

Internal Audit practices in Public organizations: A crucial mechanism of governance

Les pratiques d'audit interne dans les organisations publiques : un mécanisme crucial de gouvernance

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Abstract

Public organizations play a crucial role in the economic and social development of countries, intervening in several areas and different sectors of activity. Due to the requirements of adaptation with today's requirements of the management evolution and governance mechanisms, thus, government guidelines intended for these organizations aim constantly to improve their governance, by integrating innovative approaches to public management and governance, that are drawing inspiration from management methods stemming from the private sector, which aims to optimize public expenses and satisfy the different stakeholders. Internal auditing occupies a central place presenting one of the functions helping public organizations to achieve their objectives and constituting an essential governance mechanism. In his context, the adoption of internal auditing is crucial in public organizations. The main objective of this article is to explore in depth the essential role of internal audit practices in the governance of public organizations, by emphasizing its contribution in terms of enhancing managers responsibility, improving internal control effectiveness and reducing information asymmetry within the public organizations.

Keywords: Internal audit; Public organization; Responsibility; Internal control; Information asymmetry.

Résumé

Les organisations publiques jouent un rôle crucial dans le développement économique et social des pays, intervenant dans plusieurs domaines et différents secteurs d'activité. En raison des exigences d'adaptation aux exigences actuelles de l'évolution du management et des mécanismes de gouvernance, par conséquent, les orientations gouvernementales destinées à ces organisations visent à améliorer constamment leur gouvernance, en intégrant des approches innovantes de gestion et de gouvernance publique, qui s'inspirent des méthodes de gestion issues du secteur privé, qui visent à optimiser les dépenses publiques et à satisfaire les différentes parties prenantes. L'audit interne occupe une place centrale présentant l'une des fonctions aidant les organisations publiques à atteindre leurs objectifs et constituant un mécanisme de gouvernance essentiel. Dans ce contexte, l'adoption de l'audit interne est cruciale dans les organisations publiques. L'objectif principal de cet article est d'explorer en profondeur le rôle essentiel des pratiques d'audit interne dans la gouvernance des organisations publiques, en mettant l'accent sur son apport en termes de responsabilisation des dirigeants, d'amélioration de l'efficacité du contrôle interne et de réduction de l'asymétrie d'information au sein les organisations publiques.

Mots clés : Audit interne ; Organisation publique ; Responsabilité ; Contrôle interne ; Asymétrie d'information.

Introduction

In a constantly changing context, and a globalized environment characterized by an increasingly high level of competitiveness, the public resources rationalization is a major concern for public authorities, as a result, public organizations as major players in the growth and development model of countries are faced with the obligation to use and adopt effective management methods inspired from the private sector, allowing them to strengthen their governance practices; In this purpose, the establishment of control mechanisms in public organizations is crucial in order to guarantee the management and proper control of all processes leading to the production of public services characterized by high quality, that are able to meet and satisfy the various requirements of its stakeholders;

In this regard, the public sector integrates innovative approaches such as New Public Management, which aims to optimize public expenses, improve services to citizens, and increase its efficiency and performance, while creating value for society. (Benkada, 2024);

In this context, internal auditing occupies a primordial place in the NPM model, presenting and an essential governance mechanism within public organizations. (Boubakary, 2020).

The objective of this article is to focus on the theoretical approaches of internal auditing adoption and its contributions forms within public organizations in terms of governance.

As a result, we mainly focus on examining the following problematic question: **“To what extent do internal audit practices contribute to the governance of public organizations?”**.

In order to answer this problematic question, after having identified our needs in terms of objectives and information to be collected in theoretical foundations and literature review, we have opted for a methodology based on a documentary study related to our subject of the various previous writings.

In the perspective of this research, we will focus first on the theoretical foundations of the internal audit adoption in the public sector, and its definitions, with emphasis on the New public management model, transaction cost theory, the agency theory and the stakeholder theory. In the second part, will focus on the governance practices within public organizations, and then propose a research model that is based on the literature review of the contributions of

internal audit practices to the public organizations governance by improving the internal control effectiveness, managers responsibility and the reduction of information asymmetry.

