

ANALYZING THE TRANSPARENCY OF INTERNAL AUDIT FUNCTIONS IN SELECTED IRAQI UNIVERSITIES

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ABSTRACT: *This study aims to analyze the transparency of internal audit functions in three selected Iraqi universities. More specifically, it examines the role of internal audit functions concerning two major aspects of universities in terms of their compliance with the government's guidelines and whether or not they comply more than what is required according to such guidelines, both of which to reflect and/or determine transparent auditing practices. Preliminary research concludes that the internal audit functions in the Iraqi universities are weak as they neglect the significance of the external audit and fail to apply some general rules of internal control in ensuring their workers at the Treasury Departments and Storekeepers to fight against malpractices. Moreover, there is a lack of ongoing training programs for the internal audit committee members, which has given rise to monitoring issues. In the case of Iraqi universities, transparency appears to be weak given that members do not disclose an asset register's information and other reports in complete forms. This study contributes significantly to the extant literature by highlighting the disclosure and transparency practices in the post-war crisis context of Iraq.*

Keywords: Internal Audit, Corporate Governance, Transparency

enhancing the rights of citizens and stakeholders to hold the officials accountable for their decisions and the various uncertainties they face. Also, the availability of information on the activities and actions of government sectors strengthens their accountability for these decisions and actions [1]. In light of various scandals and corporate collapses, such as Enron, WorldCom, and Satyam, it is essential for organizations to establish a sound, transparent practices in their internal audit functions and try to improve their level and scope in order to maintain public and market confidence in enterprises. This study uses a case study methodology to study the nature and level of transparency and internal audit process of selected Iraqi universities. This should enable this study to provide recommendations to enhance the internal audit functions in Iraqi universities through some transparent practices.

PROBLEM STATEMENT

In accordance with the National Higher Education Law No. 25 of 2016 and the amended Law of the Ministry of Higher Education and Scientific Research No. (40) of 1988, [22] the university, institutes, and colleges shall be supervised and evaluated by the Ministry of Education and Higher Education and Scientific Research to ensure smooth implementation of the stated objectives in the higher education. There is a wide range of literature that has focused on studying the relationship between internal audit and corporate governance. Nevertheless, there are limited studies that have focused on the relationship between internal auditing and corporate governance transparency [11, 12, 13, 14].

This research contributes to the literature on the impact of internal audit role on corporate governance's transparency. This research is also centered around the university-industry relations in Iraq where there is also limited research related to both internal audits and corporate governance transparency.

RESEARCH QUESTIONS

Main research questions include the following:

- a) To what extent do the selected Iraqi universities adopt the government requirements in relation to internal audit functions?
- b) To what extent do the selected Iraq universities undertake additional internal audit practices and measures

INTRODUCTION

Transparency and internal audit functions are becoming increasingly significant and are needed in business organizations of major, if not all, sectors for business sustainability. In the past, ownership was not separate from management and the majority of the institutional owners were also the directors of their institutions [1, 2]. Apparently, there appeared to be no conflict of interest and incentive to threaten the level of transparency within organizations associated with personal gain of enterprise managers at the expense of the vast majority of shareholders and other stakeholders [3]. Today, with the growth of business organizations and the separation of ownership from management and variety of stakeholders, such as administrators, owners, investors, and creditors, as well as government entities, organizations are now expected to heighten their transparency levels [4].

Modern institutions include many non-managerial owners and managers who are non-owners. In addition, they include a medium shareholder who controls a small proportion of organizations' shares. Minority shareholders often do not care about monitoring the managers who have different interests from them. Therefore, good governance practice is an essential and basic requirement for managing any organizations effectively in the globalized market, which can be achieved through effective internal audit functions. Internal audit is an activity that has a long-term positive impact on the organizational control and management processes. provides an integrated vision of the organization's internal processes, which adds value to the business and assures the management that its activity and decisions are sufficient. The internal audit also examines the internal business practices, organizational structure and processes, and their relevance to corporate governance guidelines. It guides companies to improve them and contributes to value-adding. By evaluating management, governance, and control, internal audit provides solutions to improve efficiency and to overcome deficiencies [5].

