

Control government oversight reports in Light standards of the International Organization of Supreme Audit Institutions Finance and Accounting (INTOSAI): Evidence from the Iraq State

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Abstract

Aim of this study is to evaluate the commitment of those responsible for preparing oversight reports in the Iraq State by following the requirements of the INTOSAI standards in order to prepare reports in terms of the form, and content of the oversight report and try to adjust from this direction. In the present study the researcher has followed practical modern approach (inductive deductive joint) via examining previous scientific efforts in the field of research phenomenon, as well as the analytical approach to achieve the hypotheses of this research.

Importantly, the study concluded that there is a difference in the opinion of the respondents in estimating the benefit criterion for all parties used for monitoring reports. According to that, it follows the content and form in a way that ensures presenting of the results objectively, so that they can utilize these reports in government oversight processes.

The study recommended the necessity of adhering to the international standards of the supreme audit bodies when preparing the audit reports in terms of form and content.

Keywords, government reports, INTOSAI, and monitoring agencies

Introduction

One of the most important tools for oversight of government units as well as government sector units, especially performance oversight, is the oversight of the government sector, which is carried out by the supreme audit and accounting agencies. Notably, this would make the citizen empowered to hold accountable those responsible for public resources and financial credits. Consequently, in this way the supreme bodies of financial control and accounting work to improve the efficiency, accountability, effectiveness, and transparency of government administration. It has been reported that the international organization of supreme audit institutions (INTOSAI) is a central organization for external oversight that provides framework and structure institutional for information and expertise exchanging in order to improve and develop oversight at the international level. Whereas, the

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exchange of opinions and experiences among the INTOSAI members represents guarantees to keep development of oversight. The organization has been established in 1953 with a meeting of 33 countries in Cuba, bringing the number of its members during 2013 to 191 members. Notably, The State of Iraq joined this organization in 1947 and participated in its annual meetings (INTOSAI Guide for Participating Countries, 2013: 217).

Importantly, to emphasize the trend towards improving the quality of the report for the performance monitors of the oversight and accounting agencies as a necessary requirement for all parties to the audit process, it was essential to issue INTOSAI standards regarding the higher professional organization for control and accounting. It has been shown that the auditing standards represent the gauges that considered for evaluation of quality of the results of the audits. The responsibility of supreme supervisory body is to follow up the implementation of the INTOSAI regulatory standards in all matters that are defined as important in order to avoid the risks to the performance monitors. In addition, the supreme agency must determine the applicable standards on these works aiming to get the high quality in all cases (paragraph A6.1.1 of the basic principles of government oversight). Consequently, there was a need to assess the current situation of preparing audit reports in the Iraqi government sector, which demonstrate the extent of adherence to the international standards for oversight in preparing audit reports. Therefore, the problematic of this research is to answer the following questions:

1. The extent of commitment of those in charge of preparing oversight reports in the Iraq state by following the requirements of the INTOSAI standards for preparing reports in terms of the form of the oversight report?
2. To what extent are those committed to prepare oversight reports in the Iraq state via committing to the requirements of the INTOSAI standards for reports preparing in terms of the content of the oversight report?
3. To what extent are those in charge of preparing oversight reports in the Iraq state via committing to the requirements of the INTOSAI standards for reports preparing in terms of f the characteristics of the oversight report?

Aims of the study:

Considering its questions and problems, this research aims to achieve the following goals:

1. Evaluating the commitment of those responsible for preparing oversight reports in the Iraq state, by following the requirements of the INTOSAI standards for reports preparing in terms of oversight report shape and trying to adjust from this direction.
2. Evaluating the commitment of those responsible for preparing oversight reports in the Iraq state, by following the requirements of the INTOSAI standards for reports preparing in terms of oversight report content and trying to adjust from this direction.
3. Evaluating the commitment of those responsible for preparing oversight reports in the Iraq state, by following the requirements of the INTOSAI standards for reports preparing in terms of oversight report characteristics and trying to adjust from this direction.

Research assumptions:

Considering research's questions, problems and aims, the researcher assumes the following assumptions:

First assumption, It stipulates that "there is an agreement among the study groups on the extent to which the current requirements conform to the INTOSAI criteria related to the reports form.

Second assumption, It stipulates that "there is an agreement among the study groups on the extent to which the current requirements conform to the INTOSAI criteria related to the reports content.

Third assumption, It stipulates that "there is an agreement among the study groups on the extent to which the current requirements conform to the INTOSAI criteria related to the reports characteristics.

Research methodology,

Considering research's questions, problems and aims, and in order to achieve its assumption, the research adopts the modern scientific method (inductive and deductive joint) by examining the previous scientific efforts in the field of research phenomenon. As well as, introduces the defining framework of the study in preparation for applying a set of procedures necessary to test the study assumptions and extract its results through the field guide on the study population of Iraqi financial auditors and observers.

The introductory framework and previous literature

Firstly, Idea About the International Organization of Supreme Audit Institutions (INTOSAI),

It is considered a central organization for external public financial supervision, it provides to the supreme bodies of financial supervision and accounting institutional frameworks and structures for the development of technical and scientific expertise of the supreme audit and oversight bodies in every country of the organization based on the application of the say that " the exchange of experiences benefits everyone" as the exchange of experiences And opinions among INTOSAI members is the guarantee for the continuous development of public financial supervision. The INTOSAI is an independent, non-political and autonomous organization, and it is a non-governmental. It has been founded in 1953 and at that time (34) supervisory bodies met to hold the first conference in Cuba. Now, the number of INTOSAI members (192) full members, including the Iraq state and four member organs Affiliated. (intosai.org/ar/about-us).

