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The Role of Internal Audit In Evaluating The Internal Control System - a Case Study of STARR Enterprise- Tlemcen State

دور التدقيق الداخلي في تقييم نظام الرقابة الداخلية - دراسة حالة مؤسسة ستارر STARR-

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Abstract:

This study aims to know This study aimed to identify the extent to which internal audit contributes to evaluating internal control in the STARR Enterprise. The descriptive analytical approach was used in this study. The study concluded that internal audit is an important mechanism for evaluating the strength or weakness of the internal control system. Also, the effectiveness of internal control is essentially linked to the efficiency of the internal auditor, and this reflects positively on the enterprise performance.

Keywords: Internal Audit, Internal Control, Evaluating, Enterprise .

الملخص:

هدفت هذه الدراسة إلى التعرف على مدى مساهمة التدقيق الداخلي في تقييم الرقابة الداخلية في مؤسسة STARR، تم استخدام المنهج الوصفي التحليلي في هذه الدراسة. وخلصت الدراسة إلى أن التدقيق الداخلي يعد آلية مهمة لتقييم مدى قوة أو ضعف نظام الرقابة الداخلية. كما أن فعالية الرقابة الداخلية ترتبط بشكل أساسي بكفاءة المدقق الداخلي وهذا ينعكس إيجاباً على أداء المؤسسة.

الكلمات المفتاحية: التدقيق الداخلي، الرقابة الداخلية، التقييم، المؤسسة.

1. Introduction:

The internal audit function is currently considered as an inevitable necessity, and it cannot be dispensed with within the organization. With economic globalization, and the emergence of crises related to the financial scandals that many international organizations were exposed to, including¹ : (Enron – Worldcom – Global Crossing - Xerox...) in recent years, which highlighted a weakness in the internal control systems in many companies, which led researchers to a growing interest in internal auditing and internal control systems and their role in modern business organizations, and many researchers attributed this weakness in the control systems to the lack of These companies rely sufficiently on the internal audit function and do not give importance to the latter. Therefore, it is assumed that this function is considered as an essential function that carries with it strategic dimensions. With the change of the environment and the large size of the enterprises, the multiplicity and complexity of its operations and the development of technological methods, the latter is required to create, develop and improve the internal audit function to become a vital function and as the beating heart of business organizations, so it became known that this function is for all officials in the organization that it is a sensitive task and a vital function aimed at creating Added value in an environment full of changes.

From this standpoint, the interest in the subject of internal audit and the internal control system is due to the necessity of activating the role of internal audit, through the latter's discovery of deficiencies and gaps that lead to weak internal control, and

thus work to raise its efficiency and improve it properly and in accordance with the objectives of the enterprise.

2.Approach

In this study, the descriptive analytical approach was relied upon, and through it, some concepts of internal auditing and internal control were studied in the first axis, while some methods of observation and personal interview were used in the STARR case study, which was devoted to the The first axis: some concepts of internal auditing and internal control.

1. Internal Audit

1.1 Definition of Internal Audit:Internal auditing is considered one of the most important means and methods used by management for the purpose of verifying the effectiveness of internal control. There are several definitions of internal auditing, including:

Internal audit is defined as: “an independent evaluation activity carried out by a department or evaluation within the establishment whose mission is to examine the various works in the accounting, financial and operational fields and to evaluate the performance of the department and departments in this establishment, as a basis for the service of senior management, and it is an administrative control performed by measuring and evaluating effectiveness of other control methods².

According to the modern concept of internal auditing, the Institute of Internal Auditors defines it as: “It is an independent, objective assurance and advisory activity designed to add value and improve the organization's operations³. It helps the

organization achieve goals by providing a systematic and disciplined evaluation to assess and improve the effectiveness of risk management processes oversight and governance”⁴.

1.2. Importance of Internal Audit: The internal audit activity is of great importance as it is an activity that distinguishes modern organizations and whose ability lies in adding value, as the definition set by the Institute of Internal Auditors clearly stipulates that the value of internal audit in its advisory, confirmatory and objective role is primarily aimed at adding value to the organization.

The institute also pointed out that adding value is done through improving and increasing the chances of achieving the goals of the organization, improving procedures and processes, and reducing risks to acceptable levels⁵.

