

The Impact Availability of the Components of Internal Auditing By Adding Value in Government Units in Iraq

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Abstract

This study aims to identify the concept of adding value, the role of internal auditing in adding value and its location in the value chain, and identifying stakeholders, the internal audit components for their addition, its adding value activities, and the indicators needed to determine the expectations of stakeholders in the value of internal audit activities. In order to reach the objectives, the study presented a theoretical presentation and a questionnaire was prepared for the opinions of 78 employees of internal audit units, public administrations, supervision bodies and academics specialized in accounting and auditing. The study found that the internal audit components for adding value in government units are efficiency and quality. Assurance, insight, objectivity. Internal auditing has a number of value-adding activities: identifying areas of spending reduction, reducing fraud and Manipulation, increase the reputation of the unit, paying attention to stakeholders' satisfaction and expectations, improving information communication. There is a correlation between these components and the internal audit activities value-adding as well as their positive impact in adding value. And the measures of adding value: the growth rate in the Employees training and information technology expenses, the percentage applied from the internal audit recommendations, the percentage of the decrease in irregularities discovered by the SAIs, Stakeholder satisfaction ratio, percentage of tasks implemented/ planned, Percentage of the amount of violations measured to annual expenditure, Number of times support requested by SAIs, The growth in the number of annual reports, the number of requests received for the perform of auditing tasks, the amount of reduction in proposed expenditures relative to annual unit expenditures, percentage of The amount of reduction in the proposed expenditures To the annual unit expenses. The study made several recommendations, the most important of which is the need to establish local internal auditing standards, Mechanisms for employment and rotation of staff in internal audit units, attention by training them on the use of modern technologies, subordinated to periodic tests, work to achieve independence by making them administratively linked to the provincial treasuries, Adoption of measures of adding value in internal audit and executive management evaluation.

Keywords: Impact availability; Internal auditing; Government Units in Iraq



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1. Introduction

The concept of adding value from internal audit is relatively recent, and the presentation of this value by internal auditors to the organization is one of the challenges. The situation is further complicated by the stakeholder group that needs internal audit and expectations that may be different. The stakeholders in the government units in Iraq include the supervisory bodies represented by the audit bodies of the Federal Audit Bureau and the Integrity Commission and the offices of the public inspectors in the relevant ministries, as well as the administration and the citizen. To accommodate these different expectations by the internal audit requires the availability of a set of components to enable it to determine the most valuable activities of the host and provide the requirements for delivery efficiently and effectively.

2. The First Topic: Methodology of Research and Previous Studies

2.1. Research Problem

The problem of research is that the internal audit organs of government units face challenges in determining their host activities of value. Adding value to the organization is one of its biggest challenges. The situation is further complicated by the multiplicity of stakeholder groups that need internal audit and the differing needs and expectations.

The research seeks to answer the following questions:

1. What is the concept of adding value in internal auditing?
2. What is the position of internal audit function in the value chain?
3. What is the role of internal auditing in adding value?
4. Who are stakeholders from internal audit?
5. What are the internal audit components to add value?
6. What internal audit activities host value in line with stakeholder expectations?
7. What indicators are needed to determine the expectations of stakeholders in the value of internal audit activities?

2.2. Research Importance

Adding value from internal audit to units is a function of modern internal auditing, especially in government units. When defining value-based tasks and activities, the unit can focus on maximizing the value to stakeholders and providing the necessary internal audit requirements and resources to effectively add value.

2.3. Research Goals

- Learn about the concept Add the value in the internal audit.
- Clarify the location of the internal audit function in the value chain.
- Identify the role of internal auditing in adding value.
- Identify stakeholders from internal audit.
- Determine internal audit components to add value.
- Identify internal audit activities that host value in line with stakeholder expectations.
- Identify the indicators needed to determine the expectations of stakeholders in the value of internal audit activities.

2.4. Research Assumes

The research is based on several hypotheses:

1. "There are several elements of internal audit to add value to government units in Iraq."
2. "Internal audit has a number of value-adding activities from the stakeholders' point of view"
3. "There is a statistically significant correlation between internal auditing (effectiveness and quality of work, assurance, insight, objectivity and internal audit and internal audit activities hosting the value.
4. "The internal audit components (effectiveness and quality of work, assurance, insight, objectivity of internal audit) have a positive and moral impact in adding value.
5. "To determine the expectations of value-added stakeholders from internal audit in government units, a number of indicators can be used"

3. Research Methodology

The researcher relied on the descriptive scientific method based on the research of scientific books, researches and various studies that address the elements of research represented by value and internal auditing. As well as the inductive method based on experimental research by preparing a questionnaire to know the views of the research sample.

3.1. Community and Sample Search and Research Tool

The research community consists of the parties involved in the internal audit of government units such as the staff of the internal audit units, the general departments and the supervisory bodies (the Office of Financial Supervision, the Integrity Commission, the offices of the Inspectors General). The sample of the study was random and was represented by a sample of 78 respondents from the mentioned parties in addition to the academic specialists in the field of accounting and auditing.

The questionnaire consisted of two sets of questions, the first of which was of a general nature, the second of which included the variables of research in four axes. The researcher adopted the question of each axis on a number of studies and research, with some modifications to suit the governmental units as in [Table 1](#). Where 91 questionnaires were distributed and 78 were retrieved, ie 86%, which is acceptable. It adopted a researcher where on the scale of Likert weight, which is a flexibility in choosing the extent of agreement with phrases and weights (5) is very important, (4) important, (3) is important to some extent, (2) is not important, (1) is Absolutely important.

With regard to the apparent truthfulness of the form has been verified and the clarity of the paragraphs of the scale and its ability to measure variables and their relationship with each other through the presentation of the experts group numbered 6 and Annex 1 shows the names, depending on their views have been reconsidered in a number of paragraphs to ensure more accurate Gauge approved.

