

The effectiveness of internal control and audit in reducing the risks of the phenomenon of administrative and financial corruption in government service units

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ABSTRACT: The purpose of the research is to clarify the role of the internal audit and control system in reducing administrative and financial corruption through the availability of a strong and efficient internal control and auditing system, and to identify the strengths and weaknesses of the systems used in state agencies to reduce this phenomenon and its effects and try to find suitable solutions to solve these problems. The system of control and internal auditing is one of the most important tools to maintain public money. As administrative and financial corruption is rampant in countries and societies, especially in developing countries, and at present, it is necessary to manage a deterrent to this corruption. Hence the urgent need for a strong, efficient and effective regulatory system Administrative and financial corruption. The problem of research is the lack of a statement of ways to activate the system of control and internal auditing in most government institutions, especially in the area of reducing the phenomenon of administrative and financial corruption. Adopted in the preparation of research on the descriptive approach. The research hypotheses are supported: the more regulated and efficient internal control systems are, the more active and efficient the unit's work will be, and the less administrative and financial corruption. A number of conclusions have been reached, the most important of which is that, despite the existence of an internal regulatory system, it does not meet all the requirements of administrative and financial corruption, and there is weakness in the internal control systems currently

in place in government departments and does not help in detecting cases of administrative corruption. The study ended with some recommendations, the most important of which is the need to review the laws, regulations and instructions that regulate the conduct of administrative and financial operations periodically and must include auditing or accountability of all job sites and not limited to a sample without others.

I. INTRODUCTION

Internal control and audit systems are one of the important tools and means to reduce the phenomenon of administrative and financial corruption, and the internal control and audit system seeks to achieve the objectives in various economic units, which are to examine the validity of accounting data, determine the degree of accuracy, increase the productive efficiency of various processes and adhere to and adhere to administrative policies. The phenomenon of administrative and financial corruption exists in most countries, and the phenomenon of administrative and financial corruption hinders any progress in economic growth and also wastes resources and takes the goals of governments away from serving the interests of the people and prevents the achievement of their goals, which has a stronger impact in developing countries. Interest in the subject of administrative and financial corruption has increased at the present time, and many methods have been resorted to, including the formation of a department for the inspector general

in all government ministries, the formation of a body specialized in public integrity, the support of the Financial Audit Bureau and the enactment of some laws. The system of internal control and audit is one of the most important basic functions in government institutions because of its role in detecting administrative and financial corruption and addressing that corruption and as a result is the supporting and sponsoring of the interests of government institutions.

II. RESEARCH METHODOLOGY

The methodology is the basic step that shows the scientific path that was followed, through which the problem of research and its important points and the importance of the research and what its objectives will be studied and review the hypothesis of the research and the method and means adopted that will be used in the preparation of the research.

1. Search Problem: -

The problem with research is that there is a deficiency in the statement of ways activating the internal control and audit system in most government institutions, especially in the field of limitation from the phenomenon of administrative and financial corruption. The phenomenon of administrative and financial corruption grows whenever the internal control and audit systems followed in government departments are ineffective and weak, so the phenomenon of administrative and financial corruption exists as long as opportunities, motives and reasons are provided for it. This results in risks surrounding these departments, in addition to many challenges facing internal control and audit systems through the manipulation of information before automated processing, what can lead to the realization of illicit benefits and interests, and innovative fraud represented by the possibility of circumvention by automated systems. Lack of attention to the internal control and audit system by government institutions may lead to serious material damage to public funds. When there is a strong and efficient internal control system, this helps reduce the phenomenon of administrative and financial corruption.

2. The importance of research:

The internal control and audit system is one of the most important tools of the governorate on public money. Administrative and financial corruption is rampant in countries and societies, especially in developing countries and at

the present time, where there must be a deterrent management of this corruption, hence the urgent need for a strong, efficient and effective control system that prevents the occurrence of administrative and financial corruption. Hence the importance of research is represented in the following points:

- 1- The financial and accounting performance in government institutions is improved by diagnosing aspects of deficiencies and defects in the internal control and audit system.
- 2- Giving solutions to the shortcomings and imbalances in the control systems for those institutions.
- 3- Improving the financial and accounting performance in government institutions by showing the role of the system Internal Control and Audit.
- 4- Achieving the improvement of financial and accounting performance in it by analyzing the extent of the efficiency of the internal control and audit system followed in government institutions.

3. Research Objective: -

The primary objective of internal control and audit is to preserve public funds from theft, forgery, manipulation and embezzlement. The research also aims to show the role of the internal control and audit system in reducing administrative and financial corruption through the availability of a strong and efficient internal control and audit system and identify the strengths and weaknesses and the efficiency of the systems followed in the state agencies to reduce this phenomenon and its effects and try to develop appropriate solutions to solve these problems and the research also aims to identify and diagnose the phenomenon of corruption Administrative and financial in government institutions as well as diagnosis of the causes that produced these The phenomenon and describe its effects on the economy and then put Solutions and treatments based on the results of the questionnaire and field research of the research, as well as to indicate the extent of the impact of internal control and audit on the phenomenon of administrative and financial corruption and the possibility of addressing or falling into it.

4. Research Hypothesis: -

The research starts from the following two hypotheses:

- 1- Whenever the internal control and audit systems are organized and tight, there will be an active and effective environment for the work of the Unit.

2- The efficient and strong internal control and audit system leads to the reduction of administrative and financial corruption and thus ensure the proper functioning of the work and protect public funds from theft, embezzlement and others.

III. LITERATURE REVIEW

1. Theoretical Introduction to Internal Control and Audit System.

The internal control and audit system in any economic unit occupies great importance because of the procedures and effective means of control it provides when practicing any activity within the unit. The objective of having an internal control system is to protect the assets of government institutions and to ensure the accuracy of accounting and statistical data, to achieve maximum productive efficiency and to ensure that employees adhere to the policies and administrative plans drawn. Thus, it is clear that internal control is an activity that is not limited to the control of financial and accounting aspects only, but also includes the overall activity of the economic unit. There is no doubt that one of the best ways to avoid the phenomenon of administrative corruption is to establish a sound and clear system of internal control by the administration as it is responsible for preventing and detecting administrative corruption in the unit, and the follow-up, implementation and evaluation of this system in a stable manner is considered the primary responsibility of the administration. Note that this system reduces and does not completely eliminate the possibility of the existence of administrative corruption as any system of internal control loses its effectiveness as a result of fraud that may arise from the conspiracy of the administration or employees at different levels. The internal audit function is one of the important functions in Government institutions, because of their impact on the design and development of Internal Control System.

