

AUDITING COMPLIANCE AND ITS ROLE IN COMBATING FINANCIAL AND ADMINISTRATIVE CORRUPTION: AN APPLIED STUDY AT THE MUSAYYIB TECHNICAL INSTITUTE

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ABSTRACT

This study set out to clarify the function, significance, and requirements for compliance audit quality within the framework of INTOSAI Standard 3000. Additionally, it described how compliance auditing supports efforts to combat financial and administrative corruption. The Al-Musayyib Technical Institute's twenty employees from the Financial and Auditing divisions were selected at random to be the study's group. According to the study's findings, internal auditors demonstrate the administration's civilized side by carrying out their responsibilities and accomplishing their objectives, and compliance auditing aids in the fight against financial and administrative corruption. He was the one to complete his face. The study's most significant suggestion is that all institutions should

Keywords: Auditing, Compliance auditing, Corruption, Financial corruption, Administrative corruption.

INTRODUCTION

The auditing industry is viewed as a helping profession with a social mission. It is based on the mutual trust that exists between the auditor and other parties that require trust, like those who create and handle financial accounts. These parties disagree over the auditor's expanding responsibilities and their increasing reliance on the audited financial statements as a reliable source of data for making informed financial decisions. Therefore, it was required to strengthen the control methods on the quality of the audit work in order to give the relevant parties and the auditor reasonable conviction. The audit job was completed with high standards of justice, efficiency, speed, and economy, which inspires confidence and guards against criticism of, as all auditing offices must have policies and

procedures. Especially for quality control for all professional services, the member bodies of the International Federation of Accountants must ensure that these policies and procedures are subject to external audit, as many sectors of society, when making various decisions, increasingly rely on information over which they have no control, and resort to auditors for requests, to help when assessing the reliability of some information.

The first section: Research Methodology
First: The research problem:

In order to stay up with the government's development into new sectors and operations, as well as the apparent increase in spending over the last few years, compliance audits is necessary. In addition, because corruption is pervasive in the nation, it is imperative that government agencies conduct compliance audits and review the reports submitted by auditing bodies to ascertain the extent to which the organization complies with INTOSAI 3000 standards and to identify the necessary actions for putting the compliance audit process into place and improving the caliber of the reports the organization produces. Completing all of the requirements will improve the reports, which are crucial to the audit process and have a direct impact on the services that the audited organizations offer.

Second: The importance of research: The importance of the research stems from the degree to which government institutions follow the INTOSAI 3000 standard, which is one of the most significant standards employed in the compliance auditing process. It also stems from the need to raise the bar for the reports it produces and perform compliance checks. This is illustrated by how it is applied to improve subject entity performance, provide value and benefit, and strengthen the integrity of the auditing process in order to closely examine how public services are provided in a way that is most beneficial to society.

Third: Research objectives: The research aims to achieve the followings:

1. Defining the standards for compliance audit report quality in regard to INTOSAI 3000 standard.
2. Defining the function of compliance auditing in the battle against financial and administrative corruption.

Fourth: Research hypotheses:

Hypothesis: There is a significant impact relationship between compliance auditing and combating financial and administrative corruption.

The second section: The theoretical framework of the research

First: The concept of compliance auditing: An objective evaluation of a subject's conformity to the specified references or standards is called a compliance audit. Auditors assess operations, data, and financial transactions. During a compliance audit, auditors look for financial anomalies in compliance with all applicable laws, regulations, and financial management or discipline principles. These are completed in accordance with the policies controlling the company that is being audited.

Auditors must comprehend the background of the compliance audit. The control process, which is regarded as an essential component of the regulatory framework, searches for early deviations from customary practices and actions that contradict the effectiveness, economy, efficiency, and lawfulness of financial management. The management of public funds served as the model for the concepts and procedures used in the control process. This not only alerts the official to their responsibilities but also provides them with the opportunity to respond responsibly in certain unique instances. It also offers a chance to take the required actions to stop illicit activities from happening. A compliance audit sets a higher standard. (Compliance Audit Guide, 2015: 8-9).

The US General Accounting Office defined a compliance audit as an unbiased and systematic evaluation of the performance of government units, programs, activities, or functions in order to provide information that will enhance public accountability and make it simpler for the parties in charge of supervising the work to make decisions and take corrective action. (Irawan, 2015:22).

An evaluation of a subject's adherence to the relevant references as benchmarks is called a compliance audit. Examining financial transactions, operations, and data in all relevant dimensions that comply with the regulatory standards that oversee the audited business completes the process.

