

## Effectiveness of Internal Control Units in the Palestinian Public Sector

Sari Shaqour<sup>1,\*</sup>, Benchikh Houari<sup>2</sup>,

<sup>1</sup> University Of Oran 2 Mohamed Ben Ahmed (Oran, Algeria), Laboratoire Ingénierie de développement durable, responsabilité de l'université et intégration sociale

<sup>2</sup> University Of Oran 2 Mohamed Ben Ahmed (Oran, Algeria), Laboratoire Ingénierie de développement durable, responsabilité de l'université et intégration sociale

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**Summary:** The study aimed to identify the extent of the effectiveness of internal control units in the Palestinian public sector, and to know the factors that affect the effectiveness of the internal control, in addition to know the obstacles that facing the work of internal control units in the Palestinian public sector. The researcher used the descriptive approach in the study, and the questionnaire was used as a tool for the study to collect data and information, and the study sample consisted of (70) employees working in the field of internal control who were chosen by a random sampling method. The study concluded that the internal control in the Palestinian public sector is effective and delivers its objectives moderately (66.6%), the most significant obstacles that facing the work of internal control units are the obsolescence and the plurality of laws and legislations and their differences, and understaffing of employees working in the internal control units in the Palestinian public sector. Based on the results, the study recommends the need to increase attention to the reports and recommendations of internal control units, Increasing the number of employees working in the field of internal control and taking into account the diversity of their academic qualifications, in addition to amending laws, regulations and supervisory legislation regulating the work of internal control units in the Palestinian public sector.

**Keywords:** Effectiveness, Internal Control Units, Palestinian Public Sector.

**Jel Classification Codes :** M42, H83, J45.

\* Corresponding author, e-mail: [shaqour.sari@univ-oran2.dz](mailto:shaqour.sari@univ-oran2.dz)

### I- Introduction :

Internal control units are one of the modern pillars of public sector management and an essential element in administrative work as they serve as a tool to identify and measure performance levels in public sector institutions. Internal control is considered a fundamental cornerstone for state institutions as it safeguards the institution's funds, preserves its assets, and assists in implementing planning and performance evaluation decisions, as well as optimizing resource utilization. (Al-Juhari, 2007)

Internal control is classified as self-control, adopted by the institution's management to monitor performance and assess achievements through the standards and measures defined by the institution's administration. Due to the crucial role played by internal control in preserving public funds in the government sector and curbing corruption, and since it is one of the fundamental pillars for any administrative organization aiming to achieve its objectives efficiently and effectively, it is essential to strengthen internal control in public institutions to prevent errors, fraud, or detect them. (Smith & Jones, 2000) emphasized that a weak control system, mainly weak administrative procedures, leads to negative results. They stressed the importance of effective internal control programs to ensure individuals' compliance with established control procedures. In light of the continuous development that Palestinian public sector institutions undergo, it was essential to have control systems that regulate the work in these institutions to contribute to achieving their general and specific objectives. Due to the importance of the supervisory and administrative role in Palestinian government institutions and the significance of internal control units, the management of the Palestinian public sector has emphasized implementing internal control systems within its official organization. Internal control units in government institutions are considered a necessary cornerstone to ensure integrity. In the Palestinian context, the Internal Control Law No. (10) of 2011 was adopted, based on international standards for internal controlling. The unit possesses comprehensive supervisory powers, subjecting all departments and units within the institution to its control, responsible for ensuring the institution's performance integrity and aligning its financial

and administrative activities with the laws, policies, and instructions under which the institution operates. (Aman, 2022)

### **1.1. Study Problem and Questions:**

The Palestinian public sector is considered one of the public administration organs in Palestinian society, based on which the construction and development of state institutions are based. However, during the past years of the Palestinian government's experience, it was noticed that there was a defect and weakness in the management of financial and administrative procedures, as indicated by the reports of some oversight institutions in the Palestinian state, such as the State Audit and Administrative Control Bureau. This is in addition to the many citizens' complaints about the services provided by the Palestinian government sector. Based on this, the study's problem can be formulated to answer the following main question: What is the extent of the effectiveness of the internal control units in the Palestinian public sector? The following sub-questions branch out from the main question:

1. What are the factors influencing the effectiveness of internal control units in the Palestinian public sector?
2. What are the major challenges the internal control units face in the Palestinian public sector?

### **1.2. Study Objectives:**

The study's general objective is to assess the effectiveness of internal control units in the Palestinian public sector. The study aims to achieve the following specific objectives:

1. Identify the factors that influence the effectiveness of internal control units in the Palestinian public sector.
2. Recognize the challenges the internal control units face in the Palestinian public sector.

### **1.3. The Importance of the Study:**

The theoretical significance of this study lies in the importance of the internal control subject, as it represents one of the fundamental pillars in modern management. Internal control safeguards public funds from waste, mismanagement, and misuse. Studying internal control within any institution contributes to identifying various weaknesses and, consequently, assisting management in enhancing performance effectiveness. Given the expansion of governmental activities in Palestine, the diversification of tasks, and the numerous financial investments in various projects and programs, the Palestinian administration has been actively working to activate internal control to ensure the success of public sector work, reduce embezzlement, preserve public funds, and ensure their proper utilization. Additionally, the study aims to provide data and information that periodically serves the management of institutions, aiding decision-making and the preparation of plans to achieve objectives with high efficiency and effectiveness.

On the practical level, this study assists relevant authorities and those responsible for internal control units in the Palestinian public sector in assessing the effectiveness of their supervisory work and identifying the strengths and weaknesses in achieving their objectives. The study's outputs (results and recommendations) will aid the Palestinian public sector's management in designing effective programs and plans to improve internal control within the government sector.

