

Abstract

Internal auditing is generally referred to as an independent, objective assuring and consulting activity that is developed to contribute to the operational value and enhancement. It assists in achieving the objectives of the organization through a systematic, disciplined method of evaluation and enhancing the effectiveness of risk management control and governance processes. More specifically, an internal review is utilized for the assessment of the efficiency and the effectiveness of audit office performance. The function provides enhancement functions to controls, mitigates risks and encourages the achievement of successful practices. In relation to this, the present paper aimed to determine the effect of internal review on the audit efficiency and effectiveness by using a quantitative method, where data was gathered with the help of a questionnaire. The study population comprise of the federal board of supreme audit headquarters in Iraq, from which a selected sample numbering 123 auditors were selected. The findings showed that (IR) significantly affected the efficiency and effectiveness of public sector auditing in Iraq