

Now the world lives the era of globalization and information technology, and the audit profession have a strong influence on the different countries of the national economy because of its strong influence on investment decisions in most countries has been the auditor's report has gained great importance due to the adoption of the decision makers of the constant current or prospective information on this report in watercourses investment decisions, this has resulted in the collapse of many financial firms and auditing rise to many questions about the feasibility of the benefit of the financial report which showed no signs of the possibility of bankruptcy and the collapse of these companies information. Accordingly Several theoretical studies try to examine the causes of these collapses, including the effect of neutrality and impartiality of client management Because it responsible for preparation of financial statements that prepared by the report and is responsible for the selection of proper accounting policies and the work of the proper accounting estimates of the circumstances and this makes the powers of the possibility of earnings management by making changes in accounting policies selected or increase the optional benefits and other means of earnings management that are reflected on the quality of financial statements and then the quality of the report prepared by the them, some are trying to study the potential impact of the internal audit department facility on the quality of the work of the external auditor and thus the quality of the report information through the management monitor throughout the year and reduce their ability to practice earnings management 'finally I have tried to study the effect of the references to perform non -audit services on the quality of financial reporting information on the basis of belief not to quality and accuracy of the report in the event that references the performance of those services, especially in the absence of neutrality Management, which may pressure him to make any adjustments to the report against an increase in fees or stay longer and I try to find the collection of those factors that may affect the quality of the auditor's report in one model and tested in the Egyptian environment

The importance of this research in an attempt to collect three poles of corporate governance, namely management and internal audit and external references in one model to measure their impact on the quality of the auditor's report information, especially with the assumption that the references to perform non-audit services to audit customer, assuming that very little is

available for services other than making sure in Egypt, rules and mechanisms that control the performance of those services for the auditor , Is to provide information on those services and understanding schedule is of great importance for the various interested in the profession of auditing groups, whether shareholders or audit firms, laws or Management, it looked audit firms regarded the performance of those services basis to increase their revenues in a big competition between these companies, especially small businesses that decreases in audit revenues, From the standpoint of the regulations and laws of shareholders, the performance of these services represents a clear threat to the most important pillar of the audit profession, which auditor independence as may be exposed to the pressure from the Management to change and modify the report, and the Management's view, the audit firms are considered the best source from which to obtain Other than making sure the services due to the large base of enjoyment References about the audit client, which would facilitate the performance of these services and decision-making speed in less time enabled, which is reflected on the short time it takes for the audit process and then the quality of the auditor's report

Study hypotheses tested through a survey conducted on a sample of auditors in the Egyptian market on their concept of neutrality and impartiality of management and the factors that are reflected as well as the concept of the quality of the internal audit system and the factors that reflect the quality for them and the impact on audit quality, which is reflected in the quality of the report, as well as sample question the study of how the market accepts preventing the performance of the audit services companies other than to make sure through the issuance of Egyptian law similar to the US oxley law, this study was conducted on a number of auditors practicing for the auditing profession in private enterprises from class to class references partner and found the results to

1. . That the strength of the internal control system structure affect the degree of 3.8 and that the lack of accounting estimates made by the Management, which is one of the means of earnings management affect

degree 3.5 either not to resort to delay the optional expenses such as delaying maintenance expenses affect the degree of 4.2, and so on for the rest of the seven factors listed on the survey where the temperature range the influence of between 4 and 3.6, reflecting the high degree of agreement among the members of the sample and that this agreement is due to the significant relationship between the neutrality of the Management and the quality of financial statements, by the Management to give greater powers to the Department of internal audit and give them sufficient independence to express their views objectively and not seek to earnings management policy in its various forms, which supports the first hypothesis of the study

- ϣ. There are a relationship between the quality of the internal audit department and the quality of financial statements prepared by management in terms of the degree of agreement on the existence of such a relationship with an average yen ranged from 4.09 and 4.43 significance level of less than 0.05, through the internal audit department to work to reduce administration opportunities to exercise policy earnings management and risk management and reporting immediately through continuous testing throughout the year, which could be the biggest discovery of any errors or fraud in a timely manner, which supports the second hypothesis of the study
- ϛ. The results supports that perform non-audit services lead to the quality of the report because of the in-depth knowledge of customer operations, leading to the decision to speed acceptance and increase the efficiency of audits and submit the report in time cycle which is reflected on the efficiency of the capital market. In terms of the degree of agreement on the existence of such a relationship with an average of 4.2 ranges between 3.74 and 4.12 and the level of significance less than 0.05.
- ξ. The Participants agreement that more factors that affect the quality of the auditor's report is the neutrality and impartiality of client management as a result of its impact on the quality of financial statements where he approached the upper limit to the degree of agreement of 5 degrees (3.67_4.92) and the confidence level of 95% as the size of the Audit Office and its association global office is the second factors ranging degree of agreement between (3.82-4.12) and the level of confidence of 95% and the degree of moral (0.000), and variable and on the performance of the references to other services for client review (as a

result of the experience the customer operations) ranged degree of agreement between (3.36-4.72) and the level of 95% confidence that the results imply endorsement sincerity and moral fourth hypothesis concerning the existence of a significant relationship between the quality of the financial statements and the quality of the auditor's report by the lack of the amount of optional benefits and the application of international standards established for the speed and timing of the release of the report and transparency in the presentation of information in the financial statements

In light of the search results researcher recommends the following

١. The need for the application of the various installations and activation of corporate governance mechanisms, especially with regard to the integrity management as the first responsible for the preparation of financial statements for those facilities
٢. The text in the law on the need for a department of internal audit in the various facilities allows them the necessary powers to carry out its assigned role in corporate governance degree of independence, transparency and the activation of texts in law or practice the profession and auditing standards
٣. Activate existing mechanisms concerning auditor independence in cooperation with the concerned parties, such as accounting trade union and the Egyptian Institute of Certified Accountant
٤. Not to rush to pass a law prohibiting the performance of services other than to make sure the law along the lines of Sarbanes-oxley applied for not fit with the developing countries in general and Egypt in particular.