An structured procedure with the goal of gathering proof and impartially assessing it to ascertain if the data or real conditions fit the required standards is another definition of compliance auditing. This definition serves as the foundation for the idea of compliance auditing, which focuses mostly on the standards that are obtained from references. (Oversight Guide, 2015, 19).

Second: Principles of compliance auditing: The process of auditing is cumulative and iterative. Thus, the auditor should familiarize themselves with the planning, designing, gathering, assessing, and report-writing aspects of compliance auditing both before to and during the audit process. These ideas are supported by other more broadly applicable principles that satisfy the agency's organizational requirements. These guidelines are applicable to the planning, execution, and report-writing phases of the audit process. (Monitoring Guide, 2015: 13):

1. **Professional judgment and skepticism:** Using auditing standards requires professional judgment, which is the application of pertinent education, experience, and expertise. Making informed choices concerning audit processes that fit the audit conditions is made possible in this way. Professional judgment also clarifies how the auditor applies their knowledge and experience in a given situation by examining various viewpoints from various angles. Professional skepticism is a cautious or questioning stance that assesses the appropriateness and sufficiency of the evidence obtained during the audit process. It is associated with preserving professional safety..
2. **Quality audit:** Procedures used to assess the audit's overall quality and confirm that it was carried out in accordance with the established standards are referred to by this term. The objectives are further supported by the Central Auditing Organization's two first-rate audit divisions, and the audit reports, conclusions, or judgments are consistent with the outside world. The audit report is not made public until these two departments have finished the evaluation.
3. **Supervising the Competencies of the Audit Team:** The members of the audit team must have the knowledge, skills, and real-world experience necessary to carry out the audit process successfully. Understanding the type of audit that is used, fusing it with practical experience, familiarizing yourself with the standards, and
4. **Audit risks:** This means the risk that afflicts auditors due to reports, conclusions, or opinions that may accompany the work. Therefore, a compliance audit should be conducted to reduce this risk to an acceptable level for the audit process. Audit risks are divided into: Inherent risk, Audit risk, and Risk of discovery).

5. Audit risks: These are the risks that come with any reports, conclusions, or opinions that auditors might work on. Therefore, a compliance audit should be conducted in order to reduce this risk to a level that is appropriate for the audit process. Risks associated with audits fall into three categories: inherent, audit, and risk of discovery.

Third: Objectives of compliance auditing Encouraging more economical, efficient, and effective governance is the main objective of compliance auditing. Additionally, it improves accountability and transparency compliance auditing by assisting those in charge of governance and oversight. By evaluating whether decisions taken by the legislative or executive body were well-prepared and executed, it also improves performance.

Fourth: Compliance audit elements:

1. References and standards: The audited entity must abide by the criteria set forth by legally recognized public sector organizations, as well as by laws, court decisions, and other legal documents.
2. Topic: The information, situation, or action that is being evaluated or quantified in connection to specific criteria is called the topic. The subject matter may be activities, financial transactions, or information.
3. The three persons: The goal of the compliance audit, which is based on a collaboration between three parties, is for the auditor to compile pertinent and substantial audit evidence in order to make judgments that will increase target users' trust—those who aren't responsible for measuring or evaluating a subject.

Fifth: Different methods for conducting compliance audits: The Financial Supervision Bureau conducts the several annual audit types that are delegated to it, such as: 1. Compliance auditing as an independent undertaking: Compliance audits may be independently conducted by the Financial Audit Bureau. This shows that the financial auditing and performance auditing processes are not coordinated; in this case, the compliance audit is conducted independently. The global guidelines of INTOSAI specify that compliance auditing can be managed independently in terms of planning, executing, and reporting, setting it apart from the procedures of auditing financial statements and audit performance. It

can be performed independently and routinely as a well-defined audit technique specific to a given topic. The main elements that

Sixth: Stages of the compliance audit process:

1. First ideas and audit planning: During this phase, auditors define the audit's scope and subject matter, consider concepts that are crucial from an ethical perspective, like the auditors' objectivity and independence, and make sure compliance audit protocols are followed.
2. Finishing the audit and gathering evidence: At this point, the auditors' objective is to gather information so they may decide whether or not the subject complies with the rules in all relevant ways. If auditors discover information that compels them to do so, they may, under certain conditions, alter the compliance audit's scope. For instance, if auditors discover indications of fraud while gathering evidence, they should modify their protocols.

