

إقرار

أنا الموقع أدناه مقدم الرسالة التي تحمل العنوان:

Evaluation of Internal Audit in Palestinian Ministry of Health "Applied study in Gaza strip"

أقر بأن ما اشتملت عليه هذه الرسالة إنما هو نتاج جهدي الخاص، باستثناء ما تمت الإشارة إليه حيثما ورد، وإن هذه الرسالة ككل أو أي جزء منها لم يقدم من قبل لنيل درجة أو لقب علمي أو بحثي لدى أي مؤسسة تعليمية أو بحثية أخرى.

DECLARATION

The work provided in this thesis, unless otherwise referenced, is the researcher's own work, and has not been submitted elsewhere for any other degree or qualification

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Evaluation of Internal Audit in Palestinian Ministry of Health

"Applied study in Gaza strip"

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بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



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نتيجة الحكم على أطروحة ماجستير

بناءً على موافقة شئون البحث العلمي والدراسات العليا بالجامعة الإسلامية بغزة على تشكيل لجنة الحكم على أطروحة الباحث/ محمد اسماعيل عبد عزام لنيل درجة الماجستير في كلية التجارة/ قسم المحاسبة والتمويل وموضوعها:

تقييم التدقيق الداخلي في وزارة الصحة الفلسطينية - دراسة ميدانية على قطاع غزة
Evaluation of Internal Audit in Palestinian Ministry of Health - Applied Study in Gaza Strip

وبعد المناقشة التي تمت اليوم السبت 08 ذو الحجة 1436هـ، الموافق 2015/10/03م الساعة الثانية عشرة ظهراً، اجتمعت لجنة الحكم على الأطروحة والمكونة من:

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وبعد المداولة أوصت اللجنة بمنح الباحث درجة الماجستير في كلية التجارة/ قسم المحاسبة والتمويل.

واللجنة إذ تمنحه هذه الدرجة فإنها توصيه بتقوى الله وتزوم طاعته وأن يستمر على ما في خدمة دينه ووطنه.

والله ولي التوفيق ،،،

نائب الرئيس لشئون البحث العلمي والدراسات العليا

أ.د. عبدالرؤوف علي المناعمة

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ
الْحَمْدُ لِلَّهِ الَّذِي

وَقَدَّحَنَا فِيهِ
وَجَعَلَ لَنَا فِيهِ

[طه: 114]

DEDICATION

I would like to take this opportunity to express my deepest thanks and
dedicate this work to

To my beloved parents whose love and support encouraged me
throughout life.

To my wonderful wife ,my daughter

My wonderful brothers and sisters

To all my lovely people that I know.

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Abstract

The study evaluates internal auditing of Palestinian Ministry of Health which lead to arrange financial work , accurate financial output and make ideal decision to improve work

The research target includes auditors who are working in Palestinian ministry of health.

The researcher used the descriptive analytical method and utilized both primary and secondary sources for data collection. The researcher revised 46 questionnaires which were distributed in Palestinian Ministry of Health .In fact the researcher gave back about 90% of the questionnaires.

The research results show that Internal auditing administration of ministry of health, audited all units in the ministry which includes hospitals and other healthcare organizations. Existence of internal audit provides accurate output for financial department. This allows to make ideal decisions to improve work and give best view of financial work of ministry .

The researcher recommends the Palestinian ministry of health in Gaza to focus on internal auditing function in order to control activities , and enhance work . The ministry must spend more effort to protect their assets and to ensure the effectiveness of operation. Fair Internal auditing department must exist in each unit of Ministry , which have clear functions and specialized employees. Palestinian ministry of health recommends to make annual plan to promote and train auditors , moreover it encourages to develop a clear strategy in order to improve internal auditors skills

ملخص الدراسة

تهدف الدراسة إلى تقييم واقع التدقيق الداخلي في وزارة الصحة الفلسطينية في قطاع غزة وذلك لأهمية التدقيق الداخلي في ترتيب العمليات المالية والحصول على أفضل أداء مالي وأفضل قرارات مستقبلية تحقق أهداف وتطلعات الوزارة .

الفئة المستهدفة من البحث هم المدققين والعاملين في التدقيق الداخلي في وزارة الصحة الفلسطينية في قطاع غزة، بالإضافة إلى المدققين المنتدبين من وزارة المالية داخل وزارة الصحة ومؤسساتها .

استخدم الباحث المنهج الوصفي التحليلي واستخدم كل من المصادر الأولية والثانوية لجمع البيانات . استرجع الباحث 64 من الاستبيانات الموزعة في غزة ، وتشكل نسبة الاسترداد 90% .

نتائج البحث تظهر أهمية عمل التدقيق الداخلي داخل مؤسسات وزارة الصحة الفلسطينية في قطاع غزة ، وتظهر النتائج أهمية وجود التدقيق الداخلي في الحصول على بيانات دقيقة تساعد الإدارة في اتخاذ القرارات الصائبة فيما يتعلق بأمر الوزارة ، وتظهر النتائج أن المدقق الداخلي يقوم بجميع المهام المطلوبة في عمل التدقيق الداخلي داخل الوزارة وتظهر أيضا أن المدقق يلتزم بالمعايير المتعارف عليها في عمله.

يوصي الباحث بضرورة التركيز على دور المدقق الداخلي وقسم التدقيق الداخلي في وزارة الصحة الفلسطينية لأهميته في مراقبة أنشطة الوزارة ، وتحسين العمل، ويوصي أيضاً الإدارة ببذل جهد اكبر في حماية الأصول للحصول على فعالية وكفاءة العمليات ، ويجب أن يكون هناك دور واضح وسلم هرمي للتدقيق الداخلي داخل الوزارة ، والفصل بين قسم التدقيق الداخلي وبين الدائرة المالية ، كما وتوصي أن يكون هناك خطة سنوية ودعم أكبر لتدريب المدققين الداخليين داخل وزارة الصحة الفلسطينية .

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Chapter 1

Research Background

1-1 Introduction :

Palestinian Ministry of Health as a part of public sector have to work under financial and administrative polices arranged by government, to assure that it follows the strategies and polices , it have to be working through internal audit system that approves the good working in Ministry , this study aims to show the work of internal auditors in Ministry of Health Gaza strip , and how it gets high quality information by internal auditors related to ministry units . and the importance of internal audit department in each part of ministry of finance .

Internal audit considered kind of control procedures to evaluate other control procedures .

Internal audit standards aims to determine how and procedures that internal auditor have to follow through practicing internal auditing profession (jarbou,2002)

1-2 Research problem :

The increasing number of staff and extension of services which is offered by Palestinian ministry of health in Gaza strip lead to more focus of ministry of health work, for all of that, make call for internal audit department that work to control keeping financial and administrative systems applied well for benefit of ideal use of available resources and keep the work running under applied administrative and financial policies , and polices related to costs .

For all of that , when making a look on the actual situation in financial administration on Palestinian ministry of health, there is an important note that , internal audit department is associated with financial department which makes it lose some of its independency

So , the problem of research summaries with main question :

What is the actual situation of internal audit in Palestinian Ministry of Health?

From that question there is sub questions related to :

- Does internal auditor in Palestinian Ministry of Health do all necessary audit missions?
- Is internal auditors in Palestinian Ministry of Health committed to known internal audit standards ?
- What internal audit Administration in Palestinian ministry of Health practice to improve internal audit work ?
- Does Ministry of Health recognize the need for internal audit department in all units of ministry ?
- How important is the outputs of internal audit department inspire of association between management and internal audit department ?

- How far internal auditor in Ministry of Health can facilitate external auditor work ?
- What are the obstacles that face internal auditors work inside Palestinian Ministry of Health in Gaza strip ?

1-3 Research hypotheses :

The study contains the following hypothesis :

- Internal auditors in Ministry of health performed all functions of internal audit required .
- Recognition of the importance of internal audit departments over quality of internal auditors in Ministry of Health.
- Internal auditors in Ministry of Health committed with generally accepted internal audit standards
- Internal audit lead to high quality output information in Ministry of Health.
- Internal auditor inside Palestinian MOH contribute of facilitate work of external auditors from ministry of finance

1-4 Importance of the study :

- This study aims to show on the work of internal auditors in Palestinian MOH in Gaza strip , and evaluate the extent the internal auditors perform all functions required .
- Insight over weak points in internal audits departments in Palestinian MOH
- Evaluate that internal auditor in MOH committed with generally accepted internal auditing standards
- To provide decision maker with helpful information to make better decision for better practice in internal audit and all kinds of work in ministry .
- Knowing the main problems facing internal auditors and managements inside Palestinian MOH and how to find solutions for it .
- Shows how internal auditing department facilitate external auditing work in MOH

1-5 Methodology

The researcher has to follow a descriptive approach in the presentation of data and of the study aimed to evaluate internal auditing inside Palestinian MOH .

The researcher will follow two approaches in collecting of data:

The primary source of data is based on collected data directly from internal audit department in Palestinian MOH.

The secondary source of data is based on collected data from previous studies, books, articles, and Online search engines.

1-6 Previous studies :

1-6-1 Agha,(2015)" The Extent of the Application of Generally Accep Government Auditing Standards in the Financial Administrative Control Bureau in the Palestin "

This study aimed at exploring of the extent of the application of Generally Accepted Government Auditing Standards in the financial and administrative control departments in the Gaza Strip, and exploring the major obstacles tha preclude the application of these standards by measuring the degree to which the Financial & Administrative Control Bureau in Gaza strip apply the Generally Accepted Government Auditing Standards, the descriptive analytical approach was followed in this study, for achieving the aims of this study.

The study led to set of results, such as: The Financial & Administrative Control Bureau applied Generally Accepted Government Auditing Standard with a deficiency in the application of some aspects, such as insufficient concern of holding training courses for inspectors, there is also the lack of guidance and encouragement for inspectors, and there are deficiencies in the delivery of the results of the Bureau reports to authorized parties to receive, such external funding agencies and officials with regulatory authorities. There are also some limitation that affect the nature of the work of the inspectors an their application to the certain standards, including political conditions that may restrict the completion of certain tasks, in addition to the lack of sufficient awareness of the importance of the obligation to apply certain standards.

population sample of study included all auditors , managers in beureu , number 40 persons

The study came to a set of recommendation, such as: The need for the Bureau administration to enhance the interest in the application of the standards, with attention to the establishment of specialized courses to raise the scientific and professional competence of Bureau inspectors, with the importance of the removal of political matters aside with regard to the work of the Bureau.

1-6-2 Musleh , Atia (2012) " identify the quality level of the actual services perceived by staff andpatients in hospitals operating in the city of Qalqilya "

This study aimed to identify the quality level of the actual services perceived by staff and patients in hospitals operating in the city of Qalqilya, and to identify differences in their responses depending on the following variables: hospital, respondent, gender, marital status, age, educational qualification, and function. The study population consisted of workers and patients in both Darwish Nazzal governmental hospital, UNRWA hospital, sample of the study included 126 staff and patients out of 420 people, representing 30% of the population.

The researcher used the descriptive method and SERVPERF scale to measure the quality of perceived and actual service, questionnaire consisted of 28 items divided into 6 domains: the tangible physical evidence, reliability, strength of response, safety& trust, empathy, characteristics of the hospital. The tool of the study was constructed with the help of the literature review and previous studies regarding this issue, the tool was also tested for validity, reliability and suitability.

The results showed that the responses of the studying sample towards actual and perceived quality of services, by staff and patients were high on all fields of study and on the total score.

Also there were significant differences on the following areas: power response, safety and trust, and empathy due to the variable of gender was in favor of males, and the study provided a set of recommendations such as providing the requirements of hospitals with modern equipment and providing suitable training courses for workers in their respective fields in order to improve the quality of medical services provided.

