

Internal Audit and Internal Control for High-Quality Financial Information

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Abstract :

Internal audit and manipulation controls are indispensable for upholding the credibility of financial information across organizations. In light of this, we undertook a qualitative case study focusing on CONSED CARRIERES. The study aimed to underscore the significance of these processes by detailing their objectives, evaluation methods, and their role in improving the quality of financial reporting.

Key Words: Internal audit; Internal control; Financial information; Quality financial information; Procedures.

Introduction:

The rapid evolution of the financial system has raised questions about the techniques organizations must implement to effectively control their operations. The answer lies in establishing a structured framework comprising both human and material resources that operate according to policies and guidelines set by management. It has become essential to assess the extent to which these policies meet the company's expectations and are thoroughly executed by the responsible parties.

Internal control and auditing serve complementary roles, essential for restoring confidence in organizational processes, activities, and transactions, both internally and with external stakeholders.

Auditing goes beyond assessing the state of a system at a specific point in time, particularly regarding financial statements. It also examines the system's evolution. To evaluate the system effectively, it is crucial to understand its functioning.

The overall performance of a system or organization relies on effective monitoring and regulatory mechanisms. Internal control encompasses all such mechanisms aimed at ensuring the optimal functioning and efficiency of the system or organization.

Without a thorough evaluation of the strengths and weaknesses of internal control, conducting a reliable and relevant audit is impossible. Therefore, internal auditing gains legitimacy when it is based on an internal control system capable of adapting consistently to changes within the organization and its environment.

Internal auditing and control are crucial pillars in ensuring the reliability of all financial information. The roles of internal and external auditors aim to optimize the effectiveness of management practices established by the organization's leaders. The goal of this approach extends beyond account certification to include verifying all organizational mechanisms that ensure smooth operations related to the preparation, research, and dissemination of financial data.

Our objective is to highlight the essential aspects of these key areas to generate high-quality financial information. In this context, the primary question is: "How do control mechanisms, specifically internal auditing and internal control, facilitate

the creation and dissemination of financial statements that accurately reflect true data?" This question leads to the following hypotheses:

- **H1:** The internal audit function as a control mechanism contributes to the preparation of improved, high-quality financial information, playing a vital role in its formalization.
- **H2:** Internal auditing enhances the generation of financial information by optimizing the effectiveness of management processes.

I. Internal audit and internal control as management tools:

Currently, the thought of audit is ubiquitous throughout more than a few entities, making use of to all sectors of exercise and features inside a company. The goal of an audit is to affirm the compliance of tasks, activities, and strategies that have been implemented. Furthermore, it performs an essential position in assessing the effectiveness of inner manipulate inside the organization. Indeed, it is an impartial feature that fastidiously analyzes the software of management techniques inside operational frameworks. This pastime is built-in into the administration structure, thereby making sure sufficient supervision.

It additionally consists of the ensures associated to the company's governance. Internal manage consists of all the structures set in location with the aid of the organization's administration to make sure clean operational management. This may also take the shape of set up strategies or occur from the wonderful practices and traditions of the organization. Consequently, a record outlining all the techniques and techniques utilized is necessary.

Regarding inside control, as properly as different regulatory structures set up via businesses to effectively arrange their operations, it can be described based totally on current manuals and procedures, or it can stem from practices and habits particular to the company. This manage is mirrored in a report that describes all the gadgets and approaches in place.

II. Role and Objectives of Control Tools:

The feature of interior audit and, greater broadly, any audit manner basically depends on the existence of inner manage methods.

II. 1. The objectives of internal audit:

Its goal is to help the company's administration in the execution of missions and duties through supplying analyses, evaluations, and recommendation on the studied activities.

Internal auditors specially goal to make sure that present approaches are sufficiently invulnerable and that the records are accurate.

II. 2. Role of Internal Audit:

- Its position is to affirm that the crucial stipulations for their upkeep are respected, which differentiates it from the administration controller.

- Internal auditing helps adaptation to adjustments in the exterior and inner environments of companies.

- It is each revealing, disruptive, and a catalyst. The revelation lies in the truth that it brings sure bet to problems in a way that no one can forget them. It disrupts with the aid of difficult a fictitious stability that reassures however proves hazardous in the lengthy term. Its catalytic position lies in its fantastic management, promotion the emergence of solutions.