Transparency is seen as the extent to which institutions organizations disclose relevant information about its decision-making processes and performance through which internal affairs of an organization are monitored to ensure the application of its own policies and procedures and to address cases of fraud [6, 7, 8, 9, 10]. The importance of transparency of corporate governance is demonstrated by

includes governance processes that are designed to help the company achieve its objectives, mechanisms, and controls to reduce or eliminate the agent's problem. Key participants in corporate governance are shareholders, management and the board of directors. Other participants are regulators, employees, suppliers, partners, clients, constituencies (for elected bodies) and the public community [16].

Corporate governance plays an important role in stabilizing the economy. It provides the right environment for economic growth and contributes to the well-being of society. Therefore, international institutions pay great attention to this issue at the macro and micro level; given the importance of corporate governance at the state and corporate level [3]. Governance became a critical issue at the beginning of the 21st century following a series of corporate scandals and failures. Good governance refers to the behavior of institutions in the implementation of innovative policies and programs to increase the quality of public service. These innovative policies and programs address governance aspects such as transparency, accountability, participation, and professionalism [16].

The primary purpose of corporate governance is to improve the performance of companies by creating and maintaining incentives that stimulate insiders within companies to increase corporate operational efficiency, the return on assets and long-term productivity growth; reduce abuse by insiders of authority over corporate resources, and to provide reasonable protection for the interests of investors and society [17].

Internal audit provides a significant contribution to achieve organizational goals and implementing strategies to achieve them. In addition, the internal audit is responsible for strengthening the management and audit committee. Similarly, internal audit determines the reliability, realism, and integrity of financial and operational information that comes from different organizational units which are based on appropriate business decisions at all levels of management. Successful implementation of internal audit functions means that it must be independent [18].

Internal audit also provides assurance through assessment and reporting on the effectiveness of governance, risk management and control processes that aim at assisting the organization to achieve strategic, operational, financial and compliance objectives. Internal audit can conduct objective evaluations, providing management and the Board with an informed and unbiased cash management, risk management, and internal control. Based on the results, the internal audit may recommend changes to improve processes and follow up on their implementation [19].

RESEARCH METHODS

The study focuses on the processes of the internal audit departments of three universities in Iraq namely Al-Mustansiriyah University, University of Baghdad and the University of Kufa. Its main aim is to determine the extent of transparency and practices of each university that is related to the government's internal audit requirements. The study has followed the Iraqi government's guidelines as a benchmark to examine whether each studied university has complied with the government's guidelines. The examination intends to address three components of the compliance of each university. These involve determining the extent to which the universities' practices have exceeded the guidelines and the degree to which the

to improve the level of transparency beyond the requirements of the Iraq Government?

c) What internal audit practices that would enhance corporate governance transparency in the selected Iraq universities?

PURPOSE OF THE STUDY

This study aims to:

a) explore the extent to which the selected Iraqi universities depend on the requirements of the Iraqi government in relation to internal audit functions.

b) examine the extent to which the selected Iraqi universities adopt additional internal auditing practices and measures to improve transparency beyond the requirements of the Iraqi government.

c) analyze internal auditing practices that will enhance the transparency of corporate governance in the selected Iraqi universities.

LITERATURE REVIEW

Transparency

According to Transparency International, transparency is about shedding light on rules, plans, processes, and actions. It is knowing why, how, what, and how much. Transparency ensures that public officials, civil servants, managers, board members, and businesspeople act visibly and understandably, and report on their activities. And it means that the general public can hold them to account. It is the surest way of guarding against corruption and to help increase the trust in the people and institutions in which our future relies upon (Transparency International 2019).