1-6-3 Salem(2012) "identify the reality of internal audit in municipalities in Gaza strip "

This study aimed to identify the quo of internal audit in municipalizes in Gaza strip. In order to achieve the study's objectives and test its hypothesis s; the researcher collected secondary data from relevant literature and previous studies . The descriptive analytical approach has been used through data collection by (85) questionnaires distributed to internal audit departments in (25) municipalizes in Gaza strip, the recovered ones were (77) with rat e of return was 91%. The study found out a set of important results : internal auditors implement their dues with a good committed with internal audit criteria, board of municipal directors give a fair a en on to internal audit departments, an efficient internal auditors' job help an external auditors to do their duties i n a good manner , the study also found that an internal audit departments subordinate to financial departments not to top management s, the top managements don't give enough a en on to developing internal audit departments there is no rule that impose the internal audit department included in municipal hierarchy. The study concluded a set of recommendations as follows : internal auditor s should provide all internal audit responsibilities more than it is, Internal auditors should increase their commitment with internal audit criteria, top managements should back internal audit departments by increasing its personnel, provide budgets for training and development. internal audit departments should subordinate to top managements, and also municipal rules should impose the existence of internal audit departments and contracting with external auditor.

1-6-4Radwan (2012) "The impact of internal audit on risk management in accordance to international standards "

The aim of this study is to investigate the impact of internal audit in the management of banking risks at commercial banks in the Gaza Strip accordance with International Standards on Auditing and to achieve the objectives of this study was designed questionnaire consisting of four axes, based on previous studies and theoretical framework and distributed to internal auditors in commercial banks in Gaza Strip, the total number (33), was recovered (30) to identify valid for analysis, which represents the return of (91%).

The researcher used the statistical program SPSS processors and appropriate statistical analysis in this regard. One of the most important results of the study: 1) there is a positive sign between the application of standards and features of (independence,

objectivity and professionalism ...) devices by the internal audit of commercial banks in the Palestinian and the management of banking risks. 2) there is a positive sign between the application of performance standards and represented in (audit activities and management planning, resource management, corporate governance and the information ...) devices by the internal audit of commercial banks in the Palestinian and the management of banking risks. 3) a positive sign between the internal auditor's role in the management of banking risks and the extent of realization of the mechanisms of their application. The study concluded some recommendations including: 1) Paying attention to the administrative authorities in the internal audit of banks actively helping to develop this functionality and provide the necessary resources to strengthen its position within the bank. 2) The necessity of legislation, the profession of internal audit departments in terms of the independence and qualifications of audit staff. 3) the need to organize training courses for banks, auditors entrants in banking risk management techniques and how to confront and evaluation.

1-6-4 Badawy (2011) “The Impact Of The Structure Of The Internal Control System In Accordance With The COSO Framework To Achieve The Control Objectives”

This study aimed at identifying "The Impact Of The Structure Of The Internal Control System In Accordance With The COSO Framework To Achieve The Control Objectives in NGOs in Gaza Strip" and to what extent has developed, as well as the analysis of the COSO framework of the internal control. To achieve these objectives, the study was conducted on a sample consisting of 99 NGOs in the Gaza Strip working in the areas of development and various social fields, where a questionnaire was distributed on the study sample, and 80 respondents, i.e. 80% of the study sample responded to the questionnaire.

The study showed that the NGOs working in the Gaza Strip pay a great attention to the internal control systems. Moreover, it showed that these NGOs consider –in different positive degrees- the importance of the elements of the internal control system in achieving the goals of control which are represented in achieving effectiveness and efficiency of operational activities, and the credibility of financial reporting, and strengthen compliance with regulations, rules and laws.

Control Environment was the most significant and influential variable in achieving these goals, then comes Risk Assessment variable, then follows Control Activities variable, then Information and Communication Systems variable. The variable Follow-up and Evaluation was the weakest in terms of impact. In general, there is a significant effect of the grouped components of control to achieve control objectives. The study included a number of recommendations. One of the most important recommendations was the need for the Palestinian NGOs to adopt the internal control system in accordance with the concept of COSO. Moreover, the Palestinian NGOs should pay attention to the implementation of COSO five elements efficiently and follow-up the future developments on the control systems. Moreover, these recommendations suggest paying a greater attention to these systems through continuous assessment which increase their efficiency and effectiveness.

Also need to commit civil society organizations audited accounts by auditors accredited by the Ministry of Interior.

1-6-5 Alafifi study (2009) " ability of internal auditor through applying the standards of professional performance in the general corporations to detect the financial corruption phenomenon"

This study aimed to identifying the range the ability of internal auditor through applying the standards of professional performance in the general corporations to detect the financial corruption phenomenon.

a questionnaire has been distributed to the general corporations depending at the previous studies and theoretical frame work, the distributed questionnaires were (35),the replies questionnaire were (34), which represent (97%) of which 3 were excluded for non-suitability for analysis, the researcher used the statistical program (SPSS) for statistical analysis, and used appropriate statistical processors for this purpose . The study concluded with the following findings:

1-The reduction of the importance of internal audit in the general corporation at a great degree

2-The High costs of the applicant of the professional standards performance preventing its application at great degree.

The study concluded with some recommendations of which the following are the most important:

1-The necessity of providing the internal audit with great importance in the public corporation.

2-The necessity of reducing the application costs of professional performance to enable of its application to face the financial corrupt phenomenon

1-6-6 Nono (2009) “extent of compliance with the internal auditing standards among the Islamic banks working in Gaza Strip”

The purpose of this study is exploring the extent of compliance with the internal auditing standards among the Islamic banks working in Gaza Strip, find out any link between professional traits of the internal auditors and their auditing work, and to identify the obstacles that may prevent full compliance with such standards. The study adopted the primary and the secondary data where a questionnaire was developed to suite the study and its objectives.

Thirty seven copy of questionnaire were distributed to all internal auditors, managers of bank branches in Gaza Strip and all the financial inspectors working for the Palestinian Monetary Authority . The responding rate was 100%. A descriptive analytic methodology was followed to describe and analyze the study variables and examine the underlying hypothesis.

The main findings in the study were: the Islamic banks working in Gaza demonstrated inadequate compliance with the standards of internal auditing with narrow variation among individual banks. The same finding was noticed in the extent of compliance with the specific standards particularly in relation to self-interdependence and objectivity at the side of the internal auditors.

The extent of compliance with the internal auditing standards showed no noticeable variation in relation of the personal professional traits of the auditors.

It is worthy to acknowledges that a lot of obstacles are preventing more compliance with the standards of internal auditing mainly in the legal and administrative context.

The study will recommend that more interest should be routed to promote the compliance to auditing standards at personal and organizational level s with more value for such compliance The Islamic banking system should work hard to support the fundamental s of integrity and objectivity among auditing body within a suitable

and effective legal and administrative atmosphere up to the point that Islamic banking system should insist to have its own auditing standards.

1-6-7 (Carmeli, Zisu,2009) " The relational underpinnings of quality internal auditing in medical clinics in Israel"

. This study attempts to address this need by examining how organizational trust, perceived organizational support and psychological safety enable internal auditing. Data collected from employees in medical clinics of one of the largest healthcare organizations in Israel at two points in time six months apart. Our results show that organizational trust and perceived organizational support are positively related to psychological safety.

1-6-8 Makhoulf (2007) "Internal auditing in accordance with auditing international standards "

The main purpose of this study is to find out if Jordanian commercial banks are implementing the well-known standards for the internal auditing. This was achieved by comparing the procedures used by Jordanian commercial banks in their internal auditing and the well-known standards for internal auditing, provided by the internal auditing Institute in the USA in 1987, as there are no Jordanian standards for internal auditing rolling this profession in Jordan. In addition, this study looks if these standards are appropriate for implementation at the Jordanian commercial banks from the internal auditing managers' point of view. To achieve this, the researcher has prepared a questionnaire for the internal auditing managers and employees in the Jordanian commercial banks to answer .

The questionnaire distributed to all the Jordanian commercial banks registered with the Central bank of Jordan, companies' auditor, and Amman Financial Market. Seventy-four questionnaires distributed on the mangers and workers of the internal auditing(82 %)of the questions in. This is due to the confidentiality of the work. The gathered data was analyzed using the following methods :

The results of the study were as follows:

The study showed that there is no statistical relation between the degree of the implementation of the standards of the internal auditing in the Jordanian commercial banks with the number of internal auditing workers, their banking experience in this field, and the number of bank's branches. In addition, the study showed that there is

no statistical relation between the degrees of the implementation of the standards internal auditing with the qualifications of the internal auditing workers.

The study also showed that the Jordanian commercial banks implement the well-known standards of the internal auditing, But with a variation on the implementation.

When the organizational structure of the Jordanian commercial banks analyzed, the study showed that the internal auditing department tied to the auditing committee.

The study ended with a number of recommendations to develop the job of the internal auditing workers in the Jordanian commercial banks and some suggestions for further studies, which will be shown at last section.

1-7 Comments on previous studies :

The researcher find that previous studies did not focus directly on the internal auditing on special and importance type of work , the researchers gave their attention to another type of auditing and have written extensively in it but there is no researcher collect this information internal auditing inside Palestinian MOH in Gaza strip .

Also found that most of the previous studies are complementary to previous ones of internal auditing characteristics and its impact on every factor of the audit process factors, but what distinguishes this study is to intern internal auditing profession on the work of MOH and its transactions.

The researcher add-values to his study from others researchers efforts in the same field of search, where internal auditing in MOH is one of the several sectors in Palestine which need more focus .

Chapter 2

General Concept of Internal Auditing

2.1 Introduction :

The profession of internal auditing , as with many other professions , has its roots in the industrial revolution of the nineteenth century .the enormous growth of the business sector found existing professionals scrambling to keep up Specialist appeared coping with such innovations as corporate law . banking provisions and bankruptcies this led to formation of Institute of Chartered Accountants and American certified public accountants in their respective countries . (cascarino,2007)

2.2 definition of internal auditing :

The Committee of Sponsoring Organizations of the Tread way Commission (COSO), internal control: Integrated Framework (1985), defines Internal Control as a process, effected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (COSO report, 1992)

- Effectiveness and efficiency of operations.
- Reliability of financial reporting.
- Compliance with applicable laws and regulations

Internal auditing has been defined by the **IIA** as follows

Internal auditing is an independent , objective assurance and consulting activity designed to add value and improve an organization's operations.it helps an organization accomplish its objectives by bringing a systematic . disciplined approach to evaluate and improve the effectiveness of risk management. control and governance process . (cascarino, 2007)

Independence and established by the organizational and reporting structure objectivity is achieved by an appropriate mind-set.

The internal audit activity evaluate risk exposure relating to the organization's governance , operations and information systems in relation to :

- Effectiveness and efficiency of operations.
- Reliability and integrity of financial and operational information's
- Safeguarding of assets
- Compliance with laws , regulations and contracts

Lander defined internal control as a process designed by, or under the supervision of, the company's principal executive and principal financial officers and implemented by the company's board of directors, management and other personnel to provide reasonable for the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. (Hurt, 2007)

In other words , A system of internal control consists of policies and procedures designed to provide management with reasonable assurance that the company achieves its objectives and goals. These policies and procedures are often called controls, and collectively, they make up the entity's internal control. (Arens,2012)

2.3- Importance of internal auditing :

Internal audits provide a number of important services to company management. These include detecting and preventing fraud, testing internal control, and monitoring compliance with company policy and government regulation. Smaller companies may require these functions even more than large companies. A small business simply cannot afford employee fraud, waste, or a government fine. Establishing an internal audit function provides a vital step in the growth of a small business.(Tomas,2010)

A company's objectives, its internal organization and the environment in which it operates are continually evolving and, as a result, the risk it face are continually changing. .(Tomas,2010)

A sound system of internal control therefore depends on a through and regular evaluation of the nature and extent of the risks to which the company is exposed. Since profits are, in part, the reward for successful risk-taking in business, the purpose of internal control is to help manage and control risk appropriately rather than to eliminate it. Which the opinion of the Institute of Chartered Accountants in England & Wales.

