



Quality Standards of the Supreme Audit Institutions (SAI) and Its Role in Supporting Transparency Requirements

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Abstract

The present study aims to clarify the concepts and relationships that exist between the supreme Audit Institutions (SAI) of financial control represented by the Office of Financial Control and the extent of its contribution to adopting the INTOSAI standards on transparency and accountability. In addition, its ability to support transparency requirements to reduce administrative and financial corruption by monitoring the practices and performance of government institutions using the mechanisms of accountability and transparency. To achieve this, the researcher used the analytical descriptive method by giving out questionnaire with questions and explanations to the study sample of a size of (42) people consists of auditor's observers from State Audit and Administrative control Bureau as main tool to collect data necessary for exploring their perspectives in order to obtain the study purpose. The result of this study reveals that there is a correlation and an impact between quality standards of the Supreme Audit Institutions (SAI) and supporting transparency requirements. Based on the study results, the researcher presented a number of recommendations the most important is the necessity of drafting texts that allow the use of reports issued by the Federal Financial Supervision Bureau by members of society as evidence of condemnation against spoilers and manipulators of public money at all levels.

Keywords: *Quality Standards; Supreme Audit Institutions; Transparency; Clarity of Roles and Responsibilities*

Introduction

Oversight standards are the tool that the Supreme Audit Institutions (SAI) relies on performing their oversight work and issuing their reports, which are the means they use to inform their beneficiaries and stakeholders in the economic units subject to their control about the level of performance of those units. Besides, its ability to efficiently use the available resources and good disposition of public money, and accordingly it has become necessary to implement international standards for the higher financial oversight bodies, and to enable the higher oversight bodies to achieve their work mechanisms more efficiently and effectively. These reflect in the end result achieving administrative reform and improving

the desired performance, which has become a major requirement for everyone everywhere and anytime (Sadq, 2019). Given the role of the Supreme Audit Institutions (SAI) in different countries in reducing financial and administrative corruption along with supporting the performance of government units and contributing to raising the efficiency, effectiveness and comprehensiveness of this performance, different countries have sought to set standards to support and develop the quality of financial Supreme Audit Institutions in the field of their actions (Otbo, 2005). In addition, in the field of planning, implementation and organization of its work and the individuals who perform that business in addition to the reports and information it provides (Ali et al, 2018). In this field, the adoption and adoption of standards for the quality of these devices contribute to the commitment to develop, clarity and transparency of unit performance and its commitment to stating aspects of its work and the efficiency of its performance. In a way that allows the community to get acquainted with the nature of the work of these units and their questions about their work, and in what contributes to reducing financial and administrative corruption and raising the performance of those units (Rasheed et al, 2019).

The study problem:

Most sectors in Iraqi Kurdistan Region are suffering as a result of the conditions it passed through and the changes that have occurred in various economic, social and political aspects. To promote the reality of the country and for the purpose of making qualitative developments that require consideration of achieving comprehensive development and this leads us to the presence of oversight bodies that undertake the tasks of monitoring economic units to achieve comprehensive development. Therefore, the study problem can be illustrated that the phenomenon of corruption is one of the most prominent problems facing development plans, especially in societies and developing countries.

The study objectives:

1. To discover the concept of transparency in the field of the financial Supreme Audit Institutions.
2. To find out the requirements of the quality standards approved by the Supreme Audit Institutions.
3. Analyze the role of quality standards in achieving transparency requirements.
4. To realize the standards and regulatory approaches adopted by the Financial Supervision Bureau to achieve comprehensive development indicators.

The significant of the study:

The significant of the study is highlighted by:

1. This study contributes to give an idea of the quality standards of the Supreme Audit Institutions (SAI) and its role in supporting transparency requirements from the perspectives of the auditors to suit the economic units in the Kurdistan Region of Iraq.
2. The present study comes from the importance of the subject of comprehensive development and the importance of the oversight bodies represented in the office of Financial Supervision through supervision and specialized auditing in the diagnosis of observations that hinder the achievement of indicators of achieving financial transparency.

3. The present study enriches the accounting library by subject of quality standards of the Supreme Audit Institutions (SAI) as well as transparency requirements.

Study framework:

The researcher developed the study framework scheme on the theoretical basis of the literature on the main dimensions of the study. Figure (1) shows the study framework scheme for these relationships.

