

Extent of Coordination and Cooperation between the Accounting Bureau and the Internal Auditors in the Jordanian Public Sector

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Abstract *This study aimed at measuring the extent of coordination and cooperation between the Auditing Bureau and the internal auditors in the Jordanian public sector. The study prepared and developed a questionnaire to collect from the population of the study "the Auditing Bureau". (114) questionnaires were distributed and among them (90) questionnaires were returned for statistical analysis. The study concluded that there is a coordination and cooperation between the auditors of the Bureau and the internal auditors in the Jordanian public sector which are based on commitment, communication, mutual understanding and trust. In addition, the study showed that the risks resulting from coordination and cooperation are unobserved ones. They might be due to the fears of the Bureau staff from some specific effects that may affect neutrality and fairness of the auditing process.*

Key words Auditing bureau, internal auditors, INTOSAI GOV 9150

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1. Introduction

During the last decades the concept of internal auditing witnessed a gradual development to cope with the rapid changes in the nature of work of all businesses. However, the concept of internal auditing is still witnessing a growth and expansion in terms of application. The reason for that is attributed to the huge expansion in the size of businesses, their objectives, procedures and operations that have become more complex, comprehensive and detailed. The importance of the internal auditing stems from the fact that it protects the assets of the organizations from manipulation, fraud and counterfeit (Dahdouh, 2008). Moreover, it helps the higher management to insure that the specific objectives have been met according the stipulated policies, and it provides them with information and data about what happens on the field for the purposes of accountability, development and related decisions (Al-Nawayseh, 2008). Accordingly the managements of the businesses have become more interested about the importance of internal auditing to cope with the practical and professional developments, through applying accounting criteria that provide appropriate and efficient basis upon preparing useful financial reports, with which such organizations comply so as to use an accounting methodology that insure success and sustainability. Moreover, internal auditing implements an important role in observing the monies in each state in the world (Jahanthi Krishnan, 2005). In addition, the governments seek to create various auditing departments as a vital aspect for observation and accountability, since overseeing provides credibility in the information that are publicly published. From another perspective, the Auditing Bureau is considered one of the surveillance bodies in various countries that are interested in the control procedures relating to the financial data that are published by the state through concern about the requirements of international and professional treaties issued by related entities. Despite the existence of higher bodies for financial and accounting surveillance, mainly the Auditing Bureau in Jordan as well as the internal auditors in the public sectors in Jordan, adopt a mutual objective to enhance effective governance and to contribute in overseeing the public resources. In

this context, it is worth stating to remind that efficient coordination and cooperation between the Auditing Bureau and the internal auditors in the public sectors should not interrelate with the tasks assigned to each of them separately. Each group may have required contributions that are implement to generalize benefits that push all parties to enhance governance and fill the auditing gaps through coordination and cooperation as well as meetings to discuss the professional developments and the new risks. Based on the above, this study aimed at showing the extent of coordination and cooperation between the Auditing Bureau and the internal auditors in the Jordanian public sector.

1.1. Significance of the study

This study examines the extent of coordination and cooperation between the higher overseeing bodies represented in the Auditing Bureau in the Hashemite Kingdom of Jordan and the internal auditors in the public sectors, so as to insure the efficiency governance from one side, and to raise the capacities and skills of the internal auditors from the other. Moreover, enhancing governance and preserving the public monies can only be achieved through mutual work between the Auditing Bureau and the internal auditors in the public sectors to achieve one objective, namely, fairness, reasonability and credibility of information and the financial reports. Consequently, coordination and cooperation between the two parties is highly important and should be studied to explore its extent and know whether there are some risks that may negatively affect the results of the mutual efforts due to this coordination and cooperation between the two parties (Thnaibat and Shunnaq, 2006; Fowzia, 2010). Therefore, it is necessary to have a complete cooperation between the external and internal auditors to insure the auditing quality and minimize the doubled efforts. Accordingly, the encouragement of cooperation between the internal and external auditors as well as regular consultation and the existence of effective communication channels and professional trust are among the important factors that help in raising the quality and purposes of auditing task (Fowzia, 2010). As a result, coordination and cooperation between the internal auditor and the auditor of the Auditing Bureau are vital (Hijazi, 2010). Furthermore, there is no doubt about the important role of coordination and cooperation between the internal auditor and the auditor of the Bureau. In this context, the study of (Muhsin, 2011) showed that coordination and cooperation between the internal auditor and the auditor of the Auditing Bureau are vital in saving time and effort and in facilitating the achievement of objectives. Consequently, the good cooperation and objective coordination between the higher financial auditing bodies (the Auditing Bureau in Jordan) and the internal auditors in the public sector can raise the competency of the internal auditor and decrease the burden of the auditors of the Auditing Bureau.

1.2. Objectives of the study

This study aims mainly at showing the extent of coordination and cooperation between the Auditing Bureau and the internal auditors in the Jordanian public sectors. Moreover, the study intends to achieve the following:

- Show the principles and patterns of coordination between the auditors of the Audit Bureau and the internal counterparts in the public entities;
- Examine the philosophy of coordination between the internal and external auditors based on the international criteria;
- Show the risks resulting from coordination between the internal and external auditors;
- Conclude with a set of results and recommendation regarding the subject of this study to serve the auditing environment in the Jordanian public sector.

