

A Proposed Internal Audit Unit, Faculty of Physical Education for Girls, Alexandria University (Case Study).

Rehab Aly Amin Osman

Department of sport Administration, Faculty of Physical Education for Girls, Alexandria University, Egypt.

Introduction:

In the light of the keen Faculty of physical education for girls – Alexandria University maintain the continuity of the provision by the national organization for educational quality assurance and accreditation the College adopted a strategy for sustainable development which enables the College to enhance strengths wettormwatn vulnerability, in addition to providing support systems for improved performance, and the development of its organizational structure.(8: 7, 16) and the study results confirmed by Imad William conspiracy (2010) (19), Ihsan s. Al-elmoataz (2009) (1) the need to establish an internal audit manager for its role in improving organizational performance and handling deviations and identify weaknesses.

The researcher noted as one of the senior management team consisting of three faculty members to work on the application of ISO 9001/2008 Faculty, in addition to being an internal auditor in the College, in the light of the challenges faced by the College to achieve continuity to include internal audit unit as a preventive measure to promote the College and maintain accreditation.

And from here the researcher refer to studies that were recently on internal audit, including Mohammed Darwish kwader (2007) (21) Abd ELatif Mohammed Khalil (2013) (18) Hussein Ahmed Dhdo (2010) (6) Moses salama elswaiti (2009) (24) results of these studies demonstrated the importance of the role of internal audit in detecting deficiencies in organization. And the results of these studies are consistent with the view of the researcher with indicated that internal audit is keen eyes for all the frames of the College, and here comes this study to create a proposed internal audit unit, Faculty of physical education for girls at Alexandria University , As the researcher survey and the survey sample's views were unanimous negative response by (100) on the lack of an internal audit unit in the College, and convinced senior management to establish internal audit unit as the researcher analyzes the structure of the Faculty of physical education for girls, Alexandria University, and it does not include the internal audit unit. In the light of the foregoing the researcher studying the question.

Objectives of the research:

the research aims to propose an internal audit unit, Faculty of physical education for girls, Alexandria University, through the identification of the following:

1. the vision and mission of the proposed internal audit unit.
2. the objectives of the proposed internal audit unit.
- 3-organizational structure of the proposed internal audit unit,
4. the job descriptions of the proposed internal audit unit,
5. the methodology of the proposed internal audit unit.

Research questions:

1. What is the vision and mission of the proposed internal audit unit?
2. What are the objectives of the proposed internal audit unit?
3. What is the organizational structure of the proposed internal audit unit?
4. What is the job description for the proposed internal audit unit?
5. What is the methodology of the proposed internal audit unit?

Action research:

methodology of research: the researcher used descriptive survey method for the appropriateness of the research. Sample search: is the senior management of the College and all heads of departments and the Management Board members of the quality assurance unit, and administrative, faculty and administrators with an internal audit cycles indoor, and participants in the standard-setting National Academy and became a sample search (87) alone.

Data collection instruments:-

the researcher designed a questionnaire forms, the researcher first forma a number of structures (85.71) on the following structure that was dealt with in the second form II design Application form including (vision and

mission-goals-organizational structure-job descriptions-the methodology of work of the unit).

A. certified content: by viewing the number of professors of business administration and sports management.

The scientific transactions of the first questionnaire:

B-true internal coherence: Was calculated transactions between each mhaorobin links college class for the form by using the method of operand Pearson

questionnaire truthfully:

Table (1) correlation between the degree of each term and the term axis (20)

