The Role of Internal Audit in Evaluating the Quality of Job Performance: An Applied Study at the General Company for Food Trade / Ministry of Trade

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Abstract
Internal audit has rightfully earned its place among the functions companies lean on most. It forms the internal control system during its creation, evaluates the efficiency of the use of resources, supports corporate governance, contributes to the risk assessment and management process, and pushes firms to make the best of their resources in seeking to achieve total quality in job performance. The General Company for Food Trading is one of the companies under Iraq's Ministry of Trade and plays a pivotal role in the economy for various reasons that are not different from one another. It also supplies the Iraqi people with price subsidized food basket items to all Iraqis, and sends free baskets to more than 7 million Iraqis under the social protection network, according to preplanned import and marketing plans. The same company also monitors food prices in the domestic market. Supervisory tours by commercial inspection teams help prevent the excesses of some traders and prevent the monopolization of foodstuffs, and the company itself carries out trade in this market without seeking profit, which helps to keep prices stable. However, the most significant role is associated with food security. This is a strategic reserve that has been prepared for three months of emergencies, taking into consideration the changing political landscape in the region and the world.
The study population consisted of job titles from the General Company for Food Trade, Ministry of Trade, which were General Manager, Department Manager, Division Manager, Unit Officer, and Senior Employee.
The sample size was set by Morgan. There were 242 questionnaires handed out, of which 5 were deemed unusable for statistical analysis, meaning that 98 per cent of those distributed were usable and the figure was well above the 90 per cent mark that is considered reasonable for this type of endeavor.
The concepts: internal audit, evaluation of the quality of the job performance.

Introduction

The growth of institutions’ work is directly proportional to their expansion in that the more the institutions grow, the more their work gets tangled with them. And at a certain point, management by direct action is quite simply too late. As the problem stack grows, more and more people are hired to watch things hands-on, and as the expansion proceeds some people lose that ability. What fills the space is paperwork, report, administrative information that is collected afterwards and not control that is exercised during. This change was appropriate at one time, when the financial impact of an institution was not yet too great to see.

Business is business and there is no time like the present for it. Institutions, government and private both, are caught in a vise to find ways of guaranteeing efficiency, protecting effectiveness, keeping public money safe. The supervisory function is somewhere in the makeup of any institution with a serious intent on success and internal auditing is past the point of being a dirty word. Errors used to be the only thing I had to do—catching them.What used to be all I had to do was catch errors, check figures against figures. Now the work is more of a consultative kind, an evaluative presence that adds value rather than simply picking up on errors, rather than just observing the product, observing the process.

Citizens feel the General Company for Food Trading in a way that one cannot help but feel, and that's precisely why its performance gets under the radar so closely. It's all about a specific factor: whether the company achieves it depends on the behavior of the employees when performing all sorts of activities related to it, from finances to administrative, from inventory to what.

All this is the eye that never sleeps: an internal auditor. These days, the auditor isn't at the tail of the line verifying results. This attention has been directed upstream to the small deviations and weak points in process and behaviour they can't find in outcomes; and from this attention comes a set of recommendations, which are intended to help ensure that quality of performance continues to rise in line with the ministry's broader strategic goals.

We hope to track that role in the company under study internal auditing creating and elevating functional performance quality over the course of this effort, and in the first step of our study, we will look to what actually occurs on the ground instead of theory. The intent is to move toward a discovery that could have a real impact on control and improve institutional performance.

Section One

First: Research Problem

The motivation for this research was to find out whether the internal auditing in the General Company for Food Trading works or not. The question that needs to be answered here is how the practice has evolved to perform its function: is it still primarily an accounting control or has it become more of a comprehensive functional performance evaluation? This company carries strategic goods through, its operations are wide and if it fails in any aspect of the job, whether that is in storage, in distribution or in accounts, then public money is at risk of going up in smoke and citizens will find that they are receiving poorer service than they should.

This issue reduces down to one primary question.

