Abstract

The Final Dissertation is oriented on economy of organisations established by District. The theoretical part describes control as one of the management tools, dividing of the public control to outside and inside part and legislative framework of the public budgetary control. The practical part of the Dissertation brings an overview of the most often and repeating faults in economy of the organisations established by the District of Central Bohemia (several types of schools and school type of organisations) based on research evaluation of the a audit documentation. The target of Dissertation is to draw attention to consequences of the fault operations which can be finding in organisations economy. There was found (by analysis and solution comparison of the single audit protocols) that most often faults were in areas of accounting, stocktaking, internal audit system, creating and using funds and internal directives. Generally there is possible to claim that there is no improvement in organisations economy during the analysed five years period and there are still the same long term faults. There are only a few areas where slight improvement is achieved. It implies a necessity to set up and keep internal control system, to monitor changes in legislation and continuously train the responsible employees.