Or as its importance lies in being a job that is summed up in a set of activities and works carried out by internal auditors according to a degree of efficiency, effectiveness and objectivity, that ensures the functioning of the organization’s tasks and the sustainability of its internal operations, and this function also plays a fundamental role in the organization’s relationship with each of the shareholders and stakeholders, And work to avoid the latter and its various circles of influence and also work to improve the performance of the various management and good management of public property⁶.

2. Internal control: The term oversight is one of the broadest concepts as it is a permanent, continuous and practical function that should be carried out at all stages of completing the work and the

objectives set, as it is a tool that affects the behaviour of workers and urges them to perform the work in a better way. For example, we find the manager in his conduct of the management steps, beginning with planning, organizing, directing and guiding, to end with control, and the external auditor as an independent person is considered one of the external control means for an organization, in addition to another type, which is the focus of our attention, we find the internal auditor who evaluates the internal control in The enterprise in which he is an employee, and for a proper understanding of the nature of internal control, it is necessary to clarify the concepts that fall within its field as measures for judging its efficiency and effectiveness.

2.1. Definition of Internal Control: Internal control is defined as⁷: “the integration of the activities, plans, attitudes, policies, and efforts of the organization’s personnel working together to provide reasonable assurance that the organization will achieve its goals and mission.”

In another definition by the American Institute of Certified Public Accountants (AICPA) “the process carried out by an organization’s board of directors, management, and other employees designed to provide reasonable assurance about the achievement of objectives in the following phases: (a) operational control related to the effective and efficient use of the organization’s resources; (b) Financial reporting controls related to the preparation of published and reliable financial statements; (c) Compliance controls related to the enterprise’s compliance with applicable laws and regulations⁸.

2.2.Components of internal control: The internal control system is an integrated framework because it contains five main components that are intertwined with each other. They were developed by the Committee for the Protection of Organizations (COSO), as adopted by the American Institute of Certified Public Accountants (AICPA), and were built depending on the management method in managing information and integrating its operations. These components are⁹: Control environment, risk assessment, information and communication, control activities, follow-up.

2.3.Internal Control Methods: The internal auditor relies, when evaluating and studying the internal control system that the enterprise operates on, on a set of methods and methods, summarized in the following main forms¹⁰:

- **Questionnaire:** It is called the Questionnaire of Internal Control (Questionnaire du Contrôle Interne) and contains a set of inquiries related to all aspects of activity within the organization, and is distributed to workers to receive responses to it with the following phrases. In most cases (yes, no, not applied), these inquiries / questions are It serves as a model list regarding the sound foundations of what internal control should be. Finally, an analysis of the answers / or responses comes in order to determine the adequacy of the application of the internal control system.

- **The reminder summary:** The reminder summary is considered as a reference that can be referred to at any time as a guide and guide for evaluating the internal control system, as well as the fact that it is a detailed statement in which the procedures and foundations that characterize a sound system of internal control are specified in order to

guide it when carrying out the examination and evaluation process.

This method is characterized by economy in time, but it is accepted that it does not include written recording, and each auditor must lay the foundations that he deems appropriate in his work.

-Descriptive report:In this method, the internal auditor prepares a report describing the various aspects of the internal control in the organization, including an explanation of the flow of operations and records in it, an evaluation of the terms of reference, identification of the employee who performs the work, and the method of implementing this work in order to reach reforms that can be proposed. On the management of the enterprise.

This method is usually in small and medium-sized enterprises because they contain a simple internal control system, and this method is characterized by ease and simplicity, where the auditor can put questions to the employees so that they write the required explanation about the performance of each process and the procedures it goes through, the documents that are prepared for it and the books in which it is recorded, However, it is difficult for him to follow the required explanation in the description of the procedures, and thus the difficulty of identifying weaknesses in the system, especially in large-sized enterprises that have a wide and complex control system.

3. Internal Audit and Internal Control: Internal audit is a tool of internal control. Its purpose is to measure the efficiency of the internal control systems within the organization, to ensure the accuracy and effectiveness of the

systems and procedures followed, and to report to senior management.

From here we conclude that internal audit is closely linked to internal control by virtue of the relationship between them, in addition to the role played by the internal auditor in evaluating the internal control system.

3.1. Internal Audit Relationship with Internal Control: Internal audit is considered one of the internal control tools in the organization to support the administrative function. One of the requirements of sound internal control is the existence of a department as an administrative organization within the organization called the Internal Audit Department. Its mission is to ensure the implementation of all procedures, regulations and policies that have been developed by the department, as well as to ensure the accuracy of the accounting data that is provided. Provided by the accounting system and verifying that there are no aspects of manipulation or irregularities.

