

# The Role of Internal Audit in the Governance of Government Agencies

By

**Dehma Mofleh Qasem Al maraghi**

Attorney General public prosecutor

**Abstract :** This paper aims to examine the role of internal audit in the governance of government agencies, the results showed: Results Applying internal auditing standards leads to achieving internal control and helps Achieving governance objectives. The Role Internal audit in risk management, good interaction of internal audit with the audit committee, There is a significant impact of the Code of Ethics for Internal Auditing on the governance of government agencies, and the development of internal auditing standards contributes mainly to improving governance in government agencies to achieve many goals. and recommendations: and the Recommendations: Giving the Audit Committee the utmost importance in activating the governance of government agencies, with a focus on the criteria for selecting committee members and the controls for its work., Design And implement the internal audit function properly, To improve And support the effectiveness of governance of government agencies., Strengthening the governance of government agencies from the point of view of internal auditors, the most important of which is: Work to give greater importance to communicating information related to risks and the effectiveness of oversight to the appropriate administrative levels in government agencies.

Keywords: role of internal audit - government agencies.

## I. INTRODUCTION

Administrative and financial corruption is the main obstacle to the progress, growth and sustainability of nations. Therefore, countries seek to develop internal control systems and procedures in government organizations to combat corruption and misuse of power and public funds.

Internal auditing is closely linked to corporate governance, and its scope has become broader, and the function of internal auditing these days has become related to risks, assessing them, and verifying control procedures and tests that relate to the extent of compliance, and this is closely related to corporate governance.(Hermanson and Rittenberg, 2003).

Governance is defined as a set of activities and procedures implemented by stakeholders within the organization for the purpose of controlling risks and then ensuring the implementation of internal control procedures by management (Nisman, 2009: 3).

In order to achieve the effectiveness of internal control procedures, a set of procedures and principles must be used from within the administration of the government agency and in a number of different aspects (Issa, 2008: 5).

## II. THE STUDY PROBLEM :

Internal audit has an important role in governance, and to this day there is no clear definition in the Arab world in general of the tasks that must be performed by the internal audit department in order to activate and achieve the principles of governance of government agencies. Therefore, the problem of the study is summarized in the following question: " What role does internal audit play in the governance of government agencies? "

## The Importance Of Studying:

The importance of the study stems from the importance of the fundamental and main role of internal audit in activating governance, in addition to the lack of study that has dealt with the subject of internal audit and governance. This study will focus on governance, which has received great attention in recent years, in addition to focusing on the role of internal audit, which constitutes an important basis. In governance as a department that controls work within organizations:

### Objectives of the Study:

#### This study seeks to do the following:

- 1- Determine the tasks that internal audit must perform that enhance governance.
- 3- Reaching conclusions about the role of internal audit in the governance of Jordanian government agencies.
- 4- Coming up with recommendations that benefit decision makers and those interested about the role of internal audit in the governance of Jordanian government agencies.

### Study Methodology:

The descriptive analytical approach will be used to reach results related to the study hypotheses, and secondary sources will be used, including books, scientific references, articles, and published research related to internal auditing and governance.

### Procedural Definitions:

#### Internal Audit

It is an independent, confirmatory, objective and advisory activity, designed to add value to the company and improve its operations and help the organization achieve its goals by adhering to a systematic approach in order to improve and evaluate the effectiveness of both risk management.risk

management, oversight and governance processes (corporate governance)The Institute of Internal Auditor,2004: 3)

### Corporate governance Corporate Governance

It is a set of relationships between the company's management, the board of directors, shareholders, and related parties. It includes the structure through which the company's goals are set and the tools by which these goals are implemented, and through which the method of monitoring performance is also determined.(Center for International Private Enterprise,2004: 17)

### Theoretical Literature:

#### The Concept of Internal Audit:

The concept of internal audit has been established since the American Institute of Internal Auditors defined the responsibilities of the internal auditor in 1947, and defined internal audit as "An independent evaluation activity within the organization to monitor accounting and financial operations, and other operations in order to provide preventive and remedial services to senior management. It is a type of oversight that examines and evaluates accounting and financial matters, but it deals in one way or another with some matters of an operational nature (Murad, 2008: 17).

