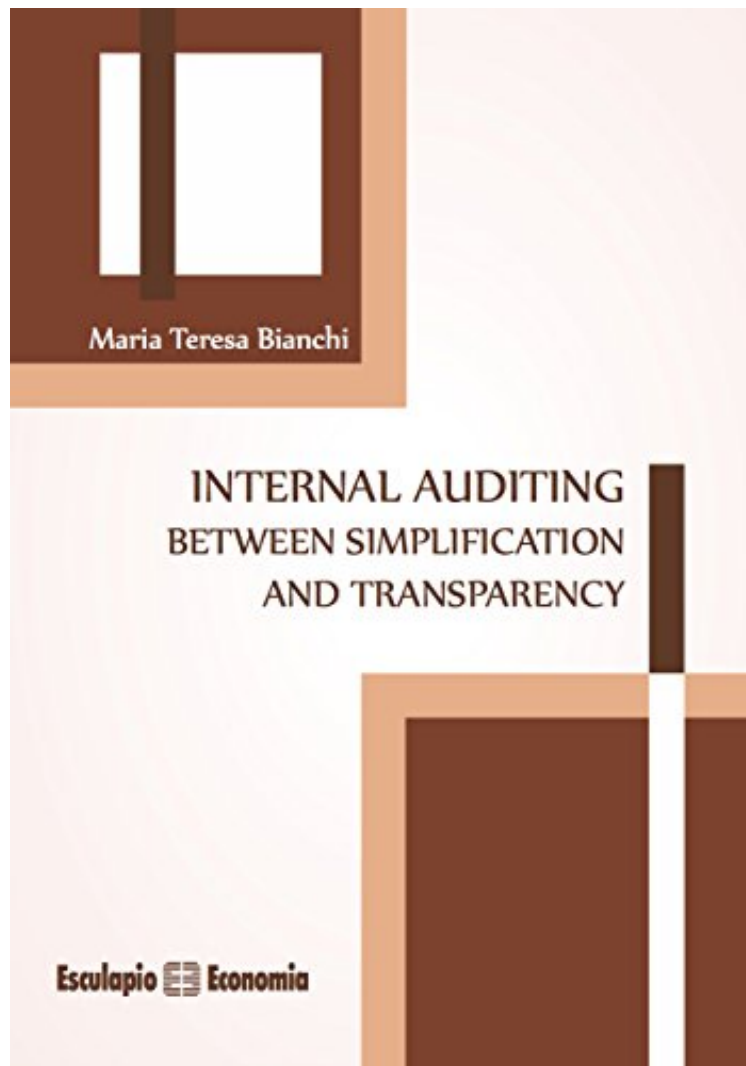


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## **Internal auditing between simplification and transparency (Corporate Management between ethics and profit)**

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The work aims to carry out a reconnaissance of governance models in our sorting in order to highlight two important

aspects. The first is that the model must be consistent with the underlying realities; from here it descends the because in reality are not widespread national application most recently introduced models (Legislative Decree 6/2003). The second important aspect is that the centrality of the traditional model, stands out as a special item, the figure of the Board of Auditors, which is assigned the role of coordinator of the controls and of the controllers. In the latter sense are changes to government systems adopted by major listed companies on the basis of the latest version of the corporate governance code of Borsa Italiana. ?MARIA TERESA BIANCHI. Professor at Economics Faculty of La Sapienza in Rome. Writer of many books on Management administration and financial subjects. She holds courses in Bachelor and Master in the Faculty of Economics and the course of Business at the Faculty of Pharmacy. She is a member of the Commission for the reform of company law in the National Board of Accountants and Public Accountants. Member of the Scientific Institute for Corporate Governance. Member of the Scientific Committee of the Roman Academy of Accounting. Member of the Team for the reform of the corporate law. Qualified as Chartered Accountant and Auditor. Member of statutory auditors of listed companies also. ?