

The Algerian companies' compliance with internal audit standards (a case study of a sample of SME and big Algerian companies)

La conformité des entreprises algériennes aux normes d'audit interne (étude de cas d'un échantillon de PME et grandes entreprises algériennes)

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Abstract

This article aims to evaluate the practice of international internal audit standards in Algerian companies (SMEs and large companies).

The study of our sample (n= 100 Companies) led us to conclude that Large Companies have, more and more, a tendency to favor this function which has become essential to their sustainable development. On the other hand, few SMEs manage to follow this trend

Keywords: Internal audit standards; big companies; SME; Compliance; Algerian.

Résumé

Cet article a pour objectif d'évaluer la pratique des normes internationales d'audit interne dans entreprises algériennes (PME et Grandes Entreprises).

L'étude de notre échantillon (n= 100 Entreprises) nous a conduit à conclure que les Grandes Entreprises ont, de plus en plus, tendance à recourir à cette fonction devenue indispensable à leur développement durable. Par contre, peu de PME arrivent à suivre cette tendance.

Mots clés : Normes d'audit interne ; Grandes sociétés ; PME; Conformité ; Algérien.

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INTRODUCTION

In most countries, complex changes in their economic and business environments are posing serious challenges to big and small companies operating in these countries as a whole. The best way to succeed in curbing the future risks and bringing more transparency and performance into the companies where the owners (the shareholders) devolve the day-to-day running of the business to a group of managers or directors, tend to have an internal audit function to assist management in achieving the corporate objectives. This function (internal auditing) is less present in the SMEs, where such entities are owned by the same people that manage, employ few people, have few sources of income, and uncomplicated activities. Furthermore, the Securities and Exchange Commission (SEC) has required since November 2003 that companies - regardless of their size- listed on National Association of Securities Dealers Automated Quotations (NASDAQ) and the New York Stock Exchange (NYSE) have internal audit functions (Feizizadeh,2012)

The motivation for our focus on Internal auditing standards compliance stems from the fact that they provide significant guidance on quality given the fact that the internal audit can be regarded by stakeholders as not a value-added function and optional function to the Algerian companies especially SMEs. such circumstances lead to asking those questions:

Research Questions

To what extent do Algerian companies comply with the international internal audit standards?

Questions that should be answered to adequately gauge of internal audit quality and respond to this problem are:

- Which type of companies give more importance to internal auditing in Algeria?
- What are the most standards complied with during the Internal audit engagement for Algerian companies?
- what are the main reasons for not complying with internal audit standards for Algerian auditors?

Research Hypothesis

Generally, the Algerian big companies are more compliant with the international internal audit standards than the SME due to their characteristics (size, revenue, technology solutions, and the number of employees ...) even though the conformance with IIA standards is optional for Algerian companies and generally, the Performance standards are more respected.

Research Objective

In response to the problem of this paper, this study investigates the compliance with the international internal audit standards in both small and large businesses in Algeria and the problems face auditors during the application of these standards, through exploratory research the practices and the quality of the internal audit function in 100 SMEs and big companies.

The research methodology

We used the deductive approach to assess whether Algerian companies are interested in internal audit function and when applicable if they conduct their mission according to the international internal audit standards.

To achieve the study objective, the research uses a questionnaire, this method of data collection was considered appropriate because the information sought is not publicly available and Full-time internal staff has the advantage of witnessing and they are experienced with the entire cycles and they are in a good position to know the answers to the questions asked (participants ranged from staff level to CPA).

LITERATURE REVIEW

While differences may affect the practice of internal auditing in each environment, conformance with The International Standards for the Professional Practice of Internal Auditing becomes essential in meeting the responsibilities of the internal audit activity. That's why the institute of internal auditors sets the standards to organize the function of internal audit, and, internal auditors are all accountable for conforming with the standards related to individual objectivity, proficiency, and due professional care and the standards relevant to the performance of their job responsibilities. Chief internal audit executives are additionally accountable for the internal audit activity's overall compliance with all other parts of the Standards and appropriate disclosures are needed.

Examining the existing literatures on Internal audit, afterward, we find it necessary to deal in this study with the publications of IIA as it is the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator for over 200,000 members in 165 countries worldwide.

The Institute of Internal Auditors (IIA) defined Internal auditing as " 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." (The Institute of Internal Auditors, 2015).

This definition does not differentiate between organizations. Thus, every internal audit department, regardless of its size, IIA is of the view that it should have a fully resourced and professionally competent internal audit staff. It should have in place a Quality Assurance and Improvement Program to maintain efficiency and provide guidance for improvements, assess compliance with the Standards and policies, it also provides assurance to the audit committee along with the board of directors and help internal auditors add value to their function.

Internal Audit (IA) function is too important not only for big organizations but also for small organization although deemed less complex, nevertheless they might be quite challenging for internal auditors. The requirements of the auditing standards can be

scaled down to be more proportional for SMEs while maintaining audit quality because some standards can only apply to larger entities.