In addition, INTOSAI issues international standards and guidelines regarding financial controls, identifier review and performance review processes. As well as, it provides guidance on good governance. In 1977, INTOSAI approved the Lima Declaration for Directives on Control Principles, which is basic declaration that clarifies the philosophical and conceptual approach adopted by INTOSAI alongside the (Mexico) Declaration about the independence of the oversight bodies, which was approved in 2007 and emphasizes the principles of independence and democratic values. Importantly, INTOSAI relies in its work on five official languages (Spanish, German, English, Arabic, French). INTOSAI 2016). Furthermore, INTOSAI fulfills its duties and tasks through a number of configurations that represent the main parts of the organizational structure and include

(Conference / Incosai, Executive Council, General Secretariat, Regional Working Groups and Committees) (ntosai.org/ar/regional-working-groups). Table below (1-1) shows the most important international organizations of the supreme financial supervision and accounting agencies and their abbreviations. (Kelly Anerud, IFAC, 2004: 31).

Table (1.1), The most important international organizations of the supreme audit institutions (INTOSAI).

	Organization name	Abbreviation
1	International Organization of Supreme Audit Institutions	INTOSAI
2	Arab Organization of Supreme Audit Institutions	ARABOSAI
3	Asian Organization of Supreme Audit Institutions	ASOSAI
4	European Organization of Supreme Audit Institutions	EUROSAI
5	African Organization of Supreme Audit Institutions	AFROSAI
6	Organization of Latin American and Caribbean Supreme Audit Institutions	OLACSAI
7	Global Organization of Parliamentarians Against Corruption	GOPAC
8	Pacific Association of Supreme Audit Institutions	PASAI

Secondly, Introducing the INTOSAI standards,

Professional and supervisory standards are represented rules and procedures for carrying out the requirements of the supervisory work, and it is a measure for its evaluation and control of its outputs. Notably, these standards require continuous development by using all tactics and tools to maintain the quality and efficiency of professional and supervisory performance in the public sector and upgrading them to achieve the maximum contribution to provide an efficient and effective monitoring system that keeps pace with the rapid developments in various fields. The INTOSAI standards reflect the organization's position about reviewing in the public sector. International standards for SAIs give individuals or groups in oversight bodies and other public sector auditors the opportunity to discuss and measure their performance in comparison to the overall INTOSAI audit standards (Otbo, 2011: 9). Importantly, the general framework for INTOSAI standards was derived from the Tokyo and Lima declarations, as well as from reports and data were endorsed by INTOSAI at various conferences, and from the report of the United Nations Expert Group Meeting on Public Accounting and Oversight in Developing Countries (ISSAI 100). These standards have been developed by the INTOSAI in order to provide a framework for establishing the procedures and practices to be followed in the implementation of the oversight process. In addition, the application notes have been developed to provide additional guidance with more details to be

studied by public sector auditors if they were related to the mission of the agency in which they work. (Documentation INTOSAI, 2010: 2). Because of the different methods and structures of the supreme audit and oversight bodies in the member states and the nature of the mandate given to them, the INTOSAI Organization acknowledges that all auditing standards cannot be applied to the work of the SAIs, and therefore the INTOSAI standards do not acquire the obligation to apply in the work of the higher agencies. However, the goal from its approval of providing work at a high level of quality and INTOSAI supports that each monitoring body formulates its policy in accordance with the INTOSAI standards or other professional standards when carrying out the various actions it carries out (INTOSAI documents, 2010: 1).

Thirdly, A presentation of the standards of the International Organization of Supreme Audit Institutions (INTOSAI) regarding controlling audit reports,

- a- The researcher reviews group of criteria related to the form, content and characteristics of audit reports through the following: (ISSAI, 400). INTOSAI Criteria for Controlling Control Reports in term of form: The researcher expresses them in Table (2-1).

Table (1.2), Presentation of the INTOSAI standards for the form of audit reports.

INTOSAI standard type	Standard number	Standard text
Signature and date	Paragraph 4/7/0/b	Oversight reports should be issued signed and dated by the authorized persons on the date of the end of the monitoring process
The bodies to which the report is addressed	Paragraph 4/8/0/h	Oversight reports should indicate who is directed to
Topic	Paragraph 4/8/0/o	Oversight reports should indicate the name of the entities subject to control, lists, financial statements that are the subject of the control, and the time period covered by these lists or financial statements.
Inclusivity	Paragraph 4/8/0/d	Oversight reports should be issued accompanied with lists or financial statements.
Profiling	Paragraph 4/0/9/	Oversight reports should be issued in uniform profile

- b- INTOSAI standards for controlling control reports in terms of content: The researcher expresses them in Table (3-1).

Table (1.3), Display the standards (INTOSAI) content of the oversight reports

INTOSAI standard type	Standard number	Standard text
Clarity of the contents	Paragraph 4/7/0/a	The contents of the audit reports should be presented clearly, and indications of their

		<p>clarity are:</p> <ul style="list-style-type: none"> • The contents are understandable and free from confusion and ambiguity. • The contents are supported by acceptable and relevant audit evidence. • The contents shall be supported by appropriate presentation means such as tables, graphs and pictures
Goals and cordon	Paragraph 4/8/0/g	Oversight reports should indicate the objectives and cordon of the audit process
The legal basis	Paragraph 4/8/0/z	Oversight reports should refer to laws, decisions, and regulations that stipulate to apply the control
Control standards followed	Paragraph 4/8/0/h	Oversight reports should refer to the standards or practices used when conducting the monitoring process in order to reassure the reader that the control has been implemented in accordance with accepted standards and practices.
Conformity with laws and regulations	Paragraph 4/0/3 – 4/0/17	Oversight reports should indicate the extent to which financial or accounting transactions conform to the laws or regulations. It should also indicate cases of fraud, abuse or illegal practices discovered by monitors.
Evaluation of internal control systems	Paragraph 4/0/3	Oversights reports should indicate the material weaknesses that resulted in the examination and evaluation of internal control systems relevant to the topic or objectives of the oversight process.
Restrictions	Paragraph 4/0/24	Control reports should indicate the restrictions imposed by the supervisory authorities on those responsible for the oversight process as a nature, and extent of the information available (or should be available) with the supervised authorities.
Constructive criticism	Paragraph 4/0/20	Oversight reports should not only show important violations and criticisms, but should also show corrective solutions to be taken.
Response of regulated entities	Paragraph 4/0/24	Oversight reports should indicate the response of the regulated authorities to the findings and recommendations contained in the report.
Independence	Paragraph 4/8/0/d	Oversight reports should indicate whatever observers consider important without being deleted
Integrity	Paragraph 4/0/24	Oversight reports should indicate weaknesses or critical outcomes in a way that encourages correction and improved systems and guidance within the controlled entities.