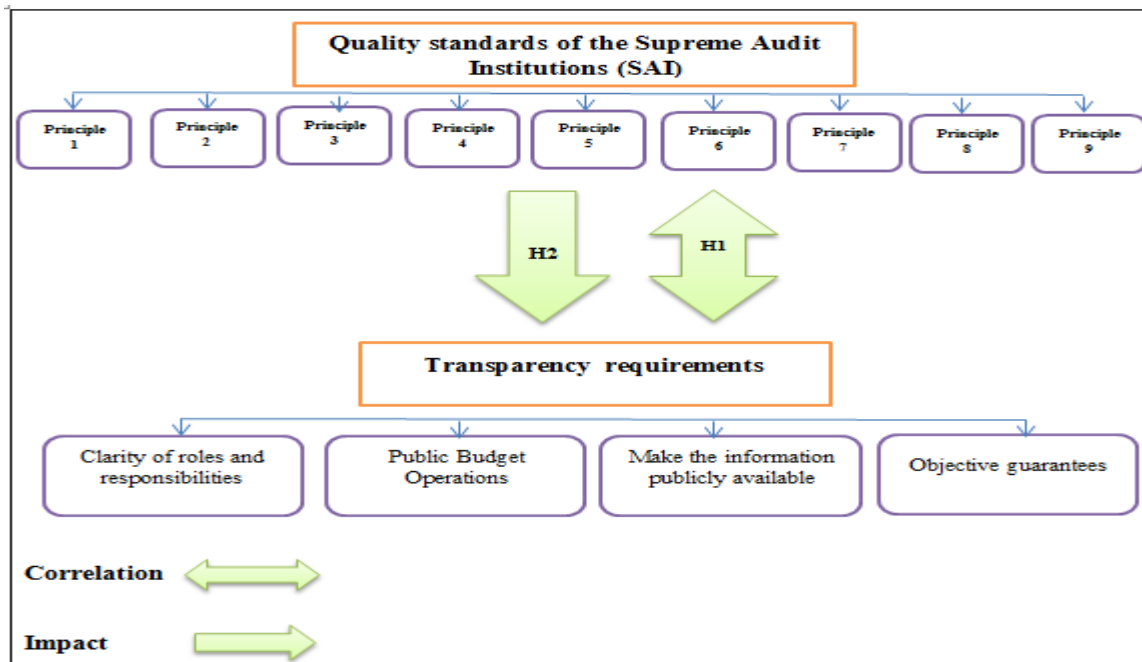


Figure 1: the study framework scheme

Study Hypotheses:

H₁: There is a significant positive correlation between quality standards of the Supreme Audit Institutions (SAI) and supporting transparency requirements.

H₂: There is a significant impact of quality standards of the Supreme Audit Institutions (SAI) on supporting transparency requirements.

Methodology:

The current study is based on an analytical descriptive approach. The descriptive approach was used to describe the information about the main and sub-variables of the study. The analytical approach was used to analyze the data obtained from the questionnaire for the purpose of determining the level of study variables according to the expectations of the study sample. In addition, correlation and impact between the study variables was examined. This study relied on two types of methods to collect data and information. Firstly, secondary data was acquired that the researchers sought to cover this aspect of the study using available sources that dealt with the subject of the study such as books, articles, studies and university thesis'. Secondly, primary data based on the survey questionnaire was collected in order to

complete the practical aspect of the study. The questionnaire was designed to serve the study objectives and hypotheses, using the five value Likert scale (strongly disagree, disagree, uncertain, agree, strongly agree) with the weights (1, 2, 3, 4, 5) respectively. Table (1) shows the aspects of the questionnaire in more detail. To achieve the study objectives, the researcher used a survey questionnaire with questions and explanations to the study sample of a size of (42) people consists of auditors observers from State Audit and Administrative control Bureau as main tool to collect data necessary for exploring their perspectives in order to obtain the study purpose.

Analysis statistical methods used:

The researcher used a range of statistical methods using the SPSS program in order to analysis data such as the mean and standard deviation to identify the reactions of the study sample to the study variables included in the questionnaire. Pearson correlation coefficient was used to identify the correlation between the study variables. Finally, the stepwise coefficient regression was used to determine the effect between the study variables.

Literature review:

Firstly: The theoretical framework for the nature of the work of the Supreme Audit Institutions (SAI) and its role in promoting concepts of transparency and accountability:

1- The concept and nature of Supreme Audit Institutions:

Public money is the cornerstone of building any country. With it, states can preserve their sovereignty and freedom and making them not subject to the influences of other countries on them, or to the interference of those countries in their internal and external affairs, whether directly or indirectly. Therefore, any country that wants to settle down and enjoy its freedom is obliged to preserve its public money. Working to protect it from those who tamper with it, and this is what led most of the countries to establish effective oversight bodies to enable the state to monitor its moneys (Riahi, 2004). As well as, work to protect it from the phenomenon of wasting public money, which in turn leads to the emergence of the phenomenon of corruption if the waste of public money is due to intentional behavior, or from chaos or deliberate sabotage. Therefore, this country has resorted to placing the supervisory bodies in an institutional framework that relies on laws and legislations emanating from the legislative authority, which gives it the right to perform its supervisory activities in full independence from other government institutions. The developed and developing countries rushed to find such devices under various names, and in Iraq work was done to establish the Financial Control Bureau, which represents the highest supervisory body whose primary task is to monitor the work of the entities under its control to ensure the extent of its implementation efficiently and effectively (Belkaoui, 2004). The Bureau also has a prominent role since its inception in providing its services in the areas of oversight and auditing on behalf of the legislative authority, as it audits financial statements and reports on the results of the actions of government units within the limits of instructions and rules established and during specific time periods. The Bureau has endeavored to enhance the principle of transparency and accountability by introducing its activities, the results of its oversight duties and its findings regarding the overall work of supervision and auditing (Escher, 2005). In order to achieve this, it adopts a set of procedures. This strengthens that, starting with setting the audit work plan and ending with the preparation of financial reports and in a manner that ensures the management of audits in an economic, efficient and effective manner and in line with laws and regulations and reporting on that (INTOSAI, 2019).

2- The role of the Supreme Audit Institutions in enhancing transparency and accountability in the disposal of public moneys:

One of the most important challenges facing the supreme financial oversight bodies is how to foster a better understanding of their roles and tasks in society (Llewellyn, 1994). In line with its mandates and the legal frameworks that govern it, the information contained in its reports must be of high transparency and available to all (Anerud, 2004). Accordingly, the reports issued by the Office of Financial Control (as the supreme institute for financial supervision in Iraq) plays an important role in enhancing transparency and accountability in public financial management, as it is an effective tool to reduce the phenomenon of abuse of public money. Besides, activating them in society in general and government agencies in particular, so that the processes of wasting public funds and stealing them and then their negative repercussions on achieving the planned goals, whether economic or social, in a manner that enhances citizen's trust, interaction and contribution, and countering corruption and fighting it, can be addressed.