2-4 Internal audit objectives :

Audits are part of the overall control system of an organization and provide several important control functions. Firstly, they can serve as detective control mechanisms that is, through their audit investigations, auditors may identify and

evaluate errors or omissions, or variances between the current condition and predetermined criteria. Secondly, audits can be a preventive control mechanism, such that errors, misstatements and fraudulent activities do not occur in the first place. Finally, the results of audits should be used to identify and propose any potential improvements to the audited entity.(Kagermann, Kinney, Eds,2008)

2-5 The essentials for effective internal auditing:

According to a recent study conducted by The Institute of Internal Auditors' Audit Executive Center and Korn/Ferry International, there are seven assets that separate highly successful internal audit leaders from the rest of the pack. I will list these aspects here, in reverse order (IAA, insight .2010) :

Unwavering Courage.

Because internal auditors often find themselves swimming upstream, they must exhibit strong resolve to withstand the current. They must have the strength of their convictions to do the right thing and to influence their organization to demonstrate integrity, conscience and ethical practices worthy of the stakeholders' trust. This attribute is evident in the internal auditor who puts his or her career on the sidelines, while standing alone against tremendous pressure. Imagine the peace of mind executive management can have when they are confident that their internal auditors have this level of courage.

One of the best known examples Cynthia Cooper, who, in spite of tremendous pressure to remain quiet, blew the whistle on WorldCom and one of the largest financial frauds this country has ever witnessed.

Ability to Develop Talent.

The best chief audit executive has an eye for identifying appropriate candidates and a heart for transforming raw talent into professional proficiency. Carmen Lapointe, a high-level CAE who recently was appointed under-secretary-general for Internal Oversight Services at the United Nations, is living proof of the value of developing talent. She views internal auditing as an excellent "learning ground" for a breadth of experience that prepares professionals for the future.

Tight grasp of Business Risks.

Without an in-depth understanding of the risks that might threaten the organization, the internal audit function could never assess the effectiveness of the controls in place

to mitigate those risks. In practice, this does not mean layering more internal controls on top of existing controls, as had often been the practice in the past. Today's internal audit professionals must look beyond the audit plan with discipline, flexibility, and creativity in order to link business risk to market opportunities.

Experience.

Not only does experience serve as a baseline for future work, but also provides a benchmark for processes, procedures and skills. For example, seasoned professional and Raytheon CAE Larry Harrington has served as a vice president of human resources, operations and finance, and has been a CAE at three companies over his 35 years in business. He indicates that his varied roles gave him perspectives and understandings that literally changed who he is.

Unflinching Integrity.

This is non-negotiable, as it serves as the very foundation of an internal auditor's values and the core of professionalism. Again, WorldCom's Cooper modeled this attribute when she refused to turn a blind eye to the fraudulent behavior of which she was seeing evidence. This is why she was named one of Time magazine's "Persons of the Year" in 2002.

Communication.

Effective internal auditors must be excellent listeners, accurate translators of information, convincing presenters and credible reporters. Without excellent communication skills, an internal auditor would not achieve the rank of a highly successful professional. Former Mirant Corporation CAE Paul Sobel says that boards do not want the facts sugarcoated by their internal auditors. Instead, he says, they need someone who won't pull punches on the important issues, so they can understand the full magnitude of an issue.

Business Acumen.

Internal audit practitioners must have the ability to accurately see and understand the organization and its employees, processes and culture. Coca-Cola's Connie McDaniel says that unless internal auditors have the ability to connect the dots and understand the implications and consequences of business decisions, their job will be very difficult. They must have an in-depth grasp on what makes the organization tick, what its management and board are trying to accomplish, and what challenges and risks lie ahead that might thwart the achievement of goals and objectives.

2-6 Difference between internal audit function and internal control system:

Users require financial statements to fulfill their information needs and in order to reach good decisions they must have accurate information in their hands. Information can be inaccurate to extent that it is useless if it has material misstatements and it is the responsibility of the management to provide accurate financial statements. Material misstatements might creep into financial statements because of inherent risks. (Fazal, 2011)

To mitigate such inherent risks management implements internal control system. Through this internal control system it is ensured that organization is meeting its objectives of providing reliable financial statements. Though this is *not the only objective of having an internal control system*. Internal control system also helps management in following: (Fazal, 2011)

- implementation and enforcement of policies designed by management
- safeguarding of assets and resources of the business
- supporting management in efficient and effective operations of the business

Internal audit is a *function* (an activity – if “function” is too formal to understand) through which adequacy of internal control system is judged. This function or activity is performed by internal auditors who work for organization as an employee.

So, putting it together, organization uses internal control system to reduce risks of material misstatements in financial statements and to keep the internal control system at its best, it is monitored through internal audit function by internal auditors.

2-7 Elements for Internal Audit Effectiveness :

Internal auditors in the public sector operate in an environment with unique challenges. This study used a global survey sponsored by The Institute of Internal Auditors (IIA) to analyze the condition of the public sector worldwide regarding the elements that are necessary to establish an effective internal audit activity, the researcher focus on elements for internal audit effectiveness : (Diane 2014)

- **Organizational independence.**

Organizational independence allows the audit activity to conduct work without interference by the entity under audit. The audit activity should have sufficient independence from those it is required to audit so that it can both conduct and be perceived to conduct its work without interference. Coupled with objectivity, organizational independence contributes to the accuracy of the auditors’ work and the ability to rely on reported results. Independence is greatly impacted by how a CAE is appointed and can be terminated. The International Professional Practices Framework

(IPPF) Practice Advisory 1110-1 states that “the CAE, reporting functionally to the board and administratively to the organization’s chief executive officer, facilitates organizational independence.” Important parts of this independence are the CAE’s ability to be protected from management or political interference or retaliation resulting from carrying out legitimate duties in accordance with the Standards. The CAE also should be free to staff the audit activity without interference from management or undue political influence from public officials.

- **A formal mandate.**

The audit activity’s powers and duties should be established by the public sector’s constitution, charter, or other basic legal document. Among other topics, this document would address procedures and requirements of reporting and the obligation of the audited entity to collaborate with the auditor.

- **Unrestricted access.**

Audits should be conducted with complete and unrestricted access to employees, property, and records as appropriate for the performance of the audit activities.

- **Sufficient funding.**

The audit activity must have sufficient funding relative to the size of its audit responsibilities. This important element should not be left under the control of the organization being audited, because the budget impacts the audit activity’s capacity to perform its audit responsibilities.

- **Competent leadership.**

The head of the audit activity must be able to independently and effectively recruit, retain, and manage highly skilled staff without undue managerial or political influence. The leader should be knowledgeable of applicable audit standards, professionally qualified—preferably certified—and competent to oversee and manage an audit activity. Moreover, the CAE should be an articulate public spokesperson for the audit activity.

- **Objective staff.**

An audit activity’s staff must be objective. Audit staff must have impartial attitudes and avoid any conflict of interest. Conflict of interest is a situation in which an internal auditor, who is in a position of trust, has a competing professional or personal interest. A conflict of interest may exist even if no unethical or inappropriate act results. Such a conflict can create an appearance of impropriety that can undermine confidence in the internal auditor, the internal audit activity, and the profession. Moreover, a conflict of interest could impair an individual’s ability to perform audit duties and responsibilities objectively.

- **Competent staff.**

The audit activity needs a professional staff that collectively has the necessary qualifications and competence to conduct the full range of audits required by its

mandate. Auditors must comply with minimum continuing education requirements established by their relevant professional organizations and standards.

- **Stakeholder support.**

The legitimacy of the audit activity and its mission should be understood and supported by a broad range of elected and appointed public sector officials, as well as the media and involved citizens.

- **Professional audit standards.**

Professional audit standards, such as the International Professional Practices Framework (IPPF) promulgated by The Institute of Internal Auditors, support the implementation of the previous elements and provide a framework to promote quality audit work that is systematic, objective, and based on evidence. Just as many public sector entities have adopted internal control standards—either as requirements or guidance for public sector managers—audit activities should conduct their work in accordance with recognized standards. (Diane 2014)

2-8 Difference between internal auditing and external auditing:

The coordination of internal audit activity with external audit activity is very important from both points of view: from external audit's point of view is important because, in this way, external auditors have the possibility to raise the efficiency of financial statements audit; the relevancy from internal audit's point of view is assured by the fact that this coordination assures for the internal audit a plus of essential information in the assessment of risks control (Dobroțeanu, L.& Dobroțeanu C.L., 2002)

Internal auditors work within an organization and report to its audit committee and/or directors. They help to design the company's organizing systems and help develop specific risk management policies. They also ensure that all policies implemented for risk management are operating effectively. The work of the internal auditor tends to be continuous and based on the internal control systems of a business of any size. . (Dobroțeanu, L.& Dobroțeanu C.L., 2002)

External auditors : are independent of the organization they are auditing. They report to the company's shareholders. They provide their experienced opinion on the truthfulness of the company's financial statements and perform work on a test basis to monitor systems in place.

There are three key differences in the activities of internal and external auditors. Each is discussed in depth below:

Appointment

External auditors are appointed by the shareholders of a company, although this usually comes through discussion with directors. External auditors must be appointed from a different company independent of their own whilst internal auditors are usually employees of the organization. Keeping clients happy as an external auditor is often more difficult than internally as you already know those around you in the second instance.

Objectives

The objectives for an external auditor are usually defined by statute whilst management will set the objectives for internal audits. External auditors generally have free reign to examine and assess every aspect of the system whilst management can pinpoint and highlight certain areas they want internal auditors to focus on. There are various types of internal audit.

Responsibility

External auditors are responsible to the owners of the company which could be anybody from its owners to the shareholders to the government or general public. Internal auditors are responsible solely to the company's senior management (Dobroţeanu, L.& Dobroţeanu C.L., 2002)

2-9 The relationship between internal and external audit:

The objectives of the two auditors are different but they overlap. The external auditor provides an opinion on the statutory accounts. The internal auditor is considered with compliance and efficiency, both financial and operational. The internal auditor does not focus his attention on the year-end results. Both auditors are interested in the internal control of the financial accounting system. Whereas the internal auditor is concerned with the operational efficiency of non-financial operations such as production and computer operations, the external auditor does not share this concern beyond satisfying himself that operations, efficient or otherwise, are properly accounted for. In accounting matters the external auditor is interested in completeness and accuracy of updating, satisfactory maintenance of date and accuracy of processing. The internal auditor is also concerned with efficiency and economy. With respect to assets the external auditor is concerned about existence, ownership, valuation and inclusion in the financial accounts. The internal auditor is concerned about security, appropriateness and utilization as well. The internal auditor

can assist the external auditor in computer auditing work by his special knowledge of the concern's computer systems and the people and politics involved, by his special ability to monitor continuously, and of course by virtue of work he has already done to meet his own objectives, or which he is prepared to do on behalf of the external auditor. The extent to which external auditor will rely on internal audit work is related to the degree of internal audit independence, the extent to which the external auditor is able to supervise the internal auditors, the materiality levels to which internal auditors works-they should not be greater than those of the external auditors if the external auditors is to rely upon the internal auditor's work- the internal auditor's inclination to take on work for the external auditor and the quality of his work. The level of professionalism of the internal auditors-from the external auditor's point of view they should have similar qualifications to himself and external audit staffing and fee constrains (Chambers & Court, 1986).