How is the internal audit contributing to the assessment and improvement of functional performance in the General Company for Food Trading?

Second: Research Importance

There is one particular thing that, to my mind, sets this study apart and that is the way it links a supervisory function, internal auditing, to something strategic, the quality of performance. A few points explain that further:

1. Academic importance: Arab academic libraries have room for a study that brings internal control and performance management together, particularly inside a government commercial institution, and here comes the gap this study tries to fill. There is also a conceptual piece to it, which is sharpening how the field understands the link between internal auditing built around performance evaluation and the quality of what employees actually produce, a shift away from thinking of auditing as nothing more than a hunt for financial errors.
2. Practical (Applied) Importance: The Public Company for Food Trade carries responsibility for food security across Iraq, which gives this research a weight that follows directly from the core function of this company. Improvement in how employees perform here does not stay contained within the company. It shows up in the service citizens receive. Senior management within the Ministry of Trade stand to gain from this too, in the form of factual data and precise indicators showing how well current control mechanisms actually work and how the workforce might be developed from there. There is also something at stake for the audit department itself: room to shift away from auditing that only looks backward, catching what already went wrong, toward auditing that catches deviation before it happens, sparing public money and time both. And underneath all of that sits a more concrete outcome, a set of clear standards the company could embrace going forward to measure job performance quality from a genuinely professional supervisory angle.

Third: Research Objectives

At heart, this research follows the connection among internal auditing and performance quality, which unfolds into a few goals. The conceptual framework is the first step, and here, we discuss the theoretical underpinning and contemporary thinking on internal auditing and the standards that help ensure the good performance of government institutions. The next step in the research is to "takestock" of internal auditing as it is practiced in the General Company for Food Trade, examining the operation of the internal audit department and how it meets the current internal audit standards. In addition to that is the challenge of determining in which position the functional performance is at now. We implement this task by measuring and analyzing the quality of the employees' work in the company studied, and extracting the strengths and weaknesses.

The research not only describes things as they exist today, but attempts to disclose what the role of internal auditing is in the improvement and development of quality, as well as whether it truly reduces the number of administrative and financial errors and deviations or it is only assumed. It also involves bringing to light the challenges that internal auditors in the company come across that hinder them from assessing performance as much as they could. It ends on something usable, on a set of recommendations for decision-makers in the Ministry of Trade for making internal audit a developmental rather than a punitive instrument.

Fourth: Research Methodology

Descriptive Analytical Method was used. This rests on:

1. The theoretical dimension: involves obtaining information from books and previous research.
2. The field dimension: this is collecting empirical data from the company for analysis.

Fifth: Research Hypothesis

It is hypothesized that there would be no significant positive statistical relationship between the internal audit and job performance quality relationship.

Section Two: Theoretical Framework.

First: The Nature of Internal Audit

The scandals and crises that rocked large international organizations had their lasting impact on the perception of internal auditing. These have evolved a relatively more limited function into an evaluative engagement that affects all the operations an organisation conducts. The aim is to sharpen productivity and push those operations forward, a shift that owes much to how tightly internal auditing has become bound up with the internal control system.

In the first section, the research takes up the related concepts, done through two approaches. The first looks at what internal audit is and the forms it takes. The second turns to how the internal audit process gets organized.

Approach One: What Is Internal Audit

Internal auditing has not stayed still. Its footprint has obviously expanded, and where it once meant oversight and little else, the work now reaches past financial matters into administrative ones too, doing something more than watching from the sidelines. Through assurance services and consulting, it adds real value and helps the organization move toward whatever goals it has set for itself.

Requirement One: The Historical Development of Internal Audit

Back in 1941, when the Institute of Internal Auditors was founded in the United States, that founding marked a starting point for internal auditing as a field, and the institute worked from there to push the practice forward, drawing on the range of services it offered. By 1947, the first list spelling out internal audit responsibilities had come out of that same institute, and a decade later, in 1957, that list got its first revision. Then in 1964 came a guide laying out what internal auditing actually meant. That revision described it as an examination of business and records carried out from inside the organization, sometimes running continuously, done by staff set aside specifically for that purpose. The extent of internal auditing's scope and objectives differs sharply from one organization to the next, and in larger institutions especially, the practice reaches into matters that have nothing directly to do with finance (Al-Wardat, 2001).

