Full Length Research Paper

The Role of Internal Audit function in the Public Sector

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ABSTRACT

The internal audit functions are used to control the financial departments’ employees’ actions. Traditionally, the internal audit was found in private sector only, but recently, the internal audit expanded to cover the public sector. This study aims to highlight the role of internal auditors in maintaining the public money. The results show that the Internal Auditor government departments have a role in the maintenance of public money. Additionally, the results show that The Internal Auditors in government departments have knowledge to maintain the public money. Thus, the results support the alternative hypotheses.

Keywords: Internal Audit, Public Sector, Jordan

INTRODUCTION

Financial control over public money originated since ancient times, as a result of expansion of the activities of State and Government and the increase in the volume of public resources with the development and function of states from the clipboard on the security and administration of justice to intervene in various aspects of economic activity, and this requires more effective oversight to ensure the maintenance of public money.

The Minister of Finance Dr. Mohammad Abu Hammour said that the ministry was prepared in cooperation with the Court of Audit project special system of internal financial control to maintain public money from the manipulation, forgery and embezzlement.

The minister pointed out that the ministry has completed a study reform of the oversight of public money system and prepared by a team of specialists from the Ministry of Finance and the State Audit Bureau and the importance of this study through its contribution in the provision of efficient and effective and able to address the weaknesses and imbalances in the control of General applicable money systems regulatory system currently, thereby maintaining the public funds of manipulation or fraud or embezzlement and achieves optimal use of most of the public assets and resources available and take advantage and activating audit by the sudden inspection and regulation procedures and mechanism and the scope of the sudden examination and raise the efficiency and effectiveness of the control of public funds in all its forms, whether they are related to the previous audit or subsequent of internal control or external control .and to improve the tools to control over public money to fit into the development of the computerized financial systems in such a way to speed errors or manipulation or fraud discovery systems and a review of legislation governing the procedures for the documentary cycle of financial transactions to ensure the safety of preventive measures to maintain public money.

The system also provides that mainly aims units of internal control in government departments and units to the maintenance of public money and public assets of
waste and loss, misuse and ensure conservation and good use optimally through the achievement of the validity and accuracy limitations and data and accounting information and the effectiveness and efficiency of financial operations and the protection of financial resources and assets of the waste and abuse.

The golden principles that state the Code of Ethics for Internal Auditors in Government are Integrity, Objectivity, Competency, Confidentiality and Independence. (world bank, 2015).

Integrity

Integrity is expected in aspects of the internal audit work. The principles of honesty and fairness are to be observed. The basic point that is raised here is that his report should bring with it an air of trust, reliance and fairness.

Objectivity

Professional competency and assessment of facts with utmost care is a prerequisite for a good internal auditor. An internal auditor should refrain from making reckless and irresponsible statements or resorting to expressions without proper evidence.

Competency

An internal auditor is expected to apply appropriate skill and knowledge combined adequately with experience. An internal auditor should refrain from undertaking works that are outside his scope or beyond the scope of his skill and competence. Performance of the audit and preparation of the report require due professional care by persons possessing adequate training, experience and competence in auditing. The majority of staff development, however, results from on the job training where auditors assist in the training of other, less experienced staff members. Each auditor must be responsible for continuing his/her education in order to maintain their proficiency. This involves keeping abreast of current developments in auditing standards, procedures and techniques.

Confidentiality

The internal auditor should safeguard all information received by him as most of them may be of confidential nature. There shall be no spill out of possessed information unless there is a statutory, legal and professional requirement to do so.

Independence

As the definition states, Internal audit is an independent appraisal activity. We need to carefully note here that the word “independent” is important, even though it gets neutralized by the fact that it is within an organization. Independence stands for an internal auditor being able to report on material facts and figures, uninfluenced by any favor or frown.