- The audit ambitions to make certain sufficient insurance of identifiable dangers in order to center of attention sources on the chance of undertaking, which is the very reason of the company.

- By making sure the accuracy of the records on which administration depends for its decisions, as nicely as the effectivity of operations aimed at reaching the company's objectives, it contributes to each cutting-edge and future profitability.

II. 3. Role of Internal Control:

He plays a triple role:

- Ensuring the accuracy of information circulation to guarantee the proper implementation of decisions made by the company's leaders.
- Monitoring product quality: ensuring a minimum quality level for the service provided.
- Overseeing the smooth running of operations within the company: identifying significant malfunctions and, if necessary, developing strategies to address the encountered issues.

II. 4. Objectives of the control tools (internal control):

Resulting from its definition. Its objective is to guarantee or promote, depending on the case:

- **Guaranteeing the safeguarding and defense of the company's assets:** It is the responsibility of management to implement all necessary preventive measures and to analyze potential threats. These risks can arise from several sources:
 - **Natural factors:** adverse weather conditions, fraud, wear and tear of equipment.
 - **Human factors:** losses, waste, theft, technological innovations, skills shortages, etc.
- **Ensuring the integrity of financial and non-financial data is essential.** It is crucial to provide relevant and reliable information at all levels of the organization to optimize management. An effective internal control system contributes to the harmonization of data quality.
- **Ensuring the implementation of management directives:** Decentralization The delegation of authority can regularly end result in misinterpretations of data as it is communicated, complicating the implementation of directives. To mitigate this challenge, it is beneficial to create written protocols that promote clear comprehension and execution of instructions. Adherence to these protocols falls underneath the purview of inner audit functions.
- **Promoting performance improvement:** The creation of written documents and schedules is essential to optimize performance by establishing appropriate practices that enable more efficient management.

III. The internal audit mission:

III. 1. Preparation:

It is necessary to put together an audit mission, whether or not deliberate in develop or determined in urgency. This manner starts with the institution of simply described objectives, which may additionally range in phrases of scope and depth, relying on the precise desires associated to the audit, as stipulated in the engagement letter. Thus, exact and in-depth analyses may additionally be requested, furnished this is truly specified. In any case, nowadays, and besides in virtually excellent situations, it is unattainable to provoke an audit mission except a minimal of prior consultation.

Subsequently, it is necessary to acquire widely wide-spread statistics on the economic, monetary, and fiscal surroundings of the audited entity, as nicely as applicable inner and exterior information. It is additionally imperative to overview preceding audit reviews in order to decorate effectiveness.

An audit information is finally created to aid the auditor in structuring their work and in compiling all the fundamental information for the mission.

III. 2. On the Ground:

The audit objectives to existing clear and large conclusions that grant applicable solutions to management's concerns.

To be indisputable, they ought to be based totally on concrete statistics and rigorous analyses, free from errors, approximations, and emotional influences. The auditor should make use of a variety of equipment and techniques, adopting an goal and meticulous approach.

The conclusions should additionally be relevant, that means they need to suit into a broader context instead than center of attention on remoted incidents. In different words, the auditor should grant a wide-angle view of the audited universe; solely this will permit for formulating a pertinent opinion.

A fine audit does now not purely spotlight remoted blunders however ambitions to provide a coherent and non-stop evaluation of the examined situation. This permits for organising stable and applicable conclusions.

III. 2.1. Tests and Surveys:

The auditor employs a range of strategies to meet these requirements, such as exams and surveys. These classical strategies are typically beneficial for gaining a higher understanding; it is basically indispensable to observe the policies of statistical technique. It is not possible for an audit conclusion to be validated besides such verifications.

The auditor need to stay unaffected through uncommon occurrences, such as adjustments to the statistics system, a transient surge in commercial enterprise activity, or the introduction of a new workshop, whilst performing an assessment. In these situations, the regular operations of the commercial enterprise would possibly be interrupted, probably impacting the validity of the gathered facts and ensuing in faulty conclusions.

III. 2.2. Information Technology and Office Automation:

Information technological know-how and workplace automation equipment play an more and more large function as sources for the auditor. Their use contributes to enhancing the effectivity and effectiveness of work, whether or not on-site or remotely. It is necessary for the auditor to be now not solely acquainted with these equipment however additionally to use them effectively, usually thinking about the important goal and making sure that their use does no longer shrink vigilance or exchange imperative thinking.

