

The Extent to Which Internal Audit Standards Are Used in the Work of Internal Control and Audit (An Analytical Study in the Directorate of Education of Najaf Al-Ashraf)

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ABSTRACT: The audit work was and still is limited to the level of financial work, which does not exceed others, and by virtue of the many and varied activities in government units, the activity carried out by the internal audit must be expanded, which is considered as a safety valve for government units and one of the main factors in achieving better performance for the government unit. The research aims at the extent to which the control and internal audit units can work on auditing standards and the extent to which internal audit standards are affected by the performance of the control and internal audit units. The Internal Control and Audit Division, which is part of the administrative structure of the government unit, bears a great responsibility by verifying the functioning of the administrative units and adhering to the plans drawn for them. This work requires high efficiency and professionalism in work. The hypothesis that there is no correlation between the work of control and internal auditing and internal audit standards in the Najaf Education Directorate has been refuted, while the two hypotheses that show that control and internal audit work without relying on internal audit standards have been accepted, and that the progress and development of control and internal audit comes through the application of control and audit staff internal audit standards.

The research concluded with some recommendations, the most important of which are keeping abreast of developments in the standards of control and internal auditing, supporting the administration and controlling provisions on

various aspects of work by increasing interest in the internal audit function and activating its role.

I. INTRODUCTION.

One of the important elements and basic formations in the review of data, information, accounting records and others are the control and internal audit units, in addition, they are responsible for evaluating internal control systems and have great autonomy and thus these units are considered as evaluation and evaluation activities. As the Division of Control and Internal Audit, which is part of the administrative structure of the government unit, it has a great responsibility by verifying the functioning of the administrative units and adhering to the plans drawn for them, and this work needs high efficiency and professionalism in the work of the auditors and the adoption of audit standards in the work of that unit and in order for the audit units to be able to perform their role in the service of the government unit, especially since the audit profession is an important tool of control. On the activities of the government unit, it is its duty to adopt standards and foundations governing its work and as an attempt to create harmony between the results of the work performed by internal auditors as well as the possibility of relying on them more broadly.

II. RESEARCH METHODOLOGY

1- Search Problem

The problem of research is to know the level of performance of the Division of Internal Control and Audit and the extent to which the audit standards are used to develop and promote the

work of that division, as the Division of Control and Internal Audit, which is part of the administrative structure of the government unit, has a great responsibility by verifying the functioning of the administrative units and adhering to the plans drawn for them and this work needs high efficiency and professionalism in work.

2- The importance of research

The audit work has been and continues to be limited to the level of financial work, which does not exceed others, and by virtue of the diverse and many activities in government units, it is necessary to expand the activity carried out by internal audit, which serves as a safety valve for government units and one of the main factors in achieving better performance of the government unit.

3- Research Objectives

The research aims to achieve the following objectives: -

- A. The extent to which the control and internal audit units can work on auditing standards.
- B. The extent to which internal audit standards are affected by the performance of control and internal audit units.

4- Research Limits

Spatial boundaries. The research focuses on the role of audit standards in the performance of the Division of Control and Internal Audit in the General Directorate of Education in Najaf Governorate.

5- Research hypotheses

The first hypothesis: the lack of correlation between the work of control and internal audit and the standards of internal audit in the Directorate of Education of Najaf.

The second hypothesis: Control and internal auditing work without relying on internal audit standards.

The third hypothesis: The progress and development of control and internal auditing comes through the application of internal audit standards by oversight and internal audit staff.

6- Research Community and Sample

The research sample is embodied in individuals (employees) from the General Directorate of Education in Najaf Al-Ashraf Governorate and some other departments such as the Financial Audit Bureau for the purpose of benefiting from their views on the role of internal audit standards in the work of the Control and Internal Audit Unit.

7- Methods of collecting data and information

The use of the Holy Qur'an, sources, periodicals and various Arabic and foreign references as well as articles, laws and bulletins.

III. LITERATURE REVIEW

1- Internal Audit Concept:

(Attiyah,2008: 25) also believes that the internal auditor "is an auditor who works within the government unit, and is of course subordinate to the head of that unit, hence his tasks are limited to verifying compliance with the rules, laws and regulations governing government disbursements and spending before they occur, which is called "Preaudit", which is one of the components of the internal control system over government payments.

2- Objectives of Internal Audit

Internal audit has taken into account a wide range of responsibilities as indicated by it (Statement of Responsibilities of Internal Auditors issued by the Internal Auditors Complex) as follows (Lotfy,2005:95).

A. The objective of internal audit is to assist all members of the department in carrying out their responsibilities effectively by providing them with certain types of analysis, evaluations and suggestions as well as appropriate instructions regarding the activities under examination.

