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Internal Audit Between Independence and Administrative Support: An Applied Study in the Saudi Government Sector

Hani Albogami
College of Business, University of Jeddah, Jeddah, Saudi Arabia
hfalbogami@uj.edu.sa

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Abstract: *This study examines how internal audit units in Saudi government entities balance professional independence and administrative support during the audit reporting process. Using a qualitative multi-case approach, data were collected from thirteen government entities to explore reporting practices, managerial support, and challenges faced by internal audit managers. The findings reveal a clear distinction between fieldwork independence and reporting independence. While most internal audit units maintained reasonable independence during fieldwork, greater managerial pressure emerged during report preparation, including requests to soften or generalize sensitive findings. Administrative support also varied considerably across entities, with practical and consistent support associated with clearer reports and more actionable recommendations. The findings demonstrate that independence and administrative support are interdependent rather than separate conditions of internal audit effectiveness. The study provides practical insights for strengthening reporting independence, managerial cooperation, resources, and the developmental role of internal auditing within Saudi government entities.*

Keywords: internal audit, independence, administrative support, public sector, audit reporting, Saudi Arabia

INTRODUCTION

The government sector in the Kingdom of Saudi Arabia has witnessed major transformations since the launch of Vision 2030 in 2016, which was primarily designed to reduce dependence on oil and enhance government efficiency and transparency. Because of this, public organizations are now expected to keep stronger internal controls and have active internal audit units that protect public money and help improve services. Some early regulations already set the base for this work. For example, Cabinet Resolution No. 235 in 2004 and the Unified Regulation for Internal Audit Units in 2009. Later, in 2011, the National Anti-Corruption Commission (Nazaha) was created, and the Saudi Institute of Internal Auditors was formed to support the field and raise professional standards.

Even with all these efforts, several studies show that many internal audit units in Saudi government bodies still do not work the way policymakers hoped. Some organizations have not activated their units fully, and others do not have them at all. This creates a clear gap between what the regulations ask for and what actually happens inside the organizations. It also raises questions related to accountability, service quality, and how efficiently the organizations work. Previous studies pointed to different factors that affect internal audit effectiveness. These include the level of support from top management, how independent the audit function really is, the size and skills of the audit team, and even how they communicate with external auditors.

However, the current literature does not fully explain how the recent reforms linked to Vision 2030, along with new governance and digital oversight tools, have influenced internal audit performance in daily practice. While earlier studies identified the main factors that affect internal audit units, very few examined the results of these reforms using updated data or a wider approach.

Based on this background, the study aims to examine how internal audit units in Saudi government entities balance professional independence and administrative support during the audit reporting process, and how this balance influences reporting quality and audit effectiveness.

Despite the regulatory reforms introduced to strengthen internal audit in Saudi government entities, internal auditors continue to face a practical challenge. They are expected to report control weaknesses and compliance issues objectively while relying on senior management for authority, resources, and organizational support. This creates a potential tension between professional independence and administrative dependence, particularly in government entities where internal audit units typically report directly to the head of the entity and may not always have access to fully independent oversight structures.

Although previous studies have identified independence and management support as important determinants of internal audit effectiveness and reporting quality, limited evidence exists on how internal audit managers in Saudi government entities manage the practical tension between these two requirements during the reporting process. This study addresses this gap through a qualitative multi-case analysis of internal audit practices across Saudi government entities.

Accordingly, this study seeks to answer the following question:

How can internal audit units in Saudi government entities achieve a practical balance between professional independence and administrative support during the preparation and submission of audit reports?

This study is guided by the following research questions:

1- To what level do internal audit units in Saudi government entities keep their professional independence when they prepare and submit their reports.
2- How does support from senior management affect the quality, clarity, and transparency of internal audit reporting.
3- What daily challenges and practical routines shape the way internal audit managers try to balance independence with the support they need.

