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In Morocco, public establishments and enterprises (EEP) play a major role in the economic and social development of our country because of their weight in the national economy and the place they occupy in the process of elaboration, planning and execution of public policies. The public establishments and companies are essential levers in the dynamics of economic and social transformation of the country. The take-off and dynamism of certain sectors of activity could not be achieved without their intervention. This article details the effectiveness of internal audit as practiced in the Moroccan public sector, describing the development of the Kingdom's public sector. It also provides information on the functioning of the audit and external control bodies of public institutions and companies. The article also presents an overview of the development of internal audit practices in the Moroccan public sector and the regulations relating to the establishment and strengthening of internal audit in public institutions and enterprises.

: Internal audit; Efficiency; Public Establishments and Enterprises; Legislation; Public sector.

Au Maroc, les établissements et entreprises publics (EEP) jouent un rôle majeur dans le développement économique et social de notre pays en raison de son poids dans l'économie nationale et de la place qu'il occupe dans le processus d'élaboration, de planification et d'exécution des politiques publiques. Les établissements et entreprises publics sont des leviers incontournables dans la dynamique de transformation économique et sociale du pays. Le décollage et le dynamisme de certains secteurs d'activité ne pouvaient se réaliser sans leur intervention. Le présent article détaille l'efficacité de l'audit interne tel qu'il est pratiqué dans le secteur public marocain, en décrivant le développement du secteur public du royaume. Il fournit également des informations sur le fonctionnement des organes d'audit et de contrôle externe des établissements et entreprises publics. L'article présente aussi une vue d'ensemble du développement des pratiques de l'audit interne dans le secteur public marocain et des réglementations relatives à l'établissement et au renforcement de l'audit interne dans les établissements et entreprises publics.

: Audit interne ; Efficacité ; Etablissements et Entreprises Publics ; Législation ; Secteur public.

Public Establishments and Enterprises (EEP) are key players in Morocco's growth model, given their multiple interventions in the provision of public services to citizens and businesses, in the realization of structuring projects for economic and social development, land use planning, the reduction of territorial disparities, the opening up to the international market and the promotion of both public and private investment in various sectors of activity. Public institutions and companies are also at the heart of the country's development model, given their strong commitment to governance, transparency, social and environmental responsibility and the consolidation of Morocco's intangible capital.

During the 2000s, thanks to the improvement of the governance of public institutions and companies, the majority of the sector's aggregates were part of an upward trend (investment, turnover, value added, self-financing capacity, balance sheet total, etc.). However, since the beginning of the 2010s, the sector has begun to show signs of slowing down as evidenced by the slowdown in investment, the surge in foreign currency debt and the sharp increase in transfers of public resources to public institutions and enterprises. Similarly, issues related to the sizing of this sector, its strategic management, its relations with the State and its governance remain topical.

As a result, public management now requires a more effective and efficient organization and management through the implementation of relevant tools, in particular, internal audit, which will surely contribute to making it modern, transparent and effective. Internal audit will therefore be the tool for assessing the achievements of these entities with a view to making their governance more effective and achieving the expected economic and social development objectives. Hence the importance of our questions:

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To answer our questions, we will present, through a literature review, a description of the situation of public institutions and companies in Morocco by presenting its theoretical framework. This framework will lead us to focus on the regulatory framework of internal audit in public institutions and companies.

This article will allow us, first, to expose the state of affairs of public institutions and enterprises in Morocco by demonstrating the aspects of governance and control of public

institutions and enterprises as well as their support, then we will review the internal audit in the legislation of Moroccan public institutions and enterprises.

## 1. :

The literature review provides important data in exploratory research. These data are collected from various documents relating to Moroccan public enterprises (reports of the control bodies, decree and order, etc.).

### 1.1. -

#### 1.1.1.

Since independence, public institutions and enterprises have been the main driving force behind the various sectoral strategies and contributing to the development of the country's economic and social growth.

Public institutions and companies have witnessed a great evolution concerning the role of public authorities since independence and this, since the 60s particularly with the interventionism of the State, passing to the 70s especially with the importance of the conduct of major investment projects, towards the 80s especially with the restructuring of public institutions and companies, to move on to the 90s which were marked by the beginning of a series of privatizations of certain public institutions and companies, until the reform of the year 2021 (Law 50-21).

