



Factors Contributing to the Effectiveness of Internal Audit: Case Study of Internal Audit in the Public Sector in Kosovo

Leonora Haliti Rudhani^a Nexhmie Berisha Vokshi^b Shqipdona Hashani^c

^a Lecturer, PhD candidate, University of Applied Sciences- Ferizaj, leonora_rudhani@hotmail.com

^b Associate Professor, PhD, University of Prishtina, Faculty of Economic, Corresponding Author, nexhmie_vokshi@yahoo.com

^c PhD Candidate, University of Prishtina, Faculty of Economics, shqipdonahashani@hotmail.com

Keywords

Internal Audit,
Effectiveness of the
Audit, Public Sector,
Audit Quality.

Jel Classification

H83.

Abstract

Since audit has a great importance in preventing, consulting and finding cases of funds misuse, it was thought of analyzing the factors that contribute to increasing the efficiency of internal audit in the public sector which would help to set proper and more transparent governance of public financial resources. This study investigated the relationship between effectiveness and contributing factors. The data for the study were collected through an online questionnaire and direct hand-outs of such. The results of the empirical analysis proved that effectiveness has a positive relationship with internal audit quality, the competence of the internal audit team, the independence of internal audit, as well as with the support of internal audit from the management. Moreover, it was confirmed that audit quality is the fundamental element of the effectiveness of internal audit since it was among the most influential factors in the sample.