In 2011, the IIA published a guide with this regard to help small businesses to facilitate the implementation of an internal audit function and comply with the IIA standards.

Small internal audit department should at least have one or more of these characteristics:

- One to five auditors;
- Productive internal audit hours below 7,500 a year;
- Limited level of co-sourcing or outsourcing. (IIA;2011)

The IIA's standards consist of various basic principles that represent the practice of internal auditing as it should be, applying to individual internal auditors and the internal audit activity, by providing

- Guide adherence with the mandatory elements of the International Professional Practices Framework.
- Provide a framework for performing and promoting a broad range of value-added internal auditing services.
- Establish the basis for the evaluation of internal audit performance.
- Foster improved organizational processes and operations. (IIA, 2017).

The professional bodies (IIA, Institute of Internal Auditors), relayed by IFACI (French Institute for Internal Audit and Control), aims to provide a comprehensive framework through professional standards in order to -among others- clarifies what is Internal Audit and what is not .(Schick, P., Vera, J. & Bourrouilh-Parège, O, 2021).

Figure 1 : Internal audit standards



Source: Schick, P., Vera, J. & Bourrouilh-Parège, O, 2021

These standards, which constitute the minimum requirements, are subdivided into:

- **Attribute Standards** covers the attributes of organizations and individuals carrying out internal auditing and are regrouped under the category (1xxx) as follows:

- **1000 – Purpose, Authority, and Responsibility:** for an internal audit to operate at the highest levels, it must clearly blueprint for how the internal audit will operate. This is could be achieved with a well-designed internal audit charter that provides at least the internal audit's purpose and mission, authority, responsibility consistent with the Definition of Internal Auditing, the Code of Ethics, and the Standards.
- **1100 – Independence and Objectivity:** the chief audit executive must have direct and unrestricted access to senior management and the board of directors to ensure full independence and the internal auditors must not subordinate their judgment on audit matters to others.
- **1200 – Proficiency and Due Professional Care:** internal auditors must individually and collectively have the knowledge, skills, and other competencies necessary to fulfill their missions.
- **1300 – Quality Assurance and Improvement Program:** both internal and external quality assessments programs should be developed and maintained to enable an evaluation of the internal audit activity's compliance with the Definition of Internal Auditing, the Standards, and the Code of Ethics.

All internal auditors are required to comply with standards related to individual objectivity, competence, and professional diligence, as well as standards applicable to the exercise of their professional responsibilities. The heads of internal audit are also responsible for the overall compliance of the internal audit activity with the Standards.

- **Performance Standards** provides quality control criteria against which the performance of these services can be measured and compromise standards related to the second class as:

- **2000 – Managing the Internal Audit Activity:** this standard points out several fundamentals needed to fulfill the internal audit mission (planning, Communication, coordination, Approval, Reporting...)
- **2100 – Nature of Work:** The internal audit activity must evaluate and contribute to the improvement of governance, risk management, and control processes using a systematic and disciplined approach. (IIA,2012)
- **2200 – Engagement Planning:** Internal auditors must establish a risk-based plan inconsistent with the organization's values, strategies, and objectives.
- **2300 – Performing the Engagement:** The chief audit or another internal auditor appointed has to perform the review to ensure objectives are achieved and the quality is assured in the missions. Also, the appropriate evidence of supervision needs to be documented and retained.
- **2400 – Communicating Results:** the results of engagements must be supported by sufficient, reliable, relevant, and useful information in due time.

- **2500 – Monitoring Progress:** once the results are communicated to the management, the chief audit executive has to guarantee the follow-up of corrective actions.
 - **2600 – Communicating the Acceptance of Risks:** both management and senior management have to come to an agreement about a level of risk that may be unacceptable, if not, the chief audit executive has to communicate this problem to the board.
- **Implementation Standards** that furnish the requirements relate to Assurance(A) or Consulting (C) for both attribute and performance standards. Numbering is integrated with each standard being expanded upon, for example, 2210.A1, 2210.C2...

DATA COLLECTION AND ANALYSIS

This part reports the results of the data analysis

I. The questionnaire presentation

A questionnaire was prepared and intended for both internal auditors and non-internal auditors in order to gather their responses on the current state of compliance of the internal auditor with international internal audit standards.

The length of the questionnaire and the number of questions asked were constrained by the targeted 07-minute time limit it would take respondents to complete the questionnaires.

The questionnaire was divided into four parts:

- (1) General information of the respondent;
- (2) General information about the internal audit function;
- (3) The compliance of internal audit function with IIA standard;
- (4) The obstacles that prevent Companies to Comply with IIA standards.