3. Quality Standards Approved by the Supreme Audit Institutions:

ISSAI Standard 20 seeks to raise the principles of transparency and accountability in SAIs to help them lead by giving example through their governance and practice.

The first principle: The Supreme Audit Institutions performs their duties within a legal framework that allows accountability and transparency.

The second principle: The supreme audit Institutions discloses their legal mandate, responsibilities, mission and strategy to the public.

The third principle: The Supreme Audit Institutions adopts objective, transparent standards, processes and methodologies for control.

Fourth Principle: The Supreme Audit Institutions apply high standards of integrity and ethics to their employees of various degrees.

Fifth Principle: The Supreme Audit Institutions ensure that the principles of accountability and transparency are unmistakable when they outsource their activities.

The sixth principle: The Supreme Audit Institutions manage their operations economically, efficiently, and effectively, according to the regulations, and publish reports to the public on these aspects.

The seventh principle: The Supreme Audit Institutions prepare reports for the benefit of the public on the results of their oversight and on their conclusions on government activities in general.

Principle Eight: The Supreme Audit Institutions communicate regularly and comprehensively about their activities and the results of their control operations, through the media, websites, and through other means.

Principle Nine: The Supreme Audit Institutions use independent external advice to improve the quality and reliability of their work.

Secondly: The concept of transparency in the field of work of the supreme financial supervision Institutions:

The term transparency refers to "the principle of creating an environment in which information about existing conditions, decisions and actions is made so that they can be easily and visually accessible and understandable to all interested parties or participants in the topic" (Sadq, 2019). Transparency is defined as the mechanism for disclosure and announcement by the state of its activities in planning and implementation (Funnell, 1998). The United Nations defined transparency "as the freedom to flow information, defined by its broadest concepts, i.e. providing information and working in an open manner that allows stakeholders to obtain the information necessary to preserve their interests, make appropriate decisions, and discover errors".

International standards of transparency:

International standards state that the following nine elements are necessary to achieve transparency:

1. Design government procedures and instructions in accordance with written and published legal rules.
2. Establishing clear rules for publication and disclosure that specified the following:
 - A. Information that must to be provided.
 - B. Appointments that must to be posted.
 - C. Legal liability for not posting it.
3. Government institutions provide sufficient information about their work to facilitate and monitor their performance.
4. Governmental institutions provide the data needed by citizens and the private sector to develop future plans.
5. The texts of laws, regulations, instructions and procedures should be accessible to citizens and business owners.
6. Providing basic data on economic performance in a prompt and convenient time.
7. Providing the key financial data in detail, accurate and fast.
8. The texts of studies and research prepared by government institutions that directly affect the lives of citizens are provided.
9. Government institutions periodically and whenever necessary that put the texts of the policies, procedures and plan that they adopt within the reach of the public.

Principles and basic requirements for transparency in the field of accounting and auditing:

1. Clarity of roles and responsibilities:

- A. A distinction must be made between the government sector and the rest of the public sector and between it and the rest of the economy, and the roles of politics and administration within the public sector should be clear and publicly stated.

- B. A clear and stated legal, regulatory and administrative framework for public financial management should be established.

2. Public Budget Operations:

- A. The budget preparation process should adhere to a fixed schedule and be guided by specific goals in the area of macroeconomic and fiscal policy.
- B. Clear procedures for budget execution, monitoring and reporting of results should be provided.

3. Make the information publicly available:

- A. The public should be provided with comprehensive information on past, current and projected fiscal activities, and on the most important public financial risks.
- B. Public financial information should be provided in a manner that facilitates policy analysis and promotes accountability.
- C. Public financial information should be released in a timely manner.

4. Objective guarantees:

- A. The public financial statements must meet the accepted data quality standards.
- B. Public financial activities should be subject to effective internal oversight and guarantees.
- C. Public financial information should be subject to external audit.

Thirdly: The role of quality standards in achieving transparency requirements:

1. Ensuring the successful investigation of public accountability:

The concept of accountability in the area of work of the Supreme Audit Institutions is represented in the ability of the Supreme Audit Institutions to hold officials at different levels rewarded and punished without any discrimination because of their positions (Craswell, 1997). This will form a basic pillar for activating oversight, as for oversight without accountability and accountability, it thus effectively contributes to combating fraud and corruption and strengthening transparency and control so that the relationship between the concepts of accountability and transparency is reciprocal and direct (Abdullah et al, 2019). Accountability is defined by the United Nations as the commitment of officials (in the public and private sectors) to the following rules:

- A. Explain how the units carry out their tasks and the justifications for their decisions.
- B. Direct interaction with the criticisms and demands made.
- C. Accept part of the responsibility for errors that occur or failure that results from those decisions.
- D. The presence of a clear mechanism that allows the citizen to verify the units' commitment to their tasks as planned.
- E. There is a clear mechanism for dealing with errors or failures.