B. Internal auditors are associated with each stage of the activities of the enterprise which may represent a service to management and that link extends to a wide range of accounting and financial records to obtain a full understanding of the business and activities under examination."

3- Auditing Standards Nature and concept of audit standards

Standards, in their general sense, are measures that are used to differentiate between good and bad, and it can be said that the genesis of standards began from the inception of creation, and the struggle of good and evil between the sons of Adam is only a translation of the different standards they carried.

Standards are the patterns that an auditor should be guided by while performing his or her task and that logically infer from the assumptions and concepts that support them. In the language, a criterion means "the scale, amount, or weight of anything with specific specifications that are acceptable and recognized, and is used as a tool for estimating and measuring, which must be the object measured like it and indicate the extent of

deviation (Pamshmus,2003:29).Kohler argues that a standard is "a desirable goal that is required to be achieved or a pattern established by custom by public acceptance or through scientific, professional, governmental or legislative bodies.

Whereas auditing standards (Tomas&Heke, 1983:53) consider auditing standards to be the controls to be applied by the auditor during his performance and that logically infer from the assumptions and concepts that support them."

(Noor, 1986:23) auditing standards are the ones that restrict how or how the auditing profession is practiced, and then serve as the model or pattern that is used to judge the quality and quality of the work carried out by the auditor as it determines the responsibility that the auditor bears as a result of his audit and accordingly these standards are a tool of communication and clarification of the nature of the audit requirements of various bodies This on the one hand and on the other hand is a means of evaluating the professional performance of the auditor after Carry out the audit.We note through these definitions of auditing standards that they focus on the objective

of the standards, which is to determine the way in which the work is practiced and then determine the responsibility of the auditor, and the definitions focus on the need for the standards to be generally accepted and prepared by the competent authorities or the result of custom or general agreement as a basis for what to be followed as a means for the purpose of measurement and comparison.

4- International Standards on Auditing

No profession has its rules and principles of practice, and the audit profession like other professions has rules and principles to practice, and those rules and principles have remained until recently in the rule of the recognized among the practitioners of this profession, and given the importance of the audit profession in giving more credibility to the financial statements, serious thinking has begun to provide written rules and assets for this profession so that it is easy to refer to them and resort where necessary.. Some industrialized countries have succeeded in establishing those rules that are easy to refer to and abide by their provisions instead of jurisprudence in this area. Since the early sixties,

Table (1)
Number of distributed and received resolution formsBy Type of Research Sample

| Category | Number of forms distributed | Number of forms received | Ratio of forms received to distributed | Number of study population | Sample to Community Ratio |
|--|-----------------------------|--------------------------|--|----------------------------|---------------------------|
| Auditors in the Division of Control and Internal Audit in the General Directorate of Education and in the Financial Control. | 97 | 77 | 79 | 271 | 28 |

Professional accounting associations, institutes and organizations have been active in evaluating the auditing profession and the role of the auditor in society and have formed special committees with knowledge and experience to establish general rules governing the profession (Abu-Ghazaleh,2007:1).

The Internal Audit Standards issued by the Internal Audit Standards Board (ASB) in the United States of America are more common and used in the world and have contributed to the significant expansion of the scope of internal audit work and the services performed by this function in line with changes in the work environment and continuous

technological development, which are standards that aim to focus on them to be used in the field of work of internal audit units and in line with the Iraqi environment and political, economic and social conditions. For the country.

IV. METHODOLOGY

Analyze information that has an impact on the work of the Division of Internal Oversight and Audit in the Directorate General of Education and the extent to which standards can be used and relied upon.

Sample Research

The research community consists of: Auditors in the Division of Control and Internal Audit in the Najaf Education Directorate, which is a key sample in testing hypotheses. The main (research sample) was selected from them, under which the hypotheses were tested, as well as the employees of the Financial Audit Bureau because of their direct link with the audit work. The number of questionnaires randomly distributed was (105) questionnaires and the number of questionnaires received and included in the analysis is (77) questionnaires, while the total number of the community was about (271).

Search Questionnaire

The following is a brief explanation of the sections of the questionnaire:

Section I: - Deals with the personal data and information of the sample members and contains (3) questions, namely age, educational achievement, specialization and the category to which it belongs

Section II: - This section is concerned with information aimed at measuring the extent to which audit standards can be applied and contains (11) questions about the importance of standards, the extent to which they are perceived, how they are, the factors affecting the standards, the reasons and the mechanism for adopting the standards.