Relative importance	Paragraph 4/0/27	Oversight reports should indicate the results of the audit process considering their relative importance.
Express an opinion	Paragraph 4/0/9	Oversight reports should indicate the opinion of the observers and whether or not it is conservative.

C- The INTOSAI standards for controlling oversight reports in terms of content: The researcher expresses them in Table (1.4).

Table (1.4), The INTOSAI standards show the characteristics of the audit reports.

INTOSAI standard type	Standard number	Standard text
Brevity	Paragraph 4/0/9	Oversight reports should be issued in summary form without prejudice or compromising the quality of presentation and topic analysis
Unification	Paragraph 4/0/9	Oversight reports should be issued in a uniform format to avoid writing too many details about the general framework
Precision	Paragraph 4/0/24	The oversight reports should be issued in an accurate form that ensures that the facts are presented following the approval of the subject oversight agency
Objectivity	Paragraph 4/0/26	Oversight reports should be issued in a manner that ensures that results are presented objectively so that reports can be utilized for corrections within control subjected body
Appropriate timing	Paragraph 4/0/8/t	Oversight reports should be issued at the times legally specified in order to be useful tool for all parties used to them, especially those who are obliged to take appropriate procedures
Confidentiality	Paragraph 4/0/8/d	Oversight reports should be issued confidentially, particularly these related to national security

Fourthly, Previous accounting literature in the field of research, where the researcher reviews several previous studies and research that constitute the previous literature in the field of research and is presented as follows:

Study by Noor in 2012 aimed to find out the extent of commitment of the office of Financial and Administrative Supervision in Palestine to the international independence standards of the supreme bodies of financial supervision and accounting (INTOSAI). As well as to clarify the relationship between the office of Financial and Administrative Oversight's commitment to international independence standards for the supreme audit and

oversight bodies. The study reached the commitment of the oversight office in its work to the requirements of true independence contained in the standards for drafting oversight reports (INTOSAI). Furthermore, demonstrated that the oversight bureau has sufficient freedom regarding the content of the oversight report and its publication, as well as the report includes a clear indication of the extent of consistency with the Palestinian governmental auditing standards, international standards (INTOSAI), profession ethics and the applicable and enforced laws. Importantly, study by Rich and Achmelleh in 2013 has used the INTOSAI standards in judging the effectiveness of the financial audit procedures of the Court of Auditors in preserving public money, the study ended to the important result shows the lack of oversight reports for the Libyan Accounting Office showed much commitment to applying international standards for drafting INTOSAI oversight reports. Another study (Kjennerud & et al., 2015) has focused on exploring the inconsistency in the understanding of supervisory agencies of their role in monitoring government performance and identifying the most important constraints of oversight work. This study concluded that there is a lot of pressure on the supreme bodies of control to prevent them from proper reporting on government performance and factors of corruption, and that lack of full independence was an important factor in causing this deficiency.

Previous study by (Ramírez and Pérez 2016) has shown the effects of the supreme oversight bodies on corruption in government departments. From this, it concluded that increasing the powers and legal strength of the oversight bodies are working to comply with government departments to monitor their performance, and reduce violations committed. Another study has compared the relationship of criteria for drafting reports in government oversight issued by INTOSAI to the supervisory role of the Office of Financial Supervision of the Kurdistan Region (Rizk and Hamid, 2017). Same study has shown that there is a significant correlation between reporting standards in government oversight and the supervisory role of the Office of Financial Supervision for the Kurdistan Region. The study (Maulid, 2017) intended to identify ways to control public money and government performance in the education sector in the country of Tanzania, it concluded that there are several factors that affect the effective control process, which are determined in the nature of accountability, the legal framework for financial and administrative control, and the low levels of adherence to international standards for financial control. In addition, (Jansons & Rivza, 2017) have demonstrated the effect of the legal aspects of the supreme bodies of oversight on the control of accounts in the Mediterranean region, and it concluded that the supreme bodies of oversight in the countries are concerned the cooperation with parliaments and the legislative authority, as well as there is a regulation of oversight laws greater than international standards on government performance.

Through reviewing of previous studies, the following is evident:

1. Freedom to prepare audit reports that differ from one country to another must be in harmony with the INTOSAI standards, and the higher regulatory bodies must take this into account.
2. Some studies have proven a lack of the content of the audit reports compared to the standards of reports issued by INTOSAI, which is the state of Libya.
3. The supreme regulatory bodies are exposed to many pressures that prevent them from properly adhering to the INTOSAI standards, thus the reports are not compatible in terms of form and content with the INTOSAI standards.

4. There is a need for legislative and governmental support that strengthens the viability of the oversight bodies, and then grabs them under the requirements of international standards in that.

Through this, the situation in Iraq needs to assess the trend of observational reporting adhering to INTOSAI standards in terms of form, content and characteristics, in accordance with the requirements of the Supreme International Organization of INTOSAI regulatory agencies. This is to start controlling the level of adherence to these standards for the purpose of achieving the goals of these reports and enforcing their purpose in front of legislative bodies, government units and the public of citizens.

