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## The Contribution of Internal Audit to the Performance of the Internal Control System

*Achraf Daif, PhD Student*

*Azegagh Jalal, Professor*

National School of Business and Management of Kenitra  
Ibn Tofail University, Morocco

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### Abstract

Internal control is increasingly seen as the foundation on which the company relies to ensure, on the one hand, the effectiveness and efficiency of operations, the quality of information and compliance with laws, regulations and policies, and on the other hand, to prevent and control risks that may affect the achievement of objectives. Therefore, internal control encompasses all the different types of security that exist within the organisation to provide reasonable assurance that objectives are achieved. In short, through the deployment of an effective and efficient internal control system, a company is better equipped to achieve its objectives and avoid pitfalls and imponderables. Furthermore, internal auditors are part of the steering framework. Thus, they have the possibility to carry out evaluations, whether permanent or punctual, on the other elements of internal control. Therefore, internal audit is an element of the internal control system, and its purpose is to ensure that all the company's operations are under control and that the company is managed efficiently and transparently. The ultimate objective of our research is to analyse the role of internal audit as a performance tool of the internal control system.

**Keywords:** Internal control, Internal audit, Performance, Evaluation, Risk

## Introduction

The ever-changing global economic context has automatically led to the globalisation of trade on an international scale. As a result, the various players in the economic fabric, and more particularly companies, have to follow the same trend. In this context, internal control systems are becoming more and more complex, hence the emergence of a new discipline, called "internal audit", which ensures that operations affecting the company's activities are carried out and optimised.

Internal auditing is carried out by internal auditors, who are responsible for providing suggestions and advice so that the company can update its internal control system, which must be accompanied by a steering system that makes it possible to monitor changes in the environment and operating conditions.

Internal auditors must detect changes that may affect the system and, in addition to this responsibility, they must use advice and recommendations to help and assist staff to adapt to this change.

Once the internal auditor exists, he or she moves on to analyse the procedures that the company adopts in its operations. In other words, it assesses the company's internal control systems. It observe the strong and weak points and then checks the permanent application of these procedures. This is known as the evaluation of the internal control system.

With this assessment tool, the overall effectiveness of the system is protected against deficiencies that may affect other elements of internal control, as they will be detected in due time, and the auditors will take the necessary corrective action to remedy them.

Internal control and audit are two complementary factors that help to restore confidence in the processes, activities and transactions that organisations carry out, both within and with third parties.

This paper aims to highlight the contribution of internal audit to the performance of the internal control system. It is essentially based on understanding, through a conceptual model, the impact of internal audit on internal control in particular and on the performance of companies in general.

In other words, the ultimate objective of our paper is to answer our main question, which will be formulated as follows: **Does internal audit contribute to the performance of the internal control system?**

In order to answer this question, we will formulate it in the form of three derived questions:

- Is there a direct and significant relationship between internal audit and the performance of the internal control system?
- If there is a positive relationship, which performance measures are linked to internal audit?

- Is management support positively related to the implementation of internal audit in companies?  
These questions led us to formulate the following hypotheses:
- Hypothesis 1: Is managerial support positively related to the introduction of internal audit?
- Hypothesis 2: Is there a positive relationship between the introduction of internal audit and the performance of the internal control system?

In order to answer our main question, we will opt for a research methodology based on a literature review to identify, on the one hand, internal control and performance the concept of internal audit and, on the other hand, that of the concept of internal audit. In addition, we will highlight the theoretical contribution of the relationship between internal audit and the internal control system, also this article will explore the managerial consequence to the implementation of internal audit in companies.

### **Theoretical Background**

In an increasingly turbulent and changing environment, including the rapid development of new technologies, globalisation, increasingly demanding customers, growing uncertainties and risks, ethical issues, and many other factors, companies need an effective internal control system that enables them to manage better and provides reasonable assurance that objectives are being met. In this respect, every company must have a good internal control system that allows for the timely detection of any deviation from the control objectives set by the company, and for the limitation of contingencies, as well as the existence of an internal audit function that is a tool for steering the internal control system and contributing to its continuous improvement. It should be emphasised in this respect that the internal audit activity has demonstrated in several companies its potential to contribute to the improvement of the internal control system by acting on its effectiveness and efficiency.

