

The Suitability of Using the Work of Internal Auditors for External Audit Needs According to Algerian Auditing Standard (NAA 610): A Survey from the Perspective of External Auditors in Algeria

Boubata Amira¹, Fellah Mohammed Messaoud²

¹ University of Ferhat Abbas Setif 01 (Algeria).
amiraboubata21@gmail.com

² University of Belhadj Bouchaib Ain Temouchent (Algeria).
Laboratory of Strategies for the development of the agriculture and tourism sectors SDSAT.
mohammed.fellah@univ-temouchent.edu.dz

Received: 15.02.2026

Accepted: 12.07.2026

Published: 30.09.2026

Abstract:

This study aimed to evaluate the suitability and feasibility of using the work of internal auditors to meet external audit needs in accordance with the requirements of the Algerian Auditing Standard No. 610 (NAA 610), derived from International Standard on Auditing (ISA 610). To achieve this objective, a descriptive-analytical approach was adopted, and a questionnaire was designed and distributed to a purposive sample of 56 professionals, including statutory auditors and external auditors in Algeria. The study concluded that external auditors strictly adhere to evaluating the conditions and quality of the internal audit function (objectivity, competence, and due professional care) before deciding to rely on its work, in alignment with the methodological requirements of NAA 610.

Furthermore, the results revealed that the tasks and work performed by internal auditors are suitable for fulfilling external audit requirements and are subject to the necessary procedural documentation. Based on these findings, the study recommended strengthening the regulatory and legislative frameworks that enable transparent integration between internal and external auditing, as well as updating professional practice guidelines to ensure the highest levels of quality in the Algerian accounting environment.

Keywords: internal auditing, external auditing, Algerian auditing standard 610.

JEL Classification Codes : M42.

¹ **Corresponding author: Boubata Amira.**

1- Introduction :

Here is the English translation of the provided text, structured into three formal academic paragraphs with professional accounting terminology:

Internal auditing is considered one of the most critical pillars of corporate governance frameworks, given its pivotal role in evaluating and enhancing the effectiveness of risk management, internal control systems, and operational processes, particularly in light of the escalating financial crises and scandals witnessed in the contemporary business environment.

In line with the organizational and professional evolution this field has undergone under the Institute of Internal Auditors (IIA) and its issuance of International Standards for the Professional Practice of Internal Auditing, relying on the work of internal auditors by external auditors has become a

methodological advantage. This reliance contributes to increasing audit efficiency, reducing costs, and avoiding the duplication of effort.

In this context, and in alignment with the efforts of the Algerian accounting environment to harmonize with internationally accepted practices, Algerian Auditing Standard No. 610 (NAA 610), titled "Using the Work of Internal Auditors" which serves as a national framework derived from and fundamentally equivalent to International Standard on Auditing (ISA 610) issued by the International Federation of Accountants (IFAC) was established to reinforce this complementary relationship. It outlines the controls and methodological requirements that external auditors must follow to evaluate the preliminary conditions and specific tasks performed by internal audit before deciding to rely on them and leverage their results in carrying out the audit engagement.

Research Problem: Based on the above, the research problem resolves around the following main question:

To what extent is evaluating and using the work of internal auditors suitable and feasible for external audit needs according to the requirements of the Algerian Auditing Standard (NAA 610)?

Sub-questions: The main problem branches into the following sub-questions:

- Does the external auditor evaluate the preliminary conditions (objectivity, competence, communication, and degree of due professional care) of the internal audit function in accordance with the requirements of NAA 610?
- To what extent is the specific work performed by internal auditors suitable for the needs and requirements of the external auditor, and how is it evaluated?
- To what extent does the external auditor comply with documenting evaluation procedures and reliance on internal audit work in their audit documentation as stipulated by Algerian Standard 610?

I- Research Hypotheses: To test the research problem, the following hypotheses were formulated:

- **First Main Hypothesis (H-1):** The external auditor evaluates the preliminary conditions and requirements of the internal audit function in accordance with the requirements of Algerian Standard 610, from which the following sub-hypotheses derive:

- **H {1-1}:** The external auditor evaluates the independence and objectivity of the internal audit function.
- **H {1-2}:** The external auditor evaluates the level of professional and technical competence of internal auditors.
- **H {1-3}:** The external auditor ensures the existence of effective and continuous communication with the internal audit department.
- **H {1-4}:** The external auditor ensures that internal audit applies due professional care and submits reports to senior management or the appropriate authority without pressure or restrictions.

- **Second Main Hypothesis (H₂):** The specific work performed by internal audit is considered suitable for the external auditor's needs, and is reviewed and documented in accordance with Algerian auditing standards.

2- Objectives of the Study: This study seeks to achieve the following objectives:

- **Assessing the integrative and professional relationship** between internal and external auditing within the Algerian environment.
- **Identifying the criteria and conditions** for external auditors to evaluate the quality and efficiency of internal audit work prior to relying on it.
- **Demonstrating the extent to which relying on internal audit work contributes** to enhancing external audit quality, while streamlining time and effort.
- **Providing empirical findings and recommendations** that benefit practitioners and regulatory bodies in operationalizing Algerian Auditing Standard 610 (NAA 610).

- **Significance of the Study (Theoretical and Practical):**

The significance of this study stems from two main dimensions:

- **First: Theoretical (Academic) Significance:**

Enriching accounting literature and academic discourse with an applied study that addresses the complementary relationship between internal and external auditing in the Algerian business environment. It also highlights the implications of adopting and implementing national auditing standards derived from and equivalent to international standards (ISA 610), thereby providing empirical evidence that benefits comparative research in developing countries.

- Second: Practical (Professional) Significance:

Providing a practical framework based on Standard (NAA 610) to assist external auditors in setting field controls and criteria for evaluating the competence and objectivity of internal audit before reliance. Furthermore, it contributes to rationalizing audit costs, preventing duplicate efforts, and saving time and effort for audit firms. It also furnishes regulatory and professional bodies overseeing the accounting and auditing profession in Algeria with valuable feedback regarding practitioners' real-world compliance with Algerian Auditing Standard 610.