Section Two: A Field Manual for Evaluating Control Reports in the Light of INTOSAI Standards, this section aims to provide a field guide to demonstrate the significance of the proposed approach for controlling control reports in relative to the INTOSAI standards, this is addressed through the following methodological and applied framework:

Firstly: Community and Research sample, the research community includes all financial auditors and monitors who would prepare government reports in the State of Iraq, whether from auditors of the Audit Bureau or auditors of sectoral oversight bodies in the joints of the state, this community considered a random sample drawn from this whole community.

Secondly: Data collection tool, the researcher uses the questionnaire list in all data from the research sample. This tool has been designed to answer the aspects of the accounting proposal for controlling oversight reports in light of international standards for the preparation of INTOSAI reports and includes the following paragraphs:

First section: general data: it includes the name, which is optional, also includes the nature of the work, whether the researcher is from the auditors of the Audit Bureau or from the internal auditors in the government.

Second section: It includes a set of questions related to the entrance to prepare audit reports in accordance with the INTOSAI standards, it includes the following questions:

1. Group of questions about the standards of preparing audit reports in terms of the form of these reports and their number (8) standards. A request from the researcher to answer them through a five-point scale that includes varying degrees of compatibility. The existing situation in the presentation of reports is gradient according to scale to move from a degree that is very compatible to very incompatible.
2. Group of questions about the standards of preparing audit reports in terms of the content of these reports and their number (18) standards. A request from the researcher to answer them through a five-point scale that includes varying degrees of compatibility. The existing situation in the presentation of reports is gradient according to scale to move from a degree that is very compatible to very incompatible.
3. Group of questions about the standards of preparing audit reports in terms of the characteristics of these reports and their number (6) standards. A request from the researcher to answer them through a five-point scale that includes varying degrees of compatibility. The existing situation in the presentation of

reports is gradient according to scale to move from a degree that is very compatible to very incompatible.

The researcher obtained a set of responses to this questionnaire, which is illustrated by the frequency distribution of respondents to the questionnaire, as shown in the following table No. (1).

Table (2.1), Distribution of the research sample

Cumulative Percent	Valid Percent	Percent	Frequency	Study categories and research sample	
52.4	52.4	52.4	33	Internal government auditor	Valid
100.0	47.6	47.6	30	Auditor General of Accounting	
	100.0	100.0	63	Total	

Above table (2.1) shows that the total number of respondents is 63, distributed among internal government auditors, who are (33) respondents, at a rate of 52.4% of the total sample, and between a financial observer of the Iraqi Accounting Office (30), with a ratio of 47.6% of the total sample search.

Third: Stability and Confidence Test for Responses, the researcher uses the Alpha Kronbach statistical test to show the level of consistency and honesty in the respondents' responses, and this is illustrated in table No (2-2).

Table (2-2), Reliability and honesty in the respondents' responses

Reliability Statistics	
Cronbach's Alpha	N of Items
.882	32

Above table (2.2) shows that the Alpha Kronbach coefficient indicates the percentage of persistence in the respondents' responses 88.2%, which is a good and acceptable percentage that reflects the level of consistency in those responses and that the percentage of internal honesty is equivalent to 93.9%, which is equal to the square root of the coefficient of alpha Kronbach. These ratios give confidence in the results when generalized to the research community.

Fourthly, the statistical methods used, the researcher uses a set of descriptive and inferential statistical methods to obtain the results of the research and deal with the inputs of the statistical program SPSS-24 for the purpose of testing the hypotheses of the study and achieving results of the research.

Fifthly: Statistical analysis and testing of hypotheses for research, Where the researcher uses the methods of central tendency, as well as methods of inferential statistics to test the research hypotheses and analyze its results as follows:

- a) **The first hypothesis test**, it stipulates, "there is agreement among the study groups about the extent to which the current requirements conform to the INTOSAI criteria related to the reports form." To test the validity of this hypothesis, the following is done:
1. **The order of the respondents' answers transformed the level of compatibility of the current reports with the INTOSAI standards in terms of form**, therefore, the researcher uses the statistical (T) test in terms of the average relative weight at the Likert pentaton scale (3) to arrange the answers of the respondents as shown in table (2-3).

Table (2-3), Arranging the respondents' answers regarding the form of the supervisory reports.

One-Sample Test							
Oversight form requirements	Test Value = 3						
	Arrangement	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
						Lower	Upper
The oversight reports should always be in writing	4	6.219	62	.000	.87302	.5924	1.1537
The supervisory report should be characterized by a title that identifies the body that issued it	8	3.828	62	.000	.53968	.2578	.8215
The oversight reports must be signed and dated by the competent authorities once the control or review process is over	2	9.033	62	.000	1.09524	.8529	1.3376
Introduction of the report should refer to the authorities to whom reports are directed	7	4.136	62	.000	.60317	.3116	.8947
The report should refer to the name of the entity subject to control and to the financial statements and statements that are the subject of the control	6	4.937	62	.000	.63492	.3778	.8920
The reference to the period of time covered by the control and review of these lists	1	9.644	62	.000	1.00000	.7927	1.2073

Oversight report should be issued accompanied with financial statements	5	5.535	62	.000	.79365	.5070	1.0803
That there be a standardized form of the audit reports that is not changed from one interest to another or another control body	3	8.747	62	.000	1.06349	.8204	1.3065

The previous table (3) shows that there is agreement from the respondents at an advanced level that the requirements for the form of the current audit reports are in accordance with the INTOSAI standards and the degrees of compatibility are arranged, where the reference comes to the time period covered by the process of monitoring and reviewing these lists at (T) value 9.61. Consequently, it follows that the audit reports are signed and dated by the authorities as soon as the audit or review process ends at the (T) value 9.03. Later on, that consensus follows in the form of a standardized audit report, which is not changed from one interest to another or other control body at (T) value of 8.74. Particularly, in the distinction of the supervisory report with a title specifying the body that issued it at (T) value of 3.82. Furthermore, the previous table indicates that there is a decrease in conformity with the INTOSAI standards in terms of reports, and this reflects many confidential reports that are prepared without reference to the bodies that prepared this report according to the opinion of the respondents.