Table (2)
Criteria described in the questionnaire form

| Standard Number | Name of the criterion | Number of questions |
|-----------------|---|---------------------|
| | Criteria for qualities (general criteria) | |
| 1 | Standard of organizational independence | 3 |
| 2 | Objectivity criterion | 3 |
| 3 | Vocational qualification criterion | 3 |
| 4 | Professional Care Standard | 2 |
| 5 | Quality Control Standard | 2 |
| | Performance Criteria | |
| 6 | Internal Audit Activities Management Standard | 4 |
| 7 | Standard of Normal Internal Audit Services | 4 |
| 8 | Planning standard | 3 |
| 9 | Process Execution Standard | 3 |
| 10 | Reporting criterion and reporting of results | 3 |
| 11 | Follow-up standard | 3 |
| | Total | 33 |

Section III: - This section is concerned with questions related to internal audit standards issued by the American Institute of Internal Auditors (IIA) and its aim is to measure indicators in the work of the Internal Audit Department that comply with the audit standards and the number of

questions (33) questions were distributed to two sets of audit standards, namely the criteria of general qualities and performance standards and the total number of those standards (11) as in Table (2).

Table (3) Distribution of Internal Auditors and Auditors in the Financial Audit Bureau by Age

| Pronounced like t | Lifetime | Internal Auditors in the General Directorate of Education and Auditors in the Financial Audit Bureau | |
|-------------------|----------|--|-----------|
| | | Duplicate | Percentag |
| | | | |

| | | | es |
|-------|-------|----|------|
| 1 | 20-30 | 10 | 13% |
| 2 | 30-40 | 27 | 35% |
| 3 | 40-50 | 25 | 32% |
| 4 | 50-60 | 15 | 20% |
| Total | | 77 | 100% |

It is clear from the table above that 13% of the ages ranging from (20-30) while the ages ranging from (30-40) reached 35%, while the

percentage of 32% is due to the ages that are between (40-50) and in the end, the ages (50-60) were 20%.

2- Academic Certificate:

Table (4)

Distribution of Internal Auditors in the General Directorate of Education and the Financial Audit Bureau

| Pronounced like t | Academic Achievement | Internal Auditors in the General Directorate of Education and Auditors in the Financial Audit Bureau | |
|-------------------|----------------------|--|-------------|
| | | Duplicate | Percentages |
| 1 | Doctor | 4 | 5% |
| 2 | Master | 21 | 27% |
| 3 | Bachelor degree | 37 | 48% |
| 4 | diploma | 15 | 20% |
| Total | | 77 | 100% |

From the table above, it is clear that most of the auditors and the rest of the employees are holders of university degrees, as it is clear that their percentage is 62% of the statistical sample.

It is clear from the percentages shown in the table that most of them have university degrees,

which in turn reflects positively on the strength of the answers in the questionnaire and the extent of their credibility to the practical reality, and this percentage also reflects their desire to develop their skills and rely on scientific foundations and auditing standards.

3- Scientific specialization.

Table No. (5)

Distribution of Internal Auditors in the General Directorate of Education And the auditors in the Financial Audit Bureau according to the scientific specialization

| Pronounced like t | Specialization | Internal Auditors in the General Directorate of Education and Auditors in the Financial Audit Bureau | |
|-------------------|----------------|--|-------------|
| | | Duplicate | Percentages |
| 1 | accounting | 60 | 78% |
| 2 | Administration | 11 | 14% |
| 3 | Other | 6 | 8% |
| Total | | 77 | 100% |

The above table shows the competencies of the respondents, where we note that the highest percentage of these specializations has been obtained by accounting, which amounted to about 78%, while the sequence that comes after accounting was management, where it reached 14%, while the other specialties did not exceed 8% of the sample of the society under study.

Data analysis and hypothesis testing

In this research, the data related to the questionnaire form and the applied study will be

analyzed so that they are used in the testing of hypotheses as follows:

First hypothesis: There is no correlation between the work of control and internal audit and the standards of internal audit in the Directorate of Education of Najaf

In order to test the above hypothesis, a table was made showing the arithmetic averages, the percentage of application, standard deviations and at the level of the individuals of the research sample

Table (6) shows the arithmetic averages, standard deviations and application ratios of the research sample on the indicators of application of the

internal audit standards issued by the Institute of Internal Auditors (IIA).

Table (6)
Arithmetic averages, standard deviations and application ratios for the estimates of the individuals of the research sample on indicators of application of internal audit standards

