


ACTIVATING THE ELEMENTS OF PERFORMANCE AUDIT REPORT (ECONOMIC - EFFICIENCY - EFFECTIVENESS) IN MEASURING THE PERFORMANCE OF EXTERNAL CONTROL AGENCIES

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ARTICLE INFO	<u>ABSTRACT</u>
<p>Article history:</p> <p>Received 31 January 2023</p> <p>Accepted 26 April 2023</p>	<p>Purpose: The research aims to shed light on the theoretical and defining aspect of performance audit in light of the economic elements of the report, efficiency and effectiveness, and its reflection on the performance of external control.</p>
<p>Keywords:</p> <p>Performance Auditing; External Control; Performance Report Elements; Economic - Efficiency Effectiveness.</p>	<p>Theoretical framework: the external control represented by the Federal Financial Supervision Bureau and the effective role played by the performance audit in diagnosing the performance elements represented by the economy, efficiency, and effectiveness in the work of external control.</p>
	<p>Design/methodology/approach: The research methodology relied on the inductive approach in defining the problem of the study by defining the role that performance auditing provides in diagnosing the points of a defect in the external control to shift from the general to the specific, as well as relying on the deductive approach in order to shift from the specific to the general by generalizing the recommendations and highlighting what Elements of the performance report (economic, efficiency, effectiveness).</p>
	<p>Findings: the economic component. There is a waste of the available energy due to the long-term vacations granted to auditors working in the Federal Bureau of Financial Supervision. In terms of the efficiency component, the performance of the Federal Bureau of Financial Supervision decreased in answering complaints received on the whistleblowing service. Financial institutions in government institutions, as well as a decrease in the element of effectiveness when exploiting the allocations allocated to them in the annual financial budget.</p>
	<p>Research, Practical & Social implications: Moreover, a statement of the impact on the applied side of the elements of the performance report (economic, efficiency, effectiveness) on auditing the performance of the work of the external oversight bodies in the Iraqi environment, represented by the Federal Financial Supervision Bureau.</p>
	<p>Originality/value: This study is one of the very few studies that focus on the performance audit elements (economic, efficiency, effectiveness) in the performance audit report on the work of the Federal Financial Supervision Bureau because of the role of these elements in diagnosing strengths and defects in performance.</p>
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ATIVANDO OS ELEMENTOS DO RELATÓRIO DE AUDITORIA OPERACIONAL (ECONÔMICO - EFICIÊNCIA - EFICÁCIA) NA MEDIÇÃO DO DESEMPENHO DOS ÓRGÃOS DE CONTROLE EXTERNO

RESUMO

Objetivo: A pesquisa visa lançar luz sobre o aspecto teórico e definidor da auditoria operacional à luz dos elementos econômicos do relatório, eficiência e eficácia, e seu reflexo na atuação do controle externo.

Referencial teórico: o controle externo representado pela Superintendência Financeira Federal e o efetivo papel desempenhado pela auditoria operacional no diagnóstico dos elementos de desempenho representados pela economia, eficiência e eficácia no trabalho de controle externo.

Desenho/metodologia/abordagem: A metodologia de pesquisa contou com a abordagem indutiva na definição do problema do estudo, definindo o papel que a auditoria operacional fornece ao diagnosticar os pontos de falha no controle externo para passar do geral para o específico, como bem como contar com a abordagem dedutiva para passar do específico ao geral, generalizando as recomendações e destacando quais Elementos do relatório de desempenho (econômico, eficiência, eficácia).

Resultados: o componente econômico. Há desperdício de energia disponível devido às férias prolongadas concedidas aos auditores do Federal Bureau of Financial Supervision. Ao nível da componente de eficiência, o desempenho do Federal Bureau of Financial Supervision diminuiu na resposta a reclamações recebidas no serviço de denúncias. Instituições financeiras em instituições governamentais, bem como diminuição do elemento de eficácia ao explorar as dotações que lhes são atribuídas no orçamento financeiro anual.

