
Model for dimensioning the audit structures in the public sector

Elena Doina DASCĂLU,
Spiru Haret University of Bucharest,
The Romanian Court of Accounts,
E-mail: doina.dascalu@rcc.ro

Abstract

This article proposes a solution to determine the size of the internal audit departments in public sector organisations. The conceptual model for determining the actual size of an internal audit department, as adopted by the Institute of Internal Auditors (IIA), is presented and the various factors used in dimensioning are analysed.

The article also presents a computational model for the public sector, illustrated by means of a procedure which is based on the size of the organization and uses specific calculation variables and explicit (clearly defined) correction coefficients to determine the final number of internal auditors.

The variables and the coefficients of the described model cover the significant factors that might influence the size of the internal audit department. At the same time, the requirements of adequacy and usefulness of the model for the various entities of the public sector are insured.

The model proposed for the public sector entities constitutes also a supporting tool for the practical implementation of the legal, regulatory and normative requirements with regard to the sizing of the internal audit departments.

Keywords: *Internal audit in the public sector, sizing of the audit departments, critical factors for sizing, calculation model for dimensioning.*

JEL Classification: M42; M48

To cite this article:

Dascălu, E.D. (2016), Model for dimensioning the audit structures in the public sector, Audit Financiar, vol. XIV, no. 8(140)/2016, pp. 909-917,
DOI: 10.20869/AUDITF/2016/140/909

To link to this article:

<http://dx.doi.org/10.20869/AUDITF/2016/140/909>