Indeed, the last ten years have been marked by the emergence of a strategy of progressive sectoral liberalization as well as the transition to contractualization of relations with public institutions and enterprises (programme contract). Also, there are reforms concerning the improvement of the governance of public institutions and enterprises.

- The nature of activity : market, non-market, financial or social organism;
- Legal status : public establishment, public company;
- The sector of activity : agriculture, industry, transport, etc.;
- Dependence on the State budget : public institutions and enterprises financed in whole or in part by State subsidies, public institutions and enterprises that contribute to the State budget through dividend transfers and other products;
- Size : public institutions and companies in the position of multinationals (such as the OCP group) and those of medium or small size (for example: laboratories, advisory chambers, etc.);

- Governance and management : modern public institutions and companies and others managed with a classic administration model and a complex and cumbersome bureaucracy, etc.

At the end of June 2018, the public portfolio included exactly 253 public institutions and companies distributed as follows:

- 209 public institutions operating in different economic and social sectors (training, education, agriculture, urban planning, etc.);
- and 44 public limited companies with direct participation of the Treasury.

Indeed, the composition of the portfolio of public organizations follows the strategic vision of the State. In this sense, 2015 was marked by a reduction in the number of public establishments and enterprises, particularly after the entry into force of the new regional division (12 regions instead of 16 regions).

Thus, this portfolio has been characterized by the annual creation of new public institutions and companies, as part of the strengthening and support of the various government strategies. During 2017-2018, public institutions and enterprises witnessed the creation of two public institutions, namely : the Investment and Export Development Agency and the Digital Development Agency, as well as the creation of a public company called the Moroccan Investment Fund. The main objective of these recently created public institutions and enterprises is to support the various sectoral strategies. Indeed, it is a dynamic sector characterized by the creation of public institutions and enterprises and the disappearance of others.

Public institutions and enterprises are a real engine of the national economy. Indeed, they are an essential tool for modernization and reform, particularly in the context of "the establishment of the principles of good governance and the correlation between the principles of responsibility and accountability" as described in the 2011 constitution. These reforms have been translated into the implementation of new projects (the adoption of the Moroccan code of good governance practices for public institutions and enterprises in 2012, the reform of Law 69-00 on financial control, the reform of the public procurement framework, etc.).

### 1.1.2.

It is clear that a country needs, in order to develop, both to improve its institutions of public governance and to ensure that these interrelated institutions function in a similar way, within the same country. Some speak of a "culture of governance" (Meisel, 2004). Thus, the relationship between political and economic institutions is much more complex than the simple link between public governance institutions and corporate governance institutions (Kerfali & Gharrafi, 2022).

The promotion of the governance of state-owned enterprises is first and foremost the pioneering work of the state through organizations and entities that can be autonomous as they can be directly attached to the government or parliament, and that develop the underlying foundations. The organization of these institutions should enable Morocco to promote accountability and probity. Improving governance in general, and public governance in particular, is at the heart of Morocco's new 2011 constitution, which enshrines the necessary correlation between public accountability and accountability. In general, the deployment of good governance practices allows the development of a competitive economic fabric, the promotion of a climate of confidence, the increased attraction of foreign and domestic investment, the facilitation of access to capital for companies and the strengthening of their viability and sustainability (Moukrite, 2022).

Among the institutions present in the Kingdom, we will rely on those that have a direct influence on the life of companies. This includes the presence of the Directorate of Public Enterprises and Privatization, the Court of Auditors, Financial Control (exercised by the Ministry of Economy and Finance) and special committees of parliament.

Significant progress has been made in previous years in terms of the regularity of the meetings of the governance bodies of public institutions and enterprises, the gradual generalization of the certification of accounts, the establishment of audit committees, the deployment of information and management systems to improve their management, as well as the strengthening of control mechanisms. Efforts are still being made to further improve the governance and oversight of these companies, enhance their transparency and efficiency, and implement the recommendations of audit and judicial oversight bodies (Gharrafi & Kerfali, 2022).

