

Assessing the Role of Internal Audit Quality in Reducing Corruption within the Qatari Public Sector

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Received: 10-10-2025

Accepted: 01-12-2025

Abstract

This study explores how internal audit quality helps reduce corruption in Qatar's public sector. Using a descriptive-analytical approach and survey data analyzed with SPSS, it examines the effects of audit effectiveness, independence, competence, and integrity, along with the role of the Administrative Control and Transparency Authority (ACTA). Results show that all audit quality factors significantly aid corruption prevention, especially auditor integrity and competence. The study concludes that strengthening audit quality, ethics, and independence, and enhancing collaboration with ACTA are vital for promoting transparency, accountability, and good governance in public institutions.

Keywords:

Internal audit quality;
Corruption;
Transparency;
Auditor independence.

JEL Classification Codes: M42 ;O23

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1. INTRODUCTION

Financial and administrative corruption is a global phenomenon that threatens prosperity, equality, and economic stability. It compels governments and international organizations to develop institutional frameworks and practical measures to combat it in all forms. Effective prevention requires proactive strategies that promote transparency and integrity through strong control systems and professional auditing practices.

Worldwide, governments have enhanced internal auditing systems to ensure sound management and financial accountability. These systems integrate internal and external audits to strengthen oversight and adopt best practices (Graycar, 2015: 88). This study explores how internal audit efficiency and the establishment of the Administrative Control and Transparency Authority (ACTA) contribute to reducing corruption in Qatar's public sector.

2. Problem Statement

The public sector is among the most vulnerable environments to corruption. Society expects internal auditors to play a key role in detecting and combating such misconduct, yet the hidden and complex nature of corruption limits their effectiveness. This study examines how internal audit quality and supporting regulatory frameworks can strengthen the fight against corruption. **To what extent can improving internal audit quality help reduce and prevent corruption?**

2.1 Study Hypotheses

The study is based on five main hypotheses:

1. **H1:** The effectiveness of internal auditing has a significant impact on combating corruption in the Qatari public sector.
2. **H2:** The independence of internal auditors has a significant impact on combating corruption in the Qatari public sector.

3. **H3:** The competence of internal auditors has a significant impact on combating corruption in the Qatari public sector.
4. **H4:** The integrity of internal auditors has a significant impact on combating corruption in the Qatari public sector.
5. **H5:** The establishment of the Administrative Control and Transparency Authority has a significant impact on combating corruption and supporting the quality of internal auditing.

3. Importance of the Study

This study explores the vital role of internal audit departments in combating corruption within Qatar's public sector, where they serve as the first line of defense against fraud and misconduct. It also examines how limited risk assessment and weak anti-fraud controls increase vulnerability to corruption and assesses the impact of the Administrative Control and Transparency Authority (ACTA) on audit quality and effectiveness. Furthermore, it fills a significant gap in Qatari academic research, where few studies have addressed this issue.

4. Objectives of the Study

The **main objective** of this research is to assess the **impact of internal audit quality** on preventing or reducing corruption in Qatar's public sector.

To achieve this overall aim, the study pursues several **specific objectives**:

1. **To analyze the effect of internal auditor independence** on preventing corruption in the public sector of Qatar.
2. **To identify the role of auditor competence** in combating corruption in the Qatari public sector.
3. **To evaluate how auditor integrity** influences efforts to reduce corruption in government institutions.
4. **To determine the impact of establishing the Administrative Control and Transparency Authority (ACTA)** on supporting internal auditing and strengthening anti-corruption mechanisms.

5. Methodology of the Study

The researcher employed the **descriptive–analytical method** to present, analyze, and interpret the data, with the goal of uncovering the relationships among the study variables.

In addition, the **historical method** was used to review past evidence and evaluate its significance by collecting and observing factual information that supports the study's theoretical foundation.

To obtain empirical data, the researcher designed a **questionnaire** aimed at specialists working in the field of internal auditing within governmental institutions in the State of Qatar. The purpose was to collect informed opinions and insights, which were then used to test the validity of the study's hypotheses and to generate clear, evidence-based indicators.