The stability of the resolution was measured by the Alpha-Cronbach coefficient Cronbach's Alpha which is between 0 - 1, and increases the stability of the form as the value approached the value of 1. The value of the themes of the form (0.88 - 0.91) and the value of all its paragraphs 0.90. Which indicates the value of high stability of their poverty as shown in [Table \(1\)](#).

Table-1. The studies that were adopted to formulate the questions of the axes and the value of the coefficient Cronbach's Alpha for its interlocutors

Axis title.	Number of questions	Studies and researches approved	Factor Cronbach's Alpha
First: Identify stakeholders for internal audit.		(IIA1, 2011)	0.91
Second: the internal audit components to add value.	24	(Khudair <i>et al.</i> , 2017) (IIA, 2015;2016)	0.90
Third: internal auditing activities hosting the value.	5	(IIA, 2014)	0.90
Fourth: Indicators of adding value.	10	(IIA, 2014;2015)	0.88
Total 39		The average 0.90	

4. Statistical Methods

A number of statistical methods have been used according to the program SPSS Statistic and as follows:

- The mean was used to calculate the maximum value of the Likert scale (5), as well as the standard deviation and percentages of the analysis of the sample responses. The paragraph is positive if the arithmetic mean increases from the mean 3 and the percentage is less than 60%.
- Multiple correlation coefficient and regression analysis Multiple Correlation and Regression In order to identify the most important variables of explanatory research that affect the variables and the size and size of this effect.

4.1. Previous Studies

This paragraph is concerned with the identification of available studies, as previous studies and contributions to researchers reference studies contribute to building a theoretical and practical framework of the research and knowledge of the vocabulary that surrounds the subject matter hereof, and constitute a structural Sasse is.

1. Ray (2009), A study entitled (Adding Value: How Modern Internal Auditing Helps Organizations Achieve Strategic Goals) Adding Value: How Modern Internal Auditing Assists Organizations in. Achieving Strategic Objectives. This study aimed at clarifying how internal auditing helps companies achieve their strategic objectives in full. Based on the data published by the Institute of Internal Auditors in one of its studies, it concluded that the internal audit services, in order to work well, must have the characteristics: independence and objectivity, deep understanding of the organization's strategy, Additive.

2. Al-Ani and Al-Azzawi (2010), (Internal Audit under the Corporate Governance Framework and its role in increasing the value of the company) aims to determine the impact of internal auditing on the value of listed companies in the Iraqi market for securities. The annual financial reports of the banks as well as the analysis of the questionnaire to obtain the impact of the value of companies on the selected index to express corporate governance, as well as the extent to which corporate governance was applied in the sample companies. By measuring what is currently applied and their suitability and readiness for full implementation in the future governance framework. It found that there is a clear impact of the internal audit in increasing the value of the company, and that there is progress in the internal audit and its functions but did not reach the level that meets the requirements of governance. It recommended the need to develop internal audit and activate its functions from a governance perspective, which is to evaluate and improve internal controls, risk management and governance.

3. IIAI (2011), A study entitled (Method of adding value to the internal audit) Internal Audit's Value Addition Approach. Aimed at identifying the factors that enhance internal audit efforts to add value and those that impede them. The resolution method was adopted, and the Maturity Model was used as a framework for assessing the maturity level of the internal audit management and the level of experience relevant to each area. The results showed that resources were allocated appropriately to emerging regions. Internal audit departments tended not to increase their efforts to achieve the goal of adding value to the organization. The maturity level of all areas was lower than the overall maturation levels of internal audit. The vast majority of respondents who rated maturity at the level of integrated maturity, that the value measurement system does not measure its benefits. As the process becomes more mature, valuation and measurement of value added remains a challenge.

5. The Second Topic: Theoretical Framing

5.1. First: Internal Audit

Internal audit has emerged for about seven decades and is therefore new compared to external audit. And it was limited initially to the accounting audit to verify the registration of financial operations Of iron errors if any. But with the development of projects, it became necessary to develop internal audit and expand the scope of its work so that it uses as a tool to examine and evaluate the effectiveness of control methods and supply management information only. This has become a tool for the exchange of information and communication between the different levels of management and senior management. Under this development, the internal audit program includes the evaluation of other areas of activity (Sulaiman, 2006).

And contributed to the increased need for internal audit function is the adoption of the external auditor on statistical sampling rather than full examination, which is the limit of its ability to examine all financial and administrative aspects of the facility, and this prompted the International Federation of Accountants (IFAC) to single out a special audit standard to the extent of the external auditor, take advantage of the Internal Auditor (Arena *et al.*, 2006).

And is considered the internal audit function of the most important functions that are characterized by modern companies where some researchers pointed out that one year of internal auditing is equivalent to three years of external audit (Arab Society of Accountants, 2001). The internal audit has also contributed to the financial scandals that have rocked a number of major companies in the West Such as Enron Enron In the United States and Parmalat Italian and other companies (Arena *et al.*, 2006).

Internal audit in several stages of evolution has gone through: the examination of the accounting records for the period 1950-1960, examine the commitment to 1960- 1970, test procedures 1970-1980, Assessment of Control 1980- 1990, Risk 1990-2000 management evaluation support risk 2000 - 2005 management, and Then add the value (Pickett, 2004). The internal audit was defined in 1947 as " Evaluation function independent inch ORG within the organization to examine and evaluate its activities, with the goal of assisting members of the organization to carry out their responsibilities effectively, by provision of analyzes, evaluations, recommendations, advice and information on the activities of the T - examined, and enhance the control at a reasonable cost, and constitute such management and the Board of Directors (Zinca, 2016).

As known by the Institute of Internal Auditors (IIA 1999) is an independent activity of objective and consultative emphasis designed to add value to the organization and improve its operations. It helps the organization achieve its objectives through a systematic and structured approach to evaluate and improve the effectiveness of risk management, control and governance processes (IIA, 2016).

