



THE IMPACT OF THE INDEPENDENCE OF THE INTERNAL AUDIT TO ELIMINATE THE ILLEGAL USE OF PUBLIC FUNDS

¹Emad Hamza Abd Alajeli, ²Prof. Dr. Asaad Mohammed Ali Wahhab

¹College of Administration and Economics, University of Karbala, Iraq.
<https://orcid.org/0000-0002-5029-1964>

²College of Administration and Economics, University of Karbala, Iraq.
<https://orcid.org/0000-0003-1801-6871>

ABSTRACT

It aims to research to determine the reality of the independence of internal auditors in public sector units and its impact on limiting the illegal practices of executive departments in the Iraqi public sector that affect public expenditures, and to identify the types of illegal practices by higher administrations to pass fraudulent deals through pressures on auditors. Internal auditors and the pressures on internal auditors and their impact on the use of public funds. The researchers used the descriptive method in presenting the literature on the subject. On the practical side, the conclusions reached by the research were, the internal auditors must adhere to the internationally approved internal auditing standards through the presence of experience and competence in the auditors, as well as the administration's interest in developing the internal audit department, setting training plans for auditors and developing their capabilities. The analytical method was used by distributing 77 questionnaires to the internal auditors in the departments of Karbala governorate and analyzing the results. Waste of public funds.

KEYWORDS: independence, internal auditor, illegal practices, public funds.

I. INTRODUCTION

There are many definitions that refer to the concept of "internal audit", which are classified according to the historical development of this work. The researchers reviewed some different definitions in this work. The internal audit function in government departments is one of the most important and important functions as it works on the process of examination of financial activities, and gives departments the informatics they need in achieving both the protection of assets, in addition to the operations that fall within the scope of their responsibility. The first of which began in early (2002) (Reding, et.al, 2013:204), the Arab Society of Accountants defined internal audit as "one of the internal functions attached to the management of the organization to express the independent internal activity to establish management control, including accounting, to assess the extent to which the system complies with the requirements of management or work for the proper use of resources in order to achieve the minimum Recommend. Productivity efficiency.", as defined by the International Federation of Internal Audit Spin as "the evaluation activity that is created within an organization for the purposes of its service, and among its functions, is to test, evaluate and monitor the adequacy and effectiveness of the accounting system and the internal control system" (Chauke, 2021:33), and researchers conclude from previous definitions that auditing Internal audit is broader and more comprehensive than being limited to financial and accounting auditing, as it includes administrative and operational areas such as evaluations of plans, procedures, policies and appropriate proposals and adherence to them through the staff of the units, as well as the optimal utilization of resources and efficiency, and the researchers believe that the role of internal audit control as a comprehensive system of control, where it works to evaluate and support the optimal control systems, and therefore the presence of internal audit in units represents the basic and important pillar of efficiency and effectiveness of other control systems. The Bulletin of Standards for the Professional Performance of Internal Control issued by the Institute of Internal Auditors of the United States of America (1978) indicated in its introduction that the main objective of internal audit is to assist all members of the unit to perform their responsibilities effectively and efficiently, and this is achieved by providing them with information, analysis, evaluations, recommendations, and advice related to specific activities, which are monitored by the system and the objectives of internal audit are to raise efficiency (productivity) through training. The internal audit departments, by virtue of their full knowledge of all aspects of the activities and operations of the unit, enable the rest of the departments and sections to contribute effectively to the training programs, as the necessary suggestions, and perhaps the formulation of some materials, as they work on identifying the causes and problems that occur in the unit and work to estimate the losses and damage



caused by them, and propose what would be addressed and to avoid occurrence in the future, as well as conduct special studies and tests at the requests of the departments (Handoyo & Bayunitri, 2021: 47-29, has added (Al-Awad, 2020) to what. Recently, the importance of internal audit in the public sector has increased and it has become an evaluation activity for all activities and processes in the unit, with the aim of developing and improving the work of those activities and to raise the productive and service efficiency, and the importance of this function is due to the services it provides to departments in various fields of business, as this function is considered as safety valves in the hands of the management of these units. The importance of internal audit of the departments of the units of the year stems from the provision of preventive services that ensure the existence of adequate protection of the assets of the unit, and the protection of administrative policies from deviations when actually applied to them, and it also provides evaluation services that work on both measurement and evaluation of the effectiveness of control systems and their procedures in the units, and adherence to the policies and procedures set by the departments by monitoring the actual with the scheme work on the evaluation of the course of deviations that appear as a result of the measurement process, as well as Construction services (constructive) that propose the necessary improvements to the systems placed in the units, and reassure the management of the integrity, correctness and accuracy of the information provided to them. (Iman and Rahma, 4:2019), as the existence of an independent system of internal control reduces the high costs that are paid as a result of the continuous audit process by the external auditor because the more powerful and effective the internal audit system the lower the hours of external audit and therefore will reduce costs because external audit depends on the hours of audit work in calculating wages, as it represents an effective tool that is used.

II. RESEARCH METHODOLOGY

The importance of research stems from the importance of modern internal audit practices in adding value to the organization in which he works and reducing illegal practices.

1. Research Objectives

The research seeks to achieve the following objectives: -

- a) Identify the reality of independence of internal auditors in the Iraqi public sector.
- b) Identify the types of illegal practices by senior management to pass fraudulent transactions through pressures on internal auditors.
- c) Identify the pressures on internal auditors and their impact on the use of public funds.

2. Research Problem

The problem of research lies in asking the following questions: -

- a) Do the internal auditors in the Iraqi public sector have sufficient independence?
- b) Are internal auditors under pressure from executive departments?
- c) Is there a waste of public funds as a result of the pressures on internal auditors?

3. Research hypotheses

The research is based on the following main hypotheses:

Hypothesis 1: Internal auditors in the Iraqi public sector are sufficiently independent.