Supreme Audit Institutions play a critical role in achieving accountability and transparency through the use of audit reports as a tool to achieve accountability (Arena & Jeppesen, 2010). Therefore, highlighting on the reports prepared by the Supreme Audit Institutions represented by the office of Financial Supervision and its role in increasing the awareness of society members in achieving accountability and transparency. The reports issued by the Supreme Audit Institutions represented by the Office of Financial Supervision play a clear role in achieving the requirements of transparency and raising awareness among members of society, enabling them to use these reports as an effective tool in achieving the principle of transparency and accountability in a way that secures the preservation of public money.

2. Ensuring compliance with the objective and formal requirements of the standards and basic rules for preparing information submitted to Beneficiaries.
3. Ensure adherence to the appropriate timing of the information provided.
4. Ensuring clarity of the information provided in a manner that contributes to understanding the beneficiaries.
5. Ensuring the integrity of the comprehensiveness of the information provided for the events, operations and behaviors of the department.

Results and Outcomes:

Descriptive Statistics:

1. Quality standards of the Supreme Audit Institutions (SAI):

The first principle: The Supreme Audit Institutions perform their duties within a legal framework that enables accountability and transparency.

Table (1) shows the general average means and standard deviation of the first principle questions that reached (3.85) and (1.101) respectively. As shown, there is a high level in the general averages of the three questions of the first principle. These results indicate that the first principle receive a high level of contribution in quality standards of the Supreme Audit Institutions (SAI) according to study sample perspectives.

Table (1) the first principle questions

	The first principle questions	Mean	St. Deviation	Rank
X1	Supreme Audit Institutions must have targeted laws and regulations under which they are responsible and accountable.	3.80	1.146	2
X2	Laws and regulations give requirements for the agency's work, financial management, and regular publication of oversight reports.	3.73	1.033	3
X3	The balance between public access to information, the confidentiality of audit evidence, and the rest of the information about the apparatus.	4.02	1.124	1
The general average of the first principle questions		3.85	1.101	

The second principle: The Supreme Audit Institutions shall disclose their legal mandate, responsibilities, mission and strategy to the public.

Table (2) shows the general average means and standard deviation of the second principle questions that reached (3.8) and (1.0081) respectively. As shown, there is a high level in the general averages of the four questions of the second principle. These results indicate that the second principle receive a high level of contribution in quality standards of the Supreme Audit Institutions (SAI) according to study sample perspectives.

Table (2) the second principle questions

The second principle questions		Mea n	St. Deviation	Rank
X4	The Supreme Audit Institutions disclose to the public their legal mandate.	4.20	.775	1
X5	The reports of the Supreme Audit Institutions disclose their mission, organization, strategy and relationship with the various stakeholders, including the legislative bodies and the executive authorities.	3.47	.915	3
X6	The Supreme Audit Institutions reveal to the public the conditions for appointment, reappointment, retirement and dismissal of the head of the agency and members of collective institutions.	3.93	1.100	2
X7	It is preferable for the Supreme Audit Institutions to disclose, for the public benefit, basic information about its legal mandate, responsibilities, mission, strategy and activities, using one of the official languages of INTOSAI in addition to its national languages.	3.60	1.242	4
The general average of the second principle questions		3.8	1.008	

The third principle: Supreme Audit Institutions adopt objective, transparent standards, processes and methodologies for oversight.

Table (3) shows the general average means and standard deviation of the third principle questions that reached (3.84) and (1.108) respectively. As shown, there is a high level in the general averages of the five questions of the third principle. These results indicate that the third principle receive a high level of contribution in quality standards of the Supreme Audit Institutions (SAI) according to study sample perspectives.

Table (3) the third principle questions

The third principle questions		Mean	St. Deviation	Rank
X8	Supreme Audit Institutions publish the scope of their oversight activities within their legal mandate and based on their risk assessment and planning processes.	3.73	1.033	4
X9	Supreme Audit Institutions remains with the audit subject to its control, aware of the objectives, methodology and results of its oversight missions, and the criteria upon which it will depend to express its opinions.	4.02	1.124	1
X10	The results of the Supreme Audit Institutions are subject to the procedures for making observations and their recommendations are subject to discussion and response by the audited entities.	4.00	1.134	2
X11	The Supreme Audit Institutions provide effective mechanisms to follow up on their recommendations in order to ensure that the audited entities properly deal with their observations and recommendations.	3.67	1.175	5
X12	The follow-up procedures of Supreme Audit Institutions allow the supervised authorities to provide information about the corrective measures taken or about the justifications for not taking these measures.	3.781	1.077	3
The general average of the third principle questions		3.84	1.108	

Fourth principle: Supreme Audit Institutions apply high standards of integrity to their employees of various degrees.

Table (4) shows the general average means and standard deviation of the fourth principle questions that reached (3.80) and (.997) respectively. As shown, there is a high level in the general averages of the four questions of the fourth principle. These results indicate that the fourth principle receive a high level of contribution in quality standards of the Supreme Audit Institutions (SAI) according to study sample perspectives.

Table (4) the fourth principle questions

The fourth principle questions		Mean	St. Deviation	Rank
X13	Supreme Audit Institutions provide ethical rules, laws, policies, and practices consistent with ISSAI Standard 30 Ethics listed in the international standards for higher organs controlling.	3.87	.990	2
X14	Supreme Audit Institutions prevent conflicts of interest and corruption in addition to ensure transparency and legitimacy in relation to their operations.	4.03	.845	1
X15	Publicize the ethical requirements and duties of observers.	3.60	1.056	4
X16	Supreme Audit Institutions must report significant cases of ethical misconduct that have been proven.	3.73	1.100	3
The general average of the fourth principle questions		3.80	.997	

Fifth principle: Supreme Audit Institutions ensure that the principles of accountability and transparency are unmistakable when they outsource their activities.

