

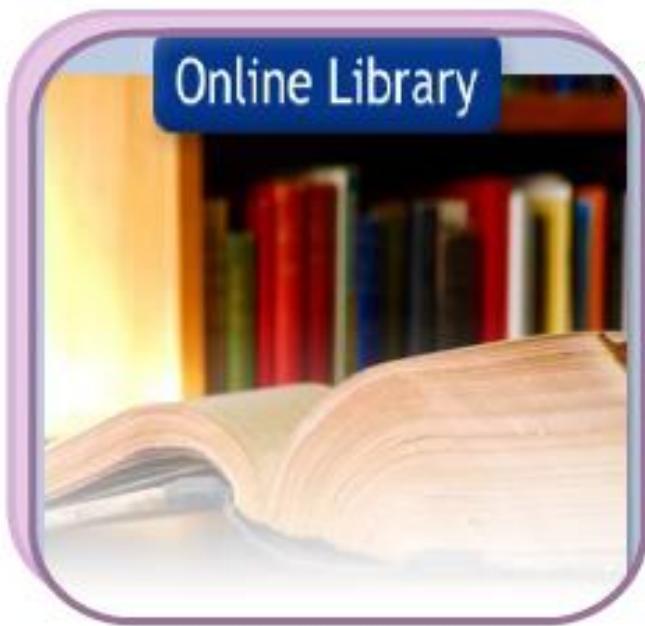


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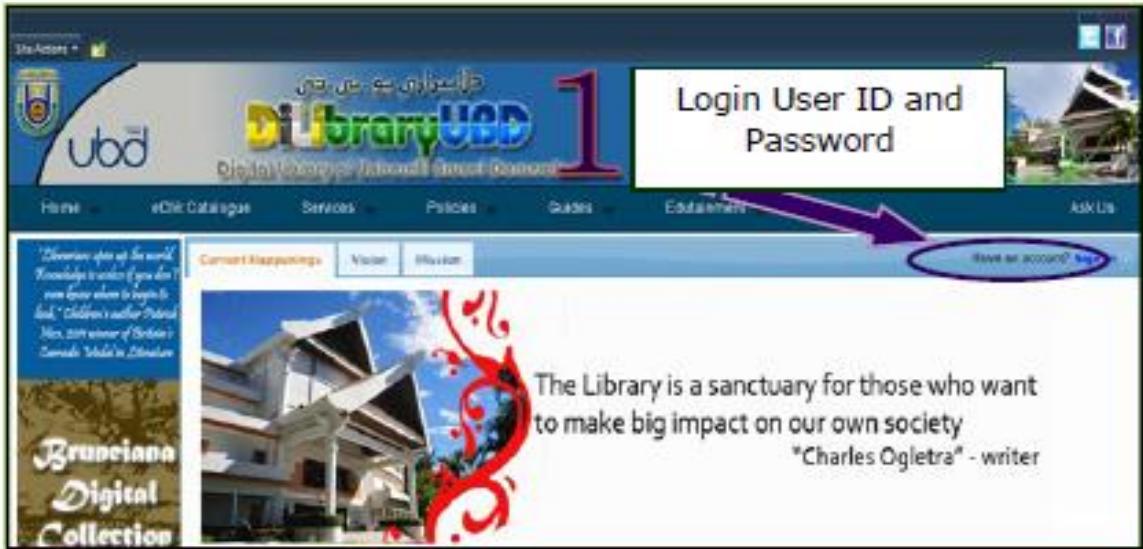


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Internal Auditing in the PUBLIC SECTOR

by Cecilia Nordin Van Gorpbergh
The Internal Auditor, ISBN 0020-5745, DB2005, Volume 62, Issue 4, p. 69
... effective and professional. Forum participants discussed establishing specific marketing plans for raising awareness of internal auditing in the government and the public and emphasized that such programs must be accompanied... Best practice, Catherinica, Public sector, Internal auditing, Developing countries-LDCs

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Internal auditing in the Americas

by Priscilla A. Burnaby and Susan Hass
Managerial Auditing Journal, ISSN 0268-6902, 2011, Volume 26, Issue 8, pp. 734 - 756
Introduction The importance of the profession of internal auditing has grown dramatically over the

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What motivates environmental auditing?: A public sector perspective

Nacaniel Rika Pacific Accounting Review 21.3 (2009): 304-318.