Its importance lies in being an open channel of communication between stakeholders and officials and is, therefore, a very important tool to combat corruption, especially in developing countries where the disclosure of various laws, rules, regulations, instructions, standards, and mechanisms is generally required of individuals in practice. Mechanisms and rules. Transparency in modern management concepts is a requirement for all governments and organizations. Transparency contributes to decision-making, allows citizens to be sensitized and informed about options, and assess staff performance and access to the so-called open system. Administrative transparency contributes to the success of development and change plans; organizational leaders face many challenges that resist their quest for change. Administrative transparency promotes self-censorship where individuals working in administrative systems apply the concept of administrative transparency more independently while carrying out their duties [1]. Therefore, the administration of universities should be interested in transparency to view its role in enhancing the interaction between the State and the citizen. This relation is based mainly on transparency and accountability. Universities are also the focus of all institutions of society because they provide services of great importance.

CORPORATE GOVERNANCE

Corporate Governance is defined as "the mechanism for setting the goals and objectives of the company and the means for achieving those goals and objectives. It involves the relationships among a company's top management, the board of directors, shareholders, and other stakeholders such as employees and customers" (OECD 2004)[15]. It

of government and monitor universities, complying with the Iraqi government internal audit requirements.

FINDINGS

Analysis of internal audit practice in Iraqi universities

This section analyses the qualitative data that are related to internal audit functions in Iraqi universities. The insights from research data are related to internal audit functions in Iraqi universities and their analysis is as follows.

A: The aspects in which Iraqi universities are non-compliance

There are many ways in which internal audit functions are weak in Iraqi Universities. Consider these aspects as follows. Firstly, it was found out that in addition to the lack of seal of the university, there is also no signature for a member of the matching support of conformity on the fixed asset register. This shows the ineffectiveness of the internal audit and monitoring function. Secondly, there was a low percentage of implementation of scientific conferences and seminars as compared to what was planned. Thus, the power of internal audit and monitoring function is weak. Thirdly, it was found out that they do not provide with copies of the periodic reports prepared by the internal audit department, and they do not hold meetings with representatives of the Office of Financial Supervision (FBSA) in order to benefit from the expertise of the Office of Financial oversight bodies and improve the performance level of internal audit departments. Fourthly, Iraqi universities do not apply some general rules of internal control in the universities, especially those that relate to insuring their workers at Treasury departments and Storekeepers against dishonesty. Fifthly, there is a lack of ongoing training programs for the internal audit committee members. Sixthly, it was found out that the information in the fixed asset register was not complete. Disclosing full details of fixed assets is a mandatory requirement and Iraqi universities do not fulfill it. Seventhly, there was non-submission of reports by the persons in charge representing a limited level of transparency. Finally, the Iraqi university did not put a plan for scientific research for colleges, but it carried many of them. That is, the process was undertaken but not disclosed, gain an indicator of limited transparency (See Appendix A.1 and A.2).

B: The aspects in which Iraqi universities do beyond compliance

Iraqi universities undertake some extra things for internal auditing which are as follows. They make sure that the division of salaries use special orders dossiers of administrative associate and binder's instructions and circulars governing the numbers of salaries and file tax forms and file marital files. They follow-up to attend university staff with administrative affairs and urged them to prepare lists of names of employees who are non-committed to official working times, there is stamping on receipts in word (audited) after confirming accuracy in order to avoid improper disbursement. And they review monthly periodic reports and observations and guidelines described therein and to verify their compliance with these observations in order to improve the level of performance of the university and to reach the goals set (see Appendix A.3). If they are successfully able to fulfill their goals then it is more likely that transparency can be enhanced.

C: Disclosure and transparency practices

universities fail to follow government guidelines and finally the level to which the university practices remain silent on government guidelines. Finally, the study identifies the most appropriate areas to enhance internal audit transparency as a component of the university governance practices.

This research employs qualitative research methods using a case study approach. Due to confidentiality issues associated with the data collected for this study, much of the discussion has been presented based on the document analysis. This is consistent with a view provided by Straus & Corbin (2008)[20] who argued that document analysis may be duly employed as part of the methodological qualitative framework, or as it reads: "Like other analytical methods in qualitative research, document analysis requires that data be examined and interpreted in order to elicit meaning, gain understanding, and develop empirical knowledge"[20].