| Pronounced like t | Statement | Internal Auditors in the General Directorate of Education and Auditors in the Financial Audit Bureau | | |
|---|---|--|--------------------|---------------------------|
| | | Arithmetic average | Standard deviation | Percentage of application |
| Criteria for qualities (general criteria) | | | | |
| (1) Standard of organizational independence | | | | |
| 1 | An important factor in determining the responsibilities of audits is the organizational status of these internal audit units. | 1.61 | 0.475 | 0.38 |
| 2 | The attribution and support of the internal auditor by the management is a reason for the cooperation of the bodies that are the subject of the audit. | 1.47 | 0.5.9 | 0.59 |
| 3 | Management meetings with department managers in which the Director of Internal Audit shall be involved. | 1.57 | 0.491 | 0.39 |
| | Total criterion of organizational independence | 1.55 | 0.413 | 0.35 |
| (2) The criterion of objectivity | | | | |
| 4 | In the event that the auditor is a member of a committee, he cannot audit that committee of which he is a member. | 1.69 | 0.689 | 0.45 |
| 5 | If there are certain audits that are tainted by conflicts of interest or bias, the line manager should be informed of those operations. | 1.53 | 0.507 | 0.47 |
| 6 | Sometimes there is a shortage of executive administrative cadres, so the officials and staff of the Division of Control and Audit are assigned to these works but not to audit these works. | 2.15 | 0.689 | 0.19 |
| | Total Objective Standard | 1.79 | 0.367 | 0.37 |
| (3) Vocational qualification criterion. | | | | |
| 7 | Audit officers are elected and assigned without the participation of the IOD Officer. | 2.23 | 0.707 | 0.17 |
| 8 | Honesty, objectivity, certification and work experience are qualities that audit officers should have. | 1.61 | 0.779 | 0.59 |
| 9 | Auditors are introduced into development courses and acquire new skills periodically inside and outside the country. | 1.35 | 0.487 | 0.59 |

| | Total Vocational Qualification Standard | 1.71 | 0.327 | 0.43 |
|--|--|------|-------|------|
| (4) Professional Care Standard. | | | | |
| 10 | The potential for errors or non-compliance with control policies and procedures and the cost of the process compared to the expected benefit of it are things that must be considered when designing an audit program and the work assigned to auditors. | 1.75 | 0.485 | 0.31 |
| 11 | In some cases, not all cases are investigated due to a shortage of audit staff. | 1.97 | 0.563 | 0.17 |
| | Total professional care standard | 1.93 | 0.321 | 0.21 |
| (5) Quality Control Standard | | | | |
| 12 | The IOD official periodically evaluates the auditors through evaluation programs and submits these reports to the Director General. | 1.69 | 0.519 | 0.33 |
| 13 | The extent to which the auditor adheres to professional standards of auditing, the extent of compliance with administrative policies and the percentage of audit activity is included in the audit program. | 1.75 | 0.515 | 0.29 |
| | Total Quality Control Standard | 1.71 | 0.379 | 0.35 |
| (6) Standard for the management of internal audit activities. | | | | |
| 14 | The responsibilities and powers of the Division of Internal Oversight and Audit are contained in a manual approved by the management and under the control of the IOD official. | 2.15 | 0.845 | 0.27 |
| 15 | The manual contains the agenda and needs of owners, financial budgets and activity reports. | 2.13 | 0.879 | 0.35 |
| 16 | Audit programs have a special system for assigning the activities to be audited, the time they will be completed and the time required for implementation. | | | |
| 17 | There is joint coordination and coordination between the Division of Internal Audit and Audit with other regulatory bodies such as the Financial Audit Bureau. | 1.53 | 0.567 | 0.47 |
| | Total Internal Audit Activities Management Standard | 1.81 | 0.529 | 0.35 |
| (7) Standard of the nature of internal audit services. | | | | |
| 18 | In order to measure the availability of accurate information on which the auditor bases documents and records to be appropriate and adequate, an audit program for those records is required. | 1.53 | 0.507 | 0.47 |
| 19 | Audit programs have a special system for assigning the activities to be audited, the time they will be completed and the time | 1.53 | 0.537 | 0.48 |

| | | | | |
|--|--|-------|-------|------|
| | required for implementation. | | | |
| 20 | There are audit programs and checks on the adequacy and clarity of the general goals set by the manager, problems at work and the development of various alternatives. | 1.79 | 0.467 | 0.27 |
| 21 | There are procedures implemented by the Department in the direction and subordinate to the activities in the government unit studied and carried out by audit programs for the purpose of achieving the objectives of the government unit. | 1.71 | 0.453 | 0.27 |
| Total Nature Standard of Internal Audit Services | | 1.73 | 0.359 | 0.27 |
| (8) Planning standard. | | | | |
| 22 | An annual work plan for the work of the Division of Internal Control and Audit shall be organized and sent to the Ministry. | 1.25 | 0.457 | 0.81 |
| 23 | The audit plan implemented by the auditor contains the scope, objectives and materials necessary for implementation. | 1.65 | 0.747 | 0.53 |
| 24 | To complete the audit, a program is prepared in this regard before the start of the audit process. | 1.73 | 0.665 | 0.37 |
| Total planning criterion | | 1.53 | 0.457 | 0.53 |
| (9) Process Execution Standard | | | | |
| 25 | efore drawing conclusions, you should analyze the information associated with the audit and the measurement between financial and non-financial information and ensure that it is identical and not different. | 2.01 | 0.909 | 0.37 |
| 26 | Working papers shall be organized by the auditor containing the information obtained, audits and examination of the information. | 1.57 | 0.527 | 0.45 |
| 27 | . There are some sudden audit visits to the audited bodies to be audited. | 1.55 | 0.537 | 0.47 |
| Total Process Execution Standard | | 1.75 | 0.361 | 0.31 |
| 10 Standard of report and communication of results. | | | | |
| 28 | After the completion of each audit, a report is made for that audit and submitted to the official of the Internal Oversight and Audit Division. | 1.53 | 0.501 | 0.47 |
| 29 | Reports are always filed immediately after the completion of the audit procedures. | 1.75 | 0.527 | 0.25 |
| 30 | Reports prepared by IOD are of great interest to management and their | 1.163 | 0.517 | 0.35 |