On the other hand, the Institute of Internal Auditors in England and Wales defines internal audit as " An activity to provide independent and objective assurance and advice that is designed to improve an entity's operations and add value to it. It helps the entity achieve its objectives by using a systematic and systematic approach to evaluate and improve the effectiveness of risk management, control processes, and governance system (Al-Battah, 2008: 16).

In 1971, the American Institute of Auditors issued amended lists of internal auditors' responsibilities to include all operations, regardless of their nature, whether financial, operational, or administrative, as it stated (Al-Maidani, 2011: 46):

The researcher believes that defining internal auditing with the new perspective of the American Institute of Internal Auditors has given internal auditing a wide scope by adding a new task for internal auditing, which is manifested in providing consulting services and improving the efficiency of both internal control and risk management.

### **Internal Audit Functions:**

The study briefly discusses the traditional and modern functions of internal audit in light of the concept of contemporary governance as follows:

#### **Traditional functions of internal audit:**

The responsibility for judging the adequacy and effectiveness of internal control elements falls primarily on the administration, but it may authorize the internal auditor to carry out tests of the extent of compliance with the financial and administrative internal control system. Thus, the traditional functions of internal audit have begun to achieve several of its objectives (Dahdouh, 2006: 256):

Senior management reassured him of the smooth running of the company's operations and work in accordance with established plans and policies.

Achieving effective control over the company's operations to achieve its objectives.

Internal auditors contribute to improving administrative practices that lead to strengthening governance in several areas, the most important of which are:

- **Setting Goals:**

Such services provided by internal audit are among the administrative services that auditors can provide in partnership

with officials at different administrative levels in studying and discussing them and developing alternative solutions to overcome their problems (Kraz, 2005: 88).

In this field, the researcher believes that internal auditors have an important role in developing operational activities in government agencies by providing assistance to managers or forming an opinion in the field of setting goals.

### **Planning Process:**

Planning is based on collecting resources and capabilities and directing them towards the best use, which consequently brings benefits in light of achieving the goals set by the government agency. Any violations of these considerations or ignoring them, whether out of ignorance, negligence, or intentionally, reduces the effectiveness of the proposed or approved plans, and these violations will not be revealed. It is made clear to senior management unless the internal auditors evaluate these plans in light of the previous considerations and correct the situation in a manner consistent with them (Al-Amrat, 1990: 200).

The researcher believes that planning is one of the control tools that serve the governance of government agencies in a way that achieves its goals and interests with high efficiency and reasonable cost, and that internal auditors have an essential role in evaluating plans and alerting senior management to amend these plans when needed in proportion to the economic resources available to them.

### **C- Coordination Process:**

The process of coordination between the administrative units and their various departments is an important process to prevent conflicts or duplication in the efforts made and to reduce the duplication of work and activities. It is a continuous administrative process carried out by the senior management in relation to the main units and carried out by the manager at any other organizational level in relation to the departments and branches affiliated with it.

**D- Decision-making process:**

The decision maker always needs accurate information about the problem before him, and internal auditors can serve as a vital link in the decision-making chain (Esther, 2002: 5) because internal audit helps provide information to management.

**E- Establishing new systems and procedures:**

Internal auditors play an important, albeit indirect, role in developing new systems and procedures. This role is not only based on the internal auditors' interest in the accuracy and integrity of internal control systems in all fields, but rather emerges as a result of the auditors' relatively extensive experience in the field of systems evaluation and analysis.

**F- Solving administrative problems:**

Based on the possibility of others recognizing and accepting internal auditing, and that internal auditors adopt the service approach through which auditors are keen to provide constructive services to the people whose work they review, managers at various levels wait for help and support from the internal auditor in solving the problems they face.

**Improving the communication process**

The role of internal auditors in improving the communication process is evident through its vertical and horizontal axes:

**Vertical connection axis:**

Internal auditors must possess various communication skills because they constantly deal with senior management and with other administrative levels within the organization and deal directly with individuals who are auditors. As for the role of internal auditors as a communication link between senior management and the various executive levels, its importance can be highlighted through the auditors' By conveying special messages or through audit reports that carry the views of employees at various executive levels about the operational activities that they carry out and related to the policies and

methods of procedures that they wish to modify to become more realistic or more applicable (Holman, 1981: 43).