3- Research Methodology:

This study adopted the descriptive-analytical approach due to its alignment with the established objectives. The theoretical dimension was addressed by reviewing literature and professional standards to conceptualize the relationship between internal and external auditing. Meanwhile, the empirical dimension focused on gathering and analyzing field data, drawing conclusions, and interpreting results. The Tools and stages of the empirical study include :

- **Study Instrument:** A questionnaire served as the primary tool for field data collection, designed according to a 5-point Likert Scale, incorporating dimensions that measure the requirements of Algerian Auditing Standard (NAA 610).
- **Population and Sample:** The questionnaire targeted a purposive/convenience sample of statutory auditors and external auditors in Algeria, as they represent the professional group responsible for evaluating and utilizing internal audit work.
- **Statistical Methods:** Data processing, analysis, and hypothesis testing were conducted using the Statistical Package for the Social Sciences (SPSS, v.24), utilizing descriptive statistics (mean, standard deviation, and percentages) and inferential statistics (such as the One-Sample T-Test and appropriate hypothesis-testing statistical tools).

Théorétique part:

- First: Objectives and Scope of Application of Algerian Auditing Standard No. 610 (NAA 610) and Professional Responsibilities:

Algerian Auditing Standard No. 610 (NAA 610) addresses the conditions and regulatory provisions that determine the possibility and scope of the external auditor's utilization of the work performed by the internal audit function, whenever it is determined pursuant to the provisions of NAA 315 that this function is relevant to the audit engagement (National Accounting Council, 2016, p. 3, Paragraph. 1). The application of this standard is strictly limited to using the "specific work" performed by internal audit and does not extend to providing direct assistance to the external auditor (National Accounting Council, 2016, p. 3, Paragraph. 2).

This national orientation fully aligns with the provisions of International Standard on Auditing No. 610 (ISA 610) issued by the International Federation of Accountants (IFAC), which explicitly states in its objectives clause that : "The use of internal audit work does not in any way relieve the external auditor of their direct and sole responsibility for expressing and opinion on the financial statements ,(IAASB, 2013), furthermore, the international standard emphasizes in its key areas the necessity of an independent evaluation of objectivity, technical competence, and documentation procedures as a prerequisite for the reliance decision. (IAASB, 2013).

The procedural relationship between the two functions is grounded in the fact that internal audit regardless of its level of objectivity or organizational structure remains inherently non-independent of the entity in the manner legally and professionally required of the external auditor to express an opinion on the financial statements (National Accounting Council., 2016, p. 3).. Accordingly, the standard

explicitly stipulates the independence of responsibility and accountability; the external auditor retains sole responsibility for the opinion issued in their final report, and this responsibility is neither shared nor diminished in any way by utilizing the work of internal audit. (National Accounting Council., 2016), and its operational objectives are summarized in determining the possibility and suitability of relying on such work to meet requirements. (Council, National Accounting, p. 3).

- Second: Standard Evaluation Axes Governing the External Auditor's Reliance Decision

Based on paragraphs (8) to (13) of Algerian Auditing Standard No. 610 (NAA 610), the statutory auditor is required to conduct a comprehensive evaluative study of the organizational and professional determinants of the internal audit function prior to making the reliance decision. (Council, National Accounting, 2016, pp. 4-6).

These dimensions are represented in the following axes of the empirical study:

- First Axis: Evaluating the Objectivity of the Internal Audit Function:

The external auditor assesses the organizational positioning of internal audit within the entity's administrative structure, the extent of its independence from executive management, and the freedom of its work from forms of pressure or scope limitations. Additionally, the auditor verifies the absence of conflicting responsibilities. (Council, National Accounting, p. 4), and objectivity is considered the most influential factor in gaining the external auditor's conviction and reducing the scope of substantive procedures. (Stewart & Subramaniam, 2010, pp. 318-337)

• Second Axis: Evaluating the Probability of Effective Communication with Internal Auditors

The standard stipulates the existence of direct and open communication channels that facilitate holding periodic meetings between both parties. This is intended for the exchange of reports and material observations, as well as for coordinating the audit schedule and its coverage.

• Second Axis: Evaluating the Likelihood of Effective Communication with Internal Auditors

The standard requires the existence of direct and open communication channels that facilitate holding periodic meetings between both parties to exchange reports and material findings, as well as to coordinate the audit schedule and its coverage. (Council, National Accounting, p. 4), and effective communication contributes to enhancing the efficiency of the audit process and avoiding the duplication of field tests. (Abbott & et al, 2016, pp. 3-40)

• Third Axis: Evaluating the Technical Competence of Internal Auditors

Standard NAA 610 mandates verifying that internal auditors possess adequate academic qualifications and practical experience, alongside assessing recruitment policies and continuous professional development, as well as confirming their membership in accredited professional bodies. (Council, National Accounting, p. 4), and accounting literature indicates that a high level of technical competence is a fundamental prerequisite for mitigating the risks of relying on internal audit findings. (Al-Refaee, 2019, pp. 210-228)

- Fourth Axis: Verifying the Submission of Internal Audit Reports to the Governance Body of the Entity

This axis addresses examining the reporting line to which internal audit reports are submitted, requiring them to be escalated to the highest oversight body (such as the audit committee or the board of directors), alongside measuring the level of management's responsiveness and interaction with the provided recommendations. (Council, National Accounting, p. 4)

- Fifth Axis: Adequacy of Specific Internal Audit Work and Requirements for Its Documentation

The external auditor is required to perform field audit procedures and re-performance tests on a sample of specific work to verify the sufficiency of the audit evidence gathered and the soundness of the findings. (Council, National Accounting, p. 5), and paragraph (13) explicitly stipulated the necessity of documenting all procedures and findings related to evaluating the adequacy of internal audit work directly within the statutory auditor's working papers file. (Council, National Accounting, p. 6).

- Impact of Evaluation Results on Scope and Timetable:

(Paragraphs 7 and 9): The evaluation process outlined in the preceding axes culminates in the external auditor determining the expected impact of the internal audit work on the nature, timing, and extent of

their audit procedures, taking into consideration the degree of inherent subjectivity in the audit evidence and establishing the materiality threshold through prior agreement between both parties. (Council, National Accounting), as accounting literature has also emphasized. (Dneibat & Shannak, 2006, pp. 321-343), that the external auditor's evaluation of the internal audit function revolves around four essential dimensions stipulated by International Standard on Auditing (ISA 610), namely: independence and organizational status, competence and professional experience, exercise of due professional care, and the nature and scope of work performed.