Problem statement

The internal auditor efficient in government institutions safety valve in the maintenance of public money, and here we must highlight the role of the internal auditor and the importance of his presence in the government departments, and financial matters, especially government funds that are related to the state and its citizens material and moral entity, and with the expansion of the activities of State and Government and the emergence of many cases of breaches of the financial system in many countries of the world, particularly developing ones states, which leads to a stop at this problem and start thinking to find a scientific and practical solutions are bound to contribute to the existence of solutions to this problem.

LITERATURE REVIEW

Arbab (2008) argued that Financial Supervision occupies great importance in the management process and is one of the most important pillars of this process, and it must control the process of organizing a way that makes them an effective tool in developing and directing the administrative activity. It is well known that government agencies aims behind its inception to provide services to citizens ... comes the role of regulatory agencies to ensure the provision of these services as soon as possible and at the lowest possible cost and effort and in the form required by law.

Has been selected financial control in the government sector (Internal Auditor) targeted research by the author because of its importance stemming from being a primary bond in the effectiveness of the government sector perform various activities

It is worth mentioning here that the objectives of the government sector in light of external and internal financial controls generally meet in order to achieve the maintenance of public money for the state, even though different purposes and procedures written details.
Perhaps the internal financial control to achieve the above advantages in exchange for control.

To activate the role of financial oversight bodies in the government sector and to overcome the difficulties faced by the writer believes to be taken the following recommendations:
- The need to review legislation governing the work of regulatory agencies, whether purely administrative or financial.
- Should regulators legislation is not limited to ensure the achievement of the objectives of government departments and the discovery of irregularities and obstacles, but to deal with this legislation means and ways to reform the treatment.
- The development of laws and regulatory legislation which requires government departments to submit financial control - and begin to seriously apply the principle of reward and punishment at all levels.
- Supplement the financial control equipment staff specialists and those with scientific and practical skills in the areas of control.

Salem (2013) aimed to identify the reality of the internal audit in the municipalities of the Gaza Strip, and to achieve the objectives of the study and testing of hypotheses, a questionnaire was designed and distributed to (77) of workers in the units of internal audit and control, financial accountants and managers in the municipalities of the Gaza Strip, and the study found the internal auditors tasks Audit required of them, and their commitment to the internal audit generally accepted standards, and the attention of the members of the Municipal Council of the importance of the existence of the Department of Internal Audit, and follow the internal audit department in the municipalities of the Gaza Strip to the Department of Finance and not to senior management, and lack of interest by senior management to develop the internal audit department, the study concluded that the number of Recommendations of them, the need for the internal auditors of all internal audit functions of the municipalities in the Gaza Strip, and to increase the commitment of internal auditors generally accepted internal auditing standards.

Sahli (2011) seeks to shed light on the internal audit in the public sector, through the study of the reality of units of internal audit in government agencies field application units of internal audit in five ministries, Saudi Arabia, and the aim of this research is to explore the reality of these units through the analysis of the structural and professional factors influencing the internal audit in government agencies quality, the study relied on the framework of the internal audit quality evaluation (IAQAF) proposed by the Ministry of the British Treasury, The study found a number of results which show that there are shortcomings and obvious talent working in those units in terms of number and qualification, as varying units in terms of the reality regulatory and independence made it clear, and the study confirmed the weakness of the independence of those units, and the lack of detailed evidence to the policies and procedures in those units, and the study showed that the units audited often do not follow the methodology of work documented and clear when carrying out the internal audit.