Pesquisa, implicações práticas e sociais: Além disso, uma declaração do impacto no lado aplicado dos elementos do relatório de desempenho (econômico, eficiência, eficácia) na auditoria do desempenho do trabalho dos órgãos externos de supervisão no ambiente iraquiano, representado pelo Departamento Federal de Supervisão Financeira.

Originalidade/valor: Este estudo é um dos poucos que enfoca os elementos da auditoria operacional (econômica, eficiência, eficácia) no relatório da auditoria operacional sobre o trabalho do Bureau Federal de Supervisão Financeira devido ao papel desses elementos no diagnóstico pontos fortes e defeitos de desempenho.

Palavras-chave: Auditoria Operacional, Controle Externo, Elementos do Relatório de Desempenho - Econômico - Eficiência - Eficácia.

ACTIVACIÓN DE LOS ELEMENTOS DEL INFORME DE AUDITORÍA DE DESEMPEÑO (ECONÓMICO - EFICIENCIA - EFICACIA) EN LA MEDICIÓN DEL DESEMPEÑO DE LOS ORGANISMOS DE CONTROL EXTERNO

RESUMEN

Propósito: La investigación tiene como objetivo arrojar luz sobre el aspecto teórico y definitorio de la auditoría de gestión a la luz de los elementos económicos del informe, la eficiencia y eficacia, y su reflejo en el desempeño del control externo.

Marco teórico: el control externo representado por la Supervisión Financiera Federal y el papel efectivo que juega la auditoría de desempeño en el diagnóstico de los elementos de desempeño representados por la economía, la eficiencia y la eficacia en el trabajo de control externo.

Diseño/metodología/enfoque: La metodología de investigación se basó en el enfoque inductivo para definir el problema del estudio al definir el papel que la auditoría de desempeño proporciona en el diagnóstico de los puntos de un defecto en el control externo para pasar de lo general a lo específico, como así como confiar en el enfoque deductivo para pasar de lo específico a lo general generalizando las recomendaciones y destacando qué elementos del informe de desempeño (económico, eficiencia, eficacia).

Hallazgos: el componente económico. Hay un desperdicio de la energía disponible debido a las largas vacaciones otorgadas a los auditores que trabajan en el Negociado Federal de Supervisión Financiera. En términos del componente de eficiencia, el desempeño de la Oficina Federal de Supervisión Financiera disminuyó en la respuesta a las denuncias recibidas en el servicio de denuncias. Las instituciones financieras en las instituciones gubernamentales, así como una disminución en el elemento de efectividad al explotar las asignaciones que se les asignan en el presupuesto financiero anual.

Implicaciones de investigación, prácticas y sociales: Además, una declaración del impacto en el lado aplicado de los elementos del informe de desempeño (económico, eficiencia, eficacia) en la auditoría del desempeño del trabajo de los órganos de supervisión externa en el entorno iraquí, representado por la Oficina Federal de Supervisión Financiera.

Originalidad/valor: Este estudio es uno de los pocos estudios que se centran en los elementos de la auditoría de desempeño (económicos, eficiencia, eficacia) en el informe de auditoría de desempeño sobre el trabajo de la

Oficina Federal de Supervisión Financiera debido al papel de estos elementos en el diagnóstico. fortalezas y defectos en el desempeño.

Palabras clave: Auditoría de Desempeño, Control Externo, Elementos del Informe de Desempeño - Económico - Eficiencia - Eficacia.

