

Research Topic: Opinion of the employee towards the development of audit in accordance to the guidelines of the state audit agency: Case study provincial waterworks authority

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Abstract

This research aims for (1) studying the performance of the audit from planning, performance, monitoring, reporting and tracking results of examination of the internal auditors of the provincial waterworks authority, (2) studying the attitude of employee of the provincial waterworks authority (recipient of the audit) about the knowledge and understanding of the operation to work with the objective of developing audit, and (3) studying the problem, obstacles in the development of audit practices audit in accordance with the terms of Board of Directors of Auditor. The sample used in this study is provincial waterworks authority employees of 314 people by respondents for purposively. The tool used in this research is the questionnaire. The data collected from the questionnaire will be analyze with SPSS program version 17.0, mean, standard deviation, T-test and F-test with significant at 0.05. The hypotheses assigned are (1) the level of auditors is different with different attitude toward the development of guidelines, (2) the experiences of the auditors is different with different attitude toward the development of guidelines, and (3) the responsibility of the auditors is different, does not affects the attitude toward the development of guidelines.

The result can be summarized as follow:

1. The performance of the auditors, found that internal audit has helped to maintain the property and resources with efficiency, has performance audit, performance management, budget, finance, inventory and property and other areas of the agency that required by government regulations, has examined the suppression can prevent damage or leakage of corruption for the various financial and property of the organization, the audit to assist the operations management, finance and budget

packages efficiently, and has consumed appropriate period in the performance of adequate monitoring respectively.

2. Financial reporting and audit of the auditors, found that the auditors perform and report according to the government regulations, clearly understood, measure the practical work to avoid errors, has reference for relevant regulations of the report, has consumed appropriate period in the performance of adequate monitoring and, has regularly monitored the results.

3. The counseling of the auditors, found that the auditors provide advice on legal, financial, the cabinet statement and fiscal regulations as an expert, advice for counsel to resolve the financial performance of the procurement budget and other areas more effectively. The internal auditors provide the information about the rules and can provide the knowledge at anytime, can solve problems with your work quickly and accurately.

4. The features of the auditors found that the internal auditor has an ethical, honesty, and candor in private duty. The internal auditors are responsible for the knowledge and the enthusiasm to the regulations that required for the performance of internal audit.

The result of hypotheses analysis:

(1) The levels of auditors are different with different attitude toward the development of guidelines for different auditors in provincial waterworks.

(2) The experiences of the auditors are different with different attitude toward the development of guidelines for different auditors in provincial waterworks.

(3) The responsibility of the auditors is different, does not affects the attitude toward the development of guidelines for different auditors in provincial waterworks.

Recommendation from this research:

1. The result from analysis: the organizational can use these factors to development of audit in accordance with guidelines of the state audit agency, as the Criteria for quality in the development of audit in accordance to the guidelines of the internal auditor, in which will result in improvement of quality of work, improvement of effectiveness and efficiency, including with the overall capabilities of the organization and creating the learning organizations and employees within the organization.

2. The organization must clearly define the role. And adjust the role for a supporting knowledge work and information to allow the access various information

3. Promoting a strong corporate culture in the development of audit in accordance to the guidelines of the internal auditor by modifying the concepts and methods of work of the employee gradually.

Keywords:

Internal Auditor refers to the employees who perform internal audit work at different levels, who have been appointed or assigned duties, monitoring, analysis and evaluation of performance of various agencies in the organization, provide suggestion to the workers in the organization to be able to perform their duties more effectively and support a system for internal control.

Client refers to the employees who responsible for operating state agencies (provincial waterworks authority).

Performance Standards refer to standards for professional practice of internal audit defined by the Internal Auditors Association of Thailand.

Problems in the performance of internal audit refers to any question or questions arising from the audit of internal audit

Internal Auditing refers to the trust and the consultation in order to increase the value and improve the quality of the organization. Internal Audit helps organizations achieve the target assessment and improve the effectiveness of risk management, control and supervision systematically, to helps the workers in the agencies to perform better.