Abstract (summary)

Purpose - This paper seeks to discuss the motivation for commencement of environmental auditing within the Fiji Office of the Auditor-General (OAG). It also aims to analyse the actual topics audited between 2005 and 2007 and the standards employed in those audits. Design/methodology/approach - A case study approach is employed, involving document analysis and semi-structured interviews. Findings - Environmental auditing in Fiji's public sector can be explained in terms of institutional isomorphism: coercive, through pressure from the International Organisation of Supreme Audit Institutions (INTOSAI) and United Nations (UN); mimetic, in relation to adoption of best practice within INTOSAI; and normative, through communication and professional training provided by INTOSAI. There is also evidence of decoupling; although government has ratified Millennium Development Goal 7 on environmental sustainability, it has failed to allocate adequate resources to the relevant departments. Research limitations/implications - Since audit reports were not publicly available, it was not possible to review audit opinions and the main audit findings. Nor was it possible to conduct follow-up interviews with audit clients. Practical implications - Sufficient financial and human resources must be devoted to environmental management and auditing. Accountants must be involved in the initial development of Environmental Management Systems (EMS). This recognises the particular skills which they possess and facilitates the subsequent audit of systems. Originality/value - The current research examines the adoption of environmental auditing in the public sector and finds that it can be explained using institutional theory. Accounting practices in a small developing country are strongly influenced by global networks.

Full Text

Pacific Odyssey: views of accounting in the South Seas from the centre and from the periphery

Edited by Keith Dixon and Michael Gaffikin

Introduction

Organisations are increasingly recognising their social responsibility and the importance of sustainable development. To highlight responsible behaviour, firms may publicly disclose environmental information through corporate annual reports, websites and stand-alone reports ([10] Darnall et al., 2009; [25] Parker, 2003; [5] Bae and Seol, 2006). An increasing number of stand-alone reports are now audited ([27] Simnett et al., 2009).

Previous studies on environmental auditing have focused on companies ([27] Simnett et al., 2009; [10] Darnall et al., 2009; [5] Bae and Seol, 2006) or the accounting profession ([9] Chiang and Lightbody, 2004). Results indicate that companies conduct environmental audits to: identify problems; improve compliance; train and educate employees; and improve corporate image. However, it is unclear whether the same factors motivate environmental auditing in the public sector. The present study addresses this gap by positioning the state in a global context and examining the adoption of environmental auditing within the Fiji Office of the Auditor-General (OAG). Several previous studies are based on firms voluntarily obtaining external environmental audits. However, the present study addresses the situation where government imposes audits on certain departments and examines how audit topics are selected in this context. In addition, it considers how OAG determines the standards and procedures employed in environmental audits. This is particularly relevant given the absence of generally accepted standards for environmental auditing.

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What motivates environmental auditing? A public sector perspective

Nacanieli Rilka

*School of Accounting and Business Information Systems,
Australian National University, Canberra, Australia*

Abstract

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Design/methodology/approach – A case study approach is employed, involving document analysis and semi-structured interviews.

Findings – Environmental auditing in Fiji's public sector can be explained in terms of institutional isomorphism: coercive, through pressure from the International Organisation of Supreme Audit Institutions (INTOSAI) and United Nations (UN); mimetic, in relation to adoption of best practice within INTOSAI; and normative, through communication and professional training provided by INTOSAI. There is also evidence of decoupling; although government has ratified Millennium Development Goal 7 on environmental sustainability, it has failed to allocate adequate resources to the relevant departments.

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Keywords Costs, Auditing, Communication, Training

Paper type Research paper



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