## **2. 1. Previous Studies:**

### **The following is a presentation of studies related to the subject of the current study:**

A study conducted by (Sweiti, 2022) found that the implementation of internal control was significantly high in the purchasing units of the Palestinian public sector. The study also revealed a statistically significant impact of internal control in combating corruption from the perspective of the employees in the purchasing units of Palestinian public institutions. Another study by (Juraisat, 2022) demonstrated that the role of the internal control unit in the government sector is complementary to governmental financial management and is a fundamental element in strengthening the financial system in the government sector. Factors influencing the effectiveness of the internal control unit and its role in enhancing the performance of municipal work depend on the availability of competence and objectivity and its role in evaluating and improving the effectiveness of risk management processes and governance systems. Study by (Rahahla, 2016) revealed that the effectiveness of the internal control and auditing unit was moderate, and there were no statistically significant differences between the administrative leaders in the university and the employees in the unit in assessing its effectiveness. Additionally, a study by (Alwadiyah, 2016) found an effective internal control on inventory, which helps safeguard public funds. The study highlighted that internal control applies sound financial rules and procedures to control inventory, and there were no major obstacles hindering internal control work. Furthermore, a study conducted by (Abu Kamel, 2014) concluded that a good accounting system is in place with regulations

and decisions for the work. However, there is no development in the applied accounting system, and there is a clear and documented control system. The study also pointed out weaknesses in the implemented financial control procedures and the absence of evidence and control work programs. Moreover, the study by (Ghunaimat and Sayyam, 2011) highlighted the importance of the accounting system and its components. It showed that the least influential factors are the efficiency of employees and performance control, and there is a weakness in the implementation of policies for the selection and appointment of employees, lack of adequate training, and weak administrative leadership. On the other hand, the study conducted by (Al-Sharari, 2006) found that the following variables (sufficiency of regulatory legislation, qualifications of human resources) have a significant impact on the effectiveness of the internal control units in public institutions, these variables have a high influence on control work, contributing to its improvement and development. The study by (Basel committee on banking supervision, 2012) this study was conducted in Belgian banks, demonstrated that the following variables (qualifications and experience of employees, supervisory means, and attention to internal control unit reports) have a significant impact on the strength and effectiveness of the internal control system, these variables are part of proper organizational management that works to enhance the effectiveness of internal control. Additionally, the study by the (Institute of internal auditors, 2010), conducted in the United States, showed that the following variables (clarity of performance evaluation standards, employee efficiency, adequacy of systems and instructions for the control unit's work) influence the effectiveness of internal control units in an organization, these variables help the organization execute its tasks and achieve its objectives efficiently and effectively. Moreover, the study conducted by the (Institute of internal auditors, 2009), used the following variables (performance evaluation standards and their measurability, management's attention to internal control unit reports). It revealed that the failure of internal control units to use performance evaluation procedures due to insufficient or inaccurate standards results in difficulties in measuring performance. Furthermore, inadequate resources and the failure to submit internal control unit reports to higher authorities lead to a decrease in their impact. Stewart & Kent (2006) emphasized the necessity of professional skills and appropriate qualifications for employees working in internal control units to carry out control tasks according to predefined plans with high proficiency, achieving the overall goal of establishing an effective internal control system. The study by Arena et al. (2006), which focused on Italian companies, indicated a high impact of the following characteristics of the internal control system (an independent internal audit department, control rules and procedures, management cooperation and responsiveness to control reports) on the effectiveness of internal control units, these characteristics help organizations develop and enhance their internal control systems to achieve their objectives efficiently. Jantan et al. (2005), in their study on companies listed in the Malaysian financial market, emphasized the importance of independence in the functioning of internal control systems in various institutions and organizations, they stressed the necessity of having professional and experienced personnel in the internal control system, as it significantly affects the efficiency and effectiveness of internal control. Bierstaker (2004), in their study on public sector institutions in Sweden, found that the personal and functional variables of employees in internal control units influence the effectiveness of internal control and control systems in these institutions. Lastly, the study by Kevin (2003), conducted on financial companies in the United States, concluded that the following variables (internal control structure, independence of internal control units' work, and attention to internal control unit reports) have a significant impact on the effectiveness of the internal control system in organizations, these variables are part of modern organizational management, which aims to increase the effectiveness of internal control and assist organizations' management in taking appropriate measures to reduce fraud and misconduct within the organizations.

## **2. 2. Brief of Previous Studies:**

Reviewing previous studies related to the current research topic found that most of these studies were conducted in both public and private sector institutions and in various diverse environments. These studies focused on variables that could lead to the effectiveness of internal control units. These variables included systems and regulations, control mechanisms, qualifications of employees, performance evaluation standards and measurability, and the attention given to the reports of internal control units. Through studying these variables, the previous studies were able to generate recommendations that can help achieve the objectives of internal control units. The researcher benefited from the previous studies by examining their procedures, tools, and statistical methods used. Additionally, the researcher used the questionnaires that were employed in the previous studies to build, develop, and prepare the questionnaire for the current research. This current study shares similarities with previous studies in its use of the descriptive-analytical approach and the tool employed, which is the questionnaire. Similar

studies include the work of Sweiti (2022), Al-Wadia (2016), and Abu Kamil (2014). Some of the previous studies also explored the obstacles that hinder the effectiveness and development of internal control, such as the research conducted by Ghanem and Sayam (2011) and Al-Wadia (2016).

What distinguishes this current study is that it is among the first studies within the researcher's knowledge in the Palestinian public sector that specifically focuses on the effectiveness of internal control units in the Palestinian public sector. This is due to the importance of the roles played by Palestinian public institutions in providing essential services to citizens. The study aims to provide recommendations and proposals to the Palestinian administration to enhance the development and improvement of internal control in the public sector. This in turn supports administrative and financial reform efforts and encourages donor agencies to continue supporting the Palestinian government.

## **II- Methods and Materials:**

### **Methodology of the Study:**

In the current study the researcher adopted the descriptive analytical approach due to its suitability for the nature of this study.

### **Study Population:**

The study population represents all the employees working in the internal control units in the Palestinian public sector, and their number reached 100 employees working in 22 ministries. (Internal Control Units and Administrative Affairs in Palestinian Ministries, 2022)

### **Study Sample:**

The study sample included 70 employees working in the field of internal control in the Palestinian ministries, constituting 70% of the study population. The sample was selected randomly, and Table (1) illustrates the distribution of the sample according to the study variables.