2- Test of hypothesis validation

It states, "There is an agreement among the study groups about to which extent the current requirements conform to the INTOSAI criteria that related to the form of the report. The Kruskal Wallis test is used to measure the extent of the difference and the agreement as shown in table No. (2-4).

Table No. (2-4) First hypothesis test.

Ranks

Conditions of regulatory reports form	Study category	N	Mean Rank	Chi-Square	Asymp. Sig
The audit reports should always be written	internal government references	33	36.26	4.110	.043
	General auditor of accounting	30	27.32		
The audit report should be characterized by a title that identifies the entity that issued it	internal government references	33	27.70	4.112	.043
	General auditor of accounting	30	36.73		
The audit reports must be signed and dated by the competent entities once the control or review process is over	internal government references	33	35.36	2.673	.102
	General auditor of	30	28.30		

	accounting				
The need to refer reports in the introduction to the entities to which reports are directed	internal government references	33	36.76	4.991	.025
	General auditor of accounting	30	26.77		
refer to the name of the entity subject to control and to the financial statements that are intended to control	internal government references	33	33.26	.358	.550
	General auditor of accounting	30	30.62		
refer to the period of time covered by the control and review of these lists	internal government references	33	35.26	2.856	.091
	General auditor of accounting	30	28.42		
To issue the audit reports with the accompanying financial statements	internal government references	33	37.71	7.288	.007
	General auditor of accounting	30	25.72		
That there be a standardized form for the audit reports that are not changed from one interest to another or a control entity	internal government references	33	36.00	3.728	.054
	General auditor of accounting	30	27.60		

The (2-4) table shows the extent of the significant differences between the groups of the current study about the requirements for the form of audit reports. The statistical assumption is accepted if there is an agreement between the entities concerned about the specific role if the value of (X^2) is less than the tabular value at a significant level greater than (0.05) and this imposition will refuse if there is a disagreement between the entities involved in the study.

The same table also shows that some of the values of (X^2) are greater than the tabular values at a significance level less than (0.05), at which it is decided to reject the statistical hypothesis and accept the alternative hypothesis. This hypothesis states that there is a difference between the study categories of government auditors and the Iraqi Accounting Office monitors as a result of the presence of statistically significant differences about the conformity of the present requirements with the INTOSAI criteria related to the form of the report.

These requirements for which the study groups differed according to the compatibility of the INTOSAI standards are as follows:

- The audit reports should always have a written level of significance of 0.043.
- The audit report should have a title that identifies the entity that issued it, with a level of significance of 0.043.
- The need to refer in reports introduction to the entities to which reports are directed, with a level of significance of 0.025.
- To issue the audit reports with the accompanying financial statements that were covered by the level of significance of 0.007.

The previous table also shows that some of the values of (X^2) are less than the tabular values at the level of significance greater than (0.05), at which it is decided to accept the statistical hypothesis that states that there is an agreement between the study groups of government auditors and the auditors of the Iraqi Accounting Office as a result of the existence of statistically significant differences concerning the conformity of the current requirements with the INTOSAI criteria related to the form of the report concerning the following requirements:

- The audit reports must be signed and dated by the authorized parties once the control or review process is over with a level of 0.10.
- Refer to the name of the audited entity and the financial statements subject to control with a level of 0.55.
- Refer to the period covered by the process of monitoring and reviewing these lists with a level of 0.091.
- That there be a standardized form for audit reports that are not changed from one interest to another or audit entity at the level of 0.55.

B- Second hypothesis test

As it stipulates, "There is an agreement between the categories of the study to which extent the current requirements conform to the INTOSAI criteria related to the content of the reports." To test the validity of this hypothesis, the following is done:

1. **The ranking of the answers of the respondents transformed the level of compatibility of current reports with the INTOSAI standards in terms of content:** Therefore, the researcher uses the statistical (T) test in terms of the average relative weight at the Likert pentatonic scale (3) to arrange the answers of the respondents as shown in the table No. (2-5).

Table (2.5) Arranging the respondents' answers regarding the content of the supervisory reports

One-Sample Test

Conditions of regulatory reports form	Test Value = 3						
	order	T	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
						Lower	Upper
the audit reports have to presented in a clear and organized manner	15	3.771	62	.000	.65079	.3058	.9957
The contents of the reports should be understandable and free from confusion and ambiguity	10	6.752	62	.000	.98413	.6928	1.2755
The contents are supported by acceptable and relevant audit evidence	4	8.811	62	.000	1.14286	.8836	1.4021
The contents shall be supported by	8	7.236	62	.000	1.01587	.7352	1.2965

appropriate means of presentation, such as tables, images, and graphics							
The necessity to refer in the audit reports to the objectives and scope of the monitoring and review process	9	6.886	62	.000	.90476	.6421	1.1674
The need to refer to laws, decisions, and regulations that stipulate conducting oversight of the reporting body	18	2.793	62	.007	.41270	.1173	.7080
The need to indicate the standards or practices followed when conducting the monitoring process	2	11.281	62	.000	1.12698	.9273	1.3267
The reports have to ensure that the reader is assured that the control has been implemented according to acceptable standards and practices	3	9.284	62	.000	.93651	.7349	1.1382
The audit reports have to indicate the extent to which financial or accounting transactions conform to the laws or regulations in force	1	15.597	62	.000	1.49206	1.3008	1.6833
The audit reports have to indicate cases of fraud, abuse or illegal practices discovered by monitors	6	7.885	62	.000	.90476	.6754	1.1341
The audit reports have to indicate the material weaknesses that resulted from the examination and evaluation of the internal control system related to the issue or objectives of the audit process	7	7.598	62	.000	.85714	.6316	1.0827
Reference to the restrictions imposed by the supervising authorities on those responsible for the audit process	11	5.776	62	.000	.73016	.4775	.9828
The audit reports have not only shown important violations and criticism, but they should also present corrective solutions to be taken.	16	3.669	62	.001	.55556	.2529	.8582
The audit reports have to refer to the response of the supervisory authorities about the findings and recommendations contained in the report	12	4.569	62	.000	.69841	.3928	1.0040
The audit reports have to refer to	13	4.536	62	.000	.60317	.3373	.8690