1. Statistical Analysis

Data analysis was performed using SPSS version 26 software, which helped to calculate the necessary statistical coefficients namely Cronbach's alpha and Spearman, that are used to evaluate the correlation between the questions and the stability of the questionnaire.

a. Cronbach's alpha coefficient

In order to confirm the stability of the questionnaire, we used Cronbach's alpha coefficient as it is the most commonly used measure in a survey with multiple Likert questions.

Table 1: The stability of the questionnaire

Cronbach's alpha coefficient	Number of Questions
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0,988	45
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Source: author's own editing based on survey results.

According to table N°1, the Alpha Cronbach score indicates that the questions are consistent or even excellent (0.988). This indicates that the study tool has a high degree of stability and that its results are reliable for achieving the objectives of our study.

b. SPEARMAN correlation coefficients

To test the strength and direction of the correlation between the questions of the questionnaire, we calculated the SPEARMAN correlation coefficients of each question, which are presented in Annex No. 1. As result, all correlation coefficients obtained are greater than 0.7 within a significance level of 0.01, which confirms the strong connection between our questions.

2. Population of the study

Over 1,000 questionnaires were sent to companies via emails or LinkedIn (this distribution method is largely due to changes in technology that allow for faster, better results and more opportunities and also because of COVID-19 pandemic), Only 100 responses were received.

The respondents to this survey are mainly internal auditors, internal controllers, accountants, or finance professionals that have at least a bachelor's degree.

After the data was cleansed of incomplete responses or from

organizations that do not have Internal audit function, thus had to be scoped-out, relevant responses remained for a response rate of 53 percent, this sample is mainly composed of large old companies which represent 91 per cent, while for the SME the rate was only 9 per cent, as a matter of fact, these 5 SME that have Internal audit are medium companies.

As for the remaining, they do not have an internal audit function (the remaining 47% of the 100 companies), are mainly SMEs. This indicates, for Algerian small companies, the internal audit is not regarded as an essential function as the big companies did. **which corroborates with our hypothesis and answers the first question of the study.**

3. Demographic Data

a. Companies' geographical location and activities

Table 2: Summary of Response Rate

Online distributed questionnaire	Over 1000
Answered questionnaires	100
Rejected answers	2
Companies without IA	45
Companies with IA	53
SME with IA	5
Big companies with IA	48

Source: author's own editing based on survey results.

Seventy-seven per cent of companies, subject of our research, are mainly implemented in the north of Algeria. Industry and services represent respectively: 43% and 39% of companies who have an internal audit activity.

Table 3: classification of companies with internal audit function by geographical area and activity

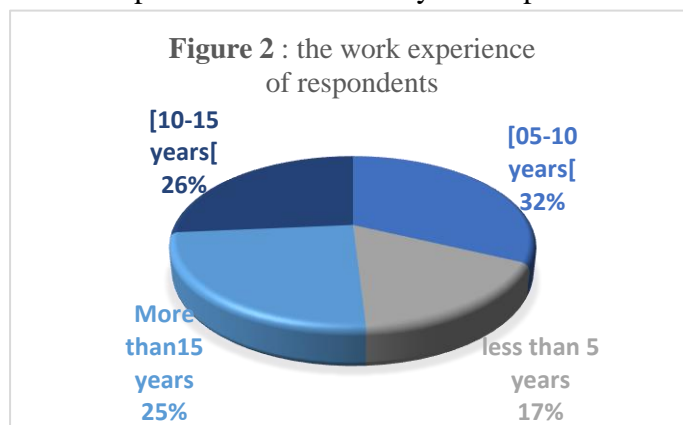
	Geographical area						Total
	East		North		West	South	
	Big	Medium	Big	Medium	Big	Big	
Construction			3				3
COMMERCE	1		4				5
INDUSTRY	4	1	15	1	1	1	23
SERVICES		1	15	2	1	2	21
Telecommunication			1				1
Total	5	2	38	3	2	3	53

Source: author's own editing based on survey results.

Source: author's own editing based on survey results.

b. The work experience of respondents

Only 17% of respondents have less than 5 years' experience, a quarter of respondents to the survey are experienced internal auditors with more than 15



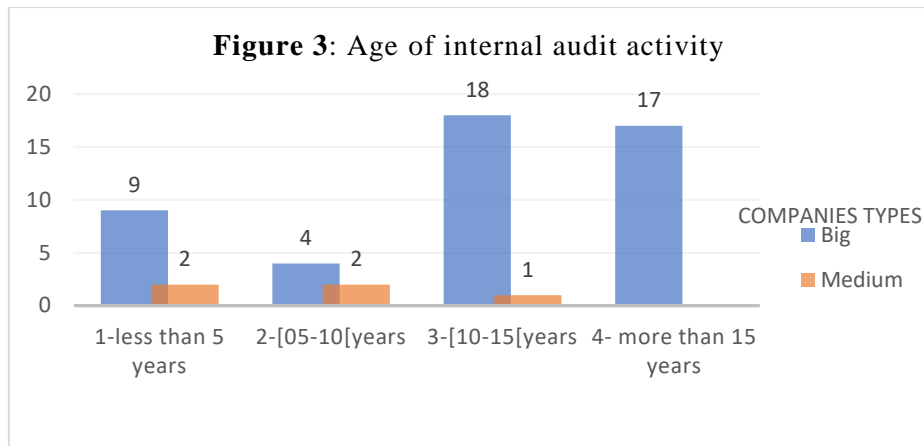
years as internal auditors, and the rest has between 5 to 15 years, this could be a positive sign for the internal auditing quality.