III. 2.3. Interviews:

Field interviews are of paramount importance, as they serve each as sources of records and possibilities to deepen observations whilst fostering reflection. It is necessary to arrange and put together questions in a structured manner, making sure their readability and precision, recording the responses, and making sure mutual understanding.

To habits open interviews, it is necessary to set up an surroundings conducive to exchange, being cautious no longer to confuse an audit with a judicial-type interrogation. Skillful administration of interviews fosters a deep appreciation of the troubles and stimulates in addition reflection. It is quintessential for the auditor to keep away from getting drawn into inside debates and to chorus from making judgments about persons or their approaches of dealing with situations. Furthermore, the inner auditor need to additionally reflect on consideration on conferences with exterior partners, such as 1/3 parties, subcontractors, bankers, and lawyers, to enrich their audit whilst in search of recommendation from colleagues in different agencies.

III. 2.4. Working Documentation:

Analyses, tests, and interviews are meticulously recorded in working files. It is integral that these files are reachable for any future verification or consultation. This is critical now not solely for their accuracy however additionally to serve as a dependable reference concerning the analyses conducted, the effects of the tests, and the summaries of the interviews, introduced in a systematic manner.

III. 2.5. The Auditor's Conduct in the Field:

The auditor's mission consists of conducting a area audit, an awful lot like a building site. All auditors have to operate the duties assigned to them, make sure the first-rate of their work, and adhere to the quantity of hours allotted to them.

However, they need to additionally be inclined to request adjustments to the time table and the approach observed if these show to be inappropriate, and to alter the preliminary application to make sure a minimal degree of quality. Throughout the mission, they will affirm their observations with the auditees and talk about with them the achievable options to the

problems raised. Once the collection of fundamental information is complete, it is fundamental to verify each the nice and bad elements of the situation.

III. 3. The End-of-Mission Meeting:

This assembly affords a remaining probability to trade thoughts and debate a range of issues, with the intention of achieving a frequent consensus. The success of this meeting, which can prolong over a full day, relies upon on setting up a welcoming atmosphere. The desire of individuals is crucial. It is quintessential to existing the director of the entity alongside with their key collaborators accountable for the administration, finance, and IT departments. Depending on the subjects addressed, it might also be clever to invite different team of workers participants to be part of the discussion. The relevance and pleasant ecosystem of the debate are generally influenced by using the tone employed by way of the auditor. It is advocated to specific reflections and proposals in an interrogative and conditional form, as an alternative than affirmatively.

We will now not goal to appease. Instead of heading off challenges, inquiries, or ambiguities, we will actively promote positive criticism and numerous viewpoints. Our intention is to set up a basis for a thorough dialogue that might also proceed past this gathering if needed. Additionally, we will make certain that all exchanges are cautiously recorded, including credibility and depth to our purpose.

Such a assembly can't be improvised; it requires cautious guidance and adaptation to the worries and obligations of the participants. It is necessary to pick the factors that require records or dialogue cautiously in order to keep away from misunderstandings and to shape the presentation to forestall confusion. These end-of-mission conferences are commonly extraordinarily optimistic and symbolize a privileged second the place collaboration between the auditor and the auditee interprets into consensus and leads to immediately decisions. This additionally presents the auditor with the probability to confront their work and thoughts with public criticism, which serves as high-quality coaching for their career.

IV. Means and Objectives of Internal Control Assessment:

One of the essential obligations is to consider and information administration concerning the effectiveness of the controls in place. To this end, it conducts in-depth analyses of the organization's operations and activities, reviewing and updating the modern procedures.

To lift out these analyses and grant its assessments, the auditor has a vary of techniques at their disposal. Among the strategies regularly employed are:

- The use of existing documents;
- Conversation;
- Questionnaires;
- Diagrams.

IV. 1.The Use of Existing Documents:

At the beginning of the assignment, the internal auditor receives a selection of documents, depending on the size of the organization to be examined and the objectives set for the assignment, namely:

- Organizational chart;
- Procedure manuals;
- Job descriptions.

IV. 1.1 Organizational Charts:

The organizational chart of a organization graphically represents the hierarchical and useful relationships between a number of departments. Organizational charts are regularly occurring for their utility. Every supervisor and worker ought to have a clear grasp of their hierarchical position, be aware of who is accountable for supervising their work, and be conscious of their standing inside the company. If these relationships are now not exactly defined, the effectiveness of

personnel at the corporation degree is jeopardized. The contrast of the business enterprise objectives to make certain that specific kinds of obligations (operational, functional) are surely separated and that these obligations are rather assigned. An accurate organizational chart affords a simplified organizational shape and, with the aid of indicating the variety of personnel per department, it lets in for the dimension of the significance accorded to interior control.