Afifi (2007) examines the obstacles to the work of units of internal audit in government in the Gaza Strip institutions, was the use of a questionnaire as a tool for the study to collect data on the constraints existing in the administrative and financial control departments, the study showed the presence of a number of constraints that limit the effectiveness of the work of units of internal audit was the most important trends and behavior of the top management and the absence of laws governing the oversight work of these units, and the problems caused by administrative Titles applicable, in addition to the lack of experience and competence of the auditors the study made a number of recommendations including The need to support the independence of the internal audit units and activate its role, and that is issuing the laws that It turns out its mandated tasks and powers, including imposing presence effectively on tourism. Kore et al. (2006) aimed to assess the organizations that have the internal audit function and comparing the one that does not have an internal review in terms of the ability to detect fraud. This study used a self scale to detect fraud, primarily related to the misappropriation of assets. The researchers conducted a survey of the process of fraud in 2004 for clients (KPMG), and it became clear from the study that the organizations that have the internal audit function better able to detect manipulation and fraud and fraud within their organizations for those that do not have that function, in addition to organizations that rely on the external auditor only less ability to detect fraud within their organizations. The study concluded that the internal audit is the added value through better control and monitoring of the work environment within the institutions to detect fraud, and pointed out that the preservation of the internal audit function within the organization is more effective than the use of all external references.

Objectives of the study

This research aims to highlight the important role played by the internal auditor in the maintenance of public money and to explore their qualifications in terms of their ability to control the governmental departments’ actions.

Research hypotheses

This study has two hypotheses as following
First hypotheses

The Internal Auditor in governmental departments doesn’t have role in the maintaining of public money.

Second hypotheses

The Internal Auditor in government departments doesn’t have knowledge to maintain the public money.

The factors that led to the emergence of the internal auditor (Afifi, 2009)

There have been several factors that have led to the emergence of the internal auditor and to increase interest in him within enterprises and activating its role significantly and these factors are the following:
- The large size businesses, new projects and the complexity of its operations.
- The separation of ownership from management.
- The emergence of facilities with branches scattered geographically and multinational companies.
- The issuance of global standards for quality (ISO)
- The emergence and spread of total quality management TQM entrance)
- Change in the ownership patterns.
- Increasing the failure of the enterprises.

Internal auditor tasks

The internal auditor tasks include the following (Juma, 2009):
Verification services that bother objective assessment of the evidence in order to provide an independent opinion or conclusions pertaining to the process or the system or other topics, the nature and scope of the task emphasis is determined by the internal auditor, and in general there are three parties to participate in the confirmation services are:
A person or group to participate directly in the process order, or other topics. Process owner.
A person or group-based assessment (internal auditor). The person or group used to evaluate (the user).
Advisory services which are inherently guidance, and implemented based on the task of the private client demand, as the nature and scope of the consulting engagement are subject to agreement with the client, and generally include advisory services on the parties, namely:
The person or group that offers the service, the internal auditor.
The person or group seeking and receiving advice.

Important client (the owner of the work required).

The tasks of the department of internal auditor

1. Checking all departments and sections of the municipal units which are contained unit revenue audit department mathematically and documentary and received from all set up collection centers in all departments and sections of the municipality different revenues and intended to check mathematically that are reviewed Revenues Are collected by the laws and regulations adopted by the municipality.
2. Review and audit the arrest and bonds that are collected directly by the public treasury.
3. Review and refinement of regular payments and development budget bills of exchange before being approved by the Director of the Department of Finance and received by the Department from the Department of payments (payments for purchases materials - Maintenance expenses - contractors on the implementation of projects extracts).
4. Review and audit procedures monthly salaries and received by the Department from the Department of salaries and wages, before being paydays process and that is disbursed monthly to municipal employees, as well as review and audit any exchange bonds pertaining to the salaries of behavior from time to time when the need for staff to them, as well as review and audit advances salaries staff which are disbursed to some of the staff as well as the review and audit the exchange bonds end of service benefits to employees and ended their services.