Hence, the study has used a case study method and document analysis as its key research methods to examine the study's concerns and to provide final recommendations to the Iraqi government. The research method was initiated with the identification of the general topics of internal auditing and impacts or relation with the prevalent transparency in the organization. Once this phase was completed, the broader topic was then further examined to identify the precise internal auditing practices that were needed by any organization to ensure the efficiency of its operations along with a higher level of transparency. The common difficulty identified in this research was to investigate the implications of corporate governance practices and transparency in the university sector of Iraq. The aim of this approach and practice was to explore the internal audit frameworks and procedures deployed in the universities of Iraq to enhance organizational transparency.

RESEARCH SAMPLE

The study used convenience sampling. Thus, only those respondents were approached that were convenient to approach. According to Kothari [21] when populace components are chosen for consideration in the specimen taking into account the straightforward entry, it can be called comfort testing. The study was conducted in the perspective of three Iraqi universities namely Al-Mustansiriya University, University of Baghdad and the University of Kufa.

DATA COLLECTION

The study is based on an interpretive case study that has relied on both primary and secondary data. Specifically, the data was collected from the relevant government agencies and universities' documents concerning the Iraqi official guidelines and university practices, as well as from their annual reports and financial statements. In addition, a series of semi-structured interviews were conducted with three employees at FBSA. All responses reflected the analysis of the findings. However, due to confidential details, their names are not revealed in this study. The data was collected directly from the universities that provided information on internal audit. Government documents are available online. One of the major sources of the information will be generated from the Federal Board of Supreme Audit of Iraq (FBSA). One of the prime roles of FBSA is to act on behalf

on merit i.e. based on their qualification and skills. That is, there should be no bias in the process of selection of the internal audit committee. This would imply that these internal auditors would work effectively and efficiently. Thus, internal audit functions would be improved. Moreover, there should be more training to know more about the system and rules and explain how that is important to enhance the knowledge for internal audit and corporate governance. Moreover, they should apply the principle of reward and punishment. Moreover, they should be developing educational programs and promote the spirit of transparency among employees.

Iraq Universities Adopting Government Requirements

They should do continuous updating of the internal control system in order to avoid the possibility of obsolescence of the regulatory procedures. Moreover, they should work on taking the advice of Supreme Audit and benefit from their expertise through training and development of skills and abilities of university staff in general and auditors in a special manner. Moreover, they should publish accounting systems based on accepted international standards of accounting, auditing and audit. Moreover, they should apply some general rules of internal control in the universities, especially those that relate to insuring their workers Treasury departments and Storekeepers against dishonesty.

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The analysis of the primary research qualitative data related to transparency in Iraqi Universities is as follows. Firstly, it was found out that the information in the fixed asset register was not complete. Disclosing full details of fixed assets is a mandatory requirement and Iraqi universities do not fulfill it. Secondly, there was non-submission of reports by the persons in charge representing a limited level of transparency. Thirdly, the Iraqi universities did not put a plan for scientific research for colleges, but it carried many of them. That is, the process was undertaken but not disclosed indicating limited transparency.

CONCLUSION

In the case of Iraqi universities, internal audit functions are very weak. Firstly, it was found out that in addition to the lack of seal of the university, there is also no signature for a member of the matching support of conformity on the fixed asset register. This shows the limitations of the internal audit and monitoring function. Secondly, there was a low percentage of implementation of scientific conferences and seminars as compared to what was planned. Thus, the power of internal audit and monitoring function is weak. Thirdly, it was found out that they place little importance on the external audit (FBSA) but focus on the internal audit to a limited extent. Fourthly, Iraqi universities do not apply some general rules of internal control in the universities, especially those that relate to insuring their workers Treasury departments and Storekeepers against dishonesty. Fifthly, there is a lack of ongoing training programs for the internal audit committee members.

Moreover, in the case of Iraqi universities, transparency is also weak. Firstly, it was found out that the information in the fixed asset register was not complete. Disclosing full details of fixed assets is a mandatory requirement and Iraqi universities do not fulfill it. Secondly, there was non-submission of reports by the persons in charge. That is there is weak transparency. Thirdly, the Iraqi university did not put a plan for Scientific Research for colleges, but it carried many of them. That is, it did it but did not disclose it. This supports the premise that the level of transparency is not strong.