Hypothesis 2: Internal auditors in the Iraqi public sector do not have sufficient independence.

Hypothesis 3: There are pressures by executive departments on the work of internal auditors.

Hypothesis 4: There are no pressures by executive departments on the work of internal auditors.

Hypothesis 5: There are pressures on internal auditors from executive departments.

Hypothesis 6: There are no pressures on internal auditors by executive departments.

III. LITERATURE REVIEW

1. Organizational Structure of Internal Oversight in the Public Sector

The Internal Audit Department represents an integral part of the organizational structure of government units, and performs its function based on the policies set by senior management, as the objectives, powers and responsibilities of the Internal Audit Department are relied upon exclusively by senior management (Sofian: 2018, 16), and there are many factors that must be taken into account when locating the Internal Audit Department in the organizational structure of government units as well as while carrying out the internal organization process of the Internal Audit Department which is as follows.

2. The location of the Internal Audit Department in the organizational structure of government units:

That the Internal Audit Department is the department independent of the operational departments, and follows the highest authority in the administrative hierarchy, that is, to the higher departments, as it derives strength and authority from it, and enables the site to look at the unit more deeply and comprehensively, and achieves greater independence as a result of its distance from the executive or operational departments, and achieves its subordination to the higher departments the goal of its existence, which is to assist the senior management in



controlling the work of the unit, 2021:19 Izedonmi & Olateru), and there are considerations to be taken into account when determining the appropriate organizational location for the Internal Audit Department which are the following considerations (EISA,2018:57-60)):

- a) The location must be specified at the level that confirms the support of senior management.
- b) Internal auditors shall endeavor to carry out any executive acts or activities in order to avoid conflicts of interest.
- c) Administrations must also be accountable to an entity with a high degree of sufficient authority that allows them to strengthen the independence of the internal auditor and gives him ample scope to carry out his work.

3. INTERNAL ORGANIZATIONAL STRUCTURE OF THE INTERNAL AUDIT DEPARTMENT IN THE PUBLIC SECTOR

3.1 Internal Audit Manager:

The Director of Audit empowers the comprehensive and broad department of internal control, as the Director of Audit seeks to identify the crisis objectives that the Internal Audit Department seeks to achieve annually and that are built on the basis of the goals and objectives of the audit process in accordance with the plans drawn up and policies of the unit and determine the entities for which the reports are made, i.e. the beneficiaries or the relevant authorities, and it also has full freedom of access to all operations within the unit, records and property and to report directly to senior management.

3.2 Head of Internal Audit:

The Chief Audit Officer is the person responsible for coordinating audit plans and approving final worksheets, and is the one who seeks to report directly to the Audit Manager.

3.3 Principal Auditor:

He is the person responsible for the operations of the ongoing audit (financial and operations) which are under the supervision of the head of the audit, and he supervises the assistant auditors during the audit process, as well as one of his tasks is also to ensure that the steps of the approved audit programs are followed and to make some adjustments to the audit procedures when needed.

3.4 Assistant Checker:

It is the person who assigns the assistant auditor to perform the work and tasks of the detailed audit process under the supervision of the main auditor and the directives he issues, and the management of the unit must conduct the necessary training for the assistant auditors during the first six months of their appointment as they are beginners and need to gain crisis experience in the field of internal audit.

3.5 Rights of the Internal Auditor in the Public Sector

The rights of the internal auditor can be summarized as the right of full access to all documents and records of the unit, as well as the right of full access to the human resources of the company, its assets and property, as well as the right to request any data and clarifications that the auditor deems necessary to help carry out his work, and the right to determine the time for the inventory of the property belonging to the unit and what are its obligations to third parties in order to ensure the fairness of the presentation of the financial statements to reality. (2018,28: Kagermann, *et.al*).

3.6 Duties of the Internal Auditor:

The internal auditor is appointed through the management of the unit in the public sector, and the internal audit is part of the comprehensive system of internal control, and the internal auditor does not belong to the accounting department as he himself seeks to review and report on the work of this department, and depends on the extent and scope of the internal auditor's work according to the powers granted to him by the management in this area. The duties of the internal auditor can be specified in the following (Akkerman, *et.al*.2018:42)). Study and evaluation of the internal control system. Assist in the design and application of the internal control system for the purpose of achieving the objectives. Propose and recommendations for improving the procedures of the internal control system. Carry out specific studies or tasks requested by the Department. Carrying out the specific actions required by the internal control system. Carrying out the burdens of a comprehensive audit to meet the needs of management and includes a review of the financial commitment, efficiency and effectiveness of the unit.

4. INDEPENDENCE AND OBJECTIVITY OF THE INTERNAL AUDITOR IN THE PUBLIC SECTOR

The concept of autonomy means the absence of a conflict of interest, which requires that the internal auditor be independent of the activity he intends to audit and the absence of influence of the party auditing his activities,



which means that practitioners feel that they are able to do so. Decisions without pressure or restrictions who are affected by decisions, this applies to the internal auditor in the public and private sectors, while the concept of objectivity is related to the quality and quality of evaluations, decisions and judgments based on the internal state of mind. Passes the auditor, which means that objectivity It is the product of independence, and the absence of the element of independence of the internal auditor deprives him of the ability to provide any benefit to the institution in other words, the audit process loses its value, but the concept of independence is an absolute concept and difficult to apply, where the internal auditor is contracted with the department as an employee within the department. (Sarens&Beelde,2016:10) Here are four types of internal auditor autonomy (Bozkurt,2019:17-20):

Professional independence: This type of independence can be achieved through the formation of an independent committee within the unit that authorizes the internal auditor to perform the work, as well as decide on his appointment and dismissal, determine his salary and remuneration, and obtain his opinion from the auditor. The Commission's researchers believe that this is what can be called organizational independence, which is maintained through the organizational structure

Independence in the performance of the audit process: This means that the internal auditor does not rely on the opinions of others in planning the audit and in conducting the audit, and the researchers believe that this is known as objectivity supported by high-level professional rules and ethical standards that are observed by the internal auditor and the parties related to his work.