Table (1) presents the distribution of the study sample according to gender, age, educational qualification, job title, years of experience, and the variable ministry

| Variables                 |                             | Number | Percentage % | Total |
|---------------------------|-----------------------------|--------|--------------|-------|
| Gender                    | Male                        | 46     | 65.7         | 70    |
|                           | Female                      | 24     | 34.3         |       |
| Age                       | 25 – 30 Years               | 18     | 25.7         | 70    |
|                           | 31 – 40 Years               | 23     | 32.9         |       |
|                           | 41 – 50 Years               | 19     | 27.1         |       |
|                           | 51 – 60 Years               | 10     | 14.3         |       |
| Educational Qualification | Diploma                     | 13     | 18.6         | 70    |
|                           | Bachelor's degree           | 47     | 67.1         |       |
|                           | Postgraduate studies        | 10     | 14.3         |       |
| Job Title                 | Manager                     | 17     | 24.3         | 70    |
|                           | Head Department             | 23     | 32.9         |       |
|                           | Auditor                     | 29     | 41.4         |       |
|                           | Other                       | 1      | 1.4          |       |
| Years of Experience       | 1 – 5 Years                 | 21     | 30.0         | 70    |
|                           | 6 – 10 Years                | 13     | 18.6         |       |
|                           | 11 – 14 Years               | 13     | 18.6         |       |
|                           | 15 Years or more            | 23     | 32.9         |       |
|                           | Ministry of Labor           | 5      | 7.14         | 70    |
|                           | Ministry of Finance         | 9      | 12.85        |       |
|                           | Ministry of Interior        | 5      | 7.14         |       |
|                           | Ministry of Information     | 1      | 1.42         |       |
|                           | Ministry of Foreign Affairs | 3      | 4.28         |       |
|                           | The Ministry of Prisoners   | 3      | 4.28         |       |
|                           | Ministry of Culture         | 3      | 4.28         |       |

|          |  |   |      |
|----------|--|---|------|
| Ministry | Ministry of Planning                       | 2 | 2.85 |
|          | Ministry of National Economy               | 3 | 4.28 |
|          | Ministry of Education and Higher Education | 6 | 8.57 |
|          | Ministry of Public Works                   | 4 | 5.71 |
|          | Ministry of Transport and Communications   | 3 | 4.28 |
|          | Ministry of Health                         | 1 | 1.42 |
|          | Ministry of Tourism                        | 4 | 5.71 |
|          | Ministry of Communications and Information | 2 | 2.85 |
|          | Ministry of Justice                        | 1 | 1.42 |
|          | Ministry of Local Government               | 4 | 5.71 |
|          | Ministry of Social Affairs                 | 5 | 7.14 |
|          | Ministry of Agriculture                    | 3 | 4.28 |
|          | Ministry of Awqaf and Religious Affairs    | 3 | 4.28 |

### Study Tool:

The researcher developed the study tool (questionnaire) after reviewing the information and previous studies, such as the study by (Al-Sharari, 2006), (Al-Kharsha, 2001), (Smith & Jones, 2000), and the study by (Arena, 2006). The questionnaire was used by the researcher to obtain the results of the current study and consisted of (61) items. The researcher adopted a five-point Likert scale to measure the questionnaire as follows: (Strongly Agree, Agree, Moderately Agree, Disagree, Strongly Disagree).

### Tool Validation:

The researcher prepared the items of the tool and formulated them initially. These items were then presented to (6) experts in the study, faculty members at Palestinian universities. The experts were asked to provide their opinions on the clarity of the statements, linguistic correctness, and appropriateness of the items for measuring what they were intended to measure. The feedback and suggestions of the experts were taken into account in revising the tool, which included additions, deletions, and modifications based on their comments.

### Tool Stability:

In order to ensure performance stability, the Cronbach's alpha coefficient was calculated. Its value for the overall domain reached (83.6%), while the stability coefficients for the sub-domains of the tool were as indicated in Table (2).

Table (2) the stability coefficient matrix for the domains and the total degree of the study tool according to the Cronbach alpha coefficient equation

| Paragraph  | Number of paragraphs | stability coefficient value |
|--|----------------------|-----------------------------|
| Internal Control Unit's Position in                                  | 5                    | %59                         |
| Adequacy of Systems and  | 7                    | %77.5                       |
| Control Mechanisms.  | 9                    | %90.6                       |
| Qualifications of Internal Control                                   | 5                    | %75.3                       |
| Clarity and Measurability of   | 6                    | %85                         |
| Attention to Internal Control Units'                                 | 4                    | %83.8                       |
| Objectives Supported by Internal                                     | 8                    | %89                         |
| Obstacles Facing Internal Control Systems in Palestinian Ministries. | 17                   | %70                         |
| Total Tool Stability   | 61                   | %83.6                       |

The table (2) shows that the stability coefficients of the tool across the domains ranged from (59% - 90.6%). The overall stability coefficient of the tool was (83.6%), and all of them were considered suitable stability coefficients, indicating that the tool has acceptable levels of stability and is suitable for the study.

### Statistical Analysis:

After collecting the questionnaires, the researcher reviewed them to ensure they met the validity conditions for statistical analysis before entering them into the computer. After sorting, the data was



transcribed by converting verbal responses into numerical values. The study participants' estimates were given the following numerical values: Very High (5), High (4), Moderate (3), Low (2), Very Low (1). The researcher utilized the Statistical Package for the Social Sciences (SPSS) software to process the data statistically. The following statistical procedures were employed:

1. Arithmetic means, standard deviations, and percentages for the study participants' responses on the entire questionnaire, as well as for each domain and individual item.
2. Cronbach's alpha equation was used to determine the tool's overall reliability and each domain's reliability.

To interpret the results, the following adopted arithmetic means for the responses to the items:

- (80%) or higher indicates a significantly high impact.
- (70% - 79.99%) indicates a high impact.
- (60% - 69.99%) indicates a moderate impact.
- (50% - 59.99%) indicates a low impact.
- (Below 50%) indicates a very low impact.

### **III- Results and discussion:**

#### **First: Results related to the main question: What is the effectiveness of internal control units in the Palestinian public sector?**

The study calculated the means, standard deviations, and percentages for each item and the total score to determine the effectiveness of internal control units in the Palestinian public sector. The results for each area of study were ranked in descending order, as shown in Table (3).