Amongst the recommendations for Iraqi universities to enhance the internal audit functions and corporate governance transparency are outlined below. Although the Iraqi government's regulations are weak (i.e. the Iraqi Companies Law does not explain clearly many aspects related to disclosures, transparency, and auditing) but still, the Iraqi universities should try to implement practices that improve transparency and internal audit functions. More specifically, they should disclose all of their activities. That is, all types of activities whether they are operational activities, financing activities or investing activities. That is why they should be transparent in all regards and manners. Moreover, with regards to improving internal audit functions, they should do the following. They should hire more than one person for each aspect of internal audit functions so that there is independence of roles as utilized within the Iraqi universities. If there would be more than one person for each aspect of internal audit functions, then the probability of one person doing fraud and being able to hide it and continue perpetuating his misdeeds would be very less. That is, more monitoring would imply reduce failures related to corporate governance transparency. They should hire members of the internal audit committee based

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APPENDIX

IRAQI UNIVERSITIES

Al-Mustansiriya University (MUS UNI)

Kufa University

Baghdad University

A.1 GOVERNMENT GUIDELINE NON-COMPLIANCE BY IRAQI UNIVERSITIES

√ is non-compliance

X is compliance

Categories	MUS UNI	Kufa UNI	Baghdad UNI
First: general task	√	√	√
1- Provide the Office of Financial Supervision Authority (FBSA) with copies of the periodic reports prepared by the internal audit department.	√	√	√
2- Holding meetings with representatives of the Office of Financial Supervision in order to benefit from the expertise of the Office of Financial oversight bodies and improve the performance level of internal audit departments.			
Second: Audit procedures of fixed assets			
3- check if the organization have the certificate of ownership of land and buildings, transport and retaining the originals copies from these certifications and observe the procedures that keeping these documents	√	√	X
4- check if there is insurance on assets against risks and while ensuring the adequacy of insurance cover	√	√	√
5- Monitor the use of the means of protection for fixed assets of misconduct or damage.	X	√	X
Third: Auditing procedures for Inventory assets			
6- check the work according to control system materials that have the effective date in its focus and decrease its effectiveness such as materials chemical	X	√	√
7- Ensure the flow of information and data on the affected or damaged, missing or stagnant or surplus to senior management with follow-up procedures for these materials and application instructions for the write-off of records, according to the powers and disposed of in accordance with the special controls.	√	√	√
8- The emphasis on the need to prepare rates a special system to Measure the damage of the materials stored as a result of circulation or storage and to ensure control over bypassed and check tighten controls on waste and consumables.	√	X	X
9- Verification of systems applications to control inventories in determining the upper and lower limits of the stocks and to ensure that no accumulation of inventories or decrease	√	√	√
Fourth: auditing cash on hand and in banks			
10- check if there is no a relationship between the cashier and operations prepare payment vouchers or lists of salaries or registration in the records or acts of local purchases	√	X	√
11- Verifying the integrity of internal control procedures on cash, such as insurance against dishonesty and cash in transit and in the Fund.	√	√	√
12- Check to make matching bank accounts on time specific and note the discontinued accounts and investigate the reasons for the delay if is not normal.	√	√	√

13- Validation and control on the rejected checks and follow-up procedures for the collection of amounts	√	√	√
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A.2- NON-COMPLIANCE BY IRAQI UNIVERSITIES ACCORDING TO FINANCIAL STATEMENT