Technical independence: This means that the internal auditor has the highest level of excellence in the performance of the work assigned to him, and this is enhanced by high academic qualifications and appropriate training.

Financial independence: This means that senior management approves internal audit allocations and discusses details with senior management, and researchers believe that this type of independence is an extension of professional independence

5. CONCEPTUAL INTRODUCTION TO PUBLIC FINANCE

Public money means "the financial resources obtained by the public administration at all levels and the corresponding public expenditures carried out by the administration, or in other words, the activities carried out by the administration and the public institution and all its undertakings and facilities and property related to society in whole or in part in order to obtain financial resources with a view to redistributing them for the benefit of society itself", and another considers that public money is " All funds belonging to the State or other public, local or related persons, whether those funds are funds essential for the operation of the company or are intended for the production of (goods), unless they are transferred to others. "(Păunescu, Mirela,2020:24)

5.1 The concept of control over public funds:

The concepts of public money control defined (Al-Jabri, Muhammad Ali, 2014:45) as " is the supervision, audit, as well as review by a higher authority that has this right to know how the work of the units is functioning, and to ensure that public funds are used correctly for the purposes for which they were intended. Resources should be obtained in accordance with applicable laws, regulations and guidelines, and to ensure that the project adequately achieves its objectives for the purposes of preserving public funds and ensuring the credibility of the project's results. Companies and financial centers by improving performance, identifying irregularities and deviations, studying the reasons that led to their occurrence and proposing ways to deal with them to prevent their recurrence in the future, whether in the service sector or business units." (Jabri, Muhammad Ali, 2014:45).

5.2 Types of control over public funds:

The control of public funds takes several forms, some of which are provided for in the relevant legislation and others are used when needed. One of the types of control over public funds (Hisham, Ashur, 35:2020).

a) **Prior control:** It is the control exercised by the controller before execution (i.e. before disbursement or before collection) in order to ensure the regularity of decisions taken in this regard and the regularity of accounts, with the aim of preventing errors or financial exploitation in advance.

b) **Subsequent control:** It is carried out with the aim of verifying the regularity of execution, whether in terms of disbursement, receipt, receipt or delivery.

c) **Documentary control:** It depends on both documents, the most important of which are documents of exchange, receipt, other sub-documents, supporting documents, records as well as reports issued by them.

d) **Real control:** includes physical control of what the controller does and his dissatisfaction with documentary verification, such as the inventory of cash, inventory, balances receivable through endorsement, validity and the amount of work performed.

e) **Formal control:** It consists in verifying the completeness of all formal aspects of the document, such as the completeness of the signatures of authorized persons and the correct writing of data, as well as the correctness of scheduling and coding. Formal control is the starting point for other types of control.

5.3 Role of Internal Audit in Control:

Dardas (2010) points out that the internal audit system is one of the most important elements of the security system of various types (Dardis, 17:2010) and that internal control is not only part of the internal system. The internal control system, but it is the focus of its focus, especially after it has been transformed into an international system applied in the adequacy of external units, the role of internal control in this area is to test and evaluate these procedures as well and to verify the availability of elements of the internal control system. That confirm the proper functioning of the system Presenting its assessment to the public administration makes it a key player in the development of the internal control system, as an advisory function in this area. (Louwers,et,al,2015:290)

5.4 Central control over local bodies:

The independence of the local authorities is the cornerstone that the local government system seeks, and despite the importance of this aspect, it is considered a relative independence that is not absolute, and it remains within the framework set by the legislator, and the goal is to prevent the emergence of units independent of the state, and to ensure the legitimacy of the procedures carried out by the councils In order to exercise it in an effective and efficient manner, the central control over the local authorities varies according to the states and their ideologies. The local authorities and making them independent constitutes a break in the unity of the state and threatens it with disintegration and disintegration. And the guarantee to achieve the appropriate level of performance of the bodies locally. Reaching high degrees of integration and harmony in the management of various development programs at the local and national levels, protecting citizens from abuses that may result from a defect in the administrative authority at only one level, which is the local one, showing weaknesses and strengths in the local government system, working to avoid mistakes and motivating Pros which helps to develop and improve this system.

5.5 Sources of funding in government departments:

State services are financed from the general budget of the state through the budget of the Ministry of Local Government. In addition to the above, the composition of financing government services can be a combination of grants and government assistance, simple loans and reduced interest rates, as well as subscription fees (Vašiček,2019:31). The internal audit function of departments is an important function, as it assists in the review and evaluation of financial activities and provides unit management with the necessary information to assist in the control and protection of assets and processes. Which falls within their responsibilities

IV. MATERIALS AND METHODS

On the applied side of the research, a questionnaire was relied upon, which was designed for the purpose of testing the hypotheses of the research, and this form consisted of six axes, where a questionnaire form was distributed from the sample members, and it was used to express the total of the six dimensions of the five-point Likert scale, in which the measurements range from one point with content that is not completely agreed, and to five points with content that is completely agreed. The following tables show the characteristics and characteristics of the study population.

GENERAL INFORMATION

1- Gender:

Table (1) shows that the majority of the sample researched are males, and a small part of the sample are females, as 93.5 % of the sample researched are male, and 6.5 % of the sample researched are female.

Table (1) Distribution of the sample by sex

Sex	reiteration	Percentage
Mentioning	72	93.5
Female	5	6.5
Total	77	% 100.0

2- Academic Qualification:

Table (2) shows that the majority of the researched sample are bachelor's degree holders, and a very small part are graduate graduates, while the diploma degree there is none of the members of the researched sample holding this degree, as 94.8% of the sample researched have their scientific qualifications bachelor's degree, and 5.2% of the sample researched have postgraduate scientific qualifications, and this indicates that the majority of the

members of the sample researched have a high scientific qualification that they can understand the questionnaire, and answer it honestly.