The international standards for the professional practice of internal auditing also required the existence of an independent internal auditing department based on improving the internal control system and identifying weaknesses through several criteria represented in the following:

-Standard 2130 – Control – which states that “the internal audit activity shall assist the organization in maintaining effective controls by evaluating their effectiveness and adequacy, and driving for their continuous improvement.”

As stated in Standard No. A1 2130, “The internal audit activity must evaluate the appropriateness and effectiveness of

controls in dealing with enterprise risks related to governance, operations and information systems, by trying to confirm:

achieving strategic goals; The reliability of the financial statements and operating information; The effectiveness and adequacy of processes and programmes; Asset protection; Compliance with laws, regulations, policies and procedures.

Standard No. C1 2130 stipulates that “the internal auditor must use his knowledge of the controls acquired through the completion of consulting assignments when evaluating the control process in the enterprise.”

3.2. The role of internal audit in evaluating internal control: The role played by internal audit in relation to internal control can be shown as follows¹¹:

Providing assurances about compliance with internal control; Providing advisory services on appropriate risk control policies and procedures; Provide a degree of assurance about the suitability of the internal control system for the risks faced by the enterprise.

The second axis: a case study of the STARR Foundation.

1.Introduction

After we have dealt with some concepts related to the terms internal auditing and internal control in the first axis, it is necessary to shed light on the applied side in order to understand as much as possible of the merits of the subject in its practical aspect by conducting a field study in the STARR enterprise, which is one of the Algerian companies represented in the settlement company, Preparing and paving roads, it occupies a distinguished position in the national economy through its

achievements, its contributions to increasing the gross national product, and to maintain this position, the Corporation seeks to achieve its goals and protect its property through the development of an effective system for the management and control of the Corporation that is capable of protecting operations and financial documents; Through this axis, we discussed the practical aspect of the internal auditor and its role in evaluating internal control in the investment function, as it is one of the most important functions on which STARR relies

2.Presentation of the Enterprise

2.1.Definition of the Enterprise: It is an Enterprise for leveling, preparing and paving roads (STARR) that was established on May 15, 1971 according to official decision No. 71/SP/653 under the name of the Merbed Company of the Province of Tlemcen S.P.W.T with a social capital of 10,000,000.00 DZD.

Within the framework of the various laws related to public enterprises, the S.P.W.T Foundation has witnessed several legal changes in:

- On December 20, 1995, the Corporation of Merbed, Wilaya of Tlemcen, was transformed into a public economic corporation under tutelage.
- On January 11, 1998, the Merbed Corporation, Tlemcen Province, changed its name to STARR, a company for leveling, preparing and paving roads, with one partner, Hold West, and its capital exceeded 100,000,000.00 DZD.
- 09 September 2000, its capital amounted to 220,000,000.00 DZD.

• On March 10, 2008, the company's capital was doubled to 1630000000.00 DZD.

- After 2013, its capital became 1680000000.00 DZD.

2.2. Information about the enterprise and its field of activity:

- Foundation for leveling, preparing and paving STARR roads
- Articles of Association: an economic public corporation with shares of EPE-SPA
- Under tutelage: State Contribution Management Corporation S.G.P SINTRA
- Commercial Registration No.: 0262 217 – B99 not dated 22-03-2008
- Social Headquarters: AbouTchifeen, BP 104, Tlemcen

The company can operate in the entire national territory, but so far its activity is based on 6 wilayas: Tlemcen, Oran, Ain Temouchent, Sidi Bel Abbes, Naama, and El Bayadh.

2.3. The enterprise's internal audit department

The general administration of the STARR Corporation has established in its organizational structure the internal audit department, which is directly connected with the president (general manager) of the corporation.

The official of the Audit Authority is usually responsible for preparing the work plan and setting the schedule of tasks and the timing of its work, as well as carrying out the inventory process for all investigations carried out by the administration, while carrying out the process of permanent monitoring of all

branches of the enterprise and urging them to be audited.

What the internal audit department mainly aims at is to ensure fair control by using a number of necessary means at their disposal in order to ensure their validity, effectiveness, and the extent to which directives of all kinds are respected.

The audit department in general and the internal audit in particular are interested in controlling periodicals related to accounting operations, by focusing more on accounting diaries, budgets, budgets, securities, inventory operations, auditors' reports, and others.

