

Study of factors affecting the internal audit effectiveness in public administration

Étude des facteurs affectant l'efficacité de l'audit interne au sein de l'administration publique

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Abstract

The objective of this research is to provide empirical evidence of the main factors influencing the effectiveness of internal audit (IA) in public administration in Morocco, namely independence, competence, management support and the use of the AI function as a career opportunity.

Based on a quantitative study, the research was conducted through a questionnaire survey of a sample of auditors, 43 in number, from selected public administrations with the aim of examining their perceptions of the identified factors.

The results of the study show that the independence of the IA, the strengthening of their skills and the support of senior management contribute to improving the effectiveness of the IA.

Keywords: Internal Audit, effectiveness of internal audit, Competency, Independence, Management Support, the use of IA as a career Opportunity.

Résumé

L'objectif de l'étude est de fournir des preuves empiriques des principaux facteurs influençant l'efficacité de l'audit interne (AI) dans l'administration publique au Maroc, à savoir l'indépendance, la compétence, le soutien de la haute direction et l'utilisation de la fonction AI comme opportunité de carrière.

L'approche retenue consiste à tester les hypothèses de notre modèle de recherche par une étude quantitative des données recueillies moyennant une enquête par questionnaire auprès d'un échantillon des cadres d'audit interne relevant des administrations publiques sélectionnées.

Les résultats de l'étude ont montré qu'il existe des relations positives significatives entre les facteurs analysés dans cette recherche, notamment l'indépendance de l'auditeur, la compétence de l'auditeur et le soutien de la haute direction à l'efficacité de l'AI.

Dans ce contexte, nos résultats suggèrent que l'indépendance des AI, le renforcement de leurs compétences et le soutien de la haute direction contribuent à améliorer l'efficacité de l'AI.

Mots clés : Audit interne, efficacité de l'audit interne, compétence, indépendance, soutien à la gestion, utilisation de l'IA comme opportunité de carrière.

Introduction

Following financial scandals and the collapse of large corporations, over the past two decades, the importance of IA (IA) as a pillar of corporate governance has increased along with principles of internal controls and risk management.

The role of IA has changed and expanded from the area of compliance, into key areas of risk management and governance.

The new definition of AI has illustrated this development well, emphasizing the contribution of the function to the creation of added value.

The function of AI, which is historically linked to the private sector, has gradually been transposed to the bosoms of public bodies, under the effect of several factors linked to the reform process begun years ago, undertaken by public administrations (the new public management, performance of public services, conditions of good governance, accountability, etc.).

Indeed, the public sectors, which manage significant public funds, are responsible for ensuring that these resources are used effectively and efficiently.

In fact, the IA function constitutes a key mechanism in improving the efficiency within these structures, the efficient use of resources and the detection of irregularities.

To maintain public trust and protect their assets, some developing countries have adopted their own regulations for the establishment and development of IA functions.

In the Public Administration in Morocco, the IA constitutes one of the modern methods for the modern public management.

the obligation to have an AI function was non-existent until 22 July 1993, following the royal letter addressed to the Prime Minister on 27.08.1993. Thus, the Prime Minister sent a circular to all ministers in order to submit public establishments to external audit and to create IA functions in the Public Administration in Morocco.

However, the creation of an AI within these administrations is not enough to achieve the desired objectives. Certain prerequisites must be taken into consideration so that the AI function operates under the best conditions and contributes to creating added value.

Similarly, a lack of understanding of the services provided by AI gives rise to a divergence of perception in relation to its objective within this structure. There are different expectations about the ability of AI to fulfill its role independently and objectively.

The role of IA within Moroccan public administrations is often not well perceived and suffers from several weaknesses.

The audit and verification missions carried out by the Court of Auditors and the IGF, for example, revealed several shortcomings within certain administrations and public establishments.

The report of the Court of Auditors on the missions, carried out in 2019 within the Ministry of Finance, on the subject of the evaluation of internal audit structures. The conclusions of this report revealed the weaknesses of these structures in terms of: (i) the hierarchical relationship: some administrations have positioned this function within the support or operational functions, which affects the independence and objectivity of the function. And (ii) the absence of a specific frame of reference for these structures capable of supervising their missions within the ministry. The objective of our research is to study the perception of the effectiveness of IA by internal auditors of public administrations in Morocco and to determine the constraints that hinder the establishment of an internal audit function. effective and make recommendations for improvement.