Consequently, the managers of each company must be aware of the challenges and opportunities that internal auditing offers for the development of their activities and the improvement of their performance through the monitoring and evaluation of the internal control system.

In this section, we will set out the conceptual and theoretical framework of our article by presenting the basic concepts (internal audit, ICS performance, managerial support)

#### **1. Internal control : What is it ?**

Throughout history, internal control has undergone several changes in several dimensions, notably in its definition. Therefore, in this article, we will

present the concept of internal control, as well as the different theories related to it.

Joanne M. Flood (2016) shows that a deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A deficiency in design exists when (1) a control necessary to meet the control objective is missing, or (2) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

B. Grand & B. Verdalle, (1999) have shown that the purpose of internal control is to ensure the safeguarding and protection of assets and the quality of information.

According to the UK Consultative Committee of Accountancy: "Internal control is used by management to ensure the orderly and efficient management of the company's affairs, to safeguard assets, to ensure compliance with management policies, and to ensure the accuracy and completeness of recorded information, and includes all financial and other control systems". (J. Renard, 2010)

According to (COSO, PWC, IFACI, 2014): " Internal control is an integrated process developed by an organisation's management and employees. As part of the organisation's mission, it is used to address risks and to provide reasonable assurance that the following general objectives are achieved:

- ✓ Execution of operations: to execute orderly, ethical, efficient and effective operations;
- ✓ Credibility of financial and management information: compliance with reporting requirements;
- ✓ Compliance with applicable laws and regulations; and Protecting resources from loss, abuse and damage.

According to (COCO, 1995): The Canadians published the COCO (Criteria on Control Committee) in 1995. The definition of internal control is: "it is an element of an organisation, including the systems, resources, processes, culture and tasks that contribute to and help the organisation achieve objectives.

According to these definitions, internal control can be considered, within the framework of the law, as a collection of mechanisms for the harmonisation of company activities and the security of assets.

Internal control is a process carried out at all levels of a company. It is not just a procedure or policy carried out at a certain point in time, but rather it operates continuously at all levels within the organisation.

The purpose of the internal control process is to ensure the efficiency and effectiveness of operations, the reliability and completeness of financial and management information and compliance with applicable laws and regulations.

## **1.2. Internal control performance**

Before discussing the performance of internal control, we felt it necessary to first focus on the concept of performance. There is very little discussion of the conceptual status of performance.

Performance could therefore be defined as the ability to act according to a wide range of optimality criteria in order to achieve the production of an outcome.

Performance management would then include the processes, actions and means likely to enable profitability. In a classic and traditional approach, performance would be a result indicator, referring to the notion of return on investment.

At that moment many companies have realised that the existence of a control system is not sufficient for it to fulfil its role, but it must be effective and efficient, i.e. the internal control system must be performant.

An effective internal control system is judged subjectively, based on the existence and effective functioning of the five components of control, which are: an internal environment conducive to risk management, risk assessment, control activities, which include measures to control the risk of not achieving objectives, information management and communication, and internal control steering. (Anglade & Janichon, 2002)

The Institute of Internal Auditors (IIA) describes the control environment as the attitude and actions of management and the Board regarding the significance of control within the organisation. The control environment provides the discipline and structure for achievement of the primary objectives of the system of internal control. (Paul Collier, 2009)

The relationship between internal control and company performance is obvious. The performance of the company is threatened by a major failure of the internal control system. NOIROT.P and WALTER.J argue that if there is no obvious link between internal control and performance, then this always reflects a direct link between internal control failure and no-performance. (B.Pigé, 2008)

The two authors add that it is necessary to put in place various mechanisms so that the internal control system can position it self as an

important vector for improving the ability to achieve objectives, and this is a guarantee that performance improvement will be sustained.

Note :

Effective and inefficient internal control could bring an unnecessary cost burden, which could cause a negative impact on the performance of the company. Therefore, internal control is likely to contribute to performance, but it is not a driver of performance.