1. The adoption of internal audit practices in public organizations

The public organizations have attracted the interest of researchers around the world, due to the importance of their adaptation to the environment changes in order to improve their functioning and performance. To resolve the failures characterizing this environment, the management methods used in the private sector, have been transmitted to the rigid public sector, which contribute to the emergence of new public management (NPM) model, which aims to modernize organizations intended for public service. (Bensaoula, et al., 2023);

1.1. Theoretical foundations

Focusing on internal audit practices, in addition to NPM, several theoretical approaches have been mobilized to promote the adoption of internal audit practices, namely: transaction cost theory, agency theory and stakeholder theory.

Table N°1 : Theoretical approaches

Theories	Perspectives	Contributions
New public management (NPM)	The NPM emerged as a response to new, unexpected and complex obstacles that emerged in the public sector and hinder the management of the work of public authorities in all the dimensions that are their responsibility. "a heterogeneous set of ideas and recipes inspired by economic and management theories, it represents an important intellectual influence of current state reform policies" (Bezes, 2005, p.26).	The audit function occupies a primordial place in the reform program initiated by the NPM: the internal audit proposes a new form of control, and participates in the establishment of a new culture oriented towards the measurement of performance results. (Gendron, et al., 2001); (Pallot, 2003); (Morin,2014); On the managerial level, the adoption of the principles resulting from NPM requires setting up an internal control and audit system. (Ezzarradi & Fikri, 2018).
Transaction	The work of (Coase, 1937) and	Transaction cost theory provides a relevant

<p>cost theory</p>	<p>(Williamson, 1975) analyzed transaction costs based on the opportunistic behavior of agents in a situation of information asymmetry and on the concept of bounded rationality;</p>	<p>conceptual framework for understanding how internal audit works as an internal control mechanism aimed at reducing costs associated with internal transactions and improving organizational governance (Williamson, 1985).</p> <p>(Williamson, 1985) pointed out that internal audit can serve as a mechanism for reducing transaction costs by improving monitoring of internal activities, reducing uncertainties and enhancing trust among stakeholders;</p> <p>Internal auditors, by assessing compliance with internal policies and procedures, identifying operational risks, and providing recommendations for process improvement, help mitigate agency problems inherent in transaction costs. (Lalj & Lotfi, 2024).</p>
<p>Agency theory</p>	<p>Is based on the search for personal interest, it is based on the separation between management and ownership. (Berle & Means, 1932), in public sector we have instead citizen, government, manager relationship. (Streim, 1994).</p>	<p>following the many developments in corporate governance, the internal audit function appears to be a mechanism for reducing the information asymmetry between the board of directors and management when it is attached to the audit committee, part of the administrative body; (Addahbi et al, 2020);</p>
<p>Stakeholder theory</p>	<p>It is a theory based on the idea that a manager's decisions should be dependent on the interests of all stakeholders and human capital should be valued, contrary to the idea of neoclassical theory which considers that stakeholders do not all have the same position (Boisselier et</p>	<p>Internal auditing plays a crucial role in helping the organization identify and manage its stakeholders and their expectations. Internal auditors not only evaluate management practices, but they also examine how the organization manages its relationships with stakeholders. (Lalj & Lotfi, 2024).</p>

al., 2013)	
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Source: Authors

Generally, in public sector the internal audit practices differ from those in the private sector, due to the specific issues and complexity of the missions carried out. In this context, public organizations are expected to use public funds and ensure the transparency, effectiveness and efficiency of their operations. In the scope of the new public management, the internal audit function, makes an essential contribution within public organizations, by evaluating the processes of internal controls, governance and risks. (Lalj & Lotfi, 2024).

From the above, the internal audit function analyzes risks, completes the analysis of management control results, improves the information symmetry, and maintains the stakeholder's satisfaction.

It also represents a complementary tool in the process of improving the efficiency, effectiveness and quality of public work. (Boullanger, 2013).

1.2. Internal audit function: Framework of definitions

The internal audit function has evolved enormously over the years, and has known succession of several definitions by several authors and organizations. Perceived as a financial function, to affect all the functions of the organization.

