

The Role Of Auditing Bodies In Monitoring Government Projects A proposed Audit Program For Auditing Projects In Government Departments

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Article Info	Abstract
<p>Article History</p> <p>Received: August 20,2020</p> <p>Accepted: November 18,2020</p> <hr/> <p>Keywords Auditing, Development, Structure, Project.</p> <p>DOI: 10.5281/zenodo.4426868</p>	<p><i>There is no doubt that the success of any project depends on the integrity and correctness of the planning process and the basic design of the project, then the safety of implementation and the quality of control and auditing. The more effective the control and accuracy process, the more effective the project will be helped in the completion of the project on time and within the required technical specifications and the discovery of deviations first and foremost, so the importance of the research came of the importance of government projects and their impact on the economic development of the country. The research problem was represented in the absence of an approved auditing program that would assist the internal and external auditor in auditing government projects, following up on their implementation, and addressing errors and deviations at the beginning of their occurrence. As for the research objectives, they were to identify the concept and importance of auditing and the benefits of the audit program and its impact on the implementation of government projects.</i></p> <p><i>The research was based on the hypothesis that there is a proposed audit program for government projects that helps in implementing the projects with the required quality and efficiency, and addressing errors as they arise up-to-date. The research reached a set of conclusions, the most important of which are: 1. Project auditing helps reduce deviations, reduce unnecessary costs, and implement projects according to the schedule set for them. 2. The existence of an audit program that helps the auditor in developing a plan for the audit work, in addition to assisting him in the main steps that may be adopted when starting the audit process. 3. The audit program provides the auditor with the ability to conduct the audit process at any stage of the project's life, starting from the planning, preparation and referral phase and ending with the overall implementation of the project. 4. The program is used to indicate the work performed and is useful in determining the responsibility of the participants in the audit process. The most prominent recommendations were the following: 1. Approval of the proposed audit program to audit government projects. 2. Activating the role of supervisory and audit agencies in reviewing and auditing projects that are planned to be completed before starting implementation. 3. Strengthening internal control and audit bodies in various technical, administrative and legal specializations.</i></p>

1. Introduction

The development of any country depends mainly on the development of the various sectors operating in the country, and this development is only accomplished by developing scientific plans and programs, establishing infrastructure and providing basic requirements for them through investment projects for each sector of the state, and the required development does not depend on the project approval process. The investment and the provision of the necessary funds for its implementation, but the most important thing is to ensure that they are implemented in accordance with the required specifications that have been approved, as the country has suffered from poor implementation of projects and their failure to achieve the goals for which they have been approved. And reviewing these projects has a plan or program that helps them complete the audit process.

The First Axis: Research Methodology:

First: The Research Problem:

The absence of an approved auditing program that would assist the internal and external auditor in auditing government projects, following up on their implementation, and addressing errors and deviations at the beginning of their occurrence, which affects the quality of the implemented projects.

Second: The Importance of Research:

The importance of research is evident from the enormity of funds allocated to government projects and the impact of the quality and efficiency of implementing these projects on the economic development of the country.

Third: Research Objective:

The research aims to identify the concept and importance of auditing and the benefits of the audit program and its impact on the implementation of government projects and follow up their implementation through internal or external auditing.

Fourth: Research Hypothesis:

The research is based on the following hypothesis:

The existence of a proposed audit program for government projects that helps in implementing the projects with the required quality and efficiency, and addressing errors when they occur first, and thus reduces the waste of public money.

Fifth: Research methodology:

The research relied on two approaches to achieve its objectives, namely the inductive approach through books, letters and periodicals to cover the theoretical framework of the research and the descriptive analytical approach by relying on data and information related to the administrative and financial aspect of government projects.

The Second Axis: The Concept of Auditing, Projects and The Audit Program:**First: The Audit Concept and The Audit Program:**

1. Auditing and its objectives: For auditing more than one definition, including the definition of the Basic Audit Concepts Committee of the American Association of Accountants (AAA), which defined auditing as (a structured process to obtain objectively evidence related to assertions about economic actions and events and evaluate them to ensure the degree of congruence between those assertions and existing standards and the delivery of results to Beneficial users). (William: 2001,4).

It was defined as (gathering and evaluating evidence on information to determine the extent of conformity with the previously established standards and reporting on that, and it should be performed by a competent and independent person) (Arens and Lubbock: 2005, 21).

William Thomas defined it as (an organized, systematic process of collecting evidence and evidence and evaluating it objectively and related to the results of economic activities and events in order to find out the extent of congruence and compatibility between these results and the established standards and inform the concerned parties of the audit results) (Thomas Whenke: 2007, 26).

We find that all definitions related to auditing agree that it is a systematic, structured process that has a set of agreed standards and procedures that are consistent with the objectives of the audit.

2. Audit objectives: The audit has main objectives and sub-objectives that can be summarized as follows: (Othman, 1999: 13)

First - Main Objectives:

- 1- Express an impartial technical opinion based on evidence.
- 2- Ensuring the correctness and integrity of the financial statements recorded in the books and the extent of reliance on them.
- 3- Helping to achieve the highest possible productivity sufficiency.
- 4- Verify the application of laws, regulations and instructions related to financial and economic matters.

Second - Sub-goals:

- 1- Discovering mistakes, fraud and manipulation.
- 2 - Reducing the chances of committing mistakes, fraud and manipulation.
- 3 - There are other goals, including the spread of financial information for the benefit of creditors, government agencies and others.

3. The advantages of auditing: The audit process achieves a set of advantages, which can be summarized as follows: (Matarna, 2006: 22) (Al-Jaafari, 2006: 35).