## **2. Internal audit concept**

The Institute of Internal Auditors (IIA) defines internal audit activity as : A department, division, team of consultants, or other practitioner(s) that provides independent, objective assurance and consulting services designed... to evaluate and improve the effectiveness of governance, risk management and control process. (S.Moran & R.Karal,2013)

L.Olivier (2003) explains that internal auditing is an independent, objective and impartial activity, which is carried out in the organisation by trained personnel, usually from the organisation and as a team, it creates added value for the organisation by providing guarantees and suggestions for the improvement of its operations: the audit, through a systematic and methodical approach to the evaluation and improvement of the processes of risk management, control and corporate governance, helps the organisation to achieve its objectives.

From these definitions we can see that the creation of added value allows the internal audit to provide assurance of effective control of the management of the company, it is a tool that relies on independence and objectivity, and requires the recruitment of competent auditors to carry out its activities. Also Internal audit also provides an independent and objective consulting service specifically to assist management in improving the organisation's risk management, control and governance. The service applies the professional skills of internal auditing through a systematic and disciplined assessment of the policies, procedures, and operations that management has in place to ensure the achievement of the organisation's objectives, and through recommendations for improvement. This consulting work contributes to the view that internal auditing enables risk management, control, and governance. It is not just for companies, but should be applied in all types of organisations, in order to improve the functioning and performance of the latter. Internal auditing is therefore a management tool that allows a structured approach to be established in the organisation to work in close collaboration with the company's management.

### **3. Internal audit and risk management**

Risk management is considered to be one of the most important activities that the company should consider. In the following, we will discuss the role of the internal auditor with regard to risk management.

After reviewing the functions and processes and selecting the data and judgements on which the auditor's controls are based, the internal auditor will seek to understand the guidelines and operating procedures for each operation in the company. This can only be done by studying the procedures generated by the company's information system.

In fact, the internal auditor values the work of risk management. As such, he or she ensures that all risks are identified, as it has a key role in risk management.

Effective risk management presupposes that risk management is assessed by the internal auditor.

In this regard, IIA 2120 shows that the internal auditor can gather the necessary information for this assessment during several engagements. The results of these engagements, taken together, provide an understanding of the organisation's risk management processes and their effectiveness. According to IIA Standard 2120, the internal auditor must assess the risks to the enterprise, its operations, and its information systems related to :

- The achievement of the company's strategic objectives;
- The reliability and integrity of financial and operational information;
- The effectiveness and efficiency of operations and programmes;
- Protection of assets;
- Compliance with laws, regulations, policies, procedures and contracts.

As a result, these standards show that auditors have increased responsibilities in risk management areas.

Today, many and almost all internal audit departments worldwide are engaged in risk assessment activities and formulate audit plans based on this assessment. Therefore, it can be said that the objective of the internal audit is to ensure the risk management process, i.e. that the process is running smoothly and that significant risks are kept to a tolerable level.

Therefore, the internal audit will provide assurance on three levels:

- The detection of risk areas a priori to facilitate the task of its intervention in order to distinguish what is important from what is incidental;
- Risk management processes, related to their design and operation;
- Risk hedging, which involves avoiding any activity that generates risk, and the management of other risk control measures.

#### 4. Internal audit is a tool for monitoring the ICS

The internal control system is designed to provide reasonable assurance that the company's objectives will be achieved. Over time, several changes may affect the internal control system, for example, the introduction of new technology, changes in personnel, economic, political or social events, etc. To this end, the company must update its internal control system while relying on the recommendations and advice provided by the internal auditors. Thus, it is the responsibility of the internal auditors to identify any changes that may affect the internal control system and, in addition to this responsibility, to assist the staff in adjusting to these changes by means of their recommendations and advice.

John S. Hughes (2011) shows that the relationship between internal audit and the internal control system is that an effective internal audit function makes the ICS increasingly effective and efficient. However, with an effective steering system in place, any failures in the other components of internal control may not affect the overall effectiveness of the system because they will be reasonably detected and corrected in a timely manner. In effect, effectively designed and executed control can act as a regulator to detect deficiencies in a timely manner and to correct them. Deficiencies at the appropriate time and to undertake the necessary corrective actions to remedy them.