IV. 1.2 Procedure Manuals:

It has turn out to be quintessential for any corporation to have method publications or memos. The drafting of unique guidelines and processes is imperative for accomplishing predefined and precise objectives, as nicely as for making sure their conversation to all operational managers. The auditor should first affirm the existence of written techniques validated by means of the company's board of directors. Next, they verify their relevance and compliance. To do this, they analyze the following factors to consider the reliability and adequacy of the strategies in place:

- The entity that issues the procedures;
- The completion date of the procedures;
- The list of recipients;
- Information regarding previous instructions that have been canceled or modified;
- Their compatibility with other ongoing directives;
- Their compliance with the targeted objectives;
- The availability of the data and/or reports required for their implementation.

After verifying the presence of adequate and reliable procedures, the auditor begins a crucial step that consists of checking their effective implementation.

IV. 1.3 Job Descriptions:

Job descriptions allow personnel to surely apprehend their hierarchical superiors and subordinates. These provisions without a doubt set up the employee's role, tasks, and stage of authority in their modern position. These descriptions are reviewed by way of the auditor to higher apprehend the organizational shape and make sure that duties are now not centred in the palms of the identical government inside the equal career or activity. In an accounting department, it is inappropriate for a single man or woman to be accountable concurrently for recording purchases, settling provider invoices, and updating related information.

IV. 2 The Conversation:

During quite a number discussions with managers from exceptional departments or activities, the auditor encourages them to provide an explanation for the structures in place. They information the interview through asking precise questions to extract the most statistics on elements they think about essential.

This technique provides severa benefits. Psychologically, interviewees regularly discover it simpler to discuss about a machine they be aware of properly as a substitute than feeling obliged to reply to a set of questions whose relevance may also elude them. Furthermore, at some point of these exchanges, the auditor might also find out facts that may now not have been published if a fashionable questionnaire had been used.

Finally, journey suggests that interlocutors fluctuate significantly; whilst some are loquacious and strive to reveal their mastery of their activities, others are a good deal extra hard to extract statistics from.

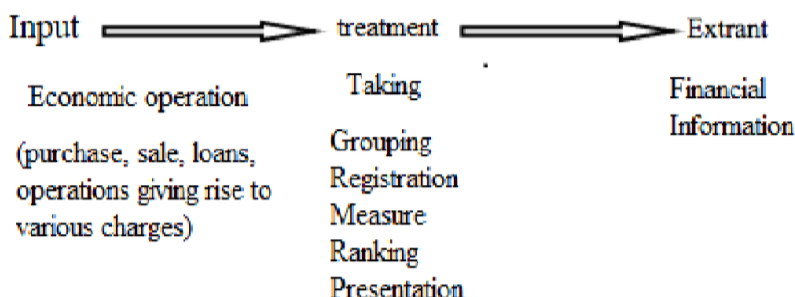
IV. 3 Questionnaires:

Questionnaires are a particular strategy to understanding acquisition. Through unique questions, the auditor can pick out the strengths and weaknesses of interior control. To obtain a higher perception of this method, it is indispensable to furnish explanations related to its guidance and use, then describe the process earlier than concluding on the advantages and statistics got via this method.

V. Evaluation of the Quality of Financial Data:

Accounting facts generates results, referred to as "outputs," which are reflected in economic statements. These economic reports, which are obligatory and standardized, are indispensable in the accounting process, see Figure 1, noted with the aid of (Djongoue, 2015).

Figure 1: The Accounting Process.



Source: D-Claude Laroche, Louise Martel, Jean-Guy Rousseau, Johanne Turbide, *The Manager and Financial Statements*, ERPI, 5th edition, Quebec, 2006.

Financial statements provide an organized representation of the company's financial position, performance, and cash flows, essential elements for stakeholders to facilitate management and inform their decisions.

To ensure high-quality financial information, several characteristics must be met. These include essential attributes such as relevance and reliability, as well as complementary attributes like comparability, clarity, verifiability, and timeliness.