Third: Literature Review and the Position of the Current Study (Research Gap):

Accounting studies and literature have addressed the dimensions of this strategic relationship:

- **Zghibad and Shnaq (2006):** A study titled "The Extent of External Auditors' Reliance on Internal Auditors' Work Pursuant to International Standard on Auditing (ISA 610): An Empirical Study in Jordan" aimed to evaluate external auditors' reliance on internal audit work and identify key evaluation factors within Jordanian public joint-stock companies. Utilizing a descriptive-analytical approach, the researchers distributed a questionnaire to samples of external and internal auditors. Data were analyzed using non-parametric tests (Mann-Whitney and Kruskal-Wallis), with reliability verified using Cronbach's Alpha coefficient. The results revealed statistically significant differences between external and internal auditors regarding the practical implementation of ISA 610. Nevertheless, both parties agreed on the relative importance of the evaluation criteria: organizational status and independence ranked first, followed by professional competence, due professional care, and finally, the scope of work. This study serves as a foundational reference for understanding reliance factors within Arab environments, supporting the theoretical framework of the current study while highlighting its distinct contribution through its application to a different local context and coverage of recent updates to ISA 610.
- **Stewart & Subramaniam (2010):** This study analytically examined the key determinants influencing the external auditor's decision to rely on the internal audit function and reduce the extent of substantive tests. Its findings confirmed that internal audit independence and a supportive organizational positioning within the governance structure represent the most prominent and impactful factors in scaling down the scope and costs of external audit procedures. The current study draws upon these findings to reinforce the critical role of independence and organizational positioning as decisive elements in reliance decisions under ISA 610.
- **Abbott et al. (2016):** This study examined the relationship between direct communication mechanisms between internal audit and the audit committee and their impact on financial reporting quality and external audit fees. The findings revealed that direct reporting to governance bodies strengthens the internal audit oversight framework, thereby enhancing financial statement quality and encouraging external auditors to increase their level of reliance while reducing audit fees. This study enriches the current research by demonstrating the impact of governance and direct administrative communication on external auditor decisions.
- **Al-Refaee et al. (2019):** This study aimed to measure the effect of internal audit team competence and the quality of audit documentation on the external auditor's level of trust and reliance. Utilizing a descriptive-analytical approach, the results indicated that compliance with professional competence standards and the precision and organization of working papers represent the most sensitive criteria for external auditors when bestowing technical confidence upon internal audit work. This study intersects with the current research in evaluating the dimensions of competence and due professional care as essential requirements mandated by ISA 610.

• General Synthesis of Prior Literature and the Positioning of the Current Study:

A synthesis of the prior literature (Zghibad & Shnaq, 2006; Stewart & Subramaniam, 2010; Abbott et al., 2016; Al-Refaee et al., 2019) reveals an academic consensus regarding the pivotal role of ISA 610 dimensions—namely independence, competence, work quality, and communication—in shaping the

external auditor's decision. The current study builds upon this integrated reference base to construct its theoretical framework, while distinguishing itself by focusing on the Algerian context and addressing the most recent contemporary updates to standard ISA 610. Furthermore, whereas prior literature predominantly examined ISA 610 across diverse foreign environments, this study fills an empirical research gap in Algeria by examining statutory auditors' compliance with the five determinants outlined in Algerian Auditing Standard No. 610 (NAA 610) and measuring their direct impact on practical reliance decisions.

II- Empirical Study:

This empirical study addresses the methodological procedures and steps adopted to test the research hypotheses by defining the study population and sample, describing the data collection instrument (the questionnaire), and detailing the statistical tools and measures employed in the analysis.

1- Study Population and Sample:

The study population consists of certified statutory auditors (external auditors) accredited in Algeria. To represent the study population accurately, a simple random sample of 56 individuals was selected, identified based on the official registry of the Chamber of Statutory Auditors published on the website of the National Accounting Council (Conseil National de la Comptabilité – CNC) for the 2021 financial year.

The study instrument was distributed via professional email, alongside field visits to several audit firms and direct engagement with respondents to explain the dimensions of the study variables and ensure responses were completed with the required accuracy, thereby enhancing the credibility and generalizability of the findings. To illustrate the distribution and retrieval process of the study instrument (the questionnaire), the number of distributed, returned, and excluded questionnaires was tracked, as detailed in the following table:

Table (1): Statistics of the Study Sample

Description	External Auditor Questionnaire	
	Frequency	Percentage (%)
Distributed Questionnaires	80	100%
Unreturned Questionnaires	14	%17,5
Returned Questionnaires	66	%82,5
Excluded / Invalid Questionnaires	10	%12,5
Valid Questionnaires for Statistical Analysis	56	%70

Source: Prepared by the authors based on the study population and sample.

It is clear from the above table that 80 questionnaires were distributed to the target statutory auditors, of which 66 questionnaires were retrieved, yielding an overall response rate of 82.50%. Following the inspection and screening of the retrieved responses, 10 questionnaires were excluded due to incomplete data or unconsidered responses, representing 12.50% of the total distributed. Consequently, the final number of questionnaires fully valid for statistical analysis and the empirical study reached 56, corresponding to an effective response rate of 70.00%. This high response rate (70%) is considered excellent and highly acceptable in academic and statistical literature for field research, providing a sufficient and reliable database to conduct parametric tests and test the study hypotheses using SPSS.

2- Study Instrument and Applied Statistical Tools:

The questionnaire was adopted as the primary instrument for collecting field data, with its items structured into two main axes as follows:

- **First Axis:** The extent to which the work of internal auditors is appropriate for the external auditor's needs; this includes 4 dimensions comprising 26 items.
- **Second Axis:** The extent to which the specific work of internal auditors is appropriate for the external auditor's needs and its documentation; this consists of 5 items.

To measure the respondents' opinions, a 5-point Likert Scale was utilized to determine the degree of agreement.

3- Applied Statistical Tools:

To code and analyze the questionnaire data, the Statistical Package for the Social Sciences (SPSS) software was utilized, employing the following statistical tools and techniques:

- **Arithmetic Means and Standard Deviations:** To describe the attitudes/responses of the sample members and rank the relative importance of the study dimensions.
- **Cronbach's Alpha Test (alpha):** To verify the internal consistency and reliability of the study instrument.
- **Pearson Correlation Coefficient:** To measure the strength and direction of the relationship and internal consistency among the items of each axis.
- **Kolmogorov-Smirnov Test:** To evaluate the normality of data distribution and assess suitability for parametric testing.
- **One-Sample t-Test:** To test the research hypotheses and determine the statistical significance of sample responses relative to the hypothesized (neutral) mean.

4. Validity and Reliability of the Study Questionnaire:

4.1. Validity of the Questionnaire:

To verify the capacity of the study instrument (the questionnaire) to accurately measure the variables it was designed for, two main types of validity testing were applied:

- **A. Face / External Validity.**
- **B. Internal Consistency and Construct Validity.**

Table (2) : Construct Validity of the Study Dimensions.