INTRODUCTION

The emergence of the audit is due to the necessary need for auditing to verify the fairness and credibility of the financial statements and prevent conflicts between the interests of management and shareholders, and prove the importance of accounting information in decision-making for all stakeholders of management and shareholders, and to achieve this need the audit process must be assigned to an independent auditing body or a certified public accountant (CPA) or Chartered Accountant (CA), who in turn examines the financial records and commercial transactions of the company to which he does not belong in order to avoid conflicts of interest and ensure the integrity of the performance of the entity subject to audit by expressing a professional opinion on the fairness of the financial statements as a whole, including the financial position and the result of the annual activity in a document Written by the external auditor. Many amendments have been made to this report, and among these have been made by the International Federation of Certified Accountants by International Auditing Standard (700). Designing and implementing the internal control system to ensure a fair presentation of the financial statements free from material errors, and responsibility for the selection and application of accounting policies and the preparation of reasonable accounting estimates under the circumstances of the economic unit, then the paragraph of the responsibility of the external auditor, which includes indicating that the audit was carried out following international standards of auditing in light of compliance with the ethical requirements of the profession, then referring to the procedures based on which the professional opinion was based. For the auditor, including risk assessment and audit tests.

LITERATURE REVIEW

First: The Concept of Performance Audit

Performance audit represents an objective examination by which policies, systems and operations management are diagnosed in the entities subject to audit, and through which achievement is compared with plans and results with rules and practice with policy in order to detect deviations (negative and positive) and indicate their causes, (Abd, Kareem, & Kadhim, 2019) and to ensure that economic resources are managed efficiently and to identify the causes

Waste, extravagance, misuse, exploitation, and proposals that address aspects of deviation and waste in order to direct performance towards achieving greater effectiveness, efficiency, economy, or savings. (Swanson, 2002) The performance audit is also seen in general as a purposeful and organized examination of the performance of the government agency, program, activity or function to provide information that improves public accountability and facilitates decision-making. (Jack, 2006) Thus, the performance audit process is considered one of the most important administrative functions that the economic unit should perform to measure the success of the plans that were developed in advance by comparing the actual performance with the planned performance in order to identify weaknesses and take the necessary corrective measures to address them and work to ensure that they are not repeated in the future. (Abbas, Abd, & Kareem, 2020) Strengths points and working to support and generalize them on the aspects in which weaknesses appeared, which leads to improving the performance of the economic unit by reaching the best levels of efficiency and effectiveness in the exercise of its various activities, and therefore performance audit enjoys a high degree of importance for all countries alike and its importance is increasing In developing countries, especially those that strive to accelerate the development process through the optimal use of their resources, despite the problems they suffer from, whether they are technical, lack of information, scarcity of capital, as well as the lack of efficient organization. (Kareem, Jabr, & Abd, 2022)

Second: the Concept of External Control

The general purpose of the audit is to enhance the credibility and fairness of the financial statements of the entity subject to audit and to enable the users of the financial statements to make reasonable and informed decisions regarding the performance of the activities of the economic unit. Fraud, or error, and thus enables the external auditor to express his opinion on whether the financial statements have been prepared under the applicable financial reporting framework. (Ali, Abd, & Kareem, 2022) And then, prepare a report on the financial statements and reporting as required by international auditing standards and per the findings of the audit process. Thus, external control is an organized and systematic process that includes carrying out the necessary tests to obtain audit evidence about the fairness and credibility of the financial statements of the audited entity. (Badarna, 2013) The external control process is carried out by a qualified and independent person who examines the accounting data and information presented by the economic unit to determine that the financial statements reflect the financial position, business results and cash flows of the economic unit. (Natalia, 2017)