To this end, the years 2010 and 2011 were characterized by the development of a Moroccan code of good governance practices for public institutions and companies, the strengthening of

the control system applicable to these institutions, the gradual generalization of State-Establishment and Public Enterprises contractualization to define the respective commitments and performance levels to be achieved, the amplification of audit actions of public institutions and companies and the implementation of recommendations and proposals of financial jurisdictions and control bodies.

### 1.1.3.

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Since the era of independence, Morocco has gradually established its control institutions as a result of financial and political crises, particularly following democratic change and the effort to structurally adjust the management of public funds.

In addition to compliance, State control over public institutions and enterprises focuses on risk prevention and performance as well as boosting the management of the various public institutions and enterprises, helping them to act as economic actors. There are several types of control that have been put in place:

- administrative control ;
- political control ;
- judicial review ;
- financial control and internal auditors;
- independent auditors.

For political control, it constitutes the work mainly of parliament in the various forms. Indeed, the parliament has been active through the establishment of various commissions of inquiry into the management of public institutions and enterprises.

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Judicial review is exercised mainly by the Court of Auditors. The 1996 Constitution placed the Court of Audit as the highest court of public audit and the creation of nine regional courts of auditors to promote the policy of decentralization.

The statute of the Court of Auditors is increasingly strengthened with the 2011 constitution. From now on, the Court of Auditors' mission, in addition to monitoring and advising the government, assists parliament, supports the judiciary and monitors the assets of decision-makers and public officials.

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It takes two forms: general inspection and management control. The hierarchical control which constitutes the mission of each manager within the executive administration

particularly the directors as well as the secretary general. The General Inspectorate operates separately from the chain of command. It is directly linked to the Minister and whose mission is to provide constant information on the functioning of the services.

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The new reform of the governance and financial control of the State over public institutions and enterprises, existing at the level of the legislative plan of the government, aims to orient this control even more towards rational management with risk prevention. The implementation of this new reform will strengthen knowledge and good practices with regard to governance and control through the adoption of Law No. 69-00 on State financial control over public enterprises and other bodies as well as the Moroccan code of good governance practices for public institutions and enterprises.

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Political control, which is carried out in particular by parliament, through written and oral questions or specialized committees, according to Article 70 of the 2011 constitution. Thus, the report on public institutions and companies accompanied by the draft finance law of the year 2019, announces a number of 37 parliamentary questions in 2017 against only 24 in 2016. These questions address different aspects, including good governance, effectiveness and efficiency in the management of public institutions and enterprises (Directorate of Public Institutions and Enterprises, 2018).

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As regards external audits of public undertakings, it is necessary to specify a new orientation towards considerations going beyond operational or management aspects towards strategic and institutional concerns. The various deliberative bodies of all the audited companies are informed of all the conclusions of the audits carried out as well as continuous monitoring is carried out to ensure the implementation of the recommendations by the audited companies.

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The main objective of the adoption, from 1 January 2014, of Decree No. 2-12-349 of 20 March 2013 on public procurement is to ensure equal access for all competitors to public procurement, equality in the treatment of all tenderers and the computerization of procedures, with a view to achieving greater credibility and efficiency of public spending.

In addition, in order to modernize the working methods of State auditors and paying treasurers and to standardize the list of supporting documents, the Ministry of Economy and Finance has drawn up nomenclatures concerning the supporting documents relating to the



expenditure of public establishments, and which are intended for all State auditors and paying treasurers as well as accounting agents.

#### 1.1.4.

"In the context of strengthening the governance of Public Institutions and Enterprises and strengthening the effectiveness of State control over these entities on the one hand, and in response to the requirements of correlation between responsibility and accountability, transparency and efficiency, on the other hand, the government will work to reform the law on State financial control over these entities in order to improve the mechanisms for evaluating their performance and to modulate the control according to the strategic challenges of these public institutions and enterprises and their socio-economic roles.

A "methodological guide to the contractualisation of relations between the State and public enterprises" was developed in 2013, in complementarity with the actions carried out within the framework of the Moroccan code of good practices for the governance of public institutions and enterprises launched in 2012, the guide presents the key components of the contractual approach with a view to its gradual generalization to the ratio

to accompanying control.