2. The concept of internal control and audit system

Some have defined the internal control system as a set of solidarity guarantees financial instructions, administrative decisions and accounting methods used in Directing the unit towards achieving its objectives, it is considered to be aimed at Ensure the preservation and protection of the Unit's assets and the quality of information on the one hand and the application of management instructions in improving performance on the other hand. ((Rifaat, 2007, 7)

In 1949, the Committee on Audit Methods of the American Institute of Certified Public Accountants (AICPA) defined internal control as encompassing the organizational plan, means of coordination and standards used in the project with the aim of protecting its assets, controlling and reviewing accounting data, ensuring their accuracy and reliability, increasing productive efficiency and encouraging workers to adhere to the established management policies. (Attar, 2005: 26). Internal control was also defined as recommendation No. 46 of the Sydney Statement of the International Organization of Supreme Audit Institutions (INTOSAI) as the total system of financial control or other types of control, including the organizational structure, methods, procedures and internal financial control established by the Department within its specific objectives to assist in the process of conducting the project business in an orderly and economically efficient manner that ensures compliance with management policies, ensures the accuracy and completeness of records and provides reliable and timely management and financial information. (Hamza, 1990: 7). International Standard 400 used the following definition: The internal control system consists of the control environment and control procedures and includes all the policies and procedures approved by the management to help achieve their goal as much as possible from the system and the efficiency of the completion of the work including:

- Compliance with regulations in verification.
- Asset protection.
- Prevent and detect financial manipulations and errors.
- Accuracy and completeness of accounting records.
- Prepare reliable financial statements. (Saudi Audit Bureau, 2006: 2).

3. Internal Audit Department:

It is an independent orthodontic organ within the formations of the Unit and is one of the effective means of internal control established by the Department by serving it and reassuring it that the means of internal control developed are applied and sufficient through a set of controls and procedures to achieve operations and restrictions continuously to ensure the accuracy of accounting and statistical data to ensure the protection of the assets of the Unit and verify the followers of the employees of the Unit for the policies, plans and administrative procedures drawn for them. ((Financial Audit Bureau, 1990 :3). Internal audit is a service function that is organized and operated to serve departments to carry out various audits in

the accounting, administrative and operational fields.

The internal audit provides the management with all kinds of analysis, evaluation, recommendations, advice and information related to the aspects of the activity of the unit, and that the main factor in the success of internal audit is the endorsement and support by the senior management of the internal audit department and one of the most important manifestations of this support is the availability of a clear written document at the internal audit department, which is a definition in which he clarifies the purpose of its establishment, powers and responsibilities. A vital aspect of the internal audit function is to determine its appropriate place in the organizational structure of the unit by linking it to the supreme head of the unit. The Institute of Internal Financial Controllers defined internal audit in the rules it has developed on the professional practice of this control as an independent evaluation function that is established within a body to examine and evaluate the aspects of its activity in order to serve the interests of that body and the aim behind this control is to help the members of that body to effectively carry out the responsibilities entrusted to them and to this end the internal control provides them with all kinds of analysis, evaluation, recommendations, advice and information related to the aspects of activity. (Australian Court of Audit, 1994: 4).

4. Objectives of the internal control and audit system:

We can define two main objectives of internal audit:

- a) Periodic evaluation of accounting and financial policies and all related to them and make sure it goes according to plan without deviation.
- b) Periodic evaluation of administrative policies and executive procedures related to them and expressing opinions about them in order to improve and develop them to achieve the highest administrative efficiency.

Other secondary objectives are:

-Ensuring the accuracy of the accounting data used in the books and records that can be relied upon in making decisions, drawing up policies, following up on their implementation, and performing a sound analysis of the data.

-Discover errors, fraud and manipulation in a timely manner and work to correct them and prevent their recurrence in the future.

c) Observe the commitment of employees to the established policies and procedures. Ensuring the

unit owners' confidence in their money and the safety of their work, and reducing the incidence of errors and violations. (Al-Afandi, 2006: 53), as for (Al-Dabbagh, 2007: 47), he adds setting up a system of powers and responsibilities, while (Romney &Steimbart) adds that the objectives of internal control are as follows:

- Strategic objectives.
- Operational goals.
- Report objectives.
- Commitment goals.

From the study of the aforementioned objectives, we note that internal control seeks mainly to detect and reduce cases of deliberate and unintentional error, fraud and fraud, control over available resources and maintain the level of performance, all of which are considered one of the important means to reduce financial and administrative corruption. Because of the expansion and complexity of the business, the objectives of internal control have evolved from the basic need for which they were found, so it has become necessary to include the main objective that the unit should achieve from the development and application of internal control to reconcile the performance of employees with the objectives of the unit it seeks to achieve. (Thomas and Henki, 1989:370). The bottom line is that the functioning of the units does not depend on the existence of a good and effective internal control system, but its presence contributes greatly to achieving the objectives and reaching good results when the management is efficient and has dedicated staff in the implementation of the work entrusted to them and their responsibilities are specific and clear.

5. Characteristics of control and internal audit.

In order for internal control systems to achieve their objectives effectively, they must have a set of basic characteristics whose existence determines the quality of their objectives, and on this basis, we find that the auditor reduces the characteristics of samples selected for examination and auditing, the lack of these characteristics is a sign of the weakness of the internal control system (Mandarin, 2006: 57), (Judge and Dahduh, 2009: 292), (Lotfy, 2009: 2009: 636)

6. Determinants of the internal control system:

Despite the many advantages provided by the internal control system, this system is not expected to provide full protection to government institutions or to completely eliminate all opportunities for manipulation and administrative and financial corruption, due to many reasons because the objectives of internal control include

the assumption of compatibility between the goals and interests of the owner and the manager of the enterprise, while they may be inappropriate for the employed manager who acts on his personal interests as an employee instead of the objectives of the owners of the economic unit, which is What is evident is that some managers try to circumvent the policies of the economic unit to achieve their goals and personal interests. (Thomas Henky, 1989:372). There are also many restrictions that determine the extent of reliance on the internal control system in detecting cases of administrative and financial corruption, and the philosophy of internal control is based on the assumption that it is difficult for two or more persons to collude in imposing manipulations in accounting records or operations. Internal control and making mistakes and irregularities that the administration can hide their impact. (Thomas-Henki.Ibid:373).

7. Components of the internal control system:

In order for the internal control system to be carried out on a sound basis and for performance and achievement to be carried out as defined by the objectives and standards set, and for the internal control system to be more effective, it is necessary to be guided by some of the basic principles and components of the internal control system, which are represented in 1- Good organizational plan. 2- Appropriate and qualified human elements. 3- Integrated accounting system. 4- Good internal control.