The nature of the work of the internal audit and its functions is defined by the International Standards for the Professional Practice of Internal Audit International Standards for the Professional Practice of Internal Auditing Issued by the Institute of Internal Auditors IIA. It consists Standards from Two sections Basic: Standards Characteristics And standards the performance.

Has been identified Standards Characteristics Must be provided in a The units And individuals Whose They practice Checking Internal As follows (IIA, 2016),

- Independence (Standard 1110).
- The objective (Standard 1120).
- Skill (Standard 1210).
- care Professional Necessary (standard 1220).
- Development Vocational training Continuous (standard 1230).
- Requirements a program emphasis Improve Quality (standard 1310).
- Reports Related Program emphasis Improve Quality (Standard 1320).

Either the standards the performance P provides the standard nature of the work (2100 standard) on the internal audit evaluates corporate governance, risk management and control processes , and the arrows do not improve it , B follow a systematic approach based on risk regulator, it enhanced the importance and Msaddaqa Te Te enjoy when auditors and give proactive assessments new insights into the effects of future take into account. (Ibid. 12-14)

The researcher believes that although the economic units differ from the government units (and the service ones) in terms of the objective to profit or ownership of the government or other entities, the standards of characteristics or performance of the internal audit are as important as the application or follow-up of both. But the standard regulatory independence came first as a guarantee to achieve objectivity and selection of workers with necessary skill and who are expected due diligence efforts and to ensure continuous development and to ensure the achievement of the performance of e ing internal audit to assess governance, risk management and control processes and government units should be noted that in particular.

5.2. Second: Value

The value in administrative thought is what the customer gets for what he pays (Duman, 2002). The value received varies among customers according to their interests. Some want quantity and others prefer high quality and others looking for convenience. Some also care about money spent, others time and effort (Falldin *et al.*, 2002), 66 Know Woodroff Customer value as perceived customer preferences and evaluation of properties Product, performance characteristics and results that emerge from the use of which contribute to the achievement of the objectives of the customer in cases of use (Yamamoto, 2000).

Know Pride Value as the objective customer's estimate of the benefits compared to the cost to determine the value of the product, and expressed mathematically that the value of the customer = customer benefits - the cost of the customer (Pride and Ferrell, 2000). Or an increase in the benefits the buyer obtains for the current or future sacrifice of the resources available to him (the cost). Maamouri (2006), and benefits can be technical, economic, service, and social (Roth, 1999),

The reality of the Organization's activities based on its relationship to value verification in the product or service indicates a possibility divided into three sections are (Maamouri, 2006).

1. Activities that add value directly: They are the core activities of the value chain for the use of available FAO resources

2. Activities necessary to add value: activities that support activities that add value and the value is not achieved with the required efficiency,
3. Tasks that do not add value: Some of the top management divisions perform work in the belief that they will add value or are necessary to add them.

It is related to the value chain value concept, which is defined As "Pursue and punish the functions of the entity through which value is added to the company's products or services" (Horngren *et al.*, 2012),

Where according to Porter the value chain consists of key activities and supporting activities. It includes the following main activities: (Romney and Steinbart, 2009),

Internal Support: Operations: External Support: Marketing & Sales: Services:

The supporting activities are: Company Infrastructure: Human Resources: Technology: Procurement: But the objective analysis of the model Porter The emergence t that procurement activity is not the father of activities but Aamh is one internal support activities (pleasure in favorof 0.2016: 250) (Maamouri, 2006). How (Ray, 2009), A value chain model for Porter That internal audit should be a supporting activity (rather than procurement) as affecting all major activities in the value chain, which could streamline support activities through compliance audits and process evaluations. Its audit trail stems from the objectives related to all these activities. The researcher believes that adding value through the functions of the value chain in the economic unit is a margin of profit as previously, offset in government units (and service ones) reduce expenses or the cost of services provided or removal activities is the host of value and focus on activities that achieve greater aware of the value of customers (owners Interest). The competitive advantage corresponds to providing services with the same amount of resources (budget allocations), reducing the time spent to provide the service or the time required to receive the service from customers or evaluating high quality services using modern techniques to achieve the satisfaction of the beneficiaries of the internal audit.

5.3. Third: The Role of Internal Auditing in Adding Value

The concept of adding value according to the Institute of Internal Auditors is "to provide important opportunities to achieve organizational objectives, identify operational improvements and reduce risk exposure through both assurance and consulting services." (Barac *et al.*, 2009).

The term value addition may be ambiguous to senior management because it believes that what cannot be measured is difficult to achieve. The definition of this term is further compounded by the glossary contained in the internal audit standards of the Institute of Internal Auditors IIA (Saif, 2017). Check that Internal adds Values to me Organization (or the parties Concerned) when Presents Confirmations Objectivity And Link, And contributes in a effectiveness And efficiency Operations Governance And management Love And oversight in a the organization (IIA, 2016). And is showing the value added to the internal auditors organized one of the biggest challenges they face. The situation is further complicated by the stakeholder group that needs internal audit and expectations that may be different. (PWC, 2011).

The expectations of the management on the one hand are different from the expectations of the Board of Directors and the Audit Committee on the other hand. Managers focus on how to meet their operational objectives. Internal audit adds value to them when their report contains recommendations or suggestions that include identifying opportunities to improve processes either by increasing efficiency or making processes more efficient and generally cost-effective. They are less concerned with the auditor's views on the adequacy of their internal controls, other than the impact of such reporting on the assessment of their superiors. On the other hand, the Audit Committee (and the Board) has relatively little interest in efficiency improvement recommendations. It is concerned with the auditor's opinion as to whether internal controls are adequate, that the data provided by managers are reliable, that laws and regulations are followed and assets are maintained (Reding *et al.*, 2009).