1.3. Problem of the study

The suggestions and recommendations proposed by the governance team of the Jordanian public sector (Jordan Independent Economy Watch, <http://www.epdforum.org>) have confirmed the need to support the capacities of the financial auditors while enhancing the efforts of the Auditing Bureau as well as applying International Accounting Criteria that support governance through a more transparent method and preserve the independence of the internal auditors in the Jordanian public sector alongside with other

recommendation, are worth concern due to various factors including: the retreat of the level of Jordanian transparency (8 degrees in 2013) as Jordan occupied rank (45) in (2015) instead of the rank (55) worldwide in 2014 (<http://identitycenter.org/ar/jiew>). The above said report stated to a retreat in the order of law as a result for the inability to control the points of corruption in addition to the retreat in the ethics of the public employee. Hence, coordination and cooperation between the auditors of the Bureau and the internal counterparts is vital to limit such hinders and personal behaviors by some officials. On the other hand, such mistaken individual behaviors negatively affect the whole community. Therefore, coordination and cooperation should contribute in uncovering those behaviors early in order to improve good governance and achieve clarity and transparency within the different public entities, and thus, achieve benefits to the citizens and increase his trust in the officials. On the other hand, direct and indirect coordination between the auditors of the Bureau and internal counterparts in the public sector help to facilitate the tasks of the auditors who represent the Bureau. However, it might affect in one way or another in the independency of the Bureau's auditor which will be reflected in a negative way on the subjectivity and credibility of financial data. Despite the variation of coordination methods through which the Bureau attempts to preserve its auditors, and due to the regional environment that is getting more and more difficult in Jordan, which require making improvements in the climate of businesses and improve the public financial management (International Monetary Fund, 11 Nov. 2014). On the other hand, because of the extreme interest by the auditors of the Bureau, their work has been characterized with complexity and exaggeration which may affect the participation of the private sector investors in the public ones. Moreover, complexity that affected the auditors of the Bureau due to non-coordination and non-cooperation with the internal counterparts in the public sectors, not to forget applying auditing based on (BRA- Business Risks) to enhance their independency and subjectivity in auditing. This comes based on the results of a study conducted by (Odeh, 2011). Due to the task of the Bureau in the Hashemite Kingdom of Jordan as well as the active role of the auditors of the public sector, it become necessary to define the appropriate extent for coordination and cooperation between the two parties without any level of risks that may result from such coordination and cooperation. Consequently, this will allow us insure the credibility and truth of data and public financial reports.

Based on the above, the problem of the study can be formulated through the following question:

What is the extent of coordination and cooperation between the Auditing Bureau and the internal auditors in the Jordanian public sector?

2. Literature review

During the last period, businesses of all fields have worked to activate the role of internal auditing whose role is increasing rapidly due to the increasing size and complexity within a large number of businesses (Abdullah, 2010). As a result for the development of internal surveillance and internal auditing, the external auditor makes a follow up for the aspects of control in businesses and understands the nature and responsibilities of the internal auditor as well as the fitness thereof with the organizational structure and the achieved activities, or those under implementation (IFAC, 2009). Al-Madhoun (2014) stated that the organized effective communication and consultation between both the internal and external auditors help to enhance their relationships and the system of internal auditing. On the other hand, (Mushtaha, 2013) confirmed that the existence of the standards of independency, efficiency, work performance and the internals' field of work positively contribute in increasing the degree of reliability of the external auditor and approving the work of the internal auditor. Moreover, (Vibkram *et al.*, 2010) confirmed that subjectivity is one of the most important factors used by the external auditor to evaluate the tasks of the internal counterpart.

2.1. Completeness between the internal auditor and the external one

Through a poll published in (<http://www.protiviti.com>) website in (2013) regarding the demands that are raised to amend the law makes the external auditor comply with and relies on the work of the internal auditor, in order to increase interest in the work of the auditor. The results of this poll showed that (25 %

of the population rely on the documents and directions of the internal review, while there are (30 %) of the same population depended totally on the work of the internal reviewer. In return, this law motivated interest in improving the work of the internal reviewer, where the same poll indicated that (80 %) of the population stated to a positive change in the internal auditing. This helped many of the external reviewers to perform their work comfortably, easily with more organization. In return, this confirmed the acceptance of the subjectivity of the financial data published by the concerned external entities. Perhaps it is possible to consider coordination and cooperation between the internal and external auditors as the essence of the whole process to achieve completeness between the two parties due to the mutual objective they have. Even though, if the assumption of the independency of the internal auditor has been achieved, then no doubt that such action will enhance the reliance of the external auditor on the work of the internal auditor and thus, will save time and effort (Gray and Hunton, 2011). Otherwise, the external auditor will perform the tasks and same procedures made by the internal auditor causing duality in the tasks and more efforts. Furthermore, the professional competency of the internal auditor help in unifying the results of the mutual efforts as it helps the auditor of the Bureau to understand the nature of the client and decide the risks of auditing/ overseeing faster and with more accuracy. In addition, perhaps the study of (Davidson et al., 2013) added a deeper analysis about the extent of the desire of the external auditor in relying on the work of the internal auditor in case auditing process are implemented within the entity that is subject for auditing, but without the help of other external bodies.