Third: The Concept and Importance of the Performance Report

The auditor's report is the final product of the audit process and a tool or means of communication through which the auditor can communicate the results of his examination and evaluation of evidence and clues and his neutral technical opinion on the financial statements, as these reports contain information on the extent to which programs and activities have been achieved For the desired goals (effectiveness), taking into account aspects of economy, efficiency and effectiveness. These reports can include indicators and financial and non-financial comparison criteria. (David, 2008) They also help users understand the present and plan for the future. The reports must show the level of success and failure in addition to the information mentioned above, as the external auditor prepares his report either continuously or periodically, and this depends on the requirements and requirements of the audit process. The financial report should be attached with the evidence to obtain full and clear disclosure of the financial statements of current and potential users and rationalize their decisions. Government to which the economic unit is subject according to the prevailing laws in the country. (Donelson, 2017) The opinion reached by the external auditor is whether the information in the financial statements is fairly presented in all material respects. It is widely recognized that external auditing has inherent limitations, resulting in the auditor's opinion being persuasive rather than final. (Kadhim, Abd, & Kareem, 2020) However, international auditing standards require the auditor to obtain reasonable assurance that the financial statements are free from material misstatement due to fraud or error. This reasonable assurance is obtained when the auditor obtains sufficient and appropriate audit evidence to mitigate audit risk. In addition to the self-limitation of the audit, it is a process of clarifying and updating the foundations on which the audit can be built. (Lonsdale, 2011)

As for the importance of the auditor's report, it is: (Hayes, 2005)

1. It enhances the reliability of the audited financial statements as a tool for predicting the future financial performance of the economic unit.
2. It enhances the comprehensibility of the audited financial statements.
3. It enhances the compatibility of the content of the audited financial statements with the legal legislation.
4. Improving the role of the auditor's report as a communication tool with the users of the auditor's financial statements.
5. It improves the global value of the auditor's report
6. It improves the report's contribution to narrowing the audit gap.

7. It enhances the confidence of the users of the financial statements in the opinion expressed by the auditor in the report.
8. The auditor reinforces the element of professional doubt during his testing of the validity of the going concern hypothesis.
9. It improves the auditor's ability to form an opinion on the financial statements.
10. It enhances the harmonization of audited financial data in decision-making.
11. It is a tool for communicating information to users of the financial statements in a technology-neutral manner that helps them make special decisions such as investment declarations
12. It is relied upon by many users of the financial statements due to its comprehensive nature, as the auditor expresses his opinion on the enterprise's financial position from these government agencies concerned with tax accounting.
13. The report is an expression of the enterprise's financial position, so it helps the management to identify the true financial position, address accounting errors and deviations, and amend the accounting principles in line with the or ganisation's work.

Fourth: Types of opinions in the performance report of the external audit: The main duty of the external auditor is to examine the accounts of the fiscal year he is assigned to audit and to present his opinion through an audit report to the owners and other concerned parties. Four types, as follows:

- **Unreserved:** The external auditor issues a clean report if the financial irregularities of the activities of the economic unit are within the permissible limits and that the financial statements were prepared by international or national accounting principles, as well as following the legal requirements and financial legislation of that country. (Mohamed El-Toby, Abd, & Kareem, 2022)
- **Conservative:** The external auditor expresses a conservative opinion on the financial statements of the entity subject to audit according to the following (when there are significant weaknesses related to the environmental management system or the internal control system related to the activities of the economic unit. Failure to obtain some clarifications and sufficient information from the economic unit that relate to some effects environment about the activities of the economic unit when there is a restriction or limited scope of impact on the work of the auditor by the economic unit). (Braiotta, 2010)

- **Negative:** The external auditor gives his negative opinion on the financial statements in the event that financial and accounting matters have a clear material impact on the data of the economic unit, such as violating laws and regulations. If the auditor concludes that the violations have a material impact on the financial statements, the auditor must express a negative opinion. (Chalmers, 2019)

- **Apologies for expressing an opinion:** Although the name of this type of opinion is surprising in the report of the external auditor, it is one of the types of opinions expressed by the external auditor in his report due to the presence of limitations or restrictions on the audit process in a way that does not enable the auditor to carry out the entire audit process and is unable to obtain all the evidence and proofs that help him from his opinion.

