

---

# EVALUATION OF THE FEDERAL AUDIT OFFICE ACCORDING TO THE ENABLERS STANDARDS OF THE EUROPEAN FOUNDATION FOR QUALITY MANAGEMENT MODEL EFQM

Aizdihar Jasim muhamad

University, Babylon, Faculty of Management  
and Economics, Department of Accounting, Iraq.  
bus.ezdehar.jasim@uobabylon.edu.iq

Jasim muhamad Hussein

University, Babylon, Faculty of Management and  
Economics, Department of Accounting, Iraq.  
bus. Jasim muhamad @uobabylon.edu.iq

Lect. Dr. Abdulmahdi Abdulhussain Idan Al-Mansouri/

University, Babylon, Faculty of Management and  
Economics, Department of Accounting, Iraq.  
Mahhusin@uobabylon.edu.iq

## Abstract

Has become Supreme Audit Institutions and accounting plays a vital role in holding governments accountable for their management of public funds and to help ensure the transparency of this administration, which should be on these devices to organize and manage the operations and activities of their own over the way the effectiveness, in light of the global trend towards quality and organizational excellence, and the fact that devices Supreme financial Control and Accounting seek in all countries of the world to achieve the greatest possible efficiency and effectiveness in the performance of search, including access to the highest levels of quality and excellence, not only in the level of duties controls, but the overall institutional level, it was necessary for these devices from the adoption of practical management frameworks TQM help in determining the appropriate improvement activities that enable them to achieve excellent results as well as used as a tool to assess and evaluate the performance of the machine.

So Find eat a specimen of the European Foundation for Quality Management (EFQM) framework represents the best practices for the application of the principles of total quality management, and focused research problem in the lack of adoption of devices supreme financial control model for assessing the level of business performance internationally recognized reflected negatively on determining the level of the performance in terms of the lack of clear strengths and weaknesses and opportunities for improvement and development should be strengthened by focusing on the relationships between people, processes and results, which will bring the development of resources and raise the quality of corporate performance, and therefore the reflection on the quality of audit work.

The importance of research in two foremost importance that acquired the specimen European Foundation for Quality Management (EFQM), which provides a self-assessment tool using a detailed set of flexible standards on how and when to apply, and the second the importance of the role played by SAIs and the importance of undertaking the process of self-evaluation of its performance and find the quality of their work supervisory measurable indicators as well as determine the quality of performance checksum for each worker watchdog inside this device level.

The research aims to shed light on the model of the European Foundation for Quality Management (EFQM) as a framework for the application of the principles.

Was based on research into the premise of the President of the effect that the adoption of supreme financial control devices worldwide model for evaluating corporate performance represented Bonmozj European Foundation for Quality Management (EFQM) In light of the study of the research was to reach a set of conclusions, namely The model of the European Foundation for Quality Management framework to manage the performance of organizations through its standards and its activities as well as it provides an effective tool for self-assessment and institutional Keywords: evaluation, financial control, enabler criteria.

## **Introduction**

The concept of total quality management is one of the contemporary concepts, which institutions seek to adopt this modern administrative approach, and the contemporary global challenges, especially in light of globalization, necessitate service institutions, including Supreme Audit Institutions, and accounting as they provide control and auditing service to government institutions, and are concerned with preserving public money to adopt pioneering scientific methods to apply this concept to meet the challenges, and in this area the model approved by the European Foundation for Quality Management (EFQM) has become one of the internationally approved means To improve the level of performance of institutions and enable them to self-evaluate, and keep abreast of developments in all fields.

## **Research Problem :**

Self-evaluation of the performance of Supreme Audit Institutions is one of the important and necessary means that contribute to identifying strengths and weaknesses, so the research starts from the following problem: The failure of the Federal Audit Office, which is the highest supervisory authority in Iraq, to adopt a model for evaluating its internationally recognized institutional performance will lead to a lack of clarity of the strengths and weaknesses of that performance and seek to remedy them, as well as the availability of a measure through which to raise the quality of institutional performance and achieve excellence at the level of the environment Interior and exterior.

## **Research Significance**

The importance of the research stems from two aspects, the first of which is the importance of the European Foundation for Quality Management (EFQM) model, which provides a tool for self-assessment using a detailed set of flexible standards in how and when to apply them,

and the second is the importance of the role played by the Federal Financial Audit Office and the importance of carrying out the process of self-evaluation of its performance and finding indicators to measure the quality of its audit work.

### **Research Objectives**

Based on the problem of the research and its importance, the research aims to show the possibility of applying the model of the European Foundation for Quality Management (EFQM) as a framework in the supreme financial audit institutions and its impact on controlling the quality of its audit work.

### **Research Hypothesis**

The research is based on the main premise:

The adoption of SAIs as a global model for evaluating institutional performance represented by the model of the European Foundation for Quality Management (EFQM) contributes to the planning and implementation of all operations carried out by these bodies, especially audits with a high level of quality.

### **Previous Studies**

**Study -1 : Dubas & Nijhawn , 2005)(**

**A Test Of The EFQM Excellence Model Of TQM**

Research presented to the International Conference of Allied Academies and published in the Journal of Marketing Academy Studies Volume (10) Issue (2).The problem of the study: The problem of the study was to study the relationship between the level of implementation of all standards of the model of excellence, the performance of organizations that have a low level of quality, and the extent to which quality affects performance.Objective: The study aimed to explain the model of the European Foundation for Quality Management and clarify the relationship between the application of enablers standards and business results and the extent to which progress and superiority in the performance of the organization and the achievement of total quality are achieved. The study found a positive relationship between the degree of application of the organization to the standards of the model and the level of performance, that is, the greater the degree of application of the nine standards of the model, the greater the degree of achievement of outstanding performance results.