2.4.1. Internal auditing and internal control of investments in the STARR enterprise: To learn more about the field of work in the internal audit department in the enterprise, the internal auditor processed and evaluated the internal control system for investments according to the annual plan, where a meeting is held with the Board of Directors to agree on it, and it includes a plan that highlights the work times, type, and the department to be audited, through which the auditor is to carry out his work.

2.3.1. Internal audit of investments: Investments are defined as the activity whose use results in the creation of new energy for the organization by adding new production units or replacing existing assets with new ones that are more efficient and have greater production capacity.

Where investments are subject to a physical inventory at the end of each accounting cycle, and each one has an inventory card and a record that includes all the necessary information and is opened on a regular basis, that is, it remains valid at all times.

From what has been observed, STARR is taking the following measures:

The enterprise sets an estimated budget for these operations (buying investments) in order not to make mistakes; Designate the bodies responsible for approving and implementing purchase and sale operations; See Ensure that invoices are checked and correspond to the order receipt and the receipt receipt, while respecting the suitability of the products; The accounting department allocates a record and a set of cards to show all the elements of the investments owned by the enterprise, with all the necessary information clarified; Carrying out a periodic inventory of the elements of the assets and matching them with the results of the inventory and what is recorded in the accounts.

2.3.2. Procedures for conducting internal auditing and internal control over investments: In terms of internal auditing of investments in the STARR Corporation, the auditor prepares a detailed report on the financial position of the corporation and submits it to the board of directors of the corporation consisting of shareholders in the corporation so that they can know the financial situation. The auditor sets his plan and performs a set of procedures using auditing tools such as observation and examination of books, documents, etc. These procedures are as follows:

Mathematical verification of the validity of figures in the budget: The figures appear in the budget from the balances of the accounts shown in the general ledger in detail, and then he compares the total balances of those investments with the total account of the general ledger, after verifying the validity of the balance of all accounts, and comparing that with the figures shown in the budget, as

the investments appear in the statement of financial position at their cost Real value minus the accumulated depreciation value.

Validation of investment valuation: The auditor makes sure that the investments appear in the books at their real cost, which is the cost of the investment plus its own expenses, and any other subsequent expenses such as maintenance. He also makes sure that the enterprise depreciates these investments on a regular basis. To achieve this, the auditor takes a set of procedures:

Obtaining a certificate from the Accounting and Finance Department showing all additions made to investments during the year, and including a report from the department that all depreciation has been recorded in the books and appeared in the lists of business results; **View the purchase documents** to ensure the cost of the investment and the validity of its expenses; **Carry out a test review** of the additions to the investments, and ensure that the processing of profits and losses has been carried out correctly.

Verification of the actual existence of investments: Verification is done through a physical inventory, and to make sure that the investment is actually there, and the auditor is not considered responsible for carrying out the inventory process, as this process is the responsibility of the administration, but the auditor must carry out some tests that show the validity and integrity of the inventory process, by:

Detailed statements of investment items are required from the administration, indicating the date of purchase, purchase cost, and the change in the investment during the year; **The auditor matches the statement data** with what was recorded in the accounting books,

especially the data shown in the investment record.

Verify the enterprise's ownership of the investments: The presence of investment in the enterprise does not mean that it owns it, as it may be rented from others or sold to others and has not yet been delivered, so the next step, after verifying the existence of the asset, is to ensure that the enterprise owns this asset by doing the following:

View the asset ownership contracts and documents; **Following up on the changes** that occurred in the investments during the financial period that was subject to the audit process.

Ensure that there are no rights of others on the investments: The auditor must request all documents proving the existence of the rights of third parties on any element of the investments, such as a mortgage or the right of exploitation, and ensure the validity and integrity of the documents by the competent authorities to ensure their rights on the enterprise. As for investments that the enterprise has not paid its full value, the auditor must examine contracts A careful examination of the terms of purchase and payment so that the assets appear in the budget at cost minus the full annual depreciation and also minus the installments due to the supplier.

2.4.Methods and techniques for auditing investments in STARR

2.4.1.Feuille de Travail Worksheet: It is an official document through which the auditor records information and develops a plan commensurate with what has been programmed for the audit process.

2.4.2. Questionnaire of Internal control: This form includes a set of assurances that the auditor must know, namely:

A-Ensure that the division of duties and responsibilities is respected.

b-Ensuring that there are operational policies and procedures that describe the general framework for implementing the investment system.