**Horizontal connection axis:**

The need for accurate and reliable information is increasing when making administrative decisions, especially those decisions related to the use of limited resources. Decision makers in many organizations suffer from the lack of ease of obtaining the information and data they need for one or more of the following reasons (Al-Maydani, 2011: 49):

**Lack of information available from others.**

Information provider bias: A person often provides information that is consistent with his desires and expects to adapt the decision according to his own goals.

The huge volume of data resulting from the expansion of complex exchange transactions, and in the midst of this data, information of particular importance may disappear.

**Objectives and Scope of Internal Audit:**

If we want to address the desired goals of internal auditing, it can be said that although the primary goal of the internal audit department in any company is to contribute to achieving its overall goals, internal auditors mainly seek to achieve the following (Abeirat and Naqaz, 2007: 9):

**Review and evaluate internal control systems.**

Measure the degree of efficiency with which jobs are performed.

Preventing fraud and errors and detecting them if they occur.

Collaborate with the external auditor to identify areas of external audit.

Participate in reducing costs, preventing extravagance, and establishing the necessary procedures for them.

The scope and objectives of internal audit vary widely depending on the structure of the organization and the requirements of its departments, and internal audit activities include one or more objectives (The Arab Society of Certified Public Accountants, 2005: 109):

Reconsidering the accounting system and the internal control system: Establishing an appropriate accounting system and internal control system is the responsibility of the administration, and internal audit is usually assigned special responsibilities by the administration for the purpose of reconsidering these two systems, monitoring their applications, and submitting the necessary proposals for their development.

Testing of operational financial information: This includes reviewing the methods used to diagnose, measure, classify, and prepare reports on that information, and special inquiries about individual items, including detailed tests of transactions, balances, and procedures.

Examining the economic feasibility, efficiency and effectiveness of operations, including non-financial controls.

Examining compliance with laws, regulations and other external requirements, as well as compliance

From the above, the researcher believes that the Internal Audit Department works for the benefit of the administration and is considered its right-hand man, as through it the administration reassures that each person is doing the work assigned to him and within the limits of his powers and the orders given to him. Internal Audit also coordinates between the various departments by virtue of its communication with each of the departments. Government apparatus.

## **Code of Professional Conduct for Internal Auditing:**

In 2000, the American Institute of Internal Auditors developed a new guide to the ethics of the internal auditing profession. The guide included four ethical principles and twelve behavioral rules that were divided according to the four ethical principles, based on the new concept of internal auditing and its objectives. The ethical charter was divided into two basic components (Al-Maydani, 2011). :72):

Principles related to the profession and application of internal auditing standards.

The Code of Conduct describes the standard of behavior expected for internal auditors, and helps as internal auditing standards emphasize the need for auditors to adhere to appropriate rules of professional conduct. There are three main reasons for the necessity of an official issuance of the Code of Professional Conduct, which are as follows (Al-Sahn et al., 2006: 214).

The members of the Institute of Internal Auditors represent the internal audit profession.

Management's reliance on the internal audit profession.

Members of the profession must maintain high standards of conduct, honor and character in order to conduct internal auditing in a sound manner.

## Section Two: Governance

### Governance concept:

There are many definitions of governance, the most important of which can be mentioned:

Governance is defined as the method or manner in which states apply or employ their power in dealing through the institutional environment, Institutional Environment, as institutions are the basic determinants of the long-term high performance of any economy, and the quality of governance is very important in economic growth, especially in the long term (Badunmm, 2005:1).

The Oxford Dictionary describes governance as the act or function of governance, and governance can be defined in part as organizing events or actions in a company (Neville,2005: ).

The report of the committee is known as (Cadbury) issued by the London Stock Exchange The concept of governance as " A set of financial and non-financial control systems, through which the company is managed, directed, and its affairs are controlled (Al-Dosari, 2007: 39).