Table (3) Mean, Standard Deviation, and Percentage for Sample Responses in Different Study Areas (Arranged in Descending Order)

| Paragraph  | Mean | Standard Deviation | Percentage | Impact Level |
|--|------|--------------------|------------|--------------|
| Internal control unit's position in the organizational structure     | 3.86 | 0.40               | 77.2       | High         |
| Sufficiency of systems and regulations governing internal control    | 3.53 | 0.90               | 70.6       | High         |
| Objectives supported by the internal control systems in the ministry | 3.33 | 0.52               | 66.6       | Moderate     |
| Control methods  | 3.31 | 0.56               | 66.2       | Moderate     |
| Clarity and measurability of performance evaluation criteria         | 3.28 | 0.62               | 65.6       | Moderate     |
| Attention to internal control unit's reports and recommendations     | 3.10 | 0.71               | 62         | Moderate     |
| Obstacles facing internal control systems in Palestinian ministries  | 2.99 | 0.40               | 59.8       | Low          |
| Qualifications of internal control unit staff                        | 2.88 | 0.59               | 57.6       | Low          |
| Total Score  | 3.37 | 0.39               | 67.4       | Moderate     |

Table (3) shows the overall mean score for all study areas was (3.37), with a standard deviation of (0.39) and a percentage of (67.4%), this indicates that the effectiveness of internal control units in the Palestinian public sector was rated as (moderate). These findings are consistent with a study conducted by (Rahahla, 2016), which highlighted the potential of the Palestinian administration to regulate public affairs, necessitating strong internal control to ensure law enforcement. The responses of the employees in the internal control sector in the Palestinian public sector were in line with the need to effectively manage government institutions.

#### **Results related to the first filed: Internal Control Unit in the organizational structure:**

Table (4) Arithmetic Means, Standard Deviations, and Percentages for the Internal Control Unit Domain in the Organizational Structure

| No.         | Paragraph   | Standard Deviation | Response Average | Response Percentage (%) | Impact Level |
|-------------|---|--------------------|------------------|-------------------------|--------------|
| 1           | The internal control unit enjoys a high degree of independence within the ministry.   | 0.64               | 3.95             | 79                      | High         |
| 2           | The internal control unit exercises its supervisory work independently from other departments in the ministry.  | 0.84               | 4.11             | 82.2                    | Very High    |
| 3           | The ministry's organizational structure, in which it operates, is based on a clear administrative hierarchy that defines authorities and powers for each directorate, including the Directorate of Internal Control.            | 0.76               | 4.22             | 84.4                    | Very High    |
| 4           | The location of the internal control unit on the organizational structure shows direct lines of communication between top management and the internal control unit in the ministry.   | 0.75               | 4.08             | 81.6                    | Very High    |
| 5           | The location of the internal control unit on the organizational structure, which shows direct lines of communication between top management and the internal control unit in the ministry, does not reflect the actual reality. | 1.04               | 2.91             | 58.2                    | Low          |
| Total Score |   | 0.40               | 3.86             | 77.2                    | High         |

Table (4) shows the arithmetic mean for the total score of the Internal Control Unit domain in the organizational structure is (3.86), with a standard deviation of (0.40), and a percentage of (77.2%), this result indicates that the responses from the sample were (high). Paragraph (3) obtained the highest ranking with an arithmetic mean of (4.22), a standard deviation of (0.76), and a percentage of (84.4%), this paragraph was rated as (very high), and this result is consistent with the study by (Kevin, 2003). The researcher attributes this to the fact that the structure of the Palestinian public sector is built on a clear administrative hierarchy that defines authorities and powers, which contributes to the effectiveness of the internal control system. Paragraph (5) obtained the lowest ranking with an arithmetic mean of (2.91), a standard deviation of (1.04), and a percentage of (58.2%), this paragraph was rated as (low), indicating that the communication lines between the Internal Control Unit and top management are ineffective and do not reflect the actual reality in the Palestinian public sector.

### Results related to the second field: Adequacy of Systems and Instructions Governing Internal Control:

Table (5) Arithmetic Means, Standard Deviations, and Percentages for the Field of Adequacy of Systems and Instructions Governing Internal Control

| No. | Paragraph   | Standard Deviation | Response Average | Response Percentage (%) | Impact Level |
|-----|---|--------------------|------------------|-------------------------|--------------|
| 1   | Applied internal control unit regulations cover all stages of the control process before and after the execution of transactions in the ministry.         | 0.90               | 3.35             | 67                      | Moderate     |
| 2   | The applied control regulations are sufficient, enabling the internal control unit to perform its control tasks in the ministry.                          | 0.75               | 3.50             | 70                      | High         |
| 3   | The competencies of the internal control unit regarding the practice of control work are clear to employees at all administrative levels in the ministry. | 0.82               | 3.20             | 64                      | Moderate     |
| 4   | Systems and instructions in the internal control unit are documented in a way that facilitates reference in the ministry.                                 | 0.76               | 3.82             | 76.2                    | High         |

|             |   |      |      |      |          |
|-------------|---|------|------|------|----------|
| 5           | There is a clear job description for employees in the internal control unit in the ministry, making it easy to deal with them.  | 0.87 | 3.61 | 72.2 | High     |
| 6           | There is an organizational guide and written control rules specifying the duties and responsibilities of employees in the internal control unit in the ministry, which helps avoid randomness in performance. | 0.92 | 3.44 | 68.8 | Moderate |
| 7           | There are annual and periodic plans that organize the work of the internal control unit in the ministry.  | 0.93 | 3.21 | 64.2 | Moderate |
| Total Score |   | 0.90 | 3.53 | 70.6 | High     |