8. The role of internal control systems in reducing financial and administrative corruption and its self-evaluation:

Before explaining the role of internal control systems in reducing financial and administrative corruption, it is necessary to show the importance of the internal control system, the weakness or robustness of internal control systems not only determines the nature of obtaining sufficient and appropriate evidence for the audit process, but also determines the depth required in the examination of that evidence as well as clarifying the appropriate time for audit procedures and audit procedures that should be focused on to a greater extent than others. (Reformer,2007: 41). The importance of internal control systems comes from understanding and recognizing the following points:

- a) The set of regulatory problems likely to occur in any unit, sector or economy (Salim, 2003: 20).
- b) The control required in the published financial statements and their suitability with the allegations

of the management of the economic unit during the financial period. (Sophie, 2006, 22).

c) The risks of human discipline and ways to reduce it, and the possibility of cases of errors, fraud and irregularities as long as the internal control systems include internal controls and careful examination of those systems. (Sophie, 2006, 23).

d) Eliminate or minimize operational and legal notification and damage related to natural disasters, force majeure or the result of procedural errors committed during the operation of data and information. (Sakka, 2009, 23).

e) Verify the extent of compliance with the basic principles of internal control systems confirmed by the Iraqi Audit Manual in Rule No. 4 of 1997 issued by the Iraqi Accounting and Supervisory Standards Board. (Sherida, 2010, 99). From the foregoing, it is clear that the internal control systems serve as the starting point for the auditor to start his work in the light of the results of his examination of his various systems, at which time he draws up the appropriate audit program and determines the number of tests necessary and the size of the appropriate samples. (Abdullah, 2010: 174). It is noted that the concepts of the internal control system have not clearly addressed the role of the internal control system in reducing administrative and financial corruption, due to the fact that the phenomenon of administrative and financial corruption is a relatively recent phenomenon and takes on multiple effects and dimensions, but those who examine the objectives and concepts of the internal control system carefully find that reducing administrative and financial corruption is one of its objectives, and that the existence of an efficient and effective system of internal control certainly works in itself to reduce the phenomenon of administrative and financial corruption, as these systems represent one of the important means to be adopted in the fight against administrative and financial corruption. The researcher also believes that there is a need to conduct a self-evaluation of internal control systems in order to activate them, as some in this field believe that an evaluation of internal control systems should be carried out as a basis to rely on in reducing administrative and financial corruption in various units, as well as contributing to the identification of the supervisory climate of the unit.

9. Administrative and financial corruption

Due to the negative effects of administrative corruption on the economic performance of government institutions and their nationals, curtailing, addressing and eradicating corruption is a key factor in raising the efficiency

of the exploitation of human and economic resources and achieving development goals, especially since the factor of administrative corruption has spread in all countries and their institutions. One of the old phenomena that has been exacerbated to the point where many societies and countries threaten social decay and economic stagnation leading to their collapse and destruction is the phenomenon of corruption, it is considered a global problem that exists in most societies and countries but differs in size, form and degree of spread.

a) The concept of corruption:

In general, the phenomenon of corruption is defined as "the exploitation of public office through the exploitation or misuse of public office for the sake of private interests." (Kurtel et al., 2006), It was defined by Transparency as "the abuse of power for private benefit" (Potatoes, 2009, 34)

In general, corruption is represented as "deviation from law or order, non-compliance with them or exploitation of their absence in order to achieve the economic or social interests of a particular individual or group, it is often deviant behavior or conduct contrary to official duties".

In our research there are two axes of corruption, the first administrative and the second financial, and we will address the concept of the two axes as follows:

b) The concept of administrative corruption:

Administrative corruption is the subject of research in itself because of the consequent undermining of the public function by harnessing it for private gain and even because it is closely linked to other forms of lawless behavior and mismanagement, and the spread of administrative corruption and the length of time cause concern because of its harmful public and social implications, it undermines the capabilities of the country and distorts priorities.

Administrative corruption is defined by some as "the exploitation of public power or office through its use for profit or personal gain or for the achievement of social status and in a manner that entails a violation of legislation and standards of ethical and professional conduct." (Abdullah, 2003: 20). An important definition is the one that was derived from the decision of the Supreme Court of the Arab Republic of Egypt in its judgment issued in appeal No. 159 dated 5/11/1995, which states that the reason for the disciplinary decision in general is: - The employee breaches the duties of his job and performs an act that is forbidden to him. Any staff member who contravenes the duties

provided for by laws, general regulations or orders of superiors within the limits of the law or derogates from the requirements of duty in the work of his or her office, fails to perform them with the prudence, accuracy and honesty required or violates legitimate confidence in that function, so derogation from the duties of the post is a particular deviation. (The Believer et al., 1997: 62)

The bottom line is that administrative corruption is an abnormal behavior that occurs when someone tries to put their personal interests, whatever their location, above the public interest.

c) The concept of financial corruption

Financial corruption is similar to administrative corruption but it takes the financial axis through the exploitation of financial law or the depletion of public capital or financial instructions or ignoring them, and most often the aspects of financial corruption are financial fraud or fraud as these two qualities share one interest is to achieve personal benefits over the public interest. While some considered that financial corruption is nothing but a set of financial deviations that violate financial rules and provisions that contribute to the administrative and financial workflow). (Ayesh, 2010:4). Others see financial corruption as "the misuse of public influence to achieve profits and material gains, power or influence at the expense of others or at the expense of regulations, laws and instructions." (Mahmoud, 2010: 9).

Financial corruption is embodied in the combination of financial deviations, violation of financial rules and provisions that regulate the financial functioning of the State and its institutions, violation of the instructions of the financial control bodies competent to examine and control accounts and funds, and its manifestations can be seen in: bribery, embezzlement, tax evasion, land allocation, nepotism and the spread of nepotism.

d) Causes of administrative and financial corruption

One of the causes of administrative and financial corruption is due to the entry of many variables, including the corruption of social and moral values, which society gives great weight to because those values represent the desirable and desirable in society and that they think in the sense of life itself. Because they are closely related to the motives of behavior and goals and have resulted in the collapse of the value system of society and the individual and the emergence of deviant value frameworks and these fragile values help administrative corruption.

Corruption of various kinds has several causes, including but not limited to the main causes of financial corruption:

- 1- Non-compliance with accounting transparency and accounting disclosure standards.
- 2- Personal judgments in the interpretation and application of financial and administrative laws.
- 3- Non-compliance with international and local accounting disclosure standards, especially with regard to accounting for the social responsibility of the information contained in the lists, financial reports, accounting records and the statement of the implementation of units with their social responsibility and their role in measuring and revealing social phenomena towards society and the environment in a way that reflects the true image of the unit honestly and accurately.
- 4- Poor performance of financial control bodies and their lack of experience in following up, developing and controlling financial and administrative performance.
- 5- The administrative and financial slackness resulting from the presence of large numbers of administrative and financial employees who prefer their personal interests over the public interest.

We conclude from the above that the reasons for the spread of administrative and financial corruption are the desire to acquire illicit personal benefits by the presence of the appropriate opportunity to practice such corruption and the existence of the motivation to provide for the basic needs of the employee without sufficient effort with the weakness and lack of piety and dislocation from moral values and patriotism, in addition to the lack of deterrent laws and the laxity of effective accountability represented by independent and impartial judicial authorities, independent free media, advanced accounting systems, efficient internal control systems and strong audit bodies. and other reasons.

