

THE EFFECTIVENESS OF EXTERNAL AUDIT IN ENHANCING PERFORMANCE OVERSIGHT OF INVESTMENT PROJECTS AND ITS IMPACT ON ACHIEVING TRANSPARENCY AND ACCOUNTABILITY IN THE PUBLIC BUDGET

Assistant Professor, Dr. Saddam Catea Hashim

Department of Accounting and Financial Control, College of Business Economics,

Al-Nahrain University, Jadriya, Baghdad, Iraq.

sadam1980@nahrainuniv.edu.iq

Abstract

This research aims to analyze the effectiveness of external audit in enhancing performance oversight of investment projects. The research is based on a theoretical analysis and a field study that included a careful review of secondary sources related to performance monitoring and its impact on monitoring the completion of investment projects in the general budget. A questionnaire survey was conducted for a sample of government units whose budget includes financial allocations for investment projects to obtain their opinions and experiences with regard to monitoring performance and its impact. The research concluded that effective external audit directly enhances confidence among the parties concerned, including investors, donors, and citizens. This trust is built on ensuring that funds allocated to investment projects are managed efficiently and in accordance with international standards, which enhances accountability and transparency in the public budget.

The most important recommendations were: In order to achieve comprehensive oversight of investment projects, cooperation must be strengthened between external and internal auditing and other regulatory bodies. Linking these bodies ensures the integration of oversight efforts, enhances the effectiveness of financial oversight, and reduces gaps that may lead to corruption or mismanagement. The research results contribute to a deeper understanding of the importance of performance oversight of investment projects and enhancing their financial performance.

Keywords: external audit, performance control, general budget Transparency and accountability.

Introduction

The performance oversight exercised by the external auditor is vital in investment projects implemented within the general budget allocations of any country. Which is carried out in accordance with procedures and standards for financial control effectively through clearly defining audit objectives, good planning, independence and objectivity, training and experience, to achieve compliance and success in implementing these important projects. Therefore, the role of performance monitoring plays a crucial role in enhancing the efficiency

of performance monitoring for investment projects in the general budget.. Although there are many subtle challenges in dealing with public funds, performance monitoring helps uncover any illegal practices or corruption in investment projects. It also contributes to verifying the equality of resources and expenditures spent on various investments, identifying potential waste and identifying places that need improvement, to achieve transparency and accountability to society.

The process of monitoring the performance of investment projects in the general budget includes a careful evaluation of the financial, accounting and administrative aspects of the projects. Its primary goal is to maximize project outcomes and ensure that public funds are used efficiently and effectively. In order to achieve this, different techniques are used in performance control, including internal audit, external audit and computer audit. As an effective process, performance control techniques increase confidence and transparency in project operations in accordance with sound financial management rules. It also helps in achieving sustainable development goals and developing investment projects in the general budget.

The first axis: research methodology

1. Research problem

External audit plays a major role in evaluating the extent of compliance with relevant standards and regulating laws, which affects the efficiency of the financial performance of projects. However, there may be gaps in how external audit applies performance control standards and how it affects financial performance, transparency and accountability in the public budget. The following questions can be raised:

Does external audit contribute to ensuring that government units adhere to financial standards and legal legislation when implementing investment projects?

2. Research objective

The research aims to achieve the following:

- أ. Analyze how external audit contributes to enhancing compliance oversight in investment projects.
- ب. Determine the impact of external audit on the efficiency of the financial performance of these projects.
- ج. Explain how to enhance transparency and accountability in the public budget through external audit.

2. Research hypotheses

The research is based on the main hypothesis: "External audit plays a crucial role in enhancing compliance control and improving the efficiency of the financial performance of investment projects, which contributes to increasing transparency and accountability in the public budget." The following sub-hypotheses can be derived:

- أ. There is a statistically significant relationship betweenThe external auditor's commitment to standardsBasic principles of performance controlISSAI -300And achieving transparencyAnd accountability in the general budget

ب. There is a statistically significant effect between The external auditor's commitment to standardsBasic principles of performance controlISSAI -300A and achieve transparencyAnd accountability in the general budget

3. The importance of research

The performance control exercised by the audit contributes effectively to reducing the risks of financial corruption and embezzlement, by examining and analyzing the financial and accounting procedures of projects. Gaps and weaknesses in the financial system are identified and necessary measures are taken to ensure that no violations occur, leading to increased transparency and integrity.

4. Research population and sample

The population represents all government units that work in the public sector that are funded from the state's general budget, and the research sample includes accountants and auditors in the Federal Office of Financial Supervision, the Ministry of Finance, the Ministry of Planning, and students of the colleges of administration and economics in the universities of Baghdad, Al-Mustansiriya, and Iraqi universities.

5. Research methodology

The research relied on the theoretical side on the deductive approach and on the practical side on the inductive approach.

6. Data collection sources

Sources of scientific research in the theoretical aspect include::

- أ. Academic books: Presents basic theories and concepts in the field.
- ب. Scientific articles: It contains recent research and developments in the field.
- ج. Academic journals: Reliable sources containing peer-reviewed articles.
- د. Theses and dissertations: Providing in-depth and documented studies.
- هـ. Scientific conferences: Provides the latest research and discussions in the field.
- و. Government reports and organizations: Provides updated data and statistics.
- ز. Electronic references: Such as academic databases (JSTOR, PubMed, Google Scholar).

As for the practical aspect, the research used a set of statistical methods using the statistical programSPSS v 26 and AMOS v 26, which can help in reaching research goals. Data was collected by distributing (100) questionnaires to the research sample, as well as financial and regulatory reports issued by official authorities in Iraq.

7. Research limitations: Iraq-2021

The second axis: The theoretical framework

Firstly. An introductory introduction to performance monitoring

According to INTOSAI (INTOSAI, the concept of performance audit is defined as: "an independent and objective process for examining and analyzing the extent to which objectives have been achieved, and the efficiency and effectiveness of using the resources available by the government to achieve those objectives."andThis type of oversight focuses

on the three basic aspects: economy, efficiency, and effectiveness, with the aim of improving performance and providing recommendations to raise the level of public administration” (INTOSAI, 2016).

She was also known as A process aimed at evaluating the efficiency and effectiveness of programs and activities in government units, with a focus on improving performance and directing resources to effectively achieve set goals” (Raudla et al., 2016).

and Promoting transparency and accountability, revealing shortcomings, and ensuring compliance with legal standards. This control is used to evaluate how resources are used and set objectives are achieved efficiently and effectively, with an emphasis on improving overall performance and reducing...Waste. (Lonsdale, 2008).

It has importance in Achieving transparency and accountability in the budget Public as It lies in its ability to promote the optimal use of public resources and ensure that financial objectives are achieved efficiently and effectively. through Censorship Performance and evaluating how financial policies are implemented. Performance monitoring contributes to revealing deficiencies and directing recommendations to improve financial management. By monitoring the extent to which financial and legal objectives are achieved (Raudla et al., 2016), based on the principles of performance monitoring stipulated in the standard International financial supervision And it's a goal Oversight and approach censorship, standards and risks censorship, and communication, skills, skepticism, professional discretion, and oversight quality, Importance relativity, documentation, and planning, Implementation, preparation of reports, recommendations, and follow-up. (Federal Office of Financial Supervision, 2007)

Second: The responsibility of the external auditor in accordance with international auditing and oversight standards in the field of performance oversight

The work of the external auditor is based on a set of international auditing standards within the scope of performance auditing in the public sector, issued by the International Organization of Supreme Audit Institutions. INTOSAI They can be determined according to the table below:

Table (1) Financial control standards INTOSAI in the public sector

1.	TGuidance on financial auditing 2999-1000
2.	Executive directives for financial oversight of performance 3100-3000
3.	Guidelines for conformity control 4200-4000
4.	instructionstheINTOSAIOn internal control standards in the government sector
5.	Guide to internal control standards for the public sectorINTOSAI -GOV -9130
6.	Independence of internal audit in the public sectorINTOSAI -GOV -9140
7.	Coordination and cooperation between the supreme financial and accounting institutions and internal auditors in the public sectorINTOSAI GOV -9150
8.	Basic principles of performance controlISSAI -300
9.	Mexico Declaration on IndependenceISSAI -10
10.	International Standards for Supreme Audit Institutions and Good Clarifications and Applications of the International Organization of Supreme Audit Institutions (INTOSAI) related to the independence of supreme audit institutions

11.	Principles of transparency and accountabilityISSAI 21
12.	Professional ethicsISSAI 30
13.	Quality control of the Supreme Audit and Accounting InstitutionsISSAI 40
14.	Basic principles of government oversightISSAI 100
15.	Field standards in government oversightISSAI 300
16.	Drafting reports in government oversightISSAI 400
17.	Principles of oversight procedures for international institutionsISSAI_5000_E
18.	Guidance guide for supreme audit bodies in the field of oversight of international institutionsISSAI 5010
19.	Guidance regarding the implementation of oversight processes on activities with an environmental perspectiveISSAI 5110
20.	Environmental control and regulatory control
21.	DevelopmentSustainable:The role of supreme financial and accounting institutions
22.	Basic principles of controlFinanceISSAI200
23.	TGuidance on financial auditing 2999-1000
24.	Executive directives for financial oversight of performance 3100-3000
25.	Guidelines for conformity control 4200-4000

Source:(Federal Financial Supervision Bureau in Iraq)

In order to achieve effectiveness in the audit process, the auditor must plan to communicate the appropriate mix of audit objectives and the evidence that must be collected to achieve the objectives by implementing audit procedures. This process is a precisely defined approach to organizing the audit to ensure the adequacy of the evidence used, and that the objectives are appropriate for the audit. has been identified and achieved, and this process has four stages as shown in Figure 1.(Arez and Luebke, 2009)

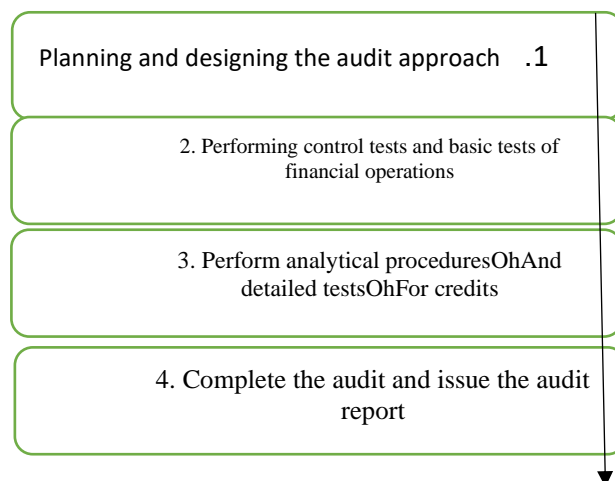


Figure (1) Auditing stages Source:(Arez and Luebke, 2009)

The responsibility of the external auditor arises as a person who is an expert in accounting and auditing. Therefore, his opinion on the financial statements is a professional opinion, and therefore his audit of the financial statements must be based on a sound scientific and practical basis, adhering to the standards that require him to exercise the required professional care in obtaining information that enables him to Expressing a professional opinion on audited information. There is no doubt that the auditor's failure to fulfill his professional

duties and responsibilities or not fulfilling them in the manner that society expects of him results in several types of responsibilities. Professional liability, civil liability and criminal liability.(Al-Jawhar, Al-Baldawi, Abd, and Al-Obaidi, 2021)

This requires obtaining sufficient and appropriate evidence and evaluating the evidence so as to achieve the appropriate amount of reasonable professional care, thus reducing the possibility of inappropriate results from the audit process and avoiding the auditor being exposed to the legal issue.(Al-Jawhar, Al-Baldawi, Abd, and Al-Obaidi, 2021)This depends on the extent to which the goal of internal control is achieved to make optimal and efficient use of available resources in an economical and effective manner, away from extravagance and waste, in order to achieve the goals of the government unit.(Abdul Malik and Hashem, 2022)

He must examine the internal control of the government unit and point out the strengths and weaknesses with the aim of identifying risks. Audit and good planning for the performance control process. This type of audit provides a clear vision of the performance of units that cannot be achieved.The financial audit is provided, so the aim of oversightPerformance is not only represented in verifying the integrity, validity, and accuracy of accounts and financial statements and the extent of compliance with laws and regulations, but it also tends to provide evidence of the extent to which goals and results are achieved with high efficiency and effectiveness in the use of the state's public resources. Likewise, the auditors' interest in monitoring performance works to improve society's view of the profession. If it is a necessity for auditors, it is possible to avoid legal responsibilities and avoid professional accountability.(Taher and Hassan, 2020)

International auditing standards, which are interconnected with international control standards, have defined the scope of the auditor's responsibility in the field of performance oversight through Table (2) below:

Table (2) The auditor's responsibility in the field of performance oversight

Standard text	Standard number
The auditor bears additional responsibilities under the relevant laws, regulations or professional requirements regarding non-compliance with the laws and regulations regarding fraud	ISA-240
The auditor must inform those charged with governance in writing and in a timely manner of deficiencies in internal control that he or she becomes aware of during the audit.	ISA-265
The auditor must implement risk assessment procedures to gain an understanding of the metrics used internally and externally to evaluate financial performance.	ISA-315
Design tests of controls to evaluate the operating effectiveness of controls in preventing, or detecting and correcting, material misstatements at the assertion level.	ISA-580

Source: Prepared by the researcher based on international auditing standards. (ISA, 2023)

The researcher believes that the responsibility of the external auditor in the field of performance oversight is limited to understanding the nature of the government unit's work

and then knowing the standards that will be used in performance oversight, implementing the performance evaluation process, and presenting the evaluation results in the auditor's report, while following up on the response to residuals in performance.

Third. Investment projects and the scope of transparency and accountability in the general budget.

Projects have become the way to manage and accomplish activities, regardless of the type of this activity, whether service, commercial, or industrial. This justifies the diversity of projects according to the activity that is carried out, despite the fact that they share many characteristics. All projects have beginning and end and are also non-recurring. Projects have great importance in economics. Countries in all parts of the world because of the effective role they play in moving the wheel of the national economy by achieving economic and social development. The project cannot be dealt with in isolation from the environment in which it arises, as it is nourished by it, nourished by it, and is affected and influenced by that sector and other sectors, and it includes several groups of activities related to each other, which I planned in a way that makes the project sometimes interconnected. (Saeed and Ahmed, 2018) The implementation of those projects included in the investment plan in the general budget must be evaluated according to three main criteria, according to most researchers: cost, time, and quality. (Saeed and Ahmed, 2018)

The project is also evaluated through financial completion rates according to the costs or annual allocation to projects. As for the time criterion, it is evaluated by determining the time required to complete each activity and comparing it with what is planned according to the timetables to determine the effectiveness of implementation. As for quality, the required specifications are threatened in Paragraph and paragraphs of the project and matching these specifications with the specifications of the work implemented in the project. (Saeed and Ahmed, 2018).