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This second category mainly aims to support the company in the different stages of its evolution. This type of contract is based on local assistance and support from the public enterprise in all aspects related to its activity, internal organization, management, etc. Its main objective is to strengthen the positioning of the companies concerned.

It may concern all categories of public enterprises. It is selected in particular for the implementation of institutional, organizational and / or economic and financial restructuring, the consolidation of the operational achievements of the public institution or company as well as for the implementation of structuring projects.

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Today, 37 public institutions and companies are considered strategic and the names of their leaders are deliberated in the Council of Ministers before being ratified by the Sovereign. The organic law, adopted by the Council of Ministers on Tuesday, February 7, 2012, makes the exhaustive list. Their leaders are appointed, as stipulated in article 49 of the Constitution, after deliberation in the Council of Ministers. Their appointment is nevertheless made on the proposal of the Head of Government and on the initiative of the ministers concerned.

The same law lists the functions to be filled in the government council, that is to say the positions that the head of government appoints directly after deliberation in the government council. The adoption of this law setting out the modalities for the appointment of the bosses of large public companies, meets the requirements of the new Moroccan constitution, more precisely articles 49 and 92 of the latter.

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The Moroccan code of good practices in the governance of public institutions and enterprises was launched by circular of 19 March 2012 through which the Prime Minister invited members of the government to ensure the generalization and implementation of the content of this code and the establishment of governance bodies of public institutions and enterprises, to put in place plans to improve their governance and to monitor their implementation. This code, established on the basis of the best international standards and designed by practitioners from the public and private sectors, aims to establish the best standards of governance of public institutions and companies, to promote the values and practices of transparency and communication and to anchor the culture of accountability.

1.2.

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The management of public institutions and enterprises, carry out external audit missions of public institutions and companies, pursuant to Article 11 of Decree No. 2-07-995 on the organization of the Ministry of Economy and Finance. These audits are part of the support actions of public institutions and companies. They cover strategic, institutional, operational, management, etc. aspects. The report of the management of public institutions and enterprises in 2017 indicates the conduct of 8 external audit operations and the realization of 73% of the recommendations resulting from these audits, compared to 64% in 2016 (Directorate of public institutions and enterprises, 2018).

✓

The adoption of management instruments by public institutions and enterprises (staff regulations, contract settlements, financial and accounting organization, etc.) is part of a process to strengthen their governance. These instruments also make it possible to clarify the roles and responsibilities at the level of the various aspects of management of public institutions and enterprises. In this regard, in 2016, the Directorate of Public Institutions and Enterprises validated 12 Staff Regulations, 18 organizational charts and 113 regulations for the contracts of public institutions and enterprises (Directorate of Public Institutions and Enterprises, 2016). It is therefore a dynamic within public institutions and companies for the adoption of the various tools to strengthen the internal control process.

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The contractualisation of relations between the State and public institutions and enterprises provides a favourable framework for strengthening the governance and autonomy of public institutions and enterprises. Thus, it allows the setting of objectives and strategic orientations of public institutions and enterprises. It is one of the instruments advocated by the New Public Management (NMP) movement and the Organisation for Economic Co-operation and Development (OECD). The year 2016 was characterized by the conclusion of 13 program contracts for a total investment amount of MAD 71 billion (Directorate of Public Institutions and Enterprises, 2016).

2.

The Ministry of Finance is the State administration responsible for regularly monitoring the management of public institutions and enterprises, proposing and implementing, in

conjunction with the ministries concerned, the general and sectoral policy of the State in terms of, reform, rationalization and restructuring of the public sector and its opening to the private sector. This administration has not provided for a law, an order or a decree, in its own right, addressing internal control in the various structures of the State. Indeed, the concept of internal audit lacks a clear definition in Moroccan legislation and is not regulated for a general discipline in the various structures of the State (public administrations, public institutions and enterprises, local authorities, etc.). However, the legislature has used this term and its principles on several occasions.

Since 2011, Morocco has constitutionalized "the establishment of the principles of good governance and the correlation between responsibility and accountability" in the various structures of the state (Article 1 of the constitution). In addition, the 2011 constitution entrusted

" the protection of the principles and values of good governance, transparency and accountability of the State and public bodies" to the Court of Auditors.