**Study -2 : Santos & Gonzales , 2007)(**

**TQM And Firms Performance: An EFQM Excellence Model Research Based Survey**

Study problem: The problem of the study was how to develop a tool to measure total quality management and to evaluate performance in a number of organizations that obtained ISO 9000 certification in Asturias in the Kingdom of Spain. Objective of the study: The possibility of evaluating performance using the model of the European Foundation for Quality Management (EFQM) with the identification of the relationship between the enablers and the

---

results of the work included in the model, which is an advanced tool to measure the extent of implementation of total quality management. To achieve a competitive advantage.

### **The second topic**

#### **Evaluation of the Federal Financial Audit Office**

This section aims to evaluate the Federal Financial Supervision Bureau according to the standards of the European Foundation for Quality Management (EFQM) model, as this model includes enablers, which is a set of factors that must be available in order for the Bureau to achieve high results, and each of the enablers points distributed to the standards in each of them, as the (1000) points for the European model are divided into (500) points for the standards of enablers distributed on the main criteria (leadership, Policy and strategy, human resources, partnership and resources, and operations management), and by (10%) for each criterion, equivalent to (100) points for each of them, which will be explained within this section.

This section also seeks to present and analyze the data collected on the reality of the performance of the Bureau in order to know the extent of application and documentation of the model standards by adopting several steps that collectively compose the following mechanism of work:

1. The Checklists for the criteria of the European Prize were adopted in 2010.
2. In order to achieve the most accurate possible data analysis, the heptathlon scale of checklists will be used.

#### **1. European Foundation for Quality Management (EFQM) Model**

The introduction of the European Foundation for Quality Management (EFQM) model to help guide organizations to improve their performance, this model is an application of the basic concepts reflected in the management system, as it has been used in many institutions across Europe and other continents, and is used by companies, educational institutions, health care, police services, utilitarian institutions and offices all benefit from it. Truly distinct organizations are those that seek the satisfaction of the stakeholders within these individuals and groups, whom they influence like customers (Al-Rowaishidi, 2009:73)

#### **2. Uses of the European Foundation for Quality Management (EFQM) model:**

The model of the European Foundation for Quality Management (EFQM) is one of the tools that can have multiple uses, as shown as follows (Al-Najjar, 2010: 44)

- 1- It is a management tool that requires patience and perseverance, not a magic wand.
- 2- Helps organizations identify appropriate improvement activities that effectively enable them to achieve outstanding results.
- 3- It is a basis for evaluating and evaluating the performance of institutions that compete for international and local quality awards.

#### **3. Objectives of the European Foundation for Quality Management Model (EFQM).**

The European model of excellence can achieve a set of objectives for European organizations that adopt the application of this model, as shown as follows :(Tavana et al, 2011:645):

- 1- Promoting the idea of quality as a process of continuous improvement in any European organization.
- 2- Improving competition between the European public and private sectors.
- 3- The model is a tool for benchmarking and measuring where an organization stands on the path of excellence.
- 4- The model helps to improve their organizations, and this is confirmed by more than (84%) of the award members.

**View and analyze data on enablers.**

**1. Leadership (100) points.**

This criterion includes the formulation of the vision and mission of the NAO by its leaders and the development of the necessary institutional values required to work in a superior manner with linking them to the appropriate actions and behavior of the work as well as the personal participation of leaders to ensure the application and development of administrative systems in the correct and desirable manner.

The leadership criterion includes (6) sub-criteria, including (developing the vision, mission and institutional values of the NAO, the participation of leaders in the process of developing work systems within the NAO, the leaders' dealings with all relevant authorities in the NAO, as well as their promotion of a culture of excellence in human resources, and their availability of an environment that encourages creativity and change and ensuring the flexibility of work in the NAO and its effective management). These six (39) standards include activities as shown in the checklists for the application and documentation of the driving standard shown in the table below.

Table (1) Checklist for the Driving Standard

The amended Law No. 31 of 2011 of the Federal Financial Audit Office granted the Financial Supervisory Board broad powers, so this list will reflect that the leadership of the Bureau is represented by the Financial Supervisory Board.

Scope of application							Enablers criteria	
Not applied Undocumented	Partially applied undocumented	Partially applied Partially documented	Partially Applied Fully Documented	Fully applied undocumented	Fully Applied Partially Documented	Fully Applied Fully Documented	1. Leadership	
							Developing the vision, mission and institutional values within the NAO	
						*	The Supervisory Board develops the NAO's vision, objectives and mission.	1
						*	The Supervisory Board sets a good example to support the institutional culture at the NAO.	2
			*				The mission and vision are introduced to	3

							those concerned and efforts are mobilized to achieve it.	
						*	Review and develop performance and leadership skills.	4
						*	Participation in conferences, seminars and professional groups is carried out especially related to quality and excellence.	5
						*	There is active personal engagement by Board members to encourage development and learning processes..	6
						*	Encourage team spirit and cooperation within the NAO.	7
2. Leaders participate in 2 the process of developing work systems within the NAO.								
						*	The Supervisory Board shall establish the appropriate organizational structure for the implementation of the Strategy.	1
						*	They are keen to find and implement effective systems for managing operations.	2
						*	Entities responsible for the main operations are identified.	3
						*	Establish an effective system for the preparation, implementation and updating of the strategy.	4
						*	They create an effective system to measure, review and develop key performance results.	5
			*				They are keen to find, apply and update planning systems as well as promote their continuous	6

