

# الاستهلال

**(Verily we have granted thee a manifest victory. That Allah may forgive thee thy faults of the past and those to follow, fulfill his favor to thee and guide you to the straight way) 48 (1-2) <sup>(1)</sup>**

**قال الله تعالى**

{إِنَّا فَتَحْنَا لَكَ فَتْحًا مُّبِينًا \* لِيَغْفِرَ لَكَ اللَّهُ مَا تَقَدَّمَ مِنْ  
دَنِبِكَ وَمَا تَأَخَّرَ وَيُتِمَّ نِعْمَتَهُ عَلَيْكَ وَيَهْدِيَكَ صِرَاطًا  
مُسْتَقِيمًا }

**صدق الله العظيم**

سورة الفتح الآية )

( 2. 1

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<sup>(1)</sup> Matraji, Amir: the stories of the glorious Quran. Beirut : 2001. Dar Elfiker. Printing press P 277.

## *DEDICATION*

To my Mom Lila for her kindness

To my sincere Brother Faisal

To those I learned from and those I will  
Learn from.

To those who will Learn what I didn't Learn .

To those who will teach what I Learned  
And will follow the trace.

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## **Abstract**

The primary objective of this study is to evaluate to what extent the current and planned internal audit is positioned to contribute towards one of the major objective of the civil service reform program (CSRP) of ascertaining good organizational governance system in public –private sector for public accountability ,service delivery improvement .

To assess the basic Problem , the specific aims of this research focus on answering the following questions:

- Is the existing of good quality internal audit system help in realizing corporate governance objectives.
- Are the internal audit functions help in the practice of non-mandatory and mandatory corporate governance.

To serve this study , Researcher utilize :-the deductive method to determine the frame and Nature of problem . and Also the Inductive method to examine study hypothesis . and the analytical method to analyze data .

To achieve study objective researcher constructed hypothesis which are :

- The existence of internal audit system enhance governance implementation.
- IAF improve governance commitment .

And after this hypothesis proved , findings reveal that ,the existing IAF in Sudan has less satisfactory involvement to assess the effectiveness of governance structure , due to lack of governance mandatory :lack of internal audit charter ; weakness of internal audit independence ;lack of competent personal .

The study concluded with many recommendations ,but the main one is ,the legitimacy of the audit activity and its mission should be supported and understood by a broad range of elected and appointed officials .as well as the media and involved citizen .

## مستخلص الدراسة

الهدف الأساسي من هذه الدراسة قياس وتقييم إلي أي مدي تساهم وظائف المراجعة الداخلية الحالية المتمثل في برنامج إصلاح الخدمة المدنية . في التحقق من مؤسسية نظام الحوكمة في القطاع العام والخاص لغرض المسؤولية العامة وتطوير الخدمات.

لقياس هذا الغرض الرئيسي هدفت الدراسة لإجابة أسئلة المشكلة التالية :

- هل وجود نظام مراجعة يحقق أهداف الحوكمة ؟
- هل تساعد وظيفة المراجعة الداخلية على تطبيق الحوكمة في كل الحالتين إذا كانت إجبارية ملزمة بواسطة القانون أو كانت اختيارية ؟
- لخدمة أهداف هذه الدراسة استخدم الباحث المنهج الاستنباطي لتحديد طبيعة وحدود المشكلة وأيضاً استخدم المنهج الاستقرائي لاختبار الفرضيات ، ثم المنهج التحليلي لتحليل بيانات الاستبانة .
- لتحقيق أهداف هذه الدراسة اختبر الباحث الفرضيات التالية :
- وجود نظام مراجعة داخلية يعزز من تطبيق الحوكمة .
- وظائف المراجعة الداخلية تزيد من الالتزام بالحوكمة .
- وبعد أن تم إثبات هذه الفرضيات والتأكد من صحتها توصلت الدراسة إلي عدة نتائج منها أن وظائف المراجعة الداخلية الحالية غير كافية لتقييم فعالية هيكلية الحوكمة لعدة أسباب منها : غياب لائحة رسمية للحوكمة ; غياب لائحة قانونية لوظائف المراجعة الداخلية ; ضعف استغلال المراجع الداخلي وغياب القوى الوظيفية المؤهلة .

اختتمت هذه الدراسة بعدة توصيات وكانت أهم هذه التوصيات هي أن التشريع الخاص بأنشطة المراجعة ومهامها يجب أن يكون مفهوماً ومدعوماً من مجلس الإدارة ا لذي يكون منتخباً ويكون هذا التشريع متاحاً للإعلام والمواطنين أصحاب المصلحة.

## **ABBREVIATIONS AND ACRONYMS**

IAF	Internal Audit Function .
IIA	Institute of Internal Audit .
CSRP	Civil Service Reform Program .
OECD	Organization for Economic Cooperation and Development.
CAE	Chief Audit Executive .
WTO	World Trade Organization .

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**Sudan University Of Science & Technology**  
**College of Graduate Studies**



# **دور المراجعة الداخلية في حوكمة الشركات**

**دراسة حالة مديرين ماليين ومراجعين  
وأكاديميين**

**Role of Internal Audit in Corporate  
Governance**

**:ACase Study of Financial Managers , Auditors and Academics**

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