Also and by virtue of the constitution, this body ensures the regularity of the revenue and expenditure operations of the bodies subject to its control under the law and assesses their management.

It therefore appears that the Constitution, the basic source of the legislation, does not mention internal audit as a process contributing to the control of risks of public funds through its assessment of internal control and the crisis management system. However, it calls for the establishment of any mechanism that contributes to the promotion of good governance, transparency and accountability.

## **2.1. 22 1993**

The submission to the audit of public institutions and enterprises was made mandatory following the Royal Letter of 22 July 1993 addressed to the Prime Minister and the instructions given to the Government in the context of His Majesty's speech on the day of the inauguration of the new Government in 1993. The content of the letter and speech has the force of law. The royal instructions were included in the circular of the 1st Minister, which is dated 27 August 1993, addressed to all ministers asking them to submit the public establishments under their supervision to external audit; and to proceed with the creation of internal audit departments within public industrial and commercial establishments and general inspections within public administrative establishments. This circular has given rise

to decisions and implementing circulars by ministry ordering the submission of all aspects of the management of these institutions to internal and external audit. For example: Decision No.: DPE 113/70/16 of 23 September 1993; organizing the audit function of public institutions and enterprises under the supervision of the Ministry of Public Works, and subjecting them to three types of audit:

- financial audit;
- internal audit;
- and management audit.

Law No. 69-00 on State Financial Control over Public Enterprises and Other Organizations (Dahir No. 1-03-195 11/11/2003) means:

- public bodies: the State, local authorities and public institutions;
- state-owned companies: companies whose capital is wholly owned by public bodies;
- public subsidiaries: companies more than half of whose capital is held by public bodies;
- mixed companies: companies whose capital is held up to 50% by public bodies;
- concessionary undertakings: undertakings entrusted with a public service under a concession contract for which the State is the contracting authority.

The chief executive officers of these companies are appointed by His Majesty the King by dahir. Capital held means the direct or indirect, exclusive or joint participation of public bodies. Public institutions are subject to prior control by the Minister of Finance, a State Comptroller and a Paymaster Treasurer.

However, public institutions that meet the conditions laid down in Articles 17 and 18 of Law 69-00 are subject, by way of derogation, to the accompanying control provided for in Chapter IV of this Law. The list of public establishments subject to prior control or accompanying control is fixed and revised periodically by decree. It is attached to the documents annexed to the draft finance law when it is presented to parliament.

## 2.2.

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In his above-mentioned decree, the Minister of Finance and Privatization has set out the list of management instruments for public institutions necessary for their submission to the accompanying control. These instruments include internal audit as a tool to carry out the

necessary controls and verifications to ensure compliance with policies, management rules, procedures and laws by public institutions. The management instruments set by the Minister of Finance and Privatization in accordance with Article 17 of Law No. 69-00 are as follows:

**2.2.1.**

### 2.2.3.

According to the decree, the manual of procedures should allow a better reliability of internal control and transparency in the operations of the establishments. This control includes all the techniques implemented by an organization to ensure that the operations it performs:

- correspond to operations undertaken in the exclusive interest of the company;
- are in accordance with its corporate purpose or mission;
- allow the best allocation of available funds;
- are comprehensively identified in accounting and management control systems;
- are properly valued in the company's accounting and financial statements;
- are constantly mastered by the company's stakeholders;
- ensure, over the long term, the safeguarding of the assets and intangible assets of the company.

The establishment of an internal control system ensures preventive control of the organization's operations. Its implementation involves a set of detailed and precise procedures for each operation of the organization.

### 2.2.4. ( )

The separation of duties must be the objective of a better definition of the responsibilities of each position and their knowledge by each stakeholder. This definition must be detailed by the most precise elementary operations possible. It is also desirable that each task be quantified and the time required to be evaluated in order to define the human resources required in the event of an increase in the volume of the organization's operations. The assignment of duties must be based on the criteria of competence and experience of the stakeholders.