Requirement Two: Definition and Objectives of Internal Audit

First: defining internal audit. Numerous definitions address internal audit, a consequence of the many developments the function has undergone in both nature and underlying philosophy. Consider the following:

The Institute of Internal Auditors describes internal audit as an independent, objective activity that combines assurance and consulting functions, intended to add value to an institution and enhance its operations. Its distinguishing feature is method, wjic6in turn is a systematic, disciplined evaluation of governance, risk management, and control processes, through which the institution is better placed to meet its objectives (IIA).

IFACI's definition covers similar ground but with a different emphasis. Internal audit, under this description, remains independent and objective, but its stated purpose is narrower and more diagnostic: to assure the institution of the degree of control it exercises over its own operations, and to advise on improvement from that basis. This assurance role is not just in addition to the above, but also a further advantage. It is a structured and systematic approach as detailed in the IFACI that is applied to risk management, control, and corporate governance and with recommendations that are specific to enhancing the effectiveness of these processes. The two definitions come together to focus on the concepts of independence, objectivity and a systematic approach as the essence of internal audit. Emphasis is placed on where they part: IFACI sees assurance as the basis for the creation of advisory value, while the IIA emphasizes assurance and consulting as parallel services..

The Concept of Internal Audit

The revised definition broadens the horizons of internal auditing and expands the scope of work to include risk management and governance processes. (Chapman and Anderson, 2002) The most important changes that occurred to the concept of internal auditing as a result of the redefinition of internal auditing summerized in the following key points:

1. Internal audit is seen as an objective activity that can be provided internally or externally. This revised definition made it possible for organisations to obtain high-quality internal audit services through outsourcing.
2. By affirming that the scope of internal audit encompasses assurance and consulting activities, the new definition frames internal audit as an activity, with emphasis on the central issues involved in monitoring and risk management.
3. Internal audit aims to add value to the organisation and improve its operations, as stated in the new definition, which speaks to the importance of an effective internal audit function's contribution to any organisation.
4. The revised definition broadens internal audit to cover the organisation as a whole, helping it achieve its overall objectives.
5. It also extends the scope of internal audit to include risk management and oversight of governance processes.
6. A further plus of this amendment is that it clarifies that the internal audit profession rests on professional standards and internal audit standards, delivered through a systematic, documented, and disciplined process that underscores the quality of internal audit performance.

Internal Audit Effectiveness and Corporate Governance

Carcello et al. (2005) noted that the internal audit function is a unique opportunity to play a significant role alongside other parties in corporate governance. Sterck & Bouckaert (2006) argued that it is hard for audit committees to be effective without the support of internal auditing. They also explained that there is a great opportunity to strengthen the relationship between internal auditors, audit committees, and external auditors, and that having an internal auditing function in the organization is positively related to strengthening corporate governance.

Figure (1): Elements of Effective Governance, source: Staciokas & Rupsys (2005)

Bostan & Grosu (2010) recently pointed out that the role of the internal audit company is of utmost importance in corporate governance in this field. Gramling et al. (2004) explained that this depends on the effectiveness of internal audit functions, 'assurance, consulting, and risk management,' as quoted from Whitley (2005), providing examples that internal auditors can take to improve corporate governance, such as:

7. Helping the board of directors manage self-assessment.
8. Presenting the audit committee with best thinking and practice on internal control and risk management processes.
9. Seeking out activities that could reduce costs over the long term.
10. Reviewing organisational conduct against ethics and conduct policies.
11. Conducting annual audits of follow-up operations and reporting the results to the audit committee.
12. Addressing disclosure and transparency objectives in the annual audit plan.

