

## A Short Review on Cooperation between the Internal and External Audit Teams

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### Abstract

*This analysis hinders an internal-external auditing relationship. To gain management trust, auditors must have integrity, purpose, and expertise. Coordinating two auditing forms would lead to accurate and effective information flows, reducing time, costs, and contact between parties. External auditors consider the company's employees. External auditors must ensure financial records are accurate. This example shows how internal and external auditors working together may develop a trustworthy partnership and deliver reliable results to shareholders. These phenomena were studied using a qualitative exploratory method. Autonomous, competent internal and external auditors promote trust between the two types. Annual meetings and auditing tools can use similar approaches and methodologies to facilitate internal and external auditor information flow. When internal and external auditors work together, it can increase audit efficiency and encourage better governance, management comprehension, audit function implementation, and eliminate audit duplication.*

**Keywords:** Auditor performance, collaboration, audit job, information flow, minimizing time, credible results.

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### Introduction

The financial statement's audited interpretation is taken care of by the collaboration with the internal and external auditors [1]. Despite differences in emphasis, internal and external auditors share many characteristics [2]. This is especially true when it comes to our respective missions, evaluations of internal controls, documentation, the reliability of audit questionnaires, the planning and execution of audits, and the resulting reports. Due to the similarities between internal and external auditor training programmes, both sets of professionals use the same Code of Ethics [3-9]. The internal auditor's efforts might be useful to third-party auditors. We learn about the potential for serious mistakes, as well as our impressions of the company and its culture [10-14]. Where the internal auditing department is known for its professionalism, objectivity, and honesty, internal auditors have a special responsibility to ensure the safety of external auditors [15]. Internal auditors can also access the work that external auditors have prepared, which should include sufficient information and a straightforward risk appraisal [16-21].

There may be task duplication and higher charges with no correct findings if internal auditors and external auditors within a company aren't in constant contact with one another. In practise, they need to protect one another and optimise use of available resources in order to deliver high-quality auditing services [22-26]. When internal and external auditors work together to create plans and consult about potential hazards to the organisation, the auditing process runs more smoothly [27]. Working together, internal and external auditors can improve audit quality and efficiency, ultimately benefiting the audited company's bottom line [28-32]. Below, we'll conduct an in-depth analysis of everything that makes for a solid bond between in-house and outside auditors [33-39]. Improving the sound quality requires harmonious collaboration. The project's goal is to increase trust between internal and external auditors by [40] fostering collaboration, management, and communication between the audit committee and the auditees. Integrating similar strategies during task planning can help internal and external auditors work together more effectively and resolve any issues that come up during audits. In addition, holding regular meetings can help you complete your task more quickly, which will lead to a more productive audit engagement overall [41-49].

To accomplish these goals and offer a nuanced explanation for our findings, we conducted a qualitative case study [50-56]. Internal and external auditors around the world have been the subject of several study investigations. Collaboration between the auditors on this project has helped create trust, avoid unnecessary work, and keep costs down. There are five parts to this study [57-59]. As the first section opens, the research is presented. The literature review in the second section delves into the most pressing regulatory concerns with regards to the cooperation and coordination of internal and external auditors. In the third section, we introduce the issue and our approach to solving it [60]. An external audit, which is defined as "an organisation audit conducted by a party that is not a department or employed by the corporation to be audited," is commonly carried out [61]. Both of these goals are served by the external audit strategy. The firm's accounting tasks can sometimes raise questions, and an external auditing firm can help find the solutions [62-75]. In addition, the accounting period is of interest to the external audit approach [76].

Most importantly, external auditors are objective third parties who are not affiliated with the organisation being audited [77]. They want to give updates to the company's owners. The reliability of the client's financial statements is the basis of their professional opinion [78-81]. An audit report is the principal deliverable of an external auditor, in which the auditor expresses an opinion on the accuracy and completeness of the financial accounts. It is the responsibility of the international auditor to provide an opinion on whether or not the financial statements have been prepared in accordance with the applicable financial reporting framework [82-85]. The auditor has a fundamental responsibility to maintain objectivity and reasonableness so as to report the financial statements in an honest and transparent manner [86-91]. The financial statement is crucial in demonstrating the entity's wealth and results as it is classed in the stock exchange. If the financial statement is to be believed, it must include adequate information that can only come from an independent auditor [92-96]. The auditor's impartiality is also crucial for the enhancement of any financial statement judgement. A conflict settlement between parties in a corporate context [97-101]. There are situations in which an external auditor's independence from the client company could be compromised, according to the International Ethics Norm Board for Accountants [102-109].

