



**MINISTRY OF FINANCE**

With the assistance of

**CARDS Project-2002 „Development of Public Internal Control and Internal Audit”**

**INTERNAL AUDITORS’ MANUAL  
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## **LIST OF ABBREVIATIONS**

CHU <sup>1</sup>	Central Harmonisation Unit (in the Ministry of Finance)
FMC	Financial Management and Control
IIA	Institute of Internal Auditors (international)
PIFC	Public Internal Financial Control
BO	Budget Organisation
MIS	Management Information System
SAO	State Audit Office

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<sup>1</sup> Function currently handled by Department for Internal Audit and Internal Control