							development processes.	
					*		Work to create an effective governance/law system of regulations and practices.	7
<b>3. Leaders deal with all relevant parties</b>								
						*	The members of the Council are keen to deal with all relevant external parties.	1
						*	Other organizations are dealt with to carry out joint development projects.	2
						*	A regular review of the NAO's objectives and practices related to the needs of its associated entities.	3
						*	There are effective, direct and regular channels of communication with all relevant authorities.	4
						*	The opinion of the concerned authorities and their complaints are reviewed to identify some indicators and work to improve them.	5
					*		Appreciating the distinguished efforts and contributions of the concerned authorities.	6
<b>4. Leaders promote a culture of excellence in human resources at the NAO.</b>								
		*					The achievements of employees and teams are rewarded for motivating and appreciating them in the appropriate form and time to ensure fair evaluation of performance.	1
						*	Communication is made with the staff working in the NAO to listen, dialogue as well as respond to their requirements.	2

			*				Supporting employees in achieving their plans and goals.	3
			*				There is a personal contribution by the members of the Council in human resource development activities.	4
						*	Encouraging and empowering NAO employees to participate in development activities.	5
						*	Preparing a generation of leaders with a methodology for their selection, development and training.	6
5.The Council provides an environment that encourages creativity in the NAO..								
						*	Creators are encouraged and motivated.	1
						*	Encourage, exchange of views and constructive discussion	2
						*	Availability of resources for creativity.	3
						*	Providing a good example in the field of creativity.	4
6. The Board and its departments ensure the flexibility and effectiveness of making changes.								
						*	Internal and external factors of change are understood.	1
						*	Indicates the internal and external changes to be made.	2
						*	The Board works to lead the change plans.	3
						*	Allocate resources and support for change.	4
						*	The Council effectively manages the change process and its impact on the concerned authorities.	5
						*	Managing the consequences and risks of change.	6

					*		Explain the processes of change and its justifications to all stakeholders.	7
						*	Supporting human resources and enabling them to effectively manage change.	8
						*	Measure and review the extent of change while ensuring that stakeholders participate and benefit from the knowledge gained from the change.	9
0	1	2	3	4	5	6	Weights	
0	0	1	4	0	3	31	Repetition	
0	0	2	12	0	15	186	Result	
							5.5	Average /39/215
							90%	Percentage 215/234*100%
							90	Actual verification of the driving standard
							10	Gap

The results of the checklist for the leadership standard in the above table showed that the NAO has achieved an average of (5.5) out of (6) and this rate indicates that the NAO has approached the level of total application and total documentation of the paragraphs of the leadership standard with a percentage application rate of (90%) and therefore the actual achievement of the leadership standard is (90) points out of the total points of the leadership standard of (100) points, meaning that we need (10) points, which represents the gap rate to complete the required standard points. Within the model, this result can be attributed to the strengths and weaknesses shown below and related to this criterion and both of them:

### Elements of strength

1. The Board works in accordance with the vision, mission and objectives of the NAO, which are clearly and comprehensively set, and works to develop them continuously to ensure the achievement of the desired results of its audit work.
2. The Council works on the development and periodic review of the vision, mission and objectives of the Bureau (main and sub) and work to update them according to the developments in the surrounding environment of work.
3. The Council provides clear leadership directions through the development of the organizational structure in line with the vision, mission, values and objectives of the NAO.
4. The Board continuously analyzes the risks associated with its work at the level of its environment (internal and external), in addition to developing specific mechanisms to transform the NAO's objectives and strategy into action plans.
5. The Board relies on its policies and vision as a basis when planning and implementing its activities, and sets a specific time to achieve the required results, in an accurate and approved manner and in a manner that ensures the achievement of the NAO's long-term plan.

6. The Board interacts continuously with feedback sets of audit reports to ensure that the Board works to link the outputs of the audit work to the main objectives of the Bureau by measuring the briefing and insight into any required changes.
7. The effectiveness and efficiency of the applied methodology periodically and to ensure the achievement of the requirements of effective leadership. Discussing the quality reports of the audit work periodically in a way that enhances the ability of the NAO and its formations to achieve the vision, mission and objectives on which its audit work is based, as well as to consolidate the culture of quality among its employees.
8. The Board approved the organizational structure of the Bureau in accordance with the amendments contained in its Law No.
9. (31) of 2011 after it was studied and discussed with the subordinates in charge of amending it and in line with the implementation of the strategic plan set for the work of the Bureau in order to achieve the desired objectives.
10. The Board approves specific principles and guidelines for the joints of the audit work through the availability of accounting rules and guidelines that help the auditors working in the Bureau to perform their work in a manner that ensures the advancement of the name and reputation of the Bureau.