The effects of administrative and financial corruption

Administrative and financial corruption has many negative repercussions and effects, namely weakening the rules and systems of work adopted in the administrative unit and preventing them from achieving their objectives for which they were created in whole or in part. Administrative corruption also has a direct impact on the achievement of economic development, as the spread of corruption helps to escape domestic capital, the reluctance of foreign capital, environmental degradation resulting from the manipulation of policies, the collapse of services such as health, education and others, in addition to

the brain drain, the impoverishment of the state and the people and other serious risks.

Four important effects of the spread of administrative corruption can be identified:

A. Financial implications: These include the loss of financial resources from tax fees, customs and others in addition to the increase in tunnels significantly as a result of fraud and the disposition of state revenues such as the impact on the state in the absence of the tender process between the bidders to implement the tender leads to a significant increase in cost.

B- Effects on economic development: Administrative corruption is an important issue that stands in the way of economic development programs, especially in countries that suffer from the urgent need for foreign investment in the areas of development, because the spread of corruption constitutes a weak environment that is not attractive to foreign investments and to those investors who can make long-term contributions to the development of those countries. The authorities of officials and manipulation of investments lead to more burdens and financial costs on development projects.

C. Effects on society and the poor in particular:
- The diversion of resources from their purposes leads to distortion of public policy and damage to the flow of services. Society and the poor in particular are the most affected by corrupt practices and therefore benefit the few at the expense of the majority and the prevailing social and economic grievances are entrenched.

D- Loss of confidence in public institutions: As soon as it becomes possible to purchase public services and public servants begin to violate the trust and trust given to them by citizens, trust in public institutions is eroded, and the loss of trust in institutions in turn undermines the rule of law, property integrity, respect for contracting, order and civil peace, and ultimately undermines the legitimacy of the state itself, which affects the decisions of financial and international institutions such as the World Bank, the European Investment Bank and others negatively. (Jaws, 2006:11)

In summary, administrative corruption, whether accidental or systematic, often produces extremely harmful political, economic and social effects, contributing to political instability and undermining government institutions through the improper use of resources, the loss of public funds through exploitation and the attempt to control public funds, in addition to the spread of theft, extortion and bribery.

Mechanisms to combat administrative and financial corruption

The majority of administrative and financial corruption is not through violating laws and legislations but by finding appropriate loopholes to access its exploitation for their own personal interests. Hence, there must be a stable political situation dominated by solidarity and mutual trust, and also good governance must be available to provide political stability, and it requires that the country have sound economic and social policies, and these policies require that available resources not be wasted, and there must be a political will, which is the apparent and reliable intention of political actors to address the causes or effects of corruption at a comprehensive level.

IV. MATERIALS AND METHODS.

Display and analyze the results of the questionnaire

With the aim of reaching the role played by the internal control and audit system in reducing the phenomenon of administrative and financial corruption and knowing the main causes of administrative and financial corruption, the continuous factors that occur and the procedures and methods that lead to its detection or reduction.

For this reason, the researcher designed a questionnaire form based in its formulation on the results of research and other studies related to the structure of the study, and the questionnaire was developed by presenting it to a selection of academic professors and experts in the field of accounting and auditing profession because of their experience and great knowledge in this subject, and discussing them in the observations they made thankfully to reach the final form of the questionnaire.

1: Details of the questionnaire form: - The questionnaire consisted of two parts:

Section I: It aims to collect data on the people responding to the questionnaire such as the current job, scientific qualification, specialization in the scientific qualification, the entity in which he works and the number of years of service.

Section II: The questionnaire was divided into two axes:

The first axis: It contains eighteen questions about the system of control and internal audit.

The second axis: It contains thirteen questions about administrative and financial corruption.

The following is a review and analysis of the study and the results of the questionnaire.

2: The research community and its sample: The researcher selected a number of auditors, chartered accountants, holders of postgraduate degrees from the master's and doctoral degrees in the education of Najaf and the Office of Internal Audit and university professors. The field of accounts, control, auditing, skill and experience in knowing the causes that lead to the occurrence of administrative and financial corruption, and what are the methods and procedures to detect and limit it and the role of the control and internal audit system in limiting it. Therefore, the researcher relied mainly on the basis of type in the distribution of the questionnaire and not on the quantity in the distribution in order to reach accurate and credible results. Where the number of distributed questionnaires reached (70) questionnaires, where the number of questionnaires received and included in the analysis (63) questionnaires, i.e., by (90%) and the number of unreceived questionnaires (7) i.e., by (10%) where the direct method was used in the distribution and retrieval of the questionnaire.

Table (1)

Table showing the distribution of questionnaires to the research community.

Questionnaire forms that will be distributed		Questionnaire forms received and included in the analysis		Canceled questionnaire forms	
Number	Ratio	Number	Ratio	Number	Ratio
70	100%	63	90%	7	10%

(Source: Prepared by the researcher)

3: Specifications of the research sample

The scientific qualification of the research sample

Table (2)

Shows the scientific qualification of the research sample

Qualification	middle school	B. Sc	M.A.	PhD	Other	Total
Number	6	21	24	4	8	63
Percentage	10%	33%	38%	6%	13%	100%

(Source: Prepared by the researcher)

Table (2) above shows that the level of scientific qualification of the research sample who possess a master's degree in the field of accounting, auditing and legal accounting represents 38%, those who possess a bachelor's degree represent

33% of the research sample, those who have other certificates represent 13% of the research sample, while those who possess a preparatory certificate represent 10% of the research sample.

Table (3)

Shows the years of practical service of the research sample

Years of Experience	10 – 15	15 – 20	20 - or more	Total
Number	12	23	28	63
Ratio	19%	37%	44%	100%

(Source: Prepared by the researcher)

Table (3) shows the years of practical experience that the members of the research sample have in the field of accounting and auditing profession, as it is clear that 44% of the research sample had years of experience of 20 years and

above, and that 37% between 15 and 20 years, and the rest constitute 19% of them between 10 and 15 years.

The above is a clear indication of the depth of scientific experience.

2- The entity he works for:

Table (4)

Shows the entity for which the research sample works

Years of Experience	Najaf Education Directorate	Financial Supervision Bureau	Academics	Other	Total
Number	35	16	12	0	63
Ratio	56%	25%	19%	0	100%

(Source: Prepared by the researcher)

Table (4), which contains the numbers and percentages in which the categories of the research sample work, shows that 56% of the sample work in Najaf breeding, 25% work in the Financial Audit Bureau and 19% as academics.

4: Methods of data analysis: For the purposes of achieving the objectives of the research and testing its hypotheses, the researcher used the descriptive analytical method, and the statistical method (percentage) was used in analyzing the results of the questionnaire to answer each question.

5: Review and analysis of the results of the questionnaire: This aspect includes the opinions of the research sample and their compatibility with the questions of the questionnaire. The data was

analyzed in light of the research objectives and the results were as follows:

First Theme: - Control and Internal Audit System: Eighteen questions illustrated the extent to which the internal control and audit system could have a role in reducing the phenomenon of administrative and financial corruption.