It is also known as "Procedures used by stakeholders in the organization, such as shareholders, to provide oversight of risks and control risks carried out by management (Hammad, 2005: 7)

From the above, it is clear to the researcher that governance came to confront negative practices by management, such as fraud, deception, and manipulation of the interests of the company's owners, fight corruption and mismanagement, and protect stakeholders with the establishment, such as shareholders and borrowers, through laws and legislation that enhance their role in oversight and accountability, achieve justice and discipline, and establish a system of protection. To protect the facility and its stakeholders from bankruptcy and collapse, and to work to improve its performance, increase competitiveness and gain the confidence of those dealing with it.

### Requirements for activating the governance of government agencies:

Activating the governance of government agencies requires achieving integration between external and internal audit, as the relationship between internal audit and external audit is an old tradition known for the emergence of the two types. However, the importance of the relationship has increased with the increase in requirements for the governance of government agencies. In the modern business environment, their roles have become more integrated, which necessitates Deepening the relationship between them (Masoud, 2004: 68-69).

Integration between internal and external audit has a positive impact on the governance of government agencies, and this is due to the advantages it provides to stakeholders, whether inside or outside the institution, which can be listed as follows:

1- With regard to stakeholders within the government apparatus (Yarqi and Abdel Samad, 2011: 13):

Providing real detailed information to management that helps it make effective decisions at the right time and place, in addition to instilling confidence in the information indicating administrative performance.

Confirming the integrity of the examined information systems, as well as the robustness of the internal control system adopted in the institution.

Informing management of vulnerabilities through opinions about information systems, processing paths, etc., allowing it to eliminate these vulnerabilities.

Creating an information bank through the auditor's work papers, reports and the audit file.

Reducing audit costs through integration between the two types and eliminating duplication of work.

2- For stakeholders outside the government apparatus:

Parties external to the government apparatus (current or potential investors, banks, tax administration, investment funds, stock exchange, suppliers, civil society, etc.) are considered the most important users of the internal auditor's opinion. The awareness of these parties of the importance of integration between internal and external audit increases the credibility of this opinion. It depends on the degree of integration between the two types, and we can enumerate the most important benefits resulting from integration for parties external to the device as follows (Yarqi and Abdel Samad, 2011: 14):

These parties are satisfied with the opinion expressed by the external auditor.

Comprehensiveness of opinion for all elements included in the final financial statements by adopting integration between the two types.

Parallel injection of examined information that reflects the actual reality of the elements contained in the financial statements, allowing the relevant parties to make appropriate decisions.

### **The importance of governance:**

Governance is considered one of the most important necessary processes necessary for the proper functioning of institutions, and to confirm the integrity of management in them, as well as to fulfill obligations and pledges and to ensure that the institution achieves its goals, in a sound legal and economic manner, especially what is related to activating the role of general assemblies of shareholders to carry out their responsibilities, and to exercise their role in monitoring and supervising the performance of institutions. The importance of governance is demonstrated by the following (Al-Khudairi, 2005: 57-59):

1-: Fighting internal corruption in companies, and not allowing it to exist, but rather eliminating it.

2-Achieving and ensuring integrity, impartiality and integrity for all employees in companies, starting from the board of directors and executives to the lowest employee.

3-Achieving integrity, combating deviations, and not allowing them to continue, especially those whose presence poses a threat to interests, or whose continuation makes it difficult to achieve good business results.

5-Achieving the highest level of effectiveness of external auditors, especially since they have an appropriate degree of independence and are not subject to any pressure from the companies' board of directors, or from the executive directors working in them.

### **Governance objectives:**

The goals that governance seeks to achieve can be summarized as follows (Khalil and Al-Ashmawy, 2008: 35):

1- Improving the ability of institutions to achieve their goals, by improving the mental image and positive impression of the projects.

2- Improving the decision-making process in companies, by increasing managers' awareness of responsibility, and the possibility of holding them accountable in general assemblies and mass organizations.

3-: Improving the process of credibility of data, and achieving ease of understanding it across borders, which increases investors' interest and increases their investments in the project.

4- Introducing considerations of environmental and ethical issues into the decision-making system.

5- Improving the levels of transparency, clarity and disclosure, and publishing data and information about institutions, as well as about the performance and achievement they have undertaken, and the assets and assets they already possess.