### 2.2.5. ( )

Segregation of duties is an internal control measure that the organization must carefully monitor. It avoids intentional and unintentional errors and establishes rules of reciprocal control and cross-checking. As such, the accounting structure of each organization must be based on the separation of duties:

- d'autorisation ;
- accounting;
- collection

- disbursement;
- recovery, recovery and establishment of assets;
- supervision and control of the works.

**2.2.6.** ( )

Each organization is required to establish an internal audit department, whenever the importance of the organization so requires. The accounting and financial function must enable the internal audit unit to:

- to ensure the necessary controls of accounting and financial information;
- to have the information and data requested, in relation to the other controls that the internal audit unit will have to undertake at the level of the other functions.

**2.2.7.** ( )

The institution must prepare in good time the various statements and information requested by the external auditor in order to:

- allow effective intervention by the external auditor;
- avoid possible delays and have timely comments to be taken into account in the preparation of reliable accounting and financial information.

To this end, the accounting and finance function must establish relationships with the external auditor on the basis of the different phases of the engagement. It must notify and summon the external auditor to assist in the inventory work and submit a note on the procedure for carrying out the work. The accounting and finance function must ensure that the audit phase takes place before the cut-off date.

The external auditor must carry out his audit work and draw up his observations in such a way as to enable the accounting and financial function to integrate them in order to have summary statements reflecting the true and fair view of the results, assets and financial position.

**2.2.8.** ,

The proper application of procedures and internal control is a responsibility of the management of public institutions.

It must constantly ensure that the monitoring and control of purchases of supplies, works or services are carried out in accordance with its directives and in compliance with the procedures it has previously decided. This control uses, among other things:



- budgetary control techniques, which analyse the evolution of expenditure items and analyse the reasons for deviations from forecasts;
- reports from operational managers on the consequences of their purchases;
- reports of control and internal audit teams on compliance with procedures;
- cost pr

carried out on the date, time and place fixed by the notice of the invitation to tender or by the circular letter.

The audit also covers the examination of administrative and technical files (validity of the required documents and their conformity with the design types; the exclusion of competitors; the list of eligible competitors), evaluation of the financial offer; the award of contracts (deadline, display, ...) and the approval of the contract by the competent authority (quality of the signatory, time limit for approval, etc.)

### **2.3.2.**

Internal audit concerns the award phase of a public contract as well as the operations and activities related to it, namely the evaluation and assessment of the method of awarding a public contract, preparatory clauses as well as the conduct of the procedure for opening bids from competitors and the evaluation of tenders, competition, etc.

### **2.3.3.**

For the performance part of a contract, auditors must ensure the proper performance of the services covered by the contract both qualitatively and quantitatively. They must ensure compliance with contractual clauses, execution deadlines, receipt of services, method of payment.

### **2.3.4.**

Internal auditors must carry out site visits to the work or services in order to verify the status of the work and confirm its completion. Verification of supporting documents must also be carried out and anomalies identified.

The debate on the effectiveness of internal audit, rich in its interest and controversy, remains topical, as evidenced by the heterogeneity of scientific work and the plurality of theories mobilized. This enthusiasm is the result of the consequences of international financial crises linked to the lack of financial expertise of the members of the Board of Directors and the ineffectiveness of the internal control and risk management system. These crises also reveal the limits of organizational management, particularly its inability to control leadership behavior and risk-taking.

To this end, the practice of internal audit and its effectiveness appears to be a relevant

mechanism to control the risks of dysfunctions in public organizations and to better manage public funds while ensuring the application of laws and regulations in force. Thus, by providing an objective and impartial assessment of the accountability and effectiveness of the management of public resources, internal audit helps organizations act in a responsible and integrated manner, improve their operations, and maintain the trust of citizens and other stakeholders. In this article, the effectiveness of internal audit in public institutions and enterprises has been detailed with a description of the development of the kingdom's public sector.

This article also explores the functioning of the audit and control bodies of public institutions and companies. In addition, a global overview has been presented regarding the evolution of internal audit in Morocco and the regulations related to the establishment and strengthening of internal audit in public institutions and enterprises.

Finally, we can only confirm the importance of internal auditing, which is widely recognized by the public and private sectors. However, the Moroccan government is seeking to generalize the implementation of the internal audit function in all public sector organizations to ensure better management of public funds.

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