With what is rightQPublic budget transparency and accountability, as defined by the International Budget PartnershipIBP is the ability of all individuals in the country to obtain all information and statistics related to various types of spending and total income or revenues. (Mabrouk, 2015), And accountability, thatIt plays a vital role in ensuring that financial resources are used effectively and appropriately, which contributes to strengthening trust between citizens and governments. CountTransparencyandAccountability is one of the main tools to combat corruption and enhance integrity in the public sector In the context of the general budgetThe scope of transparency and accountability for investment projects can be determined through the following:

1. The scope of transparency in investment projects

A. Providing information

1. Al-IlaaAbout projects: Governments should publish detailed information about investment projects, including objectives, allocated budgets, timelines, and milestones. Executive. (Economic and Social Justice Unit, 2014)

2. Periodic reports: Issuing periodic reports explaining the progress of projects and financial and administrative developments enhances transparency and enables the public to follow performance.(World Bank Group, 2013)

2. The scope of accountability in investment projects: The researcher believes that accountability can be achieved through the following:

A. Checks internal and external: The presence of auditing bodies that audit accounts and ensure that projects comply with specified financial and administrative standards.

for. Financial oversight: There must be strict oversight mechanisms in auditing spending and ensuring that funds are used effectively and fairly.

Fourth. Legal legislation binding on government units in implementing investment projects in Iraq.

There are many legal texts that specify the mechanism for implementing investment projects that must be applied in government units, and we mention them according to Table (3) below:

Table (3): Legal framework for implementing investment projects

Guaranteed	Name of law
The mechanism for advertising, referral and implementation of investment projects has been determined	The General Budget Law and its implementation instructions
The scope of its implementation in contracts concluded by official contracting bodies represented by all government units with Iraqi and non-Iraqi bodies to implement general contracting, projects and all other contracts.	Instructions for implementing government contracts No. 2 of 2014
Some items of the previous instructions paragraphs have been modified	Controls No. 1 of 2024 - First Amendment to Controls, Provisions and Powers to Implement and Follow-up Investment Projects No. 3 of 2023
The mechanism for announcing, implementing and disbursing contractors' dues and following up on project implementation has been determined	Controls, provisions and powers of implementation and follow-up of investment projects No. 3 of 2023
The degree of classification of contractors was determined according to the types of investment projects	Instructions for classifying contracting companies and contractors No. 1 of 2015
The means of financial disbursement of the percentage deducted from supervision and control have been determined	Controls for determining the means of disbursing supervision and control amounts for supply contracts and consulting services

Source prepared by researcher based on(House of Representatives, 2023-2025),(Ministry of Planning, Instructions for Implementing Government Contracts, 2014),(Ministry of Planning, First Amendment to Controls, Provisions, and Powers to Implement and Follow-up the Implementation and Follow-up of Investment Projects No. 3 of 2023, 2024),(Ministry

of Planning, Controls of Provisions and Powers for Implementing and Following Up Projects, 2023),(Ministry of Planning, Instructions for Classifying Contracting Companies and Contractors No. (1) of 2015, 2015),(Ministry of Planning, Controls for Determining the Disbursement of Supervision and Control Amounts for Supply Contracts and Consulting Services, 2015)

The researcher believes that the presence of a strong legal framework contributes to enhancing the role of external auditors in ensuring transparency and accountability in the implementation of investment projects, which leads to improving the effectiveness of the use of resources and achieving the financial objectives of the projects.

Fifth. The effectiveness of external audit in implementing performance control over investment projects and its impact on achieving transparency and accountability

External audit provides accurate and reliable information that can be used by concerned parties and society to monitor the extent to which projects achieve their objectives and results, within the application of performance control procedures that are important in effectively achieving the audit objectives. Its importance can be determined as follows:(Taher and Hassan, 2020)

- Provides information that assists in decision-making, decision-making and improvement processes, as well as accountability for the efficiency of the use of public resources and their effectiveness in achieving specific objectives. To adhere to the established plans and not deviate from their necessary level, in addition to not spending.
- Providing the service according to the money without achieving the greatest possible return, and this is done at the lowest cost and least effort.
- Performance monitoring works to clarify the specific objectives of programs and projects, quality and effectiveness in implementing and improving management performance. Programs with what was previously planned
- Assisting in developing reporting methods, as well as the quality of planning, and clarifying the responsibilities of oversight bodies in implementing approved plans.

Based on the importance of performance oversight, it is possible to know the objectives of auditing in the field of transparency and accountability, in implementing performance oversight for investment projects. According to standardsISSAI-20&21, through the following:(INTOSAI, ISSAI 20&21, 2010)

1. Enhancing transparency

أ. Clear financial reporting

External auditors ensure that the government unit complies with all applicable accounting laws and standards. This compliance helps maintain the integrity of financial reporting and enhances confidence among users of financial statements.

ب. Recommendations for improvement

Auditors often make recommendations to improve operations and financial control, which can lead to better financial management and greater transparency in future reporting.

2. Ensure accountability

A. Identify weak points

By identifying gaps and weaknesses in internal control, external audit provides management with the information necessary to correct and enhance its operations. This proactive approach ensures sustainability of accountability over the long term.

for. Performance monitoring

Regular external audits allow continuous monitoring of the financial performance of the investment project. This helps in early identification of any issues or deviations from planned goals.

C. Reducing risks

Through careful examination of financial records and internal controls, external audits help identify and mitigate risks associated with investment projects. This effective risk management is fundamental to achieving project success and implementation.

External audit significantly enhances the effectiveness of performance oversight of investment projects by ensuring transparency and accountability. It provides a clear and accurate picture of the financial situation, detects and prevents fraud, ensures compliance with regulations, and provides valuable recommendations for improvement. Through this, it builds trust among users of financial statements and supports informed decision-making, which contributes to the successful implementation and sustainability of projects.

The third axis: the practical aspect

Firstly. An analytical study of the reality of allocation and financial implementation of investment projects in the Iraqi general budget for the year 2021

In order to know the size of public spending in the general budget for investment plan projects, the General Budget Law and its instructions for the year 2021 were determined, along with budget implementation accounts to know the level of deviation in the implementation of projects, and the role of the external auditor in monitoring the implementation of those projects represented by the reports of the Federal Office of Financial Supervision and the impact of that. your In transparency and accountability concerned by the public.

1. Federal General Budget Law for the Fiscal Year 2021

The Federal General Budget Law was issued and published in the Iraqi Gazette, Issue No. 4625, on April 12, 2021, and the amounts for investment projects were specified, in Chapter Two / Expenditures and Deficits, Article 2-First, amounting to 29,136,869 million dinars, including the amounts (capital expenditures / fixed assets, Local investment projects, investment projects financed by foreign loans, financed by the Iraqi Trade Bank and Al-Rashid and Al-Rafidain Banks, and related amounts from the emergency reserve).

2. Financial reports issued by the Iraqi Ministry of Finance

The Accounting Department at the Ministry of Finance regulates the supervision of the cash liquidity of the state's general treasury, which it provides to spending units financed centrally and centrally to implement their budgets, in accordance with what ensures the minimal use

of the cash asset, monitoring the liquidity recorded in the monthly and final financial statements of the government accounting system, and unifying these data in a unified monthly and final account. The actual volume of public spending on investment projects until 12/31/2021 was set at 6,951,845 million dinars, divided according to the economic sectors, which are (the agricultural sector, the industrial sector, the transportation and communications sector, buildings and services, and education).

The researcher believes, through the above, that the percentage of financial implementation compared to the actual amount allocated from the general budget is 23.8%, which is a low percentage. This percentage indicates several problems and impacts on transparency and accountability, including:

أ. Inefficient financial management: When the financial implementation rate is low, this may indicate problems in planning, implementation, and project management. There may be delays in bureaucratic procedures, a lack of administrative efficiency, or a lack of human resources trained to implement projects efficiently.

ب. Wasting resources: Failure to actually implement investment projects may lead to wasting the financial resources allocated to these projects. Resources that could have been used to improve infrastructure or public services may remain unused or be used ineffectively.