The value of this study comes from two sides: academic and practical. From an academic side, the study fills a real gap. Most internal audit models were built for corporate environments, but government entities in Saudi Arabia work in a different structure and culture. Earlier studies talked about internal audit effectiveness, but very few looked closely at how independence and administrative support actually interact in daily practice. By using a qualitative multi case approach and talking directly to internal audit managers, this study gives a clearer and more realistic picture of how independence works on the ground, how it is negotiated, and what limits it during reporting. This helps move the literature beyond simple survey results and makes it more connected to the Saudi public sector.

From a practical side, the study offers points that matter to policymakers, senior leaders, and internal auditors themselves. The findings show the real challenges auditors face every day, especially the struggle between keeping independence and depending on management for authority, cooperation, and resources. The results also show how differences in managerial support directly affect the transparency and quality of audit reports. This gives decision makers evidence they can use when improving internal audit units. The study also highlights the practical steps and techniques internal audit managers already use, which can help others improve their reporting and increase the impact of their work. These points support the larger goals of Vision 2030, which aim for stronger governance, more integrity, and better performance in the public sector.

LITERATURE REVIEW

Internal audit effectiveness in the public sector has been discussed in many studies, and most of them point to the same basic factors. Independence, support from senior management, and the professional competence of auditors are the main elements that keep showing up in the literature. In the Saudi context, Almahuzi (2020) explained that internal audit effectiveness is shaped by two groups of factors. The first group includes external drivers like the level of support from senior management, the culture of the organization, and how much independence the internal audit unit actually has. The second group includes internal drivers such as the skills and motivation of auditors, the size of the audit team, and how well they use technology. His study found that support from senior management was the strongest external factor, while auditor competence was the most important internal factor.

More recent literature supports the same pattern. A 2025 systematic review covering twenty years of research found that management support, independence, and auditor competence remain the three most dominant determinants of internal audit effectiveness across different countries and sectors (Ramadhan, 2025). The review also noted a rising trend in the role of technology adoption as a new driver, while traditional factors such as senior management support continue to be central. Other recent empirical studies emphasize that internal audit effectiveness improves when organizational culture, team competence, and the use of risk based approaches are aligned (Alsharif, 2022; Veledar et al., 2024). Evidence from developing environments also confirms that effective internal audit contributes directly to operational efficiency, risk management, and organizational performance (Arya, Putra, and Mulya, 2020).

Earlier studies in Saudi government entities reached similar conclusions. Internal audit units performed better when they had a reasonable level of independence, worked with competent auditors, coordinated properly with external auditors, and received real support from senior management (Alzeban and Sawan, 2013; Sultan, 2015). Other reviews highlighted repeated issues such as limited professionalism, weak independence, and uneven application of professional standards. These problems reduced the actual impact of internal audit units in government organizations (General Court of Audit, 2019).

Survey results confirm this. In a study of seventy nine Saudi public organizations, Alzeban and Gwilliam (2014) found that many entities had not fully implemented Resolution No. 129. They identified three factors with the strongest effect on internal audit effectiveness. These were support from senior management, the culture of the organization, and the structural independence of the internal audit unit. Recent Saudi evidence adds similar observations. A recent study on internal audit in public universities showed that independence, administrative support, the skill level of auditors, and the availability of adequate resources collectively shaped the perceived effectiveness of internal audit units (Mujalli, 2024). International studies reported parallel findings. For example, research on internal audit effectiveness showed that management support, independence, auditor competence, and team size are all important in shaping how effective internal audit is seen to be (Alqudah et al., 2023). A related study in Jordanian government institutions confirmed that internal audit quality increases when auditors possess strong competence and receive consistent administrative backing (Almalkawi, 2024).

