

1. Introduction

In 2002, the National Audit Office (NAO) was established as a public legal body that is financially and administratively independent of the legislative and executive authorities which interested on public governance. Throughout the years that have passed since 2002, there is recurrent of the violations in the public units, which indicates that there is a missing link between the role of the NAO and the public unit's role in the complete elimination of irregularities in general. The aim of this research is to find out the factors that retrained the public entities from implementing the audit recommendation, and to measure the impact of public governance in the implementation of National Audit office's recommendations.

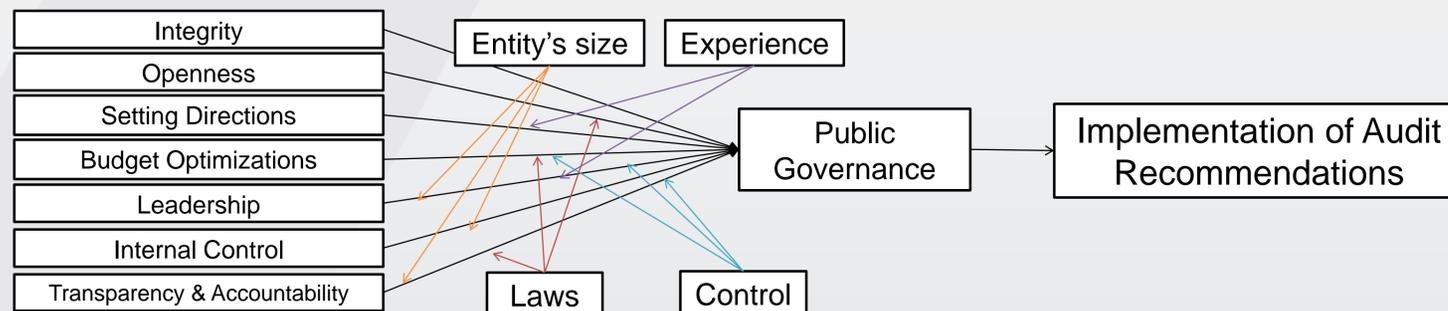
2. Objectives

1. Assessing the implementing of the audit recommendations by the Public entity every year from 2010 to 2015.
2. Assessing or Identifying the causes of recurrent violations in the Public entities chosen for this study.
3. The relationship between public governance and the implementation of audit recommendation.
4. To discover the most influential public governance factor on the implementation of audit recommendation.

3. Resources

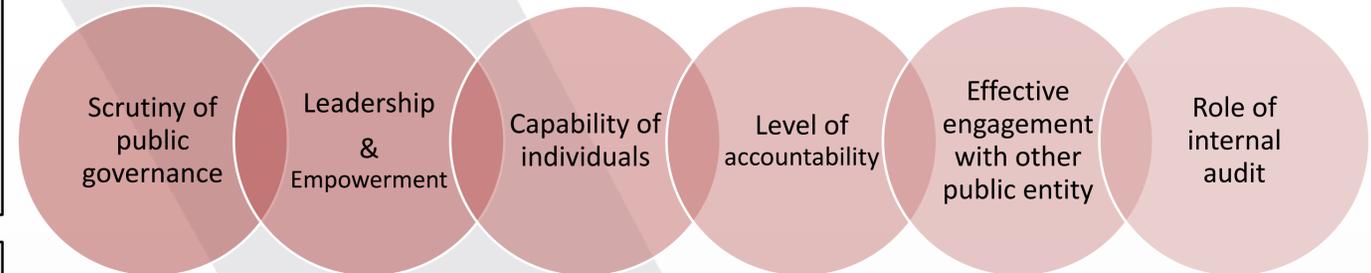
1. NAO annual report published the year from 2010 to 2015.
2. The principle of good public governance by using the Bahrain Guidance for Public governance published by Bahrain government in March 2013.
3. The International framework for the good governance in the public sector, published in July 2014 by CIPFA & IFAC.
4. The supplemental Guidance" The role of auditing in Public sector Governance" published by IIA in Jan 2012.

4. Framework



5. Research Hypotheses

The relationship between the below factors and the implementation of audit recommendations:



6. Methodology

1

- A structured interview will be done with key personnel

2

- Questionnaire survey with the employees of the public entities

3

- A descriptive analysis will be used for analyzing the primary data which is year-to-year the NAO recommendations and correcting the gaps by the public entities to identify the failures in implementation from 2010 to 2015.

7. Findings

The expected result of this research is as follows:

The qualifications of Fin & HR 's staff, the degree of clarification of laws, the degree of awareness of rule & regulations, the power of the law enforcement are positively related to the implementations of audit recommendations.

In additions, the rule of internal and independent audit, the cooperation Board of Directors and the degree of transparency all are positively related to the implementations of audit recommendations.

Moreover, the extent to which the public entity engage with other public entity will be positively related to the implementation of audit recommendations.

8. Acknowledgements

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