Additionally, they ought to record the

The second axis:

Corruption First: The

concept of corruption:

One of the deadliest and most poisonous negative tendencies that contaminates countries and jeopardizes societal stability and security is corruption. This is because it affects other government and state institutions as well as vital and critical state activities like health and education. It is alleged that bribery, money, and nepotism are the key news headlines surrounding this case. As a result, some groups have offered their services to combat corruption, while others are under formal government supervision (Salem, 2007: 138).

Corruption is the opposite of virtue in English. Regardless matter how much or how little something deviates from moderation, this word describes the situation. The definition of corruption in theory is

people that utilize power and unfairly acquired authority to achieve their own personal agendas

Transparency International was established in 1993, and its stated purpose is "the misuse of power in order to achieve private gains and benefits." While it did not define corruption, the 2003 United Nations Convention against Corruption outlawed several forms of it, such as providing bribes to foreign workers living in the country, bribing employees, embezzling property, abusing one's position, and abusing influence (Al-Ukaili, 2009: 80). Al-Issawi (2012) defines corruption as dishonest acts carried out by people in positions of authority, including managers, government officials, and others, with the goal of obtaining personal gain.

As a result,

Second: Administrative corruption: A comprehensive definition of administrative corruption is challenging to come up with because of a number of factors, such as the phenomenon's complexity, the intricate causes and manifestations of it, the variety of research methodologies used, the variety of forms it takes, and the backgrounds of those involved in its discussion and examination. As a result, various explanations for this phenomena were put up. Administrative corruption is defined by Transparency International as "the exploitation of power for private benefit" and by the World Bank as "the misuse of public office for private gain" (Al-Fatlawi, 2010: 84). **Third: Financial corruption:** The misappropriation or transfer of funds is referred to as financial corruption.

Fourth: Causes of corruption: Al-Jabri (2005: 37) states that some of the most important factors contributing to societal corruption are as follows:

1. Personal objectives, given that people are compelled to value their possessions. Corrupt practices can sometimes stem from an official's or worker's desire to abuse their position and authority in order to obtain the former.
2. An absence of ethical and nationalistic awareness.
3. The public's lack of courage and comprehension when it comes to opposing corruption and corrupt individuals.

- 1- The existence of cultural environments that encourage and condone corrupt
- 2- Non-deterrent laws and regulations, which open the way for corrupt people.

Fifth: Forms of corruption: Corruption can take many forms, but the following list discusses the most prevalent ones and explains what makes them unique (Iyad, 2015: 93):

1. Bribery: This is the practice of an official using their position to further the interests of third parties in return for financial gain.
2. Fraud: It is against the law for someone to trick you during a transaction or a goods purchase.
3. Forgery: To expedite the process, a representative may forge or anticipate secret information.
4. Money laundering involves taking part in illegal activities.

The third section: The Applied Aspect of Research

Introduction: This helpful framework describes how to do field research and how to utilize the right statistical approaches to examine the information that is collected. It also discusses the scientific methods used to guarantee the validity and reliability of the research tool as well as how to build a research tool to collect the data needed for study.

Study population: Al-Musayyib Technical Institute: Al- One of the oldest educational institutions in the Babil Governorate is the Musayyib Technical Institute, which was established in 1979 on a large tract of land as a "agricultural institute" with an emphasis on mechanization, from which other specializations evolved. This institute has produced a large number of graduates who have made contributions to the institutions, including government officials and private sector workers in all of Iraq's governorates. The random sample, which consisted of 25 male and female workers from the Finance and Auditing departments, was chosen to represent all employees, 100 percent of them. 21 items were acquired when the questionnaire was distributed to the employees of the relevant divisions. Once the data was collected and reviewed,

The first axis: Designing the research tool: The researcher relied on the questionnaire as a means of gathering basic data as well as a foundation for understanding the opinions and trends of the research sample because it is one of the most important and fundamental tools for gathering data in field research—largely because it allows researchers to control the questions and facts to be gathered from the research community. The questionnaire was divided into the subsequent two sections: Eight paragraphs made up the first section, which answered questions about internal audit.