What factors influence the effectiveness of internal audit in public administration? What actions could be taken to improve the practice and effectiveness of internal audit in public administrations in Morocco?

Through this study, we will first examine a review of the literature relating to the effectiveness of IA in order to identify the various perceptions in relation to its determinants and to identify the hypotheses of our research.

Secondly, we will test the research model by identifying the independent variables, the research methodology and the presentation of the different statistical treatments of the data obtained and the conclusions.

1. Literature Review

The existence of an IA function within an organization is not enough to guarantee the desired level in terms of efficiency and added value.

An IA function is required to be effective in order to achieve the objective of creating added value for the organization (Mihret, James & Mula, 2010).

Likewise, effective internal auditing is proven to protect an organization against potential losses that could affect its performance. It helps to ensure a high level of shareholder value (Awdat, 2015).

The latest definition of IA adopted by The IIA marked a significant shift in the scope of IA : « IA is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. » (IIA, 2017).

This definition is valid for all types of organization, private or public (Goodwin, 2004).

The term added value cited in the definition is considered by the IIA to be the ultimate goal of the profession. Indeed, for some authors, the existence of the function is linked to the advantages they provide to its organization (Chambers, et al. 1987; D'Onza et al. 2015).

Mihret, Mula, & James (2009) added that organizations need to understand the significance of AI effectiveness in order to appreciate its value-added potential. Thus, the AI function must be efficient to be considered as a value-added service for organizations.

According to the IIA (IIA, 2009), the effectiveness of AI as follows:

- Contribute to achieving the objective established within the organization, and
- Manage the main risk areas of the organization and contribute to improving its governance.

However, the audit function practiced within organizations, unlike the external audit, must respond to the various stakeholders whose expectations are sometimes different.

The most important of this divergence in perception is that there is no consensus among the managers of the organization on the nature, role and objectives of IA (Flesher & Zanzig, 2000). Previous research reveals that there has been no consensus among researchers to determine the effectiveness of the AI function. The notion of AI effectiveness has been viewed from various angles due to the circumstances and environment in which AI activities are practiced.

Al-Twaijry, Brierley and Gwilliam (2003) conducted research on the development of AI in the Saudi private sector using institutional theory. They underlined the importance of IA complying with the CRIPP (framework of reference for the professional practice of IA) in order to be a

value-added activity. To assess the effectiveness of IA, they adopted the CRIPP guidelines in terms of IA competence, quality of IA work, appropriate business environment and support from senior management.

Arena and Azzone (2009, p. 43) argue that: “The effectiveness of IA increases especially when the ratio of the number of IA to employees increases, the audit manager is affiliated with the 'Institute of IA, the organization adopts control risk self-assessment techniques and the audit committee is involved in the activities of IA”.

Among the objectives of this research is to understand how the IA function can meet the expectations of stakeholders within the Public Administration.

2. Determinants of IA effectiveness:

A multitude of empirical studies suggest examining in depth the determinants of the effectiveness of IA.

A review of this research reveals different criteria obtained to qualify IA effectiveness factors and a lack of consensus in determining IA effectiveness measures.

Thus, some studies have adopted the International Standards for the Professional Practice of IA (ISPPIA) as a framework for measuring the effectiveness of IA (Al-Twaijry et al. 2003), other researchers have developed their own models for measuring variables (Mihret & Yismaw, 2007; Arena & Azzone, 2009).

Al-Twaijry et al. (2003) adopted institutional theory to examine the results of research questionnaires and interviews on AI in the Saudi corporate sector. The results of this research demonstrate that AI is inefficient and not a value-added function: it lacks qualified auditors, it suffers from restrictions due to the lack of independence within the organization, it concentrates on compliance audit rather than performance audit, and EI are not accepted by management and auditees.