Fifth: Performance Report Elements (Economic, Efficiency, and Effectiveness):
(Jeffrey, 2007)

1. The economic element: This element is concerned with examining how resources are used to ensure that their costs are reduced to the lowest possible level, taking into account the appropriate quality of the resources, and among the most important elements of the economy are the legal and technical conditions for purchase deals, obtaining appropriate types, specifications and quantities of supplies At the lowest prices, protection and maintenance of assets, avoiding an increase in the number of employees or new labor.

2. Efficiency element: This element is concerned with the relationship between the input elements and the output elements, that is, that the inputs be as low as possible and the outputs as high as possible, and among the most important elements of efficiency are: (determining whether the project economically uses its resources, whether these resources are people, equipment, Real estate, determining the reasons behind the use of resources in an uneconomic way, determining the efficiency of the administrative information system and the organizational structure). (Christine, 2011)

3. The element of effectiveness: This element is concerned with the extent to which the economic unit achieves its objectives and performs its work and activities well. No, it determines whether the objectives have been achieved effectively and at the lowest possible cost).

MATERIAL AND METHODOLOGY

Practical Aspect / Using the Elements of the Economic Performance Report Efficiency and Effectiveness in Auditing the Performance of External Oversight Agencies in the Iraqi Environment

External oversight in the Iraqi environment is represented by the Federal Financial Supervision Bureau, which monitors public money wherever it is in government institutions, according to the legislative authority in Iraq. The audit of performance in government institutions has also been delegated to the Federal Office of Financial Supervision. In this study, the light will be shed on the performance of external oversight work represented by the Federal Office of Financial Supervision, according to the elements of the performance audit report:

RESULTS AND DISCUSSION

First: the economic component: according to this element, the control capacities for the year 2020 amounted to 228,808 days / of financial control, compared to what was planned, which amounted to (48,602) days / of financial control, and the exploitation rate amounted to (949) (469,836) days/control leaks amounting to (48,602) days / A financial controller and an exploitation rate of (49%), according to the table(1) below:

Table (1) The control capacities.

audit work	planned energy	The ratio of audit process to total audit work	exploited energy	Percentage of utilized energy to total audit work	Percentage of energy utilization accomplished/planned
Compliance audit	270424	56%	138499	61%	51%
Performance audit	64887	14%	19310	9%	30%
Special audits	31809	7%	17559	8%	55%
development work	44703	10%	14955	6%	33%
Consulting work	7723	2%	4008	2%	52%
administrative works	39748	9%	26967	12%	68%
Control work management	10542	2%	7510	2%	71%
total	469836	100%	228808	100%	49%

Source: Prepared by the authors (2022).

Table (1) shows the following

- The oversight departments planned to audit the government-funded central departments (316) government central departments out of the total number of departments subject to the control of the Bureau amounting to (316) departments, and (296) departments were audited, i.e. with a completion rate of (93).
- The oversight departments planned to audit the self-financed central departments, with (613) central departments out of the total number of departments subject to the control of the Bureau amounting to (1092) departments, and (556) departments were audited, with a completion rate of (91%) of those departments.
- Sub-departments: The supervisory departments planned to audit (1038) sub-departments during the year out of a total of (2942) sub-departments subject to supervision. The number of auditors has reached (534) departments, with a completion rate of (51).
- Follow-up of the outputs of the action plan: The supervisory departments completed (3110) reports during the year compared to (4979) reports, the plan of which is to be completed, with a completion rate of (62%).

Second: Efficiency element: According to this element, the following has been accomplished:

- Developing the capabilities of human resources, developing the abilities and capabilities of the audit teams, and putting them into training courses inside Iraq in various technical and professional aspects, and creating a cadre of trainers capable of training the employees of the Federal Office of Financial Supervision and providing them with the necessary technical expertise to perform their work in the best way. The training programs included (5) Qualifying courses in various topics for promotion to a position (financial sergeant, senior financial sergeant, assistant chief of staff, chief of staff, senior chief of staff, as the number of participants reached (275) trainees from the Federal Bureau of Supreme Audit
- Low achievement of the training center in the training courses, as it completed only (2) developmental courses, the first was about advanced methods for detecting an error, fraud and fraud, and the second was entitled “Accounting Problems According to the Unified Accounting System”, as the number of participants reached (20) trainees.
- Establishing (15) free electronic workshops for the Bureau's employees and the departments subject to auditing, which included several topics, including Accounting

Standard No. (IFRS9) on the (ZOOM) program, in which several employees of the Asia Iraq Islamic Bank for Investment and Finance participated, with many participants (23) trainees.

