

Identification and Interpretive Structural Modeling of Factors Affecting Public Sector Audit Culture in Ilam Province

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Abstract

The public sector audit has a fundamental role and position in reducing mistakes, violations and fraud in the financial, budgetary and reporting areas of government organizations, and if this audit is carried out properly, it will improve the accountability of the government and strengthens national trust and solidarity between the nation and the government. Considering the importance of creating a culture on the efficient and effective implementation of public sector auditing and in line with the fulfillment of part (3), paragraph (a) of article (48) of the Seventh Five-Year Development Program Law of the Islamic Republic of Iran, the research aims to identify and model the factors influencing the audit culture in Ilam province has been done through brainstorming methods, content analysis, library documents and exploratory and structural-interpretive factor analysis. The research is of a fundamental type, its method is a descriptive approach with a correlational and causal-comparative approach, the statistical population of the auditors of the public sector of Ilam province. The findings of the research indicate that «individual», «social», «political», «economic», «ethical», «religious» and «security» values are effective factors on the audit culture of the public sector in Ilam province. The results of the relationship between factors have been prioritized based on the structural-interpretive model and the Micmac analysis. The research findings provide a suitable solution for improving the culture and use of public sector audit opportunities.

Key words: Audit, Public, Culture, Ilam Province.

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