VI. Internal Audit and Internal Control for Quality Financial Information:

The auditor's mission is to validate and attest to the regularity of the annual money owed whilst closing backyard the inside administration techniques of companies. Internal manage constitutes a structured set of administration approaches designed to body these operations. For the auditor, this mechanism has the central goal of defending the company's belongings via stopping mistakes and fraud and making sure the reliability of economic statements.

VII. Research Methodology:

According to Robert K. Yin, "case evaluation is a qualitative technique regularly practiced in social science studies, as it is essential for perception complicated social phenomena." This technique lets in for the evaluation of actual conditions whilst maintaining their specific facets and context and applies to a range of instances such as man or woman trajectories, inner tensions inside organizations, city transformations, global interactions, and sectoral evolutions. The adoption of this in-depth learn about strategy generates a extensive vary of statistics that enriches the perception of the dynamics at play, thereby strengthening theoretical views in areas the place conceptual frameworks showcase limitations.

According to Yin (1990), noted through Rispal (2002), discipline find out about is viewed a learn about that examines a modern-day tournament in its herbal environment. Even if the tournament is now not genuinely separated from its context, it attracts from a number of information sources. In the find out about we present, we selected this method to absolutely observe the contribution of the two manage mechanisms to the manufacturing of applicable economic statistics inside a medium-sized Algerian company, COSIDER CARRIERE.

Among the distinctive kinds of man or woman interviews available, we chosen semi-structured interviews as our interviewing method, permitting the interviewee to specific themselves freely whilst adhering to a framework mounted by means of the researcher. During the records series period, which lasted two months in 2023, interviews have been conducted, consisting of one with a Financial and Accounting Director (DFC). The responses have been manually analyzed based totally on the statistics gathered via the interview guide.

VII. 1. Company Presentation:

The employer CONSID CARRIERES SPA has the fame of a joint-stock company. It is a wholly-owned subsidiary of the CONSED group.

The employer is devoted to the extraction, processing, marketing, and valorization of mineral resources, as properly as the improvement of quarry materials. Its primary mission is the production, transformation, and advertising of quarry substances in the shape of aggregates of quite a number sizes supposed for concrete and roadworks, along with quarry sands, beaten gravel, quarry run, ballast, and different sorts of rockfill.

CONSID CARRIERES SPA used to be set up on March 26, 1995, and commenced its operations on April 30, 1995. It is described as a multi-unit enterprise (decentralized management).

The business enterprise is placed in the pastime region BP No. 775 Dar el Nour, Algiers. It is managed through a General Director, who holds the accountability for the a range of constructions of the company. The General Director additionally represents the business enterprise in its family members with 1/3 events (suppliers, partners, etc.). He is assisted by using seven departments:

- General Management;
- Audit Department;
- Production Management Department;
- Equipment Department;
- Administration and Human Resources Department;
- Finance and Accounting Department;
- Management Control and Information Systems Department;
- Purchasing and Subcontracting Department.

VII. 2. Results and Discussion:

Following our preliminary change with the company, we initiated a request to attain a complete presentation of it. Subsequently, we geared up an interview with the Financial and Accounting Director. The statistics furnished by using our interlocutor highlighted the quintessential significance of interior audit and interior manage in the manufacturing of tremendous economic data.

Questions	Answers
Does every company need an internal audit function?	Yes, it is essential to have an internal audit function to ensure good governance.
Does an internal auditor explain the objectives of their mission before it begins?	Yes, it is crucial that they clearly explain the objectives of the mission so that all concerned parties are aligned.
Are internal auditors' mission reports detailed?	Yes, internal audit reports are sufficiently detailed and help identify problems and recommend solutions.
Can the internal audit officer freely address threats, detected anomalies, and identified dysfunctions?	Yes, their independence is absolute to ensure an objective and impartial assessment.
What is their role in detecting anomalies?	Their role is crucial in detecting and assessing anomalies.
Do they ensure compliance with procedures and regulations?	Yes, as an internal auditor, they must verify that all procedures are respected and applied.
What is their contribution to improving the internal control system?	Yes, they constantly work towards the enhancement of the internal control system.
Tell us about their collaboration in preparing the report on internal control.	Indeed, they actively participate in the development of the report to ensure a comprehensive and accurate view.