In this context, during the year 1941, internal auditing experienced two major events, namely the publication of the first book of the internal audit by Victor Z and the creation of the Institute of Internal Auditors (IIA) in the USA, with 24 members that year, during this period, the mission of this institute was to "To promote internal auditing and to increase the professional and technical competence of internal auditors through research and professional training".(Benaissa &Yahiaoui, 2013 : 05)

From that year onwards, internal audit practices continued to evolve and take up space to expand and enrich itself beyond financial auditing to provide operational audit missions, to subsequently become a strategic instrument serving the various stakeholders of the organization.

In 1947, the IIA Board of Directors approved the first definition of internal auditing, considering it as "an independent assessment activity within an organization for the review of accounting, finance, and other operations that constitute a basis of constructive and protective services for the benefit of management. In effect, it is a control that operates by measuring the effectiveness and evaluating other types of control. It is primarily concerned with accounting and financial matters, although it may also be concerned with operational matters."

In 1978, the Declaration of Responsibilities of Internal Auditing had modified the definition of the internal audit notion as follows: "Internal auditing is an independent activity of assessment within an organization for the review of operations for the benefit of management. Therefore, it is a managerial control which has as its object the measurement and evaluation of other controls.";

By the publication of the Professional Practice of Internal Auditing standards in 1978, another definition for the function was presented: "Internal auditing is an independent assessment function performed in the service of the organization, with a view to examining and evaluating the activities of those organizations. The objective of internal auditing is to assist the members of the organization in discharging their responsibilities effectively. In this purpose, internal auditing provides them with analyses, assessments, information and advice concerning the activities reviewed.";

The most recent official definition that is consistent with the current role of internal auditing is the definition of the internal audit approved by the Board of Directors of the IIA in its meeting of June 26, 1999 on the occasion of the 58th International Conference: "Internal auditing is an independent, objective, assurance and consulting activity, conducted to add value and improve the operations of an organization. It helps an organization achieve its objectives by adopting a systematic and methodical approach to evaluate and improve the effectiveness of risk management, control and governance processes." This definition was also adopted by the Board of Directors of IFACI; the French Institute of Internal Auditors and Controllers, since 2002;

According to (Mikol, 2000) the internal audit has the mission of financial and accounting verification, to ensure the sincerity as well as the reality of the accounts, and he added that in addition to the accounting component which mainly concerns the certification of annual or

consolidated accounts, the internal audit can have other objectives such as improving the performance of the audited entity or the evaluation of the quality of operations management. To reach those objectives, the internal audit provides the members of the organization with analyses, assessments, recommendations, advice, and information on the activities verified;

In 2000, another definition was presented by IFACI-IAS: "Internal auditing is a function within an organization - carried out independently and on mandate - of evaluating the IC. This specific approach contributes to risk management by managers."

In 2002, (Sillero, A, 2002). completed the IIA definition by detailing even more the activities that can be audited: "We can define the audit as an analysis and control process, which now applies to all the functions of the company. Thus, there are audits of the sales force, production, human resources, quality and the accounting and financial statements of a company".

In other words, internal audit is an evaluation activity carried out in a systematic manner, without any element of interest or that cannot be influenced, as well as objectives aimed at providing added value and increasing the effectiveness and efficiency of operational activities by evaluating risk management, internal control and governance processes (Coram, et al 2006).

2. Governance practices in the public sector

NPM has become a major concept in public organization reforms (Lahjouji & El Menzhi, 2018). It has constituted a movement that has had a wide and global diffusion. It has thus involved the emergence of new concepts such as: new public governance, the neo-Weberian State (Cepiku & Meneguzzo, 2011) or the Governance of the digital age. (Dunleavy, 2005).

2.1. Governance practices in public organizations

Among the pillars on which this new public management is based is public governance. According to (Barman & Touili, 2018), public governance is "a set of strategies and operations aimed, from the political and administrative system, at providing answers to human, social and economic problems."

The objective of public governance is to define the means capable of the optimal management of all human, financial, institutional, and technical resources of a State in order to enable it to achieve its objectives, on the basis of participation and responsibility. From this observation, good governance was born, as a concept which consists of evaluating and assessing the effectiveness of public policies implemented and their capacity to make public actions possible and achieve objectives by studying the means implemented to achieve them. And in order to realize this good governance, the State needs to strengthen the modernization of public administration and strengthen the upgrading of public management tools. (Noureddine, & Ahachoum, 2023).