Based on a case study of a large public sector higher education institution in Ethiopia, Mihret & Yismaw (2007) examined the influence of IA quality, management support, organizational framework, attributes of the auditee and the interaction between these factors in relation to the effectiveness of IA. The findings of the study underline that the effectiveness of IA is strongly influenced by the quality of IA and the support of the management, while the organizational framework and the attributes of the auditee have no influence. a significant impact on the effectiveness of the audit.

Based on an exploratory study of one hundred and eight Israeli organizations that employ AI, Cohen & Sayag (2010) showed that senior management support was the primary determinant of AI effectiveness, with some effect also found for AI organizational independence.

Alzeban & Gwilliam (2014) examined factors influencing efficiency in Saudi Arabia. Data was obtained from 203 managers and 239 IAs from 79 Saudi public sector organizations. The results suggest that management support for IA reinforces the perception of IA effectiveness. Management support is manifested by hiring trained and experienced staff, improving relationships with external auditors, and creating an independent IA department.

Mustika (2015) tested the factors that influence the effectiveness of IA at the public sector in Java Province, Indonesia. The factors studied by the author are the skills of the IA, the independence of the IA, the support of the auditee to the IA activity and the relationship between internal and external auditors. The results of this research reveal that IA effectiveness can be achieved by increasing IA competence, independence and a strong relationship between the internal and external auditor. However, this study found that auditee support has no effect on IA effectiveness.

Dellai & Omri (2016) examined the factors influencing the effectiveness of AI in the Tunisian context. The results revealed that the effectiveness of AI is influenced by: independence of AI, objectivity of AI, management support for AI, use of AI function as training ground in management and the organizational sector. The study has provided useful information for practitioners and academics who want to identify the determinants of impact analysis effectiveness in developing countries.

Thu Trang et al. (2022) examined four factors affecting IA effectiveness in Vietnam, namely IA independence, IA competence, management support for IA, and quality of IA work. the AI. Through in-depth semi-structured interviews and an online-administered survey, 144 respondents. The results revealed two factors (IA independence and management support) that positively influence the effectiveness of the IA, while IA competence and IA work quality did not affect the dependent variable 'IA effectiveness'.

The objective of our research examines the perceptions of certain groups of auditors in public administrations with regard to independence, competence, support from management and the use of the function as IA as a career Opportunity within selected public administrations.

2.1 Independence of IA

IA independence is considered a key factor in IA effectiveness (Alzeban and Gwilliam, 2014). Brink and Witt (1982) clarifies that the independence of IA means that it is free from restrictions that could significantly limit the scope and effectiveness of audits or the subsequent communication of findings and conclusions.

Independence means that internal audit should be positioned within the organization at a hierarchical level that gives it independence, without interference and restriction from other departments.

Mautz and Sharaf (1964) distinguish three dimensions of independence: planning, investigation and reporting.

For his part, Courtemanche (1986) identifies four factors of auditor independence, namely: access to information or people, objectivity, freedom and responsiveness of the system.

The IIA (1999) requires a high level of IA independence. The IIA suggests that this high level of organizational authority should affirm its expectations of the role of IA as an activity that provides independent, objective assurance and advice and reports directly to it.

Standard 1100 for (Standards for the Professional Practice of IA), establishes the importance of IA having the freedom to carry out their responsibilities in an unbiased manner. The Standard states (IIA, 2003).

On this aspect, the research carried out recognizes that the lack of independence of the auditors constitutes an obstacle for the effectiveness of the IA.

In a study conducted in Saudi Arabia on the development of AI, AI-Twaijry et al. (2003) found independence to be a key attribute of the AI department. On this aspect, the research recognizes that the lack of independence of auditors constitutes an obstacle to the effectiveness of IA.

Other research by Christopher, Sarens and Leung (2009) related to the independence of the IA function through its relationship with management and the audit committee in Australian companies. The conclusions of this work confirm the existence of threats to the independence of IA.

From the above, the following hypothesis is proposed:

H1. There is a significant relationship between IA independence and IA effectiveness

2.2 competency of IA

The competence of the IA department is one of the most commonly studied factors in the existing literature (Turetken and Özkan 2019).