2-10 Rights and responsibilities of internal auditors :

The auditee must be confident that auditor will conduct audit professionally and that the auditor possesses the integrity and technical knowledge to successfully complete the audit . auditors are expected to exercise due care during the performance of their activities . this means that auditor should be sufficiently competent to arrive at conclusions similar to those that another auditor would reach in the sama or similar circumstance .(Kagermann, Kinney, Eds,2008)

A main role for the internal audit team is to evaluate the effectiveness of the internal control system and contribute to its ongoing effectiveness. With the internal

audit team reporting directly to the audit committee of the board of directors and/or the most senior levels of management, it is often this function that plays a significant role in monitoring the internal control system. It is important to note that many not-for profits are not large enough to employ an internal audit team. Each organization should assess the need for this team, and employ one as necessary(AICPA, 2000)

2-11 Independency and objectivity of internal auditors

Although the literature is not necessarily consistent in its precise definitions of independence and objectivity, it is generally agreed that objectivity relates to the quality of the assessments, judgments, and decisions that are activities of any

assurance or consulting service, and independence relates to the state of the environment in which the assurance or consulting service takes place. Specifically, objectivity is defined as a state of mind in which biases do not inappropriately affect assessments, judgments, and decisions while independence is defined as freedom from material conflicts of interest² that threaten objectivity. Objectivity is a desired characteristic of the individual or team who make choices among the full set of assurance service possibilities and of the individual or teams who are engaged in the performance of assurance services and who are making the necessary assessments, judgments, and decisions. Independence is a desired characteristic of the environment in which the assurance services are performed by the individual or team; i.e., it is desirable for the individual or team to be free from material conflicts of interest that threaten objectivity. Conflicts of interest can arise from the individual's or teams' personal environment or from the general environment in which the activity takes place. Three components of professionalism, namely integrity, competence, and the use of due care are relevant to the internal audit profession. Integrity is an uncompromising adherence to a code of moral values, and the avoidance of deception, expediency, artificiality, or shallowness of any kind. The importance of integrity comes from the idea that a profession is a "calling" and requires professionals to focus on the idea that they are performing a public service. Integrity dictates the maintaining of "high standards of achievement and conduct." Competence means having the intelligence, education, and training to be able to add value through performance. Competence comes from "long and intensive preparation, including instruction in skills and methods as well as scholarly principles underlying the skills and methods," and the commitment to "continued study." Professional standards are generated "by force of organization or concerted opinion" and lead to the use of due care. The use of due care has many components and requires that attention be paid not only to the nature of the professional services performed but also to the manner in which they are performed. It is important that the services offered are appropriate to the task and that such services are carried out in accordance with professional standards when available and in accordance with the highest standards of professional conduct when not available. (Muchler,2003)

Recent research by Geiger, Lowe, and Pany (2002) examines how loan officers view and make decisions based on loan proposals within the context of various relationships between the applicant, the auditor that performs the external audit, and the auditor that performs the internal audit function, whether in-house or outsourced to the applicant's external auditor. The results support the position that having outsourced internal audit services performed by the company's external auditor does not, by itself, appear to negatively affect financial statement users' perceptions of auditor independence and other related decisions. The results also support the position that if the external auditors are associated with internal audit activities, they should not perform any management functions as part of the outsourced internal audit work. The results also provide support for internal audit outsourcing if there is a requirement that the engagement team for the external audit and internal audit activities remain separate. More research is needed on issues related to independence and objectivity for internal auditors and the internal audit function.(low, pany , 2002)

2-12 Internal auditing standards

Standards for Internal Auditors Related to Independence and Objectivity

The Institute of Internal Auditors, in the attribute standards, recognizes the importance of differentiating between an independent internal audit activity and the objectivity of the internal auditors as follows:

1100 – Independence and Objectivity: The internal audit activity should be independent, and internal auditors should be objective in performing their work.

1110 – Organizational Independence: The chief audit executive should report to a level within the organization that allows the internal audit activity to fulfill its responsibilities.

1110.A1: The internal audit activity should be free from interference in determining the scope of internal auditing, performing work, and communicating results.

1120 – Individual Objectivity: Internal auditors should have an impartial, unbiased attitude and avoid conflicts of interest.

The attribute standards also attempt to provide guidance on activities that may lead to impairments of independence and objectivity and call for disclosures when there is impairment.

1130 – Impairments to Independence or Objectivity: If independence or objectivity is impaired in fact or appearance, the details of the impairment should be disclosed to appropriate parties. The nature of the disclosure will depend on the impairment.

Chapter 3
Internal auditing in
Palestinian Ministry of Health

3-1 Introduction

Today's hospital and other health care units system, with its many types of organizations is extremely complex. The science of health care, the physical maintenance of facilities and interactions and human behaviors within organizations are complex, as are the financial and accounting requirements. (Finkler, Steven, A, et al, 2011)

The complexity of today's environment has resulted in the spread of accounting and financial managements to all areas within a health care organization, accounting and financial management are no longer the sole purview of finance department. Nurse –management are held responsible for financial management of their units: pharmacy directors are making significant financial management decisions on a daily basis and operating room (OR) managers must maintain efficient utilization rates, as well as keeping patients flowing through the OR. To maintain the financial health of organization. (Finkler, Steven, A, et al, 2011)

Audit in healthcare is a process used by health professionals to assess, evaluate and improve care of patients in a systematic way. Audit measures current practice against a defined (desired) standard. It forms part of clinical governance, which aims to safeguard a high quality of clinical care for patients.

The health care industry, or medical industry, is an aggregation of sectors within the economic system that provides goods and services to treat patients with curative, preventive, rehabilitative, and palliative care. The modern health care industry is divided into many sectors and depends on interdisciplinary teams of trained professionals and paraprofessionals to meet health needs of individuals and populations.

Hospitals considered services organizations, which make health care service, on the economical, the last products of hospitals is health care services (Abdulghani, 2005)

3-2 Palestinian ministry of health

Palestinian ministry of health (MOH) is one of the most important component on Palestinian national authority providers medical, health care services. To which residents in the Palestinian region have access.

Since 1967, there have been improvements in the access to healthcare and the overall general health conditions for residents in that region. Advances in training, increased access to state-of-the-art medical technology, and various governmental provisions have allowed per-capita funding to increase, and therefore the overall health of residents in the region to increase. Additionally, the enhanced access to and funding from international organizations like the World Health Organization, the United Nations, the Palestinian Ministry of Health, and the World Bank Education and Health Rehabilitation Project have contributed to the current state of affairs within the healthcare segment of the Palestinian territories. However, while many efforts at enhancing the state of health affairs within the Palestinian territories have shown improvement, there are still efforts to be made. Continued efforts to recognize and address the geopolitical barriers will be necessary in order to continue to have significant success in this field. Finally, addressing demographic trends within the region, like differing pregnancy rates and mortality rates, will be necessary to enhance the state of health affairs that the Palestinian territories face. This article addresses each of these issues in more explanatory detail, giving an overview of the major legal and ethical developments in healthcare within the Palestinian territories, and discussing further obstacles that the region faces due to infrastructural and political barriers. (Barghouthi .1993)

3-3 Objectives of internal auditing on Palestinian MOH :

The health care sector continues to go through many changes, presenting several new risks and a host of complicated regulatory requirements. Recent legislation with respect to health care reform has already changed the way everyone does business, and will have further — and perhaps unforeseen — ramifications for the industry. There have been many modifications to health care regulations, and consequently the risks within organizations must be effectively evaluated now more than ever. The demands on health care administration are increasing in what is a complex and highly competitive environment. Risks are seemingly around every corner for health care organizations, from legislation and regulatory developments to operational and financial concerns. It is sometimes difficult to be aware of emerging and existing risks while maintaining your focus on your organizational strategy, mission and patient care. With this in mind, it is import

With this in mind, it is important to identify, prioritize and thoroughly evaluate the risks that impact your organization. While there are risks that are specific to the industry, there are also those that are likely specific to your organization, depending on your mission and operations. As you define new objectives and implement new initiatives, and as regulatory demands change, the risks that your organization is exposed to tend to evolve as well. The method with which you assess risk must therefore be flexible (Mcgladrey puplisher,2011)

Management had acknowledged previously some preliminary risks, and developed in-house software designed to increase claim submission efficiency and accuracy, including coding, testing, documenting, and maintaining the software — referred to as "hard" tasks. From an end user perspective, however, this process also involves many "soft," people-related functions, such as training and support, communication within and among work groups, implementing control procedures and protocols, establishing roles and priorities, and developing effective relationships with payer organizations.

From all of the above , we can know that the main objective of internal audit in health care organizations like Palestinian hospitals is to stay detailed risk and control assessment and to identify risks that traditional audits have found elusive. It also serves as a management tool to administer a corporate governance internal control program. Article (Hildebrandt,2005)¹

3-4 Health care , Hospitals and accounting:

Accounting for the healthcare profession is a specialist area that requires expertise and an understanding of the industry.

The narrower aim of health care accounting is to assemble and structure information on the health care system that is needed to hold the providers of health care formally accountable for the cost and the quality of the products and services they deliver. Such information could also be used to reward superior performance with superior pay. health care accountants seeks to measure the health outcomes produced by medical interventions, financial accountants seek to measure the financial outcome of

¹ For full text of this article you can go” A New Approach to Health Care Auditing”
<http://www.theiaa.org/CSA/index.cfm?iid=367>

the myriad decisions made in a business during a quarter or full year. Article (Reinhardt,2010)²

3-5 Financial management in healthcare organizations :

At first , one might say that the goal of financial management is to aid in the maximization of wealth , or more simply the maximization of organization profit , profits are , after all literally , the bottom line , however the health care environment has many other goals , for example improving the health and well-being of community providing the highest quality healthcare service and minimizing morbidity and mortality . for many health care organizations (e.g. not for profit hospitals)as in Palestine most of hospitals are not for profits , such as those depend to government , or that hospitals related to associations local or international that working in Palestine field, maximization profit may not be the goal at all .although at least frame profit is usually necessary to ensure the financial well-being of even these organizations .

On a more personal level. managers are concerned with maximization of salaries and benefits , in a for-profit organization such maximization of return on equity (ROE), return on assets (ROA) or return on net assets (RONA) the list of goal within the organization is relatively endless.

From the prospective of financial management there are two overriding goals profit ability and viability . the organization want to be profitable , and it want to continue doing business it is possible to be profitable . if fail to be able to continue in business . both goals require some clarification and additional discussion because these goals (Finkler,steven,A , et al ,2011)

Business strategies and financial management are intertwined. In 2013, hospitals were buying up neighboring physician practices. Doctors who sell their practices become employees of the hospital, and the hospital becomes a regional hospital system. That way, the hospital builds a larger and steadier payment stream: It gets money from the entire spectrum of medical care, from tests to surgery to rehabilitative services. Acquiring a practice brings in new revenues right away, so the revenue stream helps

For full text of this article you can go "**Health Care Accounting Is Challenging, Not Impossible**"²
http://economix.blogs.nytimes.com/2010/10/22/health-care-accounting-is-challenging-not-impossible/?_r=0

pay for the purchase, and the regional hospital system, which is much larger than the hospital alone, has more bargaining power with health-insurance companies. (Sarah Brumley)³

3-6 Quality measure in healthcare systems :

Quality measurement in health care is the process of using data to evaluate the performance of health plans and health care providers against recognized quality standards. Quality measures can take many forms, and these measures evaluate care across the full range of health care settings, from doctors' offices to imaging facilities to hospital systems

Measuring the quality of health care is a necessary step in the process of improving health care quality. Too often, the quality of care received in the United States is substandard: Patients receive the proper diagnosis and care only about 55 percent of the time, and wide variations in health care quality, access, and outcomes persist. Research consistently shows that there is chronic underuse, overuse, and misuse of services. Furthermore, the way health care is delivered is often fragmented, overly complex, and uncoordinated. These problems can lead to serious harm or even death (McGlynn , Adams et al ,2003)

Quality measurement can be used to improve our nation's health care by:

- preventing the overuse, underuse, and misuse of health care services and ensuring patient safety
- identifying what works in health care—and what doesn't—to drive improvement;
- holding health insurance plans and health care providers accountable for providing high-quality care
- measuring and addressing disparities in how care is delivered and in health outcomes; and 5) helping consumers make informed choices about their care. (McGlynn , Adams et al ,2003)

³ For full text of this article you can go " Role of Financial Management in Health Care <http://smallbusiness.chron.com/role-financial-management-health-care-76263.html>

3-6-1 Where do data on health care quality come from?