### Section Three: The impact of internal audit in enhancing governance:

#### Introduction:

In the late nineties, thanks to many research papers that appeared in Internal Auditor Magazine, the Institute of Internal Auditors realized the importance and necessity of re-evaluating the principles that govern the profession in addition to the knowledge base and skills necessary for the profession. There were four reasons behind the issuance of the strategic document of the Institute of Internal Auditors, which was called "Vision of the future" These four reasons are: (Krogstad, 1999: 28)

Strengthening and enhancing the economic value of internal audit.

Verifying the high quality of internal auditing.

Strengthening the status of the internal audit profession.

Achieving high market knowledge for internal audit.

Based on the above, the study presents in this section of the study the impact of development in the concept, code of ethics, and standards of the internal audit profession in supporting the effectiveness of governance, as follows:

#### Previous studies:

While the researcher was conducting desk research, on internet pages and graduation notes multiple studies show related the role of internal audit in enhancing governance. Many studies have shown that there is a significant impact of internal audit on governance. Accordingly, the study will address successively these Arab and foreign studies related to According to the study variables:

Raud's study came (Raud, 2003) which I aimed The study has a set of objectives, the most important of which are: showing the important relationship between the internal audit function and other regulatory bodies in the company on the one hand, and the relationship between the internal audit function and stakeholders on the other hand.

And I arrived The results of this study to

that Internal audit in the business environment has become the main support function for management, the audit committee,

the reviewer external, stakeholders, and if the internal audit function is properly designed and implemented

correct It can play an essential role in improving and supporting the effectiveness of corporate governance.

In Kenny's study (Kinney, 2003) I aimed This study has a set of objectives, the most important of which are:

show The important role of the internal audit function in companies in providing a valuable service by evaluating the company's risk management, And I arrived This study indicates that the internal audit function can play a great and powerful role Valuable service by evaluating company risk management.

The study of Latour and Dick Anderson came (Jim Latorre, Dick Anderson (2004)

Which showed This study shows how internal auditing can contribute to the effectiveness of companies by creating an approach (control - system) to evaluate and improve the effectiveness of risk management, control, and governance processes. This study showed that the concept of governance processes has not changed in recent years, as well as the role of auditing in evaluating the effectiveness of these processes. The study concluded that there is an interconnected relationship between corporate governance and internal audit procedures.



As well as the study of Tang (Tang, 2006) which had] Topic "When does corporate governance add value to the company" The study was conducted in the Taiwanese environment during the period of the financial crisis from 1992 to 2002 AD, and it was demonstrated through the field study that there is a positive impact of governance systems on the performance of companies. It also found that the impact of governance systems is greater under unfavorable economic conditions and agency costs The highland the more complex organizational structure. In addition, the mechanisms of the governance system work efficiently and effectively when managers have a conviction in the importance of governance.

As well as the study of Ali (2007), in which this study aimed to identify the role that internal audit plays in improving and developing the supervisory performance and oversight provisions for companies in the public and private sectors in Sudan. The study relied on the inductive, deductive and descriptive approaches, as well as the statistical approach for the purpose of collecting data related to the topic. Research and analysis were conducted to reach the desired results and goals. The study concluded that internal audit has a positive and negative impact on the application of corporate governance.

As for the Great Sirens study (Gerrit Sarens, 2007) which aimed to discussion Impact Organizational characteristics as a quantitative and qualitative input within the framework of the role of internal audit in activating corporate governance, and one of its most important results was that the general level of preserving shareholders' rights

Maybe To increase by integrating internal and external audit tasks, as well as making decisions

Administration The senior level has an important influence on the performance and work of internal auditing, and therefore this audit is able to meet most of the decisions issued by senior management, which in turn provides support and assistance to internal auditing..

As for Nisman's study (2009), it sought to know the role of internal audit departments in activating the principles of governance in Palestine. The study adopted the descriptive approach. The study consisted of a questionnaire prepared for this purpose. The study sample consisted of (60) internal auditors. The most important results of the study reached: There is a significant impact of the Code of Ethics for Internal Auditing on the governance of banks.