The importance of adding value depends on the stakeholders' perception of the value of internal auditing. Many internal audit functions require stakeholders to prioritize this vision, to use that information to shape audit strategy and approach.

The researcher believes that the stakeholders of the internal audit in the government units in Iraq also include the supervisory bodies represented by the audit bodies of the Federal Audit Bureau and the Integrity Commission and the offices of the public inspectors in the relevant ministries. It may also include the members of the community as the last beneficiary of the services provided by the units government subject to internal audit , and which is not easy to determine their expectations for the activities of the internal audit of the host as well as the value of their awareness of them , because their relationship with the internal audit is mostly indirect .

5.4. Fourth: The Internal Audit Elements to Add Value

Four elements of internal auditing can be identified to add value according to internal audit studies and research: the effectiveness and quality of internal audit, assurance, insight, and objectivity are as follows:

The effectiveness of the existence of the audit of internal Effectiveness & Quality). The added value of internal audit has been widely discussed in internal audit literature, many of which focused on the effectiveness and quality of internal audit (Barac *et al.*, 2009). Where the value is created if audit functions are improved Internal through efficiency and quality (Ali, 2016). P added value has a direct relevance to the actors of the internal audit, because the latter of t work as a measure of the first. And for an internal audit function essential part of the corporate governance, it cannot t a guest value to an organization unless the actor of Savcuk (2007). And under Standard 2000 of the Standards International to practice Professional for scrutiny The internal must

be On President Executive Director For scrutiny that Manages Activity Checking Internal Effectively to guarantee Add a value Of the Organization. Audit is managed Procedure When IIA (2016).

1. Achieves His goals and responsibilities Received in a Charter Checking Internal.
2. Adhere by standards.
3. Adhere Members Principles Ethics Occupation and standards.
4. Takes Considering direction and issues Emerging Which Can that effect On the organization.

And to confirm and improve the quality program requirements (standard 1310) must contain confirmation and quality improvement on internal evaluations and assessments of external program (IIA, 2016). As already mentioned.

Confirmation (Assurance). Confirmation by (IIA) Is a component of the three-value mix (emphasis, insight, objectivity) where internal audit provides assurance about governance, risk management and oversight processes to help the organization achieve its strategic, operational, financial and compliance objectives through activities (IIA, 2015).

- Ensure the adequacy and effectiveness of internal control.
- Confirm risk management processes.
- Confirm regulatory compliance.
- Confirmation of governance procedures.

Insight (In sight) or cognition. Internal audit is an incentive to improve the effectiveness and efficiency of the organization by providing a vision and recommendations based on analyzes and assessments of data and processes through activities:

- Recommendation for Business Improvement.
- Identification of emerging risks.

Objectivity. Internal audit provides value to the responsible bodies and senior management by adhering to integrity and accountability as an objective source of independent advice through activities:

- Inform and advise management.
- Investigate or deter fraud.
- Inform and guide the Audit Committee.

5.5. Fifth: Internal Auditing Activities Hosting the Value

The internal auditors are seeking to achieve two objectives to achieve maximum value for the owners of stakeholders and the second action to realize this value. It can produce a gap between the value and the realization of that value (PWC, 2011). Called the expectations gap defined by the Porter (1998). As the difference between what he is doing or what can be done by the auditor and the accounts and what should be or what is expected to be done by the auditor and accounts, on the basis of society 's expectations required of them (Ramo, 2012). And it is produced by a number of factors of such as Knowledge of internal auditing and new or changing business practices or the priorities of stakeholders (PWC, 2011). The researcher believes that the achievement of this expected amount of the value of stakeholders is by a number of internal audit activities, and recognize the value of those activities and what has been met from the expected value of which, and the value of that activity compared to the other, varies and varies by stakeholders of internal audit in government unity and priorities.

5.6. Sixth: Indicators for Determining the Expectations of Stakeholders in the Value of Internal Audit Activities

Internal audit should be able to demonstrate that the services provided or the activities undertaken by them are of value to stakeholders (Chartered, 2017). This is done through the use of several indicators to determine what has been met from the expectations of stakeholders in the added value of internal audit (IIA, 2015). Performance indicators are indicators of adding value from internal audit. These include the internal audit view and the stakeholder view, which in turn may vary (Barac *et al.*, 2009).

The Performance Indicators Triangle (5) provides a scenario for how performance indicators are aligned between the internal audit perspective and the stakeholder perspective. Internal audit and stakeholders should seek to agree on activities that add value, and then agree on the best performance measures for these activities, as what is measured is accomplished (IIA, 2015).

Figure 5. Triangle Performance Indicators.

Source: IIA (2015), Delivering on the Promise Measuring Internal Audit Value and Performance. P. 13.

And there are many indicators to measure whether the internal audit function adds value to organizations. Like (IIA, 2014;2015; Ray, 2009).

Determine the extent to which recommendations are implemented Internal audit, evaluation through surveys for units subject to audit, the extent of the external auditors rely on the work of the internal audit, as well as the number of requests for management services Assurance and Consulting, the proportion of the completion of the port of the internal audit plan, the period required to terminate the audit control, port of internal audit recommendations ratio, Ratio of planned to actual use of resources.

5.6.1. The Third Topic: The Practical Aspect

5.6.1.1. First: Description of the Study Sample

Table (2) provides a summary of the general information of the sample. Where it formed the work field categories (Director General, Internal Audit Manager, academic specialization Accounting and auditing) ratio of 61 % of the sample size, first category on the direct contact to the work of internal auditor, the second category represents the internal audit directors in the ministries , who have ample knowledge of the functions and activities of the audit In the general directorates of their ministries, while the academics take note of the expertise, skills, duties and activities of the internal audit. While the percentage of other categories represented by the oversight bodies (External Auditor, Integrity Commission, Inspector General) was 39 %. Where the financial censors in the bodies of the Federal Audit Office (the external auditor) are considered to be directly related to the internal audit and for periodic periods not less than one month per year for most cases.