Once an agency, nonprofit organization, or company has developed a quality measure, data must be collected to support that measure. These data come from a variety of sources. Often, complex measures require data from more than one source.

Some common sources of the data that are currently used to track quality measures include:

Administrative data: Administrative data include health insurance claims that are used to bill payers for health care services. This type of data is often the easiest to obtain, because health plans and providers already have a robust infrastructure to collect and share these data. However, administrative data are limited in the types of measures they can support. For instance, while claims data can capture which services were provided to which patients, they cannot be used to determine whether these services were appropriate for the patients who received them.

Disease registries: These are organized systems that capture data on patients with a specific disease or condition beyond what is available in administrative claims data. Public health agencies, including the Centers for Disease Control and Prevention (CDC), often develop and house disease registries. This data system can capture information from multiple data sources, including administrative data, as well as birth and death records and Census data.

Medical records: The information that providers keep in patients' health records contains far more detail than claims data, including information on medical histories and current medical conditions. However, these data can be difficult to obtain, for several reasons. For example, providers may use paper records that require chart review. Some providers have electronic health records, but different providers often use different record systems, which makes it difficult to gather and synthesize data across providers.

Qualitative data: Qualitative data, such as data from patient surveys, focus groups, and interviews, or data from "mystery shopper" programs, provide the level of detail needed for reporting patient experience measures. These data are generally collected through patient surveys that are administered by mail, phone, or email, and they provide feedback on many different elements of the care patients receive.

Collecting data on quality measures is a key challenge. In the past, most health plans and providers were not required to track and report data that measure quality. Now, busy providers are often responsible for tracking different quality measures for different payers. For example, a provider may have to track one set of measures for a health plan, , and a third set for an accreditation agency. Having to meet different requirements can be burdensome for providers.

Making the process of collecting data on health care quality less onerous for providers may require new tools and technologies, as well as recognition of the time it takes providers to meet reporting requirements. (Morris,, Bailey,2014)

3-7 Quality of health care system in Palestinian MOH :

There is several challenges that faces MOH in Palestine , from these challenges that health care in Palestine can't satisfy optimal healthcare services :

Financial mechanisms and healthcare management , some factors play apart by quality of health care services those leadership and cultural and organizational , also lack of qualified human resources and limited of abilities and equipment's (AL-Adham , 2004)

From all of above , we resulted , quality should be in services for patients in hospitals , have to give in accordance to specific details and characteristics and in time need , and satisfactions of patients of this services , which give me evidence of quality of services , so that this research make measure of quality of services of management and services of hospitals .

Chapter 4

Research methodology

4-1 Introduction:

In order to be able to select the appropriate method of analysis, the level of measurement must be understood. For each type of measurement, there is/are an appropriate method/s that can be applied and not others. In this research, ordinal scales were used. Ordinal scale is a ranking or a rating data that normally uses integers in ascending or descending order. The numbers assigned to the important (1,2,3,4,5) do not indicate that the interval between scales are equal, nor do they indicate absolute quantities. They are merely numerical labels. Based on Likert scale we have the following:

Item	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Scale	5	4	3	2	1

Statistical analysis Tools

The researcher used quantitative data analysis methods. The Data analysis made by utilizing (SPSS 20). The researcher would utilize the following statistical tools:

- 1) Kolmogorov-Smirnov test of normality.
- 2) Pearson correlation coefficient for Validity.
- 3) Cronbach's Alpha for Reliability Statistics.
- 4) Frequency and Descriptive analysis.
- 5) Parametric Tests (One-sample T test).

T-test is used to determine if the mean of a paragraph is significantly different from a hypothesized value 3 (Middle value of Likert scale). If the P-value (Sig.) is smaller than or equal to the level of significance, $\alpha = 0.05$, then the mean of a paragraph is significantly different from a hypothesized value 3. The sign of the Test value indicates whether the mean is significantly greater or smaller than hypothesized value 3. On the other hand, if the P-value (Sig.) is greater than the level of significance $\alpha = 0.05$, then the mean a paragraph is insignificantly different from a hypothesized value3.

4-2 Validity of Questionnaire

Validity refers to the degree to which an instrument measures what it is supposed to be measuring. Validity has a number of different aspects and assessment approaches.

Statistical validity is used to evaluate instrument validity, which include internal validity and structure validity.

4-2-1 Internal Validity

Internal validity of the questionnaire is the first statistical test that used to test the validity of the questionnaire. It is measured by a scouting sample, which consisted of 46 questionnaires through measuring the correlation coefficients between each paragraph in one field and the whole field.

Table (4.1) shows the correlation coefficient for each paragraph of the " **The extent to which the internal auditor in MOH in Gaza Strip, the functions of internal audit required**" The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at $\alpha = 0.05$, so it can be said that the paragraphs of this field are consistent and valid to be measure what it was set for.

Table 4.1: Correlation coefficient of each paragraph of " The extent to which the internal auditor in MOH in the Gaza Strip, the functions of internal audit required

No.	Paragraph	Pearson correlation coefficient	p-value sig
1	The internal auditor makes sure the registration and classification accuracy of accounting operations	.353	.016*
2	The internal auditor ensuring the application of generally accepted accounting principles	.306	.038*
3	Internal auditor make sure matching assets with records by sudden inventory count periodically	.427	.000*
4	The internal auditor to study and evaluate the internal control system	.722	.000*
5	The internal auditor to submit the necessary proposals to improve the system of internal control procedures and recommendations	.704	.000*
6	The internal auditor ensuring the effectiveness of the means used to	.733	.000*

	protect assets		
7	Internal auditor ensure commitment of laws and regulations and systems	.312	.013*
8	Internal auditor discover existed variations and suggest solutions to solve problems on future	.606	.000*
9	Internal auditor evaluate administrative process to reach MOH goal	.595	.000*

* Correlation is significant at the 0.05 level

Table (4.2) shows the correlation coefficient for each paragraph of the " **the extent of management's attention the development of the internal audit department in MOH in the Gaza Strip** ". The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at $\alpha = 0.05$, so it can be said that the paragraphs of this field are consistent and valid to be measure what it was set for.

Table no. (4.2) Correlation coefficient of each field" management's attention the development of the internal audit department in MOH in the Gaza Strip"

No.	Paragraph	Pearson correlation coefficient	p-value sig
1	Management works to increase staff number of internal auditing sector and make development of their skills	.430	.003*
2	Top management culture effect importance of internal auditing output and achievements	.437	.002*
3	Internal auditors take suitable training courses for all auditing tasks that work on it	.705	.000*
4	MOH have yearly training plan for internal auditors working on it .	.751	.000*
5	MOH evaluate training courses accurately and objectivity on internal auditor	.786	.000*
6	MOH have annual budget for training wich make opportunity for train internal auditor to improve them skills	.751	.000*
7	MOH management show to staff importance of role of internal auditing .	.637	.000*

* Correlation is significant at the 0.05 level

Table (4.3) shows the correlation coefficient for each paragraph of the " **the internal auditor in MOH in Gaza Strip is committed generally accepted internal audit standards** " The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at $\alpha = 0.05$, so it can be said that the paragraphs of this field are consistent and valid to be measure what it was set for.

Table no.(4.3) Correlation coefficient of each field "the internal auditor in MOH in Gaza Strip is committed generally accepted internal audit standards"

No.	Paragraph	Pearson correlation coefficient	p-value sig
1	Internal auditor make sure of quality and effectiveness of transactions for assets protections	.419	.004
2	Internal auditor make sure of achieve MOH goals .	.509	.000
3	Internal auditors focus on auditing procedures that adapted with substantive goals	.431	.000
4	Internal auditor committed with professional code of conduct related to internal auditors association	.594	.000
5	Internal auditors have professional competence needed to do tasks efficiently	.740	.000
6	The internal auditor examine the extent of compliance with financial and administrative internal policies and a commitment to generally accepted internal auditing standards	.740	.000
7	There is available standards for control performance to help judge the progress in completing tasks required	.522	.000
8	internal auditor work due professional care through audit working	.544	.000
9	Internal audit department provide written procedures and policies as guide for staff	.514	.000

* Correlation is significant at the 0.05 level

Table (4.4) shows the correlation coefficient for each paragraph of the " **the existence of an internal audit leads to the Department of Finance output accuracy in MOH in Gaza** " The p-values (Sig.) are less than 0.05, so the correlation

coefficients of this field are significant at $\alpha = 0.05$, so it can be said that the paragraphs of this field are consistent and valid to be measure what it was set for.

Table no.(4.4) : Correlation coefficient of each field "the existence of an internal audit leads to the Department of Finance output accuracy in MOH in Gaza"

No.	Paragraph	Pearson correlation coefficient	p-value sig
1	Internal audit contribute of enhance accuracy of financial data as recorded	.783	.000*
2	Internal Audit contributes to increase the reliability of financial information	.783	.000*
3	Internal Audit contributes to committed by laws and regulations by the Department of Finance staff	.761	.000*
4	internal audit ensures the efficient application of accounting and administrative systems and provide accurate and adequate financial and administrative data and timely internal and external parties	.543	.000*
5	internal audit work to raise the efficiency and effectiveness of the accounting system and the development of performance and increase productivity	.755	.000*
6	internal audit provides understandable information	.755	.000*
7	The existence of the internal audit encourages comply with administrative policies and verify the validity of the application	.744	.000*
8	The existence of internal audit provides reliable information in decision-making	.817	.000*
9	increase efficiency and improve productivity and efficiency of services provided	.817	.000*

* Correlation is significant at the 0.05 level

Table (4.5) shows the correlation coefficient for each paragraph of the " **the contribution of the internal auditor in MOH in the Gaza Strip to facilitate the work of the external auditor** " The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at $\alpha = 0.05$, so it can be said that the paragraphs of this field are consistent and valid to be measure what it was set for.

Table no.(4.5) : Correlation coefficient of each field'' the contribution of the internal auditor in MOH in the Gaza Strip to facilitate the work of the external auditor

No.	Paragraph	Pearson correlation coefficient	p-value sig
1	internal audit to provide the necessary information that can be external auditor relied upon and trust the internal control system	.675	.000*
2	The existence of an internal audit department save the time and effort of the external auditor	.798	.000*
3	The existence of an internal audit department reduces the costs of the external auditor	.799	.000*
4	experience and efficiency of the internal auditor contribute to reduce the scope of work of the external auditor	.877	.000*
5	experience and efficiency of the internal auditor contribute to reduce evidences needed by external auditors	.799	.000*
6	Internal Auditor's commitment to the rules and ethics of the profession leads to reduce the burden of the external auditor	.765	.000*

* Correlation is significant at the 0.05 level

4-3Structure Validity of the Questionnaire

Structure validity is the second statistical test that is used to test the validity of the questionnaire structure by testing the validity of each field and the validity of the whole questionnaire. It measures the correlation coefficient between one filed and all the fields of the questionnaire that have the same level of liker scale. Table (4.6) shows the correlation coefficient for each filed and the whole questionnaire. The p-values (Sig.) are less than 0.05, so the correlation coefficients of all the fields are significant at $\alpha = 0.05$, so it can be said that the fields are valid to be measured what it was set for to achieve the main aim of the study.

