



## Propose to implement internal financial controls in the municipalities of the province

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### **ABSTRACT**

*The internal audit organization in achieving its goal of establishing a systematic approach to evaluate and improve the effectiveness of governance processes, risk and control will help. Internal auditors with sufficient independence within the organization to monitor the activities of their operations and compliance with laws, regulations, budget, bylaws and internal controls are evaluated by the organization. The research is descriptive and analytical in which the collected information is used to describe and analyze changing relationships. This study, while two variables (control and internal audit) are also considers the relationship between a controller with other controllers are also studied. Based on the sample of 139 questionnaires were distributed in population achieved after repeated follow-up questionnaires returned 125 return rate is 90 percent. This study tries to be the main obstacles identified by the results of questionnaires and statistical methods review, Barriers and implementing internal financial controls which according to existing resources and experts and professors terms specified In three basic dimensions that in case of secondary research are also reviewed and analyzed According to the statistical methods so that they can compare the two to two and prioritized.*

### **Keyword:**

*organization, internal audit, financial controls, public sector*

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