2.2. Directions of (INTOSAI GOV 9150)

INTOSAI GOV (9150) put the appropriate method (quality) through which it is possible to achieve cooperation and coordination between the senior overseeing bodies and the internal auditors who work for the public sectors. As a result, the concern of the external auditors about the job of the internal auditing has increased, with the possibility to make use of them and rely on them in some auditing procedures which they perform. In this regard, the organizing bodies for the job of accounts' auditing worldwide have issued criteria through which it will be possible to organize such relationship between the two jobs. The INTOSAI GOV that emerged from the International Union for Legal Certified Accountants issued the (ISA 610) which intends to consider the work of the internal auditing within a series of criteria that concern external auditors. In this context, paragraph (2) of the same regulation stated: „the external auditor shall take into account the activity of internal auditing and its effects – if any- on the tasks of the external auditor". Accordingly, the existence of active internal auditing will mostly result in amending the nature and timing of the procedures of auditing that is implemented by the external auditor and to minimize the size and quantity of such procedures. Whenever the external auditor deems that – in advanced stages of auditing- that the tasks of the internal auditor is appropriate to audit the financial lists in specific fields, then he has to evaluate the procedures that are implemented by the internal auditor, so as to be able to decide the extent of use thereof in auditing such fields. Within this context and as per (INTOSAI GOV 9150), the basis of coordination and cooperation are based on commitment, communication, exchanged understanding and trust. Based on such principles, effective cooperation between the auditors of the Bureau and the internal auditor can only be achieved in case each party desires and committed to develop a consistent and efficient overseeing service. It is worth mentioning that there is an active role for the management and auditing committee in achieving and encouraging thereof by all means and policies applied. In addition to that, it is necessary to decide the field of cooperation that achieve the indicators of efficiency, competency and economy in the auditing process (Badr, Isra', 2009). There is no doubt that cooperation is governed by a set of factors, most importantly: experience and qualifications of the internal auditor, the degree of independency he enjoys during testing and evaluation (Gray and Hunton, 2011). Accordingly, cooperation and coordination has various benefits represented in enhancing and clearing the roles and requirements of auditing, creating a better dialogue based on mutual understanding and the cognitive conception of the risks that may face the organizations. This will result in active auditing results with more efficiency. Moreover, cooperation and coordination between the two parties will result in better understanding for the role of each party and prevent duality in the auditing process and affect the future

plans and the auditors work programs (INTOSAI GOV 9150). Through cooperation between the internal and external auditors while implementing the external auditing tasks and while viewing the review programs and reports, it is possible to know the methods, procedures, ideas and information (the new and applied) by the external auditor. Consequently, this will be useful in raising his competency and experience in the organized internal auditing process. Based on the results of a study conducted by (Jayanthi, 2005) it was clear that the fields of completeness between the work of the internal and external auditors are wide. The level of completeness between their tasks is defined based on the evaluation made by each of them to the other, the degree of trust, and compliance with the data relating to the rules, regulations, policies and criteria that organize the administrative policies, as well as the laws, organizational regulations and any other requirements (Al- Sahen, 2005). Moreover, ISA 610 discussed the importance of the meetings where the importance of coordination may increase the efficiency of the job of the internal auditors, in case such meetings are held in various stages during a specific period. However, the external auditor needs to be updated about the reports of the related internal reviews and they should be put under his disposal. In addition, he should be continuously informed about any important issues that attract the attention of the internal auditor, which may affect the work of the external auditor. Similarly, the external auditor should notify the internal counterpart about any important issues that affect his internal review. Among the important aspects are the existences of strong cooperation between the internal and external auditors. The study of (Dumitrescu and Bobitan, 2016) which intended to examine the nature of the relationship between the job of the internal and external auditing, that the objectives of the external auditor should be consistent with the internal auditor's ones even if the objective is different from the perspective of the organization subject for auditing. This cannot be achieved without mutual coordination and cooperation between both parties, which, in return, will achieve better quality and performance and minimize review tests, and thus their costs. In addition, the European Union recommends the Internal Auditors Forum (ECIIA, 2013) to conduct more repeated meetings between the external auditor, with mutual respect and trust by acknowledging the professional performance of each in consistency with the related professional standards. Within the same context, the results of (AlMadhoun's study, 2014) confirmed that the existence of communication and regular consultation between both sides help to enhance their relationship and the system of internal auditing (AlMadhoun, 2014). Siddiqi and Buraq, 2005 confirmed the reflection of completeness in the internal auditing process on the auditing performance which show the benefits of coordination and coordination between both parties, such as decreasing the auditing costs and in avoiding duality in work.

2.3. Risks of coordination and cooperation

It is necessary to define the fields of cooperation that achieve the indicators of efficiency and economic competency in the auditing process (Badr, 2009). There is no doubt that such cooperation is governed by various factors including: the experiences and qualification of the internal auditor, degree of independency he enjoys through testing and evaluation process and the timing of auditing. On the other hand, INTOSAI GOV (9150) indicated to the possibility of the risks of coordination and cooperation which should be managed effectively. Among such risks are affecting the secrecy of information, bias due to the influence of the independency of the auditor as well as using different professional criteria and misunderstanding of such criteria. Accordingly, such warnings should be studied to know their effect on cooperation and coordination between the internal and external auditors as well as the auditor of the Bureau. Perhaps all of such risks might be of less importance than the targeted benefits from cooperation and coordination.

3. Study Hypothesis

Based on the above in terms of showing the importance, objectives and questions of the study, and relying on the theoretical framework, it is possible to formulate the study hypothesis as follows:

H01: "There is no coordination and cooperation between the auditors of the Accounting Bureau and the internal counterparts in the public sectors". From this hypothesis, the following assumptions can be formulated:

H01-1: "The internal auditors do not comply with the advices and directions (compliance) provided by the auditors of the Bureau".

H01-2: "Communications and visits do not represent a significant importance for cooperation and coordination between the auditors of the Bureau and the internal auditors".

H01-3: "The auditors of the Bureau do not understand the mutual responsibility and understanding as a basis for coordination and cooperation with the internal auditors".

H01-4: "The trust factor does not exist between the auditors of the Bureau and the internal auditors".

H01-5: "There is no concern about the meetings and opinion exchange between the auditors of the Bureau and the internal auditors".

H02: "There are no risks resulting from coordination and cooperation between the auditors of the Bureau and the internal auditors which may affect the results of business".