Table 4.6: Correlation coefficient of each field and the whole of questionnaire

No.	Paragraph	Pearson correlation coefficient	p-value sig
1	The extent to which the internal auditor in MOH in the Gaza Strip, the functions of internal audit required	.733	.000*
2	management's attention the development of the internal audit department in MOH in the Gaza Strip	.751	.000*
3	internal auditor in MOH in Gaza Strip committed generally accepted internal audit standards	.740	.000*
4	existence of an internal audit leads to the Department of Finance output accuracy in MOH in Gaza	.817	.000*
5	contribution of the internal auditor in MOH in the Gaza Strip to facilitate the work of the external auditor	.799	.000*

* Correlation is significant at the 0.05 level

4-4 Reliability of the Research

The reliability of an instrument is the degree of consistency which measures the attribute; it is supposed to be measuring. The less variation an instrument produces in repeated measurements of an attribute, the higher its reliability. Reliability can be equated with the stability, consistency, or dependability of a measuring tool. The test is repeated to the same sample of people on two occasions and then compares the scores obtained by computing a reliability coefficient.

Cronbach's Coefficient Alpha

This method is used to measure the reliability of the questionnaire between each field and the mean of the whole fields of the questionnaire. The normal range of Cronbach's coefficient alpha value between 0.0 and + 1.0, and the higher values reflects a higher degree of internal consistency. The Cronbach's coefficient alpha was calculated for each field of the questionnaire.

Table (4.7) shows the values of Cronbach's Alpha for each field of the questionnaire and the entire questionnaire. For the fields, values of Cronbach's Alpha were in the range from 0.755 and 0.925. This range is considered a good; the result ensures the

reliability of each field of the questionnaire. Cronbach's Alpha equals 0.909 for the entire questionnaire which indicates an excellent reliability of the entire questionnaire

Table 4.7: Cronbach's Alpha for each field of the questionnaire

No.	Field	Cronbach's Alpha
1	The extent to which the internal auditor in MOH in the Gaza Strip, the functions of internal audit required	.775
2	management's attention the development of the internal audit department in MOH in the Gaza Strip	.838
3	internal auditor in hospitals in Gaza Strip committed generally accepted internal audit standards	.773
4	existence of an internal audit leads to the Department of Finance output accuracy in MOH in Gaza	.925
5	contribution of the internal auditor in MOH in the Gaza Strip to facilitate the work of the external auditor	.915
	All paragraphs of the questionnaire	.909

Thereby, it can be said that the researcher proved that the questionnaire was valid, reliable, and ready for distribution for the population sample.

Chapter 5

Data Analysis and Discussion

5-1 Introduction :

In this chapter describe the results of the study, in order to discuss & analyze data the collected from the sample through questionnaire, from personal data like: (Age, Qualification, Specialization, Job Description, etc) & test the hypothesis which consist five hypothesis in this research, are being examined on this chapter as follows:-

5-2 Personal data

5-2-1 Current occupation

Table no. (5.1) shows that most of population are head of departments by 34.8% equally with accountants and 13% are financial managers , 4.3% auditors and 13% other positions of population , note that the researcher distribute questionnaires to staff they believe that there positions will be serve the main object of research .

Table(5.1):current occupation

	Frequency	Percent
Financial manager	6	13.0
Head of Department	16	34.8
auditor	2	4.3
Accountant	16	34.8
other	6	13.0
Total	46	100.0

5-2-2 Scientific qualification

table no. (5.2) shows that 82.6% major of population have bachelor degree and 17% have master degree of accounting and none of population have PHD

table (5.2) scientific qualification

	Frequency	Percent
bachelor degree	38	82.6
master degree	8	17.4
Total	46	100.0

5-2-3 Experience years :

Table no (5.3) shows the experience years for population , the table shows that 56% of population have 5 to 10 years' experience which 34.8% have more than 10 years and 8% only have less than 5years , this indicator that the population represent information needed from questionnaire.

Table no (5.3) experience years

Experience years	Frequency	Percent
less than 5years	4	8.7
from 5 to 10 years	26	56.5
more than 10 years	16	34.8
Total	46	100.0

5-2-4 Have professional certificate :

Table (5.4) shows that 8.7% of population have certificate ACPA and 4.3 have ACCA , and no one of population have CPA certificate .

Table (5.4) professional certificate

professional certificate	Frequency	Percent
ACPA	4	8.7
ACCA	2	4.3
Others	40	87.0
Total	46	100.0

5-2-5 Age

Table No.(5.5) shows that 8.7% of the sample are " Less than 30 years " , 78.3% of the sample are of "30 to 40 years " , 37.0% of the sample are of "41 to 50 years " and 4.3% of the sample are of " more than 50 years ". The difference appears because the study population concentrate on the positions of auditors .

Table No.(5.5) age

Age	Frequency	Percent
less than 30	4	8.7
from 30-40	36	78.3
from 41 -50	2	4.3
more than 50	4	8.7
Total	46	100.0

5-2-6 Is there a separate internal auditing department:

Table no.(5.6) shows that most of population have a separate internal auditing department by 95.7% , because the questionnaire distributed to auditors working on Palestinian ministry of health and have separate department that audited for all units on Palestinian ministry of finance including .

Table no.(5.6) a separate internal auditing department

Answers	Frequency	Percent
yes	44	95.7
No	2	4.3
Total	46	100.0

5-2-7 Answer of question no. 6.

If department of auditing belongs to department of finance or Top management in MOH table no. (5.7) shows that the 73.9% of answers , the department of auditing related to department of finance and 26% answers that internal auditing department related to top management of units , the reason for this difference is the situation of ministry of finance make separate internal auditing inside each unit of MOH, there is some places the researcher has found that there is separate audit department , but in general there is department of auditing for all ministry that audit all units and give feedback for minister of health .

Table no.(5.7) answer question no. 6

	Frequency	Percent
Department Of Finance	34	73.9
Top Management	12	26.1
Total	46	100.0

5-3 Test of hypothesis

Analysis for each field:

5-3-1 Hypothesis no#1 "internal auditor in MOH in the Gaza Strip, do the functions of internal audit required".

Table (5.8) shows that:

The mean of paragraph #7 "Internal auditor ensure commitment of laws and regulations and systems" equals 4.130 (82.609%), Test-value = 14.147, and P value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 3. The researcher conclude that the respondents agreed to this paragraph that Internal auditor ensure commitment of laws and regulations and systems.

The mean of paragraph #6 "The internal auditor ensuring the effectiveness of the means used to protect assets" equals 3.928 (72.2%%), Test-value = 5.780, and P value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 3. The researcher conclude that the respondents agreed to this paragraph that The internal auditor ensuring the effectiveness of the means used to protect assets.

The mean of the field "internal auditor in MOH in the Gaza Strip, do the functions of internal audit required" equals 3.928 (78.6%), Test value = 13.613, and P-value=0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this field is significantly greater than the hypothesized value 3. The researcher conclude that the respondents agreed to field of "internal auditor in MOH in the Gaza Strip, do the functions of internal audit required"

(5.8): Means and Test values for "internal auditor in MOH in the Gaza Strip, do the functions of internal audit required"

#	Item	Mean	Proportion al mean	Test value	P- value (sig)	Rank
1	The internal auditor makes sure the registration and classification accuracy of accounting operations	4.120	82.6%	11.166	.000	2
2	The internal auditor ensuring the application of generally accepted accounting principles	3.870	77.4%	7.319	.000	7

3	Internal auditor make sure matching assets with records by sudden inventory count periodically	3.871	77.4%	7.319	.000	6
4	The internal auditor to study and evaluate the internal control system	4.087	81.7%	9.404	.000	3
5	The internal auditor to submit the necessary proposals to improve the system of internal control procedures and recommendations	3.896	77.4%	6.485	.000	5
6	The internal auditor ensuring the effectiveness of the means used to protect assets	3.609	72.2%	5.780	.000	9
7	Internal auditor ensure commitment of laws and regulations and systems	4.130	82.609%	14.147	.000	1
8	Internal auditor discover existed variations and suggest solutions to solve problems on future	4.087	81.7%	11.156	.000	4
9	Internal auditor evaluate administrative process to reach MOH goal	3.696	73.9%	5.152	.000	8
	All paragraphs of the field	3.928	78.6%	13.613	.000	

5-3-2 Hypothesis no#2 Management give attention the development of the internal audit department in MOH in the Gaza Strip.

Table (5.9) shows that:

The mean of paragraph #2 “Top management culture effect importance of internal auditing output and achievements” equals 3.4783 (69.57%), Test-value = 4.491, and P value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 3 . The researcher conclude that the respondents agreed to this paragraph that Top management culture effect importance of internal auditing output and achievements.

The mean of paragraph #6 “MOH have annual budget for training which make opportunity for train internal auditor to improve them skills” equals 2.4783 (49.57%) Test-value = -3.445, and P value = .001 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 3 . The researcher conclude that the respondents agreed to this paragraph that MOH have annual budget for training which

make opportunity for train internal auditor to improve them skills. But need to enhance effort for train auditors and make training through scheduled budgets , the answers shows that most of auditors don't believe of efforts by management of MOH to improve their skills by improved budgets .

The mean of the filed “Management give attention the development of the internal audit administration in MOH in the Gaza Strip.” equals 3.000 (60%), Test value = 13.613, and P-value=1000 which is larger than the level of significance $\alpha = 0.05$. The sign of the test is negative, so the mean of this field is significantly not greater than the hypothesized value 3. The researcher conclude that the respondents disagreed to field of “Management give attention the development of the internal audit department in MOH in the Gaza Strip ”

Which means that MOH have to increase attention of training factors that improve work of auditors and enhance skills.

(5.9): Means and Test values for “, the extent of management's attention the development of the internal audit department in MOH in the Gaza Strip”

#	Item	Mean	Proportion al mean	Test value	P-value (sig)	Rank
1	Management works to increase staff number of internal auditing sector and make development of their skills	3.3043	66.09%	2.729	.009	2
2	Top management culture effect importance of internal auditing output and achievements	3.4783	69.57%	4.491	.000	1
3	Internal auditors take suitable training courses for all auditing tasks that work on it	3.1739	63.48%	1.273	.209	3
4	MOH have yearly training plan for internal auditors working on it .	2.6087	52.17%	-3.011	.004	6
5	MOH evaluate training courses accurately and objectivity on internal auditor	2.9130	58.26%	-.752	.456	5
6	MOH have annual budget for training which make opportunity for train internal auditor to improve them skills	2.4783	49.57%	-3.445	.001	7
7	MOH management show to staff	3.0435	60.87%	.321	.749	4

	importance of role of internal auditing .					
	All paragraphs of the field	3.0000	60.00%	.000	1.000	

5-3-3 Hypothesis no#3 " the internal auditor in MOH in Gaza Strip is committed generally accepted internal audit standards ".

Table (5.10) shows that:

The mean of paragraph #8 “internal auditor work due professional care through audit working ” equals 3.9565 (79.13%%), Test-value = 10.282, and P value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 3 . The researcher conclude that the respondents agreed to this paragraph that internal auditor work due professional care through audit working .

The mean of paragraph #7 “There is available standards for control performance to help judge the progress in completing tasks required” equals 3.1304 (62.61%), Test-value = 1.182, and P value = .244 which is larger than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly not greater than the hypothesized value 3 . The researcher conclude that the respondents disagreed to this paragraph that There is no available standards for control performance to help judge the progress in completing tasks required .