The necessity and importance of internal auditing in corporate governance can be evidenced through WorldCom, for example, where the account of doubtful debts reached $3.8 billion, discovered by internal auditors who reported it to the head of the audit committee, prompting corrective action. Based on the discussion above, the role of internal audit effectiveness in corporate governance is clear, as internal auditors help members fulfill their responsibilities by adopting a more comprehensive view of the company's situation, coordinating internal audit skills for activities, evaluation, improvement, and reviewing their institutions' corporate governance capabilities. Today, internal auditors need to understand corporate governance structures and where the internal audit function can support the organization.

Second: Evaluating Job Performance Quality and the Role of Internal Audit Therein

In the organization seeking excellence, the human element is the primary factor, and assessment of job performance now is not only a routine administrative task, but has become a strategic imperative. With the complexities of modern administration, the role of internal auditing has emerged as a supervisory and advisory tool aimed at making sure that evaluations are carried out objectively and efficiently, ensuring that organizational goals are met.

First: The Concept of Job Performance Quality Evaluation

Performance appraisal is known as the process through which an employee’s commitment to their job requirements and work behavior is measured over a specific period of time (Al-Qahtani, 2022). As for performance quality, it focuses on excellence in execution, not just the quantitative achievement.

Second: The Importance of Evaluating Performance Quality

The importance of job performance quality emerges through its effective role in strengthening the standing of economic units; Mursi (2021) sets out the importance of evaluating job performance as follows:

- Career development, identifying training and promotion needs.
- Improving productivity, linking rewards to actual achievement.
- Feedback, informing employees of their strengths and weaknesses so they can correct course.

Third: Job Performance Quality Standards

A fair, accurate evaluation must rest on clear, comprehensive standards for economic units (Hamadat, 2020), which include:

- Quantitative standards: the number of units produced or the speed of completion.
- Qualitative standards: accuracy of work, innovation, and adherence to professional ethics.
- Workplace conduct: communication skills, teamwork, and leadership.

Fourth: Internal Audit Methodology in Examining Performance Quality

The internal auditor relies on precise, methodical steps when assessing the performance system, in order to guarantee quality (Jibril, 2021):

13. Reviewing the design of the performance system: confirming that objectives (KPIs) are SMART, specific, measurable, achievable, realistic, and time-bound.
14. Examining “rater bias”: the auditor statistically analyses the data to detect phenomena such as the “halo effect” or “central tendency,” which can distort quality results (Mursi, 2021).
15. Auditing evaluation outputs: confirming that evaluation results translate into actual administrative decisions (training, promotion, sanctions) rather than remaining a paper archive.

Fifth: Auditing “Quality Culture” (Soft Controls)

One of internal audit's most recent roles concerns auditing “soft control” or organisational culture. Here the auditor examines (Al-Hiti, 2023):

16. The extent to which staff perceive organisational fairness.
17. The clarity of communication channels between management and staff.
18. The influence of the psychological environment on the quality of outputs.

Third: The Role of Internal Audit in Evaluating Performance Quality

Internal audit's brief has outgrown the ledger as performance audit now runs alongside the traditional check of accounts, through four connected functions.

Preventive control comes first. Audit tests whether performance evaluation systems are fair, and whether the standards behind them are measurable rather than impressionistic (Al-Hiti, 2023).

Verification works in a similar fashion, as the supervisor's reports are compared to what did occur, thus narrowing the opportunity for favoritism to get into the record (Abbas, 2019). This transparency is directly provided by the company's sharing of email and e-signature. Under a broader government automation initiative, an inventory program allows Baghdad to monitor stock in all provincial warehouses, without having to submit reports.

The third function is gap identification and the one in which management has the greatest return on investment. According to Jibril (2021), audit reports are designed to compare what is actually happening with what is planned, and the gap between these two would lead to recommendations, be they training or restructuring, to reconcile that gap. The company's fuel-monitoring system takes on the same role for the company's 26 locations as it does for the company's generators and cranes in that it turns them into hard data instead of disputed estimates.