The independence and objectivity of the internal auditor

The concept of autonomy refers to the dimension of conflicts of interest that require the Internal Auditor to be independent on the activities of his review, and to be away from the influence of the party that performs the audit of its operations, and that means a sense of practitioners that they are able to make decisions without pressure or docility to those who are making an impact on them The objective concept relates to the quality of the estimates and decisions and judgments and quality out of the state of mind experienced by the internal auditor, in the sense that the objective is a product of independence, and that the absence of independency element for internal auditor loses the ability to add any value to the institution, that mean the audit operation lose the add value, it is that the concept of independency is absolute value and difficult to apply, The internal auditor is closely linked to the organization is contractually as an employee within the organization (almodalal, 2007).
There are four types of the independence of the internal auditor are as follows (Salem, 2012)

**Professional independency**

It can achieve this kind of independence through the formation of an independent commission within the institution issued by the authority the Internal Auditor to do the work, as well as the decision of his appointment and dismissal and determine his salary and reward and receive his report of the Audit Committee, and the researcher believes that this is what might be called the organizational independence which is strengthening through the organizational structure.

**Independence in the performance of the audit process**

It means not affected by the internal auditor of others views when the audit planning process and in doing examination, the researcher believes that this so-called objectivity that is supported rules of high professionalism and ethics level is respected by the internal auditor and by related parties work.

**Technical independence:**

It means the possession of the internal auditor in the highest degree of skill entrusted with the performance of the work, and be strengthened through high academic qualifications and appropriate training.

**Financial independence**

It means the adoption of the provisions of the Internal Audit Department by senior management and discusses the details with senior management and the researcher believes that this kind of independence is considered an extension of the professional independence.

**The objectives and characteristics of internal auditor (Gerrit and Rita, 2014)**

**The primary objective**

The internal auditor aims to examine the accounting systems and procedures set administrative policies in order to verify the implementation, according to planned and detect any deviations from the implementation. The internal auditor on the Prevention of mistakes and fraud and manipulation in the books and the examination and evaluation of internal controls with a view to strengthening and improving the proposal and what it deems necessary to modify and develop them.

**Scope of work**

Internal audit may include a detailed review of what is available a comprehensive view of the Internal Auditor of the time and the possibilities of being able to achieve it.

**The party that works on its behalf and benefiting from their work**

The internal auditor employee institution under the authority of management and guidance, and is therefore in the senior management of the institution service, and strives to meet all its needs, and it presents the results of examination and review.

**Part of the organization being evaluated:**

The internal auditor generally starts in the accounting and financial fields and was examined and evaluated unspecified financial aspects extends to operational areas as well.

**Applied methods: Depends on the professional performance standards internal auditor as well as the policies and procedures of the institution.**

**Independency**

The internal auditor employee institution associated relationship of dependency and contract work, and has the right to his appointment and dismissal, transportation and rewarded and promoted or skip it, the independence.
is not complete and that it was no doubt he was relatively more independent than under review in the areas that are being tested and reviewed person.

The timing of the inspection and audit: the internal auditor examined the activities of the Foundation on an ongoing basis.

The method of preparation of the work program:

Begin the internal work of the reflux organizational chart of the institution program and its field activities for each room and no specific financial and accounting aspects.

Qualifications of internal auditor: (Abdel et al., 2007)

Usually it includes accounting expertise in the sense that has obtained a degree in accounting. He is also due to the extension of the scope of the internal auditor to operational aspects and assesses the efficiency of the various sections and departments; it undoubtedly requires additional qualified Internal Auditor to be familiar with the technical aspects and administrative specialist.

Government accountability definition

The branch of accounting based on a set of principles for recording, classification and summarizing financial transactions related to government activity in order to impose financial and legal controls on state revenues and expenditures and to assist in decision-making and the scientific foundations definition (Ahmro, 2003).

Objectives of government accountability: (Mahmoud, 2013)

1. Impose financial and legal control over state revenues. And it keeps track of revenue collection operations and ensure that all revenue owed to the state have been collected in accordance with the laws and regulations.

2. Impose financial and legal control over state expenses. By recording operations spending-she-goes manner as to enable tracking of spending so as not to exceed the expenses allocated by the authority. (Spending has been allocated on the proper place).