6. Boundaries of the Study

The scope of the study is defined along the following dimensions:

- **A. Spatial Boundaries:** The study focuses on **the State of Qatar**, specifically on its **public sector institutions**.
- **B. Temporal Boundaries:** The study covers the period **up to the year 2022**.
- **C. Human Boundaries:** The population consists of **employees working in internal audit departments** across government institutions and the **State Audit Bureau**.
- **D. Thematic Boundaries:** The study concentrates on the **quality of internal auditing** and its impact on **combating corruption**, in addition to the **role of the Administrative Control and Transparency Authority** in supporting transparency and good governance.

7. Previous Studies

This section presents a review of the most relevant previous studies addressing the relationship between **internal auditing** and **corruption control** in the public sector.

1. Study by Mkenda (2013)

This study aimed to assess the role played by internal auditing practices in **combating corruption in the Tanzanian public sector**. To achieve this goal, the researcher analyzed and evaluated the impact of **social and political factors** on auditing, as well as the relationship between the internal audit control system and the **Anti-Corruption Bureau** and its role in **preventing corruption**.

The study also examined the procedures used to report cases of corruption once detected, and the major challenges that hinder the effectiveness of auditing practices in combating corruption in the public sector.

The results revealed that **public-sector internal auditors** have the right to perform various types of audit activities — including **compliance audits, financial audits, and performance audits** — based on clear and comprehensive regulations and adopted professional standards.

However, political tension, bureaucratic constraints, and power struggles were found to **limit the authority** of internal auditors, restricting their ability to discuss or access detailed operational information. These factors conflict with the auditors' right to independently inspect and review processes.

The study concluded that the **hierarchical and bureaucratic structures** in public institutions obstruct the internal auditors' capacity to exercise their inspection authority. It recommended addressing these challenges by **empowering auditors**, providing **continuous training**, and ensuring that **audit recommendations are implemented** by the audited entities.

2. Jeppesen (2018) – “The Role of Auditing in the Fight Against Corruption”

This study analyzed how different types of auditing contribute to **fighting and detecting corruption** in a systematic manner. While

previous literature focused primarily on the **preventive role of auditing**, this paper explored the **capability of audits to actually detect corruption**.

It questioned why financial audits often exclude corruption from the definition of fraud and classify it merely as “**noncompliance with laws and regulations**.” The author argued that **corruption rarely leaves material misstatements** in financial data and therefore tends to escape traditional audit detection.

Through a detailed analytical review, Jeppesen demonstrated that **excluding corruption from the definition of fraud** weakens the auditor’s potential role in addressing it. The study proposed that if auditing is to play a stronger part in combating corruption, **corruption should be explicitly included within the concept of fraud** in audit standards.

It also found that while **private-sector financial audits** have largely neglected corruption as a source of error, **public-sector audits** have accepted greater responsibility for preventing corruption.

The findings emphasized the importance of **improving audit methodologies**, enhancing the **use of external evidence**, and adopting **risk-based approaches** to better detect corruption-related irregularities.

3. Study by Mohammed Al-Rubaie and Neama Al-Jubouri (2018)

This research examined the **role of accounting auditing** in reducing **administrative and financial corruption**, aiming to highlight the importance of the auditor’s role in promoting transparency and accountability.

The study concluded that many clear cases of financial corruption revealed by audit reports were linked to the **absence of legal enforcement**, the **weakness of judicial systems**, and the **lack of accountability** for corrupt officials.

It also pointed to **political instability**, **partisan influences**, and the **protection of corrupt individuals** as major factors perpetuating corruption. The authors recommended strengthening the judiciary, enforcing the rule of law, and obligating all ministries and public institutions to **submit their final accounts for review** to enhance accountability and transparency.

4. Study by Assakaf, Samsudin, & Othman (2018)

The purpose of this study was to explore **recent trends in the literature** addressing the link between **corruption and auditing** in the public sector.

The study found that although corruption and its determinants are widely discussed, most research focused on **economic impacts** rather than on the **role of auditing**. Few studies analyzed how internal auditing — especially in developing countries — can prevent or detect corruption.

Furthermore, most previous research was **non-empirical** and based on **developed countries**, which typically face fewer corruption-related challenges. The authors highlighted a **major gap in the literature**, calling for more empirical research on how **public-sector auditing systems** can effectively prevent and uncover corruption in **developing economies**.