According to the IIA (Standard 1210, IIA, 2017), “IA must possess the knowledge, skills, and other competencies necessary to fulfil their individual responsibilities,”. Similarly, “IA should exercise the care and skill expected of a reasonably prudent and competent IA,” so-called professional care. A competency is the ability of an individual to perform a job or task properly, being a set of defined knowledge, skills and behavior.

Previous studies suggest that the competence of IA is a critical determinant of IA effectiveness (Albrecht et al. 1988; Van Gansberghe, 2005).

Al-Twaijry et al. (2003) noted that the adequate level of competence of IA staff in terms of education, experience, knowledge and professional qualifications has a positive influence on the effectiveness of IA. that training was an important requirement to improve IA work.

Pizzini et al. (2015, p. 54) found that the negative relationship between the quality of the IA function and the time to complete the audit work is mainly due to the competence of the IA staff.

Ali et al. (2007) examined the importance of IA in the Malaysian public sector and found that a lack of qualified personnel in terms of training, experience and knowledge of IA negatively affects the role of IA in the public sector.

The findings of the study conducted by (Mihret and Yismaw, 2007) reveal that the IA office of public sector educational institutions in Ethiopia needs to improve the technical skills of IA staff and minimize staff turnover in order to promote audit effectiveness.

We expect that the higher technical competence of IA will improve the effectiveness of IA. The hypothesis is formulated as follows:

H2: There is a significant relationship between IA competence and IA effectiveness.

2.3 Top management support

Albrecht et al. (1988) found that senior management support for IA was the most important determinant of IA effectiveness in the US private sector.

Senior management should be involved in the development of the annual audit plan and provide information that should be taken into account by the head of the IA department (IPPF, standard 2010.A1).

Management support to IA is essential to enable them to access resources, properly discharge their duties and responsibilities, and recruit competent employees and train them (Alzeban and Sawan, 2013).

In a survey conducted in Australia to examine the relationship between managers and IA, Leung, Cooper and Robertson (2004) found that the effectiveness of IA depends on the quality and personality of the members of the board of directors and management. The support of top management is an important determinant to ensure the effectiveness of their role. The management team can influence decisions; maintain a sufficient level of objectivity, integrity and competence in their work; and provide good support to their own staff.

In the same way as the previous study, Sarens and De Beelde (2006) have, in a research conducted in Belgium, evaluated the relationship between IA and general management, by analyzing the expectations and perceptions of the two parts. The authors concluded that the expectations of senior management have a significant influence on IA and that IA, in general, is able to meet most of these expectations. IA expects top management to formalize the risk management system and more attention and support from boards and executives.

The study conducted by Mihret and Yismaw (2007) on the Ethiopian public sector revealed that the IA has been greatly weakened due to the lack of management support for this function. The auditees within the organization therefore had a negative perception of the work of the audit.

Alzeban and Gwilliam (2014) found that senior management support was the most important factor influencing the effectiveness of IA in Saudi public sector organizations. They noted that the effectiveness of IA would be improved by hiring trained and experienced staff and providing sufficient resources.

Based on the arguments made, the relationship between senior management support and IA effectiveness has been reported by a multitude of previous studies, and thus is a potential factor influencing IA effectiveness.

Based on this conclusion, the following hypothesis is proposed:

H3. There is a significant relationship between senior management support and IA effectiveness.

2.4 IA as a career Opportunity

Staffing the IA department with competent senior managers as a career opportunity is a common practice within organizations.

After an experience within the organization, the auditors acquire knowledge in the management of the different departments.

In fact, the IA function improves the knowledge of the organization's auditor executives and a better understanding of the importance of its internal control system. (Chadwick,1995).

The extent to which IA can lead to a managerial career in the organization can influence the effectiveness of IA. IA who operate in contexts with more organizational career opportunities will invest more effort in their work in order to increase their opportunities for promotion.

Going through the IA department as a career opportunity is a fairly widely used management practice in Anglo-Saxon countries (Chadwick, 1995; Oxner & Kusel, 1996; Baker, 2010).

Therefore, the IA status of IA becomes more attractive and the best candidates will be selected by the organization (Burton et al., 2012).