4. Methodology of research

This study aims at showing the extent of cooperation and coordination that were previously mentioned through the instruction of the International Organization for Senior Bodies of General Financial Auditing and Accounting", namely: commitment, communication, mutual understanding and trust. It is worth stating that the size of cooperation and coordination between the external and internal auditors may include some risks which can affect the performance of both parties. Hence, this study examines the extent of cooperation and coordination between the Auditing Bureau and the internal auditors in the Jordanian public sector, in such a way that insure not affecting the independency of either party and to save time and effort and insure the subjectivity of the financial reports as a result for the parties mutual work. The items of the questionnaire were established based on the results and recommendations of the previous studies such as (Al-Madhoun, 2014) "the factors affecting the relationship between internal and external auditing in the banks and their effect on enhancing the internal auditing system as well as decreasing the cost of external auditing. The most important recommendations of the study were: the need to cope with the internal and external auditors need to cope with the latest developments in this field and committing them for professional development to gain enough knowledge about the criteria that organize the complementary relationship between both parties. In this regard, knowing and understanding the professional criteria appropriately are well-known in the professional behaviors to organize the profession. Moreover, concern to activate the internal auditing division will increase the reliance of the external auditor on the work of the internal counterpart, and therefore, the internal and external auditors should be keen to consult each other regarding the arrangements of sharing the files and work papers. In addition, the study sought the help of the objectives, requirements and methods for applying the criteria that organize and control the completeness of cooperation and coordination between the internal and external auditors, namely: IAS No. (600 & 610)⁽¹⁾, AAS No. (65)⁽²⁾. It is worth stating that the study sought the help of INTOSAI⁽³⁾ titled (Coordination and Cooperation between the Higher Overseeing Bodies for Financial and Accounting Auditing and the Internal Auditors in the Public Sector, in order to decide the parts of the questionnaire and build its questions.

¹ International Federation of Accountants (2009), ISA 600 Special Considerations- Audits of Group Financial Statements (Including the Work of Component Auditors) & ISA 610 Using the Work of Internal Auditors, New York, USA.

² American Institute of Certified Public Accountants (1991), The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements, USA.

³ The International Organization of Supreme Audit Institutions, Coordination and Cooperation Between Supreme Audit Institutions (SAIs) and Internal auditors in the Public Sector, NO: 9150, Austria.

4.1. Sample of the study

The sample consisted of (90) auditors from the auditing directorates in the ministries and public departments that report to the Public Budget of the workers in the Jordanian Auditing Bureau. The sample was chosen randomly from the population. (114) questionnaires were distributed, and (98) were returned. After review, (8) questionnaires were not fit for statistical analysis. Accordingly, the sample of participants' amounted to (90) auditors who were chosen by the random method. Table 1 shows the distribution of the sample as per the personal variables.

Table 1. The distribution of the sample as per the personal variables

Variable	Educational level	Repetition	Percentage
Qualifications	BA	56	62,2
	Diploma	15	16,7
	MA	14	15,6
	PhD	5	5,6
	Total	90	100.0
Years of experience	Less than 5 years	7	7,8
	From 5- less than 10 years	62	68,9
	From 10- less than 15 years	9	10,0
	15 years and above	12	13,3
	Total	90	100.0
Auditor's work location	Central controls	68	75,6
	Multiple purpose controls (governorates)	22	24,4
	Total	90	100.0
Job title	Head of auditing	13	14,44
	Head of auditors	2	2,22
	Auditor	55	61,11
	Under- training auditor	20	22,22
	Total	90	100.0

From Table 1, the following can be noted:

The highest percentage for the distribution of the sample according to the qualifications amounted to (62.2 %) (BA), while the highest percentage (5.6 %) came for PhD. The highest percentage of the sample according to the variable of years of experience amounted to (68.9 %) for the period of experience (from 5- to less than 10 years), whereas the lowest percentage was (7.8 %) for the period of experience (less than 5 years). the highest percentage according the variable of the auditor's place of work amounted to (75.6 %) (central auditing), while the lowest percentage was (24,2 %) for (multiple purpose auditing) "governorates". On the other hand, the highest percentage according to the job variable was (61.1 %) for the response (auditor), and finally, the lowest percentage (2.2 %) came for the position "head of auditors".

The Measure:

For the purposes of analysis and to test the hypothesis of the study, Babbie, 2005 was used to answer the items of the instrument as per the following points:

- (1) Expresses the answer "strongly do not agree"
- (2) Expresses the answer "do not agree"
- (3) Expresses the answer "neutral or not interested".
- (4) Expresses the answer "agree".

(5) Expresses the answer: "strongly agree". This process was implemented in order to interpret the means for the estimations of the sample on each item and on each of their dimensions. As for the limits of the study on commenting on the means of the variables stated in the form of the study, they intend to

decide the degree of consent. The study offered three levels: (high, medium and low) which were based on the following equitation (Armstrong, 1987, Jamieson, 2004):

- Length of the period- the highest level of the alternative- the minimum limit of alternative)/ number of levels. $((5-1)/ 3 = 3/4 = 1,33)$.

Accordingly, we have the following levels:

- Low agreement degree: from (1- less than 2,33);
- Medium agreement degree: from (2,34 – less than 3,67)
- High agreement degree: from (3,67 – 5).

4.2. Method of data analysis

In order to achieve the objectives of the study and insure the truth of its hypothesis, the study used (SPSS V 22.0) in the analysis of data he gathered from the field study. The study used statistics to describe the characteristics of the respondents using repetitions and percentages as well as using a series of inference statistical methods to test the hypothesis of the study, specifically:

1. Cronbach Alph and Pearson Coefficient to insure the validity of the instrument and its application.
2. The means and standard deviations to know the extent of coordination and cooperation between the Auditing Bureau and the auditors in the Jordanian public sector.
3. One- sample T- test: to examine the hypothesis of the study.

Validity of the instrument:

By the validity of the instrument, this means the stability and reliability of the results and their ability for prediction (Kerlinger, 1986) to which extent congruency and consistency it has in terms of the results of the questionnaire. The instrument was applied many times in similar conditions and the Cronbach Alpha (internal consistency test) was used to measure consistency in the responses of the participants on all questions. In addition, Alpha is interpreted as the internal stability factor between the answers. High value means high validity (from 0- 10) and its vale would be accepted at (60 %) and above. In other studies, the degree can be accepted at (70 %) and above according to the following Table 2.