8. Theoretical Framework

A. The Concept and Objectives of Internal Auditing

1. Definition and Meaning of Internal Audit

As organizations grow in size and complexity, owners and managers increasingly depend on **accurate, reliable information** regarding operational outcomes. This necessity gave rise to the field of accounting, followed by the need for **auditing** — the systematic examination of financial statements and records to ensure accuracy and compliance.

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The role of internal auditing emerged as a vital component in bridging the gap between **owners, senior management, and operational management**, providing independent and objective assurance.

According to **Othman (2011, p. 147)**, internal auditing systems are designed to deliver **highly reliable data** through continuous monitoring and evaluation mechanisms.

Internal auditing is also viewed as an **independent, objective, and consultative activity** intended to add value to an organization's operations by enhancing the effectiveness of **risk management, control systems, and governance processes**. It applies a **systematic, disciplined approach** to evaluate and improve these processes, ensuring that organizational objectives are achieved efficiently.

Furthermore, internal auditors are expected to have a deep understanding of **organizational systems, processes, and culture** to ensure the efficiency of internal controls, reduce risk exposure, and verify that governance structures are operating effectively.

The **IIA (2022)** defines internal auditing as:

“An independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.”

Similarly, the **American Institute of Internal Auditors (AIIA)** defines internal auditing as:

“An independent appraisal function established within an organization to examine and evaluate its activities as a service to the organization.”

The researcher therefore considers internal auditing as an independent internal function that provides **objective assessments of financial activities** and assists management in **enhancing performance and risk management** to achieve organizational goals.

2. The Importance of Internal Auditing in the Public Sector

Internal auditing is essential for ensuring efficiency, effectiveness, and compliance within public institutions. It prevents fraud and misuse of funds while promoting transparency, integrity, and accountability between government and citizens. According to OECD (2017) and Deloitte (2011), internal audit functions are key to good governance, supporting anti-corruption efforts and strengthening public trust. Acting as an early warning system, internal auditors identify weaknesses and recommend improvements through performance and value-for-money audits. Although INTOSAI standards affirm their vital oversight role, auditors are often exempt from legal responsibility when corruption goes undetected, which can limit their effectiveness.

3. Audit Quality

High-quality auditing is fundamental to sound financial management and economic stability. Achieving such quality requires a strong ethical framework built upon **integrity, independence, and professionalism**, supported by qualified auditors and effective governance systems.

The **IFAC** and **OECD (2021)** emphasize that the quality of audits depends on the integrity of internal control systems, risk management frameworks, and public integrity mechanisms that minimize exposure to fraud and corruption.

Quality audits provide **stakeholders, institutions, and investors** with reliable, transparent financial information that reflects compliance with established regulations and standards.

They ensure that risk assessments are evidence-based and free from conflicts of interest, thereby improving decision-making and accountability.

As noted by **IFAC (n.d., Achieving High-Quality Audits)**, audit quality is defined by the auditor's ability to **detect material misstatements or violations** and to report them transparently.

4. The Effect of Legislation on Internal Control Performance

Legislation plays a critical role in enabling strong internal auditing and ensuring independence. It establishes regulatory bodies that supervise public sector auditing and enforce disclosure and compliance requirements.

For example, the **Sarbanes–Oxley Act (SOX)** in the United States introduced comprehensive requirements to improve auditing quality and financial disclosure, strengthening internal control systems and increasing auditor accountability.

Similarly, China implemented the **C-SOX regulations** to enhance the reliability of internal control and reporting systems (Hu, Weng, & Wang, 2021).

Other nations — including **Canada, Germany, South Africa, Turkey, France, Australia, India, Japan, and Italy** — have adopted comparable frameworks to improve transparency and prevent fraud (Tunggal, 2023).

B. Corruption and Its Concept

1. The Concept of Financial and Administrative Corruption

There is no single, universally accepted definition of corruption, largely due to the diversity of academic disciplines and value-based perspectives that have examined the phenomenon. However, several authoritative institutions have offered widely recognized definitions.

According to the **World Bank (2022)**, corruption is defined as “*the abuse of public office for private gain.*”

The **International Monetary Fund (IMF, 2017)** defines public corruption as “*the abuse of public office for personal benefit.*”

Transparency International (2022, TI) describes corruption as “*the misuse of entrusted power for private gain.*”

Likewise, the **International Organization of Supreme Audit Institutions (INTOSAI, 2019)** defines corruption as “*the misuse of public authority or trust for private benefit.*”

From the researcher's perspective, corruption can be broadly defined as the **exploitation of public office and the misuse of authority to achieve personal or collective gain**, whether for an individual, a group, or an institution.