In the study of Kulthum (2014), the aim of the study was to make a statement The role of internal audit as a mechanism for implementing corporate governance, as well as ways to activate it in Algeria. To achieve this goal, we relied on secondary data from books, references and studies on the general framework of corporate governance, in addition to modern trends in internal auditing, supported by primary data represented in a questionnaire that studied the opinions of people. Specialization from professionals and academics. The study concluded with results, the most important of which are the following: The work of internal audit is based on three basic elements based on which the degree of its influence on the governance of institutions is determined, which are represented in the following: (qualification of the internal auditor, independence and objectivity of the internal auditor, quality of performance of the internal auditor's work), There are also basic areas based on which the role of internal audit in applying corporate governance is as follows: (the role of internal audit in risk management, good interaction of internal audit with the audit committee).

Second: What distinguishes the current study from previous studies?

The current study is distinguished from previous studies in that it deals with government agencies and the public sector in general. In previous studies, the focus was on companies, commercial institutions, or banks, and therefore the focus was on the commercial sector or the labor sector, that is, in general, the private sector. Therefore, this study is considered one of the important studies because it deals with government agencies. This study is also considered within the limits of the effort made to study - the first study that deals with the role of internal audit

in the governance of government agencies in the Saudi environment, which lacks such important studies in this field.

## Results and recommendations:

Based on the above study, the researcher reached the following results and recommendations, which we present in succession:

### First: Results:

#### Results

Applying internal auditing standards leads to achieving internal control and helps Achieving governance objectives.

Role Internal audit in risk management, good interaction of internal audit with the audit committee

There is a significant impact of the Code of Ethics for Internal Auditing on the governance of government agencies, and the development of internal auditing standards contributes mainly to improving governance in government agencies to achieve many goals.

### Second: Recommendations

Giving the Audit Committee the utmost importance in activating the governance of government agencies, with a focus on the criteria for selecting committee members and the controls for its work.

design And implement the internal audit function properly

to improve And support the effectiveness of governance of government agencies.

Strengthening the governance of government agencies from the point of view of internal auditors, the most important of which is:

Work to give greater importance to communicating information related to risks and the effectiveness of oversight to the appropriate administrative levels in government agencies.

### List of references:

Al-Amrat, Ahmed Saleh (1990). Internal Auditing (Theoretical Framework and Behavioral Content, without publisher, Jordan.

Arab Society of Certified Accountants (2009). Publications of international standards for the practice of auditing and assurance work and rules of professional ethics, Talal Abu Ghazaleh Legal Translation Company.

Archie,-Carroll, B, (2008). The Pyramid of Corporate Social Responsibility Business Ethics and Social Responsibility.

Al-Battah, Hossam Omar (2008). Modern trends in internal audit functions and their contribution to achieving comprehensive quality, unpublished master's thesis, University of Aleppo, Syria.

Badunmm, Morjana (2005). quality of governance and economic growth in Croatia economic faculty. Zagreb.

Beasley, M. S., J. V. Carcello, D. R. Hermanson, and P. D. Lapedes. (2000) Fraudulent financial reporting: consideration of industry traits and corporate governance mechanisms. Accounting Horizons, (December): 441454.

Bukhamada, child. (2014). Internal auditing and its role in activating the principles of bank governance, unpublished master's thesis, German Arab University, Libya.

Center for International Private Enterprise(2004). OECD Principles of Corporate Governance, Published by arrangement with the OECD, Paris

Colbert, J.L. (2002) Corporate governance: Communications from internal and external auditors, Managerial Auditing Journal, Bradford: Vol.17, Iss.3.