ج. Low public confidence: Low actual fiscal implementation negatively affects public confidence in the government and its management of the public budget. When citizens see that announced projects are not implemented or completed in a timely manner, this reduces the credibility of the government.

د. Lack of transparency: Low financial implementation may indicate a lack of transparency about how public funds are used. If there are no clear and detailed reports on the reasons for non-implementation of projects, this reinforces doubts about the management of public funds.

هـ. Weak accountability: Failure to achieve the financial goals specified in the budget reflects weak accountability. There must be clear mechanisms to hold those responsible for failed implementation accountable and determine the reasons behind it.

3. Regulatory reports issued by the Federal Office of Financial Supervision

The text of the Financial Supervision Bureau Law No. (31) of 2011 in Article 6 thereof stipulates the tasks it performs, which are:

أ. Monitoring and auditing the accounts and activities of entities subject to supervision and verifying the proper disposal of public funds and the effectiveness of the application of laws, regulations and instructions, provided that this includes: -

- Examining and auditing public spending transactions to ensure their integrity and not exceeding the allocations allocated to them in the budget, and using public funds for the purposes allocated to them, and that no waste, extravagance, or misconduct occurs in them, and evaluating their returns.
- Examining and auditing the transactions of estimating and verifying the collection of public resources to ensure the suitability of the approved procedures and the soundness of their application.

for. Expressing an opinion on the financial statements, statements and reports related to the business results and financial conditions of the entities subject to supervision and indicating whether they are organized in accordance with the legal requirements and approved accounting standards and reflect the true financial position, activity results and cash flows.

C. Oversight of the performance evaluation of entities subject to the Bureau's oversight.

Through the researcher's review of the annual report for the year 2021, with the aim of analyzing the control procedures and the duration of the external auditor's effectiveness in evaluating performance in a way that achieves transparency. OhAccountability and financial waste are found in the preparation and implementation of various projects YesIraq level, which can be determined as follows:

- 1.Failure to provide an economic feasibility study for most of the projects contracted to implement, in contravention of Article 2/First/A of the amended Government Contracts Implementation Instructions No. 2 of 2014.
- 2.Failure to provide certificates of origin for goods under government contracts.
- 3.The bidders who won the referral and those notified of the issuance of referral orders were late in signing contracts within the specified period of 14 working days from the date of notification of the referral, in contravention of Article Sixteen of Controls No. 3 issued by the Ministry of Planning to facilitate the implementation of the provisions of the amended Government Contracts Implementation Instructions No. 2 of the year 2014.
- 4.Failure of some contracted companies to provide similar work, in contravention of Controls No. 1 attached to the amended Government Contracts Implementation Instructions No. 2 of the year 2014.
- 5.Failure to provide a performance guarantee of 5%.
- 6.Completing the contract before confirming the validity of the issuance of the letter of guarantee.
- 7.Despite the expiration of the contractual completion period for some contracts and the expiry of a long period for the implementation of others, it was noted that the completion rates are low due to delay and negligence on the part of the implementing companies and the failure to take legal measures in contravention of Article 10 Second, Third and Fourth - of the Government Contracts Implementation Instructions No. 2 of 2014 as amended.
- 8.The failure of some parties to approach the Ministry of Planning for the purpose of verifying the validity and soundness of the position of the contracting parties from a legal standpoint on the blacklist, in addition to the failure to inform the Ministry of Planning, the Central Bank of Iraq, and the company registration departments of the contractor's name, address, contract amount, and duration once the contract signing procedures are completed, in violation of Paragraph Seven. From Controls No. 4 attached to the amended Government Contracts Implementation Instructions No. 2 of the year 2014
- 9.Failure to prepare the contract in accordance with the standard documentation procedures issued by the Ministry of Planning for the year 2016, which includes obligating contracting parties to apply standard documents to all government contracts.
- 10.The Internal Audit Department did not audit all stages of contracts and their implementation, in violation of Article 3 Fifth of - Government Contracts Implementation Instructions No. 2 of 2014 as amended.

11.The contract was not authenticated by the legal department in the formations in its capacity as a notary public, contrary to Article 9 of the Notaries Law No. 23 of 1998 and its amendments.

12.Failure to pay the amounts withheld as tax deposits to the General Authority for Taxes, contrary to the letter of the Ministry of Finance / General Authority for Taxes for the year 2016.

Thus, we note an effectiveness in the performance of the external auditor represented by the Financial Supervision Bureau and his commitment to applying regulatory standards correctly, which was clearly reflected in the transparency and accountability of presenting such information to the public.

Fourth axis: conclusions and recommendations

First, the conclusions

1. Effective external auditing works as a vital tool in enhancing performance oversight of investment projects, which leads to increased transparency in their implementation, and linking the quality of external auditing to the accuracy of performance reports contributes to providing reliable information that facilitates financial decision-making at the general budget level.
2. Effective external audit is directly linked to enhancing trust among stakeholders, including investors, donors, and citizens. This trust is built on ensuring that funds allocated to investment projects are managed efficiently and in accordance with international standards, which enhances accountability and transparency in the public budget.
3. Focusing the effectiveness of the external audit allows early detection of financial deviations and potential risks in the implementation of investment projects. This contributes to improving the quality of oversight and reduces the possibility of corruption or financial waste, which positively affects the achievement of the general budget objectives.
4. External audit leads to increased accountability among those responsible for implementing investment projects, as their performance is evaluated based on specific criteria. Linking external audit and accountability helps improve financial discipline, which is directly reflected in the accuracy of the implementation of the public budget and the effectiveness of its use.
5. External audit contributes to ensuring the sustainability of investment projects by ensuring that financial resources are directed correctly and effectively. Linking financial sustainability and accountability resulting from external auditing enhances the ability of projects to achieve their long-term goals, which contributes to improving financial planning at the general budget level.

Second: Recommendations

1. To ensure the effectiveness of external audit in achieving transparency and accountability, the independence of external auditors must be strengthened. Linking the independence of auditors and the quality of financial oversight ensures the avoidance of any conflict of interest, which increases the confidence of stakeholders in the audit results.

2. It is recommended to adopt advanced technological tools in the external audit process, such as financial information systems and predictive analysis. This link between technology and external audit enhances the accuracy of oversight and increases the efficiency of the audit process in detecting risks and deviations.

3. To achieve comprehensive oversight of investment projects, cooperation must be strengthened between external and internal audit and other regulatory bodies. Linking these bodies ensures the integration of oversight efforts, enhances the effectiveness of financial oversight, and reduces gaps that may lead to corruption or mismanagement.

4. The need to develop specialized training programs for external auditors that focus on the use of modern technology in auditing, as well as on understanding international standards. Linking training and professional development enhances auditors' ability to implement effective oversight and achieve the goals of transparency and accountability.

5. To ensure transparency and accountability, external audit reports must be available to the public in a clear and understandable manner. Linking the availability of these reports to increasing public awareness contributes to enhancing confidence and accountability at the level of the public budget and investment projects.

The third axis - applied procedures for the research sample:

1- Introduction Introduction: In this section, we will explain the method and tools used using the statistical program Costat from During the presentation of the results of the statistical description.

2- Study methods and tools Study methods and tools: This research deals with the most important tools and methods used in the study that were relied upon in implementing the practical study, including (the study population and sample, the study tools used, the tools used in collecting data, the validity and reliability of the questionnaire).

1.2 Study population and sample Community and study sample Sample size: The questionnaire targeted employees of the Assyria International Bank and the Iraqi Gulf Bank, and it was distributed:37/ All questionnaires were suitable for transcribing and statistical analysis.