The results of the analysis of these questions in the light of the responses of the sample members were as follows:

Question 1:

There is a direct relationship between the internal control and audit system and the organization with a sense of responsibility among employees to

create a positive incentive to achieve change for the better.

Table (5)

Answer	I agree	Kind of	I do not agree	Total
Number	57	6	0	63
Ratio	90%	10%	0	100%

(Source: Prepared by the researcher)

We conclude from Table (5) that the members of the research sample (90%) of whose answers supported the existence of a close correlation between the organized control systems and the court and a sense of responsibility for the better.

In order to support this paragraph, what is mentioned in the Iraqi Audit Manual No. (3) in the field work standards is that the administration is responsible for the development of internal control systems, which must contain internal control procedures appropriate to the volume of work and the nature of the work of the institution.

The supervisory work creates a feeling among others that the auditors of internal control

are employees of the institution and in a parallel direction with others and not different from them and that cooperation with everyone helps to achieve the objectives of the institution in terms of the best economic and social return in accordance with the policies of the institution.

Question 2:

Whenever the organizational structure, the endorsement of clear procedures and the proper job description, is considered the starting point for the application of financial and administrative control systems.

Table (6)

Answer	I agree	Kind of	I don't agree	Total
Number	57	6	0	63
Ratio	90%	10%	0	100%

(Source: Prepared by the researcher)

It is clear from Table (6) whenever the organizational structure, the endorsement of clear procedures and job descriptions correctly are considered the starting point for the application of financial and administrative control systems, 90% agree with this question. Through this it is clear that there must be an organizational structure in the departments that shows the administrative centers and the hierarchy of powers and the administration must also have a careful recruitment of all jobs through which the full functions and specifications

of their filling are determined and their powers and responsibilities are determined in relation to the administrative and financial centers.

Question 3:

An important basis of the internal control and audit system is the existence of an active accounting system that ensures the management ways to achieve accounting mastery and achieve active control.

Table (7)

Answer	I agree	Kind of	I don't agree	Total
Number	61	2	0	63
Ratio	97%	3%	0	100%

(Source: Prepared by the researcher)

It is clear from Table (7) that there is a near-unanimous support for the above question, and it must be noted that a sound accounting system should contain:

1- An accounting manual covering all items of accounts: The accounting manual is considered as a list of the names and numbers of accounts used in

the unit in a way that is easy to identify, and the success of this manual is required to be flexible in a form that allows the addition of any new accounts without prejudice to its system.

2- A complete documentary set: The existence of an integrated documentary collection covering aspects of the activity, showing responsibility and

being numbered with what can be tracked is one of the pillars of the internal control system.

3 - Integrated book set: There must be an integrated book set of financial and statistical records with an indication of the method of holding and proving them so as to provide the unit with as much information as possible, so instructions should be issued to prove operations in books and records without delay and thus reduce the chances of committing errors and fraud, as well as not to record any document unless it carries the recommendations of officials and unless it is accompanied by all supporting documents.

4 - Sound restrictive procedures compatible with the principles and accounting standards: which is the set of proven treatments on which the

unit relies in proving financial transactions in the competent accounting records and in a way that facilitates obtaining information from them.

5- Integrated financial reports and statements: These reports and statements are the measure of the activity of the unit and include the outputs of the accounting system.

Question 4:

The existence of a comprehensive, thoughtful and accurate plan according to which the planning budget is drawn up is an effective tool for the internal control system to control the activities of the unit and a tool to hold accountable defaulters.

Table (8)

Answer	I agree	Kind of	I don't agree	Total
Number	42	21		63
Ratio	67%	33%		100%

(Source: Prepared by the researcher)

67% of the research sample members supported the existence of a comprehensive, thoughtful and accurate plan under which the planning budget is developed is an effective tool for the internal control system to control the activities of the unit and a tool to hold defaulters accountable.

It is clear from this that planning budgets are one of the control tools by comparing the planner from the

outlet within a specific period of time and knowing what are the causes of deviations.

Question 5:

The application of effective and active control serves as key pillars in the internal control procedures of financial transactions by clearly defining powers and responsibilities and separating functions.

Table (9)

Answer	I agree	Kind of	I don't agree	Total
Number	57	6	0	63
Rate	90%	10%	0	100%

(Source: Prepared by the researcher)

The question that the application of effective and active control serves as key pillars in internal control procedures over financial transactions through clarity, identification of authorities and responsibilities and separation of functions has been supported by a percentage (90%) of the members of the research sample. The researcher believes that the clarity of powers, the definition of responsibilities and the separation of functions must be accompanied by an appropriate fluidity in the procedures for each process in detail

so that the employee is left with no choice to act personally except with the consent of the person in charge and that each employee adheres to what he planned to work with to avoid falling into administrative and financial corruption.

Question 6:

Stimulating the means of control and internal audit while stimulating the unity bloc is one of the most important motives that lead to reducing administrative corruption.

Table (10)

Answer	I agree	Kind of	I don't agree	Total
Number	54	9		63
Rate	86%	14%		100%

(Source: Prepared by the researcher)

It is clear from Table (10) that stimulating the means of control and internal audit with the stimulation of the unit block is one of the most important motives that lead to the reduction of administrative corruption, the responses of the members of the research sample have agreed by (86%) of the sample, that the qualities of proof, flexibility and adaptation must be described by the means of the control and internal audit system to

suit the changes in working conditions and the evolution of the size of the unit.

Question 7:

Provide the opportunity for the management to show any manipulation in the institution by applying the job rotation from time to time and giving all employees of the institution their annual leave as a single payment.

Answer	I agree	Kind of	I don't agree	Total
Number	61	2	0	63
Rare	97%	3%	0	100%

Table (11)

(Source: Prepared by the researcher)

(97%) of the members of the research sample stopped at the question that providing the opportunity for the management to show any manipulation in the institution through the application of job rotation from time to time and giving all employees in the institution their annual leave as a single payment, that most of the employees give them their leave according to their desire in addition to that the work of the employee entrusted with it does not change from time to time and this is one of the reasons for weaknesses in the internal control and audit system. The method of transfer and job rotation of the employee between the centers is an important tool to restrict and

prevent administrative and financial corruption from occurring, such as by giving leave to the employee and his replacement is another employee or entrusting the work of one person to another.

Question 8:

The weakness of the independence of control and internal audit and its failure to monitor all the activities of the institution, the lack of professionalism and efficiency of its employees and the limited work of the control and internal audit departments is one of the obvious things in the general administration.

Answer	I agree	Kind of	I don't agree	Total
Number	52	8	3	63
Rate	83%	13%	4%	100%

Table (12)

(Source: Prepared by the researcher)

The members of the research sample have weighted (83%) with the opinion that the independence of control and internal audit is weak, its lack of control over all the activities of the institution, the lack of professionalism and efficiency of its employees and the limited work of the control and internal audit departments is one of the obvious things in the general administration, in addition to that (13%) tends to have a strong opinion on this question. It is clear from this that the

divisions and departments of control and internal audit do not have sufficient autonomy to perform their work properly and therefore there will be a negative impact on the work of the unit.