| Correlation | μ | Correlation | μ | Correlation | μ | Correlation | μ | Correlation | μ | Correlation | μ |
|-------------|------|-------------|---------|-------------|--------|-------------|--------|-------------|-------|-------------|------|
| 0.874 | 3\43 | 0.801 | 3\2\38 | | 33 | 0.711 | 2\28 | 0.712 | 1\24 | 1st axle | |
| Axis v | | 0.711 | 4\2\38 | 0.784 | 1\33 | 0.632 | 3\28 | 0.839 | 2\24 | | |
| 0.773 | 44 | 0.787 | 5\2\38 | 0.773 | 2\33 | 0.771 | 4\28 | IV | | 0.712 | 1 |
| 0.771 | 45 | 0.711 | 6\2\38 | 0.800 | 1\2\33 | 0.687 | 5\28 | | | 0.812 | 2 |
| 0.854 | 46 | 0.801 | 7\2\38 | 0.765 | 2\2\33 | 0.768 | 6\28 | | 25 | 0.731 | 3 |
| 0.631 | 47 | 0.879 | 8\2\38 | 0.876 | 3\2\33 | 0.638 | 7\28 | 0.667 | 1\25 | 0.801 | 4 |
| 0.631 | 48 | 0.721 | 9\2\38 | 0.822 | 4\2\33 | 0.712 | 8\28 | 0.631 | 2\25 | 0.631 | 5 |
| 0.801 | 49 | 0.771 | 10\2\38 | 0.631 | 3\33 | | 29 | 0.849 | 3\25 | | |
| 0.661 | 50 | 0.835 | 11\2\38 | 0.726 | 4\33 | 0.765 | 1\29 | 0.881 | 4\25 | 0.771 | 6 |
| 0.773 | 51 | 0.771 | 12\2\38 | | 34 | 0.631 | 2\29 | 0.631 | 5\25 | 0.715 | 7 |
| 0.874 | 52 | 0.812 | 13\2\38 | 0.868 | 1\34 | 0.631 | 1\2\29 | 0.666 | 6\25 | 0.711 | 8 |
| 0.801 | 53 | 0.881 | 14\2\38 | 0.801 | 2\34 | 0.839 | 2\2\29 | 0.661 | 7\25 | II | |
| 0.631 | 54 | | 39 | 0.631 | 3\34 | 0.631 | 3\2\29 | 0.681 | 8\25 | 0.874 | 9 |
| 0.631 | 55 | 0.771 | 1\39 | 0.771 | 4\34 | 0.801 | 3\29 | 0.631 | 9\25 | 0.881 | 10 |
| 0.661 | 56 | 0.869 | 2\39 | | 35 | | 30 | 0.801 | 10\25 | 0.801 | 11 |
| 0.745 | 1\56 | 0.771 | 3\39 | 0.711 | 1\35 | 0.631 | 1\30 | 0.721 | 11\25 | 0.771 | 12 |
| 0.711 | 2\56 | 0.631 | 4\39 | 0.771 | 2\35 | 0.801 | 2\30 | 0.775 | 12\25 | 0.666 | 13 |
| 0.821 | 3\56 | 0.801 | 5\39 | 0.691 | 1\2\35 | 0.631 | 3\30 | 0.865 | 13\25 | 0.687 | 14 |
| 0.801 | 4\56 | 0.771 | 6\39 | 0.876 | 2\2\35 | 0.712 | 4\30 | 0.712 | 14\25 | 0.818 | 15 |
| 0.879 | 5\56 | | 40 | 0.839 | 3\35 | 0.708 | 5\30 | 0.711 | 15\25 | 0.839 | 16 |
| 0.631 | 57 | 0.869 | 1\40 | 0.629 | 4\35 | | 31 | | 26 | 0.666 | 17 |
| | | 0.832 | 2\40 | 0.818 | 5\35 | 0.711 | 1\31 | 0.734 | 1\26 | 0.881 | 18 |
| | | 0.854 | 3\40 | 0.773 | 6\35 | 0.810 | 2\31 | 0.631 | 2\26 | 0.661 | 19 |
| | | | 41 | | 36 | 0.669 | 1\2\31 | 0.631 | 3\26 | 0.711 | 20 |
| | | 0.801 | 1\41 | 0.856 | 1\36 | 0.771 | 2\2\31 | 0.661 | 4\26 | 0.839 | 21 |
| | | 0.634 | 2\41 | 0.631 | 2\36 | 0.870 | 3\2\31 | 0.711 | 5\26 | 0.679 | 22 |
| | | 0.711 | 3\41 | 0.711 | 3\36 | 0.631 | 4\2\31 | 0.801 | 6\26 | | 23 |
| | | 0.881 | 4\41 | 0.631 | 4\36 | 0.661 | 5\2\31 | 0.661 | 7\26 | 0.631 | 1\23 |
| | | | 42 | 0.711 | 5\36 | 0.631 | 3\31 | 0.818 | 8\26 | 0.777 | 2\23 |
| | | 0.866 | 1\42 | | 37 | 0.881 | 4\31 | 0.634 | 9\26 | 0.800 | 3\23 |
| | | 0.779 | 2\42 | 0.771 | 1\37 | 0.711 | 5\31 | | 27 | 0.771 | 4\23 |
| | | 0.796 | 3\42 | 0.801 | 2\37 | 0.631 | 6\31 | 0.631 | 1\27 | 0.801 | 5\23 |
| | | 0.631 | 4\42 | 0.804 | 3\37 | 0.631 | 7\31 | 0.632 | 2\27 | 0.632 | 6\23 |