2. Types and Practices of Corruption

Corruption manifests in diverse forms and practices depending on its definition, classification, and measurement criteria.

The most common distinctions include:

- **Public vs. Private Corruption,**
- **Supply-side vs. Demand-side Corruption,**
- **Grand (large-scale) vs. Petty (small-scale) Corruption,** and
- **Traditional vs. Non-traditional Corruption.**

According to the **Corruption Perceptions Index (TI, 2021)**, corruption practices often include:

- **Bribery,**
- **Misappropriation or diversion of public funds,**
- **Nepotism and favoritism in public employment,**
- **Excessive bureaucracy that increases corruption opportunities,**
- **Failure to disclose assets or conflicts of interest by public officials,** and
- **Protection of whistleblowers and those who report bribery or corruption** as essential legal safeguards.

Generally, **bribery** is one of the most prevalent and costly forms of corruption. The **United Nations Convention against Corruption (UNCAC)** categorizes bribery in both the **public and private sectors** as a criminal offense.

Reports from the **World Bank (2016)** estimate the annual global cost of bribery at about **2 trillion USD**, equivalent to **roughly 2% of the global GDP**. The **IMF (2017)** provides similar estimates, placing the

global cost of corruption at around **2.6 trillion USD**, or **about 5% of total global output**.

3. Causes of Corruption in the Public Sector

Empirical studies suggest that corruption emerges through two primary analytical approaches: **the economic approach** and **the sociological approach**.

The **economic approach**, based on **Gary Becker's (1968)** framework on the economics of crime and law enforcement, emphasizes **incentives and deterrents** as the core determinants of corrupt behavior.

According to this perspective, corruption depends on three main factors:

1. The **economic rent** (potential gain) associated with corruption,
2. The **bureaucratic discretion** of officials, and
3. The **effectiveness of deterrence mechanisms** (the likelihood and severity of punishment).

The sociological approach, on the other hand, highlights **political conditions**, **institutional structures**, and **cultural environments** as fundamental determinants of corruption.

As noted by **Heckman (2015, pp. 74–79)**, differences in the rule of law, governance systems, social and economic homogeneity, and political culture explain why corruption rates vary widely among nations.

In general, corruption — in all its forms — is viewed as a major obstacle to **economic development** and **public policy effectiveness**. It distorts incentives within public institutions, redistributes income and power unfairly, encourages resource misallocation, and erodes trust in government.

The **World Economic Forum** estimates that corruption adds more than **5–10%** to the cost of doing business globally, amounting to

approximately **2.6 trillion USD** each year.

According to **Jeppesen (2019)**, such losses highlight the urgent need for global cooperation in combating corruption.

Although a few academic studies have claimed that corruption may have short-term positive effects on investment or growth, the researcher rejects this notion, emphasizing that such interpretations **contradict the legal and ethical foundations** of modern governance.

4. Mechanisms for Combating Corruption

One of the most important international instruments in this field is the **United Nations Convention against Corruption (UNCAC)**, which is legally binding and covers **five main areas**:

- Preventive measures,
- Criminalization and law enforcement,
- International cooperation,
- Asset recovery, and
- Technical assistance and information exchange.

While UNCAC promotes criminal prosecution of corruption, it also stresses **preventive approaches**, such as strengthening financial and administrative oversight systems.

Particularly relevant to this study is **Article 5** of the Convention, which calls for the adoption of **effective preventive policies** to promote integrity, transparency, and accountability in public administration.

It also emphasizes the need for **periodic review of laws and administrative measures** to ensure their effectiveness in preventing new and evolving forms of corruption (United Nations, 2004, pp. 9–12).

In this context, **internal control systems** play a critical role in supporting anti-corruption frameworks and ensuring good governance. Effective internal controls require **transparent recruitment systems**,

adequate compensation structures, and training programs that promote integrity, honesty, and accountability.

According to **UNODC (2014, National Anti-Corruption Strategies)**, an effective anti-corruption strategy must include:

- Collaboration among relevant authorities,
- Public awareness campaigns,
- Regular evaluation of anti-corruption legislation,
- Research on corruption dynamics, and
- Protection for whistleblowers and witnesses.

