

## **SUMMARY OF THE DOCTORAL DISSERTATION'S MAIN FINDINGS**

**1. Dissertation Title:** *“The Organization of the Audit of Local Government Budget Final Accounts Conducted by the State Audit Office of Viet Nam”*

**2. Major: Accounting**

**Code :** 09.34.03.01

**3. Doctoral Candidate: Hoang Anh Van**

**4. Academic Supervisors:**

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### **5. New Findings of the Dissertation**

#### **5.1. Theoretical Contributions**

*Firstly*, the dissertation systematizes and clarifies the fundamental theoretical issues concerning the organization of the audit of local government budget final accounts conducted by the State Audit Office. It analyzes the characteristics of local government budgets and their final accounts, and examines how these characteristics affect the organization of audit activities, including the preparation of annual and medium-term audit plans, the implementation of audit procedures, audit management and quality control, the application of information technology, and the consolidation, preparation, and public disclosure of annual audit reports. These theoretical discussions provide a foundation for developing the analytical framework used in the dissertation.

*Secondly*, the dissertation clarifies the concept of organizing the audit of local government budget final accounts conducted by the State Audit Office and analyzes its key components, including audit planning, implementation of the audit process, audit management and quality control, the application of information technology, and the preparation and public disclosure of annual audit reports.

*Thirdly*, the dissertation systematizes the core contents of organizing the audit of local government budget final accounts conducted by the State Audit Office. It also reviews international experience from several developed countries with similarities to Viet Nam and draws relevant lessons for the State Audit Office of Viet Nam. These findings provide an important basis for the in-depth analyses presented in the subsequent chapters of the dissertation.

#### **5.2. Practical Contributions**

*Firstly*, the dissertation presents the research findings on the current organization of the audit of local government budget final accounts conducted by the State Audit Office of Viet Nam. Based on this analysis, it evaluates the achievements and limitations of current practices and identifies the underlying causes of these limitations. The conclusions drawn from the empirical analysis are supported by reliable evidence and sound methodology.

*Secondly*, based on the identified achievements, limitations, and their causes, the dissertation proposes solutions to improve the organization of the audit of local

government budget final accounts conducted by the State Audit Office of Viet Nam. These include:

(1) Improving the organization of annual and medium-term audit planning for local government budget final accounts;

(2) Improving the organization of the audit process for local government budget final accounts;

(3) Strengthening audit management and quality control for audits of local government budget final accounts;

(4) Enhancing the application of information technology in auditing local government budget final accounts;

(5) Improving the consolidation, preparation, and public disclosure of the annual audit report on local government budget final accounts.

The proposed solutions are developed consistently within the analytical framework of audit organization and are supported by both theoretical and practical analysis. To ensure their effective and feasible implementation, the dissertation also identifies necessary conditions for implementation involving the State, the State Audit Office, auditors, and audited entities. These conditions provide an essential basis for implementing the proposed solutions in practice.

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