| Correlation | م | Correlation | م | Correlation | م | Correlation | م | Correlation | م | Correlation | م |
|-------------|---|-------------|------|-------------|--------|-------------|------|-------------|------|-------------|-------|
| | | 0.879 | 5\42 | 0.771 | 4\37 | 0.632 | 8\31 | 0.639 | 3\27 | 0.822 | 7\23 |
| | | 0.876 | 6\42 | | 38 | | 32 | 0.801 | 4\27 | 0.876 | 8\23 |
| | | 0.661 | 7\42 | 0.771 | 1\38 | 0.771 | 1\32 | 0.773 | 5\27 | 0.711 | 9\23 |
| | | | 43 | 0.814 | 2\38 | 0.859 | 2\32 | 0.639 | 6\27 | 0.801 | 10\23 |
| | | 0.661 | 1\43 | 0.787 | 1\2\38 | 0.801 | 3\32 | | 28 | III | |
| | | 0.666 | 2\43 | 0.719 | 2\2\38 | 0.801 | 4\32 | 0.661 | 1\28 | | 24 |

The value of the correlation coefficient table when the level indication (0.01) 0.561 shown in table (1) a correlation function statistically significant level (0.01) between each of the axes and the College class of a questionnaire (0.561), the values of the calculated correlation coefficients greater value indexed when the level indication (0.01) is ranging from 0.561 (0.631: 0.881) which demonstrates the sincerity of the internal consistency of the questionnaire form.

Second: surely the questionnaire

the researcher with factor of stability of alvalkernbakh to verify the reliability and illustrated by table (2) was calculated reliability coefficients for the axes of the questionnaire using the modulus Alpha lkronbak

Schedule No. (2) reliability coefficients of hubs form a questionnaire using the coefficient Alpha lkronbak (n= 20)