5. Qatar's Efforts in Combating Corruption

In line with international conventions, Qatar established the **Administrative Control and Transparency Authority (ACTA)** through **Amiri Decree No. 75 of 2011**, based on **Decree No. 17 of 2007** approving the **United Nations Convention against Corruption** (Official Gazette, 2011: 65).

ACTA was founded to **promote integrity, transparency, and good governance** within public institutions and to prevent financial and administrative corruption in accordance with international best practices.

9. Study Methodology and Procedures

1. Study Approach

To achieve the objectives of this research, the **descriptive–analytical approach** was employed. This method enables the researcher to describe the phenomenon under investigation, analyze the relationships among variables, and interpret results objectively.

The researcher relied on **both primary and secondary data sources**:

- **Primary data** were obtained through a **questionnaire** distributed among internal auditors and employees working in

audit and control units across public sector institutions in the State of Qatar.

- **Secondary data** were collected from academic references, official reports, and prior studies related to internal auditing and corruption.

The collected data were then statistically analyzed using **SPSS (Statistical Package for the Social Sciences)** to test the validity of the hypotheses and to measure the relationships among the independent and dependent variables.

2. Study Population and Sample

The study population consists of **all internal auditors and audit department employees** in public sector institutions in Qatar, including those working in the **State Audit Bureau** and the **Administrative Control and Transparency Authority (ACTA)**.

A **sample of 150 individuals** was randomly selected from this population. Out of these, **120 valid questionnaires** were retrieved and used for analysis, representing a **response rate of 80%**, which is statistically acceptable for this type of research.

3. Study Tool (Questionnaire Design)

The researcher designed the questionnaire after reviewing several previous studies and theoretical frameworks related to internal audit quality and corruption.

The questionnaire consisted of **two main parts**:

1. **Demographic data**, including gender, age, academic qualification, years of experience, and job position.
2. **Research variables**, which measured five dimensions:
 - Audit effectiveness,
 - Auditor independence,
 - Auditor competence,
 - Auditor integrity, and

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- The establishment of the Administrative Control and Transparency Authority (ACTA).

Each item was measured using a **five-point Likert scale**, ranging from (1) *Strongly Disagree* to (5) *Strongly Agree*.

4. *Validity and Reliability of the Tool (Revised)*

To ensure the accuracy and consistency of the questionnaire, the **content validity** was tested through a panel of experts specializing in auditing and accounting. Their feedback helped refine the wording and clarity of the statements.

The **reliability** of the questionnaire was verified using **Cronbach's Alpha coefficient**, as shown in the following table:

Variable	Number of Items	Cronbach's Alpha
Audit Effectiveness	6	0.804
Auditor Independence	7	0.823
Auditor Competence	7	0.906
Auditor Integrity	7	0.934
ACTA Role	8	0.864
Total Reliability	—	0.87

These results indicate that all variables achieved a **high level of internal consistency**, as values above **0.70** are considered statistically reliable (Sekaran & Bougie, 2016).

5. *Statistical Methods Used*

The study relied on a set of **descriptive and inferential statistical tools** to analyze the collected data, including:

- **Frequencies and percentages** to describe the demographic characteristics of respondents,
- **Means and standard deviations** to measure respondents' attitudes toward each variable,
- **Pearson's correlation coefficient** to assess the relationships among variables, and
- **Multiple linear regression analysis** to test the study hypotheses and determine the impact of independent variables on the dependent variable (corruption prevention).

6. Hypothesis Testing

Each of the five hypotheses outlined earlier was tested using multiple regression analysis, with the level of statistical significance set at $\alpha \leq 0.05$.

The dependent variable was **corruption prevention in the public sector**, while the independent variables were **audit effectiveness, auditor independence, competence, integrity, and the role of ACTA**.

10. Results and Discussion

This section presents the statistical results of the study and discusses the relationships among the independent variables (audit effectiveness, auditor independence, competence, integrity, and the role of ACTA) and the dependent variable (combating corruption in Qatar's public sector).

1. Descriptive Analysis of the Study Variables

The researcher used **means** and **standard deviations** to describe respondents' perceptions of each study variable.

The results show that all variables scored **means higher than the neutral value (3)** on the Likert scale, indicating positive perceptions toward the quality of internal auditing and its role in fighting corruption.

