

AUDIT OF ALL SYSTEMS, ACCORDANCE, PERFORMANCE AND FINANCIAL STATEMENTS IN REGIONAL DIRECTORATE OF ROAD TRANSPORT SERVICES SHKODER

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Abstract

Control of all systems, accordance, performance and regularity of legal documentation for the period 01.04.2012 - 31.05.2014 has been subject to the full audit activity in Regional Directorate of Road Transport Services (RDRTS) Shkoder. Before the audit mission, the overall assessment of risk was made, based on questionnaires according to Standart no.7 and no.8 of Internal Audit Manual (IAM). Environmental assessment of internal control appear higher, while average risk assessment by special area appear average. Based on two assessments, it results a high overall risk.

Keywords: *Audit, accordance, performance, income, spending, risk and security.*