3. The provisions of control over the state-owned assets


5. Assist in decision-making, and by providing the necessary analytical data.

Characteristics government units (Khatib and Mahayni, 2010)

We can summarize the most important government accounting system characteristics are as follows:

1. does not aim to make a profit but to provide a service to the community paid a symbolic or free of charge, such as: the Ministry of Education - Ministry of Health, and government units can be divided into: government Revenue unit, non-Revenue government unit.

2. There is no correlation between state revenues and expenditures. expenditures in the state do not work on the creation of revenue, there is full independence between what his disposal unity government and receives payments where all ministries and government departments to deposit all its proceeds in cash Foundation, and gets the expenses of the institution, according to financial credits.

3. There is no capital for government units (which is the difference between assets and liabilities).

The state transferred its activities on an annual basis in the light of the introduction of public estimates of expenditure and income. The scientific foundation of the government accounting: (Mahmoud, 2013).

Resulted in accounting thought all three theories could be used to shed light on the nature of the financial and economic activity in terms of the analysis of the nature of the assets, liabilities, income and expenses and profits as well as legal and accounting for air conditioning unit and these theories are:

Owners theory

(Owner and personal project) emerged this theory in individual projects and individual companies where there was no break between the personal project and personal angel of the project owner of the project is responsible for the debt, loans and profits and losses of the project, and as a result the business is measured by finding the difference between the project's assets and liabilities of the firm.

Personal moral theory

This theory emerged when the administration broke away from the property due to the inflation of administrative workers and the difficulty of obtaining large capital projects and took the form of joint-stock companies or limited by shares her financial and personal legal independent edema. The result is determined by the project of the profit or loss as the difference between the project revenues or expenses.
The funds allocated theory

This theory is based on the premise that a certain amount of resources devoted to the performance by the particular activity and have restricted the use of resources to achieve the purpose for which allocated for. The funds allocated by the theory is considered more of these theories to explain the relevance of the scientific basis upon which the accounting in the administrative nature of government units.

Criminal protection of public money

Legislation has been identified in the states that public money has sanctity and can not be encroachment upon and to this end has developed various texts and set penalties for each offense, according to what he sees as the legislator appropriate in the state, and here we do not want to expand on this side, but it can be said that there is a sanctity of public money and may not be daring him and embezzling from the staff in the state, and in this spammers researcher believes that to be the definition of embezzlement, crime and its elements for public money (Penal Code, 1960):

Embezzlement: known commentator according to Jordanian law as a public employee or equivalents of workers in banks, or specialized lending institutions or public shareholding companies, snapped money or money or other things that are special to the State or to a person had been delivered to him to manage or money collected or saved because of his job so he entered in his duty and taking it.

To determine this crime to be in this regard; must stand on its members, according to the Jordanian Penal Code, are:

The first element.

The culprit in the recipe; the first pillars of this crime, a defaulter, and stipulated that it be a public servant.

The second element

The act of embezzlement and placed a material element of the crime and the crime realized that adds money to his property.

The third element

Criminal Intent; it is the mental element of the crime, the crime of embezzlement of public money intentional crime take the picture of the mental element of criminal intent.

Questionnaire were designed and sent to the governmental depart, which are Ministry of Finance, Social Security, and Ministry of Education. This study distributed 90 questionnaires, only 65 were returned.

METHODOLOGY

This study will addresses some of the important aspects of the research about government accountability in terms of definition and objectives, characteristics and the differences between them and the Financial Accounting and then the checker and what it is addressed, and what auditing and definition of some associations to audit the generally accepted rules of the audit process and the types of audit, and then go to the linked to a financial and administrative corruption and its definition and knowledge of its manifestations, its causes and its forms and its implications and the mechanism and strategy to combat it, and finally is extremism to the topic of the Eiffel importance, namely public money and to identify it, and it will be done through a questionnaire we tried the coverage of the important aspects of the subject.

Internal Audit: is the "Activity independent and objective designed to increase the organization value and improve its operations, and helps the internal audit organization to achieve its objectives by pursuing an objective and orderly entrance to evaluate and improve the effectiveness of risk management, control, operations control." (Juma, 2009).

