**Summary Arabic search**

Because the work of the internal audit function affects the nature, timing and extent of the work of the external audit annual terms affect the actions carried out by the external auditor for his understanding of the system of internal controls and procedures for risk assessment, and procedures for the collection of evidence, was to be the existence of rules relating to the function of internal audit and to activate and increase their quality.

The main objective of the research to identify the role of corporate governance in the activation of the internal audit quality and the impact on external audit fees.

And derives Find important that the internal audit function is disabled in Egypt, especially, and that there are no standards of internal audit requires internal auditors to work out, and that, although interesting studies and previous research the subject of the relationship between the external auditor and the internal auditor. However, these studies did not clarify the role of corporate governance companies in the activation of the internal audit function in the direction that could benefit from the external auditor in its role to give confidence to the financial statements and reports under review and the impact on fees.

*The research hypotheses can be formulated as follows:*

1- There is a reciprocal relationship between corporate governance and internal audit.

2- Exposed the performance of the external auditor the degree of risk resulting from its dependence on the performance of the internal auditor.

3- The internal audit function to reduce external audit fees in the context of the rules of corporate governance.
Summary

We have demonstrated the theoretical side of this study, a number of results, which have been strengthened through field study, and results can be summarized as follows:

1- More effective governance to increase the effectiveness of the internal audit is evident through its role in internal control, risk management and corporate governance, and corporate governance leads to increase the effectiveness of the internal audit function through the role of each party to the governance towards the internal audit function, as well as through the norms and standards and the principles of corporate governance.

2- It should be for each of the external auditor and the internal auditor's role in risk management, which works to reduce the degree of risk in the audit profession, where that risk management is an ongoing process through which to identify risks and determined response and decision-making.

3- The adoption of the external auditor on the work of the internal auditor has become more necessary and important for the advancement of the economies of the external audit, as the cooperation between them affect the timing and the extent and nature of the audit procedures and leads to add value to the unity of the economic, and I've been testing hypotheses through field study resulting in the acceptance of hypotheses three field study.

Based on the results of theoretical and field study, the researcher recommends the following:

- The need to strengthen the internal audit function within the administrative structures so that it can fulfill its new responsibilities, namely in adding value to the business, as well as to encourage companies to pass as a result of corporate governance in its annual report and is achieved through the
drafting of the Charter of professional conduct for internal auditors governing the performance and be the basis for accountability and determining the level of professional commitment in this area.

- The need to take the entrance of the internal audit on the basis of risks to the attention of the process of risk management and identifying and selecting the appropriate method to deal with them through adequate rehabilitation of the internal audit personnel through training courses and continuing education programs for the development of their competence and their scientific and practical.

- Testing and evaluation and analysis of the property and strategies by identifying strengths and weaknesses, as well as to identify opportunities and threats and that by expanding the role of the internal audit function to add value.

- The need to raise the efficiency of installations attention and objectivity and quality of the work done by the internal audit department and through the issuance of binding norms and standards that support these factors.

- The need to adopt mechanisms Act (Sarbanes - Oxley) strategy proposed for the development of the accounting and auditing profession in Egypt in line with the requirements and needs of the environment and the climate Egyptian accounting and auditing, through the Executive need to abide by the rules of corporate governance.