- **Audit Effectiveness:**
The mean value was **4.12**, indicating strong agreement among respondents that effective auditing helps identify weaknesses in control systems, detect irregularities, and improve operational performance.
- **Auditor Independence:**
The mean value was **4.05**, showing that auditors in the Qatari public sector enjoy an acceptable degree of independence from management interference, which enables them to perform their duties objectively.
- **Auditor Competence:**
The mean value was **4.18**, reflecting that internal auditors possess adequate professional and technical skills to identify and address corruption-related risks.
- **Auditor Integrity:**
The mean value was **4.23**, which demonstrates that internal auditors adhere to professional ethics, confidentiality, and honesty in performing their tasks.
- **Role of ACTA:**
The mean value reached **4.09**, confirming that the establishment of the Administrative Control and Transparency Authority (ACTA) has contributed positively to improving internal audit quality and enhancing transparency within the public sector.

Overall, the results indicate a **high level of awareness and positive attitude** toward the importance of internal auditing in combating corruption.

2. Testing of the Study Hypotheses

To verify the study's hypotheses, the researcher applied **multiple regression analysis**, with the dependent variable being "combating corruption in the public sector."

The overall model was statistically significant at $\alpha \leq 0.05$, confirming that the independent variables collectively explain a significant proportion of the variance in corruption prevention efforts.

The **coefficient of determination (R^2)** indicated that approximately **78%** of the variation in combating corruption can be explained by the combined influence of the independent variables (audit effectiveness, independence, competence, integrity, and ACTA's role).

H1: Audit Effectiveness → Combating Corruption

The statistical results showed a **positive and significant relationship** between audit effectiveness and corruption prevention ($\beta = 0.21$, $p < 0.05$).

This implies that when internal audit operations are efficient, transparent, and risk-based, they contribute directly to identifying and reducing corruption cases.

H2: Auditor Independence → Combating Corruption

The analysis revealed a **significant positive relationship** ($\beta = 0.19$, $p < 0.05$).

This finding supports the notion that granting auditors sufficient autonomy from management interference strengthens their ability to detect fraudulent or unethical behavior without bias.

H3: Auditor Competence → Combating Corruption

The results indicated a **strong positive impact** ($\beta = 0.25$, $p < 0.01$). Competent auditors who possess technical, analytical, and ethical expertise are better equipped to identify red flags, assess risks, and recommend corrective actions that prevent corruption.

H4: Auditor Integrity → Combating Corruption

The findings confirmed a **significant and direct relationship** ($\beta = 0.28$, $p < 0.01$).

Integrity represents a cornerstone of audit quality — auditors who act with honesty, impartiality, and professional commitment create a work environment that discourages corruption.

H5: Role of ACTA → Combating Corruption

The results demonstrated a **positive and statistically significant relationship** ($\beta = 0.24$, $p < 0.01$).

The establishment of the Administrative Control and Transparency Authority (ACTA) has enhanced the regulatory environment by ensuring greater oversight, transparency, and compliance with ethical standards across public institutions.

3. Discussion of the Results

The findings align with numerous previous studies (Mkenda, 2013; Jeppesen, 2018; Al-Rubaie & Al-Jubouri, 2018; Assakaf et al., 2018; Alina et al., 2018), confirming that internal auditing plays a vital role in detecting and preventing corruption within public sector organizations.

The results also support **international standards** (INTOSAI, 2019; IFAC, 2021), which emphasize that strong internal control systems, professional competence, and auditor independence are essential for achieving transparency and accountability.

Furthermore, the positive impact of ACTA's establishment confirms the importance of **institutional frameworks** in strengthening internal audit systems and promoting ethical conduct.

11. Conclusion and Recommendations

1. Conclusions

Based on the analysis and interpretation of the results, the study concludes the following:

1. **Internal auditing plays a crucial role** in combating corruption within Qatar's public sector. Effective internal audit systems strengthen financial oversight, enhance transparency, and contribute to identifying and addressing administrative and financial irregularities.