Table 2. Internal validity coefficients (Cronbach Alpha)

Dimension	Internal validity coefficient (Cronbach Alpha)
Commitment	0,93
Communication and visits	0,75
Mutual responsibility and understanding	0,73
Trust	0,79
Meetings and opinion exchange	0,81
Risks	0,88
The instrument as a whole	0,93

From Table 2, it seems that all of Cronbach Alpha values were high. This shows that the instrument of the study has a high validity.

5. Results and discussions

This part deals with the results of the study that aim at examining the extent of coordination and cooperation between the Auditing Bureau and the internal auditors in the Jordanian public sector. This will be made through testing the hypothesis of the study. Following is a presentation of the results:

First: results relating to H01: "|There is not coordination and cooperation between the auditors of the Auditing Bureau and the internal auditors in the Jordanian public sector". From this hypothesis, the following hypothesis emerges:

Results relating to H01-1: "The internal auditors do not comply with the advices and directions (compliance) provided by the auditors of the Bureau".

To make sure of the correctness of this hypothesis, the means and standard deviations for the responses of the participants were extracted for all items after (compliance), in addition to applying (One-Sample- T- Test) on the dimension as a whole. Tables 3-4 show that.

Table 3. Means and standard deviations for the responses of the participants on the items of (commitment dimension) arranged in descending order:

Rank	No.	Item	Means	SD	Evaluation Degree
1	4	Internal auditors in the public sector comply with the advices of the auditors of the Bureau	3,97	0,97	High
2	2	Financial reports are regularly exchanged between auditors of the Bureau and the internal auditors	3,90	0,82	High
3	3	The developments of auditing and the changes in the international standards are subject of exchanged concern by the auditors of the Bureau and the internal auditors.	3,84	0,97	High
4	2	The relationship between the auditors of the Bureau and the internal auditors is a professional not a judgment one.	3,82	0,89	High
5	5	The auditor of the Bureau provides positive advice to raise the performance of the internal auditor.	3,78	1,11	High
6	6	The auditors of the Bureau provides support and encouragement to the internal auditor	3,63	1,13	Medium
Commitment dimension as a whole			3,82	0,85	high

From Table 3, it is noted that the means of the responses of the participants for the items of (commitment dimension) ranged between (3,63 – 3,97). Item No. 4 occupied the first rank "Internal auditors in the public sector comply with the advices of the auditors of the Bureau", which was highly evaluated. The reason is that internal auditors recognize the importance of coordination with the auditors of the Bureau in terms of commitment. In addition, internal auditors accept the advices and directions provided by the auditors of the Bureau due to their importance in improving the performance of the internal auditors.

Item (6) came in the last rank "The auditors of the Bureau provide support and encouragement to the internal auditors", which was medium. The means of the commitment as a whole was (3,82) "highly evaluated". The reason thereof might be that encouragement and support for the internal auditors is not the task of the auditors of the Bureau, but the job of the directorates, in general.

Table 4. Results of applying one-sample T-test on the responses of the sample for the dimension of commitment as a whole

Item	Means	SD	Evaluation Degree	T	Freedom Degrees	Statistical Inference
H01-1: The internal auditors do not comply with the advices and directions (commitment) provided by the auditors of the Bureau	3,82	0,85	High	9,19	80	0,00

***Value of t-Table: (1,96).**

From Table 4 above, it is clear that there is a high level of commitment which indicates to the participants' desire to develop auditing in such a consistent and efficient way. The value of (T) amounted to (9,19), which is of significant statistical value at ($\alpha \geq 0.05$) and the standard grade for the fivefold sequence was (3). The means of the responses for the commitment dimension was higher than the standard grade, with a high degree. This proves the importance of cooperation and mutual coordination between the

auditors of the Bureau and the internal counterparts, from the perspective of the sample. Accordingly, we would reject the hypothesis as formulated.

Results relating to H01-2: "Communications and visits do not represent a significant importance for cooperation and coordination between the auditors of the Bureau and the internal auditors".

In order to insure this hypothesis, means and standard deviations were extracted for the responses of the sample at all items of "communication and visits" dimension, in addition to applying (One- Sample- T-test) on the whole dimension. Tables 5- 6 show that.

Table 5. Means and standard deviations for the responses of the sample at the items of "communication and visits" dimension, arranged in descendent order

Rank	No.	Item	Means	SD	Evaluation Degree
1	6	Regular communication between the auditors of the Bureau and the internal auditors are the best way to achieve a mutual objective	4,03	0,79	High
2	5	The auditors of the Bureau contribute in evaluating the auditing tools through regular visits to the location subject for auditing.	3,91	0,87	High
3	4	Some of the visits made by the auditors of the Bureau are non-official ones	3,58	0,87	Medium
3	4	Usually, the auditing Bureau receives visit requests from the internal auditor	3,56	0,98	Medium
2	5	The visit of the auditor of the Bureau is mostly welcome	3,10	1,35	Medium
6	1	The visit of the auditor of the Bureau to the auditing location is regular and repeated during the fiscal year	2,97	1,22	Medium
The dimension of "communication and visits" as a whole			3,52	0,62	medium

From Table 5, it is clear that means for the answers of the sample for the items on the dimension "communication and visits" ranged between (2,97 – 4,03). Item (6) came in the first rank "organized communication between the auditor of the Bureau and the internal auditors are the best way to achieve the mutual objectives", and with a high degree. Accordingly, it is possible to confirm that the auditor of the Bureau and the internal auditors understand the importance of organized communication and the positive results thereof to achieve the mutual objective. On the other hand, item (1) came in the last rank "the regular visits by the auditor of the Bureau for the department during the fiscal year" came in a medium evaluation degree. However, the irregular and repeated visits might be attributed to the auditor of the Bureau keenness to keep his independency. The means of this dimension was (3,52) "medium".