These numbers provide additional assurance on the reliability of the responses of the survey

Source: Author's own editing based on survey

c. Age of internal audit function within the companies

according to the results, IA function for 73% of big organization has been put in place in the past 15 years. This demonstrates that the interest in internal auditing is not new. But it is not the case for SMEs, where the majority (80%) of SMEs had implemented this activity within the last 10 years.



Source: author's own editing based on survey results

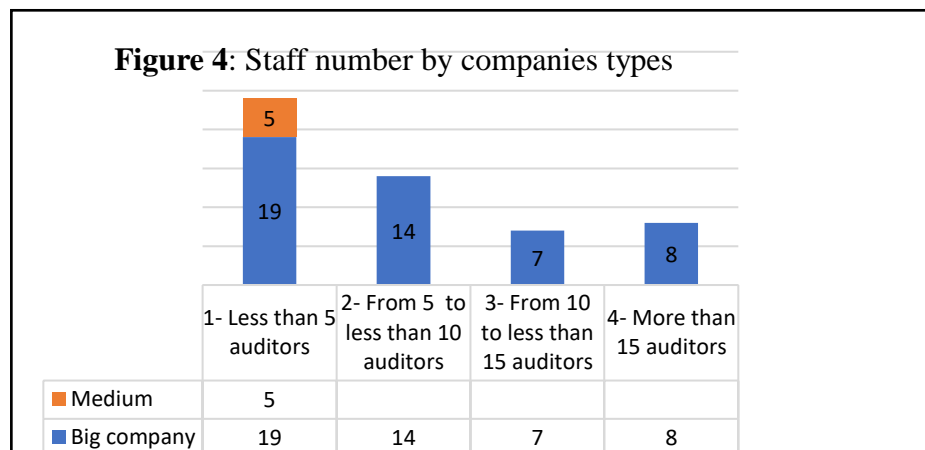
4. General information of Internal audit activity

a. Staff number

As the Figure below shows, all the 5 SMEs have only less than 5 auditors, while big companies internal auditors' staff is divided into 40% of companies that have less than 5 auditors, 29 % companies have between 5 and 10 auditors and the rest have more than 10 auditors. Most of these big companies that have more than 10 auditors have been existed for over 10 years.

Source:
author's own
editing based on
survey results

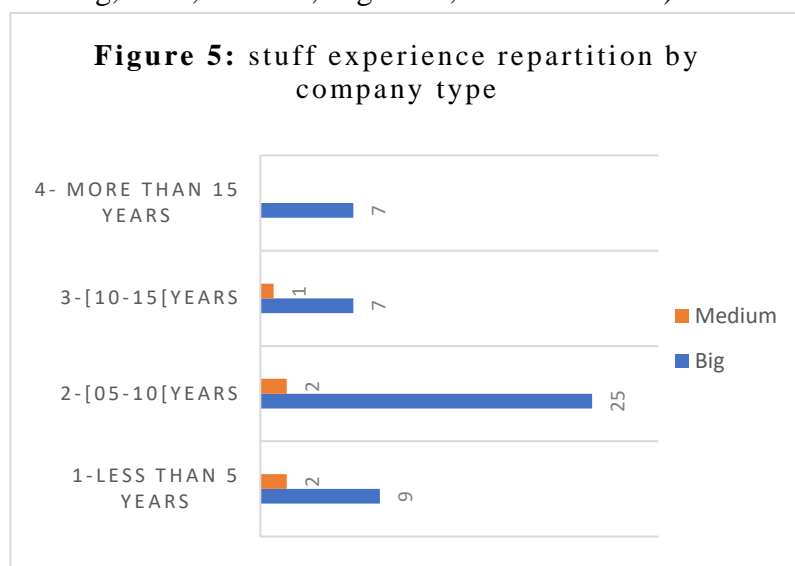
b. Staff



experience and Credentials

Respondents were asked to indicate all companies' internal auditors' certifications and all their academic majors. A substantially higher percentage of internal auditors in these companies are IFACI or IIA certified (58 percent), while few internal auditors possess MBA or have only a university diploma.

The internal audit team seems to have a collective knowledge, the fields most frequently chosen by the respondents indicate that the field of study of the auditors is diverse (finance, accounting, audit, taxation, engineers, and technicians).