Table (2) Distribution of the sample researched by (scientific qualification)

Educational qualification	Reiteration	Percentage
Diploma	0	0.0
Bachelor	73	94.8
Graduate	4	5.2
Sum	77	% 100.0

3- Scientific specialization:

Table (3) shows that there is a diversity in administrative, accounting and economic disciplines, but the majority of the individuals of the sample researched are accountants and administrators, where 84.4% of the sample researched their scientific specialization is accounting, 10.4% of the sample researched their specialization is the science of business administration, and 5.2% of the sample researched their scientific specialization is economics, and this is considered a positive evidence that seeks to answer the questions of the questionnaire objectively.

Table (3) Distribution of the study sample by scientific specialization

Scientific Specialization	reiteration	Percentage
Accounting	65	84.4
Business Administration	8	10.4
Economy	4	5.2
Others	0	0.0
Total	77	% 100.0

4- Job Title:

We note from Table (4) that there is a diversity in job titles as well as administrative levels for the sample members, as 3.9% of the sample searched job title is the general manager, 15.6% of the sample surveyed named them is the financial manager, 33.8% of the sample researched named head of department, 5.2% of the sample searched heads of departments and perform the tasks of internal auditors, 11.7% of the sample surveyed named head of division, 2.6% of the sample surveyed named auditor, 27.3% of the sample surveyed named accountant, and 5.2% of the sample surveyed named for them is another, and this indicates that most of the members of the research sample are experienced and decision-makers, and the administrative level for them through which they can see the course more than others, and this enables them to answer the questionnaire accurately.

Table (4) Sample Distribution by Job Title

Job Title	Repetition	Percent
General Director	3	3.9
Chief Financial Officer	12	15.6
Head of Department	22	28.6
The head of the department / seeks the functions of the internal auditor	4	5.2
Division head	9	11.7
Checker	2	2.6
the accountant	21	27.3
Other	4	5.2
Total	77	100%

5- Years' Experience

Table (5) shows that the respondents have a large degree of experience, as 14.3% of the respondents have practical experience of less than 5 years, and 16.9% of the sample have practical experience ranging from 5-10 years, and 32.5% of the respondents have practical experience ranging from 5-10 years. The surveyed sample has practical experience ranging from 11-15 years, and 16.9% of the respondents have practical experience ranging from 16-20 years, and 19.5% of the sample have practical experience of more than 20 years, and these answers indicate the diversity of years The experiences of the sample, and that most of them have experience of more than 11 years, which means that they are qualified to answer the questionnaire.

Table (5) Distribution of the sample years of experience

Years Of Experience	Repetition	Percent
Less than 5 years old	11	14.3
5-10 years	13	16.9
11-15 years old	25	32.5
16-20 years	13	16.9
More than 20 years	15	19.5
Total	77	% 100.0

6- The municipalities that work:

It is clear from Table (6) that the largest proportion of the respondents are working in government departments classified as A, and the researchers reinforce this to the size and size of the business and employees of these government departments, as 49.4% of the sample surveyed work in the municipality of A, and 37.7% of the sample The respondents live in municipality B, 6.5% of the sample resides in municipality C, and 6.5% of the sample resides in municipality D.

Table (6) Distribution of the sample according to the municipalities in which the work is carried out

Classification	Repetition	Percent
A. municipalities	38	49.4
B. municipalities	29	37.7
C. municipalities	5	6.5
D. municipality	5	6.5
Total	77	% 100.0

7- Governorate variable

Table (7) shows that the largest proportion of the surveyed sample is based in the governorate, and the researchers reinforce that the high number of employees in these governorates, as 23.4% of the sample surveyed are based in the northern governorate, 24.7% of the sample is based in the governorate and 15.6% of the sample resides in the central governorates, 27.3% of the sample resides in the governorate, and 9.1% of the sample resides in the governorate.

Table (7) Distribution of the sample by governorate

Governorate	Repetition	percent
North	18	23.4
East	19	24.7
Middle finger	12	15.6
West	21	27.3
South	7	9.1
Total	77	% 100.0

8- The sample according to the age of the individuals

Table (8) shows that individuals aged 36-45 years are the highest among the sample, while the group less than 25 years old is the least among the sample as 2.6% of the sample are less than 25 years old, and 27.3% Of the surveyed sample, their ages ranged from 25-35 years, and 32.5% of them were between the ages of 36-45 years, and 14.3% of them were between the ages of 46-49 years, and 23.4% of the researched sample was 50 years old. and above, and this indicates their experience and the extension of the service period.

Table (8) Distribution of the sample according to age

Age	Repetition	percent
Less than 25 years old	2	2.6
25 from 35 years old	21	27.3
36-45 years old	25	32.5
46-49 years old	11	14.3
50 years and over	18	23.4
Total	77	% 100.0

4.4 The tool used in the study:

In order to achieve the goal of the research to identify the reality of internal audit in the departments of the Iraqi government, the researchers prepared the design of a study using similar previous literature and consultation with



experts in this field, where the questionnaire was distributed to all individuals for the researched sample for all the data necessary for the research, and the questionnaire was divided into two parts as follows:

Section I: This section works to collect personal data on researchers such as (gender, diploma, specialization, job title, years of experience, classification of municipalities, governorate, age, presence of internal audit, for those who follow the internal audit department, do municipalities contract with the external auditor) and consists of (11) paragraphs.

Section II: These are called fields of study, and the questionnaire consists of 53 paragraphs divided into six foundation parts.

The first area: What is the extent to which the internal auditor of the Iraqi government departments performs the required internal audit tasks, which consist of (10) paragraphs?