everything that monitors, and auditors consider important without being deleted							
The audit reports have to indicate all weaknesses or critical outcomes in a manner that encourages correction and improvement of systems within the regulated entities	14	3.978	62	.000	.52381	.2606	.7870
The audit reports have to indicate the results of the audit according to their relative importance	17	2.969	62	.004	.44444	.1452	.7437
The audit reports have to indicate the opinion of observers and auditors, and whether it is conservative or without reservation	5	8.028	62	.000	1.07937	.8106	1.3481

Table (2.5) shows that there is approval from the respondents at an advanced level that the requirements of the content of the current audit reports comply with the INTOSAI standards and the degrees of conformity come to the fore with a t value of 15.59.

It is important to then to indicate the standards or practices followed when conducting the monitoring process at the t value of 11.28, then that consensus follows that the reports work to reassure the reader that the control has been implemented by accepted standards and practices at the t value of 9.28, especially as the contents supported by acceptable and relevant audit evidence at t value of 8.81.

The table (2-5) also indicates that the supervisory reports contain a little reference to the laws, decisions, and regulations that stipulate conducting an audit on the authority in question at a t-value of 2.79 according to the opinion of the respondents.

2- The hypothesis validation test:

It states, "There is agreement among the study groups about the extent to which the current requirements conform to the INTOSAI criteria related to the contents of the report, and the Kruskal Wallis test is used to measure the extent of the difference and agreement as shown in the table no (2-6).

Table (2-6) Second hypothesis test.

Ranks

Conditions of regulatory reports form	Study category	N	Mean	Chi-	Asymp.
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			Rank	Square	Sig
The audit reports have to presented in a clear and organized manner	internal government references	33	34.36	1.251	.263
	General auditor of accounting	30	29.40		
The contents of the reports should be understandable and free from confusion and ambiguity	internal government references	33	37.76	7.735	.005
	General auditor of accounting	30	25.67		
The contents are supported by acceptable and relevant audit evidence	internal government references	33	34.29	1.282	.258
	General auditor of accounting	30	29.48		
The contents shall be supported by appropriate means of presentation, such as tables, images, and graphics	internal government references	33	39.23	12.174	.000
	General auditor of accounting	30	24.05		
The necessity to refer in the audit reports to the objectives and scope of the monitoring and review process	internal government references	33	37.15	6.127	.013
	General auditor of accounting	30	26.33		
The need to refer to laws, decisions, and regulations that stipulate conducting oversight of the reporting entity	internal government references	33	32.24	.014	.906
	General auditor of accounting	30	31.73		
The need to indicate the standards or practices followed when conducting the monitoring process	internal government references	33	34.21	1.215	.270
	General auditor of accounting	30	29.57		
The reports ensure that the reader is assured that the control has been implemented according to acceptable standards and practices	internal government references	33	32.62	.098	.754
	General auditor of accounting	30	31.32		
Audit reports have to indicate the extent to which financial or accounting transactions conform to the laws or regulations in force	internal government references	33	36.33	5.238	.022
	General auditor of accounting	30	27.23		
The audit reports have to indicate cases of fraud, abuse or illegal practices discovered by monitors	internal government references	33	36.73	5.256	.022
	General auditor of accounting	30	26.80		
The audit reports have to indicate the material weaknesses revealed by examination and evaluation of the internal control system related to the issue or objectives of the oversight process	internal government references	33	38.86	11.156	.001
	General auditor of accounting	30	24.45		
Refer to the restrictions imposed by the supervising authorities on those responsible for the oversight process	internal government references	33	38.27	9.366	.002
	General auditor of accounting	30	25.10		
The audit reports have not only shown important violations and criticism, but they should also present corrective solutions to be taken.	internal government references	33	34.23	1.102	.294
	General auditor of accounting	30	29.55		
The audit reports have to refer to the response of the supervisory authorities about	internal government references	33	31.58	.040	.842

the findings and recommendations contained in the report	General auditor of accounting	30	32.47		
The audit reports have to refer to everything that monitors and auditors consider important without being deleted	internal government references	33	30.23	.737	.390
	General auditor of accounting	30	33.95		
The audit reports have to indicate all weaknesses or critical outcomes in a manner that encourages correction and improvement of systems within the regulated entities	internal government references	33	26.86	6.014	.014
	General auditor of accounting	30	37.65		
The audit reports have to indicate the results of the audit according to their relative importance	internal government references	33	25.70	8.804	.003
	General auditor of accounting	30	38.93		
The audit reports have to indicate the opinion of observers and auditors, and whether it is conservative or without reservation	internal government references	33	33.55	.565	.452
	General auditor of accounting	30	30.30		
	total	63			

Through the comparison of the (2-6) table, it is clear that some of X^2 values are greater than the tabular values at a level of significance less than 0.05, at which it is decided to reject the statistical hypothesis and accept the alternative hypothesis, which states that there is a difference between the study categories of government auditors and the IAO monitors. As a result of the presence of statistically significant differences concerning the conformity of the present requirements with the INTOSAI criteria related to the contents of the report.