Table 6. The results of applying (One Sample T-test) on the responses of the sample for the dimension "communication and visits as a whole"

Item	Means	SD	Evaluation Degree	T	Freedom Degree	Statistical Indicator
H01-2 Communication and visits do not make an importance for coordination and cooperation between the auditors of the Bureau and the internal ones	3,52	0,62	Medium	7,98	89	0.00

***Value of t-Table: (1,96).**

From Table 6 it is clear that there is a medium level of communication and visits which show the relative importance of this aspect as a vital one for cooperation and coordination between the auditors of the Bureau and the internal ones. (T) value for this dimension amounted to (7,98) which is statistically significant at ($\alpha \geq 0.05$), while the standard mark of the fivefold was (3). The means of the responses of the

participants on this dimension was higher than the standard mark and was medium. This shows that communication and visits confirm the importance of coordination

Results relating to H01-3: "The auditors of the Bureau do not understand the mutual responsibility and understanding as a basis for coordination and cooperation with the internal auditors".

To insure this hypothesis, the means and standard deviations were extracted for the responses of the sample on all items of the dimension "mutual responsibility and understanding" as well as applying (One Sample T- test) on the dimension as a whole. Tables 7 and 8 show that.

Table 7. Means and standard deviations for the responses of the sample on the items of the dimension "mutual responsibility and understanding", arranged decently:

Rank	No.	Item	Means	SD	Evaluation Degree
1	2	The auditor of the Bureau accesses all documents that support his professional judgment.	3,90	0,75	High
2	3	The auditor of the Bureau uses the same criteria used by the internal counterpart	3,87	0,71	High
3	4	Important information that affect the work results are exchanged rapidly.	3,82	0,87	High
4	1	Despite the independency of the auditor of the Bureau from the internal one, but the objective is mutual	3,78	0,78	High
5	6	The work of the external auditor is not similar to the internal counterpart	3,77	0,85	High
6	5	No restrictions imposed on the scope of work of the Bureau's auditor	3,29	1,00	Medium
The dimension of "mutual responsibility and understanding" as a whole			3,74	0,54	High

Table 7 shows that the means of the responses for the items "mutual responsibility and understanding" ranged between (3,29- 3,90). Item (2) "the auditor of the Bureau accesses all documents that support his professional judgment", with a high evaluation degree. The prove thereof is the strong relationship between the internal auditor on the Jordanian public sector and the auditor of the Bureau, where both parties fully understand the size of mutual responsibility of the auditing process. The last item (No. 5) came in came in the first rank "there is no restrictions imposed on the work of the auditor of the Bureau" with a medium evaluation degree. This means that the work of auditor of the Bureau might be affected by restrictions outside his well, but they are not so important. The means for this dimension was (3,74) as a whole, with a high evaluation degree.

Table 8. The results of applying (One Sample T- test) on the responses of the participants for "the mutual responsibility and understanding" as a whole:

Item	Means	SD	Evaluation Degree	T	Freedom Degree	Statistical Indicator
H01-3: the auditors of the Bureau do not understand the mutual responsibility and understanding as a basis for coordination and cooperation with the internal ones.	3,74	0,54	High	12,937	89	0.00

***Value of t-Table: (1,96).**

From this Table 8, it is clear that there is a high level of mutual responsibility and understanding. This means that the sample view that each of the auditing parties understand (highly) the nature of the other's work. (T) value for the dimension (mutual responsibility and understanding) was (12,937), which is statistically significant at ($\alpha \geq 0.05$) and the standard grade for the fivefold sequence was (3). The means of the responses for this dimension was higher than the standard one with a medium degree. This shows that the auditors of the Bureau understand the mutual responsibility and understanding as a basis for coordination and cooperation with the internal counterparts. Accordingly, we would reject the original hypothesis.

The results relating to H01-4: "The trust factor does not exist between the auditors of the Bureau and the internal auditors". In order to insure this hypothesis, means and standard deviations were extracted for the answers of the participants at all items of the "trust" dimension, as well as applying (One Sample T-test) on the dimension as a whole. Tables 9 and 10 show that.

Table 9. Means and standard deviations for the responses of the sample on the items of the dimension "mutual responsibility and understanding", arranged decently

Rank	No.	Item	Means	SD	Evaluation Degree
1	8	Trust factor does not affect the neutrality and independency of the work of the auditor of the Bureau	4,26	0,70	High
2	6	The auditor of the Bureau trusts the work of the internal auditor	4,20	0,69	High
3	7	The auditor of the Bureau may trust the internal one without trusting his work	4,10	0,69	High
4	4	The auditor of the Bureau participates in designing the auditing instruments in the agency subject for auditing	4,00	0,78	High
5	5	It is a common mistake to consider the relationship between the two parties as a judgmental one	3,83	0,81	High
6	3	The secrets of the work are mutual responsibility of both parties to preserve thereof	3,74	0,83	High
7	1	Usually not confidential documents are kept away from the auditor of the Bureau	2,97	1,18	medium
8	2	The auditor of the Bureau is invited to attend meetings of mutual concern.	2,86	1,15	Medium
The dimension of "mutual trust " as a whole			3,74	0,56	High

From Table 9 it is clear that the means of the answers of the participants for the items of the dimension "trust" ranged between (2,86- 4,26). Item (8) "trust factor does not affect the neutrality and independency of the work of the auditor of the Bureau" was in the first rank (high). Accordingly, the trust between both auditing parties is available in a positive way to serve the interest of both parties in the auditing process. Item (2) "the auditor of Bureau is invited to attend the meetings of mutual interest" came in the last rank (medium). The same applies on item (1) "usually confidential documents are not restricted from the access of the auditor of the Bureau". This sheds light on the fifth item of the third hypothesis regarding the restrictions imposed on the Bureau's auditor. This represents a statistical significance that links between the two items, where the restrictions may hinder the work of the auditor of the Bureau (represented in preventing him access some documents. This issue can be due to the nature of the secrets of the public entity subject for auditing, the means of (trust) dimension as a whole was (3,74) "of highly evaluation degree".