Question 9:

There is an efficient internal control system in the institutions of the state that reduces from the occurrence of financial and accounting errors.

Table (13)

Answer	I agree	Kind of	I don't agree	Total
Number	7	15	41	63
Rate	11%	24%	65%	100%

(Source: Prepared by the researcher)

The percentage of (65%) of the members of the research sample do not agree with the opinion that the existence of an internal control system currently in force does not help to detect or prevent the occurrence of administrative corruption, while (24%) of the research sample supported that the internal control system currently applied supported in detecting cases of administrative corruption but not at the required

level. The researcher believes that the most important elements of internal control are not available due to the weakness of the internal control systems currently in place.

Question 10:

There is an efficient internal control system in state institutions that helps to discover Cases of fraud and embezzlement in a timely manner.

Answer	I agree	Kind of	I don't agree	Total
Number	42	21	0	63
Rate	66%	34%	0	100%

Table (14)

(Source: Prepared by the researcher)

The percentage (66%) of the respondents of the research sample supported the question that there is an efficient internal control system in state institutions that helps in Detect cases of fraud and embezzlement in a timely manner.

Question 11:

State institutions have an efficient and clear internal control system in performance Finance helps in giving support to fight administrative and financial corruption.

The researcher believes that such laws are key factors in the institution that increase the interest in internal control and audit systems.

Answer	I agree	Kind of	I don't agree	Total
Number	62	1	0	63
Rate	98%	2%	0	100%

Table (15)

(Source: Prepared by the researcher)

The acceptance rate in this question is almost complete, as it is clear that 98% of the categories of the research sample agreed on the view that government institutions have an efficient and clear internal control system in financial

performance that helps in giving support to confront administrative and financial corruption. It turns out that the more institutions have good control systems, the more there are obstacles to cases of administrative and financial corruption.

Question 12:

Answer	I agree	Kind of	I don't agree	Total
Number	62	1	0	63
Rate	98%	2%	0	100%

Table (16)

(Source: Prepared by the researcher)

Auditors carry out their role objectively and in accordance with Accepted standards of professional practice.

According to Table (16), there is a large majority that supports this vision as the standards applied and followed in the audit work are considered a general framework for the work and activity of auditing.

Question 13:

Do you think that the work of internal control and audit applied in the institution at the moment helps in detecting administrative and financial corruption?

Answer	I agree	Kind of	I don't agree	Total
Number	58	5	0	63
Rate	92%	8%	0	100%

Table (17)

(Source: Prepared by the researcher)

92% of the respondents supported the opinion that the internal control and audit work applied in the institution at the moment helps in detecting administrative and financial corruption. The researcher believes that the system of control and internal audit applied in the government institution helps in preventing or detecting cases of administrative and financial corruption through good and acceptable performance and in accordance with the laws, regulations and instructions applied by the

employees in the divisions and departments of control, internal audit and joint cooperation between them.

Question 14:

In some countries there are laws that force public and private institutions to apply an internal control system, from your point of view do you consider that Iraq benefits from the application of such laws?

Answer	I agree	Kind of	I don't agree	Total
Number	58	5	0	63
Rate	92%	8%	0	100%

Table (18)

(Source: Prepared by the researcher)

The respondents (92%) preferred the opinion that in some countries, including Iraq, there are laws that force public and private institutions to apply an internal control system and that this situation is used by obliging public and private institutions to apply laws, regulations and instructions for internal control and audit because

this will lead to the organization of work according to the plans guessed for them.

Question 15:

The more effective and efficient the control system, the higher the reassurance rate in the institutions.

Table (19)

Answer	I agree	Kind of	I don't agree	Total
Number	55	8	0	63
Rate	87%	13%	0	100%

(Source: Prepared by the researcher)

It is clear from Table (19) that (87%) of the respondents had their answers in favor of the opinion that the more effective and efficient the control system, the higher the high level of reassurance in the institutions. It is worth mentioning that the reassurance factor is a key factor in the strength of the unit's sobriety because it will be based

on the performance of the supervisory work in the completion of transactions correctly and according to specific schedules.

Question 16:

The internal control and audit system is one of the main pillars in the organization of the work of the institution.

Answer	I agree	Kind of	I don't agree	Total
Number	57	6	0	63
Rate	90%	10%	0	100%

Table (20)

(Source: Prepared by the researcher)

(90%) of the members of the research sample fully agree that the internal control and audit system is one of the basics in the organization of the work and activities of the unit.

Question 17:

One of the tasks of internal control and audit is to detect errors before they occur and to correct them.

Answer	I agree	Kind of	I don't agree	Total
Number	56	7		63
Rate	89%	11%		100%

Table (21)

(Source: Prepared by the researcher)

It is clear from the above table that (89%) of the respondents Edo have this opinion. Where whenever the methods of supervisory work tasks are efficient, effective and strong, they will affect the work of the institution and improve its work by detecting, correcting or preventing errors because of their great impact on the safety of the processes that take place within the unit and the methods of work must be clear and written to be accessible to the auditors for the purpose of not being able to exploit them from spoilers. Internal control and audit are the comprehensive

examination of all aspects of the institution's activity, the study of periodic reports of the institution's activity, their comparison with the plans drawn, the verification of the levels of implementation of the specified objectives, the request for the necessary clarifications of deviations and giving an opinion on them.

Question 18:

The work and effectiveness of the internal control and audit system is active and effective through the efforts exerted by the employees of the institution.

Answer	I agree	Kind of	I don't agree	Total
Number	60	3	0	63
Rate	95%	5%	0	100%

Table (22)

(Source: Prepared by the researcher)

95% supported the view that the work and effectiveness of the internal control and audit system is active and effective through the efforts exerted by the employees of the institution. The correct functioning of any system depends on the skill, activity and integrity of those who operate it based on the selection and training of the employees of the system in addition to their qualities are important elements in the focus of the internal control system.

Second Theme: Administrative Corruption:

Thirteen questions about administrative corruption were included and the results of the analysis of these questions in the light of the responses of the members of the research sample were as follows:

Question 1:

Administrative and financial corruption has several causes and several types and not for one single reason

Table (23)

Answer	I agree	Kind of	I don't agree	Total
Number	59	4	0	63
Rate	94%	6%	0	100%

(Source: Prepared by the researcher)

Through Table (23) that (94%) of the members of the research sample Edo this idea. The researcher believes that administrative and financial corruption has several reasons and types of its upbringing because it is a social phenomenon that represents part of a multiple social system and diverse associations, for example because of the weakness of laws or poor performance of employees and so on is considered a reason for the emergence of the phenomenon of corruption, it can be said that various factors behind the prevalence of this phenomenon are in harmony in its intensity

and degree directly with the growth of the phenomenon of corruption, It also has different types, for example, there is political, economic or functional corruption and to many other forms and various forms that serve as faces of corruption.