The second area: the extent of the administration's interest in developing the internal audit department in the departments of the Iraqi government, which consists of (9) paragraphs

Third area: The commitment of the internal auditor of the Iraqi government departments to adhere to the generally accepted internal audit standards, which consists of (12) paragraphs.

The fourth area: The extent to which the members of the city council are aware of the importance of having an internal audit service in the departments of the Iraqi government and consists of (7) paragraphs.

The fifth area: the existence of an internal audit department that leads to the quality of the results of financial management in the departments of the Iraqi government, despite its subordination to it, and it consists of (9) paragraphs.

Sixth area: The extent to which the internal auditor contributes to the services of the Iraqi government by facilitating the work of the external auditor, and consists of (6) paragraphs When using the five-point Likert scale to determine the importance of each paragraph of the questionnaire, to measure the responses of researchers to the paragraphs of the questionnaire, the responses to each paragraph consisted of (5) answers where a score (5) means completely OK and a score (1) means I strongly oppose as shown in Table 9

Table (9) Five-point Likert scale scores

Period	5.0 -4.20	4.20 -3.40	3.40 -2.60	2.60 -1.80	1.80-1
degree of approval	Strongly agree	agree	neutral	I do not agree	Strongly disagree
Degree	5	4	3	2	1

5.4 Resolution Stability: The sincerity of the questionnaire means that the questionnaire questions measure what is designed to be measured, and also means that "looking through the questionnaire at all the elements that should be included in the analysis on the one hand, and clarity on the other, its paragraphs and vocabulary, can be understood by everyone who uses it" The researchers verified the validity of the questionnaire using the method of internal consistency. (Dardis, 2010: 17)

Arbitrators' veracity: The researchers presented the questionnaire to a group of arbitrators consisting of (8) specialists in accounting, management and statistics, for the purpose of being guided by their opinions on the appropriateness of the paragraphs of the questionnaire to the purpose of them as well to ensure the validity and clarity of the wording, and the researchers responded not to the opinion of the arbitrators with the addition, deletion or modification of some paragraphs, so the questionnaire came out in its final form.

Measurement stability

First: Internal Validity: This indicates the truthfulness and consistency of all paragraphs in the questionnaire with the field to which the total paragraphs of the sample of the survey study of size (25) belong as follows:

Table (10) shows the correlation coefficients for all paragraphs of the first field (the extent to which the internal auditor in the government departments of Iraq performs the required internal audit tasks) and the total degree of the field, which shows that the correlation coefficient shown is a function in the level of significance (0.05), as the probability value of all paragraphs is less than (0.05) and the value of r calculated is higher than the value of the tabular r which is equal to (0.396), and thus the paragraphs of the first field are considered correct.

**Table (10) Correlation coefficient and significance level for all items with the total score for the first field**

NO.	Paragraphs	Factor	probability value
1	Internal auditors ensure accurate recording and scheduling of accounting operations.	0.769	0.000
2	Internal auditors strive to ensure that generally accepted accounting principles are applied.	0.710	0.000
3	Internal auditors ensure the existence and matching of assets with records by periodic surprise inventory.	0.728	0.000
4	Internal auditors seek to study and evaluate the internal control system.	0.761	0.000
5	The internal auditors seek to submit the necessary suggestions and recommendations to improve the procedures of the internal control system.	0.800	0.000
6	Internal auditors seek to ensure the effectiveness of the methods used in protecting assets.	0.765	0.000
7	Internal auditors seek to disclose or disclose deviations that occur and suggestions that lead to correcting the situation in the future.	0.874	0.000
8	Internal auditors seek to check compliance with laws, legislation, regulations and external requirements.	0.742	0.000
9	Internal auditors seek to evaluate administrative processes to achieve objectives for municipalities.	0.811	0.000

The tabular value r at the significance level is 0.05 and the degree of freedom "23" is equal to 0.396

Table (11) shows the correlation coefficient between the paragraphs of a second field (the extent of the administration's interest in the development of the internal audit department in the government departments of Iraq) and the total degree of the field, which shows that the correlation coefficient shown is a function in the level of significance (0.05), as the probability value of all paragraphs is less than (0.05) and the calculated value of r is higher than the value of the tabular r which is equal to (0.396), and thus the paragraphs of a second field are considered true to what was set to be measured.

Table (11) Correlation coefficient and significance level for all paragraphs with the overall score of the second field

NO.	Paragraphs	Factor	probability value
1	The administrations seek to increase the personnel in the field of internal auditing with the increase of tasks in the municipalities.	0.672	0.000
2	There is an impact of the culture of senior management in internal auditing on the size of the internal audit department.	0.546	0.005
3	Internal auditors receive sufficient training courses to carry out their oversight work well.	0.657	0.000
4	Municipalities are keen to train internal auditors based on a training plan prepared annually.	0.774	0.000
5	Municipalities are interested in providing training and professional courses for their auditors.	0.754	0.000
6	Municipalities evaluate the results of training courses accurately and objectively and follow up their impact on the trainee.	0.851	0.000
7	Municipalities are interested in developing the performance of distinguished internal auditors at work.	0.784	0.000
8	Municipalities have budgets for training and programs that provide regular opportunities for training, especially auditors and developing their capabilities.	0.700	0.000
9	Municipalities educate employees about the role of internal audit.	0.807	0.000

The tabular value r at the significance level is 0.05 and the degree of freedom "23" is equal to 0.396

Table (12) shows the correlation coefficient of paragraphs of a third field (compliance of the internal auditor in Iraqi government departments with the recognized internal audit standards) and the total degree of the field, which shows that the correlation coefficient shown is a function in the level of significance (0.05), as the probability value of each paragraph is less than (0.05) and the calculated value of r is higher than the value of the tabular r which is equal to (0.396), so the paragraphs are considered a third field to be true to what was set to be measured.