Based on the results of a survey of 355 heads of IA departments, Carcello et al. (2017) examined how using the IA function as a management training ground (MTG) influences managers' confidence in IA recommendations. They found that heads of IA departments perceive senior management to be more likely to use recommendations from MTG IA than non-MTG IA.

We consider the effectiveness of IA to be linked to the use of the IA function as a career Opportunity.

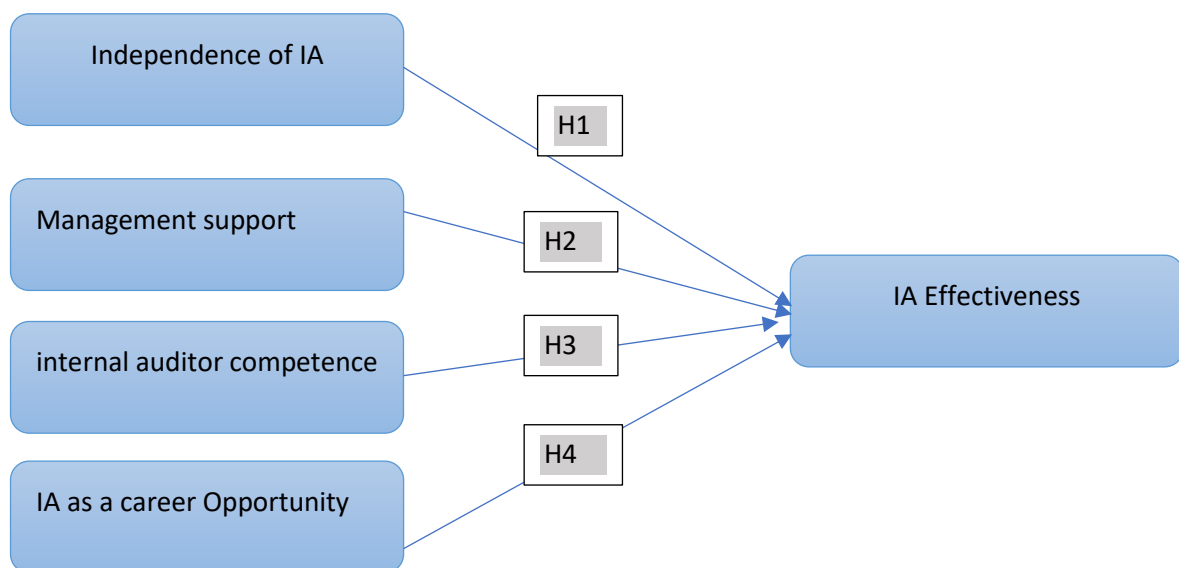
From the above, the following hypothesis is proposed:

H4. IA as a career Opportunity is significantly associated with the effectiveness of IA.

As part of our research, we have formulated four hypotheses that underlie our conceptual model.

The following figure recalls the general structure of this model:

Figure N°1 : Shows the research framework for this paper



Source : compiled by the author

3. Methodology

In this study, the data was used from a questionnaire sent to IA belonging to 04 departments and departments of the Ministry of Finance, namely: the Customs and Indirect Tax Administration, the General Direction of Taxes, the Direction of public domains and the Direction of General Administrative Affairs. The number of usable responses was 43.

The version of the questionnaire was submitted to the pre-test with eight auditors, in order to verify the clarity and relevance of the questions as well as the likelihood of the research hypotheses put forward.

The questionnaire was structured in three sections. Section collected general information on the demographic profile of the respondents. Section (B) assessed IA effectiveness and Section (C) focused on factors potentially associated with IA effectiveness.

The independent variables were measured on a five-point Likert scale of: Strongly disagree = 1, disagree = 2, neither agree nor disagree = 3, agree = 4, strongly agree = 5.

The version of the questionnaire was submitted to the pre-test with eight auditors, in order to verify the clarity and relevance of the questions as well as the likelihood of the research hypotheses put forward.

4. Descriptive and empirical analysis

4.1 Empirical analysis of the research

Table 2 shows the general demographic profile of the respondents. This part describes the demographic information of the participants, based on gender, age, and employment status, level of education, qualifications and work experience.