| reliability | م | reliability | م | reliability | م | reliability | م | reliability | م | reliability | م |
|---------------|------|-------------|---------|-------------|--------|-------------|--------|---------------|-------|---------------|----|
| | 3\43 | 0.877 | 3\2\38 | | 33 | 0.850 | 2\28 | 0.906 | 1\24 | المحور الأول | |
| المحور الخامس | | 0.877 | 4\2\38 | 0.839 | 1\33 | 0.859 | 3\28 | 0.906 | 2\24 | | |
| 0.921 | 44 | 0.906 | 5\2\38 | 0.892 | 2\33 | 0.855 | 4\28 | المحور الرابع | | 0.877 | 1 |
| 0.906 | 45 | 0.906 | 6\2\38 | 0.906 | 1\2\33 | 0.881 | 5\28 | | | 0.858 | 2 |
| 0.881 | 46 | 0.893 | 7\2\38 | 0.825 | 2\2\33 | 0.882 | 6\28 | 0.906 | 25 | 0.851 | 3 |
| 0.918 | 47 | 0.882 | 8\2\38 | 0.843 | 3\2\33 | 0.809 | 7\28 | 0.882 | 1\25 | 0.877 | 4 |
| 0.921 | 48 | 0.855 | 9\2\38 | 0.906 | 4\2\33 | 0.877 | 8\28 | 0.843 | 2\25 | 0.840 | 5 |
| 0.895 | 49 | 0.889 | 10\2\38 | 0.839 | 3\33 | | 29 | 0.869 | 3\25 | | |
| 0.887 | 50 | 0.835 | 11\2\38 | 0.835 | 4\33 | 0.886 | 1\29 | 0.843 | 4\25 | 0.850 | 6 |
| 0.877 | 51 | 0.899 | 12\2\38 | | 34 | 0.899 | 2\29 | 0.852 | 5\25 | 0.845 | 7 |
| 0.832 | 52 | 0.858 | 13\2\38 | 0.877 | 1\34 | 0.877 | 1\2\29 | 0.892 | 6\25 | 0.877 | 8 |
| 0.893 | 53 | 0.906 | 14\2\38 | 0.853 | 2\34 | 0.839 | 2\2\29 | 0.890 | 7\25 | المحور الثاني | |
| 0.886 | 54 | | 39 | 0.837 | 3\34 | 0.852 | 3\2\29 | 0.895 | 8\25 | 0.995 | 9 |
| 0.890 | 55 | 0.852 | 1\39 | 0.852 | 4\34 | 0.882 | 3\29 | 0.906 | 9\25 | 0.924 | 10 |
| 0.852 | 56 | 0.882 | 2\39 | | 35 | | 30 | 0.889 | 10\25 | 0.933 | 11 |
| 0.882 | 1\56 | 0.877 | 3\39 | 0.899 | 1\35 | 0.887 | 1\30 | 0.899 | 11\25 | 0.968 | 12 |
| 0.859 | 2\56 | 0.877 | 4\39 | 0.839 | 2\35 | 0.831 | 2\30 | 0.859 | 12\25 | 0.926 | 13 |
| 0.906 | 3\56 | 0.836 | 5\39 | 0.858 | 1\2\35 | 0.858 | 3\30 | 0.886 | 13\25 | 0.992 | 14 |
| 0.839 | 4\56 | 0.906 | 6\39 | 0.848 | 2\2\35 | 0.899 | 4\30 | 0.890 | 14\25 | 0.992 | 15 |
| 0.834 | 5\56 | | 40 | 0.850 | 3\35 | 0.906 | 5\30 | 0.857 | 15\25 | 0.991 | 16 |
| 0.882 | 57 | 0.850 | 1\40 | 0.881 | 4\35 | | 31 | | 26 | 0.938 | 17 |

| reliability | م | reliability | م | reliability | م | reliability | م | reliability | م | reliability | م |
|-------------|---|-------------|------|-------------|--------|-------------|--------|-------------|------|---------------|-------|
| | | 0.877 | 2\40 | 0.852 | 5\35 | 0.837 | 1\31 | 0.837 | 1\26 | 0.992 | 18 |
| | | 0.852 | 3\40 | 0.852 | 6\35 | 0.882 | 2\31 | 0.892 | 2\26 | 0.968 | 19 |
| | | | 41 | | 36 | 0.882 | 1\2\31 | 0.906 | 3\26 | 0.995 | 20 |
| | | 0.831 | 1\41 | 0.886 | 1\36 | 0.906 | 2\2\31 | 0.850 | 4\26 | 0.850 | 21 |
| | | 0.899 | 2\41 | 0.852 | 2\36 | 0.899 | 3\2\31 | 0.906 | 5\26 | 0.852 | 22 |
| | | 0.882 | 3\41 | 0.882 | 3\36 | 0.852 | 4\2\31 | 0.882 | 6\26 | | 23 |
| | | 0.882 | 4\41 | 0.839 | 4\36 | 0.882 | 5\2\31 | 0.886 | 7\26 | 0.996 | 1\23 |
| | | | 42 | 0.899 | 5\36 | 0.850 | 3\31 | 0.882 | 8\26 | 0.991 | 2\23 |
| | | 0.831 | 1\42 | | 37 | 0.852 | 4\31 | 0.852 | 9\26 | 0.992 | 3\23 |
| | | 0.899 | 2\42 | 0.831 | 1\37 | 0.831 | 5\31 | | 27 | 0.882 | 4\23 |
| | | 0.850 | 3\42 | 0.881 | 2\37 | 0.899 | 6\31 | 0.852 | 1\27 | 0.991 | 5\23 |
| | | 0.882 | 4\42 | 0.882 | 3\37 | 0.886 | 7\31 | 0.831 | 2\27 | 0.939 | 6\23 |
| | | 0.882 | 5\42 | 0.852 | 4\37 | 0.831 | 8\31 | 0.831 | 3\27 | 0.884 | 7\23 |
| | | 0.906 | 6\42 | | 38 | | 32 | 0.852 | 4\27 | 0.938 | 8\23 |
| | | 0.899 | 7\42 | 0.906 | 1\38 | 0.882 | 1\32 | 0.886 | 5\27 | 0.992 | 9\23 |
| | | | 43 | 0.899 | 2\38 | 0.852 | 2\32 | 0.831 | 6\27 | 0.932 | 10\23 |
| | | 0.852 | 1\43 | 0.852 | 1\2\38 | 0.886 | 3\32 | | 28 | المحور الثالث | |
| | | 0.839 | 2\43 | 0.906 | 2\2\38 | 0.899 | 4\32 | 0.882 | 1\28 | | 24 |