People who have a vested interest in a business or financial matter must be able to distinguish between different levels of involvement [110]. Overt and indirect financial ties are the two main types. The focus should be on the person who has the most vested interest in the matter and the most influence over any potential investment choices. If, on the other hand, a person or stakeholder

indirectly benefits financially from an investment decision, that person or stakeholder has the right to exert influence over that decision. Direct communication between an auditor and the auditee can exacerbate conflicts of interest and compromise the independence of the auditor [111]. To avoid any conflicts of interest, both parties should be aware of the need to make a public disclosure [112-115].

However, with conventional banking arrangements, such those found at a reputable bank or financial organisation, the risk level would be greatly reduced. The audit crew and the client will continue to operate under their usual terms. The auditor's independence could be called into question if an obvious or significant link is shown to exist. If you're making a purchase under normal business settings, there's no reason to risk compromising your privacy. The auditor's or family member's close personal relationship with the consumer company's workers also poses a risk [116-121]. It is emphasised that the auditor's family plays a significant role with the client, with the nature of the arrangement and the client's condition essentially defining the level of risk involved [122].

A client is on the job where it's needed, and an auditor is staying out of it. Furthermore, once an inspector realises he may be a part of the consumer team, discretion will be compromised [123-129]. When an audit team is given responsibility for a client, there is a risk of the client conducting an introspective investigation of themselves. The monetary outcomes of a checker's non-audit operation reveal the existence of such risk [130]. What if the auditor used to work for the consumer business, especially if he still has significant influence over the company's finances? If that's the case, then the auditor isn't working on an engagement [131-135].

To a large extent, this research section should take into account the internal audit, which is a distinct idea. The internal audit mechanism is defined by the Institute of Internal Auditors as an independent consultancy that provides objective assurance and seeks to improve an organization's operations by bringing in new, more profitable customers [136-137]. By adopting a systematic approach, the business may achieve its objectives and reap the benefits of improved risk assessment, effective controls, and sound governance [138].

That risk is treated regulated and internal processes are operational within firms and organisations is something that internal auditors track and examine [139]. By offering clear techniques to better manage risk, internal auditors drive the design of necessary programmes. The role of an internal auditor is to check the effectiveness of all procedures. Internal auditors single out the audit committee and company leadership. Participating in business process improvement sessions, managing risks, making recommendations to clients at all levels, anticipating and preventing problems, monitoring, assessing compliance with regulations, and regular interaction are just a few of the duties of an internal auditor. Effective communication between internal and external audits is a major asset for upper management. Reviewer suggestions contribute to better risk assessment and more streamlined internal controls. All types of audits should be well-structured to prevent duplication. Internal auditors should also provide a copy of the executive summary to external auditors. The external audit team should provide a briefing and a management letter to the chief audit officer.

To the extent permitted by applicable auditing standards and authorities, internal auditors may make use of the work of external auditors. To keep tabs on the internal audit, the audit committee hires a global auditor. Sharing information between audits improves efficiency by decreasing unnecessary repetition and ensuring uniformity. The audit committee's role as a middleman is critical for dealing with any requests that streamline communication. To improve public faith in

firms, coordination between auditors in this environment is one way. When the two types of audits work together, the resulting diversity in intensity improves quality and efficiency while keeping audit expenses to a minimum. Internal auditors have a system in place for efficiently carrying out the audit's responsibilities. Owners of the organisation gain from the integrated synergy of improved teamwork. In addition, working together helps boost audit coverage by eliminating wasteful activity. The auditors are better able to understand each other, and both time and money are saved as a result of the greater cooperation and consultation across all types of preparation and identifying audits made possible by this effort.

Auditors working abroad should not rely on complete trust from their clients. Through all stages of business, trust has been maintained thanks to the company's and government's commitment to openness, objectivity, and honesty on all fronts. As part of their job, internal auditors are tasked with performing crucial tasks like conducting reviews of internal control and offering assurance to management. The internal audit scope of a company exceeds that of an external audit in that it involves the whole internal control and not just the financial control framework [23]. This includes all corporate practises such as the provision of reliable, detailed, and equitable financial records, efficient procedures, protection of properties, and accurate revision of the project. While internal and external auditors have distinct yet complementary roles, they both work toward the same overarching goals of protecting the public interest, ensuring that services are being utilised effectively, and adhering to all applicable laws and policies. Both types of auditing benefit from working together, but the synergy is greatest in areas where they share a shared focus. Internal and external auditors must work together to boost a company's credibility.

Since it is assumed that internal auditors work in the same industry, it is safe to assume that they have a thorough familiarity with the culture and operations of the company. However, external auditors deal with issues that are too uncommon or impossible for internal auditors to handle. The results of either kind of teamwork are the same: better output. If the auditing process is not well-structured, external auditors will have to redo the work of internal auditors. Inefficient auditing due to redundant procedures will result in greater costs. Equally wasteful is the fact that internal auditors can imitate the job of external auditors. By increasing the prevalence of trustworthy information, teams also bring value to their respective organisations.

