

INTERNAL ASSESSMENT AS METHOD OF EVALUATION THE SERVICES OF INTERNAL AUDIT

التقييم الداخلي كألية لتقييم نشاط التدقيق الداخلي

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Abstract:

The internal audit quality assurance program aims to assess the extent to which the internal audit activity conforms to the definition and standards of internal auditing, as well as whether the internal auditors apply the principles of professional ethics. The purpose of this article is to study one of mechanisms of quality assurance services represented in internal assessment.

The most important findings that we reached were that ongoing monitoring improves the internal audit activity by enhancing the participation between internal audit units and it enhances the infrastructure, supports communication and improve the internal audit activities processes. It was also found that periodic self-assessment is mainly based on evaluating compliance with standards and principles of professional ethics, especially in periods when external evaluation is not carried out.

Key words: Quality programme, internal assessment, ongoing monitoring, Periodic self-assessment.

المخلص:

تهدف خدمات ضمان الجودة إلى تقييم مدى توافق نشاط التدقيق الداخلي مع تعريف التدقيق الداخلي ومعايير، وكذلك تقييم ما إذا كان المدققون الداخليون يطبقون مبادئ الأخلاق المهنية. الغرض من هذا المقال هو دراسة إحدى أليات خدمات ضمان الجودة والمتمثلة في التقييم الداخلي. كانت أهم النتائج التي توصلنا إليها أن المراقبة المستمرة تحسن أداء نشاط التدقيق الداخلي من خلال

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تعزير المشاركة بين مختلف وحدات التدقيق الداخلي، كما أنها تعزز البنية التحتية وتدعم الاتصال وتحسن عمليات أنشطة التدقيق الداخلي. تم التوصل أيضا إلى أن المراقبة الدورية تعتمد بشكل أساسي لتقييم التوافق مع المعايير ومبادئ أخلاقيات المهنة خاصة في الفترات التي لا يتم فيها إجراء التقييم الخارجي.

الكلمات المفتاحية: خدمات ضمان الجودة، التقييم الداخلي، المراقبة المستمرة، المراقبة الدورية.

Introduction:

The concept of audit profession quality led the top interests and concerns of the international business community because of the problems and damages that institutions have found. The problems within institutions result from the auditors' neglect and failure to perform their professional duties as well as some other factors that affect the audit profession. The internal audit quality assurance and improvement programs came in order to enable the practitioners to provide solutions and suggestions that help to improve the organization's management and control. It is possible to rely on the assurance of the internal mechanism of audit quality represented in the internal and external evaluations to achieve the improvements. This study will focus on the internal evaluation by posing the following issue:

How internal audit performance is evaluated based on internal evaluation?

To answer this question, the following sub-questions can be asked:

- How is internal audit performance evaluated based on ongoing monitoring?
- Does ongoing monitoring contribute in improving the performance of internal audit activities?
- How is internal audit performance evaluated based on Periodic self-assessment.?
- Does Periodic self-assessment contribute in improving the performance of internal audit activities?

Hypotheses

In order to answer the above issues, the hypotheses will be formulated as follows:

- A model for evaluating the performance of internal audit is based on ongoing monitoring.

- Ongoing monitoring contributes to improve internal audit performance.
- A model for evaluating the performance of internal audit is based on Periodic self-assessment.
- Periodic self- assessment contributes to improve internal audit performance.

Purpose of the article

Internal Audit Standard 1311 referred to internal assessment as a method of assurance and quality assurance. In this regard, we will address the purpose of this type of evaluation and the mechanism of supervision and implementation

Study hypotheses:

- The quality programme and its ongoing monitoring as good methods of ensuring that internal auditing functions provide a quality service
- The quality program and its Periodic Self-Assessment as good methods of ensuring that internal auditing functions provide a quality service.
- degree of using the program of assurance.

Importance of studying:

The importance of this study lies in the following:

- Highlighting the importance of the quality assurance and improvement program.
- Demonstrate the importance and methods of evaluating the performance of the internal audit function, based on the method of continuous monitoring and periodic self-assessment.
- Demonstrate the importance and methods of evaluating the performance of the internal audit function, based on the method of Periodic Self-Assessment.
- Learn how to communicate the results of the evaluation to interested parties.