	Axis / Dimensions Title	Pearson\ R	(Sig)	Statistical Decision
First Axis : The Extent to Which the Work of Internal Auditors is Appropriate for the External Auditor's Needs				Statistically Significant at $\infty \leq 0.01$
First Dimension	External Auditor's Evaluation of the Objectivity of the Internal Audit Function	0,627	0,000	Statistically Significant at $\infty \leq 0.01$
Second Dimension	External Auditor's Evaluation of the Likelihood of Effective Communication with Internal Auditors	0,627	0,000	Statistically Significant at $\infty \leq 0.01$
Third Dimension	External Auditor's Evaluation of the Technical Competence of Internal Auditors	0,702	0,000	Statistically Significant at $\infty \leq 0.01$
Fourth Dimension	The External Auditor's Verification of Whether the Internal Auditor Reports to the Enterprise Governance / Management	0,601	0,000	Statistically Significant at $\infty \leq 0.01$
Second Axis: The Extent to Which Specific Work Performed by Internal Auditors is Appropriate for External Auditor Needs and its Documentation		0,702	0,000	Statistically Significant at $\infty \leq 0.01$

Source: Prepared by the authors based on SPSS output.

The results presented in the table above demonstrate that the Pearson correlation coefficients (r) for all dimensions and main axes ranged between 0.601 and 0.702. These positive correlation coefficients

reflect a moderate-to-strong degree of association. Furthermore, all p-values (Sig. 2-tailed) were found to be 0.000, which is substantially lower than the adopted significance threshold ($\alpha = 0.05$). This confirms a high degree of statistical significance for these coefficients at the 99% confidence level ($\alpha = 0.01$). These favorable results demonstrate that the study instrument possesses high structural (construct) validity and internal consistency, thereby ensuring the suitability and capacity of its items and dimensions to accurately measure the target constructs for statistical analysis and hypothesis testing.

4.2. Reliability of the Questionnaire:

To assess the consistency and stability of the research instrument (the questionnaire), Cronbach's alpha coefficient (α) was employed to measure the degree of internal reliability for the items within each dimension and main axis individually, as well as for the overall instrument. Statistically, a Cronbach's alpha coefficient of 0.60 or higher is considered acceptable and reliable for academic research purposes.

The distribution of reliability coefficients across the study's dimensions and main axes is presented below:

Table (3): Cronbach's Alpha Reliability Coefficients for the Dimensions and Main Axes of the External Auditors' Questionnaire

Main Axes / Study Dimensions	Cronbach's Alpha	Level of Reliability
First Dimension: External Auditor's Evaluation of the Objectivity of the Internal Audit Function	0,832	Very High
Second Dimension: External Auditor's Evaluation of the Likelihood of Effective Communication with Internal Auditors	0,615	Statistically Acceptable
Third Dimension: External Auditor's Evaluation of the Technical Competence of Internal Auditors	0,751	High
Fourth Dimension: External Auditor's Verification of Whether Internal Auditors Submit Reports to Management / Governance	0,756	High
Second Main Axis: Appropriateness and Documentation of Specific Internal Audit Work for the External Auditor's Needs	0,817	Very High
Overall Main Axes (The Total Research Instrument / Full Questionnaire)	0,890	Very High

Source: Prepared by the authors based on SPSS output.

As evidenced by the results presented in the table above, the Cronbach's alpha reliability coefficients (α) for all dimensions of the first and second main axes ranged from a minimum of 0.615 for the second dimension to a maximum of 0.832 for the first dimension. All obtained values exceed the statistically acceptable threshold established at 0.60. Furthermore, the overall reliability coefficient for the combined axes and dimensions of the questionnaire yielded an exceptionally high value of 0.890 (indicating a reliability degree of approximately 89%). These robust results reinforce confidence in the validity and stability of the research instrument, confirming its suitability for generalizing findings and conducting the necessary statistical tests for empirical analysis and hypothesis testing.

5. Analysis of Empirical Study applied:

Prior to analyzing sample responses and testing hypotheses, methodological rigor mandates verifying the underlying parametric statistical assumptions of the data, primary among which is the assessment of data normality (Normality Test).

5.1. Kolmogorov-Smirnov Test:

The results are detailed in the table below:

Table (4) : Normality Test Results for the Study Dimensions and Main Axes.

Dimensions and Main Axes of the Study	Value Z	Probability Value (sig)

Sub-dimension I : External Auditor's Evaluation of the Objectivity of the Internal Audit Function	0,920	0,084
Sub-dimension II : External Auditor's Evaluation of the Likelihood of Effective Communication with Internal Auditors	0,920	0,084
Sub-dimension III : External Auditor's Evaluation of the Technical Competence of Internal Auditors	0,922	0,090
Sub-dimension IV : External Auditor's Verification of Whether the Internal Auditor Reports to the Entity	0,928	0,144
Axis II : The Adequacy and Documentation of Specific Internal Auditors' Work for the External Auditor's Needs	0,976	0,200
Total Variables (Overall Research Instrument)	0,976	0,200 [*]

Source: Prepared by the authors based on SPSS output.

As illustrated by the results presented in the table above, the probability value (p-value / Sig.) of the Kolmogorov-Smirnov test across all dimensions of both the First and Second Axes exceeds the established significance threshold ($\alpha = 0.05$), ranging from a minimum of 0.084 to a maximum of 0.200, while reaching 0.200 for the overall axes combined. Consequently, we reject the null hypothesis (H_0), which posits that the data does not follow a normal distribution, and accept the alternative hypothesis (H_1), asserting that the data from the research instrument is normally distributed. This confirms data validity and fulfills the requisite condition for applying parametric statistical tests (such as the t-test and associated correlation coefficients) to test the study hypotheses.

"To analyze the attitudes of the sample members and determine the decision to accept or reject the items and dimensions, the One-Sample t-Test was utilized, based on the test value representing the hypothetical scale mean (Hypothetical Mean = 3.00). An item or dimension is considered statistically acceptable with a positive directional tendency in the arithmetic mean exceeds 3.00, the calculated t-value is greater than its critical/tabular t-value (2.004 at a significance level of $\alpha = 0.05$ and 55 degrees of freedom), and the probability value (p-value / Sig.) is less than 0.05. The following table illustrates these results:

Table (5): Results of the One-Sample t-Test Analysis for Questionnaire Items and Dimensions Based on Statutory Auditors' Responses.