**Figure 1.** The Five Components of Internal Control



Source : Your Role in Internal Control - Episode 3, Five Interrelated Components (wichita.edu) - consultation date 18-03-2022

The figure above shows the five components of a successful internal control, by the control environment we mean a favourable organisational



culture in order to ensure the implementation of an effective internal control, the assessment of risks is a necessity in order to know them well and to be able to control them, for control activities, The latter includes all the procedures or specific devices aimed at protecting the company against all risks, information and communication is an important means within the company, especially if it is a question of satisfactory information and communication, and the last component is the monitoring, which is done by each manager at his or her level.

The purpose of the monitoring activities is to enable management to ensure that its directives to address these risks have been carried out. In the meantime, relevant information is collected and communicated to the entire organisation. If necessary, the entire process is monitored and modified. (M.Robert & M.Pierre Mairesse, 2009).

When an element of the internal control system is weak, it can lead to an increase in the procedures and frequency of control activities, as well as to a reduction in its effectiveness and efficiency. Therefore, each element and each variable constitutes the entire ICS and should be considered in the design of the steering system.

Monitoring is the top of the system pyramid, but it is not a separate function, but a component of the overall internal control system. Indeed, each component can play a role in the overall effectiveness of the system without separating it from the other elements, these components must function in an interdependent and interactive manner. In fact, the essential elements for effective management are: adequate risk analysis, good communication, control design and the right control culture.

Monitoring should take into account how the ICS manages and reduces significant risks, so it assesses the effectiveness of the system as a whole, not the effectiveness of its individual components.

In this framework, COSO explains that for any process aimed at achieving the organisation's objectives, the importance of each component of internal control formulated in the COSO framework must be taken into consideration.

Similarly, effective design and implementation of piloting can act as a supervisor, so that faults can be detected at the appropriate time and the necessary corrective action taken to rectify them.

However, it should not be forgotten that internal auditors are part of the steering framework. Thus, they have the possibility of carrying out evaluations, whether permanent or ad hoc, on the other elements of internal control, namely: the control environment, risk assessment, control activities, and information and communication. It is time to point out that the internal audit is an element of the steering of the internal control system, and consequently it is an element of the internal control system. The approach is

based on interlocking mechanisms, i.e. a real chain of control including the internal auditors.

It is time to emphasise that internal audit is a component of the steering of the internal control system, and therefore a component of the internal control system. Therefore, the internal auditor must formulate and execute an audit plan in accordance with the steering arrangements set by management. The identification and correction of ICS misstatements and the assessment of risks related to the objectives are derived from the findings and suggestions of the internal audit.

## **5. Internal audit and evaluation of the ICS**

An effective application of the internal control system and a guarantee of the proper functioning of the procedures are the main objectives of any company.

It is in this context that any internal audit mission leads to the appreciation of the quality of the internal control system in order to know the level of control of the company's operations. This assessment of the ICS determines the auditor's work programme<sup>4</sup> : the scope of the controls, the depth of the controls and the time budget.

The evaluation of the internal control system is not straightforward, as the auditor's role is to obtain a description of the existing system, to analyse it through a compliance test in order to identify the system's strengths as well as its design weaknesses. The auditor then assesses the ongoing application of the procedures that constitute strengths for the audited entity.

After selecting the data and presenting the reasons for the audit, the auditor begins to seek to understand the guidelines and operating mechanisms of the company's activity, which can only be done through the study of procedures collected by the company's information system.

This study makes it possible to anticipate the occurrence of errors, anomalies and fraud. It also makes it possible to identify the risks of errors.

Then the auditor should assess whether the internal controls reduce the control risk. This will be done by making a judgement on the internal procedures described above. Finally, it is important to have assurance on the proper application of internal control procedures and their execution within the entity.

Tests of procedures should be performed to assess the effectiveness of the control measures designed and implemented by the entity to anticipate, identify or correct weaknesses.