The degree holders (Masters and PhD) form 72 % of the academic qualification of the sample members, and the accounting specialization was 73%. The percentage of those who have service years of more than 15 years is 60% of the total sample. It is therefore possible to deduce from the above that the appropriate information is available in the selected sample, in a way that enables it to answer the paragraphs of the questionnaire.

Table-2. General information for members of the research sample

	Statement	the number	The ratio %
Work field	Director general	9	11%
	Internal Audit Manager	20	26%
	External Auditor (Audit Bureau)	18	23%
	Staff of the Integrity Commission	6	8%
	Staff of the offices of the Inspector-General.	6	8%
	Academics (Accounting & Auditing)	19	24%
Total		78	100%
Qualification	BA	22	28%
	M.A.	27	35%
	Ph.D.	29	37%
Total		78	100%
Jurisdiction	Accounting	57	73%
	Administration	8	10%
	Economie	5	7%
	Law	8	10%
Total		78	100%
Number of years of service	5-10	5	7%
	10-15	26	33%
	15-20	29	37%
	More than 20	18	23%
Total		78	100%

5.6.2. Second: Diagnosis and Description of Search Variables

5.6.2.1. Diagnosis and Description of Stakeholders for Internal Audit in Government Units

Table (3) presents the views of the stakeholders' research sample for internal audit. It appears that the executive management and the external auditor (the Financial Control Bureau) were close to the first and second order, with an average of 4.46, 4.38 and 89% and 88% respectively. This is due to the nature of the internal auditor's relationship with the management and the daily dealings between them, and the auditors of the Financial Control Bureau spend not only short time in government units. The Office of the Inspector-General and the Integrity Commission in the third and fourth order also approximated an average of 4.01, 3.91 and 80 and 78%, respectively, While the rank of (Citizen) with an average of 3.79 and a percentage of 76%, which is due to the indirect relationship between the internal auditor and citizen, where the communication between them slightly and when this requires some executive procedures in a number of government units. Standard deviations ranged from 0.57 to 0.94. The table shows the overall importance of these entities for the internal audit, where the mean of 4.11 and 82%, which exceeds the satisfactory average 3 and the percentage of 60%.

Table-3. Values of the arithmetic mean, standard deviation, percentage and stakeholder arrangement for internal audit

Paragraphs	Arithmetic mean	Deviation Standard	percentage	Ranking
Key stakeholders that internal audit can meet their needs:				
Executive Management.	4.46	0.57	89%	1
External Auditor (Financial Control Bureau).	4.38	0.61	88%	2
Integrity Commission.	3.91	0.94	78%	4
Office of the Inspector General.	4.01	0.81	80%	3
Citizen.	3.79	0.92	76%	5
Total	4.11	0.73	82%	

6. Diagnose and Describe Internal Audit Components to Add Value

6.1. The Effectiveness and Quality of Internal Audit Work

Table (4) presents the views of the research sample on the first pillar of the internal audit components (the effectiveness and quality of internal audit work). Where the first paragraph of it (the members of the staff have functional experience and the techniques Kavin) the first order with an average of 3.67 and 73 % and the sixth paragraph (maintains positive relations with the management and other regulators) the second arrangement with an average of 3.59 and 72%, are close, (adhere to the ethics of its members function), (has the authority to access and obtain information related to his work), (where workers are subject to the continual development) arrangement , 3 , 4 and 5 an arithmetic mean 3:29 , 3:24, 3. 21 By 66, 65 and 64%, respectively. The average mean exceeded 3 and 60%, ie, there is agreement and satisfaction with the sample of the search for the functional ethics of the internal audit and the possibility of access to information and its development . The paragraph achieved (gets funding CAF for the performance of its functions) , respectively 6 an arithmetic mean 3.1 and 62% higher than the average of a little premise 3 but there are fragmented responses , where the standard deviation was 1.38 , which the place doubts about h access internal audit funding CAF in the number of government units . While the paragraphs (the members have sufficient knowledge of internal auditing standards), (The reports are clear and timely), (internal evaluations include ongoing and periodic monitoring of its performance), (the senior management is informed of the results of the internal evaluations, and plans for necessary corrective action) the last four ranks and an average of less than the satisfactory mean 3 and 60 % . Indicating the lack of knowledge required by the audit standards issued by the Institute of Internal Auditors IIA (Where there are no local standards) , and the absence of timely internal audit reports, which are often submitted to the Executive Directorate (in memoranda) and may not allow other stakeholders to report on such reports . Internal audits do not carry out any internal evaluations of the performance of most units, and may be subject to restrictions by the administrations of these units or ignorance of this standard.

The standard deviation of these values ranged from 0.76 - 1.38.

The total arithmetic average of this value is 3.0 2 and is equal to the estimated average 3 and 60%, which is acceptable for the effectiveness and quality of internal audit work in government units.

Table-4. Values of the arithmetic mean, standard deviation, percentage and order of elements of effectiveness and quality of internal audit

	Paragraphs	Arithmetic mean	deviation Standard	percentage	Ranking
The effectiveness and quality of internal audit work is achieved when:					
1	His staff has functional experience and sufficient technical skills.	3.67	0.89	73%	1
2	Its members have sufficient knowledge of internal auditing standards.	2.97	1.18	59%	7
3	He receives sufficient funding to perform his functions.	3.1	1.38	62%	6
4	Its members abide by the ethics of the job.	3.29	1.08	66%	3
5	Employees are subject to continuous development.	3.21	1.02	64%	5
6	Maintain positive relationships with management and other regulatory bodies.	3.59	1.12	72%	2
7	His reports are clear and timely.	2.46	1.11	49%	8
8	Has access to and access to information related to his / her work.	3.24	0.94	65%	4
9	Internal evaluations are conducted that include ongoing and periodic monitoring of its performance by persons within the unit who have sufficient knowledge of internal audit practices.	2.38	0.83	48%	9
10	Senior management is informed of the results of internal evaluations and plans for corrective action.	2.26	0.76	45%	10
	Total	3.02	0.98	60%	

