Materia Administrative Auditing

*Prof Rosa María López Larios*



**Grupos: 53A / 83A**

**Case**

|  |  |
| --- | --- |
| **TEMA: Methods for Administrative Audit**  **Subtema: American Institute of Management** | **Clases: 21 to 24**  **Fecha: March 12th to 16th** |

**OBJETIVE:**

Identify the methods recommended to perform an administrative audit, specifically the one established by the American Institute of Management

**INTRODUCTION**:

To perform an administrative audit there are different methods recommended by several organisms to comply with certain specifications and assure the quality of the examination.

One of the organisms that issued proposals to carry out an administrative audit is the American Institute of Management. It proposes a method to audit entities and nonprofit organizations, considering structure, function, growth, operational efficiency and financial policies.

**DEVELOPMENT:**

Analyze the following situations related to the conditions that exist in the company Traditional Services and that the auditor has detected through interviews with the personnel:

1. It is not clear the responsibility of each member of the organization including the top, medium and low level.

1. The Direction has not clear about the impact and position that the organization has in comparison with the competition. The board of directors has not clear the continuing of the operations of the company.
2. They do not monitor or control customer´s loyalty because they do not consider that it is important.
3. The company does no issue information about competence, market capacity, business needs, business prospects, etc

**QUESTIONS:**

1. Analyze each situation and determine which factor is related with
2. Write the recommendation that you as an auditor would give to each point
3. What is the importance that auditors examined the factors proposed by the American Institute of Management?

**SOLUTION:**

Write your answers to each number, and mention your solutions to the class in order to analyze them in group, have a group debate and give general conclusions and recommendations to the case.