### **Weaknesses**

1. Although the Federal Audit Office published its strategy, a large number of the NAO's employees are not aware of it because it has not been adopted in training courses.
2. There are no criteria and indicators that allow the Board to measure the results of the main and subsidiary institutional performance and the level of their quality, in addition to the difficulty of balancing the strategic and secondary objectives achieved in the long and short term.
3. There is no integrated mechanism through which the skill and experience acquired by the NAO's employees as a result of participating in the training and development courses held are tested.
4. Failure to allocate the necessary resources to encourage creativity and excellence at all levels within the NAO.
5. The non-compliance of the auditees with electronic work contributed to the lack of the NAO's plan to change the traditional audit process to electronic.
6. The NAO does not have enough middle leadership grades for these grades and as a result the NAO has been forced to assign many tasks and responsibilities to its current staff.
7. The policy of change and the development of business mechanisms and tasks adopted by the NAO in its work faces the rejection of some.

### **Suggestions**

1. The Financial Supervisory Board shall develop alternative strategies aimed at facing emergency circumstances and developments, which may have an impact on the work of the NAO. Adopting the NAO's strategy as a paragraph within the curricula of the training courses held within the NAO.

2. Adopting the evaluation of institutional performance periodically for the purpose of measuring the quality of institutional performance comprehensively.
3. Although the members of the Council, each according to the scope of its work, follow the mechanism to hold periodic meetings, and the members of the Council can hold a periodic meeting for all employees of the department to overcome the difficulties of the supervisory work.

**Policy and Strategy (100) points:**

This criterion illustrates how the NAO defines its vision and mission and adopts it by collecting information on analyzing the internal and external environment of the NAO and developing a strategy focused on beneficiaries and positive performance results.

This criterion includes (23) activities distributed over four sub-criteria related to (how to build the strategy according to the needs of all stakeholders, how to provide information to build the strategy, how the strategy is prepared, reviewed and updated, and whether the steps of implementing the strategy are explained to those concerned within the NAO) and as shown in the checklists for the application and documentation of the policy and strategy standard, which are shown in the table below:

Table (2) Policy and Strategy Standard Checklist

Scope of application							Possibilities	
Not applied Undocumented	Partially applied undocumented	Partially applied Partially documented	Partially Applied Fully Documented	Fully applied undocumented	Fully Applied Partially Documented	Fully Applied Fully Documented	2-Politics and Strategy	
							The strategy is built according to the needs of all stakeholders	
			*				Sufficient information is collected and analyzed to ensure the government work environment and surrounding conditions.	1
*							Knowledge of the needs and expectations of all stakeholders is taken into account and responded to.	2
						*	Understand and take into account future developments and their	3

							impact on all stakeholders within the NAO.	
Accurate strategic information is available								
				*			The results of internal institutional performance indicators are used	1
				*			The NAO benefits from the results of the institutional self-assessment process.	2
					*		To learn about the best practices applied to benefit from them.	3
	*						Understand the results of economic, social, technical and similar variables to benefit from them.	4
	*						The information and suggestions of all concerned and the product of their opinions submitted and their view of the Bureau are used.	5
3- Strategy is prepared, reviewed and updated.								
						*	Preparing the policy and strategy of the Bureau in line with its vision, mission and values.	1
						*	Taking the principle of	2

							balance between the requirements and expectations of the relevant authorities.	
						*	Alternatives, scenarios and alternative plans are developed to face the variables.	3
					*		The strategy involves identifying success factors.	4
					*		The strategy includes a definition of current and future opportunities.	5
						*	The strategy is in line with the future direction of the NAO.	6
						*	The strategy embodies the concepts of excellence and best practices.	7
						*	The entities responsible for preparing the strategy are identified, reviewed and updated.	8
						*	The strategy is regularly reviewed to ensure its suitability and effectiveness.	9
						*	There is transparency in the preparation of policy and strategy, and it is constantly reviewed and updated.	10

4-There is an explanation of those

							concerned with the steps to implement the strategy	
					*		Define the general framework and explain the series of main processes necessary to implement the policy and strategy.	1
			*				Clarifying and defining the strategy for all job levels as well as stakeholders from outside the NAO and evaluating their knowledge of it.	2
						*	Policy and strategy shall be adopted as a basis for planning activities and setting objectives for all levels of the NAO.	3
				*			There is alignment with the identification of agreed priorities to deliver plans and goals to all levels.	4
						*	Preparing an integrated mechanism for reports and following up on progress in achievement.	5
0	1	2	3	4	5	6	Weights	
1	2	0	2	3	4	11	Result	
0	2	0	6	12	20	66	Result	
							5	Average 10/623
							76.8%	Percentage 106/138*100%
							76.8	Actual realization of the policy and strategy standard

The results of the examination list in the above table indicate that the NAO has achieved an average of (5) out of (6) and this rate shows that the NAO has reached the level of total application and partial documentation of the paragraphs of the policy and strategy criterion with a percentage application rate of (76.8%) and therefore the actual achievement of the policy and strategy criterion is (76.8) points out of the total points of the leadership criterion of (100) points, meaning that we need (23.2) points, which represents the gap rate to complete the standard points required within the model. This result can be attributed to the strengths and weaknesses set out below related to this criterion:

**Elements of strength:**

1. The NAO has a clear strategic plan that it prepares and adheres to according to certain principles and based on the volume of its audit work entrusted to it.
2. The development of its strategic plan is based on its Law No. 31 of 2011 (as amended), its mission and objectives.
3. The NAO follows up the laws, instructions and regulations governing the administrative and financial work in the State, circulates them to all regulatory bodies and determines the nature and volume of work.
1. The NAO is keen to review the strategic and information plans of the work of professional organizations (such as the Arab Organization of Supreme Audit Institutions (ARBUSAI) and the International Organization of Supreme Audit Institutions (INTOSAI)) to guide them when developing its future plans, while achieving alignment between current and future requirements and expectations.
2. The NAO is keen to review and systematically update its strategic plan for the purpose of ensuring its efficiency and ability to achieve the objective of its development effectively.
3. Continuous follow-up of the level of expenditure on its implemented plans through periodic reports prepared for this purpose.
4. The NAO relies on the accurate information available to it in developing its strategic plan, especially those related to determining its necessary needs of qualified human cadres, ways and requirements to develop their oversight capabilities, and the necessary material resources.
5. The NAO seeks to improve the audit work by setting performance indicators for its audit work, such as setting a specific time limit for the completion of audit reports for each of the NAO's bodies, which must be adhered to.
6. Through the mutual visits of its members with the external regulatory authorities, the NAO is keen to learn about their experiences and benefit from the best procedures applied to them for the purpose of applying them in its audit work and in line with the regulatory environment in Iraq.
7. The audit departments in the NAO prepare their own annual plan, as each directorate is divided into a number of bodies that work on drawing up that annual plan and then unifying at the level of the audit department as one unit.

**Weaknesses:**

1. The Federal Audit Office does not have a statistical method based on analyzing the degree to which audited entities benefit from the outputs of the audit report according to the needs of the concerned authorities.
2. Although the NAO has a quality control department, whose task is determined by examining a sample of audit reports, the NAO does not have a plan to self-evaluate its institutional performance to identify the strengths or weaknesses surrounding its audit work.
3. The NAO does not have indicators or criteria by which the results of its implemented plan can be measured to determine the degree of its efficiency, effectiveness and the extent to which it achieves the set objectives.

**Suggestions**

1. Develop a mechanism to measure the positive material and administrative effects of the NAO's observations and the usefulness of the beneficiaries.
2. Establishing a special department within the NAO (department, division, committee) that works to create knowledge about the needs and expectations of all stakeholders, follow up and analyze them to identify their needs and seek to meet their expectations and take them into account when developing plans.
3. Conducting self-assessments periodically to benefit from their results and outputs in the strategic planning process, using internationally recognized evaluation models such as the European Foundation for Quality Management model.

**Human Resources (100) points.**

This standard deals with human resources plans and development, and since human resources are the main tool in the implementation of policy and strategy and the effective operation of operations, it is necessary to develop their knowledge and increase their experience in this field, this standard includes (30) activities within the five sub-standards, which relate to (planning and management of human resources, identifying and developing the skills and capabilities of human resources, enabling the participation of human resources and dealing with them transparently, Communication and dialogue with human resources, and attention to the efforts and achievements of human resources, rewarding and appreciating them) as shown in the checklists for the application and documentation of the human resources standard shown in the table below:

Table (3) Human Resources Standard Checklist

Scope of application							Possibilities	
Not applied Undocumented	Partially applied undocumented	Partially applied Partially documented	Partially Applied Fully Documented	Fully applied undocumented	Fully Applied Partially Documented	Fully Applied Fully Documented	3-Human Resources	
							Human Resources Planning and Management	
		*					There are methods and methods applied to determine the current and future	1

							needs of human resources.	
*							There is alignment and compatibility between human resources plans and the requirements of effective implementation of the strategy and organizational structure.	2
						*	Ensure that the most qualified applicants are selected for work and hired.	3
						*	Introducing the working staff to their rights and duties through human resources management policies and strategies.	4
*							The opinions and information of the working staff obtained in questionnaires are used to improve human resources policies, plans and strategies.	5
						*	Application of methodologies for charting the career path of human resources.	6
					*		Application of methodologies for charting the career path of human resources.	7.
<b>Identify and develop HR skills and capabilities</b>								
						*	The capabilities of employees are determined by classifying their knowledge to place them in the appropriate workplaces.	1
			*				There is a methodology in determining the training needs of the working staff.	2
						*	Training plans are prepared to enable the working staff to meet the current and future requirements of the Bureau.	3
						*	Developing and activating continuing education opportunities for individuals and teams.	4
			*				Measuring the effectiveness of training and its	5

							impact on the performance and behavior of working staff.	
					*		Availability of appropriate conditions to encourage working staff to improve the level of their academic achievement.	6
		*					Aligning individual goals and team objectives with the objectives of the Bureau and reviewing them regularly.	7
						*	An evaluation process is carried out for the working staff and links the results to their career progression.	8
<b>Enable HR sharing and handling transparently</b>								
					*		Encouraging and supporting the working staff (individuals and teams) to participate in the improvement processes for the performance of services.	1
						*	Encouraging the participation of working staff in formal and informal activities and events. Encouraging the participation of working staff in formal and informal activities and events.	2
					*		Providing opportunities and a suitable work environment for working staff to encourage them to take initiative and creativity.	3
						*	Delegate powers to enable the working staff to accomplish the tasks entrusted to them.	4
						*	Encourage team spirit and joint collaborative efforts	5
						*	Human resources systems are prepared and introduced in all transparency.	6
					*		Decisions related to the workforce (promotions, training, transfer) are made with full transparency.	7