In order to save time and money during audits, it is essential that redundant tasks be eliminated. Cooperation between domestic and international auditors lessens the need for the latter to redo their work and thereby decreases auditing expenses. The time and money saved through improved coordination outweighs the cost incurred by external auditors who must operate in tandem with the internal audit function. By working together as a team, auditors are better able to share information, provide input on strategies, and gain a thorough understanding of the audit process.

There are internal auditors whose job it is to keep an eye on all the workings of the business. They take a look at the company's operations and upper management and try to find ways to make the company more efficient. External auditors primarily focus on determining whether or not corporate operations match financial reporting results. They check the company's accounting practises on a regular basis to see if they are in line with generally accepted accounting principles. Either structure has the authority to determine whether or not a company's operations comply with applicable laws and regulations. If the auditing method takes into account the type of organisation providing the advantage, then the available qualifications and talents are the same.

Internal auditors and their external counterparts, however, do differ in important ways. As an objective third party, external auditors can provide a fresh perspective on the issues at hand.

Typically, internal auditors work directly for the company. Although independent auditors conduct a thorough examination of a company to demonstrate the accuracy of financial accounts, they offer no identifying details about the nature of the business' operations. The intern auditor's position in the business's everyday activities is even more detailed, despite the fact that internal auditors try to create every necessary procedure for enhanced performance.

By exchanging information, the two groups can better carry out their functions and become more cognizant of their respective tasks. The Chartered Institute of Internal Auditors states there should be clear distinctions between internal and external auditors. Those who perform audits from a distance, or "remotely," i.e. beyond the traditional boundaries of corporate governance, can reassure the company's owners or representatives. This group of buyers is essential to the success of their businesses.

When in service, external auditors play a vital role. By reminding internal Auditors of their responsibility to protect the integrity of the internal audit service's work in the face of allegations of bias, they must acknowledge the records kept by the internal audit service and draw attention to some serious issues. The two parties benefit from one another's company because of the information they exchange about topics including modern auditing methods, business procedures, and audit findings. When internal auditors try to protect the value of the properties, an external audit can determine if such efforts were successful or not. The financial statements should be consistent at all times.

To investigate the relationship between external and internal auditors, we need to use qualitative methodologies in our analysis. This is the motivation behind the use of an experimental design. This approach to design yields novel understanding and data on a specific occurrence. The analysis benefits from a deeper comprehension of the interplay between internal and external auditors in terms of communication and output.

With this method of analysis, we can learn about all that goes into effective communication between different types of auditing and trustworthy cooperation. This tool is useful for spotting weak spots and pinpointing potential dangers to the business. The purpose of this survey format is to increase collaboration between internal and external auditors by addressing all of the factors that hinder such collaboration. To guarantee audit performance and recognise core concerns relating to the interaction between internal and external auditing and recognise its importance and positive effects on organisations, the exploratory architecture provides rich knowledge on addressing the functions and duties of the two types of the audit.

Specific analysis relies heavily on data compilation. It does a firm analysis based on the foundations of knowledge and strongly supports the empirical study. Collaboration between internal and external auditors is encouraged by the study's central focus on data collection. Evidence supporting the research idea was established through the use of analytical resources. Papers, literature reviews, audit reports, journals, case studies, blogs, and books are all combed through for this observational study. In addition to facilitating rapid data collection, the intern-auditor collaboration facilitates the validation of all viewpoints and findings in the report through the provision of clear perspectives on all relevant factors.

## Conclusion

This study shows how internal and foreign audits interact to increase audit efficiency. During research, we'll make assumptions. Literature study shows that cooperation between the two methods improves audit performance. Auditors profit from a company and take credit for

improving its performance. External international auditors validate accounts with a proper mandate. External auditors oversee risk, governance, and internal control mechanisms. Internal and external auditors have similar tasks, but different rankings and priorities. Internal and external auditors consider design and controls. External auditors help verify evidence. Permanent internal auditors support the governance structure's reliability. The research paper suggests that internal and external auditors' cooperation helps organisational activity. It promotes performance and productivity, audit reach, costs, audit awareness, and trust-based contact. Its unique strengths help comprehend culture and maximise productivity. Teamwork reduces job overlap and audit costs, according to research. We can presume that improved internal-external auditors' discussion and interaction. The literature evaluation revealed that a greater risk-facing mechanism focused on efficient coordination between the two types and generating viable escape options could strengthen the internal and external audit link.

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