N°	Statement	Arithm etic Mean	Standar d Deviation	T Calculated	Agreement Level	Statistical Decision
First Axis: The Suitability of Internal Auditors' Work for External Audit Requirements						
First Dimension: Evaluation of Objectivity						
1	The internal audit activity is conducted within a framework characterized by independence.	3,73	1,015	5,382	Agreed	Statistically Significant
2	Internal auditors perform their work with objectivity.	3,70	0,75	6,984	Agreed	Statistically Significant
3	The findings and recommendations of internal audit are independent of the opinions of others.	3,60	0,724	6.205	Agreed	Statistically Significant
4	Internal auditors have direct communication channels with senior management and the audit committee.	3,43	0,971	3.314	Agreed	Statistically Significant
5	Verification is conducted to ensure the absence of any managerial pressure exerted on internal audit.	3,80	0,61	9.805	Agreed	Statistically Significant

6	The internal audit department reports to the highest management level within the organization.	4,03	0,85	9,068	Agreed	Statistically Significant
7	Internal auditors are rarely free from operational responsibilities and administrative constraints.	3,50	0,9	4,157	Agreed	Statistically Significant
8	There is an internal audit charter that defines its objectives and authorities.	3,90	0,759	8,868	Agreed	Statistically Significant
9	Internal auditors independently determine the audit universe and activities to be audited.	3,33	0,922	2,678	Neutral	Statistically Significant
10	The internal audit department is accountable to those charged with governance.	3,57	0,626	6,814	Agreed	Statistically Significant
Overall Mean of the First Dimension (Evaluating the Objectivity of the Internal Audit Function)		3,42	0,652	4.819	Agreed	Statistically Significant
Second Dimension : Evaluation of Effective Communication						
1	Internal auditors communicate with you regarding matters of mutual interest.	3,30	1,022	2,197	Neutral	Statistically Significant
2	Administrative guidelines exist to provide necessary reports to the external auditor.	3,43	1,04	3,094	Agreed	Statistically Significant
3	You discuss the external audit plan with internal auditors.	3,67	1,155	4,341	Agreed	Statistically Significant
Overall Mean of the Second Dimension (Likelihood of Effective Communication)						
4	You discuss the external audit plan with internal auditors.	2,43	0,817	-5,218	Disagree	Significant (Negative)
Overall Mean of the Second Dimension (Evaluating the Likelihood of Effective Communication with Internal Auditors)		3,20	0,758	1.974	Neutral	Statistically Insignificant
Third Dimension: Evaluation of Technical Competence						
1	Evaluating the academic qualifications and practical experience of the internal auditor.	3,42	0,665	4,727	Agreed	Statistically Significant
2	Internal auditors possess high levels of knowledge, skills, and competencies.	3,42	0,665	4,727	Agreed	Statistically Significant
3	Internal auditors undergo continuous professional development and training (CPD).	3,47	0,681	5,165	Agreed	Statistically Significant
4	Internal auditors possess expertise in electronic data processing (EDP).	3,27	0,944	2,138	Neutral	Statistically Significant
5	Internal auditors adhere to professional standards and ethics.	3,47	0,973	3,615	Agreed	Statistically Significant
6	Internal auditors hold professional certifications.	2,67	0,711	-3,473	Neutral	Statistically Insignificant
Overall Mean of the Third Dimension (Evaluating the Technical Competence of Internal Auditors)		3,46	0,761	4.524	Agreed	High
Fourth Dimension: Reporting to Those Charged Governance						
1	Communicating the internal audit findings to the external auditor.	3,07	0,868	0,630	Neutral	Statistically Insignificant
2	The internal audit report includes significant findings and actionable recommendations.	3,77	0,728	7,917	Agreed	Statistically Significant

3	You verify that the internal auditor's findings accurately reflect reality.	3,73	0,868	6,293	Agreed	Statistically Significant
4	Verifying management's acceptance of internal audit recommendations.	3,93	0,828	8,404	Agreed	Statistically Significant
5	Monitoring the implementation of recommendations by senior management.	3,90	0,885	7,608	Agreed	Statistically Significant
6	Notifying the Board of Directors when recommendations are not implemented and risks are accepted.	3,83	0,834	7,774	Agreed	Statistically Significant
Overall Mean of the Fourth Dimension (Verifying whether the External Auditor ensures the Internal Auditor reports to the Entity)		3.70	0.738	7.098	Agreed	Statistically Significant
Axis II : The Appropriateness and Documentation of Specific Internal Audit Work for External Audit Needs						
1	Considering the audit procedures prepared by internal audit.	3,80	0,847	7,062	Agreed	Statistically Significant
2	Re-examining audit items previously reviewed by the internal auditor.	4,33	0,479	20,784	Strongly Agree	Statistically Significant
3	Examining similar audit items to those reviewed by the internal auditor.	4,30	0,535	18,179	Strongly Agree	Statistically Significant
4	Documenting the evaluation results regarding the appropriateness of internal audit work in the audit file.	4,07	0,521	15,356	Agreed	Statistically Significant
5	Including the specific procedures performed on these works in the audit file.	4,10	0,548	15,021	Agreed	Statistically Significant
6	Overall Mean of the Second Axis (Appropriateness and Documentation of Specific Internal Audit Work)	4,12	0,4566	18.347	Agreed	Statistically Significant
Grand Overall Mean of All Study Axes		3,60	0,3973	11.306	Agreed	Statistically Significant

Source: Prepared by the authors based on SPSS output.

General Trend of Responses: The grand overall mean for all study questionnaire axes recorded a mean score of $M = 3.60$ with a low standard deviation of $SD = 0.397$, and a calculated t-value of $t_{\{obs\}} = 11.306$ at a statistical significance level of $p = 0.000$. These results reflect strong agreement among sample respondents regarding the dimensions and determinants outlined in Algerian Auditing Standard No. 610 (NAA 610), underscoring their fundamental recognition of the importance of evaluating and relying upon internal audit work.

Highest-Rated Statements (Applied Strengths) : Item No. 27 under Axis II (Re-examining audit items previously reviewed by the internal auditor") recorded the highest mean score ($M = 4.33$) with a Very High level of agreement. This underscores field auditors' commitment to executing the mandates of Paragraph 10 of Algerian Auditing Standard No. 610 (NAA 610) by performing re-performance procedures and substantive testing to ensure the integrity and reliability of internal audit evidence. This was closely followed by Item No. 28 under Axis II, achieving a mean score of $M = 4.30$.