6.2. Confirm Internal Audit

The table shows (5) the views of the research sample on RECTIFIER internal audit, which assurances provided, as the (asset protection) is more than those assertions submitted and ranked first among them, where he received the center of my account 4.00 and by 80% as it was less answers dispersed standard deviation of 0.66 The internal audit assertions (efficiency of governance), (improvement of the operations of the government unit), (effectiveness of internal control) in order 2, 3 and 4, with an average of 3.51, 3.46, 3.29 and 70, 69 and 66%, respectively. While the assertions about (effectiveness of risk management) were replaced by an average of 3.1 and 3 and 63% This may be due to the fact that the risk management function is relatively recent - relative to asset protection, for example - often associated with commercial units and functions primarily in the management of the unit, which is not given due importance by the internal audit of government and service units in particular.

The arithmetical averages for each paragraph increased the assertion of the mean 3 and 60%, indicating that the internal audit of government units provided such assurances.

The standard deviations were generally 0.66-0.94.

The arithmetic average of the total amount of this rectifier 3.4 2 and a percentage of 68%, which is acceptable to the proportion of the elements of confirmation of internal audit in government units.

Table-5. The values of the arithmetic mean, the standard deviation, the percentage and the order of the elements of the internal audit confirmation

	Paragraphs	Arithmetic mean	Deviation Standard	percentage	Ranking
	Internal audit provides assurance about:				
11	Improving the operations of the government unit.	3.46	0.88	69%	3
12	Asset Protection.	4 .00	0.66	80%	1
13	Effectiveness of governance.	3.51	0.92	70%	2
14	Effectiveness of risk management.	3.13	0.94	63%	5
15th	Effectiveness of internal control.	3.29	0.9 0	66%	4
	Total	3.42	0.88	68%	

6.3. Insightful Internal Audit

The table shows 6 sample views on the elements of rectifier internal audit which is the insight (the understanding and everybody knows) that he enjoys. The results showed that the order of the paragraph showing the reliability of the management information) is the first with an average of 3.46 and 69%, while the paragraph (works as a catalyst for change and work within the unit) and (adapts to the needs of the unit) in order 2, 3, 65, 61% Respectively. My paragraph (contributes to the development of cadres for leadership positions of the unit) and (anticipates emerging risks) were in order 4, 5 An arithmetic mean 2.83, 2.65 and by 57, 53%, respectively, and are below the average premise 3 and 60%, indicating a lack of sample availability of its confidence in Latin properties in the internal audit units of government, and it is because they require high qualifications in the cadres of internal audit It is not available as required in the cadres currently working in government units. The standard deviation was generally 0.71 - 0.98.

The weighted average of this indicator is 3.13 and 63%, which is higher than the satisfactory average of 3 and 60%, which indicates that internal auditing is acceptable and acceptable.

Table-6. Values of the arithmetic mean, standard deviation, percentage and order of elements of insight (understanding and understanding) of internal audit

	Paragraphs	Arithmetic mean	deviation Standard	percentage	Ranking
	Evidence of insight (understanding and understanding) Internal audit:				
16	Shows the reliability of management information.	3.46	0.83	69%	1
17	Works as a catalyst for change and work within the unit.	3.05	0.91	61%	3
18	Adapts to the needs of the unit.	3.27	0.92	65%	2
19	Expecting emerging risks.	2.65	0.98	53%	5
20	Contributes to the development of cadres for the leadership positions of the unit.	2.83	0.71	57%	4
	Total	3.13	0.83	63%	

6.4. Objectivity of Internal Audit

The table shows (7) sample views on the elements of rectifier internal audit which is objective, where the results showed that paragraph (works as a consultant for management) arranged a first and an arithmetic mean 3. 63 and 73%, which the reinforced what passed the administration is Key Internal Audit stakeholders. The two paragraphs (good know-how new laws and regulations) and (working to deter and detect fraud) in order 2 and 3 and an arithmetic mean 3.3 1, 3.1 3 proportions 66.63% respectively. His independence and the freedom to express his views are in the last order, with an average of 2.37 percent and 47 percent below the average of 3 Ratio of 60% and T revealed the weakness in the independence of the internal audit and the existence of restrictions on the freedom to express his opinion.

And it ranged from the standard deviation of the answers to the sample for this rectifier 0.73 - 0.91.

The arithmetic average of this parameter was 3.10 and 62% , indicating that the objective is at an acceptable level .

Table-7. The values of the arithmetic mean, the standard deviation, the percentage, and the order of the internal audit elements

	Paragraphs	Arithmetic mean	deviation Standard	percentage	Ranking
Among the objective indicators of internal audit:					
21	Independence and freedom of expression.	2.37	0.77	47%	4
22	Acts to deter and detect fraud.	3.13	0.89	63%	3
23	Good knowledge of new laws and regulations.	3.31	0.73	66%	2
24	He works as a management consultant.	3.63	0.91	73%	1
	Total	3.10	0.79	62%	

The above concludes the researcher that the internal audit in government units in Iraq components: efficiency and quality, emphasis, insight, objectivity has been available averages of arithmetic 3:02, 3:42, 3:13, 3:10 and rates 60%, 68%, 63%, 62%, respectively, it has exceeded the average; arithmetic average 3 percentage premise 60%, a level acceptable. Which proves the first hypothesis.