2.2 Study toolsStudy tools:

1.2.2 Statistical tools usedThe statistical tools used

The program was usedExcel In order to collect the data obtained through the questionnaire lists, the data was transcribed into the Costat program, where a set of statistical methods were relied upon, as follows:

- Use frequencies and percentages to describe the demographic characteristics of the study sample.
- Use arithmetic means and standard deviations.

Standard deviation It is the average deviation of values from the arithmetic mean. In other words, the farther the value is from the mean, the greater the standard deviation, and vice versa, the closer the value is to the mean, the lower the standard deviation.

- Reliability coefficient, Cronbach's alpha criterion.

• Questionnaire where The questionnaire consists of two parts :

First section: It relates to the personal information of the study sample (gender, age, educational qualification).

Second section: related to effectiveness, and contains (15) phrase. To answer the statements in the second part of the questionnaire, a five-point Likert scale was used, whereby respondents are asked to give their degree of agreement with each of the statements included in the scale according to the following table:

Table (1) Degrees of agreement according to a five-point Likert scale

5	4	3	2	1
I strongly agree	I agree	neutral	I don't agree	I strongly disagree

Source: Prepared by the researcher

Where the value (1) is given for the answer of not agreeing at all, the value (2) is given for the answer of not agreeing, while the value (3) is given for neutrality, the value (4) is given for agreement and the value (5) is given for strongly agree. The range of the arithmetic mean is determined by calculating the range ($5 - 1 = 4$), then we divide it by the largest value in the scale to get the length of the cell ($4/5 = 0.8$), then add this value to the lowest value in the scale, which is (1) in order to determine the minimum for this cell, and thus the length of the cells becomes as It is shown in the following table:

Table (2) Levels of agreement on the research items, dimensions, and axes

Greater than 4.20	3.40 to 4.19	2.60 to 3.39	1.80 to 2.59	Less than 1.80	Arithmetic average
I strongly agree	I agree	neutral	noI agree	noI strongly agree	direction
Highvery	High	middle	Weak	Weakvery	Evaluation score

Source: Prepared by the researcher

Questionnaire reliability:

The reliability of the questionnaire statements was examined through the Cron Nebach alpha scale to calculate reliability, where the stability of the scale means that it is free from error resulting from misunderstanding or lack of understanding of the questions, or the sample members' reliance on random answers that do not reflect the situation to be measured, and cause the tool to give different results regarding If it was reused, it was noted that the reliability coefficient was (0.845), and this percentage is considered highly statistically significant and satisfies the purposes of the research. The validity index was calculated by calculating the square root of the reliability coefficient, and on this basis, the overall validity index became (0.92), which is a high reliability coefficient, and accordingly, the questionnaire became a high degree of validity.

Table (3) Reliability of the questionnaire according to Cronbach's alpha coefficient

Workers in commercial banks	Search sample
0.845	Cronach's alpha coefficient

Source: Prepared by the researcher based on dataCostat

From the table we notice that the Cronbach's alpha coefficient reached 84%, as this percentage is considered to have high statistical significance and a good level of confidence and stability that meets the purposes of the study. This means that there is a high degree of stability in the results of the questionnaire and that they do not change significantly if it were redistributed. on sample members several times.

1-Research results and discussionStudy results and discussion

After determining the study method and tools, the results of the applied study will be presented, statistically analyzed, and the results will be discussed and interpreted.

1.3 Presentation of the study results

The results of the study will be presented based on the information collected, summarized, and processed through the aforementioned statistical programs.

1.1.3Show results related to demographic characteristics

First: presenting the results related to age

Table (4The study sample is distributed according to age in the administration under study

Percentage,%,	Repetition	the age
29.7	11	20-25 years
16.2	6	30-26 years old
10.8	4	35-31 years old
21.6	8	40-36 years old
16.2	6	45-41 years old
5.4	2	46 years and over
100	37	the total

Source: Prepared by the researcher based on the outputsCostat

From the previous table, it is clear to us that the percentage of workers aged between (20-45) May yearIt reached 94.6,%,Of the total number of employees.

Secondly: Display results related to academic qualification

Table (5The study sample is distributed according to the academic qualification in the administration under study

Percentage,%,	Repetition	Academic qualification
13.9	5	diploma
25	9	Bachelor's
30.6	11	Master's degree or equivalent
30.6	11	Doctorate or equivalent
100	37	the total

Source: Prepared by the researcher based on the outputsCostat

From the previous table, we can see the distribution of percentages according to academic qualification, as we find that workers who hold a bachelor's degree are represented 86% of the total number of employees.

Third: Presenting the results related to specialty Scientific

Table (6): Distribution of the study sample according to specialty Scientific research in management

Percentage,%,	Repetition	AFor scientific specialization
18.9	7	accounting
18.9	7	Accounting and auditing
24.3	9	Accounting and financial oversight
10.8	4	Chartered Accounting
13.5	5	business management
13.5	5	Other
100	37	the total

Source: Prepared by the researcher based on the outputs Costat

Fourth: Show related results By job title

Table (7) The study sample is distributed according to Job title In the administration in question

Percentage,%,	Repetition	AFor scientific specialization
8.1	3	Accounts clerk
8.1	3	Assistant accountant
10.8	4	accountant
8.1	3	Senior accountant
5.4	2	Assistant Account Manager
2.7	1	Account Manager
10.8	4	Senior Accounts Manager
8.1	3	Financial manager
8.1	3	Audit writer
5.4	2	Auditor assistant
5.4	2	Auditor
5.4	2	Senior auditor
8.1	3	Assistant Audit Manager
5.4	2	Audit Manager
8.1	3	Senior audit manager
10.8	4	Auditing expert
100	37	the total

Source: Prepared by the researcher based on the outputs Costat

2.1.3 Presentation of related results

With the first hypothesis(There is a statistically significant relationship between the external auditor's commitment to the basic standards and principles of performance auditingISSAI -300Achieving transparency and accountability in the general budget)

Arithmetic means and standard deviations were calculated, as well as the general average value, as shown in the following tables:

Table (8) Arithmetic means and standard deviations of the workers' answers to the first statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
4.0541	1.1534	2	3	2	14	16		Does the external auditor adhere to standards?ISSAI-300Completely?	01
		5	8	5	37	43	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the value of the arithmetic mean for the first paragraph (4.0541(occurs in the period)3.40-4.19)According to the response scores specified in Table (2), which indicates the degree of agreement with the first statement, with a standard deviation (1.1534) about the average value of the answers.

Table (9) Arithmetic means and standard deviations of the workers' answers to the second statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
4.1351	1.0843	2	1	4	13	17		Does the external auditor's commitment to standards contribute?ISSAI-300In enhancing transparency in preparing and presenting the general budget?	02
		5	2	10	35	45	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the value of the arithmetic mean for the second paragraph (4.1351(occurs in the period)3.40-4.19)According to the response scores specified in Table (2), which indicates the degree of agreement for the second statement, with a standard deviation (1.0843)About the average value of the answers.

Table (10) Arithmetic means and standard deviations of the workers' answers to the third statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
4.1351	1.1823	2	3	2	11	19		Does it enhance the external auditor's commitment to standards?ISSAI-300Accountability regarding the general budget?	0 3
		5	8	5	29	51	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraph Third (4.1351(occurs in the period)3.40-4.19) According to the response scores specified in Table (2), which indicates the degree of agreement for the third statement, with a standard deviation (1.1823) about the average value of the answers.

Table (11) Arithmetic means and standard deviations of the workers' answers to the fourth statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
4.1081	1.1968	3	1	3	12	18		Does the external auditor's compliance with standards lead to...ISSAI-300To improve the internal control system for the general budget?	0 4
		8	2	8	32	48	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraph Fourth (4.1081(occurs in the period)3.40-4.19) According to the response scores specified in Table (2), which indicates the degree of agreement for the fourth statement, with a standard deviation (1.1968) about the average value of the answers.