Lowest-Rated Statements (Field Limits and Challenges) : Item No. 9 under Dimension II (Discussing the external audit plan with the internal auditor) recorded the lowest mean score ($M = 2.43$) with a negative calculated t-value of $t_{\{obs\}} = -5.218$ at a statistical significance level of $p = 0.000$, falling into the Disagree / Low Level" category. According to direct feedback from surveyed statutory auditors, this stems from the external auditor's imperative to preserve independence and operational plan

confidentiality to mitigate audit risk neutralization, compounded by the conviction that each party operates under distinct methodologies and engagement objectives. Similarly, Item No. 16 under Dimension III ("Internal auditors holding professional certification") registered a low evaluation ($M = 2.67$), indicating a deficit in professional certifications and accredited training among internal auditors within Algerian enterprises.

6- Hypothesis Testing and Presentation of Results: To test the hypotheses of the empirical study, a One-Sample t-Test was conducted at a significance level of $\alpha \leq 0.05$ and degrees of freedom $df = N - 1 = 55$, where the critical (tabulated) t-value is $t_{\text{crit}} = 2.004$.

- **Statistical Decision Rules:**

- **Acceptance of the Alternative Hypothesis (H_1) and Rejection of the Null Hypothesis (H_0):** Occurs when the sample mean exceeds the neutral test value ($M > 3.00$), the calculated t-value is greater than the critical tabulated value ($t_{\text{obs}} > 2.004$), and the probability value is statistically significant ($p < 0.05$).

- **Acceptance of the Null Hypothesis (H_0) and Rejection of the Alternative Hypothesis (H_1):** Occurs when the calculated t-value is less than the critical tabulated value ($t_{\text{obs}} < 2.004$) or is statistically non-significant ($\text{Sig} \geq 0.05$).

- **First: Testing the First Main Hypothesis (H_1) and its Sub-Hypotheses**

First Main Hypothesis (H_1): The external auditor evaluates the suitability of the internal audit function in accordance with the requirements of Algerian Auditing Standard No. 610 (NAA 610).

1. Testing the First Sub-Hypothesis (H_{1-1}):

- **Null Hypothesis (H_0):** The external auditor does not evaluate the independence and objectivity of the internal audit function.

- **Alternative Hypothesis (H_{1-1}):** The external auditor evaluates the independence and objectivity of the internal audit function.

The following table illustrates the One-Sample t-Test results for testing the first sub-hypothesis relating to Dimension I of the First Axis:

Table (6) : One-Sample t-Test Results for the First Sub-Hypothesis (H_{1-1})

Hypothesis	Mean	Standard Deviation	Calculated t-Value	Tabulated t-Value	(sig)	Level of Agreement	Decision
H_{1-1}	3,42	0.652	4.819	2,004	0,000	High	Reject H_0 and Accept H_{1-1}
$df = N - 1 = 56 - 1 = 55$				Level of Significance : $\alpha = 0.05$			

Source: Prepared by the authors based on SPSS output.

It is evident from the results shown in the table above that the mean score for the first dimension reached $M = 3.42$, which falls within the "Agree" category (positive trend) according to the 5-point Likert scale and with a high degree of importance.

Furthermore, the calculated t-value was $t_{\text{obs}} = 4.819$, which is significantly higher than its critical tabulated value of $t_{\text{crit}} = 2.004$ at a significance level of $\alpha = 0.05$ and degrees of freedom $df = 55$. Since the probability value (Sig) reached $p = 0.000$, which is less than the adopted significance threshold of 0.05, we reject the null hypothesis (H_0) and accept the alternative hypothesis (H_{1-1}).

This statistically proves that: **"The external auditor evaluates the objectivity of the internal audit function"** from the perspective of the study sample of statutory auditors.

- **Second: Testing the Second Sub-Hypothesis (H_{1-2})**

This hypothesis relates to evaluating the existence of effective and continuous communication between the external auditor and the internal audit department in accordance with Algerian auditing standards, and is stated as follows:

- **Null Hypothesis (H₀):** "The external auditor does not ensure the existence of effective and continuous communication with the internal audit department."
- **Alternative Hypothesis (H {1-2}):** "The external auditor ensures the existence of effective and continuous communication with the internal audit department."

The one-sample t-test results for this statistical dimension are displayed in the table below:

Table (7) : One-Sample t-Test Results for the Second Sub-Hypothesis (H {1-2})

Hypothesis	Mean	Standard Deviation	Calculated t-Value	Tabulated t-Value	(sig)	Level of Agreement	Decision
H ₁₋₂	3,20	0.758	1.974	2,004	0.053	Neutral - Moderate Level	Accept H ₀ and Reject H _{1-2}
df = N - 1 = 56 - 1 = 55				Level of Significance : $\alpha=0.05$			

Source: Prepared by the authors based on SPSS output.

Based on the values in the table above, it is evident that the arithmetic mean score for the dimension reached $M = 3.20$, which falls within the third category of the 5-point Likert scale (2.61 - 3.40), reflecting a neutral trend (moderate level of agreement) among the respondents.

Furthermore, the calculated t-value recorded $t_{\text{obs}} = 1.974$, which is lower than its critical tabulated value of $t_{\text{crit}} = 2.004$ at a significance level of $\alpha = 0.05$ and degrees of freedom $df = 55$. Confirming this, the probability value (Sig) equaled $p = 0.053$, which is higher than the adopted significance level ($\alpha = 0.05$). Based on these statistical data, we accept the null hypothesis (H₀) and reject the alternative hypothesis (H {1-2}); meaning that: **"There is no effective, continuous, and regular communication between the external auditor and the internal audit department,"** from the perspective of the statutory auditor sample.

Fieldwork findings attribute this result to the external auditor's strict commitment to maintaining audit independence and objectivity in audit planning. Consequently, external auditors tend to evaluate internal audit outputs independently without extensive direct communication or detailed joint audit planning to avoid any impairment to the scope of examination.

- Third: Testing the Third Sub-Hypothesis (H {1-3})

This hypothesis examines the extent to which the external auditor evaluates the professional and technical qualifications and competence of internal auditors, and is stated as follows:

- **Null Hypothesis (H₀):** "The external auditor does not evaluate the level of professional and technical competence of internal auditors."
- **Alternative Hypothesis (H {1-3}):** "The external auditor evaluates the level of professional and technical competence of internal auditors."

The one-sample t-test outputs related to this hypothesis reveal the data presented in the table below:

Table (8) : One-Sample t-Test Results for the Third Sub-Hypothesis (H {1-3})

Hypothesis	Mean	Standard Deviation	Calculated t-Value	Tabulated t-Value	(sig)	Level of Agreement	Decision
H ₁₋₃	3,46	0,761	2,641	4.524	0,000	High	Reject H ₀ and Accept H {1-3}
df = N - 1 = 56 - 1 = 55				Level of Significance : $\alpha=0.05$			

Source : Prepared by the authors based on SPSS output.