The fourth one is about people and not about process. In fact, the fact that staff are not in roles commensurate with their skills has a negative impact on quality regardless of the quality of other factors (Al-Shammari, 2022). The company's controls are the most comprehensive here. GPS units are attached to the transport trucks leading to the warehouses and border points and to staff vehicles to ensure they cannot be used by anyone else. In the realm of financial affairs, an automated accounting

system identifies entry mistakes before they make things more complex; biometric fingerprinting feeds directly into the payroll system, cutting off any one worker's ability to tweak promotion or pay.
These four functions point to a direct relationship is that the more independent the audit function, the more accurate its evaluation results tend to be (Al-Enezi, 2020).

Section Three: Empirical Analysis

First: Reliability

To check the reliability of the study tool, the Cronbach’s Alpha coefficient was calculated to ensure the measurement tool’s consistency. Although there are no standard rules regarding suitable alpha values, from a practical perspective, an alpha of 0.60 or higher is considered acceptable in research related to administrative and human sciences. (Al-Jadiri & Abu Hilu, 2009, p. 171) Table (1) shows the test results.

Table (1): Reliability Statistics, Consistency Indicators Among Scale Components

Research Variables and Dimensions	Cronbach's Alpha	Decision
Internal Audit	0.877	Good reliability
Job Performance Quality	0.921	Good reliability
Overall Reliability	0.967	Good reliability

Source: prepared by the researcher based on SPSS V.25 output.

The table makes it clear that the overall reliability coefficient across all study variables reached 0.967; for the internal audit variable it reached 0.877, and for the job performance quality variable, 0.921. We here have a clue that the Cronbach's Alpha values point to a high degree of consistency and coherence among the items of each sub-scale and the main scale, as well as for the instrument as a whole, since the ratios exceed the statistically acceptable threshold of 60%, in other words, a piece of evidence that the results obtained from applying the questionnaire can be expected to hold steady.

Second: Descriptive Analysis of the Company's Data

This section analyses respondents' answers concerning the research variables and their dimensions, interpreting them through means, standard deviations, coefficients of variation, relative importance, frequencies, and percentages. The researcher adopted comparison levels based on the five-point Likert scale (strongly agree to strongly disagree): five categories correspond to the means, determined by establishing the range (5 − 1 = 4), dividing the range by the number of categories (4 / 5 = 0.80), then adding this to the lower bound of the scale (1) or subtracting it from the upper bound (5). The categories appear in Table 2 below:

Table (2): Weighting of the Five-Point Likert Scale in the Study

Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1 – 1.79	1.8 – 2.59	2.6 – 3.39	3.4 – 4.19	4.2 – 5

(First) The Internal Audit Variable (X)

The overall mean of the variable was 4.10, a good rating, which is within the range of 3.4–4.19 and the relative importance of 83.52%, at the “good” level (Table 3). This is reflected in the standard deviation and coefficient of variation which for the variable as a whole are 0.33 and 9.15 respectively, both of which are below unity (1.0), indicating low dispersion, answers are close together and consistent. This value is an indicator of how important internal audit within the organisation under study is. It is also a testament to the effect this aspect has on on job performance quality. It confirms that internal audit can supply senior management with accurate, organised information to support its decisions and help it examine and evaluate the soundness of systems and procedures.

Table (3): Statistical Indicators for the Internal Audit Variable

Items	Mean	Standard Deviation	Coefficient of Variation	Relative Importance (%)
Internal Audit	4.10	0.33	9.15	83.52