The meaning of the word governance is very variable, it was and remains very variable, poorly clarified, often inconsistent, but sometimes also very constructed. (Joumard , 2009);

In fact, it is difficult to determine the term governance origin; it is an ambiguous concept, but etymologically ancient (Canet, 2004);

The term "governance" comes from the Greek verb "kubernân" which means piloting a chariot or a ship. It was used in the French language in the 13th century as a synonym for "government" to be taken up from the 14th century in the Anglo-Saxon sense "governance" which means "Government, to designate the manner or art of governing" (Gaudin, 2002), Governance was defined through different perspectives among them, legal governance, performance-based governance and participatory or associative governance.

Legal governance: It includes the development of soft law; standardization (Aubry et al, 2012), the search for substitution formulas. It forms a whole that combines renewal and continuity, and presupposes fundamental achievements: the Rule of Law, the separation of powers, the protection of rights and freedoms, the independence of the judicial system (Mockle, 2022);

Performance-based governance: Public management methods from the private sector constitute the toolbox of performance-based governance aimed primarily at increasing the efficiency of public funds management, namely: Management control, Budgetary accounting, General accounting, Cost analysis accounting, Financial management, Internal and external information control system, Integrated public finance management information system; And it is guaranteed by a series of principles, qualified as average principles, namely; transparency,

participation in decision-making and accountability of managers. (Daddi-ddoun & Oudai, 2013);

Participatory or associative governance: Participatory governance applied to a voluntary grouping is therefore a configuration which takes into account the autonomy of the local components (Malo, 2001); Its places at its heart dialogue with the various stakeholders (or publics) in a project or a decision (Yates, 2015); it is thought of more as a way of making decisions than as an opening of decision-making processes to different themes; Participatory governance intervenes more on: How we make the decision. » (Juan, M., & Laville, J. L, 2015).

In this regard, Governance clearly refers to a process and not an institution or structure, a networked system governing the relationships of actors brought together with the objective of generating profit or better management. (Joumard, 2009). The first modern area of application of governance is corporate governance, (Joumard, 2009). while in this public sector, corporate governance has gained importance in the context of NPM.

Although the term “corporate governance” is used universally, there is no strict and definitive definition of the concept. It still remains a polysemic term, given the number of studies and often distinct opinions; (Noureddine, & Ahachoum, 2023).

Corporate governance is considered as the set of "organizational mechanisms which have the effect of delimiting the powers and influencing the decisions of managers, in other words, which govern their conduct and define their discretionary space" (**Charreaux, 1996**).

According to the Institute of Internal Auditors (IIA), corporate governance is defined as "The combination of processes and structures implemented by the board of directors to inform, direct and monitor the activities of the organization in order to achieve its objectives" (The IIA, 2009).

2.2. Principles of governance

With the birth of the 1996 Constitution of South Africa. Which recognizes the existence of Basic values and principles governing public administration. This development also shows that these reference elements are recognized as “principles”. To the extent that the term “values” retains an important place in the English-speaking world, the growing place of

“principles” in the formal architecture of constitutions must be emphasized; (Daniel Mockle, 2022);

In the context, principles related to public service practices and to the governance and good governance articulate on:

Responsibility, transparency and participation are the elements that are predominant in the references of international actors, efficiency, effectiveness, openness, predictability, the rule of law, coherence, fairness, integrity (the fight against corruption), speed (the conclusion of procedures within reasonable time limits), the protection of human rights and the simplification of procedures. (Venice Commission, 2008);

-The opening, participation, responsibility, efficiency and coherence. (Européenne, U, 2001);

- Transparency, accountability, participation, efficiency, impartiality, neutrality and integrity. (Constitution of the Republic of South Africa, chapter 10, article 195, 1996);

- It presents the "General Principles" for public services, indicating that "They are subject to standards of quality, transparency, accountability and responsibility" In return, "public service agents carry out their duties according to the principles of respect for the law, neutrality, transparency, probity and general interest" A public service charter sets out all the rules of good governance. (Title XII of the Moroccan Constitution, Article 154, 155, 157. 2011);

-It presents the “General principles”, “the principles of neutrality, equality and continuity of public service, in accordance with the rules of transparency, integrity, efficiency and responsibility”; (Title I of the Tunisian Constitution, Article 15, 2014); cited by (Achour, R. B, 2014).