Public money: "the money that is allocated to account for all the processes that are not accounted for in another money, this definition shows the important of money as responsible for a wide range of ongoing activities and most government services shows majoring rest of the money to account for events or specific projects." (Khatib Mahayni, 2010).

Internal Audit: it (independent evaluation activity of the Department or branch within the enterprise mission examined the various business in accounting, financial and operational areas and evaluating the performance of departments and divisions at this as a basis to serve the senior management, as it management control lead by measuring and evaluating the effectiveness of monitoring tools Other (Khatib, 2010).

Questionnaire design

A tool of the study has been developed to form the questionnaire after a review of previous literature in the field of study, it consisted of two parts:
Table 1. The relative distribution of the members of the study by Job Title

<table>
<thead>
<tr>
<th>JOB TITLE</th>
<th>NUMBER</th>
<th>PERCENTAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>chairman</td>
<td>12</td>
<td>18.5</td>
</tr>
<tr>
<td>Executive Director</td>
<td>6</td>
<td>9.2</td>
</tr>
<tr>
<td>auditor</td>
<td>40</td>
<td>61.5</td>
</tr>
<tr>
<td>Other</td>
<td>7</td>
<td>10.8</td>
</tr>
<tr>
<td>Total</td>
<td>65</td>
<td>100</td>
</tr>
</tbody>
</table>

Notes of Data Table (1) that the highest percentage of members of the study sample by Job Title was to auditors and the rate of (61.5%), while the percentage of executives’ representation amounted to (9.2%)

Table 2. The relative distribution of the members of the study by academic qualification

<table>
<thead>
<tr>
<th>QUALIFICATION</th>
<th>NUMBER</th>
<th>PERCENTAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Master</td>
<td>12</td>
<td>18.5</td>
</tr>
<tr>
<td>Bachelor</td>
<td>39</td>
<td>60.0</td>
</tr>
<tr>
<td>Other</td>
<td>14</td>
<td>21.5</td>
</tr>
<tr>
<td>Total</td>
<td>65</td>
<td>100</td>
</tr>
</tbody>
</table>

Notes of Data Table (2) that the higher the proportion of the study sample according to educational qualification of Bachelor and was at a rate (60%), while the percentage of representation of master's degree campaign was (18.5%)

Table 3. The relative distribution by years of experience

<table>
<thead>
<tr>
<th>years of experience</th>
<th>NUMBER</th>
<th>PERCENTAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>five to ten years</td>
<td>12</td>
<td>18.5</td>
</tr>
<tr>
<td>More than 15 years</td>
<td>53</td>
<td>81.5</td>
</tr>
<tr>
<td>Total</td>
<td>65</td>
<td>100</td>
</tr>
</tbody>
</table>

Notes from table no. (3) That the higher the proportions of the study sample according to years of experience for the class was more than 15 years and at a rate of (81.5%), while the percentage of representation category of 5-10 years was (18.5%)

General information: the job title, qualification, years of experience, age.

The role of the internal auditor in government institutions in the province to gauge public money, the researcher used Likert scale modeled, It consists of (23) paragraph (strongly agree, agree, neutral, not agree -OK, is not agree strongly), and given weights (5.4, 3.2, 1) and therefore whenever high average indicates a higher degree of approval paragraph.

Internal consistency between the paragraphs of the scale

Was an extracted Alpha Cronbach coefficient for internal consistency between the paragraphs of the scale, as the value of Alpha Cronbach's coefficient (76.5%), a relatively high value indicating the reliability of study tool, where the minimum is then an internal consistency of the scale value (60%). Statistical methods used: the use of statistical methods to suit the study variables and assumptions, where the use of simple statistical methods such as frequencies, percentages, averages and standard deviations. As well as the use of one sample.