Research strategy

Regarding quality assurance and improvement program within internal auditing function, a couple of research methodologies and tools have been studied and developed in both local and overseas literature in the form of published books and articles. Those tools are more effective when an organisation knows what its clients' needs are. Therefore, the organisation will be able to emphasise the right services .

Previous studies

The Internal audit Effectiveness was published in 2009 on International Journal of The Study of Giovanni Azzone & Marika Arena. This study attempts to understand the organizational drivers of internal audit effectiveness in the light of recent changes in the ‘mission’ of internal auditing and its central role in corporate governance.

Based on data from 153 Italian companies, our survey shows that the effectiveness of internal auditing is influenced by: (1) Characteristics of the internal audit team, (2) the audit processes and activities, and (3) the organizational links. Internal audit effectiveness increases in particular when the ratio between the number of internal auditors and employees grows, the Chief Audit Executive is affiliated to the Institute of Internal Auditors, the company adopts control risk self-assessment techniques, and the audit committee is involved in the activities of the internal auditors.

The study of Laib Abderrahmane entitled ”Mechanisms for improving the practice of internal audit activity in Algeria in light of the reality of practice and the new requirements of the profession”, published in 2017 in the Global Journal of Economics and Business magazine gives an overview on the internal audit activity improvement.

The problematic is centered on how to improve the internal audit activity in Algeria so that it becomes an effective tool in the hands of managers in order to improve the flow of operations and control the general performance of economic institutions. The study aimed at lifting the isolation from the internal audit activity and integrating it within the basic and strategic activities of the institution and rehabilitating it. This study concluded that the reasons for the weakness of the internal audit activity in Algeria are the lack of interest in it from the economic institutions, the lack of fields and training centers that care about it, and the slowness of laws and legislation related to the organization and structuring of economic institutions.

The study of Priscilla A.B et al. entitled "Usage of Internal Auditing by Companies in United States and select European Countries", published in (2015) in the Audital Journal Managerial aims to show the differences about the degree of application and commitment to the professional standards of internal auditing in a sample of institutions that have internal audit departments. The study affirmed that there is a total commitment of 64.3% to most of the auditing standards, their supplementary texts, and their affiliated guidelines. It also recorded that there is a partial commitment to Standard 1300 related to the quality assurance and improvement program. The study concluded with proposing recommendations that encourage the need to adhere to internal audit standards because of their positive impact on improving professional auditing practices. The study also recommended the management or the board of directors to find formal ways through which the performance of internal audit activities is evaluated, with the need to create appropriate conditions that allow auditors to apply and adhere to internal audit standards.

In order to form a conceptual framework on which the current study is based and clarify the aspects of its subject, an attempt was made to survey previous studies directly related to the subject. As previous studies focused either in internal evaluation, or in improving the performance of internal audit. Some studies focused on the reality of quality assurance services in economic institutions and different economic environments, and others dealt with factors and mechanisms for improving internal audit activities. However, our study tried to suggest a model for evaluating the performance of internal audit activities based on internal assessment and knowing the importance of its adoption in improving the performance.

I- Quality assurance and improvement program:

I.1. Definition:

It would appear from the title of Standard 1300 of the internal auditing standards, Quality Assurance and Improvement Program (hereafter referred to as a “quality program”) that the aim of this standard is to ensure and improve quality in internal auditing Services (Marais, 2004: 85).

To ensure and improve the quality of the internal auditing services, a quality programme is proposed (Institute of Internal Auditors, 2004: 11). The quality program:

- Is developed and maintained by the chief audit executive.
- Covers all aspects of the internal audit activity.
- Monitors, on an ongoing basis, the effectiveness of all aspects of the internal audit activity.

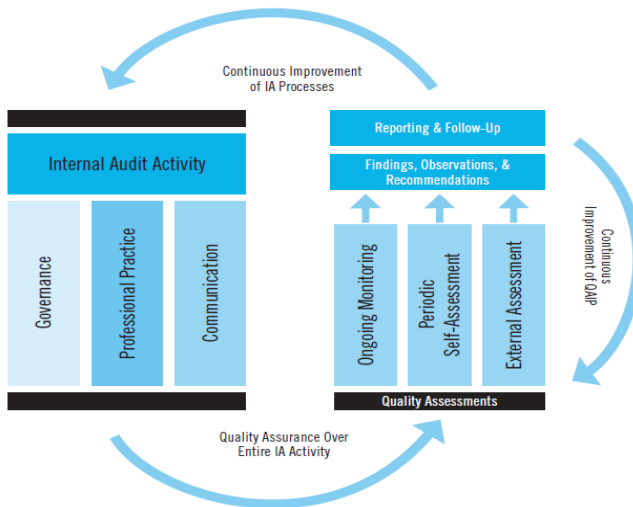
A quality programme should be developed in such a way that it helps the internal audit activity to (International audit Quality Assessment Framework, 2013: 05):

- Add value to and improve an organisation’s activities.