Shown in table (2) to the questionnaire between axes stability coefficients (0.881: 0.998), phrases (0.825: 0.996) tkribaotdl high stability coefficient, which indicates the

reliability coefficient calculated with matching coefficient of reliability standard, it demonstrates high reliability of the questionnaire.

Presentation and discussion of the results:

Schedule No. (5) of the first vision and mission of the proposed internal audit unit in the Faculty of physical education Ilbenatgamah Alexandria n 87

| m | The term | Ok | To some extent | Not OK | Square Ka 2 | Arithm etic mean | Order |
|---|---|----|----------------|--------|-------------|------------------|-------|
| See the proposed internal audit unit, Faculty of physical education for girls at Alexandria University. | | | | | | | |
| 1 | Have senior management reviews and comprehensive value of College physical education for girls to ensure the high quality and excellent service . | | | | | | |
| 2 | to become sophisticated performance and assist senior management in the achievement of the objectives to be achieved . | | | | | | |
| 3 | the culture audit and assess performance in all elements of the Organization's educational and research activities and services offered by the College | | | | | | |
| 4 | . continuous improvement of the institutional and academic performance to enhance the efficiency and competitiveness of graduates and to earn the trust and satisfaction of beneficiaries | | | | | | |
| 5 | decision-making capacity for the protection of the resources of the College. | | | | | | |
| A proposed internal audit unit, Faculty of physical education for girls at Alexandria University. | | | | | | | |
| 6 | The college ranks among the distinctive colleges at national and regional levels so as to achieve a high level of performance and | | | | | | |

| m | The term | Ok | To some extent | Not OK | Square Ka 2 | Arithmetic mean | Order |
|---|--|----|----------------|--------|-------------|-----------------|-------|
| | constant improvement of her bringing a distinct institution in the making process of educational, research and community service sector . | | | | | | |
| 7 | Contribute to the development of the infrastructure of the College and provide an attractive learning environment through the collection of resources and administrative activity in accordance with established policies, and handling deviations in time | | | | | | |
| 8 | contribute to the improvement and development of College physical education for girls, Alexandria University, by adding value to all management, and achieve the desired objectives. | | | | | | |

Kay moral box at (5: 0) 84 , 3

table (5) moral differences mean values ranging between (99 , 1: 51: 0), and box Kai between (7: 168: 34: 8) this moral values at the level indication (05 '), sample research has identified the proposed unit is represented by vision statement (4) which refers to the continuous improvement of the institutional and academic performance to enhance the efficiency and competitiveness of its graduates and earn the trust and satisfaction of beneficiaries by consent (40 ' 95) , Tlha phrase (3) of the culture audit and assess performance in all elements of the Organization's educational and research activities and services offered by the College by consent (10 ' 93). The researcher believes that the vast majority of the sample search may have chosen ro'iatan and their choice is broader in terms of clearer vision to be an audit unit strives to achieve harmony with the message adopted by the College, and in

this regard reaffirms Hani Yahya Nasri (2003), that vision is the Organization's future direction and this must be clear to all.(25: 19).