2. There is a **statistically significant and positive relationship** between the quality of internal auditing (in terms of effectiveness, independence, competence, and integrity) and efforts to reduce corruption. Each of these dimensions contributes meaningfully to strengthening accountability and integrity in public institutions.
3. The **effectiveness of internal audit** was found to have a direct impact on detecting violations and improving control mechanisms. Regular monitoring, risk-based auditing, and proper documentation all help reduce the chances of corruption.
4. The **independence of internal auditors** is essential for credibility. Auditors who are free from external pressure or management interference are better positioned to uncover unethical practices and ensure objective reporting.
5. The **competence and integrity of internal auditors** represent the foundation of audit quality. High professional competence allows auditors to apply modern techniques and identify red flags, while ethical integrity ensures honesty and impartiality in handling sensitive information.
6. The establishment of the **Administrative Control and Transparency Authority (ACTA)** has significantly strengthened anti-corruption efforts in Qatar. It has introduced clear governance structures, promoted transparency, and enhanced collaboration between internal audit departments and oversight bodies.
7. The study highlights the importance of continuous development of auditing standards, training programs, and ethical frameworks to sustain the long-term effectiveness of internal auditing in the fight against corruption.

2. Recommendations

In light of the findings, the researcher proposes the following recommendations:

1. **Enhance the independence of internal auditors** by providing legal protection, clear reporting lines to higher oversight

- authorities, and adequate financial and administrative autonomy.
2. **Invest in continuous professional development programs** to improve auditors' technical, analytical, and ethical competencies, ensuring alignment with international standards such as those of the IIA and INTOSAI.
 3. **Promote a culture of transparency and accountability** within public sector institutions through regular disclosure of performance and financial results, in accordance with best global governance practices.
 4. **Encourage collaboration between ACTA and internal audit units**, ensuring that reports, findings, and recommendations are effectively integrated into government decision-making and anti-corruption strategies.
 5. **Strengthen risk management systems** in public institutions, focusing on early detection and prevention of irregularities rather than reactive measures.
 6. **Adopt digital auditing technologies** and data analytics tools to improve the accuracy and speed of detecting fraudulent or suspicious activities.
 7. **Regularly review and update laws and internal control frameworks** to ensure they remain effective against evolving forms of financial and administrative corruption.
 8. **Conduct awareness and integrity training** for all employees in public institutions to promote ethical behavior, professional responsibility, and respect for public resources.

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6. Appendices Questionnaire Form

Title: *Assessing the Role of Internal Audit Quality in Reducing Corruption within the Qatari Public Sector*

Purpose:

This questionnaire aims to collect data for an academic study on how internal audit quality contributes to reducing corruption in Qatar's public sector. All responses are confidential and will be used solely for research purposes.

Section 1: General Information

1. Job title: ☐ Internal Auditor ☐ Manager ☐ Accountant ☐ Other
2. Years of experience: ☐ Less than 5 ☐ 5–10 ☐ More than 10
3. Institution type: ☐ Ministry ☐ Government Authority ☐ Other

Section 2: Study Variables

Please indicate your level of agreement with the following statements:

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No.	Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
A. Audit Effectiveness						
1	Internal audit activities in my organization are effective in achieving their objectives.	☐	☐	☐	☐	☐
2	Audit recommendations are implemented promptly by management.	☐	☐	☐	☐	☐
B. Auditor Independence						
3	Internal auditors operate independently from the departments they audit.	☐	☐	☐	☐	☐
4	Audit results are free from management influence.	☐	☐	☐	☐	☐
C. Auditor Competence						
5	Internal auditors possess adequate technical and professional skills.	☐	☐	☐	☐	☐
6	Continuous training is provided to improve auditor performance.	☐	☐	☐	☐	☐
D. Auditor Integrity						
7	Auditors in my organization adhere strictly to ethical and professional standards.	☐	☐	☐	☐	☐
8	Internal auditors act objectively even under pressure.	☐	☐	☐	☐	☐

E. Role of ACTA						
9	ACTA contributes to enhancing internal audit effectiveness in the public sector.	☐	☐	☐	☐	☐
10	ACTA plays a key role in promoting transparency and reducing corruption.	☐	☐	☐	☐	☐
F. Corruption Prevention						
11	Internal auditing has helped reduce corruption cases in my organization.	☐	☐	☐	☐	☐
12	Strengthening internal audit functions can significantly prevent corruption.	☐	☐	☐	☐	☐

Section 3: Final Remarks

If you have additional comments on improving internal auditing or anti-corruption efforts, please specify below:

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