It is evident from the results shown in the table above that the arithmetic mean score for the third dimension reached $M = 3.46$, which falls within the agreement category (the fourth category of the 5-point Likert Scale: (3.41 - 4.20), reflecting a positive trend and a high degree of importance among the respondents.

Furthermore, the calculated t-value reached $t_{\text{obs}} = 4.524$, which is greater than its critical tabulated value of $t_{\text{crit}} = 2.004$ at a significance level of $\alpha = 0.05$ and degrees of freedom $df = 55$. Since the probability value (Sig) recorded $p = 0.000$, which is less than the adopted significance level ($\alpha = 0.05$), we reject the null hypothesis (H_0) and accept the alternative hypothesis (H_{1-3}).

This statistically confirms that: **"The external auditor evaluates the professional and technical competence of internal auditors,"** from the perspective of the statutory auditor sample, in alignment with the regulatory requirements of Algerian Auditing Standard No. 610 (NAA 610).

- Fourth: Testing the Fourth Sub-Hypothesis (H_{1-4})

This hypothesis examines the extent to which the external auditor ensures that the internal audit function applies due professional care and reports necessary findings and recommendations to senior management and governance, and is stated as follows:

- **Null Hypothesis (H_0):** "The external auditor does not ensure that internal audit applies due professional care and submits periodic reports to senior management."
- **Alternative Hypothesis (H_{1-4}):** "The external auditor ensures that internal audit applies due professional care and submits periodic reports to senior management."

The one-sample t-test outputs related to this hypothesis reveal the data presented in the table below:

Table (9): One-Sample t-Test Results for the Fourth Sub-Hypothesis (H_{1-4})

Hypothesis	Mean	Standard Deviation	Calculated t-Value	Tabulated t-Value	(sig)	Level of Agreement	Decision
H_{1-4}	3,70	0.738	7.098	2,004	0,000	High	Reject H_0 and Accept H_{1-3}
$df = N - 1 = 56 - 1 = 55$				Level of Significance : $\alpha=0.05$			

Source: Prepared by the authors based on SPSS output.

It is evident from the values in the table above that the arithmetic mean score for the sample's agreement reached $M = 3.70$, which falls within the fourth category of the 5-point Likert scale (3.41 - 4.20), reflecting a high degree of agreement and a strong positive trend among the respondents.

Furthermore, the calculated t-value reached $t_{\text{obs}} = 7.098$, which is substantially higher than its critical tabulated value of $t_{\text{crit}} = 2.004$ at a significance level of $\alpha = 0.05$ and degrees of freedom $df = 55$. Since the probability value (Sig) recorded $p = 0.000$, which is less than the adopted significance level ($\alpha = 0.05$), we reject the null hypothesis (H_0) and accept the alternative hypothesis (H_{1-4}).

This statistically proves that: **"The external auditor ensures that internal audit submits periodic reports and monitors the acceptance and implementation of recommendations by those charged with governance,"** thereby enhancing reliance on the outcomes of their work in accordance with the requirements of Algerian Auditing Standard No. 610 (NAA 610).

- Fifth: Testing the Fifth Main Hypothesis (H_2)

This hypothesis examines the second axis concerning whether specific work performed by internal audit is appropriate for the external auditor's needs and properly documented, and is stated as follows:

- **Null Hypothesis (H_0):** "Specific work performed by internal audit is not appropriate for the external auditor's needs and is not documented in accordance with Algerian auditing standards."
- **Alternative Hypothesis (H_2):** "Specific work performed by internal audit is appropriate for the external auditor's needs and is documented in accordance with Algerian auditing standards."

The one-sample t-test outputs related to this hypothesis reveal the data presented in the table below:

Table (10): One-Sample t-Test Results for the Second Main Hypothesis (H_2)

Hypothesis	Mean	Standard Deviation	Calculated t-Value	Tabulated t-Value	(sig)	Level of Agreement	Decision
------------	------	--------------------	--------------------	-------------------	-------	--------------------	----------

H₀	4,12	0,457	18.347	2,004	0,000	High	Reject H₀ and Accept H₂
df = N - 1 = 56 - 1 = 55				Level of Significance : $\alpha=0.05$			

Source: Prepared by the authors based on SPSS output.

It is evident from the values in the table above that the sample mean score for agreement reached $M = 4.12$, which falls within the fourth category of the 5-point Likert scale (3.41 - 4.20), reflecting a high degree of agreement and a strong positive trend among the respondents.

Furthermore, the calculated t-value reached $t_{\{obs\}} = 18.347$, which is substantially higher than its critical tabulated value of $t_{\{crit\}} = 2.004$ at a significance level of $\alpha = 0.05$ and degrees of freedom $df = 55$. Since the probability value (Sig) recorded $p = 0.000$, which is less than the adopted significance level ($\alpha = 0.05$), we reject the null hypothesis (H_0) and accept the alternative hypothesis (H_2).

This statistically proves that: **Specific work performed by internal audit is appropriate for the external auditor's needs and is reviewed and documented in the audit working papers**, from the perspective of the statutory auditor sample, in response to the requirements of Algerian Auditing Standard No. 610 (NAA 610).

7. Conclusion

This study aimed to examine the extent to which external auditors can utilize the work of internal auditors and its suitability for their needs in accordance with the requirements of the Algerian Auditing Standard (NAA 610). Establishing an integrative and structured relationship between both parties serves as the cornerstone for enhancing audit quality, reducing engagement costs, and improving the efficiency of financial and administrative examinations to serve the objectives of economic entities and all stakeholders.

Based on the statistical analysis of the questionnaire data gathered from statutory auditors (the study sample), the following findings were reached:

- **First Main Hypothesis Finding (H₁):** The study demonstrated that the external auditor adheres to evaluating the suitability of the internal audit function in accordance with the requirements of the Algerian Auditing Standard (NAA 610) prior to making the decision to rely on it. Details across the sub-hypotheses are as follows:

- **First Sub-hypothesis (H {1-1}):** The external auditor systematically evaluates the independence and objectivity of the internal audit function with a high degree of agreement.

- **Second Sub-hypothesis (H {1-2}):** Results indicated a neutral trend (lack of statistical significance) regarding effective, continuous, and regular communication, as the external auditor tends to remain cautious and preserve the independence of their audit plan.