Table (4): Internal Audit, Item-Level Results

No.	Item	Mean	Std. Dev.	Coeff. of Variation	Relative Importance (%)	Frequency / %	Decision
1	Internal audit provides assurance to senior	4.32	0.72	16.61	86.34	78 / 42.62%	Strongly agree

	management on the efficiency of internal control systems of all kinds, through adherence to relevant legislation and regulation and the reduction of risk.						
2	The adopted internal audit procedures help obtain sufficient, reliable, and relevant evidence for the success of the internal audit mission.	4.19	0.90	21.54	83.83	65 / 35.52%	Agree
3	The use of modern technology helps the internal auditor evaluate control safeguards by extracting relevant data, examining it, and then evaluating it, culminating in completion of the assigned task.	3.56	0.94	26.29	71.15	99 / 54.10%	Agree
4	Internal audit can provide accurate, organised information to senior management to support its decisions and help it examine and evaluate the soundness of systems and	4.14	0.79	19.13	82.84	93 / 50.82%	Agree

	procedures.						
5	The internal audit work plan forms a core part of senior management's strategic planning process.	4.10	0.75	18.33	82.08	106 / 57.92%	Agree
	Internal Audit (overall)	4.10	0.33	9.15	83.52		

(Second) The Job Performance Quality Variable (Y)

Table (5) shows that the overall mean for the variable reached 4.17, a good rating, within the 3.4–4.19 band displaying a relative importance of 86.45%, at the “good” level. The standard deviation and coefficient of variation for the variable as a whole, at 0.30 and 11.66 respectively, confirm this, an indication to low dispersion below unity and thus convergence and consistency among respondents' views. The company under study, these findings confirm, takes job performance quality seriously. The findings also tell.us that senior management conducts periodic administrative reviews to ensure the continuing efficiency of its job-performance-quality management systems and works continually to develop them.

Table (5): Statistical Indicators for the Job Performance Quality Variable

Items	Mean	Standard Deviation	Coefficient of Variation	Relative Importance (%)
Job Performance Quality	4.17	0.30	11.66	86.45

Table (6): Job Performance Quality, Item-Level Results

No.	Item	Mean	Std. Dev.	Coeff. of Variation	Relative Importance (%)	Frequency / %	Decision
1	The company has advanced, high-quality technical equipment that supports internal audit tasks.	3.49	1.22	35.05	69.73	72 / 39.34%	Agree
2	The company employs distinguished expertise on which it relies to deliver services of high quality.	4.23	0.75	17.73	84.59	66 / 36.07%	Strongly agree
3	The company has documentation and record-keeping systems that are accurate and free of errors.	3.45	1.25	36.18	68.96	68 / 37.16%	Agree
4	Senior	4.22	0.72	16.97	84.37	65 /	Strongly

	management at the company is oriented towards achieving environmental objectives, regarding these as foundational to building the structure of job performance quality at the company.					35.52%	agree
5	Senior management at the company conducts periodic administrative reviews to ensure the continuing efficiency of its job-performance-quality management systems and works continually to develop them.	3.58	1.23	34.44	71.58	70 / 38.25%	Agree
	Job Performance Quality (overall)	4.17	0.30	11.66	86.45		

Third: Correlation Analysis Between the Research Variables

(First) Testing the principal correlation hypothesis, which states: internal audit bears no statistically significant correlation with job performance quality.

Table (7) shows that the correlation coefficient between internal audit and job performance quality reached 0.756**, significant at 0.000, below the 0.01 significance level, which is a strong positive, direct relationship. This is evidenced by the calculated t-value of 10.844, which goes beyond the tabulated t-value of 2.33. On this evidence, the null hypothesis is set aside in favor of the alternative. We may translate this as boiling down to the company's use of modern technology, which helps the internal auditor evaluate control safeguards by extracting relevant data, examining it, evaluating it, and thereby completing the assigned task.