Results of statistical analysis

First: General Characteristics (table 1, 2, 3 and 4) Second, averages and standard deviations for the answers respondents to the paragraphs of the scale. Table 5.
Table 4. The relative distribution by age

<table>
<thead>
<tr>
<th>AGE</th>
<th>NUMBER</th>
<th>PERCENTAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>30-40 years</td>
<td>19</td>
<td>29.2</td>
</tr>
<tr>
<td>From 40-50 years</td>
<td>20</td>
<td>30.8</td>
</tr>
<tr>
<td>More than 50 years</td>
<td>26</td>
<td>40.0</td>
</tr>
<tr>
<td>Total</td>
<td>65</td>
<td>100</td>
</tr>
</tbody>
</table>

Notes from table No. (4) that the higher the proportion of members of the study sample by age category was for more than 50 years and at a rate (40%), while the percentage of representation category 30-40 years was (29.2%).

Table 5. Averages and standard deviations of the respondent’s answers to the paragraphs of the scale

<table>
<thead>
<tr>
<th>No</th>
<th>Paragraph</th>
<th>Arithmetic mean</th>
<th>standard deviation</th>
<th>Ranking</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Internal Auditor in the government departments scientifically qualified for this work.</td>
<td>3.20</td>
<td>0.90</td>
<td>10</td>
</tr>
<tr>
<td>2</td>
<td>Internal Auditor in the government departments is facing pressure from senior management</td>
<td>3.34</td>
<td>1.16</td>
<td>8</td>
</tr>
<tr>
<td>3</td>
<td>Internal Auditor in government departments has friendly relationship with the external auditor.</td>
<td>2.54</td>
<td>1.03</td>
<td>23</td>
</tr>
<tr>
<td>4</td>
<td>Internal Auditor in government departments have knowledge of generally accepted accounting principles.</td>
<td>3.63</td>
<td>0.80</td>
<td>2</td>
</tr>
<tr>
<td>5</td>
<td>Internal Auditor government departments believe in the sanctity of public money.</td>
<td>3.71</td>
<td>0.46</td>
<td>1</td>
</tr>
<tr>
<td>6</td>
<td>Internal Auditor in government departments has self-censorship.</td>
<td>3.40</td>
<td>0.49</td>
<td>5</td>
</tr>
<tr>
<td>7</td>
<td>Internal Auditor in government departments is committed to the regulations and laws in force in the State, since he has the knowledge of the offense of daring to public money.</td>
<td>3.22</td>
<td>0.74</td>
<td>9</td>
</tr>
<tr>
<td>8</td>
<td>Internal auditor doing his job perfectly</td>
<td>3.08</td>
<td>0.71</td>
<td>15</td>
</tr>
<tr>
<td>9</td>
<td>Internal Auditor government departments feel of job security.</td>
<td>2.98</td>
<td>0.65</td>
<td>18</td>
</tr>
<tr>
<td>10</td>
<td>Internal Auditor in government departments charges a salaries and incentives satisfactory.</td>
<td>3.15</td>
<td>0.97</td>
<td>13</td>
</tr>
<tr>
<td>11</td>
<td>Internal Auditor in government departments well dealing with e-government.</td>
<td>3.57</td>
<td>0.92</td>
<td>3</td>
</tr>
<tr>
<td>12</td>
<td>Internal Auditor in government departments briefed on financial procurement by the accountant periodically.</td>
<td>3.40</td>
<td>0.83</td>
<td>6</td>
</tr>
<tr>
<td>13</td>
<td>Internal Auditor in government departments, keen not to exceed the allocations for each item of approved items.</td>
<td>3.20</td>
<td>0.87</td>
<td>11</td>
</tr>
<tr>
<td>14</td>
<td>Internal Auditor government departments is keen on having the cooperation between him and the administration erected in the interest of work</td>
<td>3.55</td>
<td>0.92</td>
<td>4</td>
</tr>
<tr>
<td>15</td>
<td>Internal Auditor in government departments develop themselves to cope with latest developments</td>
<td>2.88</td>
<td>0.72</td>
<td>21</td>
</tr>
<tr>
<td>16</td>
<td>Internal Auditor government departments doing the audit procedure for the records and documents</td>
<td>2.86</td>
<td>0.70</td>
<td>22</td>
</tr>
<tr>
<td>17</td>
<td>Internal Auditor in the government departments is doing the audit procedure for the records and documents</td>
<td>3.08</td>
<td>0.96</td>
<td>16</td>
</tr>
<tr>
<td>18</td>
<td>Internal Auditor in government departments performs the previous revision of the exchange process correctly to avoid errors.</td>
<td>3.18</td>
<td>0.61</td>
<td>12</td>
</tr>
<tr>
<td>19</td>
<td>Internal Auditor in government departments dealing transparently with the external auditor (Bureau Surveillance).</td>
<td>2.92</td>
<td>0.96</td>
<td>20</td>
</tr>
<tr>
<td>20</td>
<td>Internal Auditor in government departments does final closing of the accounts correctly and on time.</td>
<td>3.15</td>
<td>0.75</td>
<td>14</td>
</tr>
<tr>
<td>21</td>
<td>The government departments hold training courses to raise the efficiency of auditors.</td>
<td>2.98</td>
<td>0.93</td>
<td>19</td>
</tr>
<tr>
<td>22</td>
<td>there is a direct relation between Internal Auditor in the government departments and reviewers</td>
<td>3.00</td>
<td>0.77</td>
<td>17</td>
</tr>
<tr>
<td>23</td>
<td>Internal Auditor government departments believe offense daring to public money</td>
<td>3.38</td>
<td>0.80</td>
<td>7</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>3.19</td>
<td>0.33</td>
<td>---</td>
</tr>
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between the average answers and the average default scale (3), as the value of (t) calculated (6.646) and is statistically significant at the level (0.000). Since the average Answers (3.19) are higher than average default scale (3), which refers to neutral. At the level of the paragraphs of the scale notes that most were on the approval of paragraph (5) answers an average (3.71), and in the second class came paragraph (4) answers an average (3.69). In terms of paragraphs least approval was the paragraph (3) answers an average (2.54).