Communication and dialogue with human resources								
	*						The needs and requirements of effective communication with the working staff are identified and activated.	1
	*						Implement strategies and policies that allow communication, positive dialogue and constructive opinion.	2
					*		There are strategies and policies that allow learning and recognition of the superior achievements of individuals and teams.	3
						*	There is an effective application of job grievance systems.	4
Paying attention to the efforts and achievements of human resources, rewarding and appreciating them								
						*	Outstanding achievements (teams and individuals) at all levels are encouraged and rewarded while linking them to the NAO's policy and strategy.	1
			*				Attention to raising awareness and participation in topics related to occupational safety and health and societal issues.	2
				*			Social, cultural, humanitarian and sports activities are organized	3
				*			There is an encouragement of the work culture and environment that includes loyalty to the Diwan and a sense of belonging.	4

0	1	2	3	4	5	6	Weights
2	2	2	3	2	7	12	Repetition
0	2	4	9	8	35	72	Result
4							130/30
72.2%							Percentage $100 \times 180 / 130$
72.2							Actual verifier of the HR standard
27.8							Gap

The results of the examination list in the above table showed that the NAO has achieved an average of (4) out of (6) and this rate shows that the NAO has reached the level of total and undocumented application of the paragraphs of the human resources standard with an application rate of (72.2%) and therefore the actual achievement of the policy and strategy criterion is (72.2) points out of the total points of the leadership standard of (100) points, meaning that we need (27.8) points, which represents the gap rate to complete the standard points required within the model. This result can be attributed to the strengths and weaknesses set out below related to this criterion as follows:

**Elements of strength:**

1. The employees of the National Audit Office are governed by the Civil Service Law, the Federal Financial Supervision Bureau Law, the State Employees Discipline Law and the Law issued by the Profession Council for Auditors in Iraq.
2. Appointment in the Bureau is made through advertising in the media of publishing and audio-visual and print media, and candidates are selected on the basis of tests, competition and selection of qualified people by specialized committees and according to criteria and stages to ensure that everyone is given the opportunity.
3. The Bureau has a special department (Human Resources) whose task is to prepare a plan for the needs of the Bureau of human cadres and the quality of their specializations, as well as to manage and follow up the requirements of promotion.
4. The NAO evaluates employees annually according to a standard form and the evaluation is confidential.
5. For promotions in the NAO, all candidates are involved in an intensive course and then everyone undergoes a test on the basis of which promotion is made.
6. The NAO has prepared a work manual (Financial Controller Guide), which is a guide for all NAO employees that shows the tasks of each level or job title for the NAO's employees.

**Weaknesses:**

1. There is no mechanism for the Human Resources Department to coordinate with the departments responsible for unifying and issuing the strategic or annual plan of the Bureau to determine the requirements for the completion of these plans.
2. Despite the approval of each trainee to submit a report after the end of the training program he underwent, there is no methodology or mechanism to measure the extent to which each trainee employee benefits or the extent to which a training program reflects on the scientific and professional side of the trainee employee.
3. There is no mechanism for analyzing the results of employee evaluation by categories in order to approach and select qualified people and for the purpose of distinguishing between employees, encouraging the spirit of excellence, and creating and encouraging the spirit of professional competition.
4. There are no mechanisms in the NAO to protect employees and their occupational safety as a result of the risks arising from their control work and the handling of emergency events.

**Suggestions:**

1. The Human Resources Department, under a specific work mechanism, determines the requirements for the completion of the NAO's plans at the level of each directorate to be taken into account in the department's plan for appointment or periodic transfers.

**3. Partnerships and resources (100) points.**

This criterion refers to how the NAO manages and plans financial resources and technical and knowledge assets in them, as this criterion includes (32) activities distributed over five sub-criteria, namely (partnership management, financial resources management, property management, technical resources management, and information and knowledge management) as shown in the checklists for the application and documentation of the partnership and resources standard, which are shown in the table below:

Scope of application							Possibilities	
Not applied Undocumented	Partially applied undocumented	Partially applied Partially documented	Partially Applied Fully Documented	Fully applied undocumented	Fully Applied Partially Documented	Fully Applied Fully Documented	Companies and Resources	
<b>4-Company mangement</b>								
						*	Key partners and strategic partnership opportunities are identified in line with the NAO's strategy.	1
						*	The NAO shall draw the framework and boundaries of partnership relations for mutual benefit.	2
						*	There is a guarantee of institutional knowledge sharing and cultural compatibility with partners.	3
						*	The NAO supports and supports the institutional development efforts of the NAO and its partners.	4
						*	Concepts and applications of creativity and innovative thinking are disseminated and disseminated through constructive partnership.	5
						*	There is joint work to improve the performance of operations, simplify procedures and develop customer services.	6
						*	Partner selection is published and evaluated transparently.	7
						*	Partner methodology is published and evaluated transparently.	8
<b>4.2Financial resources management</b>								
			*				A financial strategy is developed and implemented to ensure that financial resources are used to support the strategy.	1
*							There are programs to rationalize expenditures.	2
						*	Uses a methodology to identify financial needs.	3
						*	A financial reporting system is prepared and implemented.	4
						*	The financial implications of the projects are studied and the alternatives are analyzed to choose the appropriate ones.	5
			*				Results and achievements are analyzed against approved financial resources.	6
						*	The NAO prepares and implements key governance processes at all levels that require it.	7
<b>Property Management</b>								