√ is non-compliance

X is compliance

Categories	MUS UNI	Kufa UNI	Baghdad UNI
First: General task			
1- University do not provide FBSA	√	√	√
A- The total amount spent on research and development and assess their impact achieved and anticipated			
B- Measures taken to address the problems and obstacles faced by the university and the statement of its reasons			
C- Grants, donations and use them for the intended purposes			
D- Completed projects and their contribution to the activity			
E- Efficient implementation of the investment budget (the exploitation of allocations ratios)			
F- The adequacy of disciplines and execution rates			
Second: Administrative Department			
2- Granting a lot of letters of appreciation and reward to employees without a statement why it was granted	√	√	√
3- The same members participate in several committees such as the hospitality, fuel Exchange, a purchasing committee, the Committee on Maintenance	√	√	√
4- University does not renew orders for the formation of committees at the end of the prescribed period of six months	X	√	√
5- Occupancy leadership positions at the university and the deans of the university's colleges for long periods	√	√	√
(Shall not assign the position of Undersecretary of the Ministry or consultant or director general (agency) for a period not exceeding three months only if it has been nominated for the post)	√	√	√
6- The failure of the university to take an apology from the Ministry of Industry and Minerals for the purchase of certain assets by the Ministry of Industry and Minerals produced any products within the public sector in support of the development and the national economy before buying from the market			
7- Non-submission of reports by the persons in charge performed an extra work performed by them for the business they are involved with doing more business than three months. (no transparency)	√	√	√
8- the university did not put a plan for Scientific Research for colleges, but it carried many of them	√	√	√
9- The low percentage of implementation of scientific conferences and seminars on what is planned	√	√	√
10- lack of ongoing training programs for the internal audit committee members			
Third: Financial (auditing cash on hand and in banks)			
11- The existence predecessor was settled during the financial year and note that advances pertaining to previous years was not to impose delay penalties	√	√	√
12- Lack of insurance for employees who are in possession of the assets and funds with the National Insurance Company	√	√	√
13- Bank revealed showed the presence of suspended checks from prior years are not taken appropriate action to investigate the causes and processed	√	√	√
14- Delayed the cashier to deposit cash amounts received by him in the bank	√	√	√
15- Delays in the recording of restrictions depository, whether in cash or through the instruments	√	X	√
16- there is debit balances from previous years not been settled to date		√	√
Forth: Salaries (audit on the Division of salaries)			
17- Grant allocations and allocations transfer position for some employees who exceed their vacations for 30 days	√	X	X
18- there are employees receive salaries for other employees without a legal authorization to do so	X	√	X
19- Frequent itchiness and write-offs in the records of certain formations university without strengthening the signing competent employee	√	X	√
20- The presence of write-off and modified using the correction ink (white ink) in the payroll records	√	X	√
Fifth: Inventory and Purchase			
21- By matching inventory with the records, the observation was there are differences less or more between record the fixed assets and inventory accounting / 13 without being recorded these differences	√	√	√

22-	Delays in the introduction of some of the material purchased to the stores	√	√	√
23-	Lack of preparation revealed the returned material from branches to warehouse due to the non-use of materials or defective or are surplus	X	√	√
24-	Warehouse for store equipment is suitable for storage altogether. the flooring is inappropriate, lighting inside the store is not available and no sanitary drainage pipes because the store is basically a basement and not preparer store for storage	√	√	X
25-	Warehouse is Untidy and does not contain a system for coding the materials, but materials scattered on the floor and there are no places for safekeeping and stored properly. As well as the store is a comprehensive electrical materials, furniture and store spare parts for cars, as well as also cleaning materials	√	√	√
26-	It was noted that the receipts of purchase special dates purchased materials precede the date of the grant of the advance			
27-	Noted that the date for the form request to the purchase of equipment or materials are come after purchase date	√	√	√
28-	administrative orders for inventory of fixed assets do not include the starting day for inventory also does not include the actual date for the inventory in the inventory forms	√	X	√
29-	Inventory results showed the existence of differences of plus or minus about what is installed records	√	√	X
30-	Incomplete the information in fixed asset register, such as not to install the name of the university, in addition to the lack of seal of the university, and also there is no signature for a member of the matching support of conformity	√	√	√
31-	During the process of inventory, it is observed that there are many devices and laboratory equipment not working, the university did not take the necessary measures to maintain and take advantage of them or destroyed and disposed of	√	√	√
32-	there are material and fixed assets consumable not take the necessary measures to get rid of them	√	X	√
		√	√	√