Question 2:

One of the causes of administrative and financial corruption is the lack of knowledge of the employees of the institutions of the limits of their powers and the plans set for them.

Table (24)

Answer	I agree	Kind of	I don't agree	Total
Number	58	5	—	63
Rate	92%	8%	—	100%

(Source: Prepared by the researcher)

From the table above, it is clear that a percentage (92%) supports that one of the causes of administrative and financial corruption is the lack of knowledge of the employees in institutions of the limits of their powers and plans set for them.

complete information system for state employees and customers with its various departments to be a quick reference in obtaining accurate information about the laws, regulations, instructions and powers of each employee and also providing them with the plans set for them.

That is, the powers determine the work of each person in the position specified for him and thus there will be a strategy in developing plans, working according to plans and completing the work with all flexibility, and also establishing a

Question 3: Reduce administrative and financial corruption by facilitating the means of work and making them simpler.

Table (25)

Answer	I agree	Kind of	I don't agree	Total
Number	51	12	0	63
Rate	81%	19%	0	100%

(Source: Prepared by the researcher)

It is clear from the above table that (81%) of the respondents agreed that reducing administrative and financial corruption by facilitating the means of work and making them simpler. Whereas, whenever these unclear procedures are a reason for the existence of administrative and financial corruption, while the assignment of tasks and functions to each part of the administrative unit has a significant impact on the integrity of the processes that take place within

the unit, and the work procedures must be clear and written to be accessible to the auditors for the purpose of not being able to exploit them by spoilers.

Question 4:

The expansion of the phenomenon of administrative and financial corruption and its spread through the granting of large powers and exceptions in decision-making.

Table (26)

Answer	I agree	Kind of	I don't agree	Total
Number	55	8	0	63
Rate	87%	13%	0	100%

(Source: Prepared by the researcher)

The percentage (87%) of the members of the research sample support the expansion of the phenomenon of administrative and financial corruption and its spread by giving great powers and exceptions in decision-making. This view confirms that the granting of large exceptions and broad powers without limits is a fundamental reason for the spread and expansion of the phenomenon of administrative and financial corruption because this works to ensure that the

work in it is unorganized and tidy and works to hinder the work properly.

Question 5:

One of the reasons for reducing the phenomenon of administrative and financial corruption is to simplify the mechanisms for the completion of transactions and restrict them to a specific period of time and punish the employee who violates this method.

Table (27)

Answer	I agree	Kind of	I don't agree	Total
Number	55	8	0	63
Rate	87%	13%	0	100%

(Source: Prepared by the researcher)

It is clear from the above table that (87%) of the respondents agreed with this opinion. Facilitate the mechanisms in place in the completion of transactions through the enactment of transparent regulations and legislation in anti-corruption regulations and their clarification. Also, setting a time period for the completion of any transaction in all departments and according to the system of each department, especially the departments with direct contact with citizens, is a

contributing factor in reducing administrative and financial corruption.

Question 6:

The phenomenon of completing transactions characterized by weakness, manipulation and embezzlement is caused by the poor level of scientific qualification in both the accounting and auditing sections.

Table (28)

Answer	I agree	Kind of	I don't agree	Total
Number	55	8	0	63
Rate	87%	13%	0	100%

(Source: Prepared by the researcher)

The respondents (87%) were with the above opinion. There is no doubt that the scientific level embodied in the scientific qualification of the employee is considered the important pillar in the computational and control work as the human factor is one of the main factors for the success of any work because it is the real tool that puts it into practice and brings it into existence and since the human element has a scientific qualification that helps him not to make mistakes and avoid them, so the weakness of the scientific qualification creates a suitable climate for the phenomenon of

administrative and financial corruption. To remedy these problems, training and qualification programs have been developed to raise the level of efficiency of employees with a test for periodic courses for promotion and also the appointment of competent employees with great experience to ensure that administrative and financial corruption does not occur.

Question 7:

Provide regulations, instructions and laws followed that cause administrative and financial corruption in decision-making

Table (29)

Answer	I agree	Kind of	I don't agree	Total
Number	46	17	0	63
Rate	73%	27%	0	100%

(Source: Prepared by the researcher)

The respondents were biased by (73%) by presenting the regulations, instructions and laws followed that cause administrative and financial corruption in decision-making. From this it is clear that there must be a periodic review of the laws and regulations followed and address the problems and vague paragraphs and also keep abreast of modern developments and keep pace with them in

accordance with the new and modern frameworks followed in advanced solutions.

Question 8:

The persistence in the acts of administrative and financial corruption is through the absence of a deterrent penal law.

Table (30)

Answer	I agree	Kind of	I don't agree	Total
Number	61	2	0	63
Rate	97%	3%	0	100%

(Source: Prepared by the researcher)

The respondents' answers to this question revealed that there are no deterrent penalties towards the perpetrators of administrative corruption, as this was agreed upon by (97%) of the opinions of the sample. The absence of the principle of reward and punishment, the legal and financial excesses of the official encourage every employee of state institutions to commit similar excesses, which leads to the accumulation of

corruption, and its further spread in state administrations.

Question 9:

Reducing the phenomenon of administrative and financial corruption is through finding clear plans for an increase in salaries and appointing new individuals who possess the correct qualification and practical ability.

Table (31)

Answer	I agree	Kind of	I don't agree	Total
Number	52	11	0	63
Rate	83%	17%	0	100%

(Source: Prepared by the researcher)

Respondents (83%) agreed that reducing the phenomenon of administrative and financial corruption is through finding clear plans for

increasing salaries and appointing new individuals who possess the correct qualification and practical ability. The researcher believes that the material

incentive is considered a key factor to avoid falling into administrative and financial corruption by increasing the rights (salaries) fairly through incentives and promotions and in addition to the appointment of new individuals with high

competence and the correct scientific qualification in the work of the government unit.

Question 10:

Failure to prioritize the fight against administrative and financial corruption is one of the incentives to strengthen it and give it support inadvertently.

Table (32)

Answer	I agree	Kind of	I don't agree	Total
Number	58	5	0	63
Rate	92%	8%	0	100%

(Source: Prepared by the researcher)

The above table shows that (92%) of the members of the research sample agreed on the statement that not giving priority to combating administrative and financial corruption is one of the incentives to strengthen it and give it support inadvertently. Indifference to the phenomenon of administrative and financial corruption and not combating it or preventing it from happening is an

important incentive and factor in the spread, expansion and strengthening of administrative and financial corruption.

Question 11:

Little knowledge of regulations, legislations and laws is one of the causes of administrative and financial corruption in institutions.