Table (7): Correlation Analysis Between the Internal Audit Variable and the Job Performance Quality Variable

	Internal Audit (X)
Job Performance Quality (Y)	0.756**
Significance level	0.000
Calculated t-value	10.844

***. Correlation is significant at the 0.01 level (2-tailed). Tabulated t = 2.33.*

(Second) Testing the Impact Relationship Between the Research Variables

Table (8) shows a notable effect of internal audit on job performance quality, with an R^2 value of 0.572, an explanatory power accounting for 57.2% of the variance in job performance quality attributable to change in internal audit within the company under study, while other, unidentified sources account for the remaining 42.8%, attributable to peripheral factors outside the study model. This is reinforced by the calculated F-value of 424.966, which exceeds the tabulated value of 6.72 at the 0.01 significance level with (1, 235) degrees of freedom. This apparently speaks to a fact that the company under study displays clear, sound institutional job performance, evident in its recognition of the importance of internal audit and its sustained use of every available means to achieve the company's objectives, or in other words, a clear effect relationship exists between the two variables. Accordingly, the null hypothesis cannot be sustained here and the alternative hypothesis is adopted therefore in its affirmative form: internal audit has a statistically significant effect on job performance quality.

Table (8): Statistical Indicators for the Effect of the Internal Audit Variable (X) on Job Performance Quality (Y)

Dependent Variable	Independent Variable	Coefficient	R^2	F	Calculated t	Sig.
Job Performance Quality	Internal Audit (X)	$\alpha = 1.078$	0.572	424.966	7.417	0.000
		$\beta = 0.749$			20.615	
Decision: alternative hypothesis accepted						
Tabulated F = 6.72; tabulated t = 2.34; sample size = 236						
Number of accepted null hypotheses = 0						
Number of accepted alternative hypotheses = 1						

Section Four: Conclusions and Recommendations

Conclusions

1. The internal audit and job performance quality are correlated and their relationship is statistically significant. It provides senior management with assurance; that internal control systems are working effectively; that laws and regulations are being adhered to; and that the risk exposure is limited.
2. If audit procedures are applied correctly, the quality of performance tends to follow; and the statistical link here is a strong one. All the evidence collected through these processes will need to be adequate, credible and relevant before any audit work is successful.
3. The data show that the internal audit work plan is one of the key elements of the strategic planning on the senior level. It's not something that's viewed as an addendum or an ancillary document, it's something that's seen as part of the process itself.
4. The company's machinery is state-of-the-art, which is reflected in the performance of the audit work.
5. The company's key to quality service delivery is expertise, which is clear. The programme outcomes reflect the importance of staff ability, not infrastructure.
6. The goals of the environment are second only to those of quality of performance in the hierarchy of top management's concerns and therefore define the organization. That priority comes through clearly in the results.
7. Periodic administrative reviews are how top management keeps its quality systems running efficiently; the same reviews double as the mechanism through which improvements get made.
8. Records here are accurate. Errors, according to the results, are rare.
9. This paper's contribution lies in expanding the literature on audit effectiveness, done by drawing together prior studies and by arguing, explicitly, for further work in the area.
10. Modern technology now underpins how internal auditors assess control measures: data is extracted, examined, evaluated, and the task gets completed on that basis.

Recommendations

The following recommendations follow from the findings above:

1) Approved procedures within the internal audit function are what generate evidence that is sufficient, reliable, and relevant, and it's this evidence that carries the mission through to a successful conclusion.
2) Advanced modern technology gives the internal auditor a way to evaluate control measures: data gets extracted, examined, assessed, and the assigned task reaches completion on that basis.
3) Decision-making at senior level depends partly on the accurate, organised information internal audit supplies. The function also plays a hand in reviewing and evaluating systems and procedures, safeguarding their integrity along the way.
4) Highly advanced equipment and technology are available to carry internal audit tasks forward.
5) Distinguished experts are the ones the company turns to for delivering services of high quality.
6) Environmental goals get guided by senior management because they form the basis on which the company's whole performance quality structure is built.
7) Periodic administrative reviews are carried out by the company to keep its quality management systems running efficiently, and these reviews feed continuously into further development of those systems.
8) Further research into internal audit effectiveness is warranted, given that most prior studies on the subject have concentrated on the private sector.
9) Future studies might usefully carry private-sector variables over into public-sector contexts, testing internal audit effectiveness there, and might also weigh how variables drawn from different fields of study could bear on that effectiveness, adding in this way to the literature on the subject.

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