However, the biggest difference came in the conditions that the contents be supported by appropriate means of presentation such as tables, images, and graphs with a level of significance (0.00) followed by a reference of control reports to the material weaknesses that resulted from the examination and evaluation of the internal control system related to the subject or goals of the control process at a level of significant 0.01 of the answers of the two classes of study.

Table no. (2-6) also shows that some of the values of X^2 are less than the tabular values at the level of significance greater than the level of (0.05) at which it is decided to accept the statistical hypothesis that states that there is an agreement between the study groups of government auditors and the auditors of the Iraqi Accounting Office as a result of the existence of significant differences concerning the conformity of the present requirements with the INTOSAI criteria related to the content of the report.

The biggest conditions in which an agreement took place is the need to refer to laws, decisions, and regulations that provide for audit on the subject in the report at a level of significance 0.09 followed by a reference of audit reports to the response of the authorities subject to audit about the results and recommendations contained in the report at the level of significance of 0.842 of the answers of the two categories of study.

C- The third hypothesis test: As it stipulates, "There is an agreement between the categories of the study on the to which extent the current requirements conform to the INTOSAI criteria related to the characteristics of the reports." To test the validity of this hypothesis the following is done:

1- Arranging the respondents' answers about the level of compatibility of the current reports with the INTOSAI standards in terms of characteristics: Therefore, the researcher uses the statistical t-test in terms of the relative average weight at the Likert pentatonic scale (3) to arrange the answers of the respondents as shown in table no. (2-7).

Table (2-7) Arranging the respondents' answers regarding the characteristics of the audit reports

One-Sample Test

Regulatory reporting characteristics	Test Value = 3						
	order	T	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
						Lower	Upper
The audit reports have to issue in summary form without compromising the quality of presentation and analysis of the topic	2	5.983	62	.000	.8888	.5919	1.1859
The audit reports have to issue in a unified form to avoid writing many details about the general framework	1	8.036	62	.000	.9523	.7155	1.1893
The audit reports have to issue in an accurate form that includes the presentation of the facts after the approval of the subject regulatory authority	6	2.589	62	.012	.4127	.0940	.7314
The audit reports have to issue in a manner that ensures the results are presented objectively so that these reports can be used in corrections	4	4.185	61	.000	.7096	.3706	1.0488
The audit reports are issued at the times legally specified to be a useful and beneficial tool for all parties using them	5	3.761	62	.000	.5873	.2751	.8995
The audit reports have to issue secretly, especially those related to national security	3	4.747	62	.000	.7301	.4227	1.0376

Table no. (2-7) shows that there is approval from the respondents at an advanced level that the requirements of the characteristics of the current audit reports are in line with the INTOSAI standards and the degrees of compatibility are followed as it comes in the process of issuing the audit reports in a unified form to avoid writing over details about the general framework at t-value of 8.03 of respondents answers.

After that, audit reports have to issue in the summary form without disruption or neglecting the quality of presentation and analysis of the topic at the t-value of 5.98, then that consensus follows that audit reports are issued in a secret form, especially related to national security at the t-value of 4.47 and confidential reports have to issue in a way that ensures the results are presented objectively so that these reports can be used in correction operations at a t-value of 4.18 from the respondents' answers.

Table no. (2-7) also, refer that the audit reports aim to issue the report in accurate form including a show of the events with agreement from the audit authority subject of control at the t-value of 2.58 according to respondents.

2- Test the hypothesis:

It states, "There is agreement among the study groups about the extent to which the current requirements conform to the INTOSAI criteria related to the contents of the report, and the Kruskal Wallis test is used to measure the extent of the difference and agreement as shown in the table no (2-8).

Table no. (2-8) Test of the third hypothesis.

Ranks

Conditions of regulatory reports form	Study category	N	Mean Rank	Chi-Square	Asymp. Sig
The audit reports have to issue in summary form without compromising the quality of presentation and analysis of the topic	internal government references	33	33.32	.405	.525
	General auditor of accounting	30	30.55		
The audit reports have to issue in a unified form to avoid writing many details about the general framework	internal government references	33	31.03	.232	.630
	General auditor of accounting	30	33.07		
The audit reports have to issue in an accurate form that includes the presentation of the facts after the approval of the subject regulatory authority	internal government references	33	36.86	5.369	.021
	General auditor of accounting	30	26.65		
The audit reports have to issue in a manner that ensures the results are presented objectively so that these reports can be used in corrections	internal government references	33	37.17	7.551	.006
	General auditor of accounting	29	25.05		
The audit reports have to issue at the times legally specified to be a useful and beneficial tool for all parties using them	internal government references	33	38.83	10.265	.001
	General auditor of accounting	30	24.48		
	General auditor of	33	36.21		

	accounting				
The audit reports have to issue confidentially, especially those related to national security	internal government references	30	27.37	4.087	.043
	General auditor of accounting	63	33.32		
	Total	33			

The table no 2-8 shows clearly that some of the X^2 values are greater than the tabular values at a level of significance less than 0.05 at which it is decided to reject the statistical hypothesis and accept the alternative hypothesis, which states that there is a difference between the study categories of government auditors and the auditors of the Iraqi Accounting Office as a result of the presence of statistically significant differences concerning the compatibility of the present requirements with the INTOSAI criteria related to the characteristics of the report and that the biggest difference came in the conditions "that audit reports are issued at the times legally specified to be a useful and beneficial tool for all parties that have a significant level of 0.001 followed by a reference to audit reports that are issued in a form that ensures that results are presented objectively so that they can benefit from these reports in corrections 0.006 answers from both study groups.