➤ Meet the internal auditing standards and code of ethics of the IIA (Institute of Internal Auditors).

A framework is oftentimes used to describe the complete environment for developing and implementing. The QAIP (Quality Assurance and Improvement Program) shown in figure 1, states an example of such a framework consisting of governance, professional practice, and communication. This framework is intended as guidance only. CAEs may develop their own QAIP structure in conformance with the Standards (Practice guide, 2004: 4).

Figure. N° 1: Quality Assurance and Improvement Program Framework



Source: Practice guide, 2004: 4.

To construct a QAIP framework, the internal audit activity universe must be considered. This universe must include the IPPF (International Professional practices Framework), and may include the legal requirements of the specific country and/or industry where the activity is operating, stakeholder expectations, use of third-party subject matter experts, co-source partners for internal audit

services, and the size and structure of the overall organization. Implementation Guides for the 1300 series of the Standards provide more detail and insight.

1.2. Advantages

The advantages of quality assurance and improvement program are (Renard, 2010: 115):

- Provides a basis for the distribution of auditors to future audits;
- Assist in identifying training needs and planning improvement methods;
- Assist in the evaluation of staff in relation to their work;
- Helps make decisions about promotion ... etc
- Helps document the weaknesses and strengths of auditors;
- Raise auditors' morale;
- Helps supervisors identify communication problems or any supervisory

issues.

1.3. Challenges

Given that, one of the key objectives of the public sector IA function is to comply with the standards. The following challenges can be identified with regard to QAIPs (Public Internal Control Systems in the European Union, 2014: 8):

- How to ensure that the QAIP becomes a real instrument, effectively applied and integrated in the operation of the IA unit, including through the development of internal quality assessment indicators;

- What are the CHU's role and responsibilities in assessing IA activity in line with the Standards;

- How to implement QAIPs in small IA units.

1.4. Purposes

The purposes of the quality programme are three-fold (IFACI, 2013: 8):

- To assess the effectiveness of the internal auditing function in providing assurance and consulting services to the board, senior executives and other interested parties;

- To assess conformance to the internal auditing standards and provide an opinion on whether the internal auditing activity generally conforms to all of them;

- To identify opportunities, offer recommendations for improvement and provide counsel to the chief audit executive and internal auditing staff for improving their performance and services and promoting the image and credibility of the internal auditing function (Moller, 2004: 665).

2. Internal assessment of the performance of the internal audit activity

According to Standard 1311, internal evaluation work includes the ongoing monitoring and periodic self-assessment (IFACI , 2013: 8).

2.1. Definition of Ongoing Monitoring

Ongoing monitoring is a measure in which the audit activity is consistent with the definition of internal audit principles, professional ethics and professional practice standards. For internal auditing continuous monitoring is an integral part of the day-to-day supervision, review and daily measurement of the internal audit activity (IFACI, 2009: 35).It uses processes and tools that are necessary to assess consistency with the definition of internal auditing, principles, ethics and standards (Sally-Anne, 2014: 61).

Where constant monitoring depends on a set of criteria, the most important of which are (Quality Assessment Manual for The Internal Audit Activity, 2013: 23):

- 2200: Engagement planning
- 2300: Performing the engagement
- 2400: Communicating results

➤ 2500: Monitoring progress

A quality assurance officer shall submit a continuous report to the senior management, board of directors or audit committee, if any, on the performance of the internal audit activity, at regular intervals which may be once every six or once per year as agreed in the quality assurance and improvement program internal audit.

Where a quality assurance officer will look at the various aspects that have recently been completed (Spencer Pickett, 2011: 192).