- **Third Sub-hypothesis (H {1-3}):** The external auditor actively ensures the evaluation of the professional and technical competence levels, as well as qualifications, of the internal audit staff.

- **Fourth Sub-hypothesis (H {1-4}):** The external auditor is keen to verify that internal auditors exercise due professional care, issue periodic reports, and follow up on the implementation of their recommendations.

- **Second Main Hypothesis Finding (H₂ - Second Axis):** The study proved that the specific work performed by internal auditors is appropriate for the external auditor's needs, with the external auditor carefully examining it, re-performing selected procedures, and thoroughly documenting the findings in their audit files in compliance with the requirements of Algerian Auditing Standard (NAA 610).

8- Discussion of Findings:

- **First: Discussion and Interpretation of Results for the First Main Hypothesis (H₁) and its Sub-Hypotheses**

The empirical study results demonstrated the external auditor's adherence to evaluating the suitability of the internal audit function in accordance with the requirements of the Algerian Auditing Standard

(NAA 610) prior to making the reliance decision. This finding aligns with and complements previous literature through the following sub-hypotheses:

- **Independence and Objectivity (H {1-1}) :**

- **Alignment:** This finding closely aligns with the results of Dneibat and Shanaq (2006), who ranked "organizational status and independence" as the top priority influencing reliance decisions, as well as Stewart and Subramaniam (2010), who emphasized that independence is the primary determinant for reducing external audit procedures.
- **Academic Interpretation:** This consensus reflects a pure professional agreement across various environments (Jordanian, Algerian, and international) that the internal auditor's independence is a non-negotiable prerequisite before initiating any evaluation.

- **Effective and Continuous Communication (H {1-2}) :**

- **Divergence:** This empirical finding (indicating a neutral and cautious attitude) diverges from Abbott et al. (2016), who stressed the necessity of direct communication and governance reporting to enhance reliance and reduce audit costs.
- **Academic Interpretation:** This divergence is attributable to the specificities of the Algerian business environment and the conservative approach of local practitioners. External auditors prefer maintaining professional skepticism and operational distance to ensure the independence of their audit plan and avoid exposure to potential communication biases.

- **Professional Competence (H {1-3}) and Due Professional Care (H {1-4}):**

- **Alignment:** These results agree with Al-Refaee et al. (2019), who demonstrated that internal audit competence is the most prominent benchmark for establishing trust, as well as Dneibat and Shanaq (2006), who placed competence and due care in the second and third ranks, respectively.
- **Academic Interpretation:** This alignment confirms that technical qualifications and the application of due care standards represent the procedural and operational backbone protecting external auditors from the risks of relying on sub-standard work.

Second: Discussion and Interpretation of Results for the Second Main Hypothesis (H₂)

The empirical results established that the specific work performed by internal auditors is appropriate for the external auditor's needs through thorough examination, re-performance of selected procedures, and meticulous documentation in compliance with the requirements of Algerian Auditing Standard (NAA 610).

This finding directly aligns with the observations of Al-Refaee et al. (2019) regarding the critical role of documentary evidence and working paper documentation in enhancing external auditor confidence. It further supports the methodological framework proposed by Zureigat and Shanaq (2006) concerning the necessity of examining internal audit reports and audit scope.

A key contribution of this finding is proving that the field application of NAA 610 is not limited to a theoretical evaluation of the internal audit function; rather, it extends to direct field testing and procedural re-performance. This demonstrates a clear responsiveness among local practitioners toward professional modernization requirements.

9. Recommendations:

Based on the empirical findings of this study, the following recommendations are proposed:

- **Activating and Expanding Internal Audit Units:** Establishing and operationalizing independent, qualified internal audit departments across all Algerian economic entities and their branches.
- **Regulatory and Legislative Framework:** Enacting binding regulatory frameworks that incentivize external auditors to leverage the work of internal auditors in accordance with NAA 610, thereby reducing duplication in examination procedures.
- **Enhancing Independence and Objectivity:** Supporting the organizational and professional independence of internal auditors by ensuring direct reporting lines to the highest governance authority (Board of Directors / Audit Committee).

- **Adopting International and National Standards:** Fostering strict adherence to the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors (IIA) alongside the Algerian Auditing Standards (NAA), while strengthening the role of national professional bodies in accreditation and training.
- **Establishing Audit Committees:** Expediting the establishment of audit committees within Algerian enterprises to serve as a pivotal coordination mechanism that enhances the integrative relationship between internal and external auditors.
- **Professional Qualification and Certification:** Encouraging and supporting practitioners to acquire specialized professional certifications most notably the Certified Internal Auditor (CIA) designation to elevate their competence and align with international best practices.

10: Sources and références:

- 1) Abbott, L., & et al. (2016). Internal audit quality and financial reporting quality: The joint importance of competence and independence. *Journal of Accounting Research*, 54(1).
- 2) Al-Refae, A. (2019). External auditors' reliance on the internal audit function: Evidence from developing markets. *International Journal of Auditing*, 23(2).
- 3) Council, National Accounting. (n.d.). . (2016). Algerian Standard on Auditing No. 610: Using the work of internal auditors. (6, Ed.) Ministry of Finance, People's Democratic Republic of Algeria.
- 4) Council, National Accounting. (2016). Algerian Standard on Auditing No. 610: Using the work of internal auditors. Ministry of Finance, People's Democratic Republic of Algeria.
- 5) IAASB. (2013). • IAASB. (2013). International Standard on Auditing 610 : Using the Work of Internal Auditors. International Auditing and Assurance Standards Board (IAASB), International Federation of Accountants (IFAC). (15, Ed.)
- 6) IAASB. (2013). International Standard on Auditing 610 (Revised 2013): Using the Work of Internal Auditors. International Auditing and Assurance Standards Board (IAASB), International Federation of Accountants . (11, Ed.) IFAC. Retrieved from www.ifac.org/iaasb/.
- 7) National Accounting Council. (2016). Algerian Standard on Auditing No. 610: Using the work of internal auditors. (5, Ed.) Ministry of Finance, People's Democratic Republic of Algeria.
- 8) Stewart , J., & Subramaniam, N. (2010). Internal audit effectiveness and external audit reliance: A governance perspective. *Managerial Auditing Journal*. 25(4).
- 9) Dneibat, A., & Shannak, H. (2006). The extent of external auditors' reliance on internal auditors' work according to International Standard on Auditing (610): An empirical study in Jordan. *ordanian Journal of Business Administration*, 3(2).