- Good governance, integrity, transparency, accountability, (Constitution of Kenya, Art 10, 2010),

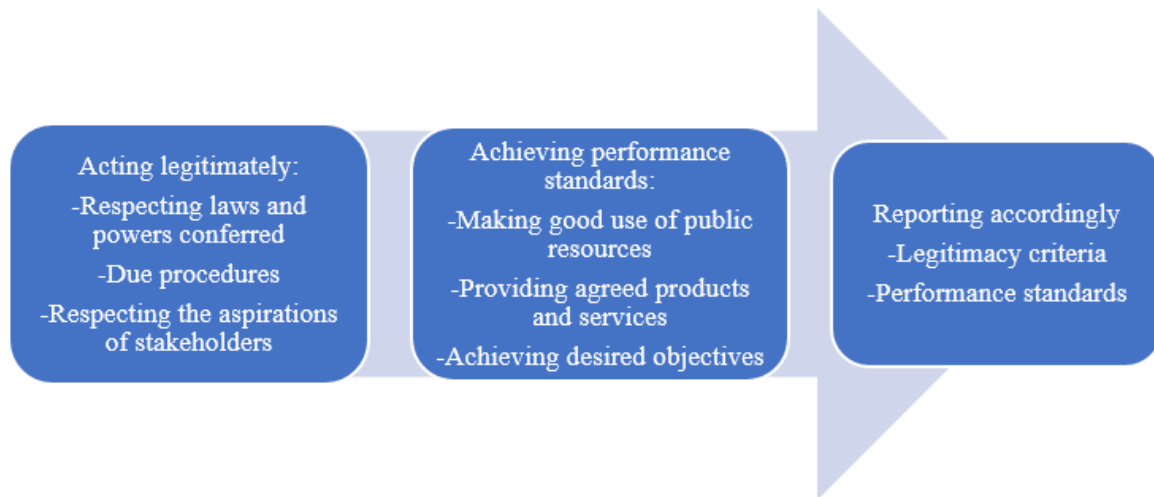
- Good governance, separation of powers, transparency, accountability. (Constitution of the Republic of Fiji, 2013);

- Transparency, justice, accountability, responsiveness. (Zimbabwe Constitution, 2013)

In addition, R. Laking (2002) Cited by (Moukrite, & Guedira, 2016) emphasizes that according to the principles of “good governance”, public authorities and their organizations must:

- Act legitimately;
- Achieve the announced performance standards;
- Be accountable to citizens and other stakeholders.

Figure N°1: Pillars of good governance of the public institutions



Source: (Moukrite & Guedira, 2016: 06), translated by authors.

The good governance principles are based on the legitimacy of actions, the achievement of objectives, the good use of public funds and resources and performance standards.

Furthermore, the conditions for strengthening governance bodies articulates around the professionalism, effectiveness which leads to the responsibility that can be achieved by a periodical evaluation of collective and individual realizations and annual report on governance. (Aouah & El badaoui, 2018), cited by (Noureddine & Ahachoum, 2023).