The importance of independence also appears clearly in comparative studies. Aziz and Gwilliam (2008) showed that when internal auditors report directly to executive management and do not have a functional link to an independent oversight body, their independence becomes weaker. In this situation, the audit scope can be restricted and auditors may feel less able to report issues openly. In the higher education sector, Suharyanto (2019) found that independence and audit effectiveness are key parts of good university governance. His work stressed that internal auditors need to keep a professional distance from management, while at the same time receiving the support they need to do their work properly. These findings are echoed in broader regional reviews showing that independence, competence, and organizational structure together define the capacity of internal audit units to influence performance outcomes (Praise and Rapina, 2022).

Reporting quality is another major topic in the literature. One study found that independence, competence, objectivity, and regular engagement with audit committees all help improve the clarity and usefulness of audit reports (Alwadai et al., 2025). Evidence from a developing country also showed that internal audit quality improves when management support, independence, and adequate resources are available (Afzal, 2023). In the Saudi context, a recent study concluded that high quality audit reporting depends on strong governance practices and the integration of risk management into the audit function (Almahuzi, 2025).

In addition to this, a 2025 GCC wide study found that senior management support plays a moderating role in the relationship between independence, competence, risk based auditing, and internal audit effectiveness. The study showed that support from senior management strengthens some relationships but weakens others, especially when audit committees are not fully active (Abdelrahim and Al Malkawi, 2025). This mixed interaction helps explain why internal audit units in government agencies may face inconsistent levels of effectiveness, depending on the internal power dynamics of the entity.

Taken together, the reviewed literature suggests two main conclusions. The first one is that internal audit effectiveness depends on having both independence and management support at the same time. Independence alone is not enough because auditors need access and resources. Support alone is also not enough because auditors may avoid sensitive issues if they do not feel independent.

The second conclusion is more specific to the Saudi public sector. In many government entities, internal audit units report administratively to the head of the entity. Audit committees are not always established or fully active. This structure increases the dependence of internal auditors on management and makes it harder for them to keep a stable level of professional independence (Almahuzi, 2020; Alzeban and Sawan, 2013; Alzeban and Gwilliam, 2014). Recent evidence from universities and other public bodies further confirms that this structural dependence affects both audit quality and reporting strength (Mujalli, 2024).

These insights form the basis for the current case-based study. They show why it is important to understand how internal audit managers in Saudi government entities deal with the ongoing tension between independence and administrative support, especially when they prepare and submit their audit reports.

METHODS

This study adopted a qualitative multi-case design to examine how internal audit units in Saudi government entities balance professional independence with the administrative support required during the preparation and submission of audit reports. A case study approach was considered appropriate because the research focuses on organizational processes, professional interactions, and reporting practices that are difficult to capture through quantitative measures alone.

The study covered thirteen Saudi government entities. Approximately forty government entities were initially contacted and invited to participate in the study, and thirteen agreed to participate. The participating entities varied in size, the maturity of their internal audit units, reporting arrangements, and operational environments. Each entity was treated as a separate case, allowing both within-case analysis and comparison across cases.

Data were collected during 2025 through semi-structured interviews with the heads of internal audit units. All participants occupied senior positions with responsibility for overseeing internal audit activities and reporting processes. The interviews were conducted face-to-face and lasted approximately 45 to 60 minutes. With the participants' consent, all interviews were audio-recorded and subsequently transcribed into written text for analysis. A common set of interview questions was used across all interviews to ensure consistency, while the semi-structured format allowed participants to elaborate on issues specific to their organizational context. The interviews focused on professional independence, administrative support, reporting practices, cooperation with operating departments, interactions with senior management, and challenges encountered during the audit reporting process.

In addition to the interviews, relevant internal audit documents were reviewed, including annual plans, audit reports, follow-up files, and communication structures. These documents provided additional evidence that was used to support, compare, or clarify information obtained from the interviews and strengthened the credibility of the findings.

Data analysis followed an iterative thematic approach. Interview transcripts and supporting documents were reviewed repeatedly to identify recurring patterns and key issues. Initial codes were developed from the collected data and subsequently grouped into broader themes related to independence, administrative support, reporting quality, organizational culture, and audit effectiveness. Each case was first analyzed individually, followed by cross-case comparisons to identify common patterns and notable differences. The final themes were then interpreted in light of the existing literature on internal audit effectiveness and governance.

