

Factors Influence Internal Audit Effectiveness

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Abstract

This study aims to examine to what extent internal audit effectiveness could be influenced by selected factors namely internal audit scope, internal auditor's experience and senior management's response in the Omani public sector. Employing questionnaire including four sections with 48 questions for responds of 45 managers and 163 employees in Public Authority for Social Insurance (PASI) in the Sultanate of Oman, descriptive analysis, correlation analysis, and multiple regressions were employed to examine the relationships among the study's variables. The study found that a significant relationship between internal audit effectiveness and its scope and auditors' experience in the employees' sample while they were insignificant in the managers' sample. Finally, it is found that there is insignificant relationship between internal audit effectiveness and senior management's response. Based on the findings, an awareness has to be maximized on employees to better cooperate with internal audit staff to improve the applications of internal audit standards. Managers are well interested in organization's activities and performance depending on the internal audit findings and observations. The board of directors has to take in its considerations the reasons of these insignificant results if the reasons are not related to the small size of the managers' sample. The study's contribution is to provide evidence regarding the influence of three mentioned factors on the internal audit effectiveness in public sector.

Keywords: Internal audit scope, internal auditors' experience, management response, internal audit effectiveness, PASI, the Sultanate of Oman

1. Introduction

As long as changes occurred in business environment, management has to play a big role in managing their institutions and be more effective in applying its laws. Failing to do so, great scandals of financial embezzlements, frauds and losses might face the world's largest companies and institutions in various sectors.

Internal audit processes provide a reasonable but not absolute assurance for the performance of the whole organization as well as its departments. At different management levels and for the purpose of giving guidance and advice, organizations have shown an increased concern to their internal auditors (Davies, 2001). Internal audit efficiency and effectiveness in handling and achieving the established objectives could be described within a similar concept. Periodically, internal audit efficiency and effectiveness have to be evaluated as a part of the internal audit process (Dubis et al., 2010).

The internal auditing scope is to examine and evaluate to what extent have the organization's governance and risk management are adequate and effective.

Internal audit along with internal control systems ensure the integrity procedures, but when some irregularities float up, recommendations report has to be sent to the board of directors who takes the appropriate solutions to close observation. Sometimes managers are procrastinating in implementing the recommendations and closing remarks for many reasons (Hayes et al., 2014).

It is unclear for this paper whether the internal audit findings and observations could correct or reduce organizational function errors and we expect that some managers will not respond to the internal audit findings.

No evidence has been found related to Omani public sector that examines the influence of the internal audit scope and internal auditor's experience and senior management's response on the internal audit effectiveness. We aimed to find to what extent our results in Omani public sector is consistent to the global ones. To ensure that

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