Source: author's own editing based on survey results

Also, the graphic indicates that the majority of big companies have experienced staff that has more than 5 years as internal auditor (53%). Medium companies have 2 auditors that have less than 5 years' experience, 2 who have between 5 and 10 years' experience, and only one who has more than 10 years' experience.

II. Degree of compliance with IAS

The 2015 edition of the CBOK (survey of the practice of the internal audit) shows that in practice, the compliance of Internal auditors to professional standards are heterogeneous and cannot be taken for granted-especially when it comes to quality requirements (IIA, 2016).

For our study, as mentioned in this table, 51% of respondents to the questionnaire on the application of internal audit standards said that they partially applied the standards, 36% confirmed that standards are fully applied during the course of the

Table 4 : Repartition of the use of IAS by companies' type

Use of IAS	Compagnies' type		Total
	Big	Medium	
No	7 13%	0 0%	7 13%
Yes, partly	23 43%	4 8%	27 51%
Yes, all standards	18 34%	1 2%	19 36%
Total	48 91%	5 9%	53 100%

Source: author's own editing based on survey results.

engagements and only 13% are not conforming to the standards.

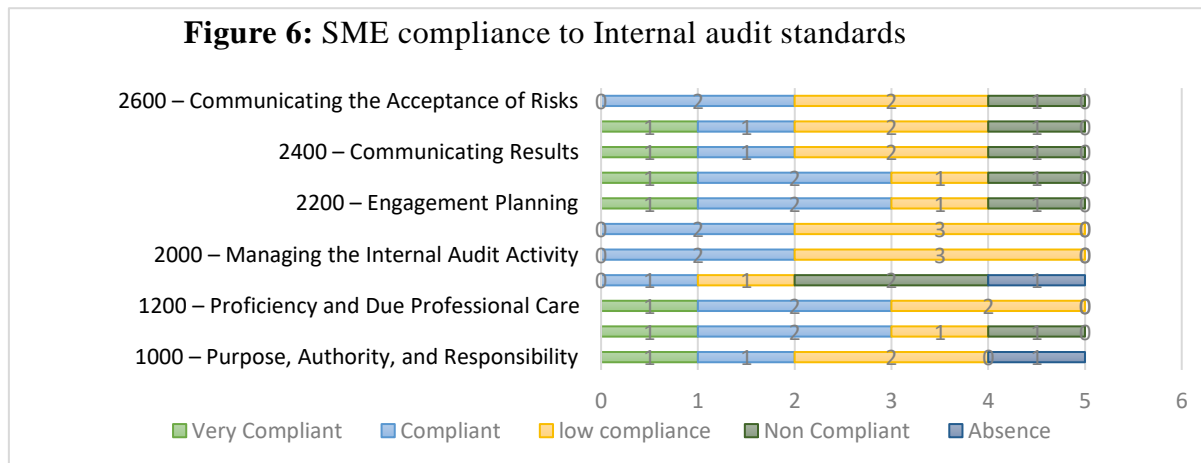
Conforming to IIA Standards is important because this, in turn, works as a benchmark if we desire to assess whether the standards have been applied or to ensure that the work was done efficiently.

While diverse legal and cultural environments within organizations and differences in the purpose, size, and structure of organizations may affect the practice of internal auditing in each environment, the IIA regards compliance with the Standards as essential if the responsibilities of internal auditors are to be met (IIA, 2007, pp. 3-4).

Our analysis of the responses to additional questions regarding the use of the internal audit standards indicates that the age of the Internal Audit department does not have an effect on the degree of its compliance with IIA standards.

1. SME compliance to Internal audit standards

The use of Standards can be particularly complex for internal auditors working in small internal audit departments. The descriptive statistics for the surveyed sample indicate that SMEs are more compliant to 1100, 1200, 2200, and 2300 standards, and, the one relating to quality assurance and improvement programs is the least respected despite the fact that most auditors of these SMEs are certified.



Source: author's own editing based on survey results

Our findings largely corroborate with those noted by the CBOK survey, SME worldwide share the same characteristics as those of Algerians' SMEs, so the results tend to be the same.

Table 5: Degree of the challenge facing the SME to comply with IIA Standards

Standard	Degree of Challenge
1000 – Purpose, Authority, and Responsibility	Low
1100 – Independence and Objectivity	High
1200 – Proficiency and Due Professional Care	Medium
1300 – Quality Assurance and Improvement Program	High

2000 – Managing the Internal Audit Activity	High
2100 – Nature of Work	Medium
2200 – Engagement Planning	High
2300 – Performing the Engagement:	High
2400 – Communicating Results:	Medium
2500 – Monitoring Progress:	Medium
2600 – Communicating the Acceptance of Risks:	Medium

Source: IIA, 2011.

