



L'effet de l'audit interne sur la performance des entreprises privées au Cameroun : Cas de La Maison des Télécommunications (LMT Group)

Dans un environnement économique de plus en plus concurrentiel et en mutation, la performance des entreprises devient un enjeu crucial, en particulier au Cameroun où le secteur privé joue un rôle clé dans le développement économique. Les entreprises privées camerounaises sont confrontées à de nombreux défis, notamment en matière de gestion des risques, de transparence et d'efficacité des opérations. Face à ces enjeux, l'audit interne s'impose comme un levier stratégique permettant d'améliorer la gouvernance, de renforcer les contrôles internes, et d'assurer une meilleure allocation des ressources. Bien que l'audit interne soit encore parfois perçu comme un simple outil de contrôle, il peut avoir un impact direct sur la performance globale des entreprises en stimulant l'innovation, en renforçant la conformité et en optimisant les processus.

by Yves Boris Kouam

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Contexte et Justification

1. Importance de la performance

Plusieurs entreprises misent sur la performance à long terme, garante de leur pérennité. L'on constate que les sociétés qui sont arrivées à un leadership global au cours des dernières années ont toutes débüté avec des ambitions qui étaient sans proportion avec leurs ressources et capacités. Mais elles ont utilisé une obsession de gagner à tous les niveaux d'organisation, elles ont entretenu cette obsession et elles ont conquis ce leadership global.

2. L'audit interne comme solution

Pour atteindre leurs objectifs, elles mettent en place des outils et techniques qui sont considérées comme levier de leur performance. L'audit interne apparaît ainsi comme une solution à plusieurs problèmes auxquels font face les entreprises tant publiques que privées : mal gouvernance, absence du respect des règles d'éthique et déontologie dans l'exercice de fonctions.

3. Objectif de la recherche

L'objectif de notre recherche est d'apprécier l'effet de l'audit interne sur la performance des entreprises privées au Cameroun et spécifiquement à LMT Group.

4. Méthodologie

Pour ce faire, nous avons opté pour une approche qualitative avec pour technique de collecte des données les entretiens.



Problématique

Défis des entreprises privées

Dans un contexte de mondialisation et de compétition accrue, les entreprises privées camerounaises sont confrontées à des défis complexes liés à la transparence, à la gestion des risques, et à l'efficacité opérationnelle.

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Steve Orlin Manfouo



Raubir L'audit Des Processus Un Nouveaureferentiel Pour Une Nouvelle Vision Aud:

Réussir l'audit des processus Henri Mitonneau, 2003 De la vérification à la valuation il y a un grand pas c'est pourtant celui que doivent franchir les auditeurs des systèmes de management des entreprises depuis le passage à la version 2000 des normes ISO 9000 En effet avant l'arrivée de ces nouveaux référentiels l'intervention des auditeurs relevait presque uniquement de la comparaison facile entre le système de management de l'audit et les exigences du référentiel de 1994 Aujourd'hui il s'agit pour eux d'évaluer en profondeur les orientations stratégiques de la direction par le biais de l'analyse de la performance des processus de l'entreprise qui en sont les organes vitaux Grâce des check List et des schémas détaillés l'auteur passe en revue tous les stades de l'analyse d'un processus de sa conception aux restitutions des conclusions d'audit Il montre travers l'étude de la norme ISO 19011 qu'un bon audit doit valuer les risques mesurer la performance attendue proposer des pistes d'améliorations Cet ouvrage offre donc aux auditeurs et aux audités toutes les ficelles de l'audit des processus et du management de la qualité qui doit conduire au final sur la voie de l'amélioration continue

L'audit interne Steve Orlin Manfouo, 2025-03-13 L'audit interne Steve Orlin Manfouo, 2025-03-13 L'audit interne est en constante évolution pour répondre aux besoins changeants des organisations Cette seconde édition prend en compte les nouvelles normes de l'Institut des Auditeurs Internes IIA qui sont entrées en vigueur le 9 janvier 2025 et expose une vision actualisée des meilleures pratiques en matière d'audit interne L'auteur expert dans le domaine partage son expérience et sa lecture du nouveau référentiel pour vous aider formuler un plan d'audit pluriannuel basé sur les risques réaliser une mission d'audit interne étape par étape intégrer les innovations IT dans vos audits et comprendre les spécificités de l'audit interne dans le secteur public Cette seconde édition revue et actualisée est une référence indispensable pour les auditeurs internes les dirigeants d'entreprise et les professionnels de la gouvernance qui cherchent répondre aux défis actuels

Audit interne et référentiels de risques - 2e éd. Pierre Schick, Jacques Vera, Olivier Bourrouilh-Parege, 2014-04-02 Toute organisation doit se fixer des objectifs mais pour les atteindre elle est confrontée à une multitude de risques dont le contrôle interne doit garantir la maîtrise Afin de s'en assurer les directions se dotent d'un support d'évaluation et de surveillance l'audit interne Vous trouverez dans ce livre une synthèse de ce qu'il faut savoir pour conduire une action de maîtrise des risques sur les principales activités et processus de l'organisation Enrichie de nombreux retours d'expérience la nouvelle édition présente des repères méthodologiques et des fiches pratiques opérationnelles nécessaires à la conduite d'une mission d'audit efficace et efficiente Elle est complétée par quinze référentiels de risques qui s'appuient sur les dispositifs de contrôle interne et de gestion des risques préconisés par l'AMF et le nouveau référentiel COSO Cet ouvrage propose aux auditeurs et contrôleurs internes une démarche performante de gestion des risques qui permet de gagner en qualité rapidité et intégrité en s'appuyant sur la solution informatique innovante ROK

Réussir l'audit des processus Henri Mitonneau, 2023-08-31 **Théorie et pratique de l'audit interne** Jacques Renard, 2016 La 4e de couverture indique Le livre de référence sur l'audit interne Un manuel d'apprentissage pour les étudiants et

auditeurs d butants Un guide m thodologique pour les auditeurs et contr leurs internes en activit Un vade mecum pour les responsables op rationnels en charge des risques et du contr le interne Une sensibilisation l audit interne pour les dirigeants administrateurs et membres de comit s d audit Pour tous une mise jour des connaissances en gestion et gouvernement d entreprise La fonction d audit interne ne cesse de se d velopper et d affiner ses observations et recommandations Cette neuvi me dition met en valeur l essentiel des volution les plus r centes savoir les mises jour des Normes professionnelles et en particulier des MPA lesquelles sont appel es voluer les rapprochements de l audit interne avec les fonctions voisines et les organismes qui les repr sentent AMRAE DFCG AFDCC AFAI USF etc les innovations dans la pratique de l audit interne audit en continu reporting int gr etc les nouveaux d veloppements du Coso une nouvelle approche du Plan d audit les risques nouveaux n s du d veloppement technologique cloud computing cybercriminalit l extension de l audit au secteur public d cret du 28 juin 2011

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