Table 2 shows the general demographic profile of the respondents. This part describes the demographic information of the participants, based on gender, age, employment status, level of education, qualifications and work experience.

Table N°2: Respondents Demographic Profile

	Respondents' profile	Frequency	%
Gender	Male	27	63%
	Female	16	37%
Age	20-29	3	7%
	30-39	12	28%
	40-49	23	53%
	50 et 59	5	12%
Education level	Baccalaureate +4	22	22%
	baccalaureate+5	18	42%
	Autre	3	7%
Auditing Work Experience	1 à 5	19	44%
	6 à 10	11	26%
	11 à 15	7	16%
	15 et plus	6	14%
Training Area	Management	22	51%
	Right	14	33%
	Computer science	3	7%
	Other	4	9%

Source : calculated by the author

The data shows that 63% of respondents were male. In addition, most of the participants were between the two cumulative age groups of 40 to 59 years (63.3%) and there were very few respondents aged under 29 (only 7%).

The table also shows the majority of auditors with a baccalaureate +5 (master or engineer), followed by executives with Bac+ 4.

44% of respondents had between 1 to 05 years of experience. Most respondents have a lower level of experience working as an IA.

This result shows that IA in the public administrations covered by our study have limited audit experience. This finding is consistent with results obtained in other contexts.

For example, Al-Twaijry et al. (2003) and Alzeban and Sawan (2013) point out that a number of IA managers and employees in the Saudi public and private sectors lack experience in the field of IA.

Table N°3: Reliability Analysis for Independent and Dependent Variable

Variable	No of item	Cronbach's Alpha
Independence of IA	7	0,913
Auditors competency	6	0,931
Management Support	6	0,844
IA as a career Opportunity	4	0,887
IA effectiveness	10	0,984

Source : calculated by the author

Table 3 shows the Chronbach's alpha result for all variables. According to Nunnaly (1978), a result of 0.7 and above is considered consistent.

Statistics showed that all variables had values ranging from 0.857 to 0.95, suggesting that the data was reliable and within acceptable research standards.

In order to test the theorized hypotheses, the following model is developed. Most of the independent variables in this research have been tested in other studies (Mihret and Yismaw, 2007; Cohen & Sayag, 2010; Arena & Azzone, 2009) with the exception of the independent variable – IA as a career Opportunity. Therefore, the reliability and validity of the model have been identified and used in this study to assess and elucidate the results of this research.

$$IAE = \alpha + \beta_1 IND + \beta_2 COMP + \beta_3 MS + \beta_4 IAC + e_i$$

Or:

IAE: the effectiveness of IA in public sector offices

IND: Independence of the IA

COMP: Auditors competency

MS: Management Support

IAC: IA as a career Opportunity

α : The constant that represents the effectiveness of IA when each independent variable is zero

β_1 – β_5 : The coefficient in which each marginal variation of the variables on IA effectiveness is affected accordingly

e_i : the error term

4.2 Description of the empirical results and hypotheses testing

The hypotheses presented above will be tested through the empirical results.

The Pearson-coefficient describes the relationships between the dependent variable: IA effectiveness and the independent variables: independence, competence, senior management support, and IA as a career Opportunity.

-The results of the effectiveness of internal audit with independence show that these two variables have a link between them since the significance coefficient $p = 0.000$ is less than 0.05, which means that there is a relationship between them. While the Pearson coefficient shows the strengths of the link between them, from Table 4 it can be seen that $r = 0.858$ which means that these two variables have a strong link and also by the sign of the link between them which is positive, thus proving H1.

-The result of the effectiveness report with the competence of the internal audit presented in Table 4 confirms a strong, significant, positive link between these two variables ($p = 0.000 < 0.05$; $r = 0.649$), results which confirm H2.

- Assumption three is support from senior management. Correlation analysis confirms H3 ($p = 0.000 < 0.05$; $r = 0.637$). Correlation analysis shows that the effectiveness of internal audit has a significant positive relationship with management support for the IA.

-Finally, the results in Table 4 confirm a positive correlation between the effectiveness of IA and the audit variable as a IA as a career Opportunity ($P = 0.000 < 0.05$; $r = 0.548$), thus confirming H4.