SMEs have some characteristics that could be considered as obstacles and challenge SME to comply with standards such as:

- Attracting qualified or specialists because of some budget constraints can affect negatively the conformance to the standards;
- Internal auditors are less independent and objective because in small businesses often this function is attached to CFO, in our case, 3 of 5 respondents indicate that the internal audit function is related to the finance department;
- In addition, if the internal audit activity is frequently called upon to carry out ad hoc missions at the request of management, in this case, internal audit risks become just another support function within the organization, and the objectivity and purpose of the activity can be compromised, only 12 of 53 respondents (SME and even Big companies) affirmed that they have been asked to participate in other mission;
- The small volume of audit activity can make it difficult for internal audit to cover all the areas assigned to it the Standards....

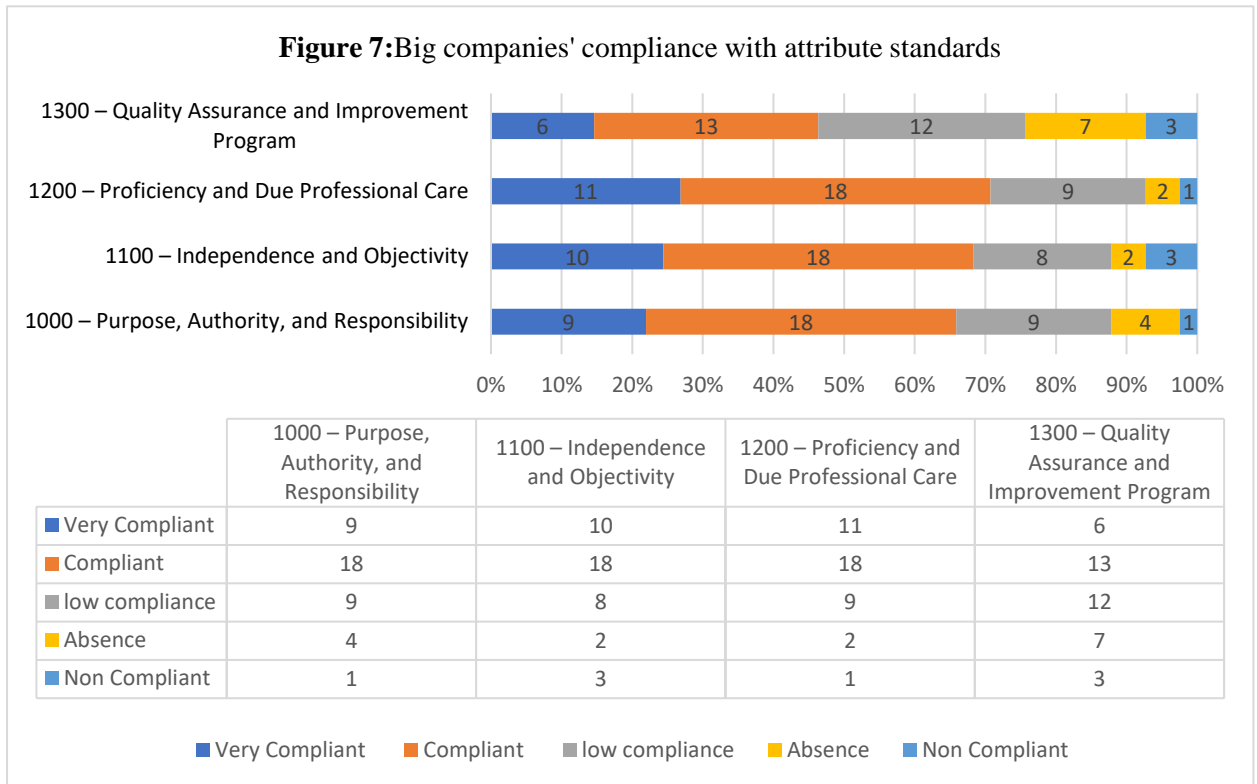
2. Big companies' compliance to IIAS

In this second part, we present the results related to 48 big companies, about their compliance with attribute and performance standards.

- Conformance to attribute Standards

All respondent gave their opinion about the degree of compliance with the standards. About 30% indicate that their Internal audit activities are not or low compliant to attribute standards, while the majority affirmed that they are compliant with.

For big companies, this figure and table provide a clear and detailed vision about their compliance with attribute standards.