Table 10. Results of applying (One Sample T-test) on the responses of the participants for the dimension of "trust" as a whole

Item	Means	SD	Evaluation Degree	T	Freedom Degree	Statistical Indicator
H01-4: trust factor does not exist between the auditor of the Bureau and the internal one	3,74	056	High	12,648	89	0.00

*Value of t-Table: (1,96).

From Table 10, it is clear that there is a high level of trust regarding the exchanged information (from the perspectives of the participants). This indicates that the participants think there is a trust in the exchanged information and should be dealt with fairness and subjectivity as required by the codes of ethics. The (T) value for "trust dimension" was statistically significant at ($\alpha \geq 0.05$) while the standard grade for the fivefold sequence was (3). The means of the sample for this dimension was higher than the standard

grade. This shows that trust exists between the auditor of the Bureau and the internal auditor, and therefore, we would reject this hypothesis.

Results relating to Ho1-5: "There is no concern about the meetings and opinion exchange between the auditors of the Bureau and the internal auditors".

To insure this hypothesis, means and standard deviations were extracted for all items of the "meetings and opinion exchange" dimension, as well as applying (One Sample T- test) on the dimension as a whole. Tables 11- 12 show that.

Table 11. Means and standard deviations of the responses of the participants for the items of the "meetings and opinion exchange" dimension, arranged decently

Rank	No.	Item	Means	SD	Evaluation Degree
1	1	Professional relationships are deepened through regular meetings	4,22	0,76	High
2	4	During the regular meetings, solutions for the professional problems are discussed	3,97	0,98	High
3	3	Exchanging professional opinions discuss weaknesses in the auditing tools	3,83	0,80	High
4	5	There is an important effect for breaking ice between the auditors of the Bureau and the internal auditor through regular meetings	3,77	1,04	High
5	2	Exchanging professional opinions contribute in raising efficiency of the auditor of the Bureau	3,74	0,92	High
6	6	The meetings between both parties are the best factor the strengthen mutual cooperation between both parties	3,69	0,89	High
7	10	Regular meetings are the best means to discuss changes in the accounting standards	3,54	1,04	Medium
8	8	The methodology of the changing risks in the auditing profession is proposed for open discussion between the auditors during regular meetings	3,42	0,96	Medium
9	7	There is not significant effect that may affect the independency of the auditor of the Bureau while participating in the regular meetings	3,39	0,91	Medium
10	9	The auditor of the Bureau provides professional consultations based on a request from the internal auditor during the meetings	3,37	0,94	Medium
The dimension of "meetings and opinion exchange" as a whole			3,69	0,57	High

From Table 11 it is clear that the means of the participants for the items of the dimension "meetings and opinion exchange" ranged between (3,37- 4,22). Item No. (1) "professional relationships are deepened through regular meetings" took the first rank (high). Deepening professional relations between the auditors of the Bureau and the internal counterparts in the Jordanian public sectors is a real extension for the bridge of communication to achieve efficient coordination and cooperation between both parties. Item (9) came in the last rank "the auditor provides professional consultations based on a request from the internal auditor during the meetings", was medium. Perhaps this may affect in some way on the importance of meetings and opinion exchange as an active means to achieve cooperation and coordination as required. The means of this dimension as a whole was (3,69) (High).

Table 12. The results of applying (One Sample T- test) on the responses of the participants on the dimension "meetings and opinion exchange" as a whole

Item	Means	SD	Evaluation Degree	T	Freedom Degree	Statistical Indicator
Ho1-5: "there is no concern about the meetings and opinion exchange between the auditor of the Bureau and the internal one	3,69	0,57	High	11,521	89	0.00

***Value of t-Table: (1,96).**

From Table 12, it is evident that there is a high level of meetings and opinion exchange between the auditor of the Bureau and the internal one, from the perspective of the participants. In this regard, (T) value for the dimension of "trust" was (11,522) which is statistically significant at ($\alpha \geq 0.05$), while the standard grade for the fivefold sequence was (3). The means of the responses for this dimension was higher than the standard grade and (high). This indicates that there is an interest with the meetings and opinion exchange between both parties, and thus we would reject the hypothesis as stated. In addition, (One Sample T-test) was used on the field of coordination and cooperation between the Auditing Bureau and the internal ones in the Jordanian public sector. Table 13 shows that.

Table 13. The results of applying (One Sample T- test) on the responses of the participants on the dimension "coordination and cooperation between the Auditing Bureau and the internal ones in the Jordanian public sector" as a whole

Item	Means	SD	Evaluation Degree	T	Freedom Degree	Statistical Indicator
Ho1: there is no coordination and cooperation between the auditors of the Bureau and the internal one in the Jordanian public sector	3,71	0,45	High	15,022	89	0,00

*Value of t-Table: (1,96).

From Table 13, it is noted that there is a high level of coordination and cooperation between the auditors of the Bureau and the internal one in the Jordanian public sectors (from the perspective of the participants). The (T) value for this dimension was (15,922) which is statistically significant at ($\alpha \geq 0.05$), while the fivefold standard grade was (3). The means on this dimension in terms of coordination and cooperation between the auditors of the Bureau and the internal ones was higher than the standard grade (high). This indicates to coordination and cooperation between the auditors of the Bureau and the internal ones in the Jordanian public sectors, and thus, we would reject the hypothesis as stated above.