		*					There is the development and implementation of a strategy and policies supporting the management of buildings, equipment, and resources that support the overall strategy of the NAO.	1	
					*		There is an optimal use of property and facilities.	2	
			*				There is property maintenance, especially preventive maintenance.	3	
						*	Property security is managed.	4	
			*				There is optimal storage of materials	5	
		*					Consumer and waste including reuse of materials are reduced.	6	
*							The NAO works to reduce the negative effects of products and material uses.	7	
<b>Human Resources Management</b>									
		*					A technical resource management strategy is being developed to deepen support to the NAO's strategy.	1	
					*		A methodology is used to identify, select and evaluate modern and alternative technical resources in line with the Strategy.	2	
						*	There is an optimal use of available technical resources, including the method of replacing old ones.	3	
						*	Technologies are dedicated to supporting continuous improvement and improvement.	4	
<b>Information and knowledge management to support effective decision-making to build the capacity of the NAO</b>									
			*				An information and knowledge management strategy is developed and implemented to support the NAO's strategy.	1	
						*	The NAO collects, classifies and manages information to support the implementation of the NAO's strategy.	2	
						*	The NAO provides access to information and knowledge to stakeholders inside and outside the NAO.	3	
						*	The up-to-date and security of information and knowledge is ensured with accuracy, comprehensiveness and integrity. The up-to-date and security of information and knowledge is ensured with accuracy, comprehensiveness and integrity.	4	
						*	The NAO makes the most of knowledge and information.	5	
			*				Creativity and innovative thinking are increased in the NAO through the optimal use of information resources.	6	
0	1	2	3	4	5	6	Weights		
2	0	3	6	0	2	19	Repetition		
0	0	6	18	0	10	114	Result		
							4.6	Average 148/32	
							77%	Percentage 148/192 ×100	
							77	Actual realization of the standard of partnerships and resources	
							23	Gap	

**Table (4) Checklist for Partnerships and Resources Standard**

The results of the examination list in the above table indicate that the NAO has achieved an average of (4.6), i.e. approximately (5) out of (6), and this rate shows that the NAO has reached the level of total application of partial documentation of the paragraphs of the criterion of partnerships and resources with a percentage application rate of (77%) Thus, the actual achievement of the policy and strategy criterion is (77) points out of the total points of the leadership criterion of (100) points, meaning that we need (23) points, which represents the gap rate to complete the points of the criterion. This result can be attributed to the strengths and opportunities to improve the weaknesses shown below and related to this criterion as follows:

**Strengths :**

- 1- The National Audit Office is an active member of the Arab Organization of Supreme Audit Institutions (AOSAI), the Asian Organization of Supreme Audit Institutions (ASAI) and the International Organization of Supreme Audit Institutions (IOI).
- 2- The NAO publishes a professional journal (the General Controller Magazine) and issues its own introductory agenda as well as translating many researches.
- 4- The Bureau is responsible for preparing its annual budget in line with the general budget system of the state, as well as the President of the Bureau has the powers of the Minister of Finance with regard to the financial and administrative matters of the Office.
- 5- Within the organizational structure of the NAO, the Administrative and Financial Department is a general directorate responsible for preparing and providing administrative and financial services to the NAO's employees. The NAO is committed to all financial and administrative instructions and laws and its annual financial statements are subject to audit by a team that is not preparing these statements .

**Weaknesses:**

- 1- There is no mechanism or methodology to measure the awareness or control culture of the community or its information or ideas about the NAO and its work, as a questionnaire has not been designed to measure the culture of society in this regard.
- 2- No plan or goal has been set within the NAO's annual plan to spread the concepts of creativity, discrimination and intellectual development among the NAO's employees through participation with other entities for the purpose of exchanging experiences.
- 3- The NAO does not have a mechanism or methodology to measure the efficiency or effectiveness of financial transactions by comparing them with the results achieved.
- 4- The NAO does not have a unified electronic information base for all tasks accomplished.

**Suggestions:**

- 1- Work to educate the community about the role of the Bureau in preserving public money as the highest regulatory body in the country through television interviews, holding meetings with professors and students of faculties of administration and economics spread in Iraq, and publishing posters.

2- Intensifying efforts towards spreading the culture of quality, creativity and excellence among the NAO's employees by circulating the names of employees who were rewarded for their excellence.

3- Work to find a unified database that fully includes the achievements of the NAO.

4. إدارة العمليات (100) نقطة .

This standard includes the NAO's operations as a whole, which are practiced continuously, and includes four sub-criteria that include (26) activities and includes sub-processes (process design and management methodology, process improvement in creative ways, design and development of service delivery, and management and strengthening of customer relations) as shown in the checklists for the application and documentation of the operations management standard shown in the table below This standard includes the NAO's operations as a whole, which are practiced continuously, and includes four sub-criteria that include (26) activities and includes sub-processes (process design and management methodology, process improvement in creative ways, design and development of service delivery, and management and strengthening of customer relations) as shown in the checklists for the application and documentation of the operations management standard shown in the table below.