Ethical principles were followed throughout the study. Participation was voluntary, and informed consent was obtained from participants, including consent for audio recording. The identities of both participants and participating entities were kept anonymous. All collected data were treated confidentially and used solely for academic purposes.

The qualitative multi-case design was appropriate for examining the relationship between professional independence and administrative support because this relationship is influenced by both formal organizational arrangements and informal practices. The approach therefore provided an opportunity to examine how internal audit managers experience and manage this balance within their actual organizational settings.

RESULTS

The analysis of the thirteen cases showed clear and repeated patterns in how internal audit units in Saudi government entities deal with the balance between independence and administrative support. Even though the entities were different in size, purpose, and structure, the cases paint a very similar picture of how internal audit actually works in the public sector, especially when it comes to reporting and the daily pressures that come with the job.

Independence of Internal Audit Units

Across most cases, internal audit units said they had a reasonable level of independence during fieldwork. They were able to visit departments, ask for information, and carry out their procedures without direct interference. The main problem started when they moved to the reporting stage. Several audit managers explained that once they began drafting the final report, they faced different types of pressure. Some were asked to change the wording. Others were encouraged to soften or generalize findings, especially when the issues involved sensitive or influential departments. In many entities, the head of the organization reviewed the report and requested adjustments before it was submitted. A few units even modified their reports early to avoid conflict and maintain cooperation with departments. Only a small number of cases showed strong independence at the reporting stage. Overall, independence during fieldwork was mostly stable, but independence in reporting was influenced by the preferences of senior management.

Administrative Support from Senior Management

Administrative support varied widely from one entity to another. Most organizations showed formal support, such as approving the audit plan or giving access to records. But practical support was often limited. Several audit units had very small teams and lacked basic tools, systems, or training. In many entities, operating departments delayed responses or resisted sharing information because senior management did not enforce cooperation clearly. Only three cases showed real and consistent support, reflected in proper staffing, timely cooperation, and a culture that respected the audit function. In more than half the cases, support existed on paper but did not translate into actual day to day support.

Challenges in Balancing Independence and Support

The cases revealed several repeated challenges. One major challenge was the reaction of operating departments when audit findings identified weaknesses or noncompliance. Detailed findings sometimes created tension or defensive behavior, which made future cooperation harder. Another challenge was the audit unit’s dependence on senior management for resources, staffing, and authority. Because of this, audit managers often felt pressure to maintain a good relationship with leadership just to secure the basic support needed to do their work. In many entities, audit committees were inactive or not established at all, which left internal audit units without an independent channel for reporting. Cultural perceptions also played a role. In some organizations, audits were seen as punitive rather than developmental, which increased sensitivity and resistance during reporting.

Influence of Administrative Support on Reporting Quality

The comparison across cases showed a strong connection between administrative support and the quality of internal audit reports. Entities that provided real and consistent support produced reports that were clearer, more detailed, and more actionable. When support was weak, reports became more general, avoided naming specific departments, or left out sensitive findings. In some cases, audit managers even reduced the scope of their work to avoid problems when the report reached senior management. These patterns show that administrative support affects not only access to information and resources, but also the depth, tone, and transparency of the final report.

Practices Used to Balance Independence and Expectations

Many audit managers explained that they rely on simple and practical methods to balance independence with the need to maintain cooperation inside the organization. Some started early conversations with operating departments to reduce resistance before the report was finalized. Others used careful and neutral wording to present the findings without creating unnecessary conflict. Several managers said that strong and clear documentation helped them defend their conclusions when questions or challenges appeared. Keeping regular communication with senior leadership also helped them protect their independence while making sure their work continued to receive support.