Second: results relating to coordination and cooperation between the Auditing Bureau and the internal ones in the Jordanian public sector H02: "there are no risks resulting from coordination and cooperation between the auditors of the Bureau and the internal ones which may affect the results of work". To insure this hypothesis, means and standard deviations for the answers of the sample were extracted on all items of the dimension "risks", as well as applying (One Sample T-test) on the whole dimension. Tables 14- 15 show that.

Table 14. Means and standard deviations for the answers of the participants in the items of the dimension "risks" arranged decently

Rank	No.	Item	Means	SD	Evaluation Degree
1	7	The risk resulting from coordination and cooperation is not sensed one	3,76	0,93	High
2	6	The work of the auditor of the Bureau is considered neutral if there is a pre- coordination and cooperation with the internal auditor	3,73	0,80	High
3	5	The reliance of the Bureau's auditor on the work of the internal one does not affect the sized for estimating the risks that need review	3,60	0,96	Medium
4	1	There is no possible contradiction in the interests of the auditing parties	3,56	0,91	Medium
5	3	The secrets of the work are mutual responsibility between both parties who should preserve them	3,49	0,96	Medium
6	4	The size of cooperation between the Bureau's auditor and the internal one does not directly affect the independency of the first party	3,43	1,01	Medium
7	2	The auditor of the Bureau applies the accounting standards with the same level of understanding by the internal auditor	3,32	1,08	medium
The dimension of "risks" as a whole			3,56	0,73	Medium

From Table 14, it seems that the means of the answers of the participant for the items of "risks" dimension ranged between (3,32 – 3,76). Item No. (7) came in the first rank "the risk resulting from cooperation and coordination is un-sensed one", with a "high" degree. Such risks may affect in a way or another on the fairness and neutrality of the auditing process. With that, the auditor of the Bureau recognizes this matter and does not prefer to expand the concept of coordination and cooperation but from their perspective- it should be according to specific controls. Item (2) came the last "the auditors of the Bureau apply accounting standards with the same level as the internal auditor understands them" (medium). This can be attributed to the speedy of changes and developments in the profession and the amendments on the professional criteria as well as the guiding regulations thereof not to forget the canceled ones, which made both auditing process disagree in their interpretation in such a way that may affect the essence of the auditing process. The means of the "risks" dimension was (3,56) "medium".

Table 15. Results of applying (One Sample T-test) on the responses of the participants for the dimension "risks" as a whole

Item	Means	SD	Evaluation Degree	T	Freedom Degree	Statistical Indicator
H02: "There are no risks resulting from coordination and cooperation between the auditors of the Bureau and the internal auditors which may affect the results of business".	3,56	0,73	Medium	7,218	89	0,00

*Value of t-Table: (1,96).

From Table 15, it is evident that there is a medium level of risks for coordination and cooperation between the auditor of the Bureau and the internal one in the Jordanian public sector, which may affect the results of work (from the perspective of the participants). In this regard, (T) value for the dimension of "risks" was (7,218) which is statistically significant at ($\alpha \geq 0.05$), while the standard grade for the fivefold sequence was (3). The means of the responses for this dimension was higher than the standard grade and (high). This indicates that there are risks resulting from cooperation and coordination between both parties, and thus we would reject the hypothesis as stated.

6. Conclusions

Cooperation and coordination between the auditors of the Bureau and the internal counterparts are of high importance so that each party shall know the importance of cooperation and coordination. In addition, organized communication between the auditors of the Bureau and the internal counterparts is the best means to achieve the mutual objective. Moreover, the study proved the power of the relationship between the internal auditor in the Jordanian public sector and the auditor of the Bureau, while each party understands the size of mutual responsibility held upon both parties which in return, will enhance the mutual responsibility and understanding as a basis for coordination and cooperation between both parties. On the other hand, trust is a main factor in deciding the size of coordination and cooperation between both parties which are positively available and may strengthen the basis of coordination and cooperation between both parties. In return, this serves the nature and smoothness of the auditing process. On the other hand, the study confirmed that meetings and opinion exchange between both parties play a significant role in achieving efficient coordination and cooperation. The study confirmed that the risks resulting from coordination and cooperation between both parties might be attributed to the fears of the auditor of the Bureau from some special influences that can affect the neutrality and fairness of the auditing process. From another perspective, and so that coordination and cooperation will produce the targeted fruits, the study would recommend to conduct mutual workshops between the auditors of the Bureau and the internal ones, with the need to inform the auditor of the Bureau to guide the internal auditor in the public sector and to provide him with advice and directions that can improve his competency

and efficiency, specially knowing that the internal auditors in the public sector are committed with the advices and directions they receive from the auditor of the Bureau (as proved by the study). Though the auditor of the Bureau understands the importance of visits and regular communications with the public entities subject for auditing, but such visits are irregular, and thus the study would recommend to find a suitable mechanism to organize such visits and so that the visit of the Bureau's auditor is welcomed and does not affect work progress. Moreover, the study recommends to inform the scholars and academia to study the size and type of restrictions that affect the work of the Bureau's auditor in the public sectors. These restrictions are represented in hiding some documents though work secrets are safe and trusted by both auditing parties. In addition, auditors in the public sectors do not invite the auditors of the Bureau to attend meetings of mutual interest. The changes and developments in the profession, though a place of interest by both auditors, but the study proved that there are medium disagreements in understanding and applying the professional standards with the same method as applied by both parties. In other words, in order to have cooperation and coordination that achieve the projected target, it is necessary to unify and discuss the changes that affect the accounting standards on a regular basis, with the need to conduct professional workshops and conferences so that both parties will speak on the same wave. The risks of coordination and cooperation require more studies to decide their administrative, financial, professional, behavioral, social or of a psychological nature, since it has an un-sensed nature, as concluded by this study.

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