Table (12) Arithmetic means and standard deviations of the workers' answers to the fifth statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
3.7838	1.3568	4	3	5	10	15	repetition	Does the external auditor inform governing bodies in writing and in a timely manner of deficiencies in internal control identified during the audit?	0.5
		10	8	13	27	40	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraphFifth(3.7838(occurs in the period)3.40-4.19)According to the response scores specified in Table (2), which indicates the degree of agreement for the fifth statement, with a standard deviation (1.3568) about the average value of the answers.

Table (13) Arithmetic means and standard deviations of the workers' answers to the sixth statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
4.1081	1.2198	2	4	1	11	19		Does the external auditor's adherence to standards help?ISSAI-300In discovering and correcting fundamental distortions in the general budget?	0.6
		5	10	2	29	51	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraph Six (4.1081(occurs in the period)3.40-4.19) According to the response scores specified in Table (2), which indicates the degree of agreement for the sixth statement, with a standard deviation (1.2198) about the average value of the answers.

Table (14) Arithmetic means and standard deviations of the workers' answers to the seventh statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
3.973	1.213	2	4	3	12	16		Does it enhance the external auditor's commitment to standards?ISSAI-300Public confidence in the accuracy and transparency of the public budget?	07
		5	10	8	32	43	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraphSeven(3.973(occurs in the period)3.40-4.19)According to the response scores specified in Table (2), which indicates a high degree of agreement for the seventh statement, with a standard deviation (1.213) about the average value of the answers.

Table (15) Arithmetic means and standard deviations of the workers' answers to the eighth statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
4.1351	1.2284	3	1	4	9	20		Does the external auditor require compliance with standards?ISSAI-300Have additional responsibilities under fraud-related laws and regulations?	08
		8	2	10	24	54	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraphEighth(4.1351)falls in the period (3.40-4.19)According to the response scores specified in Table (2), which indicates the degree of agreement for the eighth statement, with a standard deviation (1.2284) about the average value of the answers.

Table (16) Arithmetic means and standard deviations of the workers' answers to the ninth statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	Neutral	I agree	I strongly agree		phrase	M
3.9189	1.1638	2	3	5	13	14		Do government agencies adhere to the recommendations of the external auditor, which are based on standards?ISSAI-300?	09
		5	8	13	35	37	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraphNine(3.9189(occurs in the period)3.40-4.19)According to the response scores specified in Table (2), which indicates the degree of agreement for the ninth statement, with a standard deviation (1.1638) about the average value of the answers.

Table (17) Arithmetic means and standard deviations of the workers' answers to the tenth statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
4.1081	1.1001	1	3	5	10	18		Does the application of standards lead?ISSAI-300To improve the performance of financial auditing and financial reports for the general budget?	10
		2	8	13	27	48	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraphTen o'clock(4.1081(occurs in the period)3.40-4.19)According to the response scores specified in Table (2), which indicates the degree of agreement for the tenth statement, with a standard deviation (1.1001) about the average value of the answers.

Table (18) Arithmetic means and standard deviations of workers' answers.

	Arithmetic average	Standard deviation	Phrase	M
	4.0541	1.1534	Do Commit Auditor External By standards ISSAI-300 In a way complete?	01
	4.1351	1.0843	Do Contribute commitment Auditor External By standards ISSAI-300 in Enhance Transparency in numbers And submit Budget Public?	02
	4.1351	1.1823	Do enhances commitment Auditor External By standards ISSAI-300 Accountability While Related By balancing Public?	03
	4.1081	1.1968	Do Lead commitment Auditor External By standards ISSAI-300 to to improve system Censorship Interior For balancing Public?	04
	3.7838	1.3568	Do He rises Auditor External Inform Entities The ruler writing And in the time appropriate In many ways Palaces in Censorship Interior that to get to know On her during Audit?	05
	4.1081	1.2198	Do Helps commitment Auditor External By standards ISSAI-300 in discovery And correct Misrepresentations Intrinsicity in Budget Public?	06
	3.973	1.213	Do enhances commitment Auditor External By standards ISSAI-300 trust Public in accuracy And transparency Budget Public?	07
	4.1351	1.2284	Do requires commitment Auditor External By standards ISSAI-300 to bear responsibilities Additional Under Systems And regulations Related By cheating?	08
	3.9198	1.1638	Do Commit Entities Governmental With recommendations Auditor External that It depends on Standards ISSAI-300?	09
	4.1081	1.1001	Do Lead application Standards ISSAI-300 to to improve performance Auditing Financial And reports Finance For balancing Public?	10
	4.0432	1.1886	the total	

Source: Prepared by the researcher based on the outputsCostat

It is clear from the table (18)(The responses of the study sample were high, as the general average value (4.0432(occurs in the period)3.40-4.19)According to the response scores specified in Table (2). The results of the statistical analysis also showed that the most positive

statements are “Do enhances commitment Auditor External By standards ISSAI-300 trust Public in accuracy And transparency Budget Public? Which came in first place with a arithmetical average (4.1351(and standard deviation)1.2284), while the phrase "Do He rises Auditor External Inform Entities The ruler writing And in the time appropriate In many ways Palaces in Censorship Interior that to get to know On her during Audit?."In last place with arithmetic average(3.7838)and standard deviation (1.3568)

Show related resultsBy the second hypothesis(There is a statistically significant effect between the external auditor’s commitment to the basic standards and principles of performance auditingISSAI -300Achieving transparency and accountability in the general budget)

table (19) Arithmetic means and standard deviations of the workers’ answers to the first statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
4.0541	1.2235	3	2	2	13	17	repetition	Do affects commitment Auditor External By standards ISSAI-300 on transparency numbers And submit Budget Public To improve clarity Information Finance For the public?	01
		8	5	5	35	45	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the value of the arithmetic mean for the first paragraph (4.0541(occurs in the period)3.40-4.19)According to the response scores specified in Table (2), which indicates the degree of agreement with the first statement, with a standard deviation (1.2235) about the average value of the answers.

table (20) Arithmetic means and standard deviations of the workers’ answers to the second statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
4.1622	0.9864	1	1	6	12	17	repetition	Do application Contributes ISSAI-300 in to improve Censorship Interior For balancing Public To increase efficiency And effectiveness Systems Supervisory?	02
		2	2	16	32	45	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the value of the arithmetic mean for the second paragraph (4.1622) falls in the period (3.40-4.19) According to the response scores specified in Table (2), which indicates the degree of agreement for the second statement, with a standard deviation (0.9864) about the average value of the answers.

table (21) Arithmetic means and standard deviations of the workers' answers to the third statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
4.1892	0.938	1	1	4	15	16	repetition	Do commitment Lead Auditor External By standards to discovery And correct Misrepresentations in Budget Public To guarantee accuracy Reports Finance?	03
		2	2	10	40	43	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraphThird(4.1892(occurs in the period)3.40-4.19)According to the response scores specified in Table (2), which indicates the degree of agreement for the third statement, with a standard deviation (0.938) about the average value of the answers.

table (22) Arithmetic means and standard deviations of the workers' answers to the fourth statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
4.1351	1.0843	2	1	4	13	17	repetition	Do affects Report Auditor External In many ways Palaces in Censorship Interior on Transparency And accountability To improve Censorship Finance And accountability?	04
		5	2	10	35	45	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraphFourth(4.1351(occurs in the period)3.40-4.19)According to the response scores specified in Table (2), which indicates the degree of agreement for the fourth statement, with a standard deviation (1.0843) about the average value of the answers.

table (23) Arithmetic means and standard deviations of the workers' answers to the fifth statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
3.8919	1.3288	4	3	1	14	15	repetition	Do enhances commitment	05
		10	8	2	37	40	%	Auditor External By standards ISSAI-300 trust Audience in Budget Public To motivate Share Societal?	