Table (5) shows the general average means and standard deviation of the fifth principle questions that reached (3.76) and (1.096) respectively. As shown, there is a high level in the general averages of the two questions of the fifth principle. These results indicate that the fifth principle receive a high level of contribution in quality standards of the Supreme Audit Institutions (SAI) according to study sample perspectives.

Table (5) the fifth principle questions

The fifth principle questions		Mean	St. Deviation	Rank
X17	Supreme Audit Institutions should ensure that their contracting with external parties to carry out certain activities does not compromise the principles of accountability and transparency in any way.	3.65	.986	2
X18	The experiences that have been used from external parties and the supervisory processes that have been delegated to external parties remain within the responsibility of the supreme audit institutions and are subject to ethical policies (especially in the field of conflict of interests) and policies that guarantee integrity and independence.	3.87	1.207	1
The general average of the fifth principle questions		3.76	1.096	

The sixth principle: The Supreme Audit Institutions manage their operations economically, efficiently and effectively, according to the laws of the regulations, and publish reports to the public on these aspects.

Table (6) shows the general average means and standard deviation of the sixth principle questions that reached (3.19) and (1.042) respectively. As shown, there is a high level in the general averages of the five questions of the sixth principle. These results indicate that the sixth principle receive a high level of contribution in quality standards of the Supreme Audit Institutions (SAI) according to study sample perspectives.

Table (6) the sixth principle questions

	The sixth principle questions	Mean	St. Deviation	Rank
X19	The Supreme Audit Institutions implement sound management practices, including internal control systems appropriate for their management and financial operations.	4.05	1.134	2
X20	The financial statements of the Supreme Audit Institutions are published to the public and are subject to independent external oversight or parliamentary review.	3.97	1.000	3
X21	The Supreme Audit Institutions evaluate and publish reports on their operations and achievements in various fields such as financial supervision, compliance control, performance control, and evaluation of programs and conclusions on government activities.	4.21	.910	1
X22	The Supreme Audit Institutions can use the audit committees composed of a majority of independent members to review and express opinions on their financial management and prepare them for the financial reports.	3.47	1.187	5
X23	The Supreme Audit Institutions measure the extent of their appearance to the public, their results and their impact by feedback from external sources.	3.89	.983	4
The general average of the sixth principle questions		3.19	1.042	

The seventh principle: The Supreme Audit Institutions prepare reports for the benefit of the public on the results of their oversight and on their conclusions on government activities in general.

Table (7) shows the general average means and standard deviation of the seventh principle questions that reached (3.98) and (1.105) respectively. As shown, there is a high level in the general averages of the fourth questions of the seventh principle. These results indicate that the seventh principle receive a high level of contribution in quality standards of the Supreme Audit Institutions (SAI) according to study sample perspectives.

Table (7) the seventh principle questions

The seventh principle questions		Mean	St. Deviation	Rank
X24	The Supreme Audit Institutions publish their conclusions and recommendations resulting from the control operations unless they are considered confidential by virtue of special laws or regulations.	3.86	1.112	4
X25	The Supreme Audit Institutions prepare reports on the measures taken with regard to following up on their recommendations.	3.94	1.151	3
X26	The Supreme Audit Institutions prepare reports on the penalties and fines applicable to accountants or managers	4.03	1.034	2
X27	The Supreme Audit Institutions publish their reports on the general results of the oversight, which includes topics such as the implementation of the government's general budget and financial situation, and if its legal framework permits this, its internal control and professional capabilities.	4.12	1.126	1
The general average of the seventh principle questions		3.98	1.105	

Principle Eight: The Supreme Audit Institutions communicate regularly and comprehensively about their activities and the results of their control operations, through the media, websites, and through other means.

Table (8) shows the general average means and standard deviation of the eighth principle questions that reached (3.88) and (1.080) respectively. As shown, there is a high level in the general averages of the five questions of the eighth principle. These results indicate that the eighth principle receive a high level of contribution in quality standards of the Supreme Audit Institutions (SAI) according to study sample perspectives.

Table (8) the eighth principle questions

The eighth principle questions		Mean	1.033	Rank
X28	The Supreme Audit Institutions openly communicate with the media or any other specific parties about their operations and the results of their oversight.	3.76	1.112	4
X29	The Supreme Audit Institutions encourage public and academic interest in their most important findings.	4.08	1.087	2
X30	Provides summaries of oversight reports and judicial rulings in one of the official INTOSAI languages, in addition to their national languages.	4.12	1.097	1
X31	The Supreme Audit Institutions take the lead in carrying out and accomplishing the monitoring tasks and publish the relevant reports at appropriate times. Transparency and accountability would also be further strengthened if the oversight and relevant information provided was not out of date.	3.69	1.056	5
X32	Providing the Supreme Audit Institutions reports in an understandable and publicly available format through various means (such as summaries, graphs, pictorial presentations and press releases).	3.78	1.049	3
The general average of the eighth principle questions		3.88	1.080	

Principle Nine: The Supreme Audit Institutions use independent external advice to improve the quality and reliability of their work.

Table (9) shows the general average means and standard deviation of the ninth principle questions that reached (3.88) and (.959) respectively. As shown, there is a high level in the general averages of the five questions of the ninth principle. These results indicate that the ninth principle receive a high level of contribution in quality standards of the Supreme Audit Institutions (SAI) according to study sample perspectives.