| | | | | |
|---------------------------------|---|------|-------|------|
| | recommendations are implemented. | | | |
| | Total reporting criterion and reporting of results | 1.63 | 0.397 | 0.35 |
| (11) Follow-up standard. | | | | |
| 31 | . The auditor shall follow up on the implementation of the recommendations or not and shall send a report thereon to the official of the Internal Oversight and Audit Division. | 1.71 | 0.525 | 0.35 |
| 32 | Reports shall be submitted periodically to the management by the official of the Division of Oversight and Internal Audit in the field of follow-up of previous audit work. | 1.65 | 0.537 | 0.34 |
| 33 | . Recommendations submitted to management by the Internal Oversight and Audit Division take all necessary measures to implement them. | 1.69 | 0.537 | 0.35 |
| | Total follow-up criterion | 1.75 | 0.503 | 0.37 |
| Total | | 1.74 | 0.401 | 0.36 |

Table 7 shows and contains 11 criteria with 33 sub-questions.

Through the analysis of the data, we find that the extent of the application of the Audit and Oversight Division in the General Directorate of Education to the audit standards amounted to an average of (1.72), noting that the virtual mean (2.5), the highest level of application (2.21) and the lowest level of application amounted to (1.36), which means that the degree of application in the Division of Internal Control and Audit in the Directorate amounted to (36%) and a standard deviation from the mean of (0.401) and the highest percentage of application for the total standards amounted to (81%) and the lowest percentage was (17%) and through this result it was found that There are indicators in the work of the Division of Control and Internal Audit in the General Directorate of Education in Najaf Governorate that comply with the internal audit standards but there is no full application of all the items and requirements of the standards and the following is an analysis of each of the standards separately:

Criteria for qualities (general criteria).

(1) Organizational independence criterion:

The results of the analysis of the figures in Table (7) indicate the following:

Sample of auditors in the Division of Control and Internal Audit in the General Directorate of Education Auditors in the Financial Audit Bureau: - The highest percentage of

application of the organizational independence standard amounted to (59%) and is related to the support of the senior management of the internal auditor, where we find that the Director General and his assistant take quick corrective measures regarding the auditors' observations and through the working papers in the files I have reviewed, and the department also advises on many financial and administrative matters that are presented to him by senior management.

The lowest percentage related to the directory of authorities and responsibilities (38%) is that there is a distribution of the responsibilities of auditors but there is no specific evidence in the division and approved by senior management.

(2) The criterion of objectivity:

Auditors in the Division of Control and Internal Audit in the General Directorate of Education and auditors in the Financial Audit Bureau: - The results of the analysis indicate that the highest rate of application of the standard (47%) and the lowest percentage (19%) and the highest percentage relate to the idea of informing the direct official continuously in cases of audits tainted by bias and conflicts of interest, taking into account that there are some cases among auditors marred by this type of conflict of interest due to some pressures, noting that the auditor and the participant in committees are not assigned to work Audit of the activities assigned to it.

(3) Vocational qualification criterion:

Auditors in the Division of Control and Internal Audit in the General Directorate of Education and auditors in the Financial Audit Bureau, the results of the analysis indicate that the highest rate of application (59%) and the lowest rate of application (17%) as the highest percentage is related to the involvement of auditors in development courses inside and outside the country and in this regard the Directorate has the authority to conclude contracts with the entities implementing development courses outside the country and many auditors have participated in training outside the country.

(4) Professional Care Standard.

The results of the analysis indicate that the highest percentage of application amounted to (31%) and the lowest percentage of (17%) and that the audit programs and their design after taking into account the difficulty and importance take the highest percentage and the Division of Control and Internal Audit continuously delves into important topics affecting the activities of the Directorate.

(5) Quality control standard.

Auditors Division of Control and Internal Audit in the General Directorate of Education and auditors in the Financial Audit Bureau, the results of the analysis indicate that the highest percentage of application (33%) and the lowest percentage (29%) The tasks of evaluating auditors from external parties occupied the highest percentage due to the existence of actual performance evaluation programs completed by the Office annually.