Overall Findings

Overall, the cases show that internal audit units usually maintain good technical independence during their work, but independence at the reporting stage is more sensitive and affected by organizational pressure. Administrative support exists in many entities, but its real impact varies. This support directly affects how clear, detailed, and transparent the audit reports can be. The challenges faced by audit managers reflect the basic tension of having to report on the same leadership that controls their resources. Even with these pressures, many managers showed professionalism and used practical methods to keep their work honest and reliable. The findings highlight the importance of organizational structure, leadership commitment, and professional autonomy in shaping how effective internal audit units can be in the Saudi public sector.

Table 1. Summary of the 13 Case Studies

Case	Independence (Fieldwork / Reporting)	Administrative Support	Notable Reporting Dynamics
1	Moderate technical / Low reporting	Weak	Wording of findings revised before submission
2	High / High	Strong	Consistent access to data; direct communication with leadership
3	Low / Low	Weak	Findings generalized upon managerial request
4	Moderate / Low	Weak	Sensitive issues softened in final drafts
5	Moderate / Moderate	Weak	Cooperation delayed; resourcing constraints

6	Moderate / Moderate	Weak	Completion of tasks dependent on personal relationships
7	Low / Low	Weak	Approval of reports delayed when findings were sensitive
8	Moderate / Low	Moderate	Avoidance of explicit identification of responsible units
9	High / High	Strong	Clear follow-up and independent tone; strong backing
10	Moderate / Low	Weak	Omission of certain high-risk observations
11	Moderate / Low	Weak	Required negotiation to obtain complete information
12	Moderate / Moderate	Moderate	Heavy reliance on documentary evidence to support issues
13	Moderate / Moderate	Moderate	Diplomatic wording to maintain cooperation

DISCUSSION

The findings reinforce previous evidence concerning the persistent tension between internal audit independence and administrative dependence in the Saudi public sector. Across the thirteen entities in this study, auditors were mostly able to work independently during fieldwork, but their independence became weaker when they started writing their reports. This matches what Alzeban and Sawan found in 2013, where internal auditors often faced pressure when reporting sensitive issues. A similar point was made by Alzeban and Gwilliam in 2014, who explained that managerial influence on reporting is one of the main obstacles to achieving strong internal audit effectiveness in government bodies. More recent evidence confirms this pattern, with multiple studies showing that the reporting phase is the point where independence is most vulnerable, especially when formal oversight committees are weak or inactive (Ramadhan, 2025; Mujalli, 2024).

Administrative support also differed a lot between the entities. In many cases, support looked good on paper but was weak in daily practice. This finding is consistent with Almahuzi (2020), who identified senior management support as a major external factor affecting internal audit performance. He also pointed out that real support means enforcing cooperation, giving access to information, and providing enough staff. Without this, internal audit units become limited even if they exist formally. A similar pattern emerged across the cases examined in this study. Entities with stronger and more consistent support produced clearer and more complete audit reports. This aligns with the findings of Almalkawi (2024), who emphasized that support becomes meaningful only when it is operational, enforced, and linked to actual resource allocation.

Balancing independence with management expectations was one of the most common challenges in the cases. Many internal audit managers said they had to adjust their wording, expect resistance from departments, and maintain good relationships with leadership to secure basic resources for their work. These findings match the conclusions of Aziz and Gwilliam in 2008, who noted that when internal auditors report directly to executive management, their independence becomes more vulnerable. Their observations from the Australian context are very similar to what is happening in Saudi Arabia, where internal audit units usually report directly to the head of the entity. Similar observations were echoed in recent GCC-wide research, which showed that the administrative reporting line is one of the most influential structural factors affecting internal audit independence (Abdelrahim and Al-Malkawi, 2025).