- Downes, D. (2004) The European perspective on corporate governance ,Accountancy Ireland. Dublin:Vol.36, Issue.6.
- Gamal El-Din, Ashraf (2009) Governance: Steps Towards Implementation, Working Papers of the Symposium on Governance of Public and Private Companies for Economic and Structural Reform, November, Publications of the Arab Organization for Administrative Sciences, Cairo.
- Al-Harbi, Mishary Nawaf (2011). Corporate Governance in Kuwaiti and Jordanian Legislation, unpublished master's thesis, University of Jordan, Amman - Jordan.
- Hammad, Hussein, Al-Qadi, Hussein, Qurait, Issam (2008). Internal Auditing, Damascus University.
- Hammad, Tariq Abdel-Al (2005). Corporate Governance (Initiation - Experiments - Governance Applications in Banks), University House, Alexandria.
- Al-Khudairi, Mohsen Ahmed (2005). Corporate Governance, Arab Nile Group, Cairo.
- Khalil, Atallah Warrad (2005). The expected role of the internal auditor when providing assurance services in Jordanian commercial banks in light of corporate governance, research published in the First Arab Conference on Internal Auditing within the Framework of Corporate Governance, Cairo.
- Khalil, Atallah and Al-Ashmawy, Muhammad (2008). Institutional Governance: An Introduction to Combating Corruption in Public and Private Institutions, Al-Hurriya Library for Publishing and Distribution, Cairo.
- Dahdah, Hussein, Al-Qadi, Hussein, and Qurait, Issam (2008). Internal Auditing, Damascus University.
- Al-Dosari, Mohsen Al-Khashawi (2007). The role of corporate governance in monitoring projects B.O.T April 7-9.
- Esther R. Sawyer, (2002). The Impact Of Globalization Internal Auditors The Evolution of Internal Auditing, The Institute of Internal Auditors Research Foundation Board.
- Fawzy, S, (2008). Assessment of Corporate Governance in Egypt. Working Paper No. 82. Egypt, The Egyptian Center for Economic Studies.
- Al-Rahili, Awad bin Salama (2006). Internal audit committees as one of the pillars of corporate governance - the case of Saudi Arabia, King Abdulaziz University Journal: Economics and Management, First Issue, Volume 22.
- Al-Shahat, Nazir Riyadh Muhammad (2007). Portfolio management under corporate governance, without a publisher, without a publishing venue.
- Al-Sabban, Muhammad Samir, and Suleiman, Muhammad Mustafa (2005). Scientific and practical foundations of auditing, University House, Alexandria.
- Abdullah, Al-Basha Dafallah Al-Dhi (2011). The role of internal audit in corporate governance, (unpublished master's thesis), Sudan University of Science and Technology, Sudan.
- Al-Sahn, Abdel Fattah, Saraya, Muhammad Al-Sayyid, and Shehata, Al-Sayyid Shehata (2006). Modern internal control and auditing, Faculty of Commerce, Alexandria University, University House.
- Al-Askar, Anwar (2008). Corporate Governance, a research submitted to participate in the practical meeting for the State of Kuwait, during the period from 12/14-18.
- Ali, Abdul Muttalib Abu Zaid Othman (2007). The role of internal audit in the governance of Sudanese private sector companies, Master's thesis (unpublished). Omdurman Islamic University, Sudan.
- Jim Latorre, Dick Anderson(2004). "Strengthening Internal Audit's Role in Corporate Governance", Pricewaterhousecoopers International Limited, the Institute of Internal Auditors Research foundation.

Issa, SamirKamel Muhammad (2008). Factors determining the quality of the internal audit function in improving the quality of corporate governance - an applied study, peer-reviewed research, Journal of the College of Commerce. For Scientific Research, Alexandria University, Issue No. 1, Volume 45.

. King, Report of King (2002). Committe On Corporate Governance, Institute of Directors In Southern Africa, March.

Krogstad.J,A. Ridley, L.E.Rittenberg (1999). Where We're Going, Internal Auditor.

.Karaz, Shadi (2005). The efficiency and effectiveness of the internal control department (internal audit) in Syria with practical application to some internal trade institutions, Master's thesis (unpublished), Damascus University, Syria.

Gerrit, S. (2007). The role of internal auditing in corporate governance: qualitative and qualitative insights on the influence of organizational characteristics. Dissertation doctor

Ghader, Muhammad Yassin (2012). Determinants and standards of governance, research presented to the international scientific conference entitled The Globalization of Management in the Age of Knowledge in the period 15-17/2012, Tripoli - Lebanon.

Glem, Irvin N (2004). Internal Audit'S Role In Governance, Risk,And Control, CIA REVIEW

Hermanson, D. R. and L. E. Rittenberg (2003). Internal audit and organizational governance. Chap, in Research Opportunities in Internal Auditing, edited by Bailey, A. D., Jr., A. A. Gramling, and S. Ramamoorti. Institute of Internal Auditors Research Foundation

Holman, Richard (1981). Communication An Essential Element of Internal Auditing: The Internal Auditor.

