research to explore and develop the motivations goals and categories of innovation in internal auditing today It develops and brings up to date an imaginative internal auditing model created and used by the author in the early 1980s drawing on research and guidance by The Institute of Internal Auditors Inc its Research Foundation and the Institute of Internal Auditors UK and Ireland Each chapter stands alone by focusing on an individual internal auditing theme considered from both the perspective of internal auditing and its customers to suggest an appropriate vision as a goal for every internal audit activity Each chapter also includes self assessment questions to challenge the readers understanding of its messages Companion website contains some of the author's training slides and seventy case studies many written by leading internal audit

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