It should be noted that the assessment of the internal control system was initially approximate. The changing and increasingly hostile environment and the growing complexity of companies have led internal auditors to be wary

of their hunches and hasty conclusions. This is why ICS assessment methods have emerged.

There are generally two forms of ICS assessment methods (J. RENARD, 2010):

- Subjective methods ; Objective methods.

These and other methods of assessing the internal control system (such as self-audit and self-assessment) have emerged as a result of the fantastic development of economic activity, which has revealed the increasing complexity of companies and made internal auditors wary of their hunches and hasty conclusions.

### 5.1. Subjective methods

The subjective method is known for its comprehensiveness and covers all the main points of the internal control system: the control environment, control activities, information and management, and risk management. It is an evaluation of the audit assignment as a whole, which is delivered at the end of the execution phase.

Through these subjective methods of assessing the internal control system, a rough and general judgement can be made: adequate internal control, inadequate internal control and serious defects.

Indeed, in order to detect an error or an operational risk, the internal auditor uses a document that holds the problem, the causes, the consequences and the recommendations, it is the Problem Analysis and Revelation Paper.

This document contains very important conclusions which cannot only come from the opinions of one person but must come from a consultation between auditors and will be detailed in a table as follows:

**Figure 2.** The Problem Analysis and Revelation Paper

Reference:	PARP N°
Problem :	
Report :	
Causes :	
Consequences :	
Recommendations :	
Edited by :	Approved by :

**Source :** Established by us

Once the assessment table is completed, each column should be summarised by the internal auditor and based on this information, he/she makes appropriate recommendations at the end. And from the recommendations generated by each assignment, not only can the effectiveness of the ICS be enhanced, but also the performance of the company can be improved, thus affecting the image of the company with external stakeholders.

The presence of an assessment of the quality of internal control in each entity provides a comprehensive assessment of the quality of internal control for the organisation as a whole. The impact on each activity of the strengths and weaknesses of the entity's overall internal control is also measured.<sup>4</sup>

### 5.1.1. Objective methods

The method of calculation of the objective and subjective method remains the same, regardless of the time and area of the audit.

The objective assessment method limits the scope as much as possible, without interfering with personal judgement, and is the most specific method compared to the subjective assessment method.

The subjective method is the simplest and quickest to apply, which auditors favour to use, but their assessment of the quality of the internal control system is still global.

In the objective methods we find for example : Self- Assessment and self audit

- **Self Assessment:**

Self- Assessment has received increased attention in the internal audit profession in recent years (C, Ranjita; T, Frank, 2001)

It is a collective process and is based on a double observation : (J. Renard,2010)

- The internal control of an activity does not exclusively concern the person in charge of this activity. Thus, poor control of the operations of one activity can affect another;
- The person in charge alone cannot see everything, and the presence of a colleague can help the person in charge to detect anomalies that are imperceptible to him.

The self-assessment process consists mainly of three phases:

- The drafting of the questionnaire, which can be carried out with the help of the internal auditor, by the staff concerned, or with the help of several colleagues;
- A meeting between the person concerned and those involved in the operation of the unit;
- Jointly developing an action plan to implement the selected actions.

- **Self audit :**

The 'self-audit guide' has been formulated as an internal control checklist to ask the right questions and understand whether the operations being performed are 'under control'.

This is the 'do-it-yourself audit' used by small organisations that do not have the capacity or means to provide internal audit services (John J JJ,2011).

For large organisations, the self-audit is considered to be a pre-audit, which will prepare the work of the internal auditor. It will also help to increase the internal control thinking within the organisation. It is seen as a pedagogical tool that empowers the operating staff and allows for continuous monitoring of risks and their possible consequences.

## **6. Obstacles to the implementation of internal audit in the company, especially SMEs**

Internal auditing is not just a prerogative of large organisations or listed companies, but also of small and medium-sized enterprises which need an instrument to strengthen the reliability of their internal control system. Despite the problems and limitations that such companies face in their day-to-day management, fewer of them opt to set up an internal audit department to deal with the multitude of risks, and this is due to a number of constraints: financial, organisational, human, cultural, etc., which prevent some companies from setting up an effective internal audit department.