- The Federal Bureau of Financial Supervision worked on updating its website by publishing news about its activities in all aspects, as it published (4) news in Arabic and English, as well as publishing the second edition of the Bureau's achievements for the year 2019 in English. Publishing the report of the first and second chapters of the Federal Financial Supervision Bureau for the year 2020 and publishing (10) reports related to the specialized performance evaluation
- The Federal Office of Financial Supervision worked to receive complaints on the service of reporting financial violations on the Bureau's website with several (78) complaints and to send answers to complaints with a number of (43) answers, i.e. an implementation rate of (56%).

Third: Effectiveness element: This element includes the following:

- **Financial budget:** It is noted from the table below that the Federal Bureau of Financial Supervision was unable to exploit all the allocated allocations, as the total implementation rate was (68%), with (71%) for the Bureau's budget and (15%) for the budget of the Committee of Financial Experts.

Table (2) The Financial budget.

Details	Allotment Amounts (JD)	Expense (JD)	Execution percentage
The budget of Federal Bureau of Financial Supervision Center	92839126034	65886932022	71%
Budget of the Committee of Financial Experts	5682000000	845615137	15%
Total	98521126034	66732547159	68%

Source: Prepared by the authors (2022).

Table (2) shows the following:

- Low execution rates for all main accounts of the Federal Bureau of Financial Supervision budget, which indicates a lack of accuracy when making allocations or inefficient use of allocations allocated to them in the budget, as in the table(3) below:

Table (3) The Execution percentage.

account name	Annual allocation/dinars	Annual expenses/dinars	Execution percentage
employee compensation	73000000000	52000000000	72%
Commodity supplies	1900000000	930000000	48%
Service supplies	19700000000	10900000000	56%

maintenance	1500000000	950000000	63%
Other expenses	1990000000	117489900	59%
Non-financial assets	1450000000	787799530	68%

Source: Prepared by the authors (2022).

Table (3) shows the following

- Developing auditing methods by adopting electronic auditing through possible electronic systems and applying them in the departments subject to auditing, following up on observations and problems that faced the application and updating them, and working on collecting data and information related to control and auditing work, analyzing and presenting them in the form of reports by the Financial Statistics Department, withdrawing and entering financial data into the analysis system and preparing (3) reports on a budget of the Federal Office of Financial Supervision for the year 2019 and (6) other works, including a guide to national standards for mainstreaming the gender perspective, data on projects withdrawn from contractors, and an economic study on the impact of the general budget on some economic variables.

CONCLUSIONS

About the economic component, there is a waste of the available energies, as the amount of wastage the energies reached (48,602) days on the financial sergeant due to the granted leave, whether it was sick, regular or study. Concerning the efficiency component, the performance of the Federal Bureau of Financial Supervision in responding to complaints received on the financial irregularities reporting service on the official website decreased, i.e. by an implementation rate of (56%). In addition to the low achievement of the training center in the training courses, as it completed only (2) developmental courses, the first was about advanced methods for detecting error, fraud and fraud, and the second was entitled “Accounting Problems According to the Unified Accounting System”, as the number of participants reached (20) trainees. Regarding the element of effectiveness, the Federal Bureau of Financial Supervision was unable to exploit all the allocated financial allocations, as the total implementation rate reached (68%), which indicates a lack of accuracy when setting the allocations or the inefficiency of exploiting the allocated allocations in the annual financial budget.

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