First: It included eight paragraphs that addressed the questions pertaining to the sections on administrative and financial corruption. The closed answers in the first and second sections were scored on a five-point Likert scale: strongly agree, agree, neutral, disagree, and strongly disagree. The researcher calculated the weighted average of the sample's answers to the questions in a format similar to the Likert scale since it is thought to be one of the best instruments for evaluating attitudes. The weighted average is used if the variable allows values with different levels of significance. Therefore, this significance needs to be taken into account by giving each statement the appropriate weight according to its relevance. The researcher assigned the appropriate weight to each statement in the questionnaire, as

The weight	Phrase
5	Strongly Agree
4	OK
3	Neutral
2	Not agree
1	Strongly Disagree

Second: The validity of the tool: The validity of the research tool is the extent to which the methods of measurement or data gathering tool can capture the essence of the study. If the instrument for gathering data is able to measure what it was designed to measure, then it is honest. To be completely honest, the form needs to include all the elements needed for the analysis on the one hand, and the clarity of its vocabulary and paragraphs on the other, to make it understandable to all users.

The study instrument's validity was supported by two types of validity: constructive validity and apparent validity.

A- Apparent validity: By examining it and evaluating the items' appropriateness to measure the many features of the variable, one type of validity of the tool that is relied upon in measurement is the scale's capacity to measure what has to be assessed. The questionnaire was given in its original form to a number of knowledgeable and skilled arbitrators among the faculty members in order to confirm its apparent validity and that it assesses the intended outcomes. Following their thoughtful and polite remarks and suggestions regarding the questionnaire's contents, the arbitrators' recommendations for additions and revisions were implemented.

B- Construct validity: It is after ensuring the apparent validity of the research tool by applying it to a survey sample of (20) individuals from the research community.

Third: Stability of the research tool: "Consistency in the tool's results, and it means the ability of the measure to obtain the same results if the same tool is reused again" is how stability is defined. Using the study tool's final version on twenty items from the research community, the stability of the tool was confirmed. After a few days of distribution, the data was gathered, transcribed, and analyzed using the Statistical Software Package for the Social Sciences (SPSS v.22).

The second axis: Presentation, analysis and interpretation of the research results

First: Diagnosing the opinions of the research sample regarding the research variable

Table (1) shows the frequencies and percentages of the research sample members'

answers to the statements related to the internal control tools paragraphs.

Table (1): Frequencies and percentages of answers from members of the research sample

Relative importance	Standard deviation	Weighted arithmetic	Paragraphs	T
Paragraphs related to the internal audit				
64%	0.99	3.2	Internal audit's commitment to standards is one of the most important means that contribute to addressing financial and administrative corruption.	1
60%	1.07	3.0	Using the audit sampling method contributes to addressing financial and administrative corruption	2
86%	1.00	4.3	Commitment to controls and procedures is considered the basis for effective internal control that limits financial and administrative corruption	3
88%	0.83	4.4	Establishing an organizational structure that includes all the powers that each job is committed to contributes to reducing financial and administrative corruption	4
64%	0.99	3.2	Contributing to developing an annual audit plan based on the size of the potential risks contributes to reducing financial and administrative corruption	5
58%	1.16	2.9	Providing various consultations to the organization's administrative leaders contributes to reducing the rate of financial and administrative corruption	6
84%	1.36	4.2	Improving wages for various segments of employees or employees of the institution contributes to reducing financial and administrative corruption	7
80%	1.18	4.0	Compliance auditing is one of the means of reducing financial and administrative corruption	8
Paragraphs related to the financial and administrative corruption				
88%	1.01	4.4	Preparing the corruption of the money and the administrative one VI money authority of the public or functioning of the worker and that from the okay earn private.	1

90%	0.45	4.5	Private infringement instructions with the body censorship finance lead to more corruption of the money and the administrative one.	2
74%	0.964	3.7	Non respect the dates of the job and exploitation favor function on the appearances of corruption of the money and the administrative one.	3
84%	0.962	4.2	The letters contributed to the appearance of the financial corruption and the administrative one.	4

88%	1.01	4.4	Non clarification laws and simplifying them for the workers in units enough lead to more opportunities of the financial corruption and the administrative one.	5
84%	1.36	4.2	Non giving freedom and the turn great institutions censorship the public lead to more level of the financial corruption and the administrative one.	6
80%	1.18	4.0	The situation of cruel penalties in reducing that non to improve the level of income leads to the appearance of corruption of the money and the administrative one.	7
74%	0.964	3.7	Failure to improve the level of income leads to the emergence of the financial and the administrative corruption.	8

Source: Prepared by the researcher based on the computer results using the SPSS v.22 program

Table (1) shows the frequencies and percentages of the research sample members'

answers to the statements related to the internal control tools paragraphs.