(6) Performance Standards.

Standard for the management of internal audit activities. Auditors in the Division of Control and Internal Audit in the General Directorate of Education Auditors in the Financial Audit Bureau: - The results of the analysis indicate that the highest percentage of application (47%) and the lowest rate of application (27%) and that the activities included in the audit programs, timing and time required, while the rest of the paragraphs through the audit of the working papers and files of the control and internal audit divisions noted that there is no manual or brochure for the purpose, responsibilities and authority of the management of the Division as well as there is no written description of all the functions performed by the auditors except to specify The duties of the people are only in the structure.

(7) The standard and nature of audit services.

Auditors in the Division of Control and Internal Audit in the General Directorate of Education Auditors in the Financial Audit Bureau, the results of the analysis indicate that the highest rate of application (47%) and the lowest rate of application (27%) that the highest percentages are occupied by the paragraphs of study and evaluation of areas that are vulnerable and audit records and documents to measure the availability of accurate information but did not observe audit programs of the Division of Control and Internal Audit for the mechanism of work of the electronic calculator.

(8) Planning standard.

Auditors in the Division of Control and Internal Audit in the General Directorate of Education Auditors in the Financial Audit Bureau: - The results of the analysis indicate that the highest rate of application (81%) and the lowest rate of application (37%) where there is a plan for the Division of Control and Internal Audit is submitted to the Internal Control Department in the Ministry, but through the applied study noted the lack of follow-up to the implementation of the paragraphs of the plan and the lack of preparation of tables with completion rates and the reasons for the decrease in those percentages.

(9) Standards for the execution of operations.

Auditors in the Division of Control and Internal Audit in the General Directorate of Education Auditors in the Financial Audit Bureau, the results of the analysis indicate that the highest rate of application (47%) and the lowest rate of application (37%) where the auditors prepare working papers and procedures for audit tasks suddenly and with unexpected visits of auditors to remote work sites folded, but the reality of the situation is that the working papers need to be developed and used tapes and discs allocated to this.

(10) Standard of reporting and reporting of results.

Auditors in the Division of Internal Control and Audit in the General Directorate of Education Auditors in the Financial Audit Bureau, the results of the analysis indicate that the highest percentage of application (47%) and the lowest rate of application (25%) and that the auditors in the Division of Control and Internal Audit prepare reports on the results of audit work and monthly and quarterly reports to the bodies supervising their work such as the Internal Control Department, but those reports lack some formal requirements as

well as the need to follow up the implementation of recommendations and audit observations.

(11) Follow-up standard.

Auditors in the Division of Control and Internal Audit in the General Directorate of Education Auditors in the Financial Audit Bureau, the results of the analysis indicate that the highest percentage of application (35%) and the lowest rate

of application (34%) and the percentages are close and the presence of follow-up from the management of the Division for audit work as well as the management takes appropriate measures regarding the recommendations related to the audit process, but this follow-up is not continuous and is intermittent and when requested from the central authorities.

Table (8)
Arithmetic media and standard deviations of the responses of the sample individuals to an itemIIA Internal Audit Standards by Categories

| Pronounced like t | Auditing Standards | Auditors of the Division of Control and Internal Audit in the General Directorate of Education and auditors in the Financial Audit Bureau | |
|-------------------|---|---|--------------------|
| | | Arithmetic average | Standard deviation |
| | Criteria for qualities General criteria | | |
| 1 | Standard of organizational independence | 1.55 | 0.413 |
| 2 | Objectivity criterion | 1.79 | 0.367 |
| 3 | Vocational qualification criterion | 1.71 | 0.327 |
| 4 | Professional Care Standard | 1.93 | 0.321 |
| 5 | Quality Control Standard | 1.71 | 0.379 |
| | Performance Criteria | | |
| 6 | Standard for the management of internal audit activities. | 1.81 | 0.529 |
| 7 | Standard of the nature of internal audit services | 1.73 | 0.359 |
| 8 | Planning standard | 1.53 | 0.457 |
| 9 | Information Implementation Standard | 1.75 | 0.361 |
| 10 | Criterion of the report and communication of results. | 1.63 | 0.397 |
| 11 | Follow-up standard | 1.75 | 0.503 |
| Total | | 1.72 | 0.401 |

The results of the analysis of indicators in the work of the Division of Internal Control and Audit in the General Directorate of Education indicate their conformity with the internal audit standards. In order for the research to be more accurate and deeper in the analysis, a table was prepared showing the arithmetic media and standard deviations of the members of the research sample.