Table (5) shows the arithmetic mean of the total score for the field of Adequacy of Systems and Instructions Governing Internal Control is (3.53), with a standard deviation of (0.90), and a percentage of (70.6%), this result indicates that the sample responses were at a (High). The researcher believes that the internal control units in the Palestinian public sector have effective systems and instructions governing the work of internal control in the government sector., this result is consistent with the findings of the study conducted by (Al-Wadiyah, 2016) and (Al-Sharari, 2006). Paragraph (4) (Systems and instructions in the internal control unit are documented in a way that facilitates reference in the ministry) achieved the highest ranking with an arithmetic mean of (3.82), and a standard deviation of (0.76), and a percentage of (76.2%), indicating a (High), the researcher believes that documenting systems and instructions in the internal control unit helps to control deviations and issues promptly and facilitates reference cumulatively when needed to follow up on employees' issues and deviations, and to take necessary actions to enforce the law. Paragraph (3) (The competencies of the internal control unit regarding the practice of control work are clear to employees at all administrative levels in the ministry) achieved the lowest ranking with an arithmetic mean of (3.20), and a standard deviation of (0.82), and a percentage of (64%), indicating a (Moderate), this result agrees with the study conducted by the (Institute of Internal Auditors, 2010), and the researcher attributes this to employees' responses, as shown by the percentage, indicating that there are clear competencies for the internal control unit regarding the practice of control work by employees, and the internal control unit is working efficiently.

### Results related to the third field: Control Methods:

Table (6) Arithmetic means, standard deviations, and percentages for the field of control methods

| No. | Paragraph   | Standard Deviation | Response Average | Response Percentage (%) | Impact Level |
|-----|---|--------------------|------------------|-------------------------|--------------|
| 1   | The internal control unit uses the strategic plans of the Ministry as a control tool in exercising control work at the Ministry.            | 0.92               | 3.84             | 76.8                    | High         |
| 2   | The internal control unit uses the annual general budget as a control tool in implementing control work at the Ministry.                    | 0.92               | 3.41             | 68.2                    | Moderate     |
| 3   | Personal observation is considered one of the control tools in the work of internal control units in the Ministry.                          | 0.83               | 3.18             | 63.6                    | Moderate     |
| 4   | The internal control unit uses the administrative reports prepared by other departments as an important control tool in the Ministry.       | 0.90               | 3.38             | 67.6                    | Moderate     |
| 5   | Complaints from the public and employees are used as a control tool in the work of the internal control unit at the Ministry.               | 0.96               | 3.27             | 65.4                    | Moderate     |
| 6   | The internal control unit uses official working hours records for control purposes regarding compliance with working hours in the Ministry. | 0.92               | 3.51             | 70.2                    | High         |



|             |  |      |      |      |          |
|-------------|--|------|------|------|----------|
| 7           | The internal control unit uses work reports that show the work and achievements of other departments as an important control tool in the Ministry. | 0.85 | 3.30 | 66   | Moderate |
| 8           | The internal control unit uses employees' annual performance appraisals as an effective control tool in the Ministry.                              | 1.02 | 2.87 | 57.4 | Low      |
| 9           | Administrative reports prepared by the internal control unit are used to develop and diversify work methods for performance improvement.           | 0.94 | 3.08 | 61.6 | Moderate |
| Total Score |  | 0.56 | 3.31 | 66.2 | Moderate |

Table (6) shows the arithmetic mean for the total score of the field "Control Methods" is (3.31), with a standard deviation of (0.56), and a percentage of (66.2%), this result indicates that the responses of the sample were (moderate). The researcher attributes this to effective control methods, such as instructions, legislation, and a set of laws that internal control units work through to monitor employees' work and control their performance during their duty in general or in dealing with citizens in particular. This result aligns with the study conducted by (Basel committee on banking supervision, 2012). Paragraph (1) "The internal control unit uses the strategic plans of the Ministry as a control tool in exercising control work at the Ministry" obtained the first rank with an arithmetic mean of (3.84), a standard deviation of (0.92), and a percentage of (76.8%), it was rated as (High), the researcher attributes this to the fact that strategic plans are an effective control tool for the work of internal control units in the long run in the Palestinian public sector in order to achieve credibility in work and avoid arbitrariness in judging the work and performance of employees. Paragraph (8) "The internal control unit uses employees' annual performance appraisals as an effective control tool in the Ministry" obtained the last rank with an arithmetic mean of (2.87), a standard deviation of (1.02), and a percentage of (57.4%), it was rated as (Low), the researcher believes that employees do not consider annual performance appraisals as an effective control tool because they give a general judgment and do not deal with job deviations in detail. Moreover, it is inherent in every individual not to desire others closely and meticulously observing their work, this result aligns with the study conducted by (Abu Kamel, 2014).

#### Results related to the fourth field: Qualifications of Employees in the Internal Control Unit:

Table (7) Arithmetic means, standard deviations, and percentages for the field of qualifications of employees in the internal control unit

| No.         | Paragraph  | Standard Deviation | Response Average | Response Percentage (%) | Impact Level |
|-------------|--|--------------------|------------------|-------------------------|--------------|
| 1           | Employees in the internal control unit have the appropriate qualifications and academic certificates for their control work at the Ministry. | 0.79               | 3.44             | 68.8                    | Moderate     |
| 2           | Employees in the internal control unit are capable of carrying out control work in the Ministry.   | 0.78               | 3.61             | 72.2                    | High         |
| 3           | Employees in the internal control unit have received appropriate training courses to enhance their skills for efficient control work.        | 0.84               | 2.57             | 51.4                    | Low          |
| 4           | The number of employees working in the internal control unit covers its needs to carry out its tasks in the Ministry.                        | 0.74               | 1.72             | 34.4                    | Very Low     |
| 5           | Employees in the internal control unit have sufficient experience to carry out control work in the Ministry.                                 | 0.77               | 3.08             | 61.3                    | Moderate     |
| Total Score |  | 0.59               | 2.88             | 57.6                    | Low          |