While Abdul Fattah Mohamed ehsahn, samer kamel (2001) the internal audit function is to service development and improvement of institutions (16: 216) as shown in table (5) that the sample had selected the proposed unity message gateway (6) by consent (58 ' 98), the researcher believes that the message I put messages on them and if you look at the meaning of the message selected, found the best what they seek any organization looking for success and continuous improvement. Hani Yahya Nasri (2003) the message more specific description of the Organization and how it can be achieved and what values to their students, staff and the community.(25: 21)

Table No. (6) the second theme targets the proposed unit for internal audit in College physical education for girls, Alexandria University n 87

| m | The term | Ok | To some extent | Not OK | Square Ka 2 | Arithmetic mean | Order |
|----|---|----|----------------|--------|-------------|-----------------|-------|
| 9 | Ensure the effectiveness and efficiency of administrative processes in order to optimize the resources College. | | | | | | |
| 10 | contribute to discover problems that may not be available to senior management for follow-up. | | | | | | |
| 11 | rationalization of administrative decisions ytmatkazaha from audit reports to protect resources College. | | | | | | |
| 12 | contribute to the control and coordination between various departments. | | | | | | |
| 13 | streamline and improve the communication process. | | | | | | |
| 14 | discovery of shortcomings in existing control systems and identifying weaknesses to watch. | | | | | | |
| 15 | opinion and advice and recommendations on the development and modernization of systems and work processes applied | | | | | | |
| 16 | to propose how best to achieve the goals. | | | | | | |
| 17 | see Alanharvat and processed in good time and take corrective action to prevent recurrence. | | | | | | |

| | | | | | | | | | | |
|----|---|--|--|--|--|--|--|--|--|--|
| 18 | verifying systems and modern methods in the planning, organization and implementation follow-up. | | | | | | | | | |
| 19 | coordination between internal and external auditing efforts . | | | | | | | | | |
| 20 | participate in increasing awareness of internal audit of College. | | | | | | | | | |
| 21 | outlined to improve performance within your organization | | | | | | | | | |
| 22 | periodic inspection departments during appropriate intervals to determine whether tasks and administrative functions are carried out effectively. | | | | | | | | | |

Kay moral box at (5: 0) 84 , 3

Table 6 shows the differences ranging from moral values of arithmetic mean between (97: 1: 43: 1), Chi-squared between (62: 34 156 * , , 32 *), this moral values at the level indication (5 ' 0), and the term (17) and on identification of alanharvat and processed in good time and take corrective action to prevent recurrence by consent (55: 96), and the term (9) included ensuring the effectiveness and efficiency of administrative processes in order to optimize the resources of the College by consent (25 , 94), Came at the end of the term (20) by consent (07: 62). The researcher believes that the objectives of the proposed unit elements that support the process of development of the College, leading to business

performance and functions optimally, and that contribute to detect deviations and avoided, maintaining the College's resources, including coordination between the nature of the work and efforts of the internal and external audit. And Abdel Fattah Mohamed saucer, Fathi Rizq alswaviri (2004) to that of the most important steps to build internal audit objectives to determine scope of work (17: 222)

The results of a study suggest Samir Kamel Mohammad (2008) (9), Mohamed Ismail Abdullah (2009) (20) the internal audit improve the quality of work performance and work on rationalizing decisions, optimization of resources, and the coordination between the internal and external audit efforts.

Table No. (7) third axis: the organizational structure of the proposed internal audit unit, Faculty of physical **education for girls**, Alexandria University n 87

| m | The term | Ok | To some extent | Not OK | Square Ka 2 | Arithmetic mean | Order |
|----|--|----|----------------|--------|-------------|-----------------|-------|
| 23 | Organizational structure of the unit consists of: | | | | | | |
| | the proposed Unit Manager, Deputy Director of the proposed unit .. | | | | | | |
| | official review opportunities for teaching and learning. | | | | | | |
| | official review academic standards and educational programs community service review officer . | | | | | | |
| | and environmental affairs | | | | | | |
| | official review of graduate studies and research. | | | | | | |
| | official performance review to senior management and departments. | | | | | | |
| | official performance review of the administrative sections. | | | | | | |
| | official electronic link . | | | | | | |
| | secretarial unit | | | | | | |
| | His unit, the organizational structure of the College: | | | | | | |
| | Dean . | | | | | | |
| | quality assurance unit . | | | | | | |