Source: author's own editing based on survey results

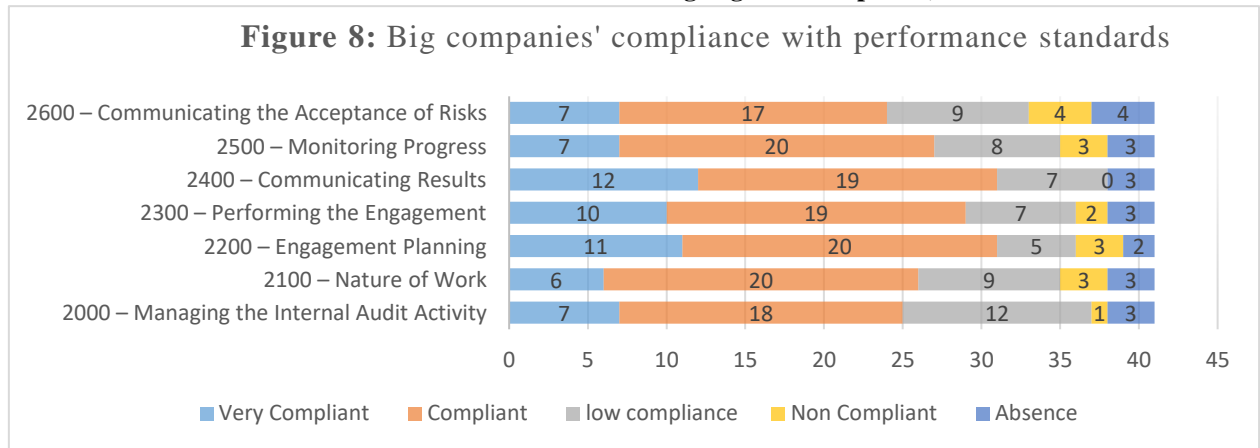
The table above indicates that all the three standards 1000, 1100, and 1200 are generally applied within an internal audit mission, only the quality assurance and improvement program which is less used with an average of 46%. that means that auditors were more likely to accomplish their mission with objectivity, independence and professional care taking into account the Definition of Internal Auditing, the Code of Ethics and the Standards.

Same as SMEs, Big companies are low compliant with 1300 standards, and according to other questions related to Quality Assurance and Improvement Program, we found that internal evaluation is more developed and maintained in such companies than external assessments. The external audit is required only for some missions that the companies do not have the necessary competent staff such as IT audits.

Also, by comparing the degree of compliance with staff experience, we found that the more experienced are the internal auditors, the more they work in accordance with attribute standard.

- Compliance with Performance Standards

Figure 8 summarizes the responses to the question related to the degree of compliance to performance standards, and the responses from the survey are presented as follow:



Source: author's own editing based on survey results

From this figure, it is noticed that two to four big companies' respondents admitted that they did not apply any standards and others are not at all compliant, ten of them are low compliant and the majority gave a higher rating for the adequacy of their practice to performance standards. This indicates that companies have to explore more ways to improve the function of internal auditing and find solutions to the specific local reasons that internal auditors cannot use these Standards within their working environments. In addition, the analysis of data collected indicates that when internal audit staffs are IFACI or IIA certified, they work more in line with international internal audit standards.

III. Reason to not being compliant with internal audit standards.

An additional multiple-choice question was asked in the survey about the reasons that may affect the use of internal audit standards and could lead to the failure of internal audit missions.

The respondents argue their weak compliance to the reasons presented in this table:

Table 6 : Reasons that affect the compliance to IIA Standards			
Reasons	Companies type		
	Big	Medium	Total
No perceived benefit to cost	5	1	6
Compliance not mandatory	24		24
Time consuming	10		10
Inadequate skills of internal audit staff	14	1	15
Not suitable for small organizations	1	2	3
Too complex	12	1	13
Total	66	5	71

Source: author's own editing based on survey results

SME respondents proclaim two most significant reasons:

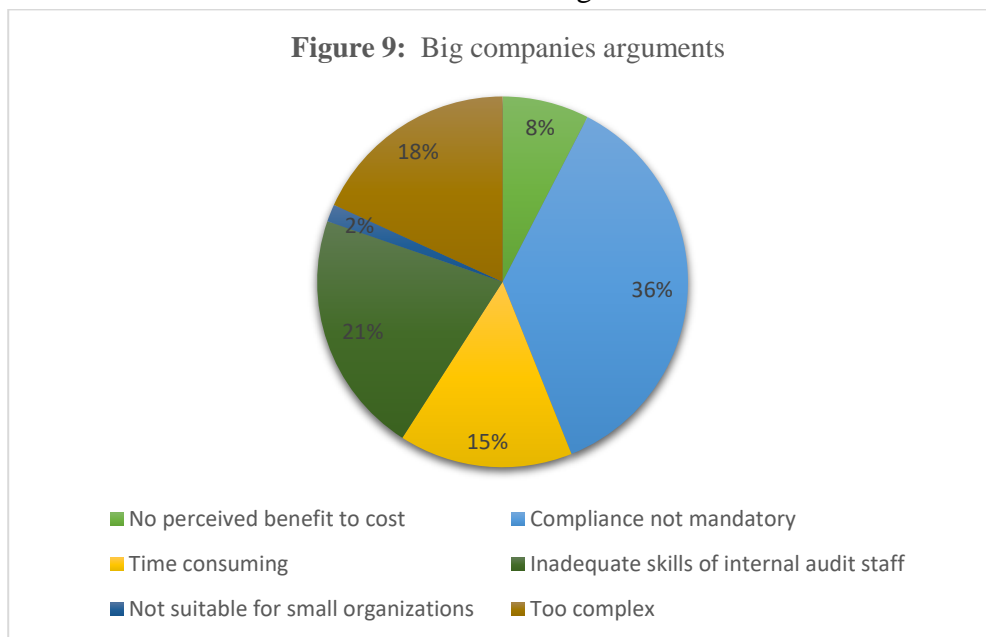
- Internal audit standards are too complex and not suitable for small organizations and complex;

- Or, they don't perceive the benefit of the standards relative to the associated cost.