Table (9) the ninth principle questions

The ninth principle questions		Mean	St. Deviation	Rank
X33	The Supreme Audit Institutions adhere to the international standards of the supreme audit apparatus and seek continuous learning with the help of evidence and experience from external parties.	3.95	.948	2
X34	The Supreme Audit Institutions use an independent external evaluation of their operations and applications of the standards. To this end, peer review can be used.	4.01	.907	1
X35	The Supreme Audit Institutions can resort to external experts to provide independent advice, including on technical matters related to oversight.	3.85	1.104	4
X36	The Supreme Audit Institutions publish reports on the results of peer reviews and IEE.	3.80	1.074	5
X37	The Supreme Audit Institutions can contribute to developing professional capabilities in the field of financial management (training, relationship with universities).	3.89	.764	3
The general average of the ninth principle questions		3.88	.959	

.2. Transparency requirements:

A. Clarity of roles and responsibilities

Table (10) shows the general average means and standard deviation of the clarity of roles and responsibilities questions that reached (3.94) and (.933) respectively. As shown, there is a high level in the general averages of the four questions of the clarity of roles and responsibilities. These results indicate that the clarity of roles and responsibilities receive a high level of contribution in Transparency requirements according to study sample perspectives.

Table (10) Clarity of roles and responsibilities questions

Clarity of roles and responsibilities questions		Mean	St. Deviation	Rank
X1	Publishing a regular schedule that clearly shows the structure of the public sector and identifies all government entities, by level of government and public institutions.	4.07	.709	1
X2	Distribute revenues and responsibilities clearly between the different levels of government.	3.80	1.144	4
X3	Public funds may not be spent without providing evidence to the public that the legislature has approved approval.	3.87	.764	3
X4	The collection of revenue shall be governed by laws and regulations that are easy to see.	4.00	1.117	2
The general average of the Clarity of roles and responsibilities questions		3.94	.933	

B. Public Budget Operations:

Table (11) shows the general average means and standard deviation of the public budget questions that reached (3.80) and (.999) respectively. As shown, there is a high level in the general averages of the fifth questions of the public budget. These results indicate that the public budget receive a high level of contribution in Transparency requirements according to study sample perspectives.

Table (11) Public Budget questions

Public Budget questions	Mean	St. Deviation	Rank
X5 The budget includes realistic proposals submitted to the legislature according to the set timetable.	4.21	.784	1
X6 Clearly explain the costs and potential impacts of new expenditure and revenue procedures.	3.51	.923	5
X7 Providing a multi-year fiscal framework that is consistent with the original budget, based on realistic economic assumptions.	3.97	1.124	2
X8 Provide the legislature with the final audited accounts and audit committee reports within one year.	3.76	1.189	3
X9 Budget presentation coverage for all government activities.	3.58	.975	4
The general average of the Public Budget questions	3.80	.999	

C. Make the information publicly available:

Table (12) shows the general average means and standard deviation of the make the information publicly available questions that reached (3.94) and (.948) respectively. As shown, there is a high level in the general averages of the fifth questions of the make the information publicly available. These results indicate that the make the information publicly available receive a high level of contribution in Transparency requirements according to study sample perspectives.

Table (12) Make the information publicly available questions

Make the information publicly available questions	Mean	St. Deviation	Rank
X10 Include information published on the central government with details of its debt, financial assets and large natural resource assets, non-debt liabilities, and contingent liabilities.	3.89	.985	3
X11 Main budget proposals and economic background are clearly explained to the public.	4.13	.887	1
X12 Reporting revenue, spending and financing on a gross basis and categorizing expenditures by economic, functional, and administrative category.	3.75	1.064	5
X13 Submit the results of the central government programs to the legislature	3.85	1.074	4
X14 A legal obligation to publish public financial information in a timely manner.	4.12	.734	2
The general average of the Make the information publicly available questions	3.94	.948	

D. Objective guarantees:

Table (13) shows the general average means and standard deviation of the objective guarantees questions that reached (3.97) and (.992) respectively. As shown, there is a high level in the general averages of the fifth questions of the objective guarantees. These results indicate that the objective guarantees receive a high level of contribution in Transparency requirements according to study sample perspectives.

Table (13) Objective guarantees questions

Objective guarantees questions	Mean	St. Deviation	Rank
X15 Accounting policies meet the generally accepted accounting standards.	3.97	1.065	3
X16 The final accounts should be in complete conformity with the budget appropriations, and the overall fiscal results will be compared to the previous forecasts.	4.06	.746	2
X17 Countries to participate in the general data dissemination system	3.84	1.131	5
X18 The internal audit procedures should be clear and applicable.	3.90	.790	4
X19 A national audit body, independent of the executive branch, to submit its reports (at least on an annual basis) on the financial integrity of government accounts to the legislature and for public viewing at an appropriate time.	4.12	1.231	1
The general average of the Objective guarantees available questions	3.97	.992	

Testing Study Hypotheses

Pearson Correlation analysis:

The table below (14) clarifies the result of analysis carried out to test the first hypothesis which states that "there is a significant positive correlation between quality standards of the Supreme Audit Institutions (SAI) and supporting transparency requirements". To test the relationship among the variables, Pearson's (r) correlation was calculated. The correlation coefficient for the data revealed that there is a strongest and positive correlation ($r = .856$) between quality standards of the Supreme Audit Institutions (SAI) and supporting transparency requirements. As a result, the first main hypothesis is accepted.