Table (7) shows the arithmetic mean for the total score of the field "Qualifications of Employees in the Internal Control Unit" is (2.88), with a standard deviation of (0.59), and a percentage of (57.6%), this

result indicates that the responses of the sample were (low), the researcher attributes this to the fact that the employees of the internal control units, who are the sample respondents, have appropriate academic qualifications for their work in the internal control in the Palestinian public sector, but they are not sufficient. This is because employees within the internal control unit come from different specializations far from the nature of control work. This result aligns with the study conducted by (Ghanemah and Sayam, 2011). Paragraph (2) "Employees in the internal control unit are capable of carrying out control work in the Ministry" obtained the first rank with an arithmetic mean of (3.61), a standard deviation of (0.78), and a percentage of (72.2%), it was rated as (High), this result aligns with the study conducted by (Al-Sharari, 2006) and the study conducted by (Basel committee on banking supervision, 2012). The researcher attributes this to the suitable specialization and appropriate training for the employees of the internal control units, which helps them carry out their work and monitor the matters comprehensively assigned to them, avoiding speculation and arbitrariness in decision-making, as it concerns the fate of employees' jobs, and thus precision and commitment to instructions are necessary. Paragraph (4) "The number of employees working in the internal control unit covers its needs to carry out its tasks in the Ministry" obtained the last rank with an arithmetic mean of (1.72), a standard deviation of (0.74), and a percentage of (34.4%), it was rated as (Very Low), the researcher believes that the number of employees working in the internal control units is not sufficient to cover the work in all departments of the ministries. Therefore, it is necessary to increase the number of employees in the internal control units to be able to cover all aspects of work in all departments and sections and properly address the complaints received from citizens, this result aligns with the study conducted by (Ghanemah and Sayam, 2011).

#### Results related to the fifth field: Clarity of Performance Evaluation Criteria and Measurability:

Table (8) Arithmetic means, standard deviations, and percentages for the field of clarity of performance evaluation criteria and measurability

| No.         | Paragraph   | Standard Deviation | Response Average | Response Percentage (%) | Impact Level |
|-------------|---|--------------------|------------------|-------------------------|--------------|
| 1           | The internal control unit uses the performance criteria adopted in control units in general to perform its control work at the Ministry.  | 0.68               | 3.38             | 67.6                    | Moderate     |
| 2           | The performance criteria applied in the Ministry are characterized by accuracy, clarity, and objectivity.   | 0.84               | 3.47             | 69.4                    | Moderate     |
| 3           | The internal control unit applies the approved performance criteria in the Ministry according to the nature of the work and activities of each directorate, program, and project of the Ministry. | 0.80               | 2.90             | 58                      | Low          |
| 4           | The recommendations of the internal control unit are taken into consideration for amending the performance criteria in the Ministry.  | 1.10               | 2.95             | 59                      | Low          |
| 5           | The Ministry continuously reviews performance criteria to align them with its objectives and enable better measurement of its work results.   | 0.83               | 2.85             | 57                      | Low          |
| 6           | The internal control unit uses the performance report results to recommend imposing penalties and granting promotions to employees in the Ministry.   | 0.87               | 3.25             | 65                      | Moderate     |
| Total Score |   | 0.62               | 3.28             | 65.6                    | Moderate     |

Table (8) shows the arithmetic mean for the total score of the field "Clarity of Performance Evaluation Criteria and Measurability" is (3.28), with a standard deviation of (0.62), and a percentage of (65.6%), this result indicates that the responses of the sample were (moderate), the researcher attributes this to the existence of performance evaluation criteria among the employees of the internal control units in the Palestinian public sector. However, they need continuous modification and development for the work of inspectors and employees in general, this result aligns with the study conducted by (Institute of Internal Control Auditors, 2009). Paragraph (2) "The performance criteria applied in the Ministry are characterized by accuracy, clarity, and objectivity" obtained the first rank with an arithmetic mean of

(3.47), a standard deviation of (0.84), and a percentage of (69.4%), it was rated as (Moderate). This result aligns with the study conducted by (Institute of Internal Control Auditors, 2010). The researcher attributes this to the objectivity and accuracy in the performance criteria governing the work of employees in the internal control units due to their importance in controlling the pace of work and enabling them to judge the work of other employees based on precise scientific foundations, away from arbitrariness in decision-making. Paragraph (5) "The Ministry continuously reviews performance criteria to align them with its objectives and enable better measurement of its work results" obtained the last rank with an arithmetic mean of (2.85), a standard deviation of (0.83), and a percentage of (57%), it was rated as (Low), the researcher believes that the internal control units do not review performance criteria, which is not in line with the work of the internal control unit in the Palestinian public sector, as it may increase the level of control on employees and subject them to legal treatment based on their duties and responsibilities, this result aligns with the study conducted by (Institute of Internal Control Auditors, 2009).

### Results related to the sixth field: Attention to Reports and Recommendations of Internal Control Units:

Table (9) Arithmetic means, standard deviations, and percentages for the field of attention to reports and recommendations of internal control units

| No.         | Paragraph   | Standard Deviation | Response Average | Response Percentage (%) | Impact Level |
|-------------|---|--------------------|------------------|-------------------------|--------------|
| 1           | The internal control unit regularly submits reports to those responsible for its work results in the Ministry.  | 0.90               | 4.24             | 84.8                    | Very High    |
| 2           | There is clear interest from top management in the recommendations prepared by the internal control unit at the Ministry.   | 0.95               | 3.25             | 65                      | Moderate     |
| 3           | Top and middle management rely on reports from the internal control unit to correct the flaws in the work and address the deviations in the Ministry's operations.                    | 0.89               | 2.80             | 56                      | Low          |
| 4           | Top management takes appropriate actions upon receiving reports from the internal control unit to implement the included recommendations, leading to the development of work methods. | 0.85               | 2.70             | 54                      | Low          |
| Total Score |   | 0.71               | 3.10             | 62                      | Moderate     |

Table (9) shows the arithmetic mean for the total score of the field "Attention to Reports and Recommendations of Internal Control Units" is (3.10), with a standard deviation of (0.71), and a percentage of (62%). This result indicates that the responses of the sample were (moderate). Paragraph (1) "The internal control unit regularly submits reports to those responsible for its work results in the Ministry" obtained the first rank with an arithmetic mean of (4.24), a standard deviation of (0.90), and a percentage of (84.8%), it was rated as (Very High), the researcher attributes this result to the effectiveness of internal control units in the Palestinian public sector, as they regularly submit their reports on their work results to top management for taking necessary legal actions against functional deviations. This result is consistent with the study conducted by (Basel Committee on Banking Supervision, 2012), (Arena, et al., 2006), and (Kevin, 2003). Paragraph (4) "Top management takes appropriate actions upon receiving reports from the internal control unit to implement the included recommendations, leading to the development of work methods" obtained the last rank with an arithmetic mean of (2.70), a standard deviation of (0.85), and a percentage of (54%), it was rated as (Low). The researcher attributes this result to the reality of dealing with reports from the internal control units' employees in the Palestinian public sector. Top management does not take necessary actions immediately upon receiving reports from the internal control unit at the Ministry, due to various considerations, including personal relationships and the lack of activation of appropriate legislation and laws for all types of functional and administrative deviations of employees, this result aligns with the study conducted by (Institute of Internal Control Auditors, 2009).