Table no. 2-8 also shows that some of the values of X^2 are less than the tabular values at the level of significance greater than 0.05 at which it is decided to accept the statistical hypothesis that states that there is an agreement between the study groups of government auditors and the auditors of the Iraqi Accounting Office as a result of the existence of statistically significant differences concerning the conformity of the present requirements with the INTOSAI criteria related to the report's characteristics. However, the biggest conditions in which an agreement took place is the need for audit reports to be issued in a unified form to avoid over details writing about the general framework at the level of significance 0.63, then that the audit reports are issued in the form of a summary without prejudice or neglecting the quality of presentation and analysis of the subject at the level of significance 0.52 of answers of the two categories of study.

Conclusions:

1. There is a great agreement between the respondents that the form requirements of the current audit reports are following the INTOSAI standards, and the degrees of compatibility are arranged where the reference to the period covered by the control and review process for these lists comes first, then that the signed and dated audit reports by the authorities once the process of control or review are done. Then that consensus represented in the form of a standardized audit report that is not changed from one department to another or another oversight body.
2. The compatibility between Iraqi audit reports and INTOSAI standards decreases in terms of the form of reports, and this reflects many confidential reports that are prepared without reference to the entities that prepared this report according to the opinion of the respondents.
3. It has to decide to refuse the statistical hypothesis and accept the alternative hypothesis, which stipulates that there is a difference between the study categories of government auditors and the auditors of the Iraqi Accounting Office as a result of the presence of statistically significant differences

concerning the compatibility of the current requirements with the INTOSAI standards related to the form of the report, and these requirements that the study groups differed on are below:

- The audit reports should always be in written form.
 - The audit report should be characterized by a title that identifies the entity that issued it.
 - The need to refer reports in the introduction to the entities to which reports are directed.
 - The audit reports have to issue with the accompanying financial statements.
4. It has to accept the statistical hypothesis that provides for an agreement between the study categories of government auditors and the auditors of the Iraqi Accounting Office as a result of the presence of statistically significant differences regarding the compatibility of the current requirements with the INTOSAI standards related to the form of the report about the following requirements:
 - The audit reports must be signed and dated by the competent authorities once the control or review process is over.
 - Refer to the name of the entity subject to control and to the financial statements that are the subject of the control.
 - Refer to the period covered by the control and review of these lists.
 - That there be a standardized form for the audit reports that must not change from one interest to another or a control body.
 5. That there is an agreement from the respondents at an advanced level that the requirements of the content of the current regulatory reports comply with the INTOSAI standards. The degrees of compatibility is the sort where the reference the auditing reports to the conformity of financial or accounting transactions with the laws or regulations in force comes first. This is followed by the need to refer to the standards or practices when conducting the monitoring process. Then that consensus followed by the mean that the reports work to reassure the reader that audit has been implemented following acceptable standards and practices, especially as the contents are supported by acceptable and relevant audit evidence.
 6. The audit reports contain a little hint to the laws, decisions, and regulations that stipulate conducting an audit of the entity in question according to the opinion of the respondents.
 7. It is decided to reject the statistical hypothesis and accept the alternative hypothesis, which stipulates that there is a difference between the study categories of government auditors and the auditors of the Iraqi Accounting Office as a result of the presence of statistically significant differences regarding the compatibility of the current requirements with the INTOSAI standards related to the content of the report.
 8. The biggest difference between the study categories came in the conditions that the contents should be supported by appropriate means of presentation such as tables, pictures, and graphs, followed by a reference of the audit reports to the material weaknesses that resulted in the examination and evaluation of the internal control system related to the subject or objectives of the audit process.
 9. It is decided to accept the statistical hypothesis that states that there is an agreement between the study groups of government auditors and the auditors of the Iraqi Accounting Office as a result of the presence of statically significant differences concerning the compatibility of the current requirements

- with the INTOSAI standards related to the content of the report and that the biggest conditions in which an agreement occurred need to refer to laws or the decisions and regulations that provide for audit of the body in question. Then there is a reference of the supervisory reports to the response of the supervising authorities about the results and recommendations contained in the report.
10. The respondents agree at an advanced level that the requirements of the characteristics of the current audit reports are in line with the INTOSAI standards and the degrees of compatibility are arranged as it comes in the process of issuing audit reports in a unified form to avoid writing many details about the general framework, then that the audit reports are issued in the form of a summary without disturbing or forfeiting the quality of the presentation and analysis of the subject, that consensus follows that oversight reports are issued confidentially, especially related to national security, and oversight reports are issued in a manner that ensures that the results are presented objectively so that they can benefit from these reports in corrections.
 11. The audit reports are issued in an accurate form that includes the presentation of the facts after the approval of the subject regulatory entity.
 12. It is decided to reject the statistical hypothesis and accept the alternative hypothesis, which stipulates that there is a difference between the study categories of government auditors and the auditors of the Iraqi Accounting Office as a result of the presence of statistically significant differences concerning the compatibility of the current requirements with the INTOSAI criteria related to the characteristics of the report.
 13. The biggest difference in the opinion of the respondents came in that audit reports are issued at the times legally specified to be a useful tool for all parties, followed by a reference to audit reports to be issued in a form that ensures the presentation of the results objectively so that they can benefit from these reports in correction operations.
 14. It is decided to accept the statistical hypothesis, which stipulates that there is an agreement between the study categories of government auditors and the auditors of the Iraqi Accounting Office as a result of the presence of statistically significant differences regarding the compatibility of the current requirements with the INTOSAI standards related to the characteristics of the report.
 15. The biggest conditions in which an agreement occurred is that the audit reports must be issued in a unified form to avoid over detailed writing about the general framework, followed by the issuance of audit reports in the form of a summary without prejudice or neglecting the quality of presentation and analysis of the issue.
 16. The researcher recommends the necessity to adhere to the international standards of the supreme audit entities when preparing the audit reports in terms of form and content
 17. It recommends the necessity of enacting laws and legislations that effectively guarantee the independence of the audit entities and thus include the introduction of the standards of the International Organization of Supreme Audit Institutions.

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