Kay moral box at (5: 0) 84 , 3

table (7) from the arithmetic mean value (99 , 1: 51: 0), Chi-squared values between (07 ' 14: 168 ' 38) and moral values at the level indication (5 ') the sample search form

the organizational structure of the proposed unit (Director- Vice-official review education and learning – official review academic standards and educational programs-

official review of community service and environmental affairs-graduate review official – an official performance review to senior management and departments-senior performance audit of administrative departments – official Connectivity-graphic & Web Designer unit by consent (85 ' 98). The researcher believes that the vast majority of this structure is the most appropriate and the way the College is seeking to achieve its objectives, the organizational structure of each procedure and sections where he helped manage the College to function accurately and scientifically. Abdul Aziz Saleh indicates Habtoor (2004) that the organizational structure reflects the structure that specifies the internal structure of the Organization and reflects the quality and nature of the relationship between the components and the nature of the responsibilities and powers of each. (15: 192)

Table (12) that the opinions of a sample research has tended to determine the dependency structure of the unit to the Dean by consent (06 , 85). The researcher believes that the structure of the proposed unit should be linked at the top management level of the College in order to be able to implement the review mechanisms and effectiveness of resolutions and goals, leading to the establishment of the internal audit unit. As Abdel Fattah Mohammed elshahn , Fathi Rizq alswaviri, (2004), the trend in many organizations is the dependency of the internal audit section for senior management.(17: 210) as results of a Abdel-Razek Mohammed Saeed (2001) (13) that the powers of the Audit Committee of dependency factors that strengthen its effectiveness and fulfil its role.

Table No. (8) fourth job descriptions of the proposed first unit: Unit Director for internal audit of 87

| m | The term | Ok | To some extent | Not OK | Square Ka 2 | Arithmetic mean | Order |
|---|---|----|----------------|--------|-------------|-----------------|-------|
| | A. terms of reference and responsibilities | | | | | | |
| | is the senior management official of the College on the implementation | | | | | | |
| | activities to prepare the agenda of meetings of unit work procedures for . | | | | | | |
| | performed with members of the unit . | | | | | | |
| | careful planning all revision work steps. | | | | | | |
| | annual internal audit plans required . | | | | | | |
| | guidance and overseeing the activities of the employees of the unit of assessment and follow up . | | | | | | |
| | proposed unit and the achievement of its objectives. | | | | | | |
| | version of the annual report of the achievements and performance of the unit. | | | | | | |
| | report to Dean on the facts and decisions meetings . | | | | | | |
| | review all records of the quality assurance unit | | | | | | |
| | A follow-up process to ensure a corrective action is required. | | | | | | |
| | Develop written policies and procedures for determining responsibilities of team unity. | | | | | | |
| | Ensure that all internal audit activities. | | | | | | |
| | Spokesman internal audit on all related aspects. | | | | | | |
| | Certification of all reports and correspondence issued by the audit, including recommendations to improve the work. | | | | | | |
| | B-conditions of employment | | | | | | |
| | One of the faculty members | | | | | | |
| | Get the sessions to review. | | | | | | |
| | The balsadket trust and objectivity. | | | | | | |
| | Have leadership qualities. | | | | | | |
| | Have the ability to confront problems and make decisions. | | | | | | |
| | Possesses communication skills. | | | | | | |
| | Knowledge of all the relevant information about College wamkantha. | | | | | | |
| | Proficiency in using computer. | | | | | | |

| m | The term | Ok | To some extent | Not OK | Square Ka 2 | Arithmetic mean | Order |
|---|-------------------------------|----|----------------|--------|-------------|-----------------|-------|
| | English language proficiency. | | | | | | |

Kay moral box at (5: 0) 84 , 3

Table (8) from the arithmetic mean value (98 1: 25 , , 1), Chi-squared values between (28 , , 38 14: 162) and the moral values at the level indication (5 ') Have phrases (25/4) (25/5) first place, refer to planning for all steps of the audit, internal audit plans its annual required by consent (70 , 97)