**Results related to the seventh field: Assisting Internal Control Systems at the Ministry to achieve objectives:**

Table (10) Arithmetic means, standard deviations, and percentages for the degree of achievement of the Internal Control System at the Ministry for the objectives

| No.         | Paragraph  | Standard Deviation | Response Average | Response Percentage (%) | Impact Level |
|-------------|--|--------------------|------------------|-------------------------|--------------|
| 1           | The implemented internal control system at the Ministry succeeded in achieving the goal of safeguarding public funds from theft, loss, and misuse.                                 | 0.79               | 3.64             | 72.8                    | High         |
| 2           | The implemented internal control system at the Ministry achieved the goal of preserving available resources and optimizing their use.  | 0.86               | 3.51             | 70.2                    | High         |
| 3           | The implemented internal control system at the Ministry achieved the goal of ensuring the efficiency of the accounting and administrative system.                                  | 0.79               | 3.50             | 70                      | High         |
| 4           | The implemented internal control system at the Ministry achieved the goal of detecting deviations and errors, identifying their causes, and holding those responsible accountable. | 0.73               | 3.24             | 64.8                    | Moderate     |
| 5           | The implemented internal control system at the Ministry achieved the goal of improving work methods, productivity efficiency, provided services, and performance development.      | 0.76               | 2.92             | 58.4                    | Low          |
| 6           | The implemented internal control system at the Ministry achieved the goal of compliance with administrative policies and verification of proper implementation.                    | 0.71               | 3.50             | 70                      | High         |
| 7           | The implemented internal control system at the Ministry achieved the goal of providing accurate financial and administrative data to internal and external entities.               | 0.88               | 3.17             | 63.4                    | Moderate     |
| 8           | The implemented internal control system at the Ministry achieved the goal of reducing opportunities for administrative and financial fraud and deception.                          | 0.91               | 3.00             | 60                      | Moderate     |
| Total Score |  | 0.52               | 3.33             | 66.6                    | Moderate     |

Table (10) shows the arithmetic mean for the total score of the field "Assisting Internal Control Systems at the Ministry to achieve objectives" is (3.33), with a standard deviation of (0.52), and a percentage of (66.6%). This result indicates that the responses of the sample were (moderate), this result is in line with the study conducted by (Rahahla, 2016). The researcher attributes this to the agreement of the internal control units' individuals in the Palestinian public sector on the importance of the internal control systems used to achieve the set objectives, including improving the performance quality of employees and regulating the accounting system for employees based on objectivity and laws. Paragraph (1) "The implemented internal control system at the Ministry succeeded in achieving the goal of safeguarding public funds from theft, loss, and misuse" obtained the first rank with an arithmetic mean of (3.64), a standard deviation of (0.79), and a percentage of (72.8%), it was rated as (High), this result is consistent with the study conducted by (Alwadiya, 2016), and the researcher sees from this result that the internal control systems in the Palestinian public sector are effective and achieve the set objectives. Paragraph (5) "The implemented internal control system at the Ministry achieved the goal of improving work methods, productivity efficiency, provided services, and performance development" obtained the last rank with an arithmetic mean of (2.92), a standard deviation of (0.76), and a percentage of (58.4%), it was rated as (Low), the researcher attributes this to the inefficiency of achieving the goal of improving work methods, productivity efficiency, provided services, and performance development, which requires continuous

training and stable political and economic conditions, which are not available in Palestine due to the fluctuation of political and economic conditions, thus affecting the policies of state institutions in developing their work since it is linked to the necessary international aid to improve employee performance.

**Second: The results related to the second question: What are the major challenges faced by the internal control units in the Palestinian public sector?**

The means, standard deviations, and percentages were calculated for the level of agreement on the obstacles hindering internal control units' effectiveness in the Palestinian public sector. The study's results are presented in the following table (11).

Table (11) Arithmetic Means, Standard Deviations, and Percentages of Agreement on the Following Difficulties Facing the Functioning of Internal Control Units in the Palestinian Public Sector

| No. | Paragraph  | Standard Deviation | Response Average | Response Percentage (%) | Impact Level |
|-----|--|--------------------|------------------|-------------------------|--------------|
| 1   | Weakness of the following administrative elements and components: organizational structure, human elements suitable for internal control in the ministry.                | 0.70               | 3.82             | 76.4                    | Large        |
| 2   | Poor completion of the following financial constituents and elements: an integrated accounting system, internal control of internal control in the Ministry.             | 0.88               | 3.47             | 69.4                    | Moderate     |
| 3   | The lack of interest of the senior management in the importance of the control work of the employees of the internal control units in the ministry.                      | 0.91               | 3.78             | 75.6                    | Large        |
| 4   | Small number of employees working in the internal control units.   | 0.84               | 4.31             | 86.2                    | Very Large   |
| 5   | The weakness of the administrative leaders in the Palestinian ministries, and their appointment is based on political decisions far from competence and professionalism. | 0.94               | 3.02             | 60.4                    | Moderate     |
| 6   | The statute of limitations and the multiplicity of laws and legislations and their differences.  | 0.69               | 4.47             | 90.4                    | Very Large   |
| 7   | Lack of interest in training employees in the internal control units adequately.   | 0.65               | 3.91             | 78.2                    | Large        |
| 8   | The offices allocated to the Internal Control Unit are inadequate and lower than the level of offices allocated to other departments.                                    | 0.71               | 2.41             | 48.2                    | Very Low     |
| 9   | The legislation on which the internal control unit relies is not strict.   | 0.75               | 3.24             | 64.8                    | Moderate     |
| 10  | A large part of the information that reaches the internal control unit is incorrect.   | 0.66               | 2.37             | 47.4                    | Very Low     |
| 11  | It takes a long time for the director of the internal control unit to be able to meet the minister.  | 0.87               | 2.01             | 40.2                    | Very Low     |
| 12  | The need for internal control units to provide additional resources, computers and modern programs.  | 0.62               | 3.75             | 75                      | Large        |
| 13  | Not allowing auditors of internal control units to view employee files and annual reports.   | 1.08               | 2.70             | 54                      | Low          |
| 14  | Weakness of trust in the interaction between the Ministry's employees and the employees of the internal control units.   | 1.14               | 3.02             | 60.4                    | Moderate     |
| 15  | The existence of many types of business and  | 0.82               | 2.92             | 78.4                    | Large        |