Table (14) testing the first hypothesis

Transparency requirements	Quality standards of the Supreme Audit Institutions (SAI)	
	R	Sig. (2tailed)
	.856	.000

Regression Analysis

This study conducted a multiple linear regression analysis in order to find out the impact of the quality standards of the Supreme Audit Institutions (SAI) on supporting transparency requirements. The overall characteristics of quality standards of the Supreme Audit Institutions (SAI) illustrate 75.8% of the achievement transparency requirements as characterized by the (R^2). The significance value is 0.000 which is less than 0.05. Therefore, the model is statistically significance in predicting how the overall

quality standards of the Supreme Audit Institutions (SAI) impacts on supporting transparency requirements. At 5% level of significance, the F calculated was 488.397, which explains that the overall model was significant. Consequently, the second hypothesis is accepted that states "there is a statistically significant impact quality standards of the Supreme Audit Institutions (SAI) on transparency requirements.

Table (15) testing the second hypothesis

Transparency requirements	Quality standards of the Supreme Audit Institutions (SAI)		
	R ²	F change	Sig. F Chang
	.758	488.397	.000

Discussion and Conclusion:

The present study found that the term transparency refers to the principle of creating an environment in which information about existing conditions, decisions and actions is made so that they are easily and visually accessible and understandable to all interested parties or participants in the topic. Further, international standards state that the nine elements of quality standards of the Supreme Audit Institutions (SAI) are necessary to achieve and supporting transparency requirements. The concept of accountability in the area of Supreme Audit Institutions (SAI) supervision is represented by the ability of the supreme audit apparatus to hold officials at various levels rewarded and punished without any discrimination because of their positions to form a basic pillar to activate the supervision. Thus, it actively contributes to combating fraud and corruption and strengthening transparency and control, so that the relationship between the concepts of accountability and transparency is reciprocal and direct. The present study found that Supreme Audit Institutions (SAI) plays a critical role in achieving accountability and transparency through the use of audit reports as a tool to achieve accountability. In addition, it has an active role in raising the awareness of the community members in achieving accountability and transparency, as the reports issued by the supreme financial supervision institutions. Besides, in achieving the requirements of transparency and raising awareness among the members of society, which enables them to use these reports as an effective tool in achieving the principle of transparency and accountability and in a way that secures the preservation of public money.

Recommendations:

The most important recommendations presented by the researcher based on the results and outcomes are as following:

1. The necessity of drafting texts that allow the use of reports issued by the Federal Financial Supervision Bureau by members of society as evidence of condemnation against spoilers and manipulators of public money at all levels.
2. Increasing the community's awareness of the importance of the Bureau's reports through holding conferences, seminars and workshops that publish the number of conferences, seminars and workshops that show the role of the Bureau in enhancing transparency and accountability.
3. The executive units should publish the reports issued by the Federal Financial Supervision Bureau related to its activities with the measures taken to liquidate what came in those reports, which would increase community awareness of the Office's efforts to fight corruption and spoilers and protect public money.

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Survey Questionnaire

Dear Sir/ Madam

Your assistance would be significantly respected and your responses will be treated privately and you will have full access to the results and outcomes once the dissertation is complete.

Shiler Abdulrahman Rasheed
Department of Accounting, Collage of Administration and Economy,
University of Duhok, Kurdistan Region – F.R. Iraq.

Note:

1. Please tick the required box to record your response.
2. Strongly Agree = 5, Agree = 4, Uncertain = 3, Disagree = 2, and strongly disagree = 1

Firstly: Quality standards of the Supreme Audit Institutions (SAI) questions

		5	4	3	2	1
The first principle questions						
1	Supreme Audit Institutions must have targeted laws and regulations under which they are responsible and accountable.					
2	Laws and regulations give requirements for the agency's work, financial management, and regular publication of oversight reports.					
3	The balance between public access to information, the confidentiality of audit evidence, and the rest of the information about the apparatus.					

		5	4	3	2	1
The second principle questions						
4	The Supreme Audit Institutions disclose to the public their legal mandate.					
5	The reports of the Supreme Audit Institutions disclose their mission, organization, strategy and relationship with the various stakeholders, including the legislative bodies and the executive authorities.					
6	The Supreme Audit Institutions reveal to the public the conditions for appointment, reappointment, retirement and dismissal of the head of the agency and members of collective institutions.					
7	It is preferable for the Supreme Audit Institutions to disclose, for the public benefit, basic information about its legal mandate, responsibilities, mission, strategy and activities, using one of the official languages of INTOSAI in addition to its national languages.					
		5	4	3	2	1

The third principle questions						
8	Supreme Audit Institutions publish the scope of their oversight activities within their legal mandate and based on their risk assessment and planning processes.					
9	Supreme Audit Institutions remains with the audit subject to its control, aware of the objectives, methodology and results of its oversight missions, and the criteria upon which it will depend to express its opinions.					
10	The results of the Supreme Audit Institutions are subject to the procedures for making observations and their recommendations are subject to discussion and response by the audited entities.					
11	The Supreme Audit Institutions provide effective mechanisms to follow up on their recommendations in order to ensure that the audited entities properly deal with their observations and recommendations.					
12	The follow-up procedures of Supreme Audit Institutions allow the supervised authorities to provide information about the corrective measures taken or about the justifications for not taking these measures.					

