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INTERNAL AUDITORS' ADVISORY ACTIVITY IN THE HUNGARIAN PUBLIC SECTOR

Abstract:

The advisory activity of the internal audit is a service providing added value to the head of the organization. Nowadays, the advisory role supporting decision-makers in the public sector has also strengthened in the area of internal audit. Study examines the extent and appearance of this in practice. It is continuation of a research started in 2018 and examine the significance and practical implementation of the internal auditor's consulting activities. The author analyses to what extent the advisory activities appear in planning and reality. The study also examines who requires advice and in what form. Contributing to a more efficient organizational operation without compromising their independence and changing their responsibilities is an important requirement for auditors.

Keywords:

internal audit, public sector, advisory activity

JEL Classification: H83, M42, M48