7. Diagnose and Describe the Internal Audit Activities of the Host Value

The table shows (8) The research sample believes that more internal audit activities of the host value is (to identify areas of spending cuts) mean 4.18 by 84% . The second (the reduction of fraud and manipulation) came at a median of 4.05, 81% . Third (improving government unit 's reputation) mean 3.94 by 79% . The increase of these three averages over the mean 3 and 60% indicates the importance of these activities from the point of view of the sample and its recognition of the value of the internal audit of the scaling of unnecessary expenses and its role in deterrence and detection Fraud and manipulation and interest in improving the image and reputation of the government unit. The order 4 and 5 (attention satisfaction and awareness of stakeholders), (improve the delivery of relevant information) an arithmetic mean 3.40 , 3:37 and rates 68.67% respectively, exceeded the average premise 3 and the ratio of 60% and demonstrate the interest is acceptable to improving the delivery of information and satisfaction Stakeholders. The standard deviation of sample responses was 0.73 - 1.07. The arithmetic average of the combined value of internal audit activities combined was 3.79 and 76%

Table-8. The values of the arithmetic mean, the standard deviation, the percentage and the order of the internal audit activities hosting the value.

	Paragraphs	Arithmetic mean	deviation Standard	percentage	Ranking
When internal auditing is available, it can add value to government units through the following activities:					
25	Define areas of expenditure reduction.	4.18	0.73	84%	1
26	Reduce fraud and manipulation.	4.05	0.80	81%	2
27	Improve the delivery of relevant information.	3.37	0.79	67%	5
28	Attention to the satisfaction and awareness of stakeholders.	3.40	1.07	68%	4
29	Improve the reputation of the government unit.	3.94	0.86	79%	3
	Total	3.79	0.81	76%	

The researcher concludes that the internal audit of the government units has the value-adding activities: identifying the areas of spending reduction, reducing fraud and manipulation, improving the delivery of relevant information, attention to the satisfaction of stakeholders, improving the reputation of the government unit, which obtained 4.18, 4.05, 3.37 , 3.40 , 3.94 and 84, 81, 67, 68 and 79% respectively. Their mean averages exceeded the mean of 3 and 60%, which is acceptable. Proving the second hypothesis.

7.1. Analysis of Correlations Between the Search Variables

Table 9 shows that the coefficient of correlation between the total internal audit components and the total internal audit activities hosting the value of 0.984 at the level of significance of 0.000 is smaller than the significance level of 0.01 and implies a significant correlation relationship between the internal audit and the internal audit activities hosting the value. The association reached the elements of the internal audit components and the overall internal audit activities as me: efficiency and quality, emphasis, insight, objectivity 0.991, 0.966, 0.955, 0.973, respectively, at the level of significance .000, which is smaller than the significance level of 0.01. Overall, this indicates that there is a very strong correlation between the internal audit components (Effectiveness and quality of work, assurance, insight, objectivity of internal audit) and internal audit activities hosting value. Proving the third hypothesis.

Table 9 also shows a significant significant correlation between each internal audit component with each internal valuation activity independently. Ranged between 88-99% at a level of 0.000 which is smaller than the level of significance of 0.01.

Table-9. Indicates the correlation values between the internal audit components and the value and level of activity

Elements of internal audit				Link and of significance	Internal auditing of the value
Efficiency and quality	confirmation	Insight	Objectivity		
0.941	0.912	0.879	0.222	Link	Define areas of expenditure reduction.
0.000	0.000	0.000	0.000	Sig	
0.934	0.880	0.891	0.905	Link	Reduce fraud and manipulation.
0.000	0.000	0.000	0.000	Sig	
0.921	0.939	0.903	0.952	Link	Improve the delivery of relevant information.
0.000	0.000	0.000	0.000	Sig	
0.973	0.948	0.931	0.945	Link	Attention to the satisfaction and awareness of stakeholders.
0.000	0.000	0.000	0.000	Sig	
0.931	0.901	0.921	0.896	Link	Improve the reputation of the organization.
0.000	0.000	0.000	0.000	Sig	
0.991	0.966	0.955	0.973	Link	Total
0.000	0.000	0.000	0.000	Sig	
.984				Link	
0.000				Sig	

7.2. Fourth: Analysis of the Relations of Influence Between the Variables of Research

The table shows (10) related to the effect of the elements of internal audit with a host of internal audit activities for the value of the total. Where the value of the coefficient of selection R^2 Is 0.968 indicate that 97% of the changes in the value of internal audit activities resulting from the elements of internal audit, W_a - shirt values of F Calculated 2280.982 which is higher than the values of F The chart of 252.498 at the level of significance Sig 0.000, which is less than 0.05, which means that the significance of the effect at the level mentioned, that the internal audit components have a large impact on the value of internal audit activities. This is the case for each of the components of internal flour: efficiency and quality, emphasis, insight, objectivity. Ie, the effectiveness and quality, assurance, insight, objectivity of the internal audit have a positive and significant effect of 0.98, 0.93, 0.91, 0.95 in adding value. Which proves the fourth hypothesis.

Table-10. Table showing the results of the effect of the internal audit components in the value

Independent variable	The coefficient of determination (R^2)	Values (F) Calculated	Values (F)	Sig	Significance
Efficiency and quality	0.982	9206.000	252.498	0.000	There is a significant effect
confirmation	0.933	1051.166	252.498	0.000	There is a significant effect
Insight	0.911	781.118	252.498	0.000	There is a significant effect
Objectivity	0.947	1365.673	252.498	0.000	There is a significant effect
Elements of internal audit	0.968	2280.982	252.498	0.000	There is a significant effect

Values (F) Tabulated At Level of significance (5 %) and degree Freedom (77.1)