As for (Renard, 2010), he maintains another opinion which states that internal audit can be implemented in any organisation regardless of its size, specifying that the cost of implementing an internal audit function should not be a limit. "*Companies are naturally the first to be concerned, whatever their size. Large companies, of course, and particularly multinational companies, from which the movement has spread. But internal auditing also concerns small and medium-sized companies insofar as, of course, they can bear the cost of running an internal audit department.*"

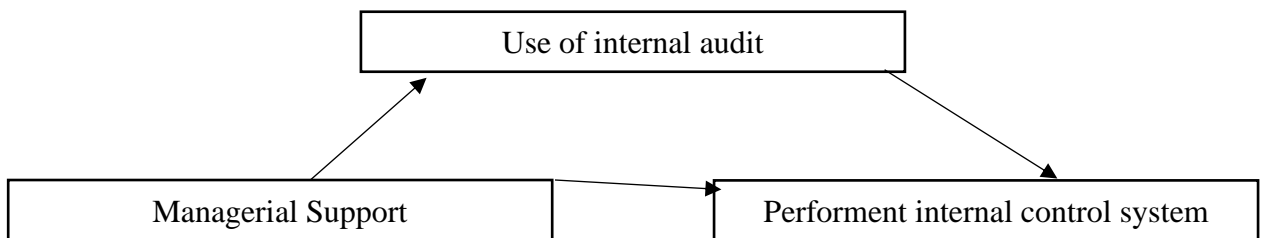
It is worth noting that most company managers, especially in SMEs, do not perceive the dimension and relevance of internal auditing. As a result, they are not aware of the contribution and opportunities that such a function can bring to them, and they often have a wrong and stereotypical perception of internal audit.

One of the misperceptions of the internal audit function is that it is mainly concerned with financial and accounting information without looking at operational and technical areas. This is not true, as internal auditors are interested in all risks and operational matters are not necessarily related to accounting. Furthermore, some people still believe that "internal audit is the company's police force, and that the internal auditor is just an inspector or even a fraud hunter", failing to recognise the role of the internal auditor in

improving the company's performance and achieving its objectives. As said, (Julien & Marchesnay, 1988) that the manager is the main stakeholder, gives him the legitimacy to get involved in all aspects of management, so authors often talk about the "personalization of the management of the SME", whose objective is to explain the strong intervention of the manager in the functioning of this type of organization, this intervention affects the different modes of management of the company, and more particularly the mission of control and audit, which has a direct impact on the decision-making and organizational process.

The main objective of this article is to understand the contribution of the internal audit to the performance of the internal control system and to highlight some of the obstacles to the implementation of the internal audit in companies, especially SMEs. These two points led us to formulate the two hypotheses set out in this article, which were confirmed and validated through our use of the literature review. Consequently, our conceptual model is presented as follows:

**Figure 3.** Conceptual research model



Source : developed by us

## Conclusion

The mastery of internal control by a company is of crucial importance although it is not an easy task because of the high cost of its implementation. There is therefore a need to integrate effective management tools and permanent monitoring in the company.

The internal audit, as we mentioned in our article, provides a certain guarantee of the organisation's control over its system by identifying and controlling risks and assisting in decision making, it is an essential mechanism in the evaluation of the internal control system, it is considered as one of the fundamental and necessary elements in this system, aimed at improving and developing its effectiveness and efficiency. Thus, the standard 2130 concerning control "International Professional Practices Framework" stipulates that :

« The internal audit activity must assist the organization in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvement ».

In addition, the views of managers towards internal auditors must be taken into consideration. Managers are indeed afraid of change because of its unstable character. Because internal auditing is still a fairly new concept in some companies as we have already shown the example of SMEs, the culture and characteristics of the managers of these companies sometimes show resistance to change, because they do not have a good perception of the perspectives that this new function will bring, or simply because they are reluctant to modernise their companies favouring the same policy and technique.

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