The third

axis: Paragraphs related to the internal audit:

1- 1. The weighted arithmetic mean of Statement No. (1) was 3.2, and its relative adequacy was 64%. The weighted arithmetic mean of Statement No. (2) was 3.0, and its relative adequacy was 60%. Statement No. (3) generated a weighted arithmetic mean of 4.3 and a relative adequacy of 86% for the data; statement No. (4) produced similar results with 4.4 and 88% for the same data. Since all of the weighted arithmetic means are greater than the arithmetic mean of (3), which is hypothesized based on the Likert scale, this suggests that the internal control bodies are functioning independently and impartially. The results showed that the relative significance was, and the weighted arithmetic mean was (3.2), with a standard deviation of 0.99.

2- The axis related to the financial and administrative corruption:

The weighted arithmetic mean of Statement No. (1) was (4.4), and it was 88% more adequacious relative to the computed arithmetic mean (3). The weighted arithmetic mean of Statement No. (2) was (4.5), and its relative adequacy was 90%. Both Statement No. (3)'s weighted arithmetic mean of (3.7) and its relative adequacy of 74%, as well as Statement No. (4)'s weighted arithmetic mean of (4.2), exceeded the estimated arithmetic mean (3). The findings for paragraph (5) revealed a relative relevance of 88%, a weighted arithmetic mean of (4.4), and a standard deviation of (1.01). The results for Statement No. (6) showed a weighted arithmetic mean of (4.2) and a relative adequacy of 84%. This implies that the staff members

Table 2 lists the outcomes of correlations between the internal auditing and the financial and administrative corruption (t) values.

Fourth axis: Analyzing and testing the trends of influence among the research variables

Introduction: Using simple regression analysis and the (F) test to ascertain the significance of the simple regression equation, this study investigates the impact of the independent variable (compliance audit), both singly and in combination, on the dependent variable (financial and administrative corruption). If the calculated (F) value is greater than the tabulated (F) value at a significant level (1%), there is a major influence; if the calculated (F) value is less than the tabulated (F) value, there is no significant influence. Additionally, a significant level of significance was established for the effect connections using the (T) test, and the degree to which the independent variables influence the changes that occur on the'

Table (2): The estimated parameters of the simple linear regression model to measure the compliance auditing and the financial and administrative corruption

Financial and administrative corruption y							The dependent variable x
T value		F value		Interpretation coefficient R ²	Constant		
Tabulation %1(Calculated	Tabulation %1(Calculated		Independent variable	B	A
0.065	1.220	0.003	1.488	0.332		2.365	1.939

Source: Prepared by the researcher according to the results of the electronic calculator (N=65)

Based on the above, the research objective will be achieved to test the alternative hypothesis through its sub-hypotheses, as follows:

Testing the hypothesis: Compliance audits and financial and administrative corruption have a statistically significant influence link at the 1% significance level. Table (3) shows a positive influence link between financial corruption and compliance audits (X) and administrative (Y). This is supported by the tabulated (F) of (0.003) at a significance level (1%), which is greater than the (F) of (1.488), the value produced for the simple linear regression model. The regression coefficient's value (0.332) demonstrates that adjustments to the compliance auditing dimension by one unit have an impact on financial and administrative corruption, and this effect is at the previously established level of significance. This demonstrates the importance of the estimated model. This implies

Section Four: Conclusions and Recommendations First: Conclusions:

1. Audit compliance has an effect on and reduces administrative financial corruption
2. The internal auditor displays the administration in a polished light by performing his duties and fully achieving the organization's goals.

3. Having a clear organizational structure that delineates all powers, regulations, and instructions for government organizations is one method to address and mitigate the problem of financial and administrative corruption.

4. Hiring staff with prior expertise in the auditing branch of the financial control divisions guarantees the accuracy and dependability of the data provided, enhancing the features of disclosure and transparency.

5. The provision of employment support by senior leadership, such as letters of appreciation and recognition for accomplishments, contributes to the development of a healthy work environment for employees in the supervisory divisions.

6. Producing

Second: Recommendations:

1. Making compliance audits mandatory for all establishments.

2. Selecting skilled, reliable, and specialized personnel to work in the audit divisions to ensure that audit objectives are fulfilled.

3. Senior executives ought to thank staff members for their contributions in writing in order to create a work atmosphere that is favorable to audit workers.

In order to mitigate the problem of financial and administrative corruption, it is imperative that government organizations possess a well-defined organizational framework that delineates all relevant authorities, regulations, and directives.

5. Department heads need to concentrate on the organization's reward and punishment structure for all employees in order to mitigate the problem of financial and administrative corruption.

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