Other challenges highlighted in this study are consistent with earlier evaluations of internal audit units in Saudi government entities. Previous research pointed to issues such as limited professionalism, weak independence, and inconsistent application of audit standards. The 2015 study on internal audit effectiveness stressed that independence alone cannot produce strong audit performance unless it is supported by auditor competence, cooperation with external auditors, and strong backing from senior management. The findings of the current study reinforce this point. Independence by itself is not enough. Internal auditors need an environment that provides the support required for them to apply that independence effectively. This aligns with newer empirical findings showing that independence, competence, and organizational resources must interact together to produce measurable audit quality (Alsharif, 2022).

The effect of administrative support on reporting quality found in this study strongly matches international evidence. Research has shown that independence, competence, and solid governance structures lead to clearer and more transparent audit reports. A 2023 study on Pakistani commercial banks reached a similar conclusion, showing that internal audit quality depends heavily on management support, adequate resources, and structural independence. Collectively, these studies suggest that independence and administrative support are complementary rather than opposing forces. This is reinforced further by Almahuzi (2025), who showed that strong governance and risk-management integration significantly improve the clarity of audit reporting.

Organizational culture was also a major factor. Several audit managers explained that some departments viewed internal audit as a punitive activity. This view reduced cooperation and made it harder to report issues openly. This aligns with the cultural findings of Alzeban and Gwilliam in 2014, who noted that organizational culture in Saudi institutions has a strong influence on how audit recommendations are received and implemented. Recent evidence from the public university sector in Saudi Arabia shows the same cultural resistance patterns, especially in departments with limited awareness of audit objectives (Mujalli, 2024).

Finally, the practical strategies used by audit managers in this study—such as using balanced and careful wording, discussing findings early with departments, and emphasizing the developmental purpose of auditing—show how auditors navigate limited structural independence. These strategies support the view of Suharyanto in 2019, who argued that balancing independence and organizational support requires both formal structures and managerial skill. They also reflect what recent regional studies found about the need for soft-skills and relationship management as informal tools to maintain audit access when structural independence is weak (Ramadhan, 2025).

Overall, the results of this study fit closely with what the literature already shows. Independence, managerial support, auditor competence, and organizational culture remain the main elements shaping internal audit effectiveness. What this study adds is a clearer and more detailed view of how the administrative reporting structure in Saudi government entities increases the tension between independence and dependence on leadership. The thirteen case studies demonstrate how internal audit managers deal with this tension in their daily work, and how these decisions affect the quality of reporting and the overall effectiveness of internal audit functions.

Implication to Research and Practice

The findings of this study have implications for both internal audit research and professional practice. From a research perspective, the study highlights the importance of distinguishing between fieldwork independence and reporting independence. The findings show that internal auditors may maintain reasonable professional independence while conducting audit procedures but experience greater organizational pressure when findings are communicated and reports are finalized. This distinction provides a more detailed understanding of internal audit independence and suggests that future research should consider how independence may vary across different stages of the audit process rather than treating it as a single organizational condition.

From a practical perspective, the findings indicate that formal independence alone is insufficient to ensure effective internal audit reporting. Internal audit units require consistent administrative support, adequate resources, timely cooperation from operating departments, and access to appropriate oversight mechanisms. Government entities should therefore strengthen functional reporting arrangements, ensure that management support extends beyond formal approval of audit activities, and protect the ability of internal auditors to communicate significant findings without unnecessary influence.

The findings also suggest that improving the organizational perception of internal audit is important. Promoting internal audit as a developmental and governance function rather than a punitive activity may reduce resistance from operating departments and improve cooperation during the audit process. Clear documentation, early communication of findings, and evidence-based reporting can further help internal audit managers maintain professional independence while preserving the organizational relationships necessary for effective audit work.

CONCLUSION

This study examined how internal audit units in Saudi government entities deal with the balance between independence and administrative support, using a qualitative multi-case approach across thirteen different cases. Overall, the results show that internal auditors usually have a reasonable level of freedom during fieldwork. They can access records, request information, and complete their audit procedures without major interference. The real challenges start later, when they begin writing their reports. Several audit managers mentioned that they faced different kinds of pressure, sometimes clear and sometimes indirect, which affected how openly they could present their findings. These observations match what earlier Saudi and regional studies reported, including the work of Alzeban and Sawan in 2013, Alzeban and Gwilliam in 2014, and Almahuzi in 2020.