**Table (12) Correlation coefficient and significance level for each paragraph with the overall score of the third field**

N O.	Paragraphs	Factor	probability value
1	Internal auditors seek to ensure the adequacy and effectiveness of processes to protect assets.	0.785	0.000
2	Internal auditors seek to ascertain the consistency of project objectives and implementation.	0.807	0.000
3	The internal auditors seek to review all programs in place to ensure their compliance with their objectives.	0.829	0.000
4	Internal auditors focus on control procedures that are consistent with significant objectives.	0.903	0.000
5	Compliance of internal auditors with the Standards of Professional Conduct issued by the Institute of Internal Auditors	0.799	0.000
6	Internal auditors seek to examine the extent of compliance with internal financial and administrative policies and compliance with generally accepted internal audit standards.	0.835	0.000
7	The required professional competence is available from internal auditors to complete their work with efficiency, skill and experience.	0.794	0.000
8	The Internal Audit Department provides information in an accurate and organized manner for the administration to make its decisions and assist it in examining and evaluating the integrity of the systems and procedures therein.	0.757	0.000
9	Municipalities have the right standards of performance control to help them judge the progress in completing the required tasks.	0.434	0.030
10	Internal auditors are constantly keen to follow developments in internal audit standards and rely on God when performing their work.	0.820	0.000
11	Internal auditors exercise due professional care while carrying out their work.	0.797	0.000
12	The internal audit department provides written policies and procedures as a guide to staff.	0.723	0.000

The tabular value of r in the significant plane is 0.05 and the degree of freedom of "23" is 0.396

Table (13) shows the correlation coefficient between each of the paragraphs of the fourth field (the extent to which the members of the municipal council are aware of the importance of having an internal control department in the government departments of Iraq) and the total degree of the field, which shows that the correlation coefficient shown is a function in the significant level (0.05), as the probability value of each paragraph is less than (0.05) and the calculated value of r is higher than the value of the tabular r which is equal to (0.396), and thus the paragraphs of the fourth field are considered to be true to what was set to be measured.

Table (13) Correlation coefficient and significance level for all paragraphs with the overall score of the fourth field

NO.	Paragraphs	Factor	F
1	The members of the Municipal Council shall have the necessary experience and competence.	0.717	0.000
2	There is an awareness by members of the Municipal Council of the importance of having an internal audit.	0.674	0.000
3	The members of the Municipal Council are distinguished by having clear visions of business, which facilitates financial work in the municipalities.	0.546	0.005
4	Members of the Municipal Council endeavor to provide the necessary support to the internal auditors to enable them to carry out their work.	0.603	0.001
5	Members of the Municipal Council are interested in the suggestions and initiatives presented by the Internal Audit Department.	0.672	0.000
6	Members of the Municipal Council are distinguished by academic disciplines aware of the importance of internal auditing.	0.743	0.000
7	Members of the Municipal Council are distinguished by technical specializations that are aware of the importance of internal auditing.	0.751	0.000

The tabular value of r in the significant plane is 0.05 and the degree of freedom of "23" is 0.396

Table (13) shows the correlation coefficient between each paragraph of the fifth field (the presence of an internal audit department that works on the quality of the outputs of financial management in government departments in



Iraq despite its subordination to it) and the total degree of the field, which shows that the correlation coefficient shown is a function at the significant level (0.05), as the probability value of all paragraphs is less than (0.05) and the calculated value of r is higher than the tabular value of r, which is equal to (0.396), and thus the paragraphs of the five field are considered true.

Table (13) Correlation coefficient and significance level for each paragraph with the total degree of the raw field S

NO.	Paragraphs	Factor	F
1	Internal audit seeks to increase the accuracy of financial statements.	0.636	0.001
2	Internal audit seeks to increase the reliability of financial information.	0.611	0.001
3	Internal audit seeks to reduce errors and deviations.	0.649	0.000
4	The internal audit seeks to comply with the laws and regulations by the financial management staff.	0.593	0.002
5	Internal audit seeks to raise the efficiency and effectiveness of the accounting system.	0.592	0.002
6	Existence of an independent internal control department that provides good feedback on information.	0.822	0.000
7	The existence of an independent internal control department that provides information that can be relied upon in making decisions.	0.835	0.000
8	Having an independent internal control department that provides understandable information.	0.595	0.002
9		0.709	0.000

The tabular value of r in the significant plane is 0.05 and the degree of freedom of "23" is 0.396

Table (14) shows the correlation coefficient between all paragraphs of the sixth field (the extent to which the internal auditors in the government departments of Iraq contribute to facilitating the work of the external auditor) and the total degree of the field, which shows that the correlation coefficient shown is a function in the level of significance 0.05), as the probability value of each paragraph is less than (0.05) and the calculated value of r is higher than the value of the tabular r which is equal to (0.396), so the paragraphs for the sixth field are considered to be true to what was set to be measured.

Table (14) Correlation coefficient and significance levels for each paragraph with the total score of the sixth field

NO.	Paragraphs	Factor	F
1	Internal audit seeks to provide the necessary information that the external auditor can rely on and have confidence in the internal control system.	0.690	0.000
2	The presence of an independent internal control department that saves the time and effort of the external auditor.	0.677	0.000
3	The presence of an independent internal control department that reduces the costs of the external auditor.	0.749	0.000
4	The experience and efficiency of internal auditors contribute to reducing the scope of work of the external auditor	0.790	0.000
5	The adequacy of the work of the internal auditors seeks to reduce the evidence required by the external auditor.	0.729	0.000
6	The commitment of the internal auditors to the rules and ethics of the profession leads to a reduction in the burden of the external auditor.	0.897	0.000

The tabular value of r in the significant plane is 0.05 and the degree of freedom of "23" is 0.396

Second: constructive truth:

Structure Validity: Graphical honesty is one measure of validity for an instrument that measures the extent to which the goals the tool wants to achieve have been achieved. Table (15) shows that all the correlation coefficient between the degree of each field with the total degree of the resolution paragraphs is a function in the significant level (0.05), since the probability value of the paragraphs from 0.05 and the value of the calculated r is higher than the value of the tabular r which is equal to (0.396), and thus all the resolution areas are considered correct, for what was set to be measured.