Does internal audit allow for the assessment of the role of the internal control system?	Yes, it is essential for evaluating the effectiveness of the established internal control system.
Are management procedures documented and formalized?	Yes, it is important that all management procedures are documented and formalized.
Are management procedures up to date (periodically updated)?	Yes, the procedures are regularly updated to reflect changes in the various structures of our company.
Can a quality internal control ensure that accounting information is reliable and transparent?	Yes, good internal control is necessary to ensure the reliability and clarity of accounting information.
Do you think that internal control impacts the sustainability of the company?	Necessarily, a good internal control system contributes to the sustainability of the company.
Can the internal auditor help reduce information asymmetries?	Yes, they play a vital role in adjusting information asymmetries.
Does the expertise and independence of internal auditors ensure the transparency of the financial information produced?	The expertise and independence of internal audit professionals are crucial to ensure the transparency of financial data.
Does the internal control system allow for the regular and sincere production of financial statements?	Yes, it does precisely that and it is very important.
Has the department responsible for internal audit operations been actively involved in the annual certification of financial statements?	Yes, the department is involved in this mission to ensure reliable certification.
Does internal audit provide an assessment of the credibility or relevance of financial statements?	Absolutely, it regularly assesses the credibility and relevance of financial statements.
Does the internal auditor ensure protection against fraud in financial statements?	The internal auditor actively ensures protection against fraud to guarantee the reliability of financial statements.

VII. 3. Interpretation of Responses:

The effects point out that manage mechanisms are perceived as an crucial thing of high-quality governance, permitting for a thorough evaluation of threats and the effectivity of inner processes. A well-organized manage characteristic is indispensable to make sure compliance with approaches and regulations, whilst additionally defending towards anomalies and malfunctions, and imposing crucial corrections.

The independence and know-how of interior auditors are viewed as key elements in making sure the transparency and reliability of produced economic data. Internal audit reviews ought to be introduced in element to sincerely perceive the encountered troubles and endorse concrete solutions. The capability of the interior auditor to tackle huge dangers is additionally deemed crucial for guaranteeing an goal and unbiased assessment.

Internal audit performs a central function in figuring out and defending towards mistakes and fraud, thereby contributing to the enhancement of the inner manage system. By actively taking part in the improvement of interior manage reports, interior auditors grant a complete and correct view of the company's processes. Their contribution is indispensable for ordinary reviews of the effectiveness of the interior manage gadget and to make certain its updating and relevance. An nice inside manipulate system, supported by way of a capable inner audit function, is vital for making sure the reliability, clarity, and relevance of monetary data. This contributes to enhancing the normal overall performance of the employer by means of lowering facts asymmetries and making sure greater fantastic administration based totally on dependable economic data. The independence and know-how of interior auditors are viewed as key elements in making sure the transparency and reliability of produced monetary data. Internal audit reviews have to be introduced in element to genuinely perceive the encountered troubles and endorse concrete solutions. The capability of the inside auditor to tackle big dangers is additionally deemed integral for guaranteeing an goal and independent assessment.

Internal audit performs a central function in figuring out and defending towards blunders and fraud, thereby contributing to the enhancement of the interior manage system. By actively taking part in the improvement of inner manipulate reports, inside auditors grant a complete and correct view of the company's processes. Their contribution is fundamental for ordinary critiques of the effectiveness of the interior manage device and to make sure its updating and relevance.

An fine interior manipulate system, supported through a in a position interior audit function, is critical for making sure the reliability, clarity, and relevance of economic data. This contributes to enhancing the usual overall performance of the agency via decreasing facts asymmetries and making sure greater nice administration based totally on dependable economic data.

Conclusion:

In this conclusion, it is vital to emphasize that economic verbal exchange serves as the essential channel of crucial statistics for shareholders, individuals of the typical assembly, bankers, and different stakeholders.

We can assert that the method to interior audits essentially depends on the inside manage methodology set up by means of the company's management.

The thinking we desire to discover in this presentation is that the inner manage methodology represents a necessary aspect inside organizations, encompassing all integral protection measures for managing the company and making sure its sustainability.

The interior audit characteristic performs a crucial function in companies to make certain superb governance and assurance the reliability of monetary information. It is vital in assessing risks, the effectiveness of inside transformations, as properly as in the detection and prevention of fraud. The independence and information of interior auditors are quintessential for conducting goal assessments and producing exact reviews that facilitate the enchancement of the interior manage system. A sturdy inner audit characteristic is crucial for making sure transparency, mitigating records asymmetries, and aiding decision-making inside the agency.

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