- Source: How this procedure came about;
- Develop a preliminary study and method of reference conditions
- The way that audit resources are assigned;
- Audit structure: Have you followed a logical approach to meet the terms of appointment of the auditor;
- The manner in which the documents were made and whether this was sufficient to meet the audit requirements;
- How results are collected and placed in the report;
- Effective communication of findings and recommendations;
- Total quality of audit;
- Scope of supervision and whether they address actual and potential problems;
- Whether the audit team has demonstrated a good understanding of the auditing standards used;
- The extent to which audit has contributed to ensuring compliance with internal controls.

2.2. Objective of ongoing monitoring

According to guidance provided in Practice Advisory 1311-1, Internal assessments, opinions should continuously be formed about the ongoing

performance of the internal audit activity and regular follow-ups should take place to ensure that appropriate improvements are implemented. The principal component of continuous monitoring and assessment is supervision over internal auditing projects, as explained in Practice Advisory 2340-1, Engagement Supervision. Adequate supervision is the basis of a quality programme and the foundation upon which internal and external assessments are conducted. According to Practice Advisory (Boutriga, 2012, 3).

1311-1, the work of internal auditors needs to be supervised to ensure compliance with the internal auditing standards, the policy of the internal audit activity and internal audit programmes (Quality assessment Manual for the Internal Audit Activity, 2013: 24).

According to Sawyer “properly supervised audit projects are the first and, perhaps, the most important step in a program of quality assurance. When supervisors do their jobs properly in the first place, the internal and external reviews should disclose no serious defects in those matters that are under the direct (Quality assessment Manual for the Internal Audit Activity, 2013: 24) control of the internal audit department”. Standard 2340 of the internal auditing standards stipulates that internal audit engagements should be conducted under proper supervision to ensure that the objectives, the required quality control and personnel development are achieved

Additional methods for continuous monitoring of internal auditing their objective are:

- Checklists to ensure that the standard processes and procedures of the internal audit activity are in fact followed.
- Feedback from auditing clients and other interested parties on completion of an audit project.

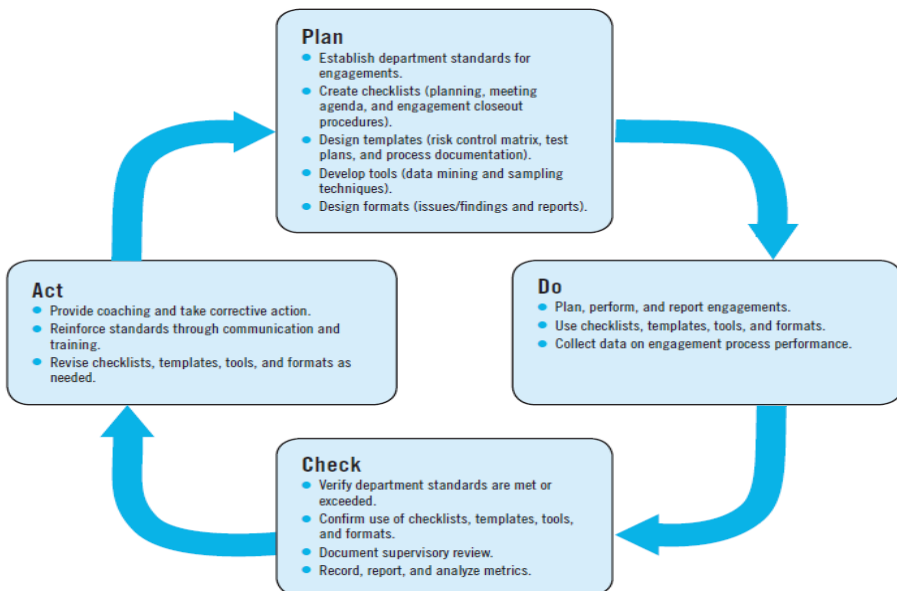
- Analysis of performance standards, for example, the time it takes to complete an audit project and the percentage of internal audit recommendations implemented.

- Budget statistics on audit projects, systems that monitor the amount of time spent on the project, tasks completed in respect of the tasks planned and cost recoveries (Institute of Internal Auditors. 2004: 107).

2.1.2. Evaluate service of internal audit with ongoing monitoring

- To achieve a systematic approach to the ongoing monitoring process can rely on continuous improvement wheel (cycle demning) is shown in figure 2.

Figure. N° 2: Ongoing monitoring



Source: Copeland *et al.*, 2013: 17.

