The Impact of internal audit characteristic in Qatari Islamic Banks”
By Saeed Mohammed Al-Nabet
Supervisor: DR. Asma Al-Jubur

Abstract
This research aims to study the elements of internal audit in Islamic banks in Qatar, and the impact of these elements on the effectiveness and efficiency of the departments of internal audit, through the study of a targeted employees in the departments of audit in the four Qatari Islamic banks, Qatar Islamic Bank and Qatar International Islamic Bank, and Barwa Bank, Al Rayan Bank, totaling seventy employees.

After the analysis of the data the researcher found that independence of the auditor and the professionalism of auditors got a high level at the perception of the sample. The scope of the internal audit was moderate, as well as the performance of the audit department, management, and Sharia adherence control. The researcher found a number of weaknesses, such as: contradiction in authorities inside the audit department, this would have a negative impact on the independence of the auditor. The scientific disciplines sometimes do not fit in with the work of the internal audit and the internal auditor does sometimes work outside the scope of internal audit, and that it should expand the powers and scope of work of the internal auditors in the bank to match the size of the financial performance and responsibilities assigned to such audit. The Qatari Islamic banks must plan for the review process by developing a comprehensive plan of time, and should examine and evaluate data, information, and show the results of the audit positive and negative. And to notify the results to the relevant administrative levels in the facility with the development of the necessary recommendations to address any cons, with follow-up in the future.

The study also noted weakness in managing internal audit with respect to knowledge of the objectives and the powers of the partition, and it does not divide work among members of the team work of the internal audit on a regular basis and in an integrated manner among the members of the team, and that most reviewers do not feel satisfied about the performance of their manager. As the study noted a lack of focus of Sharia Supervisory Board to deepen the importance of self-censorship among the staff, and that the reputation of the Sharia Supervisory Board of the Bank is not acceptable to the customers, and that the administration does not use the method of persuasion and intimidation in dealing with the Sharia Supervisory Board, and this is a positive point. In an attempt to examine the relationships between the elements of internal control and the efficiency and effectiveness of the internal audit, a proof of positive relationships between the independent of auditor, efficiency of professional, scope of the audit, and performance audit work, was found while the study wasn’t able to prove the 116 relationship between the internal audit Management, and Sharia control, and this may suggest that the Shari’a control must be studied independently of the rest of the basic factors.