7.3. Fifth: Diagnose and Describe Indicators of Adding Value

The table shows (11) sample views on the indicators that can be used to determine what has been met from the expectations of stakeholders in the added value of internal audit. It has got all these indicators on the arithmetic average over the middle and 3 premise 60%, which prepared acceptable, and the standard deviation of 49-88%, which reflects a low in the answers. As it was the first order index (growth rate in expenditures: staff training, internal audit) information technologies with a mean 4.31 and 86%, which reflects the importance of spending on staff development and investment in information technologies needed to enable devices Audit of the To work efficiently and effectively to achieve value. The index ranked second (the percentage applied to the internal audit recommendations) an arithmetic mean 4.22 and 84%, and this indicator reflects the extent of government interest in the unit of internal audit recommendations and the importance of those issued recommendations on the one hand enjoy effective and emphasize insight and subject yeh. The third indicator (the percentage of the decrease in violations discovered by the SAIs) with an average of 4.19 and 84%. It shows the effectiveness, emphasis, insight and objectivity of the internal audit on reducing the violations of the government unit. Ranked fourth (satisfaction rate of stakeholders) with a mean 4.08 and 82% explains The increase in the satisfaction of stakeholders is achieved when not to commit the unit and management of irregularities and delivery of services in a satisfactory manner to citizens, fifth place (the proportion of executing / planned tasks) tasks an arithmetic mean 4:05 and by 81% and y j j reverse the extent of interest in the internal audit plans developed and implemented for all functions Planned and assigned to it by many stakeholders such as management, regulatory bodies or citizens. Ranked sixth (amounts

of irregularities discovered to the proportion of the unit 's annual expenses) an arithmetic mean 4.03 and by 81% and its and the indicator The importance of the role of internal auditing in reducing violations. Seventh rank (number of times requested by regulators) with an average of 4.01 and 80%, indicating the extent to which SAIs have relied on the work of the internal audit bodies. Eighth (growth in the number of annual internal audit reports) with an average of 3.91 % and 78%, indicating the importance of communicating with stakeholders and providing them with information about the government unit. The number of applications received by stakeholders to carry out audit tasks was calculated at an average of 3.73 and 75% , indicating the extent to which stakeholders (such as SAIs) relied on internal audit to perform some evaluations or to demonstrate the extent of the unit's commitment Regulations and instructions. Ranked tenth and last (the amount of the proposed reduction of expenditures of the internal audit ratio to the annual unit) expenses of an arithmetic mean 3:47 and by 69% , which reflects the proposals of internal audit to the administration amounts that should be reduced , which may represent a wasteful or wasteful or inefficient in a no use .

From the above, it is important to use a number of performance indicators to determine the value of the internal audit activities to meet the expectations of the stakeholders. These indicators have an average of 3.47 - 4.31 and 69-86%, which exceeded the satisfactory average of 3 and 60%, which is a good level. Proving the fifth hypothesis.

Table-11. Indicators that can be used to determine the value-added stakeholders' expectations of internal audit in government units, the arithmetic mean, and the percentage and order

	Paragraphs	Arithmetic mean	deviation Standard	The ratio	Ranking
	Indicators that can be used to determine the expectations of value-added stakeholders from internal auditing in the following government units:				
30	The amount of the reduction in expenses proposed by the internal audit in relation to the annual expenses of the unit.	3.47	0.75	69%	10
31	Percentage of the amounts discovered to the annual unit expenses.	4.03	0.85	81%	6
32	The percentage decrease in irregularities detected by SAIs.	4.19	0.49	84%	3
33	Growth in the number of annual internal audit reports.	3.91	0.63	78%	8
34	Satisfaction of stakeholders.	4.08	0.64	82%	4
35	Number of requests received from stakeholders to carry out audit tasks.	3.73	0.88	75%	9
36	Number of times requested by regulators.	4.01	0.81	80%	7
37	Percentage of tasks performed / planned tasks.	4.05	0.77	81%	5
38	Growth in expenses: employee training, information technology for internal audit.	4.31	0.49	86%	1
39	Percentage of internal audit recommendations.	4.22	0.64	84%	2

8. Conclusions

- An internal audit component of adding value in government units according to the research sample is:
 - Efficiency and quality. Internal audit personnel have experience, are ethical and are subject to development. It maintains good relations and has access to information. There was weakness in knowing standards, reporting, and quality.
 - Confirmation. Internal audit provides assurance about asset protection, process improvement, governance effectiveness, internal control and risk management.
 - Insight. Shows the reliability of management information, acts as a catalyst for change and action, and adapts to the needs of the unit. While not expecting the risk of unity or contribute to the development of senior cadres.
 - Objectivity. He acts as a management consultant, familiar with new laws and regulations, and acts to deter and detect fraud. While there was doubt about his independence.
- The internal audit of government units has a number of value-adding activities: identifying areas of spending reduction, reducing fraud and fraud, improving the reputation of the unit, paying attention to stakeholders' satisfaction, improving communication of information.
- The existence of a very strong correlation relationship with significant significance between the internal auditing components (effectiveness and quality of work, assurance, insight, objectivity of internal audit) and internal audit activities hosting the value.
- The internal auditing components (effectiveness and quality of work, assurance, insight, objectivity of internal audit) have a positive and moral impact in adding value.
- The percentage of growth in employee training expenses and information technology, the percentage of internal audit recommendations, percentage of decrease in detected violations by SAIs, percentage of satisfaction of stakeholders, percentage of tasks executed / planned, percentage of violations discovered to annual expenses, The number of requests received from stakeholders to carry out audit tasks, the amount of reduction in proposed expenditures relative to the annual expenditure of the Unit.

Recommendations

The need to establish local internal audit standards so that the effectiveness and quality of internal audit work can be achieved in government units.

Establish mechanisms to recruit and rotate the staff of the internal audit units, pay attention to training them in the use of modern technologies, subject them to periodic examinations using the control bodies, and grant them additional financial allocations.

Working towards the independence of the internal audit. By making them administratively linked to the provincial treasuries.

The adoption of value added indicators in the evaluation of internal audit and executive departments at the level of public administrations and ministries.

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