From the above, we see that the self-evaluation according to the process of continuous improvement goes through four stages. It starts with the planning stage to set the standards for the internal audit function, to prepare the checklists, to develop the tools, and to design the forms. Then comes the implementation stage of

the plans through the use of checklists to collect data. Then the testing phase in order to verify compliance with the planned standards. Finally, the response is identified through corrective actions that improve internal audit services and increase their effectiveness.

• The description sheet for the "ongoing monitoring" sub-process is as follows (Boudriga, 2012, p322-324).

Table N° 1: Ongoing monitoring

Name	Ongoing monitoring
Object	This sub-process is intended to define the methodology implemented by the internal auditing structure to comply with form 1311 concerning the continuous monitoring of its performance
Goals	<ul style="list-style-type: none"> • Ensure each assignment is conducted in accordance with internal auditing standards and procedures • Ensuring that auditors adhere to the IIA Code of Ethics • Identify and assess the risks inherent in the internal audit structure
Application domain	This sub process applies to audit assignments
Typology	It is a process of measurement and improvement within the internal audit structure
Pilot	The head of the entity "quality assurance and improvement"
Actors	<ul style="list-style-type: none"> • The head of the internal audit structure • The heads of missions
Stakeholders	<ul style="list-style-type: none"> • The audit committee • The senior management • The auditor • External evaluators
Steps	<ul style="list-style-type: none"> • Mission supervision • Use of a checklist (established as part of the audit manual and management procedures) • Verification of compliance with the mission program • Mission file review • Calculation and analysis of performance indicators (such as: time budget overrun rate, number of incidents with auditees, number of recommendations accepted) • Preparation of a quality assurance and improvement sheet (FAQA) for each mission • Drafting a periodic report (quarterly or half-yearly) on the basis of FAQA
Entrance elements	<ul style="list-style-type: none"> • Mission order • The work program • The working file • Annotated mission report by senior management
Exit element	<ul style="list-style-type: none"> • The performance indicator

	<ul style="list-style-type: none"> ● the quality assurance and improvement sheets ● the synthesis report ● Recommendations for improvement
Performance indicators	<ul style="list-style-type: none"> ● Deadline for each mission by this process: a deadline not exceeding 1 month from the receipt of the report of the mission annotated by the senior management ● Rate of achievement of recommendations for improvement $\leq 90\%$

Source: Boudriga, 2012, p322-324.

2.2.1. Periodic self-assessment

Periodic review is an assessment performed to assess conformity with the definition internal audit and ethics principles and standards, audit practice performed by self-assessment or by other persons required to have knowledge of the practice of internal audit.

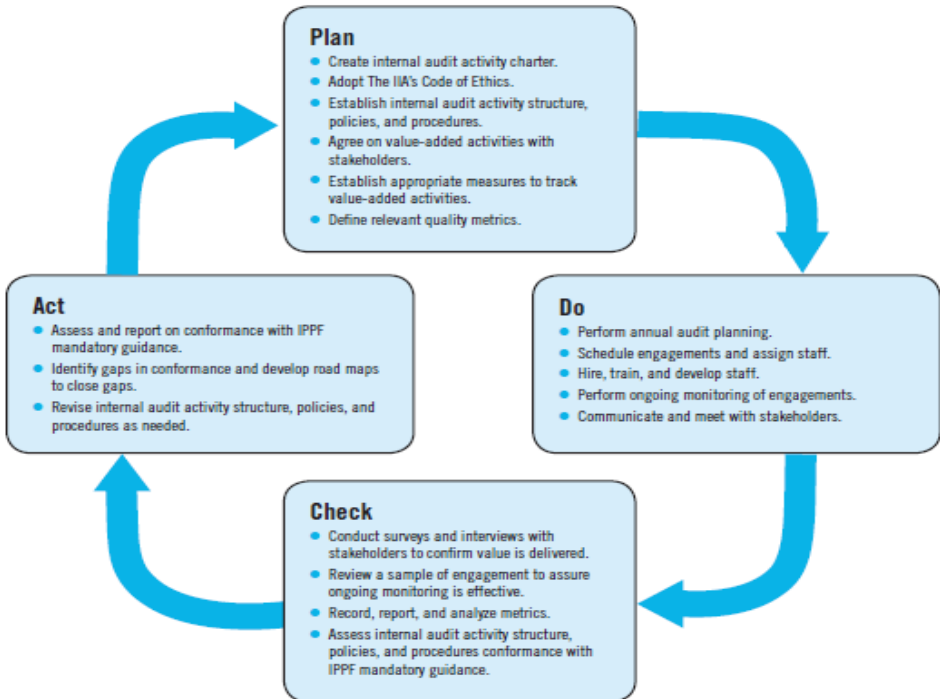
The periodic self-assessment element of the QAIP would primarily address conformance with the following series of Standards (Quality Assessment Manual for Internal Audit Activity,2013: 23).