And, the argument of lack of skills for the auditors has not been put forward as a main reason for non-compliance something that cannot be generalized to other SMEs because generally, SMEs hire young and inexperienced internal auditors due to the small budget allocated to this function seen as not necessary in a small organization.

The same argument applies globally for big companies, 36% of respondent justified their low compliance by the fact that applying Internal audit standards is not mandatory in Algeria, while others (18%) said that these standards were too complicated to be all respected, about 21% of them, declared that some internal auditors don't have the necessary skills and only eight percent declared that the reason could be the cost so it is not financial matter for this kind of companies.

These reasons could be summarized in the next figure:



Source: author's own editing based on survey results

CONCLUSION

The internal audit function in Algeria varies widely from one organization to another depending on the size and activity of the organization. Some have one person in charge of all the internal audit activity while others have more than 5 internal auditors. And some organizations tend to outsource or co-source the internal audit function due to different reasons.

For our study focused on internal audit activity exerted by internal staff, we can advance as a conclusion that internal auditing is not widely recognized for its invaluable role and that is noticeable by the weak rate related to companies that have internal audit function and also the modest rate of compliance to the international internal audit standards.

Internal auditors in all organizations need to understand the value that compliance with the International Internal Audit Standards for enhancing efficiencies and effectiveness of their activities and they have to give more importance to the 1300 standard related to Quality Assurance and Improvement Program to evaluate their missions.

LIMITATIONS AND FUTURE RESEARCH

This research paper has several limitations, and its main limitation is data collection, only a small number of professionals were keen to respond to the survey, which explains the low response rate, while others consider that all information are internal and confidential. Although 100 responses are generally accepted for analysis purpose, a larger sample size would have been better to the generalization of the results of the study, and analyses of more responses can lead to different results. In addition, this study only includes companies that fully internalize the internal audit function and therefore excludes companies that subcontract internal audit function.

For future avenues of research, a possibility is to study the impact of Outsourcing the internal audit function on the degree of compliance of the internal audit function with the IIAS, especially for SMEs. Also, a study that investigates what is the best size of Internal audit function for Algerian SME and what are the criteria used to evaluate the performance of the internal audit function.

Another area for useful future research would be to do a similar comparative study using data from the CBOK survey as this will focus more specifically on the ability of internal auditors in developing countries to apply the Standards.

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Annex °1: Spearman correlation

	Spearman coefficient	
	Coefficient de corrélation	Sig. (bilatéral)
La norme 1000 : Missions, Pouvoirs et Responsabilités	,935**	0,001
La norme 1100 : Indépendance et Objectivité	,931**	0,000
La norme 1110 : Indépendance dans l'organisation	,929**	0,002
La norme 1120 : Objectivité individuelle	,941**	0,000
La norme 1130 : Atteinte à l'indépendance ou à l'objectivité	,943**	0,001
La norme 1200 : Compétences et Consciences professionnelles	,940**	0,000
La norme 1210 : Compétence	,933**	0,000
La norme 1220 : Conscience professionnelle	,939**	0,000
La norme 1230 : Formation professionnelle continue	,946**	0,000
La norme 1300 : Programmes d'assurance et d'amélioration qualité	,937**	0,002
La norme 1310 : Exigences du programme d'assurance et d'amélioration qualité	,935**	0,002
La norme 1311 : Évaluations internes	,942**	0,001
La norme 1312 : Évaluations externes	,930**	0,002
La norme 1320 : Communication relative au programme d'assurance et d'amélioration qualité	,939**	0,002
La norme 1321 : Utilisation de la mention « conforme aux Normes internationales pour la pratique professionnelle de l'audit interne »	,942**	0,002
La norme 1322 : Indication de non-conformité	,931**	0,002
La norme 2000 : Gestions de l'audit interne	,955**	0,000
La norme 2100 : Natures de travail	,952**	0,000
La norme 2200 : Planifications de la mission	,938**	0,000
La norme 2300 : Accomplissements de la mission	,943**	0,000
La norme 2400 : Communications des résultats	,938**	0,000
La norme 2500 : Surveillances des actions de progrès	,934**	0,000
La norme 2600 : Acceptations des risques	,937**	0,000
Dans quelle mesure le programme d'assurance et d'amélioration de la qualité est-il développé dans votre société ? (Conformité à la norme 1300)	0,872**	0,001
Les raisons de la non-conformité aux standards	0,793**	0,005

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