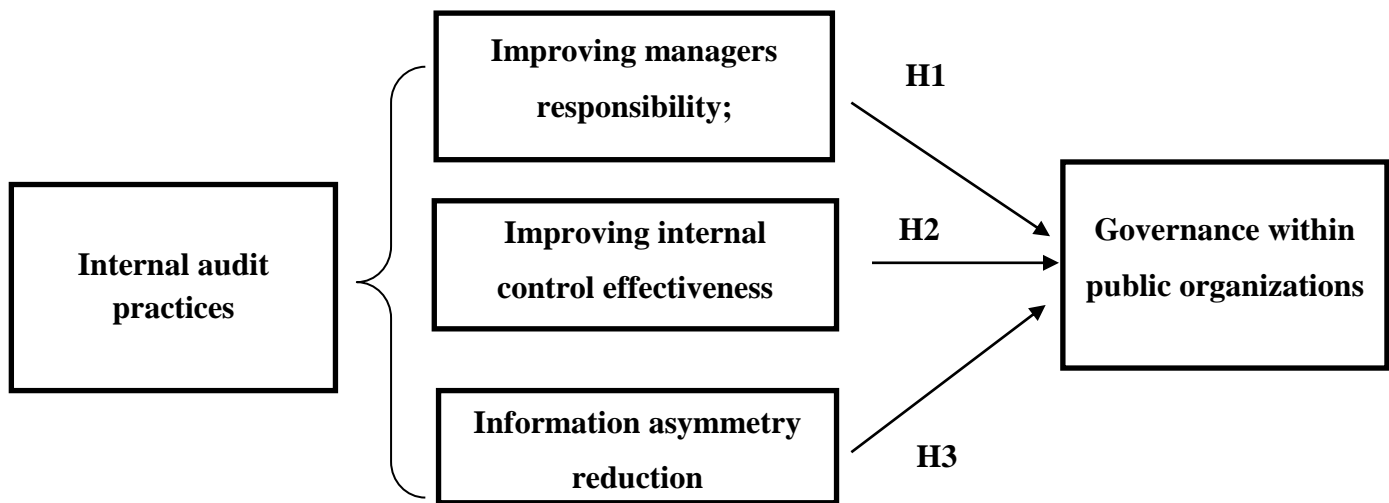
If these principles do not constitute the body of good governance they are always accompanied by this concept. In fact, its conception, is focused around the key words of efficiency, accountability, participation and transparency (Moukrite & Guedira, 2016).

3. Contributions of internal audit practices to public organizations governance

Public organizations are required to account for the use of public funds and to ensure the transparency, effectiveness and efficiency of their operations. Internal audit, as an independent assurance function, makes a vital contribution by assessing governance processes, risks and internal controls within the framework of NPM. (Lalj & Lotfi, 2024).

In the following sections, we will focus on the internal audit contribution to the governance of public organizations through the contribution to the managers responsibility, to the internal control effectiveness and to transparency through the information asymmetry reduction, according to the following conceptual model:

Figure N°2: Proposition of the research model



Source: Authors

As a result, in the context of our study, we are examining the cause-effect relationship between the independent variable “internal audit practices” and the dependent variable “governance in public organizations” through 3 Hypotheses:

This relationship could be examined based on the three specified hypotheses:

H1: The internal audit contributes to the public organizations governance by improving managers responsibility;

H2: The internal audit contributes the public organizations governance through improving internal control effectiveness;

H3: The internal audit contributes to the public organizations governance by improving transparency through the information asymmetry reduction.

3.1. The internal audit contribution to the public organizations governance by improving the managers responsibility

In addition to managerialism and contractualization, responsibility is one of the core principles of the NPM model, this concept means: Empowering individuals, and evaluating them by their performance forms, both financial and non-financial, based on management by objectives practices; This is demonstrated by the involvement of public agents in the reform and performance process through the implementation of a system of empowerment and responsibility of these agents with regard to the results already set. (Barberis, 1998). Plus, NPM aims to introduce private management principles, such as efficiency, responsibility and performance, in public organizations (Hood, 1991).

The introduction of the results-based approach and its success in public administrations remain dependent on the effectiveness and relevance of the internal audit system (Tremblay & Malsch 2012), which guarantees the quality of information and the accountability of decision-makers. (Belaraj & Oukassi, 2019). In this context, Internal audit strengthens the responsibility system that executive directors and employees have towards owners and other stakeholders (Eighme & Cashell, 2002). Another study looked at corporate governance of statutory companies and internal audit functions, finding that only the internal audit function is a strong predictor of responsibility (Tumwebaze et al, 2018).

Furthermore, it is often perceived as an overall monitoring activity with management's responsibility to assess the effectiveness of control procedures which is the responsibility of other functional managers (Hanberger et al, 2017).

On the other hand, Internal auditors are not responsible for the execution of the organization's activities. They advise management and the board of directors (or similar oversight body) on how best to discharge their responsibilities. (Boubakary, 2020).