Table (5) Checklist for Operations Management Standard

Scope of application							Possibilities	
Not applied / undocumented	Partially applied / undocumented	Partially applied / Partially documented	Partially Applied / Fully Documented	Fully applied / undocumented	Fully Applied / Partially Documented	Fully Applied / Fully Documented	Management Methodology	
<b>Process Design and Management Methodology</b>								
			*				The processes necessary to implement the strategy are identified and designed.	1
					*		There is an effective process management system that documents work systems and manuals to review and improve processes.	2
					*		The NAO implements operations and quality management systems within international standards.	3
					*		Key process metrics are applied and performance targets are set.	4
					*		Addressing overlaps and duplication in the performance of tasks and service delivery.	5
					*		Review the effectiveness of the overall framework of operations in the implementation of the policy and strategy.	6
<b>Improve processes in creative ways</b>								
					*		The NAO shall determine the methods and priorities of opportunities for improvement and development in a phased or radical manner.	1
			*				The opinions of customers and stakeholders are benefited from It is an organizational learning activity to identify priorities, goals, and methods of improvement for the performance of operations.	2
			*				The NAO benefits from the innovations of human resources, customers and stakeholders in the processes of simplifying procedures and improving processes.	3
					*		The NAO uses new methods and modern techniques, modern approaches to simplify procedures and improve processes.	4
					*		Apply appropriate methods to change processes.	5
					*		The application of new processes is tried or amended.	6
			*				Communicating and explaining information related to change to working staff and customers.	7
			*				The NAO trains the workforce before implementing the new or amended processes.	8
*							The impact of modified processes on performance and service is measured to determine the extent to which they achieve results.	9

*								The NAO benefits from the results of customer studies and questionnaires to determine their current and future needs and expectations and to identify their opinions on the services currently provided.	1
			*					Improvements to the development of the services provided are identified in line with the needs and expectations of customers.	2
			*					The NAO designs and develops new services in response to customer needs and expectations.	3
						*		There is creativity and initiative to develop and provide value-added services to customers.	4
						*		There is awareness, definition and promotion of the services provided to current and prospective customers.	5
<b>Managing and strengthening customer relationships</b>									
						*		The NAO shall determine the requirements for regular communication with customers in order to benefit from the information resulting from this communication.	1
						*		The NAO initiates dialogue, communication and discussion with customers to respond to their needs, expectations and interests.	2
								Service delivery processes are followed up to determine the level of satisfaction with these services and where they are provided.	3
								Questionnaires and any other appropriate means are used regularly to collect data from customers in order to enhance their level of satisfaction.	4
						*		There is a commitment to entrepreneurship and creativity in customer relationship management.	5
						*		A work approach is designed to study, analyze and address customer complaints and suggestions.	6
0	1	2	3	4	5	6	<b>Weights</b>		
4	0	0	7	0	0	15	<b>Repetition</b>		
0	0	0	21	0	0	90	<b>Result</b>		
						42	26/ 111 Average		
						%71	100× 156 /111 Percentage		
						71	Actual verifier of the Operations Management Standard		
						29	Gap		

---

The results of the examination list in the above table indicate that the NAO has achieved an average of (4.2), i.e. approximately (4) out of (6) and this rate shows that the NAO has reached the level of total application and lack of documentation of the paragraphs of the operations management standard with an application rate of (71%) and therefore the actual achievement of the policy and strategy criterion is (71) points out of the total points of the leadership standard of (100) points, meaning that we need (29) points, which represents the gap rate to complete the standard points. This result can be attributed to the strengths and opportunities to improve the weaknesses shown below and related to this criterion as follow

### **Conclusionc:**

1. The EFQM model is a framework for managing the performance of organizations through its standards and activities as well as providing an effective tool for institutional self-evaluation.
2. The existence of great harmony between the standards of the European Foundation for Quality Management model and the basic elements of an effective quality control system set by the standard (Quality Control of Supreme Audit Institutions ISSAI 40).

### **Recommendationc**

1. Develop a specific mechanism that includes plans and programs to educate members of society in general that clarify the nature of the tasks and mechanism of the NAO's work and its role in preserving public funds and improving the activities and services provided to various members of society.
2. The need to expand the scope of work of the Quality Control Department to include all reports issued by the NAO, by allocating an employee from the department to each supervisory body with whom he works continuously, whose responsibility is to examine the reports of that body.
3. In view of the high level achieved by the Federal Audit Office in applying and documenting the standards of the European Foundation for Quality Management model, we recommend that the NAO participate in the race to obtain the quality award granted by this organization .

**Arabic Sources**

1. Al-Ruwaishidi, Hussam Ali Muhaibis, "Adopting the Standards of International Quality Awards to Achieve Outstanding Performance", Master Thesis, Public Administration, College of Administration and Economics / University of Baghdad, 2009.
2. Al-Najjar, Sabah Majeed and Jawad, Maha Kamel, "Quality Management: Principles and Applications", Dar Alexandretta Press, First Edition, Amman, Jordan, 2010.

**Foreign sources:**

- 1- Dubas, Khalid M., Nijhawan, Inder P," **A Test Of The EFQM Excellence Model of TQM**", Proceedings of the Academy of Marketing Studies, Allied Academies International Conference, Las Vegas, Vol (10), no ( 2),pp9-12, 2005.
- 2- Tavana, Madjid & Amir, Yazdi & Mehran,Shiri and Jack Rappaport,"**An EFQM-Rembrandt Excellence Model Based on the Theory of Displaced Ideal**" ,Benchmarking :AN International Journal ,vol 18, NO. 5, pp 644-667, 2011
- 3- Santos-Vijande, M. L, Alvarez and Gonzalez, Luis. I., " **TQM and Firms Performance: An EFQM Excellence Model Research Based Survey "**, International Journal of Business Science and Applied Management Vol (2 ) no(2), pp 21-41, 2007.