|             |  |      |      |      |       |
|-------------|--|------|------|------|-------|
|             | transactions that are not subject to scrutiny by the internal control units.   |      |      |      |       |
| 16          | The senior management looks at the internal control units as a decoration only, that is, to show that the senior management cares about applying laws and regulations. | 1.12 | 2.67 | 53.4 | Low   |
| 17          | The high rate of daily workload does not enable the internal control units to complete all control procedures, and therefore the audit is not complete.                | 0.91 | 3.82 | 76.4 | Large |
| Total Score |  | 0.40 | 2.99 | 59.8 | Low   |

Table (11) shows the arithmetic mean for the total score of the difficulties faced by the internal control systems in the Palestinian public sector is (2.99), with a standard deviation of (0.40), and a percentage of (59.8%). This result indicates that the responses of the sample were at a Very Low. This finding is consistent with a study conducted by (Al-Wadiya, 2016), who attributed it to a set of challenges facing the work of internal control units in the Palestinian public sector but do not significantly impact the effectiveness of internal control. However, there is a need for continuous monitoring to reduce their negative impact on the work of these units. Paragraph (6) (Obsolete and multiple laws and regulations and their variation) ranked first with an average score of (3.51), a standard deviation of (0.60), and a percentage of (87.7%), this paragraph was rated as Very Large. The researcher attributes this to the instability of the Palestinian political system as the Palestinian Authority is in a transitional stage from self-rule to statehood. As a result, most of the applied laws are ineffective as they are borrowed from other local, regional, and international systems. These laws require modification and development to align with the Palestinian environment. On the other hand, paragraph (11) (The director of the internal control unit needs a long time to meet with the minister) ranked last with an average score of (2.01), a standard deviation of (0.87), and a percentage of (40.2%) it was rated as Very Low. The researcher views this result as an indication of the management's interest in the working mechanisms of internal control units in the Palestinian public sector because these units need direct decisions from the minister to follow up on important issues that affect the performance of ministries and employees.

#### **IV- Conclusion:**

##### **Results and Recommendations**

1. The study's results indicated that the effectiveness of internal control units in the Palestinian public sector was (moderate) with a percentage of (67.4%). The study ranked the areas that impact the effectiveness of internal control units in descending order based on their overall scores as follows:
  - The position of the internal control unit in the organizational structure had a mean score of (3.86) and a percentage of (77.2%), indicating a high level of impact.
  - The adequacy of the systems and instructions governing internal control had a mean score of (3.53) and a percentage of (70.6%), also showing a high level of impact.
  - The control mechanisms had a mean score of (3.31) and a percentage of (66.6%), indicating a moderate level of impact.
  - The clarity of performance evaluation criteria and their measurability had a mean score of (3.28) and a percentage of (65.6%), indicating a moderate level of impact.
  - The attention given to the reports and recommendations of the internal control units had a mean score of (3.10) and a percentage of (62%), showing a moderate level of impact.
  - The qualifications of the employees in the internal control units had a mean score of (2.88) and a percentage of (57.6%), indicating a low level of impact.
2. The study's results revealed that internal control units in the Palestinian public sector are effective and achieve their objectives at a moderate level, with an average score of (3.33) and a percentage of (66.6%). The effectiveness of these units mainly focused on achieving the goal of safeguarding public funds from theft, loss, and misuse, with an average score of (3.64). Following this, the goal of preserving available resources and their optimal utilization was achieved with an average score of (3.51). Lastly, the goal of ensuring the efficiency of the accounting and administrative system implementation was achieved with an average score of (3.50).

3. The study's results revealed that internal control units in the Palestinian public sector face obstacles at a low level, with the percentage of obstacles reaching (59.8%) and an average score of (2.99). Among the most significant obstacles that hinder the effectiveness of internal control are the obsolescence and multiplicity of laws and regulations, accounting for (90.4%) of the obstacles. Following this, the limited number of employees working in the internal control units constitutes (86.2%) of the obstacles.

### **Recommendations:**

Based on the study's findings, the researcher recommends the following:

1. **Enhancing the Effectiveness of Internal Control Units:** The top management in the Palestinian public sector is advised to work on improving the effectiveness of internal control units. This can be achieved by enhancing their organizational position and role in safeguarding public funds and ensuring optimal resource utilization.
2. **Amending Regulatory Laws and Legislation:** It is recommended to revise the regulatory laws and legislation governing the work of internal control units in the Palestinian public sector. This aims to standardize and regulate the internal control environment in line with the Palestinian work context.
3. **Strengthening Human Resources:** There is a need to increase the qualified staff in the internal control units in accordance with the organizational structure of the Palestinian public sector. This entails increasing the number of employees working in these units and considering diversity in their academic qualifications to adequately cover all government departments and divisions.
4. **Raising Awareness about Internal Control:** The senior management in the Palestinian public sector is advised to raise awareness among employees about the significance of internal control and its positive role in achieving the objectives of internal control units. This can be accomplished through workshops and seminars highlighting the positive impact of internal control in enhancing the performance of the public sector.

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