The cases also show very clearly that administrative support is one of the strongest factors shaping reporting quality. Entities that provided real and consistent support—such as enforcing cooperation from departments, ensuring access to information, and offering the needed resources—produced audit reports that were clearer, more complete, and more useful. In contrast, audit units that received weak or mostly formal support tended to use cautious wording, avoided naming departments directly, or left out sensitive issues. These results reinforce what the literature has emphasized for years: strong and reliable support from senior management is one of the most important drivers of internal audit effectiveness.

At the same time, improving independence is not just about adjusting the formal reporting structure. Audit managers operate in an environment shaped by cultural sensitivities, unclear reporting lines, and a practical dependence on the head of the entity for staffing, resources, authority, and overall backing. These factors influence how independence is practiced in daily work, not just how it appears in regulations. The findings make it clear that independence and administrative support cannot succeed on their own. Independence without real support is difficult to apply, and support without independence reduces the value of the audit function. Effective internal auditing in the Saudi public sector requires all these elements to work together: professional autonomy, meaningful managerial support, and an organizational culture that allows the audit function to operate confidently and transparently.

The main contribution of this study is that it highlights a distinction that is often overlooked in the literature. While internal audit units generally maintain reasonable independence during fieldwork, independence becomes more vulnerable during the reporting stage, where administrative pressures and organizational relationships have a greater influence on audit outcomes. This finding provides a more detailed understanding of how internal audit operates in Saudi government entities and helps explain why formal independence does not always translate into reporting independence.

Practical Recommendations

Based on the patterns identified across the thirteen cases, several practical recommendations are proposed to strengthen the balance between professional independence and administrative support in Saudi government entities.

1. Strengthen functional reporting lines

Internal audit units should have a clear functional reporting line to an independent oversight body, such as an audit committee, where such a structure exists. This arrangement can reduce unnecessary managerial influence and strengthen the credibility and independence of the internal audit function.

2. Move from symbolic to active management support

Formal approval of internal audit activities is not sufficient. Senior management should actively enforce cooperation, address delays in responding to audit requests, and ensure timely access to the information required by internal auditors. The cases with stronger management involvement demonstrated more consistent support for the audit function.

3. Improve staffing and resources

Adequate staffing, professional training, and appropriate technological resources are necessary for effective internal auditing. Resource limitations can restrict the scope and depth of audit work and weaken the ability of internal audit units to maintain professional independence.

4. Build a developmental audit culture

Government entities should promote internal audit as a function that supports organizational improvement rather than as a punitive mechanism. Greater awareness of the role and objectives of internal auditing may reduce resistance from operating departments and encourage stronger cooperation.

5. Strengthen evidence-based reporting

Internal auditors should support significant findings with clear and sufficient documentation and communicate emerging issues with relevant departments before reports are finalized. Evidence-based reporting and balanced professional language can help auditors maintain independence while reducing unnecessary organizational conflict.

6. Strengthen follow-up procedures

Clear and consistent procedures should be established to monitor the implementation of audit recommendations. Effective follow-up can strengthen accountability, reinforce management commitment to the internal audit process, and demonstrate the practical value of internal auditing within government entities.

Limitations and Future Research

This study is subject to several limitations. First, the analysis was based on thirteen government entities, which may limit the generalizability of the findings to all public sector organizations. Second, the study relied primarily on the perspectives of internal audit managers, which may not fully capture the views of senior management or operational departments. Finally, the qualitative design focused on understanding experiences and practices rather than measuring causal relationships. Future studies may build on these findings by using larger samples, mixed methods approaches, or comparative analyses across different public sector environments. Also, future studies may examine private sector entities, or compare different governance structures.

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