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraphFifth(3.8919(occurs in the period)3.40-4.19)According to the response scores specified in Table (2), which indicates the degree of agreement for the fifth statement, with a standard deviation (1.3288) about the average value of the answers.

table (24) Arithmetic means and standard deviations of the workers' answers to the first statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
4.2432	1.0647	1	3	2	11	20	repetition	Do affects to bear Auditor For responsibilities	06
		2	8	5	29	54	%	Additional Under Systems Related By cheating on effectiveness Auditing According For standards ISSAI-300 To improve Practices Supervisory?	

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraph Six (4.2432(occurs in the period) Greater than 4.20)According to the response scores specified in Table (2), which indicates the degree of agreement with the first statement, with a standard deviation (1.0647) about the average value of the answers.

table (25) Arithmetic means and standard deviations of the workers' answers to the second statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
4	0.9428	1	2	4	19	11	repetition	Do Contributes commitment Entities	07
		2	5	10	51	29	%	Governmental With recommendations Auditor External in Enhance Transparency And accountability To improve effectiveness Management Finance?	

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraphSeven(4)falls in the period (3.40-4.19)According to the response scores specified in Table (2), which indicates the degree of agreement for the second statement, with a standard deviation (0.9428) about the average value of the answers.

table (26) Arithmetic means and standard deviations of the workers' answers to the third statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
4.1351	1.1823	3	1	2	13	18	repetition	Do Lead application Standards ISSAI-300 to improve performance Reports Finance For balancing Public To provide information Financial minute And reliable?	08
		8	2	5	35	48	%		

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraphEight(4.1351(occurs in the period)3.40-4.19)According to the response scores specified in Table (2), which indicates the degree of agreement for the third statement, with a standard deviation (1.1823) about the average value of the answers.

table (27) Arithmetic means and standard deviations of the workers' answers to the fourth statement.

Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	I agree	I strongly agree		phrase	M
3.8108	1.3507	4	3	4	11	15	repetition	Do affects commitment Auditor External By standards ISSAI-300 on transparency numbers And submit Budget Public To improve clarity Information Finance For the public?	09
		10	8	10	29	40	%	Do contributes application Standards ISSAI-300 in to improve Censorship Interior For balancing Public To increase efficiency And effectiveness Systems Supervisory?	

Source: Prepared by the researcher based on the outputsCostat

We note from the previous table that the arithmetic mean value of the paragraphNine(3.8108(occurs in the period)3.40-4.19)According to the response scores specified in Table (2), which indicates the degree of agreement for the fourth statement, with a standard deviation (1.3507) about the average value of the answers.

table (28) Arithmetic means and standard deviations for answersstaff.

	Arithmetic average	Standard deviation	phrase	M
	4.0541	1.2235	Do affects commitment Auditor External By standards ISSAI-300 on transparency numbers And submit Budget Public To improve clarity Information Finance For the public?	01
	4.1622	0.9864	Do Contributes application Standards ISSAI-300 in to improve Censorship Interior For balancing Public To increase efficiency And effectiveness Systems Supervisory?	02
	4.1892	0.938	Do Lead commitment Auditor External By standards ISSAI-300 to discovery And correct Misrepresentations in Budget Public To guarantee accuracy Reports Finance?	03
	4.1351	1.0843	Do affects Report Auditor External In many ways Palaces in Censorship Interior on Transparency And accountability To improve Censorship Finance And accountability?	04
	3.8919	1.3288	Do enhances commitment Auditor External By standards ISSAI-300 trust Audience in Budget Public To motivate Share Societal?	05
	4.2432	1.0647	Do affects to bear Auditor For responsibilities Additional Under Systems Related By cheating on effectiveness Auditing According For standards ISSAI-300 To improve Practices Supervisory?	06

	4	0.9428	Do Contributes commitment Entities Governmental With recommendations Auditor External in Enhance Transparency And accountability To improve effectiveness Management Finance?	07
	4.1351	1.1823	Do Lead application Standards ISSAI-300 to to improve performance Reports Finance For balancing Public To provide information Financial minute And reliable?	08
	3.8108	1.3507	Do affects Commitment By standards ISSAI-300 on to improve system Censorship Finance And prevent Misrepresentations To guarantee Use Resources Efficiently?	0
	4.0691	the total. 1.1266		

Source: Prepared by the researcher based on the outputsCostat

It is clear from the table (32(The responses of the study sample were high, as the general average value (4.0691(occurs in the period)3.40-4.19)According to the response scores specified in Table (2). The results of the statistical analysis also showed that the most positive statements are "Do affects to bear Auditor For responsibilities Additional Under Systems Related By cheating on effectiveness Auditing According For standards ISSAI-300 To improve Practices Supervisory? Which came in first place with a arithmetical average (4.2432(and standard deviation)1.0647), then the phrase "Do Contributes application Standards ISSAI-300 in to improve Censorship Interior For balancing Public To increase efficiency And effectiveness Systems Supervisory? "With an arithmetic average (4.1622(and standard deviation)0.9864), while the phrase "Do affects Commitment By standards ISSAI-300on to improve system Censorship Finance And prevent Misrepresentations To guarantee Use Resources Efficiently? "In last place with arithmetic average (3.8108) and standard deviation(1.3507)

table (29) Arithmetic means and standard deviations for answersstaff.

	Arithmetic average	Standard deviation	I strongly disagree	I don't agree	neutral	Strongly agree	I agree		Phrase	M
	4.0541	1.1534	2	3	2	14	16	repetition	Do Commit Auditor External By standards ISSAI-300 In a way complete?	01
			5	8	5	37	43	%		
	4.1351	1.0843	2	1	4	13	17	repetition	Do Contribute commitment Auditor External By standards ISSAI-300 in Enhance Transparency in numbers And submit Budget Public?	02
			5	2	10	35	45	%		
	4.1351	1.1823	2	3	2	11	19	repetition	Do enhances commitment Auditor External By standards ISSAI-300 Accountability While Related By balancing Public?	03
			5	8	5	29	51	%		
	4.1081	1.1968	3	1	3	12	18	repetition	Do Lead commitment Auditor External By standards ISSAI-300 to improve system Censorship Interior For balancing Public?	04
			8	2	8	32	48	%		
	3.7838	1.3568	4	3	5	10	15	repetition	Do He rises Auditor External Inform Entities The ruler writing And in the time appropriate In many ways Palaces in Censorship Interior that to get to know On her during Audit?	05
			10	8	13	27	40	%		
	4.1081	1.2198	2	4	1	11	19	repetition	Do Helps commitment Auditor External By standards ISSAI-300 in discovery And correct Misrepresentations Intrinsicity in Budget Public?	06
			5	10	2	29	51	%		
	3.973	1.213	2	4	3	12	16	Repetition	Do enhances commitment Auditor External By standards ISSAI-300 trust Public in accuracy And transparency Budget Public?	07
			5	10	8	32	43	%		
	4.1351	1.2284	3	1	4	9	20	repetition	Do requires commitment Auditor External By standards	08