3.2. The internal audit contribution the public organizations governance through improving internal control effectiveness

Internal auditing is gaining increasing importance in many of today's global organizations, helping management assess controls and operations and thus providing an important element of control (Muchiri & Jagongo, 2017).

The importance of internal control has led to an increase in the interest given to the internal audit function since 2001. Through a bibliographic and regulatory study, (Hazami & Sammoudi, 2017) highlighted the contribution of the internal auditor in terms of risk management, financial and operational control, as well as compliance with applicable law and standards. Principally, internal audit function often involves measuring compliance with the entity's policies and procedures. (Boubakary, 2020).

As an independent and objective activity, internal auditing helps an organization achieve its aims by adopting a systematic and disciplined approach to assessing and improving the effectiveness of risk management, control and governance processes. (Muchiri & Jagongo, 2017). Plus, internal auditors continually assess the effectiveness of internal control and help maintain its effectiveness. (Yaich, 2009).

According to (Reding et al, 2015), et (Cordel & Charrié, 2016), internal auditing includes in particular the examination of the adequacy and effectiveness of the internal control system, its compliance with the regulations, rules and accounting standards of the organization, the securing of the organization's assets in order to avoid illicit appropriation.

Internal auditors continually assess the effectiveness of internal control and help maintain its effectiveness. (Yaich, 2009).

3.3. The internal audit contribution to the public organizations governance by improving transparency through the information asymmetry reduction

Generally, internal audit reports increase transparency, confidence of shareholders and other stakeholders and also improve the quality of the governance system (Archambeault et al, 2008).

The specific mission of internal audit function is to ensure that information from operational entities and intended for the top management is relevant, so the internal audit process serves in some way to certify the information produced within the organization. As a result, it contributes to minimizing and significantly reducing the asymmetry of information between the different stakeholders, which consequently leads to better governance of the organization. This asymmetry causes the incompatibility of strategic orientations with the objectives, transparency and corporate governance.

In this regard, Internal audit is a source of operational and strategic information for top management. Addressed to the general management, the internal audit periodic review report provides, as previously explained, visibility on the state of the organization (includes dysfunctions and their severity degree), and presents solutions, recommendations for improvement, and judgments. The internal audit process takes into consideration all internal and external partnerships of the organization (the partnership approach to corporate governance), which allows it to make appropriate decisions. It determines as well the reliability, reality and integrity of accounting and financial information, as well as operational information from different organizational functions, on which decisions are made at all levels of management. (Boubakary, 2020).

The importance of integrating internal audit, as a neutralizer of information asymmetry, into the information process of all stakeholders. Thus, (Pigé, 2009) reported that internal auditing allows for the supervision of information production, it constitutes a control mechanism of the organization. At this stage, it must provide managers with reliable, relevant information so that they can make strategic decisions that allow the organization to achieve its objectives.

Conclusion:

Given the conditions of the permanent transformation from a state of abundance to a state of scarcity of public resources, it has become increasingly essential for the public sector to use tools to ensure the optimization of public expenses,

In this context, in a few years, under the effect of pressure from legislators and regulators, and the demands of organizations, internal auditing has evolved profoundly, while spreading to all sectors of activity, and in particular to the public sector (Azegagh. J, Kerfali S, 2020); and internal auditors in the public sector must meet growing expectations, since their positioning is quite particular. They must not only meet the expectations of the CEO, the Board, managers and regulators, but also take into account those of other stakeholders such as politicians and the general public etc...

In this regard, the need for internal auditing has become increasingly important, because it presents the tool for evaluating the achievements of organizations with the aim of improving their management, respecting good governance practices and achieving social and economic

objectives. Internal auditing has therefore become an essential governance mechanism within public organizations (Boubakary, 2020).

At the level of our research, we have focused on the adoption of internal auditing in public organizations, its contributions in terms of governance within public organizations, through the managers responsibility, the internal control effectiveness and the reduction of information asymmetry. These aspects lead us to the importance of adopting and strengthening internal audit practices within internal audit to strengthen governance by reducing risks and information asymmetries, contributing to more rigorous management and greater innovation in management practices.

Finally, our approach is likely to open another field of research which would focus on the role of internal auditing on the effectiveness of governance and the determinants of this effectiveness, and this, in the different public organizations in the Moroccan context.

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