Table 01. A questionnaire form for making sure that there are policies for applying the investment system in the enterprise

LIST OF QUESTIONS	answers			Remarks
	Yes	No	Not applicable	
1.Are there procedures for investments?	X			
2.Are these procedures official?	X			
3.Is there a policy related to the investment system?	X			
4.Do the implementation officials contribute to the creation of the expectations table?	X			
5.Is a prior study conducted before the acquisition of investments?	X			
6.Is the return on investment projects studied?	X			
7.Is there a budget for investment?	X			
8.Do these investments really exist?	X			
9-Is there a clear depreciation policy?	X			
10- Existence of waiver or dispensation procedures for investment?		X		

Source: Internal Audit Department

C- Ensuring the smooth running of investment operations.

Table 02. Questionnaire form for the good conduct of consulting operation

LIST OF QUESTIONS	answers			Remarks
	Yes	No	Not applicable	
Is there a long, medium and short term plan?	X			
Is the receipt of the application monitored before receiving the investments?	X			
Is there a compatibility between the request receipt and the receipt receipt and investment?	X			
Is there a document to start the exploitation process?	X			
Is the digital sequence of the relevant documents monitored?	X			
Is there a file for each investment showing the burdens related to	X			

Source: Internal Audit Department

D- Ensure that the corporation owns the investments

Table 03. A form for the corporation's ownership of investments

LIST OF QUESTIONS	answers			Remarks
	Yes	No	Not applicable	
Is there a record of investment reception?	X			
Does what is recorded in the books really exist?		X		
Is every assignment of investment accompanied by invoices of sale or notice of damage?		X		
Investments owned by others are they monitored regularly			X	
Are the investments owned under the name of the enterprise and are they preserved?	X			

Source: Internal Audit Department

Table 04. A questionnaire form to ensure that investments are sufficiently protected

Source: Internal Audit Department

The enterprise consists of branches and departments in which tasks and responsibilities differ, so the auditor must know all this by relying on the internal control system by evaluating performance and studying the task of all employees using what is known as the task and job division network, and this can be shown through the following table:

Task and jobs	Nature of the activity	People involved								
		PGM	HDMR	CSI	CD	SEC	MSC	BOC	TEC	MC
Approving budgets	A	X								

Source: From the enterprise's internal audit department documents

DD	Customs declaration	A	Approval
SEC	Secretary	C	Control
MS C	Market Study Charge	E X	Execution
BOC	Bid Opening Commission	R	Registration

TEC	Tender Evaluation Commission	PG M	President General Manager
CM	Markets Commission	H D M R	Head of Department Material Resources

3.Conclusion

Enterprises always seek to protect their internal and external rights and property, especially with their large activity, size, branching and production in order to preserve their survival and continuity. It is effective and works to protect its assets, which in turn ensures the good functioning of the various activities/functions or operations carried out in the enterprise.

On this basis, through this study, we tried to identify the role of internal audit in evaluating internal control in the STARR enterprise, and highlighting the audit of investments and taking a glimpse of the audit of the human resources department. Internal audit is an essential activity in enterprises, as its activity covers all types of control, including It has accounting control and internal control, and this is what qualifies him to earn an important job based on activating the internal control system.

After addressing the various aspects of the study, we reached the following **results**:

Availability of a high degree of attention to the quality of internal audit in the STARR enterprise, and this confirms its importance and its reflection on improving internal control; Availability of a high degree of application of internal auditing practices in the organizational structure of the enterprise; The internal audit department has the physical, financial and technological capabilities to perform audit tasks for all functions of the organization, but this department does not have sufficient human resources to carry out internal audit operations in all departments and functions

of the organization, which limits the effectiveness of the internal audit function; The internal audit function in STARR is considered one of the most important functions, as this importance appears in the great role it plays in order to protect its assets and properties from manipulation, and this is through continuous examination.

Recommendations: Based on the results obtained, we can suggest the following recommendations:

It is necessary to pay attention to the internal auditor by giving him more independence, so he can work in a free-stressful environment while doing his job; It is important to provide and promote studying “internal auditing” for students in our universities and institutions to form a sufficient number of future internal auditors; It is essential to improve the knowledge and skills of internal auditors through continuous training courses; It is necessary to strengthen and improve the stream of communications between internal auditors and the board of management to avoid any misinterpretation and misunderstanding of instruccourse ;It is important to activate the relationship between internal auditors and external auditors and make it an integrated relationship by exchanging important information between them.

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