- 1000: Purpose, authority and responsibility
- 1100: Independence and objectivity
- 1200: Proficiency and due professional care
- 1300: Quality assurance and improvement program
- 2000: Managing the internal audit activity
- 2100: Nature of work
- 2200: Engagement planning
- 2300: Performing the engagement
- 2400: Communicating results
- 2500: Monitoring progress
- 2600: Communicating the acceptance of risks code of ethics

2.2.2. Evaluate service of internal audit with periodic self-assessment

• To achieve a systematic approach to the periodic evaluation process we can rely on the cycle Demning as shown in figure 3.

Figure. N° 3: Periodic self-assessment



Source: Quality Assessment Manual for Internal Audit Activity, 2013:24

• The description sheet for the " self-assessment " sub-process is as follows:

INTERNAL ASSESSMENT AS METHOD OF EVALUATION THE SERVICES OF INTERNAL AUDIT

Doc. Madoui Samia

Pr.Laib Abderrahmane

Table N° 2: self-assessment

Name	Self-assessment
Object	This sub-process is intended to define the methodology set up by the internal auditing structure to carry out the internal evaluations required by Standard 1311 through a self-assessment.
Goals	<ul style="list-style-type: none"> ● Increase the trust of internal audit clients ● Guarantee compliance with the code of ethics, the Standards, the internal audit charter ● Identify and assess the risks inherent in the internal audit structure ● Include the internal audit structure in a process of continuous improvement ● Facilitate external evaluation
Application domain	<p>This sub process applies to:</p> <ul style="list-style-type: none"> ● all processes of the internal audit structure ● all internal audit missions ● the whole team of internal auditors
Typology	It is a process of measurement and improvement within the internal audit structure
Pilot	The head of the entity "quality assurance and improvement"
Actors	<ul style="list-style-type: none"> ● The head of the internal audit structure; ● The people chosen to carry out the evaluation of the internal audit structure inside or outside the organization.
Stakeholders	<ul style="list-style-type: none"> ● The Audit committee; ● The senior management ; ● The heads of missions; ● The audited; ● The auditor; ● External evaluators
Steps	<ol style="list-style-type: none"> 1. Framing the self-assessment mission in: <ul style="list-style-type: none"> ● Specifying the scope and objectives of the mission, ● Designating the head of mission and the members of the team, ● Specifying the recipients of the results of the mission 2. Establishment of the mission's work program as with any other audit engagement 3. Preparation of the three questionnaires to be used to judge compliance with the code of ethics, the standards and the charter of the internal audit 4. Selection of appropriate evaluation tools based on the scope and objectives of the mission 5. Request and collect information and documents necessary for the accomplishment of the mission 6. Find answers to questionnaires 7. Identification of discrepancies and calculation of percentages of nonconformities 8. Analysis of questionnaire results 9. Preparations for surveys to be addressed to the actors of this process; 10. analysis of the answers of these surveys 11. Conduct interviews if they are scheduled; 12. Find solutions and improvement points

INTERNAL ASSESSMENT AS METHOD OF EVALUATION THE SERVICES OF INTERNAL AUDIT

Doc. Madoui Samia

Pr.Laib Abderrahmane

	<p>13. Drafting of the mission report including:</p> <ul style="list-style-type: none">• nonconformities,• conclusions,• the general opinion• the recommendations. <p>14. Discussion of the final report with the head of the internal audit structure;</p> <p>15. Communication of the final report of the mission</p>
Entrance elements	<ul style="list-style-type: none">• The order of the mission;• Periodic reports on activity and performance prepared by the head of the internal audit structure• Performance indicators of the internal audit structure as an output element of the "continuous monitoring" sub-process;• The quality assurance and improvement sheets as an output element of the "continuous monitoring" sub-process;• Annual risk assessments, including the objective of establishing the annual plan for internal audit• Summary reports as an output of the "continuous monitoring" sub-process
Exit element	<ul style="list-style-type: none">• The internal evaluation report• Recommendations for improvement.
Performance indicators	<ul style="list-style-type: none">• The number of reviews per year ≤ 1• Rate of achievement of recommendations for improvement $\leq 90\%$

Source: Boudriga, 2012: 325-328.