Table 8 indicates that the highest average of auditors is 1.93 and the lowest average is 1.53, and one criterion, the standard for managing internal audit activities, is close to the default mean (2). As well as the standard deviation, the average for a sample of auditors (0.401). For the purpose of hypothesis testing, we note Table 9, which shows the tabular test (t), arithmetic averages and standard deviations of the auditors' sample.

Table (9)

The results of the selection of (t) and the extent to which the members of his sample auditors in the Directorate General of Education responded to the application of internal audit standards

| Pronounced like t | Paragraph | Responses | | | Arithmetic mean | Standard deviation | Calculated t value | Morale |
|-------------------|--|-----------|----------------|----------|-----------------|--------------------|--------------------|--------|
| | | Ok | To some extent | disagree | | | | |
| 1 | Standard of organizational independence | 25 | 28 | 3 | 1.55 | 0.413 | 1.857 | 60 |
| 2 | Objectivity criterion | 25 | 30 | 6 | 1.79 | 0.367 | 1.707 | 60 |
| 3 | Vocational qualification criterion | 31 | 25 | 10 | 1.72 | 0.326 | 1.995 | 60 |
| 4 | Professional Care Standard | 15 | 47 | 6 | 1.93 | 0.321 | 1.655 | 60 |
| 5 | Quality Control Standard | 23 | 35 | 3 | 1.71 | 0.379 | 1.969 | 60 |
| 6 | Internal Audit Activities Management Standard | 22 | 25 | 9 | 1.81 | 0.529 | 2.182 | 60 |
| 7 | Standard of the nature of internal audit services. | 19 | 41 | 2 | 1.73 | 0.359 | 1.707 | 60 |
| 8 | Planning standard | 35 | 21 | 4 | 1.53 | 0.457 | 1.783 | 60 |
| 9 | Process Execution Standard | 20 | 35 | 6 | 1.75 | 0.361 | 2.167 | 60 |
| 10 | Reporting criterion and reporting of results | 22 | 35 | 2 | 1.63 | 0.397 | 2.131 | 60 |
| 11 | Implementation standard | 25 | 34 | 4 | 1.75 | 0.503 | 1.883 | 60 |

Table 9 shows that the response range has been limited to situations to some extent, the differences between the criteria are few and convergent, the mean is close to the hypothetical mean (2) and the standard deviation is close to the mean 0.432.

As for (t) calculated, all standards are greater than (t) tabular 1.642, thus rejecting the hypothesis of nothingness (zero), which is the hypothesis of the lack of correlation between the work of control and internal audit and the standards of internal audit in the Directorate of Education of Najaf, the absence of indicators that comply with the standards of internal audit and accept the

alternative hypothesis, which is the existence of indicators in the work of the internal audit department that comply with the standards of internal audit and according to what was lured For each criterion separately.

Second Hypothesis: - Control and internal auditing work without relying on internal audit standards.

The section (II: The possibility of adopting auditing standards) and with questions number (11) Table (10) shows the results of the answers to some of these questions that were aimed at reviewing some of the things that give an indication of the possibility of adopting the standards.

Table (10)
Orientation of the individual sample of auditors in the Internal Audit Section of the General Directorate of Education and the auditors of the Financial Audit Bureau towards the application of internal audit standards

| Questions | Answer levels | Duplicate | Percentage | Arithmetic average | Standard deviation | T Calculated |
|--|-------------------------------------|-----------|------------|--------------------|--------------------|--------------|
| Second: The possibility of applying audit standards. | I totally agree | 6 | 18.1 | | | |
| | I agree | 27 | 81.8 | 1.8 | 0.401 | 8.465 |
| 2. Have you seen the audit standards? | I don't agree | - | - | | | |
| | All | 3 | 9 | | | |
| | Mostly | 29 | 87.7 | 1.95 | 0.357 | 2.791 |
| 3. Do you follow the following auditing standards as guidance as you perform your auditing work? | I didn't see | 1 | 3 | | | |
| | 1. International Auditing Standards | | | | | |
| | Always | 2 | 6 | | | |
| 2. U.S. Auditing Standards | Sometimes | 10 | 30.3 | 2.63 | 0.583 | 6.487 |
| | Don't follow her. | 21 | 63.6 | | | |
| | Always | 1 | 3 | | | |
| 3. Auditing standards related to internal audit departments. | Sometimes | 7 | 21.2 | 2.15 | 0.523 | 6.865 |
| | Don't follow her. | 25 | 75.7 | | | |
| | Always | 14 | 42.2 | | | |
| 4- Internal audit standards (audit evidence). | Sometimes | 7 | 21.2 | 1.37 | 0.891 | 5.365 |
| | I don't follow her. | 12 | 36.3 | | | |
| | Always | 9 | 27.2 | | | |
| 5. Do you agree with the importance of having binding local auditing standards? | Sometimes | 9 | 27.2 | 2.22 | 0.837 | 4.701 |
| | I don't follow her. | 15 | 45.4 | | | |
| | I totally agree | 4 | 12.1 | | | |
| | I agree | 28 | 84.8 | 1.85 | 0.385 | 1.816 |
| | I don't agree | 1 | 3 | | | |