The mean of the filed “" the internal auditor in MOH in Gaza Strip is committed generally accepted internal audit standards ” equals 3.628 (72.59%), Test value = 9.902, and P-value=0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this field is significantly greater than the hypothesized value 3. The researcher conclude that the respondents agreed to field of the internal auditor in MOH in Gaza Strip is committed generally accepted internal audit standards .

(5.10): Means and Test values for “the internal auditor in MOH in Gaza Strip is committed generally accepted internal audit standards”

#	Item	Mean	Proportion al mean	Test value	P- value (sig)	Rank
1	Internal auditor make sure of quality and effectiveness of transactions for assets protections	3.7391	74.78%	9.374	.000	5
2	Internal auditor make sure of achieve MOH goals .	3.5217	70.43%	4.899	.000	7
3	Internal auditors focus on auditing procedures that adapted with substantive goals	3.7826	75.65%	10.354	.000	2
4	Internal auditor committed with professional code of conduct related to internal auditors association	3.6087	72.17%	4.437	.000	6
5	Internal auditors have professional competence needed to do tasks efficiently	3.7391	74.78%	7.361	.000	4
6	The internal auditor examine the extent of compliance with financial and administrative internal policies and a commitment to generally accepted internal auditing standards	3.7391	74.78%	6.743	.000	3
7	There is available standards for control performance to help judge the progress in completing tasks required	3.1304	62.61%	1.182	.244	9
8	internal auditor work due professional care through audit working	3.9565	79.13%	10.282	.000	1
9	Internal audit department provide written procedures and policies as guide for staff	3.4348	68.70%	3.329	.002	8
	All paragraphs of the field	3.6280	72.56%	9.902	.000	

5-3-4 Hypothesis no#4 Existence of internal audit lead accuracy output for department of finance .

Table (5.11) shows that:

The mean of paragraph #6 “-internal audit provides understandable information” equals 4.304 (86.087%)Test-value = 16.01, and P value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 3 . The researcher conclude that the respondents agreed to this paragraph that internal audit provides understandable information .

The mean of paragraph #4 “internal audit ensures the efficient application of accounting and administrative systems and provide accurate and adequate financial and administrative data and timely internal and external parties ” equals 4.00 (80%), Test-value = 11.374, and P value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 3 . The researcher conclude that the respondents agreed to this paragraph that The internal audit ensures the efficient application of accounting and administrative systems and provide accurate and adequate financial and administrative data and timely internal and external parties .

The mean of the filed “internal auditor in MOH in the Gaza Strip can contribute to facilitate work of external auditors” equals **4.145** (82.899%) Test value = 15.578, and P-value=0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this field is significantly greater than the hypothesized value 3. The researcher conclude that the respondents agreed to field of “Existence of internal audit lead accuracy output for department of finance ”

(5.11): Means and Test values for existence of an internal audit leads to the accuracy output for department of finance .”

#	Item	Mean	Proportion al mean	Test value	P- valu e (sig)	R an k
1	Internal audit contribute of enhance accuracy of financial data as recorded	4.087	81.739%	12.50 0	.000	8
2	Internal Audit contributes to increase the reliability of financial information	4.217	84.348%	11.34 7	.000	2
3	Internal Audit contributes to committed by laws and regulations by the Department of Finance staff	4.130	82.609%	10.24 2	.000	7
4	internal audit ensures the efficient application of accounting and administrative systems and provide accurate and adequate financial and administrative data and timely internal and external parties	4.000	80.000%	11.37 4	.000	9
5	internal audit work to raise the efficiency and effectiveness of the accounting system and the development of performance and increase productivity	4.130	82.609%	14.14 7	.000	6
6	internal audit provides understandable information	4.304	86.087%	16.01 0	.000	1
7	The existence of the internal audit encourages comply with administrative	4.130	82.609%	11.16 6	.000	5

	policies and verify the validity of the application					
8	The existence of internal audit provides reliable information in decision-making	4.130	82.609%	12.395	.000	4
9	increase efficiency and improve productivity and efficiency of services provided	4.174	83.478%	13.974	.000	3
	All paragraphs of the field	4.145	82.899%	15.578	.000	

5-3-5 Hypothesis no#5 internal auditor in MOH in the Gaza Strip can contribute to facilitate work of external auditors

Table (5.12) shows that:

The mean of paragraph #6 “- Internal Auditor's commitment to the rules and ethics of the profession leads to reduce the burden of the external auditor” equals 4.3478 (86.96%), Test-value = 18.984, and P value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 3 . The researcher conclude that the respondents agreed to this paragraph that Internal Auditor's commitment to the rules and ethics of the profession leads to reduce the burden of the external auditor .

The mean of paragraph #3 “The existence of an internal audit department reduces the costs of the external auditor ” equals 4.00 (80%), Test-value = 6.859, and P value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this paragraph is significantly greater than the hypothesized value 3 . The researcher conclude that the respondents agreed to this paragraph that The existence of an internal audit department reduces the costs of the external auditor.

The mean of the filed “internal auditor in MOH in the Gaza Strip can contribute to facilitate work of external auditors” equals 4.1739 (83.48%), Test value = 13.567, and P-value=0.000 which is smaller than the level of significance $\alpha = 0.05$. The sign of the test is positive, so the mean of this field is significantly greater than the hypothesized value 3. The researcher conclude that the respondents agreed to field of “internal auditor in MOH in the Gaza Strip can contribute to facilitate work of external auditors ”

(5.12): Means and Test values for "the contribution of the internal auditor in MOH in the Gaza Strip to facilitate the work of the external auditor"

#	Item	Mean	Proportional mean	Test value	P-value (sig)	Rank
1	internal audit to provide the necessary information that can be external auditor relied upon and trust the internal control system	4.2609	85.22%	15.991	.000	2
2	The existence of an internal audit department save the time and effort of the external auditor	4.1304	82.61%	11.166	.000	5
3	The existence of an internal audit department reduces the costs of the external auditor	4.0000	80.00%	6.859	.000	6
4	experience and efficiency of the internal auditor contribute to reduce the scope of work of the external auditor	4.1739	83.48%	10.354	.000	3
5	experience and efficiency of the internal auditor contribute to reduce evidences needed by external auditors	4.1304	82.61%	12.395	.000	4
6	6- Internal Auditor's commitment to the rules and ethics of the profession leads to reduce the burden of the external auditor	4.3478	86.96%	18.984	.000	1
	All paragraphs of the field	4.1739	83.48%	13.567	.000	

Chapter 6

Conclusions and Recommendations

6-1 Introduction:

After analyzing the data and testing hypotheses using the required statistical analysis, in this chapter the researcher will show the main results that achieved through statistical analysis, and also show the main required recommendations according to the results that achieved.

6.2 Conclusions:

From analyzing the data collected and tested hypothesis using different statistical analysis The researcher had concluded that the internal auditing inside Palestinian MOH have the following conclusions :

- 1- The study sample enjoyed a moderately experience in auditing field about from 5-10 years (56.5 %), but not enjoyed enough of professional certificates by just 8.7% have ACPA and almost of sample have other certificates .
- 2- There is separate internal auditing department that audit units of ministry of health which audit all units in Gaza strip , auditors working of public administration of auditing in ministry of health .
- 3- Most of internal auditors in MOH answered that internal auditing departments correlated to the department of finance , not to MOH directly , this indicator that could be kind of bias of output of internal auditing information.
- 4- Internal auditing administration of ministry of health auditing all units of ministry of health which includes hospitals and other healthcare units related to ministry of health .
- 5- The sample of research included auditors of ministry of finance who auditing financial transactions in ministry of health .
- 6- There is units of ministry of health don't have internal auditing department , the reason of that , the cost of internal auditing exceeds the benefits of existence of internal auditing in this units .
- 7- internal auditor in MOH in the Gaza Strip, do the functions of internal audit required "
- 8- Ministry of health don't pay enough attention to support and train auditors skills .

- 9- Existence of internal audit leads to accuracy output for department of finance, which enable top management to make ideal decisions related to improvement of work and give best vision of financial position of ministry .
- 10- The researcher conclude that the respondents agreed that the internal auditor in MOH in Gaza Strip is committed generally accepted internal audit standards . and other given instructions from top management .
- 11- The researcher conclude that internal auditor in MOH in the Gaza Strip can contribute to facilitate work of external auditors , from ministry of finance and financial and administrative auditing council .

6.3 Recommendations:

According to the findings of this study we can give some suggestions, might be they can help auditors and MOH in Gaza if use them effectively:

- 1- Ministry of health at Gaza highly focus on internal auditing function to control activities , and enhance work in MOH
- 2- MOH at Gaza highly encouraged to develop a clear strategy to develop skills of internal auditors .
- 3- Reinforcing the role internal auditing in raising information contribution to achieve the objectives of the MOH , and the systematic contribution to ministry financial performances.
- 4- Ministry of health have to spend more effort in protecting and safeguarding their assets and to ensure the efficient and effectiveness of operation.
- 5- Palestinian ministry of health recommended to spend more effort in assigning auditors in all units of ministry to ensure all financial transactions working well.
- 6- Palestinian ministry of Health recommended to make annual plan for promote and train auditors .
- 7- Clear Internal auditing department recommended be in all units of ministry such as hospitals and other health care units , which have clear functions and separate staff of department of finance .

6.4 Suggestions for future research:

In light of its previous recommendations, the researcher suggests doing the following studies:

External auditing role of Palestinian public hospitals.

Internal auditing over donations of Palestinian public hospitals.

Health care accounting , and health care auditing .

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Appendices

Refereeing and refining After designing and revising the questionnaire several times, it was refereed and refined by university Professors and Doctors. Finally the final copy was ready to be distributed to the study population.

Referees:

1. Dr. Ali Shaheen Islamic University Gaza
2. Mr : Riad Elafifi . Statistical analyzer Gaza

Appendix no.1 questionnaire (English)



Islamic university -Gaza
High Studies Deanery
Faculty of commerce
Accounting and finance department

Good Greetings,,,

This questionnaire is part of a study, (**Evaluation of Internal Audit in Palestinian Ministry of Health**), to complete the requirements for obtaining the Master degree in Accounting and Finance from the Islamic University in Gaza.

The researcher scan all auditors working on MOH ,We hope that you will be a good help for this study, and through answering questions from the questionnaire attached. I would like to assure you that the information or the data that will provide will be used only for the purposes of scientific research.

Thank you for your corporation with us

Mohammed I. Azam

Mob: 0599900339

part1 General information

1-current occupation

- general manager Financial Manager Head of
Department
- auditor. Accountant others

2-scientefic qualification:

- bachelor degree master degree phd degree
- other

3-experience years:

- less than 5years. from 5-10years . more than 10 years.

4-have professional certificate?

- CPA ACCA ACPA
- other ...

5- Age

- less than 30 from 30-40 from 41-50
- 50 or more ...