Table (33)

Answer	I agree	Kind of	I don't agree	Total
Number	55	8	0	63
Rate	87%	13%	0	100%

(Source: Prepared by the researcher)

87% of the research sample members agreed with the above opinion. A good knowledge of the legislation, laws, regulations and instructions owned by the employee will serve as a double-edged tool. The first limit is to complete the work correctly and not contrary to the practical rules placed above the law and the second limit is a tool to combat administrative and financial corruption by limiting and restricting and then eliminating it

systematically, and thus the little knowledge of the instructions is one of the causes of the phenomenon of administrative and financial corruption.

Question 12:

The lack of involvement of employees in training courses or workshops to combat administrative and financial corruption is one of the causes of corruption.

Table (34)

Answer	I agree	Kind of	I don't agree	Total
Number	55	8	0	63
Rate	87%	13%	0	100%

(Source: Prepared by the researcher)

87

%of the respondents agreed with this view. The impact of seminars, workshops, courses and others has a great impact on combating administrative and financial corruption, as through these procedures to address modern methods and procedures to detect violations and financial and administrative fraud as well as the procedures to be followed in case of an indication of the possibility of financial fraud or

violations under international auditing standards as well as to introduce participants to methods, systems and procedures that can be taken into account when designing internal control systems to prevent or identify violations and financial fraud. It will also discuss the knowledge, skills and abilities to deal with administrative and financial corruption, and the discussions will focus on

scientific and practical strategies that help it combat administrative and financial corruption.

Question 13:

One of the causes of administrative and financial corruption is the lack of efficient and effective management that prevents the achievement of corruption.

Table (35)

Answer	I agree	Kind of	I don't agree	Total
Number	59	4	0	63
Rate	94%	6%	0	100%

(Source: Prepared by the researcher)

The opinion was supported by (94%) of the respondents who agreed with this opinion. The researcher believes that the administration has a great role in combating administrative and financial corruption as the administration has broad and large powers in the government institution and combating administrative and financial corruption by organizing this role and is represented by the control of the activities of the unit through several control means granted to it by the Constitution, the administration holds employees accountable for the actions and monitors their work, it is responsible for following up and evaluating the work of employees, and the management can through control verify the correct actions and actions of employees and the extent to which they target the public interest, and prevent Deviation, and adherence to laws to preserve public funds from waste.

V.CONCLUSIONS

We will address a set of conclusions that we have reached in the light of what has passed in previous research and in the light of the responses to the questionnaire, which may contribute to the establishment of a strong and sound internal control and audit system that contributes to reducing the phenomenon of administrative and financial corruption.

- 1- An increase in the phenomenon of administrative and financial corruption as a result of the lack of adequate punishment for those who commit administrative and financial corruption compared to the special benefits and returns that they obtain.
- 2- The internal control system offers many advantages in government units, but it does not meet all the requirements of cases of administrative and financial fraud and corruption. Many external and internal ones, in addition to that, there are some cases of administrative and financial corruption that cannot be detected easily by relying on the means of the control system, because these cases

are often with a high degree of accuracy of innovative fraud through external deals and agreements.

3- The work of the internal control and auditing system has gone beyond the control over the financial and accounting aspects to be a watchdog over the administrative aspects. Thus, the work of control and internal auditing has become over all the activities of the unit. Thus, it can be said that the system of control and internal auditing consists of all the measures provided by the administration for reassurance and ensuring that Everything in the organization is functional as it should be.

4- The results of the questionnaire showed a weakness in the internal control systems currently used in government departments, and that they do not help in detecting cases of administrative corruption. This is due to the lack of the most important components of internal control, which is the separation between conflicting functions and the identification of authorities and responsibilities in many government units.

5- One of the most important problems facing the internal control system is the lack of awareness of most departments of the role and importance of this system, and the lack of understanding of the implemented plans and policies, and many departments do not have a written internal control system.

6- The existence of outdated or inappropriate organizational structures for the nature and volume of work, or their absence in the first place, in addition to the absence of a job description and written regulations that clarify the powers and responsibilities of the competent departments and specified under the organizational structure directly affects the effectiveness of the internal control system.

7- The issue of powers is still a loophole through which administrative corruption leaks, as the excessive concentration of responsibility and limiting administrative and financial powers to one person is one of the most important weaknesses of

the internal control and audit system, and thus the occurrence of administrative and financial corruption.

8- The limited activity of the internal audit departments and the lack of interest of the senior management in them, the weak degree of independence and the lack of coverage of all the activities of the unit, and its carrying out of routine work, and the low level of scientific and professional qualification of the staff working in these departments, are the most prominent weaknesses directed to the internal control system.

9- The presence of multiple visions in the interpretation of laws, regulations, and instructions is an important reason for the weakness of the supervisory side, and that there will be more than one way for the emergence of administrative and financial corruption, where the phenomenon of administrative or financial corruption can become a valid phenomenon and is not tainted by anything, although it is a phenomenon of corruption.

10- There is no reliable source for taking laws and legislation, as there are several different sources, and each source differs from the previous one, and this causes obstruction of work in government units and the emergence of some hybrid laws that have no basis in truth.

VI. RECOMMENDATIONS

Based on the results of the research, the researcher recommends the following:

1- One of the important factors that push employees to assume full responsibility towards the burdens entrusted to them in light of achieving the desired goals is the involvement of senior management opinions to discuss performance levels, respect their opinions and take them into consideration in decision-making.

2- Reducing the monopoly of positions, especially at the middle and higher levels, and working on job rotation because one of the causes of stagnation in performance is the employee's staying in his place.

3- Breaking the bureaucracy and complex routine in the job work and working to implement the needs of the citizen and alleviating the trouble of follow-up.

4- There must be a clear criterion showing the characteristics and innovations of the members of the institution to reward and motivate them in the institution, which is an incentive for the perfect performance.

5- Work to increase awareness and focus on the internal audit profession and activate its role because of its positive impact in supporting management and control provisions on various

aspects of administrative and financial performance.

6- Keeping abreast of developments in the standards of control and internal auditing, and their suitability with work, and the inclusion of employees in training courses for internal auditors on developments.

7- Forming a strong and sound organizational structure that possesses the scientific foundations of organization, identifies the departments and sections included in the unit, determines the functional relationships between its various sections and units, and diagnoses the work entrusted to all levels.

8- The job description is of great importance in the work of the units, as assigning jobs to specialized and qualified persons achieve the desired results. Thus, there must be an accurate job description for all jobs in the unit.

9- One of the important things to discover the phenomenon of administrative and financial corruption is the necessity of separating the executive and supervisory work, in addition to that, the necessity that a particular employee should not be responsible for a particular work from the first to the other.

10- There must be a clear internal control system in terms of concept and application, free of complexity, with the possibility of providing flexibility in the amendment in line with the work of the unit without affecting its effectiveness and emptying it of its basic content.

11- The need to review the laws, regulations, and instructions that regulate the conduct of administrative and financial operations periodically and continuously and in line with the nature of business and keep it up to date so that there is great flexibility in work and its completion quickly and without violating the laws, correcting gaps and clarifying vague paragraphs.

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