

Abstract

: Prior studies evidence the influence of organizational culture on the behavior of the individual and the organization and indicated that organizational culture is required for successful development of current organizations. In this context, culture has a key role in the manner which employees behave, communicate, relate and cooperate with their peers and their successful performance. Moreover, organizational culture could play a role in having employees acclimatized to the aims of the organization. The presumption in the international literature concerning culture and the process of audit is that culture affects the audit environment, and ultimately the audit process outcome. In the past few years, quality audits have risen to the fore as a mechanism to assess the quality assurance effectiveness, and more importantly to evaluate the adherence to established quality standards. The aim behind quality assurance is to assist in guaranteeing that the audit products and services satisfy the established international best practices and the stakeholders' needs as opposed to criticizing particular audit systems. The study findings showed that organizational culture is the heart of the organizational activities that has a significant effect on its effectiveness and its products/services in terms of quality. Moreover, the quality assurance review programs are developed to assure the public that auditors have to maintain a specific degree of competence in their practical work in public offices.