Table N°4 Pearson Correlation

Variable	EAI	IND	COMP	MS	IAC
EAI	1				
IND	0,858**	1.000			
COMP	0,649**	0,567**	1.000		
MS	0,637**	0,555**	0,465**	1.000	
IAC	0,548**	0,462**	0,358*	0,517**	1.000

** La corrélation est significative au niveau 0.01 (bilatéral)

Source: calculated by the author

The F test presented in the table below makes it possible to determine the relationship between the independent variables through VIF values and tolerance values.

So the lowest value of the tolerance value is 0.547, which is higher than the allowed value of 0.10 and the highest value of VIF is 1.828, which is lower than the acceptable value of 10. This means that the model is therefore acceptable, reaffirming that the independent variables have no correlation with each other have no correlation with each other.

Tableau n°5 OLS Regression results

Model	Collinearity statistics	
	Tolérance	VIF
Management support	0,585	1,711
Competence	0,644	1,554
Independence	0,547	1,828
IA as a career Opportunity	0,686	1,457

Source: calculated by the author.

In table 6, the values $R = 0.897$, $R^2 = 0.805$ and adjusted $R^2 = 0.781$ are introduced. If the Adjusted R^2 is converted into a percentage, it can be concluded that 78.1% of the variations in the effectiveness of internal audit could be explained by the independent variables.

Table N°6 Assessment Model

Modèle	R	R-deux	R-deux ajusté	Erreur standard de l'estimation	Durbin-Watson
1	,897 ^a	,805	,781	,24115	1,968

a. Prédicteurs : (Constante), IND, IAC, COMP, SOUTD

Source: calculated by the author.

According to the results obtained in Table 07, the Beta coefficient of the independent variables is as follows: auditor independence of 0,513; auditor skills is 0,178, senior management support is 0,173, and the IA as a career Opportunity is 0,102.

Thus, the strongest relationships of the variables with respect to IA effectiveness, based on the beta coefficient, is IA independence, followed by competence and support from senior management and the use of AI as a career springboard.

According to table n°07, the coefficient of sig; which is presented in the last column, independence, competence and support from senior management have a coefficient $p < 0.05$, this means that their relationships are significant with the effectiveness of AI.

However, IA as a career Opportunity has a p-value of 0.188, which means that there is a non-significant relationship between this variable and AI effectiveness.

This means that there is a direct link between IA as a career springboard and the effectiveness of IA but this relationship is not significant.

This result is consistent with the study by Cohen & Sayag, (2010). They found no significant correlation between the career advancement variable and IA effectiveness.

However, this result is different with the results of previous research by Dellai et al. (2016) and Tackie et al. (2016).

Table N° 7 Assessment of each independent variable in the equation

	Unstandardized		Standardized	t	Sig.
	coefficients		coefficients		
	B	Erreur standard	Bêta		
MS	0,178	0,114	0,145	1,562	0,01
COMP	0,173	0,081	0,189	2,145	0,038
IND	0,513	0,099	0,514	5,416	0,001
IAC	0,102	0,088	0,112	1,43	0,188

Source: calculated by the author

5. Conclusion and Recommendations:

This research studied the IA function performed in selected public administrations under the Ministry of Finance to better understand the factors that contribute to its effectiveness using a model developed in the analysis.

Based on the multiple regression analysis conducted in this chapter, we found that three hypotheses were accepted.

Our findings indicate that the effectiveness of IA in public administrations is positively influenced by the organizational independence of IA, the competence of the IA and the support of senior management.

In practice, our research has clearly elucidated the main factors that determine the effectiveness of AI within the Public Administration, pending validation of the results obtained on a larger scale at the level of other administrations by more relevant and more reliable methods, such as structural equations, the contribution of our thesis lies in the development of perfectible tools for the validation of our research model and its hypotheses.

In this context, our results suggest that the independence of IA, the strengthening of their skills and the support of management contribute to improving the effectiveness of AI.

These factors that have been proven to affect the effectiveness of IA can become valuable information for optimizing the function within public administrations.

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