			8	2	10	24	54	%	ISSAI-300 to bear responsibilities Additional Under Systems And regulations Related By cheating?	
	3.9189	1.1638	2	3	5	13	14	repetition	Do Commit Entities Governmental With recommendations Auditor External that It depends on Standards ISSAI-300?	09
			5	8	13	35	37	%		
	4.1081	1.1001	1	3	5	10	18	repetition	Do Lead application Standards ISSAI-300 to to improve performance Auditing Financial And reports Finance For balancing Public?	10
			2	8	13	27	48	%		
	4.0541	1.2235	3	2	2	13	17	repetition	Do affects commitment Auditor External By standards ISSAI-300 on transparency numbers And submit Budget Public To improve clarity Information Finance For the public?	11
			8	5	5	35	45	%		
	4.1622	0.9864	1	1	6	12	17	repetition	Do Contributes application Standards ISSAI-300 in to improve Censorship Interior For balancing Public To increase efficiency And effectiveness Systems Supervisory?	12
			2	2	16	32	45	%		
	4.1892	0.938	1	1	4	15	16	repetition	Do Lead commitment Auditor External By standards ISSAI-300 to discovery And correct Misrepresentations in Budget Public To guarantee accuracy Reports Finance?	13
			2	2	10	40	43	%		
	4.1351	1.0843	2	1	4	13	17	repetition	Do affects Report Auditor External In many ways Palaces in Censorship Interior on Transparency And accountability To improve Censorship Finance And accountability?	14
			5	2	10	35	45	%		
	3.8919	1.3288	4	3	1	14	15	repetition	Do enhances commitment Auditor External By standards ISSAI-300 trust	15
			10	8	2	37	40	%		

									Audience in Budget Public To motivate Share Societal?	
	4.2432	1.0647	1	3	2	11	20	re pet it ion	Do affects to bear Auditor For responsibilities	16
			2	8	5	29	54	%	Additional Under Systems Related By cheating on effectiveness Auditing According For standards ISSAI-300 To improve Practices Supervisory?	
	4	0.9428	1	2	4	19	11	Re peti tio n	Do Contributes commitment Entities Governmental With recommendations	17
			2	5	10	51	29	%	Auditor External in Enhance Transparency And accountability To improve effectiveness Management Finance?	
	4.1351	1.1823	3	1	2	13	18	re pet it ion	Do Lead application Standards ISSAI-300 to to improve performance	18
			8	2	5	35	48	%	Reports Finance For balancing Public To provide information Financial minute And reliable?	
	3.8108	1.3507	4	3	4	11	15	rep etit ion	Do affects Commitment By standards ISSAI- 300 on to improve	19
			10	8	10	29	40	%	system Censorship Finance And prevent Misrepresentations To guarantee Use Resources Efficiently?	
	4.0612	1.1438	the total							

Source: Prepared by the researcher based on the outputsCostat

From the previous table it appears to us that the general arithmetic mean (4.0612(which indicates the degree of agreement in the workers' answers, with a standard deviation)1.1438) Which indicates that the answers are not widely dispersed around the value of the general arithmetic mean.

References

01. INTOSAI. (2010). ISSAI 20&21. IN A SET OF STANDARDS AND GUIDELINES ISSUED BY THE INTERNATIONAL ORGANIZATION OF SUPREME AUDITING INSTITUTIONS (INTOSAI). .INTERNATIONAL ORGANIZATION OF SUPREME AUDITING AND ACCOUNTING INSTITUTIONS (INTOSAI). .
02. INTOSAI. (2010). INTOSAI Standard 300 (ISSAI 300. In International Standards for Supreme Audit Institutions. International Organization of Supreme Audit Institutions (INTOSAI).
03. ISA, I. (2023). International standards for auditing, examination, and other assurances, related services, and other standards and publications approved by the Saudi Organization for Auditors and Accountants (Vol. 2). Riyadh, Saudi Arabia: Saudi Organization for Auditors and Accountants.
04. Israa Muhannad Abdel Malik, and Saddam Kati Hashem. (8, 2022). The importance of the internal control examination process in evaluating and adequacy of evidentiary evidence in external audit. Al-Reyadah Journal of Finance and Business, 3(3), pages 113-124.
05. Alvin Aries, and James Luebke. (2009). The review is an integrated introduction (Volume 4). (Muhammad Muhammad Abd al-Qadir al-Daisti, the translators) Riyadh, Saudi Arabia: Mars Publishing House.
06. Federal Office of Financial Supervision. (2007). Federal Office of Financial Supervision. Retrieved fromchrome-extension://efaidnbmnnnibpcajpcgclefindmkaj/https://storage.fbsa.gov.iq/2023/11/02/2023_11_02_11892436569.pdf
07. Federal Financial Supervision Bureau in Iraq. (no date). International financial control standards. Baghdad, Iraq: International Organization of Supreme Audit Institutions (INTOSAI). Retrieved fromhttps://fbsa.gov.iq/?page=52
08. Abdel Salam Lafta Saeed, and Ahmed Walid Ahmed. (2018). Evaluation of the implementation of investment plan projects. A field study of the plan projects for the period 2013-2016. Journal of Economic and Administrative Sciences, pages 1-23.
09. Kubra Muhammad Taher, and Suhaib Mithaq Hassan. (2020). Monitoring performance in public sector units using the program and policy evaluation guide. Tikrit Journal of Administrative and Economic Sciences, pages 26-48.
10. Karima Ali Kazem Al-Johar, Shaker Abdul Karim Hadi Al-Baldawi, Ihsan Dhiyab Abd, and Ahmed Jassim Hamoudi Al-Obaidi. (2021). Modern trends in auditing and control in accordance with international standards and local legislation (Volume Two). Baghdad: Al Jazeera Printing and Publishing Office.
11. House of Representatives. (2023- 2025). General Budget Law. Baghdad, Iraq: Iraqi Facts Newspaper.
12. World Bank Group. (9/27, 2013). World Bank. Retrieved from the World Bank Group:www.albankaldawli.org
13. Nazih Abdel Maqsoud Mohamed Mabrouk. (2015). Transparency of the state's general budget, its importance and mechanisms for enhancing it. Cairo, Egypt. Retrieved fromjournals.ekb.eg

-
14. Economic and Social Justice Unit. (2014). Transparency of the state's general budget: the economic necessity absent from the Egyptian reality (Volume 1). Egyptian Initiative for Personal Rights. Retrieved from eipr.org
 15. Ministry of Planning. (2014). Instructions for implementing government contracts. Baghdad, Iraq: Ministry of Planning - General Government Contracts Department.
 16. Ministry of Planning. (2015). Instructions for Classifying Contracting Companies and Contractors No. (1) of 2015. 4372. Baghdad, Iraq: Iraqi Gazette.
 17. Ministry of Planning. (2015). Controls for determining the means of disbursing supervision and control amounts for supply contracts and consulting services. Baghdad, Iraq: Ministry of Planning - Legal Department.
 18. Ministry of Planning. (2023). Controls, provisions and powers to implement and follow up projects. Baghdad, Iraq: Ministry of Planning - Legal Department.
 19. Ministry of Planning. (2024). The First Amendment to the Controls, Provisions, and Powers to Implement and Follow-up the Implementation and Follow-up of Investment Projects No. 3 of 2023. Baghdad, Iraq: Ministry of Planning - Legal Department.
 20. INTOSAI. (2016). Performance Audit Guidelines. International Standards of Supreme Audit Institutions (ISSAI 3000). Retrieved from <https://www.issai.org>
 21. Lonsdale, J. (2008). Balancing independence and responsiveness: A practitioner perspective on the relationships shaping performance audit. *Evaluation*, 14(2), 227–248. DOI: 10.1177/1356389007087541.
 22. panyako, D. O., & Miroga, J. (2024). BUDGETING PROCESS AND FINANCIAL PERFORMANCE OF THE COUNTY GOVERNMENT OF TRANS NZOIA, KENYA. *International Academic Journal of Economics and Finance*, V4, Issue 1, pp. 299-320.
 23. Raudla, R., Taro, K., Agu, C., & Douglas, J. W. (2016). The Impact of Performance Audit on Public Sector Organizations: The Case of Estonia. *Public Organization Review*, Volume 16, pages 217–233. DOI: 10.1007/s11115-015-0308-0.