**Table (15) Correlation coefficient and level of significance for each area of resolution and the total degree of resolution**

Axes	Title	Factor	F
first	The functions of internal auditors in government departments, Iraq.	0.876	0.000
Second	What is the extent of interest on the part of the departments to develop the internal audit departments of the Iraqi government departments?	0.882	0.000
Third	What is the extent of the commitment of the internal auditors in the Iraqi government departments to the generally accepted standards?	0.934	0.000
Fourth	To what extent are the members of the Municipal Council aware of the importance of having internal control departments in the Iraqi government departments?	0.723	0.000
Fifth	The presence of an internal audit department that leads to the quality of the financial management outputs in the Iraqi government departments, despite its subordination to them.	0.612	0.001
Sixth	The extent to which internal auditors in Iraqi government departments contribute to facilitating the work of the external auditor.	0.748	0.000

The tabular value of r in the significant plane is 0.05 and the degree of freedom of "23" is 0.396

Reliability: The stability of the questionnaire means that this questionnaire will give a similar result if the redistribution is carried out more than once under the same conditions and conditions, or in other words, it means ensuring that the answer is almost the same if it is applied repeatedly to the same people at different times. (Dardis, 2010:17) The researchers conducted the steps to hold steady on the same survey sample in two ways:

Split-Half Coefficient: The paragraphs in the test were divided into two parts (odd-numbered questions and even-numbered questions), then the correlation coefficients were found between the scores of odd questions and even questions, and then the correlation coefficients were corrected using the Spearman-Brown Coefficient according to the following equation:

Stability coefficient = $2t / 1 + t$ where t is the correlation coefficient between the scores of individual questions and the scores of even questions.

It is clear from Table (16) that the value of the stability coefficient is relatively large for all paragraphs of the questionnaire, which reassures the researchers to use the questionnaire with confidence.

Table (16) Half-hash method to measure the stability of the resolution

Axes	Domain Address	Split Half			
		Number of Paragraphs	Factor	Correlation Factor	F
first	The tasks of the internal auditors and the denial of government departments, Iraq.	10	0.7825	0.878	0
Second	The extent of the administration's interest in developing the internal audit department in the Iraqi government departments.	9	0.6987	0.8227	0
Third	The extent of the commitment of internal auditors in Iraqi government departments to the generally accepted internal audit standards.	12	0.7596	0.8634	0
Fourth	The extent to which the members of the Municipal Council are aware of the importance of having an internal control department in the Iraqi government departments.	7	0.7459	0.8544	0
Fifth	The presence of an internal audit department leads to the quality of the financial management outputs in the Iraqi government departments, despite its subordination to them.	9	0.74	0.8506	0
Sixth	The extent of the contribution of internal auditors in Iraqi government departments to facilitating the work of the external auditor.	6	0.6995	0.8232	0
ALL Axes		53	0.7746	0.873	0

The tabular value of r in the significant plane is 0.05 and the degree of freedom of "23" is 0.396 normal distribution test

Colmgrove Smirnov Test (1- Sample K-S) The researchers will show Kollmgrove Summer Nouve's test to see if the data tracks the correct distribution or not. Table (17) shows the test results as the probability value of all fields of study is greater than the significance level of 0.05 and this indicates that the data follows the normal distribution and laboratory tests should be used.



Table (17) Colmgrove and Smarnov test

Axes	number of paragraphs	Value Z	probability value
First	10	1.177	0.125
Second	9	0.797	0.550
Third	12	1.058	0.213
Fourth	7	1.050	0.220
Fifth	9	0.840	0.481
Sixth	6	0.633	0.818
Total	53	0.675	0.753

Research hypothesis testing: T test One Sample T test was used for one sample to analyze the paragraphs of the questionnaire, and the paragraph is positive when the calculated t is greater than the tabular t-value, which is equal to 1.99%, or the p-value is less than 0.05 and the relative weight is greater than 60%, and vice versa if the paragraph is negative. The following tables show the results of the search test for the six experiments according to the following tables:

Table (18) Analysis of the paragraphs of the first field

Paragraphs	Arithmetic average	Standard deviation	Relative weight	Value t	F
1	4.16	1.040	83.12	9.757	0.000
2	3.97	1.076	79.48	7.945	0.000
3	3.78	1.115	75.53	6.071	0.000
4	3.50	1.217	70.00	3.583	0.001
5	3.60	1.127	71.95	4.652	0.000
6	3.43	1.141	68.57	3.297	0.001
7	3.75	1.041	75.06	6.351	0.000
8	3.73	1.072	74.55	5.955	0.000
9	3.49	1.084	69.78	3.996	0.000
Total	3.71	0.914	74.20	6.817	0.000

Table No. (19) Analysis of the paragraphs of the second axis

Paragraphs	Arithmetic Average	Standard Deviation	Relative weight	t	F
1	3.09	1.183	61.82	0.674	0.502
2	3.47	1.172	69.47	3.525	0.001
3	3.10	1.220	62.08	0.747	0.457
4	2.80	1.241	56.00	-1.395	0.167
5	2.92	1.242	58.42	-0.555	0.581
6	2.79	1.162	55.84	-1.569	0.121
7	2.96	1.219	59.22	-0.281	0.780
8	2.66	1.131	53.25	-2.620	0.011
9	3.00	1.158	60.00	0.000	1.000
Total	2.98	0.990	59.67	-0.146	0.885