		5	4	3	2	1
The fourth principle questions						
13	Supreme Audit Institutions provide ethical rules, laws, policies, and practices consistent with ISSAI Standard 30 Ethics listed in the international standards for higher organs controlling.					
14	Supreme Audit Institutions prevent conflicts of interest and corruption in addition to ensure transparency and legitimacy in relation to their operations.					
15	Publicize the ethical requirements and duties of observers.					
16	Supreme Audit Institutions must report significant cases of ethical misconduct that have been proven.					

		5	4	3	2	1
The fifth principle questions						
17	Supreme Audit Institutions should ensure that their contracting with external parties to carry out certain activities does not compromise the principles of accountability and transparency in any way.					
18	The experiences that have been used from external parties and the supervisory processes that have been delegated to external parties remain within the responsibility of the supreme audit institutions and are subject to ethical policies (especially in the field of conflict of interests) and policies that guarantee integrity and independence.					

		5	4	3	2	1
The sixth principle questions						
19	The Supreme Audit Institutions implement sound management practices, including internal control systems appropriate for their management and financial operations.					
20	The financial statements of the Supreme Audit Institutions are published to the public and are subject to independent external oversight or parliamentary review.					
21	The Supreme Audit Institutions evaluate and publish reports on their operations and achievements in various fields such as financial supervision, compliance control, performance control, and evaluation of programs and conclusions on government activities.					
22	The Supreme Audit Institutions can use the audit committees composed of a majority of independent members to review and express opinions on their financial management and prepare them for the financial reports.					
23	The Supreme Audit Institutions measure the extent of their appearance to the public, their results and their impact by feedback from external sources.					

		5	4	3	2	1
The seventh principle questions						
24	The Supreme Audit Institutions publish their conclusions and recommendations resulting from the control operations unless they are considered confidential by virtue of special laws or regulations.					
25	The Supreme Audit Institutions prepare reports on the measures taken with regard to following up on their recommendations.					
26	The Supreme Audit Institutions prepare reports on the penalties and fines applicable to accountants or managers					
27	The Supreme Audit Institutions publish their reports on the general results of the oversight, which includes topics such as the implementation of the government's general budget and financial situation, and if its legal framework permits this, its internal control and professional capabilities.					

		5	4	3	2	1
The Eighth principle questions						
28	The Supreme Audit Institutions openly communicate with the media or any other specific parties about their operations and the results of their oversight.					
29	The Supreme Audit Institutions encourage public and academic					

	interest in their most important findings.					
30	Provides summaries of oversight reports and judicial rulings in one of the official INTOSAI languages, in addition to their national languages.					
31	The Supreme Audit Institutions take the lead in carrying out and accomplishing the monitoring tasks and publish the relevant reports at appropriate times. Transparency and accountability would also be further strengthened if the oversight and relevant information provided was not out of date.					
32	Providing the Supreme Audit Institutions reports in an understandable and publicly available format through various means (such as summaries, graphs, pictorial presentations and press releases).					

		5	4	3	2	1
The ninth principle questions						
33	The Supreme Audit Institutions adhere to the international standards of the supreme audit apparatus and seek continuous learning with the help of evidence and experience from external parties.					
34	The Supreme Audit Institutions use an independent external evaluation of their operations and applications of the standards. To this end, peer review can be used.					
35	The Supreme Audit Institutions can resort to external experts to provide independent advice, including on technical matters related to oversight.					
36	The Supreme Audit Institutions publish reports on the results of peer reviews and IEE.					
37	The Supreme Audit Institutions can contribute to developing professional capabilities in the field of financial management (training, relationship with universities).					

Secondly: Transparency requirements:

		5	4	3	2	1
Clarity of roles and responsibilities						
1	Publishing a regular schedule that clearly shows the structure of the public sector and identifies all government entities, by level of government and public institutions.					
2	Distribute revenues and responsibilities clearly between the different levels of government.					
3	Public funds may not be spent without providing evidence to the public that the legislature has approved approval.					
4	The collection of revenue shall be governed by laws and regulations that are easy to see.					

		5	4	3	2	1
Public Budget Operations						
5	The budget includes realistic proposals submitted to the legislature according to the set timetable.					
6	Clearly explain the costs and potential impacts of new expenditure and revenue procedures.					
7	Providing a multi-year fiscal framework that is consistent with the original budget, based on realistic economic assumptions.					
8	Provide the legislature with the final audited accounts and audit committee reports within one year.					
9	Budget presentation coverage for all government activities.					

		5	4	3	2	1
Make the information publicly available						
10	Include information published on the central government with details of its debt, financial assets and large natural resource assets, non-debt liabilities, and contingent liabilities.					
11	Main budget proposals and economic background are clearly explained to the public.					
12	Reporting revenue, spending and financing on a gross basis and categorizing expenditures by economic, functional, and administrative category.					
13	Submit the results of the central government programs to the legislature					
14	A legal obligation to publish public financial information in a timely manner.					

		5	4	3	2	1
Objective guarantees						
15	Accounting policies meet the generally accepted accounting standards.					
16	The final accounts should be in complete conformity with the budget appropriations, and the overall fiscal results will be compared to the previous forecasts.					
17	Countries to participate in the general data dissemination system					
18	The internal audit procedures should be clear and applicable.					
19	A national audit body, independent of the executive branch, to submit its reports (at least on an annual basis) on the financial integrity of government accounts to the legislature and for public viewing at an appropriate time.					

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