3. Qualifications of the internal assessor

The same standards of objectivity and independence for any other internal audit should also apply to the internal assessment of internal audit activities. In larger organisations, one person may be appointed to exercise quality control. Such a person would be a suitable candidate for the job of team leader in an internal assessment. In smaller organisations, flexibility is necessary for internal assessments to be conducted (Marais, 2004: 95). It must be borne in mind that the auditor may not evaluate work for which he or she was responsible and that a certain level of expertise and knowledge is necessary to evaluate an internal audit activity.

The following criteria may be used in the selection of internal evaluators (Marais, 2004: 95).

- Objectivity.
- Knowledge of internal auditing standards.
- Managerial skills.
- Technical knowledge (financial, operational, management and information technology).
- A professional qualification, such as a certified internal auditor's (CIA) qualification.
- Knowledge of the industry.
- Knowledge of the organisation.
- Availability.
- Interest in the internal quality revision.
- Good communication skills.
- Human relations skills.
- The ability to make constructive recommendations.

Generally, at least two team members are required to complete an assessment within a time. One of them should act as the team leader. Team members should be alternated from time to time. This will result in new perspectives on the evaluation process.

4. Reporting the results

Conclusions should be drawn about the performance of an internal audit activity and the appropriateness of action taken in order to improve performance and promote compliance with the internal auditing standards. The chief audit executive should develop a structure for reporting the results of periodic assessments to ensure the necessary merit and objectivity. As a rule, those assigned with the responsibility of conducting continuous and periodic assessments, should

report to the chief audit executive while they are conducting the assessments. Their findings should be communicated directly to the chief audit executive. The chief audit executive should discuss the results of the internal assessment and the plans of action required with the appropriate parties outside the internal audit activity, such as senior management, the board of directors, the audit committee, and external auditors (Institute of Internal Auditors, 2004: 107), according to the guidelines for internal assessments contained in the Quality Assessment Manual

The review team should prepare a complete report of the results of the internal assessment and submit it to the chief of the internal audit activity. The format of the report should be decided upon at the start of the assessment. In response to the report of the review team, the chief of the internal audit activity should compile a roster for implementation with regard to each recommendation. The chief audit executive may involve members of the internal auditing management team in this response. The response should indicate clearly whether those involved in the internal audit activity concur with the recommendation or whether they wish to make another recommendation. Reasons should be given for any decision to disregard a recommendation. If the report of the internal assessment is sent to a party outside the internal audit activity, for example, the audit committee, it should be accompanied by the chief audit executive's written response to the evaluation (Spencer, 2011: 195).

Conclusion:

The right application of ongoing monitoring and periodic self-assessment activities in internal audit is reviewed. Internal audits are not regulated and can, therefore, be applied more flexibly. To be effective, the internal audit activity must have qualified, skilled, and experienced people who can work in accordance with the code ethics and standards.

As part of our endeavour to demonstrate the importance of internal evaluation in improving the performance of internal audit departments, the following results have been achieved:

- Quality assurance and improvement program of internal audit services is making progress toward companies' objectives and manage various risks effectively. It was concluded that it can be represented in three ways: ongoing monitoring, self-assessment, and external assessment. Each way has its own terms, objectives and procedures.

- Ongoing monitoring of performance promotes quality on an engagement-by-engagement basis. It supports consistency, quality, and sustainability of internal audit activity processes and infrastructure.

- Periodic self-assessment is primarily designed to evaluate conformance with the Standards and the Code of Ethics during those periods when external assessment is not performed.

Defer the internal auditor and his work method to a continuous evaluation process in order to identify the strengths and weaknesses of his work, by relying on quality assurance services. Internal audit will undoubtedly lead to the progression of internal audit departments to the highest level.

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INTERNAL ASSESSMENT AS METHOD OF EVALUATION THE SERVICES OF INTERNAL AUDIT

Doc. Madoui Samia

Pr.Laib Abderrahmane

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