Murad, Darwish Faisal (2008). The role of internal audit in corporate governance in Syria, Damascus University, Syria.

Masoud, Siddiqui (2004). Towards an integrated framework for financial auditing in Algeria - in light of international experiences -, unpublished doctoral dissertation, Algeria.

The Saudi Organization for Certified Public Accountants website, published on the website:<http://www.socpa.org.sa>

Al-Maidani, Khaled Walid Nader (2011). The role of internal audit in evaluating credit risk management in Saudi banks, Damascus University, Syria.

Kinney.Jr,William.R(2003). Auditing Risk Assessment And Risk Management Process, The Institute of Internal AuditorsResearch Foundation Board.

Kulthum, Hafeez. (2014). Internal audit as a mechanism for activating the principles of corporate governance in economics, unpublished master's thesis, Akli Mohamed Olhaj University, Algeria..

Larry, E.RM.Frank, and E.I. Charles (2007).Internal Control guidance: not just a small matter. Journal of account.

Neville, turbit (2005). governance and project Governance, [www.perfectproject.com.au](http://www.perfectproject.com.au).

Nisman, Ibrahim. (2009). The role of internal audit departments in activating governance principles, unpublished master's thesis, Islamic University, Gaza.

Nisman, Ibrahim Ishaq (2009). The role of internal audit departments in activating governance principles, Master's thesis (unpublished), Islamic University, Gaza - Palestine.

Saudi Organization for Certified Public Accountants (2007). Guide to professional conduct and ethics, published on the electronic link,<http://www.socpa.org.sa/rule/index.htm>

Raud, T.Flemming (2003). The Internal Audit Function: An IntegralPart Of Orgnizational Governancence, The Institute of Technologyrnal Auditors Research Foundation.

Ramamoorti Sridhar (2003). Weidenmier. Marcia L, The Pervasive Impact Of Information Technology on Internal Auditing, The Institute of Internal Auditors Research Foundation.

- Ramamoorti.Sridhar, Weidenmier. Marcia L(2003) The Pervasive Impact Of Information Technology on Internal Auditing, The Institute of Internal Auditors Research Foundation.
- Ratliff, R.L., and K.F. Reding(2002). Introduction to Auditing: Logic, Principles, and Techniques, Altamonte Springs, FL: The Institute of Internal Auditors.
- Roussey, R, "(2000). A case for Global Corporate Governance Rules: An Auditor's Perspective International Journal Of Auditing.
- Scarborough, P., D. Rama, D. V., Reghunandan, (1998). K.Audit committee Composition and Interaction with Internal auditing, Canadian evidence, Accounting Horizons, Vol. 12 No.1
- Sunita, Ahlawat, S. and D. Jordan Lowe(2004) An examination of internal auditor objectivity: in-house versus outsourcing. Auditing: A Journal of Practice & Theory (Sept) 23.2.
- Smith, Sir Robert (2003). Audit Commitees Combined Code Guidance, Submitted to the Financial Reporting Council.
- Scarborough,P.,D.Rama,D.V.,Reghunandan(1998)K.Audit committee Composition and Interaction with Internal Canadian evidence,Accounting Horizons, Vol. 12 No.1.
- Tang, H, I, (2006). When does corporate governance add value, The Business Rview, camredge, vol 5, no2.
- The Institute of Internal Auditor, (1978). " Statement for The Professional Practice of Internal Auditing "
- The Institute of Internal Auditor (2004). Standards for The Professional Practice of Internal Auditing, Altmone Springs, Florida.
- Institute of Internal Auditors (2003). ILA. International Standards for the Professional Practice of Internal Auditing.Altamonte Springs, FL.
- Whitley, J. (2005). Internal Auditing's Role in Corporate Governance, The Internal Auditor. Vol.62, Issue.5.
- Williamson, Q., E (2009). The Mechanism of Governance, Oxford University Press.
- Yarqi, Hussein and Abdel Samad, Omar Ali (2011). The reality of institutional governance in Algeria and ways to activate it, research published on the Internet.