Table (10) shows the levels of answering the questions contained in the section, frequencies, arithmetic averages, standard deviations and (t) calculated by which the possibility of adopting audit standards can be measured where the answers were as follows:

1) The responses of the sample members regarding the fact that the auditing standards are a tool governing auditing work followed as guidelines for the auditor to practice his audit work (18.1%) of which were fully agreed and (81.8%) agreed as the mean 1.8 is close to the average amounts of 1.9

and the standard deviation (0.401) is close to the average deviation (0.541).

2) The auditors of IAOD have been informed of most of the auditing standards by (87.7%) and with an average of (1.95) equal to the required average of 1.9%.

3) In the field of adopting auditing standards as guidelines in the work of the auditor, we find that the auditing standards related to internal audit departments are always adopted by (27.2%) and (27.2%) sometimes and do not follow 47.5% 45.5%, with an arithmetic mean (2.22) above the average (1.9) and with a standard deviation (0.837) higher than the average standard deviation (0.541).

4) The percentage (84.8%) fully agrees with the importance of having binding local auditing standards and (12.1%) agree with those who disagree only 3.0% with an average of (1.87) close to the average (1.9) and a standard deviation (0.385), which facilitates the application of audit standards to internal audit units.

5) The majority of respondents (81.8%) The interior agreed. Completely on the impact of different environmental conditions (political, economic, social) from one country to another on the audit standards followed and (12.1%) They fully agreed on this and with an arithmetic mean (1.91) and a standard deviation (0.421), which calls for the need to study the conditions governing the work of the Division of Internal Control and Audit in the Directorate General of Education and the rest of the internal audit units for the purpose of designing and approving audit standards consistent with political, economic and social conditions.

The third hypothesis: The progress and development of control and internal audit comes through the application of internal audit standards by the control and internal audit staff.

The hypothesis was tested through the analysis of the applied study of the performance evaluation program in the Division of Control and Internal Audit in the General Directorate of Education of Najaf Al-Ashraf carried out by specialized employees in this field in continuation of the approach that began with the need to activate the internal audit activity in the government sector, it adopted a clear strategy to improve the performance of internal audit units in line with the strategy of the educational sector in the fight against corruption. Responsibility accounting) in the evaluation to sort out the competent and qualified control elements from others during the evaluation period.

V. CONCLUSIONS

1- Internal audit began normally and as applications and throughout the ages began to expand and develop and in line with the role it plays and keep pace with the progress made in the work to this day.

2 - The objectives of internal audit have expanded and were limited to the financial side, but now they include the administrative, economic, consultative, objective and other aspects to verify the follow-up of the policies and plans set to reach the desired goal.

3- There are no audit standards to rely on in the work of internal audit supported by senior management.

4- There is a possibility of applying the internal audit standards in the work of the Division of Internal Oversight and Audit in the Directorate through the results of the test of the second hypothesis, which proved the knowledge and knowledge (87.7%) of the sample individuals to the audit standards and the importance of the standards as guidance in the work of the auditor and provide a lot of young elements capable of developing working methods.

5- There are indicators in the performance of the Division of Control and Internal Audit in the Directorate that comply with the audit standards and the application rate reached (36.3%) as well as the applied study showed the availability of many requirements for the application of standards in terms of plans, programs, procedures and reports.

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

7. The Financial Audit Bureau issues a guide clarifying the work and procedures of control and auditing of expenditure items, revenues, assets, liabilities, statements, final accounts and others, but their application is not binding in the Division of Control and Internal Audit

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

9 - There is no approved source to take laws and legislation, there are several different sources and

each source is different 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 fact.

10. There are no specific things or specifications that the department must possess that must be possessed by the auditor who wishes to work in the division such as the certificate of experience, honesty care and so on.

VI. RECOMMENDATIONS

1 - Keeping abreast of the developments in the standards of control and internal auditing and their suitability with work and introducing employees to training courses for internal auditors on developments.

2- It is necessary to submit a pamphlet in the form of an official document from a submission to the senior management prepared by the Division of Internal Control and Audit explaining the responsibilities and powers of the Division.

3 - Support the management and control provisions on various aspects of the work by increasing attention to the internal audit function and activating its role.

4- Increasing the audit capability and saving the effort and time exerted by the external auditor there must be coordination and joint cooperation between the auditor, internal and external.

5 - Monitoring the Office of Financial Control, evaluating the Audit and Internal Oversight Division, developing the areas of evaluation, basing its paragraphs on the internal audit standards and participating in making the status of obligatory in the adoption of these standards.

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