6- is there separate internal auditing department

- Yes No

7- If answer of question no. 6 (Yes) , to whom internal auditing related to

- financial department Top management

PART 2-FERST QUESTIONIN

The extent to which the internal auditor in MOH in the Gaza Strip, do the functions of internal audit required					
Statements	Stronge st agree	Agree	Neutral	<i>Disa gree</i>	<i>Stron gly Disag ree</i>
	1. The internal auditor makes sure the registration and classification accuracy of accounting operations				
2. The internal auditor ensuring the application of generally accepted accounting principles					
3. Internal auditor make sure matching assets with records by suden inventory count periodically					
4. The internal auditor to study and evaluate the internal control system					
5. The internal auditor to submit the necessary proposals to improve the system of internal control procedures and recommendations					
6. The internal auditor ensuring the effectiveness of the means used to protect assets					
7. Internal auditor ensure commitment of lows and regulations and systems					
8. Internal auditor discover existed variations and suggest solutions to solve problems on future					
9. Internal auditor evaluate administrative process to reach MOH goals					
Second, the extent of management's attention the development of the internal audit department in MOH units in the Gaza Strip					
Statements	Very High	High	Mediu m	Low	Very Low

1. Management works to increase staff number of internal auditing sector and make development of there skills					
2. Top management culture effect importance of internal auditing output and achievements					
3. Internal auditors take suitable training courses for all auditing tasks that work on it					
4. MOH have yearly training plan for internal auditors working on it .					
5. MOH evaluate training courses accurately and objectivity on internal auditor					
6. MOH have annual budget for training which make opportunity for train internal auditor to improve them skills					
7. MOH management show to staff importance of role of internal auditing .					
Third, the internal auditor in MOH in Gaza Strip is committed generally accepted internal audit standards					
Statements					
	Very High	High	Medium	Low	Very Low
1. Internal auditor make sure of quality and effectiveness of transactions for assets protections					
2. Internal auditor make sure of achieve MOH goals .					

3. Internal auditors focus on auditing procedures that adapted with substantive goals					
4. Internal auditor committed with professional code of conduct related to internal auditors association					
5. Internal auditors have professional competence needed to do tasks efficiently					
6. The internal auditor examine the extent of compliance with financial and administrative internal policies and a commitment to generally accepted internal auditing standards					
7. There is available standards for control performance to help judge the progress in completing tasks required					
8. internal auditor work due professional care through audit working					
9. Internal audit department provide written procedures and policies as guide for staff					
Fourth:					
Existence of internal audit lead accuracy output for department of finance .					
Statements					
	Very High	High	Medium	Low	Very Low
1. Internal audit contribute of enhance accuracy of financial data as recorded					
2. Internal Audit contributes to increase the reliability of financial information					
3. Internal Audit contributes to committed by laws and regulations by the Department of Finance staff					

4. internal audit ensures the efficient application of accounting and administrative systems and provide accurate and adequate financial and administrative data and timely internal and external parties					
5. internal audit work to raise the efficiency and effectiveness of the accounting system and the development of performance and increase productivity					
6. internal audit provides understandable information					
7. The existence of the internal audit encourages comply with administrative policies and verify the validity of the application					
8. The existence of internal audit provides reliable information in decision-making					
9. increase efficiency and improve productivity and efficiency of services provided					
Fifth: the contribution of the internal auditor in MOH in the Gaza Strip to facilitate the work of the external auditor					
Statements					
	Very High	High	Medium	Low	Very Low
1. internal audit to provide the necessary information that can be external auditor relied upon and trust the internal control system					
2. The existence of an internal audit department save the time and effort of the external auditor					
3. The existence of an internal audit department reduces the costs of the external auditor					
4. experience and efficiency of the internal auditor contribute to reduce the scope of work of the external auditor					
5. experience and efficiency of the internal auditor contribute to reduce evidences needed by external auditors					
6. Internal Auditor's commitment to the rules and ethics of the profession leads to reduce the burden of the external auditor					

بسم الله الرحمن الرحيم



الجامعة الإسلامية - غزة
عمادة الدراسات العليا
كلية التجارة
قسم المحاسبة والتمويل

استبانة الدراسة

الاخ الكريم / الاخت الكريمة
السلام عليكم ورحمة الله وبركاته
تحية طيبة وبعد ،،،

يقوم الباحث بإعداد دراسة ماجستير بعنوان

Evaluation of Internal Audit in Palestinian Ministry of Health

Applied study in Gaza

وذلك استكمالاً لمتطلبات الحصول على درجة الماجستير في المحاسبة والتمويل.

حيث يقوم الباحث بمسح شامل لمجتمع الدراسة المتمثل في كافة المدققين العاملين في القطاع الصحي في وزارة الصحة في قطاع غزة ، لذا أرجو التكرم منكم بالإجابة على فقرات الاستبانة مقدراً لكم جهودكم في تشجيعكم للبحث العلمي والتعاون المخلص لدعم مسيرة التعليم في فلسطين، مع العلم أن هذه البيانات التي سوف نحصل عليها لن تستخدم إلا لأغراض البحث العلمي فقط.

وتقبلوا فائق الاحترام،،،

الباحث / محمد اسماعيل عزام

جوال/ 0599900339

الجزء الأول: معلومات عامة

يرجى التكرم بوضع إشارة (x) أمام الإجابة المناسبة.

1- المسمى الوظيفي:

- مدير عام مدير مالي رئيس قسم
 مدقق محاسب أخرى

2- المؤهل العلمي:

- بكالوريوس ماجستير فأعلى
 أخرى (الرجاء ذكرها).....

3- سنوات الخبرة

- أقل من خمس سنوات من 5 إلى 10 سنوات أكثر من 10 سنوات

4- هل تحمل شهادة مهنية

- CPA ACCA ACPA
 أخرى (الرجاء ذكرها)

5- العمر :

- أقل من 30 30-40 سنة من 41 - 50
 50 فما فوق

6- هل يوجد قسم مستقل للتدقيق الداخلي :

- نعم لا

7- اذا كانت الإجابة على سؤال رقم 6 نعم ، لمن يتبع قسم التدقيق الداخلي :

- الدائرة المالية الادارة العليا

الجزء الثاني:

الرجاء وضع علامة (/) حول البديل المناسب لكل من الاعتبارات الآتية

درجة الموافقة					الفقرات
قليلة جداً	قليلة	متوسطة	عالية	عالية جداً	
					1. يقوم المدقق الداخلي بالتأكد من دقة تسجيل وتبويب العمليات المحاسبية
					2. يقوم المدقق الداخلي بالتأكد من تطبيق المبادئ المحاسبية المتعارف عليها
					3. يتأكد المدقق الداخلي من وجود مطابقة للأصول مع السجلات بالجرد المفاجئ بشكل دوري
					4. يقوم المدقق الداخلي بدراسة وتقويم نظام الرقابة الداخلية
					5. يقوم المدقق الداخلي بتقديم الاقتراحات والتوصيات اللازمة لتحسين اجراءات نظام الرقابة الداخلية
					6. يقوم المدقق الداخلي بالتأكد من فعالية الوسائل المستخدمة في حماية الاصول
					7. يقوم المدقق الداخلي بتدقيق الالتزام بالقوانين و التشريعات والانظمة
					8. يقوم المدقق الداخلي بالكشف والافصاح عن الانحرافات التي حدثت واقتراح الحلول التي تؤدي الى تصحيح الاوضاع مستقبلاً .
					9. يقوم المدقق الداخلي بتقييم العملية الادارية لتحقيق اهداف الوزارة
ثانياً : مدى اهتمام الادارة بتطوير قسم التدقيق الداخلي في وزارة الصحة في قطاع غزة					
درجة الموافقة					الفقرات
قليلة جداً	قليلة	متوسطة	عالية	عالية جداً	
					1. تسعى الادارة الى زيادة عدد العاملين في مجال التدقيق الداخلي وتطوير قدراتهم
					2. تؤثر ثقافة الادارة العليا لأهمية التدقيق الداخلي على انجاز قسم التدقيق الداخلي
					3. يتلقى المدقق الداخلي الدورات التدريبية الكافية للقيام بأعماله الرقابية بشكل جيد

					4. تحرص الوزارة على تدريب المدقق الداخلي بناء على خطة تدريب تعد سنوياً
					5. تهتم الوزارة بتقديم الدورات التدريبية بدقة وموضوعية ومتابعة اثرها على المتدرب
					6. للوزارة موازنة للتدريب وبرامج توفر فرص منتظمة لتدريب المدققين وتنمية قدراتهم
					7. تقوم الوزارة بتوعية الموظفين بدور التدقيق الداخلي وأهميته

ثالثاً: يلتزم المدقق الداخلي في وزارة الصحة بمعايير التدقيق الداخلي المتعارف عليها

درجة الموافقة					الفقرات
قليلة جداً	قليلة	متوسطة	عالية	عالية جداً	
					1. يقوم المدقق الداخلي بالتأكد من كفاية وفعالية العمليات لحماية الاصول
					2. يقوم المدقق الداخلي بالتأكد من مدى تحقيق اهداف الوزارة
					3. يركز المدقق الداخلي على اجراءات الرقابة المتوافقة مع الاهداف المهمة
					4. يلتزم المدقق الداخلي بمعايير السلوك المهني الصادرة عن معهد المدققين الداخليين
					5. يتوفر الكفاءة المهنية المطلوبة من المدققين الداخليين لإنجاز اعمالهم بكفاءة ومهارة وخبرة
					6. يقوم المدقق الداخلي بفحص مدى الالتزام بالسياسات المالية والادارية الداخلية والالتزام بمعايير التدقيق الداخلي المتعارف عليها
					7. تتوفر في الوزارة معايير سليمة لرقابة الاداء بما يساعد على الحكم على مدى التقدم في انجاز المهام المطلوبة
					8. يبذل المدقق الداخلي العناية المهنية الواجبة اثناء تنفيذ عمله
					9. يوفر قسم التدقيق الداخلي سياسات واجراءات مكتوبة كدليل لهيئة العاملين

رابعاً: وجود تدقيق داخلي يؤدي الى دقة مخرجات الدائرة المالية في وزارة الصحة

درجة الموافقة					الفقرات
قليلة جداً	قليلة	متوسطة	عالية	عالية جداً	

					1. يساهم التدقيق الداخلي في زيادة ودقة البيانات المالية المثبتة في السجلات .
					2. يساهم التدقيق الداخلي في زيادة الموثوقية بالمعلومات المالية
					3. يساهم التدقيق الداخلي بالتقيد بالأنظمة والقوانين من قبل موظفين الدائرة المالية
					4. وجود تدقيق داخلي يضمن كفاءة تطبيق النظم المحاسبية والإدارية وتوفير بيانات مالية وإدارية دقيقة ووافية وفي الوقت المناسب للجهات الداخلية والخارجية
					5. يعمل التدقيق الداخلي على رفع كفاءة وفعالية النظام المحاسبي وتطوير الأداء وزيادة الإنتاجية
					6. وجود تدقيق داخلي يوفر معلومات قابلة للفهم
					7. وجود التدقيق الداخلي يشجع الالتزام بالسياسات الإدارية والتحقق من صحة التطبيق
					8. وجود التدقيق الداخلي يوفر معلومات يمكن الاعتماد عليها في اتخاذ القرارات
					9. زيادة الفاعلية وتحسين الكفاية الإنتاجية والخدمات المقدمة

خامساً: مدى مساهمة المدقق الداخلي في وزارة الصحة بتسهيل عمل المدقق الخارجي

درجة الموافقة					الفقرات
عالية جداً	عالية	متوسطة	قليلة	قليلة جداً	
					1. يعمل التدقيق الداخلي على توفير المعلومات اللازمة التي يمكن للمدقق الخارجي الاعتماد عليها والثقة بنظام الرقابة الداخلية .
					2. وجود قسم تدقيق داخلي يوفر وقت وجهد المدقق الخارجي
					3. وجود قسم تدقيق داخلي يقلل من تكاليف المدقق الخارجي
					4. خبرة وكفاءة المدقق الداخلي تساهم في تقليل نطاق عمل المدقق الخارجي
					5. كفاءة عمل المدقق الداخلي تساهم في تقليل الأدلة التي يطلبها المدقق الخارجي
					6. التزام المدقق الداخلي بقواعد وأداب المهنة يؤدي الى تقليل عبء المدقق الخارجي

وتفضلوا بقبول فائق الاحترام ...