A.3- IRAQI UNIVERSITIES PRACTICE, BEYOND COMPLIANCE

√ is Beyond Compliance

Categories	MUS UNI	Kufa UNI	Baghdad UNI
First: General task			
1- Visit (Workplaces) and see the shortcomings in the work and give tips to correct it includes examination also the number of staff and structural suitable working conditions they have and the extent by providing the right place and the right furniture in terms of personal comfort and safety.	√	X	X
2- Establish seminars training courses to employees of the accounting and internal audit and update to the latest instructions issued and mechanisms of its implementation, as well as other participation events headed by the membership of most of the committees formed at the university like committees investigative and sale and rent and the opening and analysis of bids and write-off of assets and purchases and adjust prices and material testing and others.	X	√	X
3- Suggestions to improve the financial and accounting performance to ensure the preservation of rights and the simplification of procedures for the implementation of the action with the best efficiency and the lowest possible cost.		√	
4- The internal auditors can provide advisory services related to the operations they was responsible on it before.	X	√	X
5- Detect and adjust the Irregularities which are non-staff and that aimed at compromising the integrity of employment or service the public	X	X	X
	√		X
Second: audit on the Division of salaries			
6- Be sure to use salary record (Accounting No. 8) and subsidiary records belongs the administrative salary, wage deductions	√	√	X
7- Ensure start process for the preparation of monthly salaries on appropriately before the date set for the process of the distribution of the monthly salary	√	X	√
8- Make sure the Division of salaries use special orders dossiers of administrative associate and binders instructions and circulars governing the numbers of salaries and file tax forms and file marital files.	√	√	√
9- Make sure there is regular maintenance for computers allocated to the preparation of lists monthly salaries.	X	√	X
10- Make sure there is a system to protect the program allocated for the salary system where the secret code and Password must provide.	√	X	√
Third: Audit procedures of fixed assets			
11- Ensure that the Inventory committees use three forms to prove the balances: Form No. (1) Where prove actual inventory for each section separately and then transported the actual inventory summary to Form No. (2) and install existing in the accounting record balance (13) and a comparison and determine the difference and then search for the reasons for the difference and find out how he and determine who is responsible for any failure be found and then prove the price and the total amount and the deportation of work summary to form No. (3), which is prepared in four copies, the first copy for the accounts department and the second is for Inventory department, third and fourth to the internal audit department and the department that involve on inventory	√	X	X

Fourth: Auditing procedures for Inventory assets			
12- Make sure to do processors fundamentalism to open inventory accounts for the old material previously bought and did not prove their value.	X	√	X
Fifth: auditing cash on hand and in banks			
13- Confirm receipt of cash amounts of less than (100,000) dinars and for more than that amount should receive by instruments	√	X	X
Sixth: Administrative auditing			
14- Follow-up to attend university staff with administrative affairs and urged them to prepare lists of names of employees who are non-committed to official working times	√	√	√
15- Check departures and regular vacations and sick leave, official and verified and recorded in the official records	X	√	X
16- Inspection of the movement orders for cars and verify the matching distance travelled with the amount of fuel consumed.	X	√	√
17- examine and consider complaints that reach from the university staff on work procedures and make recommendations and suggestions regarding that	√	X	X
18- Diagnosis of administrative problems and provide recommendations and corrective actions suggested solutions and express an opinion on any subject of administrative nature	X	X	√
19- Audit and Inspection for the validity of the use of computers for the purposes of public interest by employees	X	√	X
20- ensure that external lecturers have approval from his Organization which allowed him to work as external lecturer in the university	√	X	X
21- Check attendance Record and the departure of workers' wages Daily	X	√	X
22- Prepare a detailed monthly report to head of university and show the directions and observations on the functioning of university Activities	X	X	√
23- follow up on reports provided to the head of university and monitoring how they compliance with the observations contained therein		X	
24- Auditing the activities for Department of Private Law, public, international and criminal	X		√
25- stamping on receipts in word(audited)after confirming accuracy in order to avoid improper disbursement		X	
26- Avoid itchinness and write-offs in the records and the signing of the error correction, if any	X	√	X
27- Review monthly periodic reports and observations and guidelines described therein and to verify their compliance with these observations in order to improve the level of performance of the university and to reach the goals set	√	√	√
	X	√	X
	√		√