Table (20) Analysis of the paragraphs of the third axis

Paragraphs	Arithmetic average	Standard deviation	Relative weight	Value t	F
1	3.48	1.059	69.61	3.982	0.000
2	3.49	1.096	69.87	3.952	0.000
3	3.57	1.031	71.43	4.861	0.000
4	3.62	1.045	72.37	5.185	0.000
5	3.38	1.101	67.53	3.002	0.000
6	3.64	1.146	72.73	4.873	0.000
7	3.68	1.032	73.51	5.744	0.000
8	3.58	1.185	71.69	4.328	0.000
9	3.40	1.091	68.05	3.237	0.002
10	3.49	1.096	69.87	3.952	0.000
11	3.81	1.014	76.10	6.971	0.000
12	3.16	1.215	63.12	1.126	0.264
Total	3.53	0.904	70.51	5.100	0.000

Table (21) Analysis of the paragraphs of the fourth axis

Paragraphs	Arithmetic average	Standard deviation	Relative weight	T value	Probability value
1	3.45	0.897	69.09	4.449	0.000
2	3.39	0.891	67.79	3.838	0.000
3	3.35	0.870	67.01	3.536	0.001
4	3.01	0.939	60.26	0.121	0.904
5	3.21	0.908	64.16	2.008	0.048
6	3.34	0.837	66.75	3.541	0.001
7	3.18	0.869	63.64	1.835	0.071
Total	3.38	0.735	65.53	3.300	0.001

Table (22) Analysis of the paragraphs of the fifth axis

Paragraphs	Arithmetic average	Standard deviation	Relative weight	T value	Probability value
1	4.25	0.746	84.94	14.662	0.000
2	4.19	0.812	83.90	12.916	0.000
3	4.28	0.759	85.53	14.661	0.000
4	4.13	0.784	82.60	12.648	0.000
5	4.14	0.914	82.86	10.977	0.000
6	4.21	0.937	84.16	11.315	0.000
7	4.17	0.938	83.38	10.940	0.000
8	4.09	0.861	81.82	11.116	0.000
9	4.06	0.848	81.30	11.017	0.000
Total	4.17	0.675	83.39	15.214	0.000

Table (23) Analysis of the paragraphs of the sixth axis

Paragraphs	Arithmetic average	Standard deviation	Relative weight	T value	Probability value
1	4.03	0.888	80.52	10.137	0.000
2	4.03	0.828	85.97	13.760	0.000
3	3.92	1.010	78.44	8.011	0.000
4	4.09	0.920	81.82	10.402	0.000
5	4.04	0.834	80.78	10.929	0.000
6	4.09	0.830	81.82	11.533	0.000
Total	4.08	0.731	81.56	12.943	0.000

Table (24) Analysis of Research Areas

Domain	Arithmetic average	Standard deviation	Relative weight	T value	Probability value
First	3.71	0.914	74.20	6.817	0.000
Second	2.98	0.990	59.67	-0.146	0.885
Third	3.53	0.904	70.51	5.100	0.000
Fourth	3.28	0.735	65.53	3.300	0.001
Fifth	4.17	0.675	83.39	15.214	0.000
Sixth	4.08	0.731	81.56	12.943	0.000
Total	3.61	0.656	72.10	8.092	0.000

V. CONCLUSIONS

After observing the above presentation and the conclusions of the statistical analysis, the researchers reached some conclusions, which are the following:

1. The analysis of the research showed that there is a relationship between the classification of municipalities and the existence of an independent department of internal control in government departments in Iraq well.
2. The internal auditors perform the required internal audit tasks well, by confirming the accuracy and correct classification of accounting operations, applying generally accepted accounting principles, and matching assets through sudden inventory periodically.
3. Lack of interest by senior management in developing internal audit departments through the lack of annual and approved training plans for their training, the lack of budget for training auditors and developing their capabilities



and insufficient attention by municipalities to develop their performance as internal auditors and show who is more distinguished among them.

4. Internal auditors must adhere to internationally approved internal audit standards, through the presence of experience and competence of internal auditors and their examination and what is the degree of commitment to internal financial and administrative policies and adherence to recognized internal audit standards.

5. Members of municipal councils should be aware of the importance of having an internal control department in Iraq's government departments, through their excellence in expertise and competencies and their awareness of the importance of having an internal control department and having clear visions of business, which facilitates many financial matters in municipalities.

6. The existence of the independent department of internal control leads to increasing the quality of outputs Financial Management in Iraqi government departments, by contributing to the detection of errors, deviations, and the provision of information, and financial reports appropriate to the decision-making process.

7. The effective contribution of internal auditors facilitates the work of external auditors to a great degree, through the competencies and experience of internal auditors and their commitment to professional ethics and their contributions to saving time, effort, and scope of work of external auditors.

8. Internal audit departments in government departments in Iraq follow the financial departments and not the senior departments.

9. The absence of special laws that oblige government departments to have special departments for internal and external audit.

VI. RECOMMENDATIONS

In light of the findings of the study, the researchers propose the following recommendations:

1. Internal auditors shall perform all their tasks in Iraqi government departments more frequently when they carry out audits, whether financial, administrative or operational.

2. Senior management should pay attention to the development of internal audit units, such as increasing the number of employees, and making them budget for their training to develop their capabilities.

3. Internal audit standards must be adhered to by internal auditors, such as developing their scientific and practical capabilities, and keeping pace with developments in the standards.

4. The need for the members of the municipal council to pay attention to the internal audit department, which is represented in providing the necessary support and resources to the department concerned and providing the cadres and technologies it needs to develop the work.

5. Both external and internal auditors must be coordinated for the purpose of saving time, effort, and for the ease of achieving the objectives of the unit.

6. The concerned authorities should pay attention to the audit profession and activate it, because of its necessary role in activating internal control systems.

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