Test the hypotheses of the study

The Internal Auditor in government departments doesn’t have role in the maintenance of public money.

Ha: the Internal Auditor in government departments has role in the maintenance of public money. Table 6

Notes of the test results (t) per sample, and no statistically significant differences at the level (0.05 ≥ α) between the average answers and the average default scale (3), as the value of (t) calculated (6.646) and statistical significance of her (0.000). Since the average Answers (3.19) are higher than average default scale (3) the result to accept any alternative hypothesis Ha There is a positive role for internal auditors in government departments in the maintenance of public money.

RESULTS OF THE STUDY

The results show that the Internal Auditor government departments have a role in the maintenance of public money. Additionally, the results show that The Internal Auditors in government departments have knowledge to maintain the public money. Thus, the results support the alternative hypotheses.

RECOMMENDATIONS

Based on the results, the recommendations of the study are as follows, The governmental department must periodically take the views of auditors and their comments and meeting with them to discuss the problems and obstacles facing them. They have to increase the number of auditors in departments and its affiliates as needed. It must be represented by the Department of Civil Service government departments to establish a mechanism for human resources development and training of staff in accredited institutes at home and abroad; especially auditors and periodically; and benefit from the experiences of developed countries in this field, as well as The auditor should develop itself and cope with the latest developments through courses and attend seminars and workshops and look at what is new in the field of auditing and knowledge of weakness, treatment and strengths and development points

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<th>Arithmetic mean</th>
<th>Standard deviation</th>
<th>The value of (T) test</th>
<th>Degrees of freedom</th>
<th>Statistically significant</th>
<th>result hypothesis</th>
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<tbody>
<tr>
<td>3.19</td>
<td>0.33</td>
<td>4.646</td>
<td>64</td>
<td>0.000</td>
<td>Acceptance: Ha</td>
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