- 1- Giving confidence and trust in the correctness of the financial statements.
- 2- Discovery of errors and manipulation that may occur by the employees in the unit.
- 3- Auditing is the best way to judge the unit's compliance with local and international accounting standards, laws and legislations.
- 4- The unit can obtain loans and advances easily if its accounts are audited.
- 5- The income tax on the unit can be determined easily when auditing its accounts.
- 6- When the whole unit is offered for sale, it can be evaluated and the price of its purchase can be easily determined in the event that there are audited records and accounts.
- 7- Audited data will help in the event that a dispute arises between the unit and the workers regarding wages and salaries.
- 8- In the event that the unit suffers from losses as a result of natural disasters (fire, floods, etc.), it will make it easier for insurance companies to determine compensation when there are audited accounts for the unit.

9- The unit can benefit from the experiences of the external auditor who continuously audits the accounts and can provide advice and advice regarding defects or weaknesses in the unit's accounting or administrative system.

4. Audit procedures:

The audit procedures reflect the actions and practices that should be performed to achieve and implement the audit process. There is consensus that it is difficult to find unified procedures for the audit process that can be followed in all the circumstances and types of auditing, because the procedures represent the steps that must be followed to achieve the objective of the audit and are summarized by the audit program. According to the change of the audit objective. (Chwelia: 2009, 28).

Also, the external auditor discloses through the letter of assignment that it includes the necessary tests and procedures to express his opinion, and the examination is based on selected samples of financial transactions, and there is no absolute guarantee that all errors and irregularities will be discovered (Thomas and Hencke: 2007, 261).

The audit procedures are numerous, and some summarize them by examining, verifying, viewing, inquiring, analyzing and approving. These procedures can be presented as follows:

- 1- Compliance tests: They are also called control tests, which are tests that are applied to obtain reasonable assurance that the internal control system can be relied upon and to determine the degree of compliance with it by the unit because the result specifies the essential procedures to be implemented. It studies and evaluates each of them in detail. (International Auditing Standard No. 400).
- 2- Substantial tests: also called basic tests, which are tests designed to obtain reasonable conviction in the correctness and fairness of the data provided by the accounting system and include the following: (International Auditing Standard No. 500) (Arrens and Lubbek, 2005: 245).

5. Audit program

The audit program clarifies the necessary procedures to implement the audit plan and includes the objectives required for each audit process and the procedures and instructions necessary for the assistants participating in the audit process to enable the auditor to achieve proper control to carry out the work at the specified times. (Arrens and Lubeck, 2005: 216).

The audit program includes two types of information formal or identifiable information related to this information on the subject of the program and its number, the name of the audited entity to which the program is applied, as well as the audit paragraph, the estimated time, start and end date, the actual amount of time spent on auditing, the audit sample capacity, the auditor's name and signature, and the working paper number (Jumaa: 2005, 387).

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Objectives of the Audit Program: (Thomas Whenke: 2007, 167)

- A. It is used as a detailed plan for the audit process, as it indicates the scope of the examination and includes all the tests to be performed, the vocabulary subject to examination, the necessary examination steps, and the timing for performing those tests and audits.
- B. The program is used to indicate the work performed, and then the auditor can at any moment determine the extent to which the audit operations and tests have been completed, as well as the amount of remaining work and the expected completion date, which helps the auditor to re-plan the audit process and distribute the work to the assistants if circumstances require it.
- C. It is useful in determining the responsibility of the participants in the audit process, as the program defines the parts that each subscriber has performed. In the audit program, a column is allocated for the name and signature of the person who carried out the work.
- D. The program is considered a strong evidence for the auditor's work according to the recognized professional performance levels in auditing, if he finds himself in a position of accountability.

. Types of control and audit agencies: There are many supervisory and audit agencies operating in the country. While we review some of these bodies:

- A. Federal Office of Financial Supervision:** The Federal Office of Financial Supervision was established in 1927 under Law No. (17) in the name of the Public Accounts Auditing Department and was later known as the Office of the Public Accounts Auditor, whose name was changed to become the Office of Financial Supervision. The word Al-Federal was added to it after 2003 (Al-Quraishi: 2011, 400). It is currently operating according to Law No. (31) of 2011 (amended) and is considered an independent federal entity financially and administratively and has an independent legal personality and it is the highest supervisory and financial body associated with the Council of Representatives and is represented by the President of the Bureau or whoever authorizes it according to Article (5) of the aforementioned law. And it undertakes a set of tasks, the most important of which are monitoring and auditing the accounts and activities of the entities subject to control, verifying the proper disposal of public funds, expressing a neutral technical opinion in the financial statements and statements, reports on business results, government contract auditing reports, evaluating the performance of the entities subject to control, and providing technical assistance in the accounting, control and administrative fields.
- B. Integrity Commission:** The Integrity Commission was established after 2003 by order of the Coalition Provisional Authority No. (55) for the year 2004 and is currently operating according to the Integrity Commission Law No. (30) for the year 2011. Article (2) of the law and Article (3) stipulates that the commission shall contribute to preventing and combating corruption, adopting transparency in the management of governance affairs at all levels by investigating corruption cases in accordance with the provisions of the law, following up on corruption cases and developing a culture in the public and private sectors that values integrity and integrity Personality, respect for public service ethics, adoption of transparency, accountability and interrogation, through public awareness and education programs, Issuing codes of conduct that include rules and standards of ethical behavior to ensure the correct, honorable and proper performance of the duties of a public office.
- C. General Inspector Offices:** The offices of general inspectors were established in all ministries by virtue of Coalition Provisional Authority Order No. (57) of 2004 in order to subject the ministries' management to review, investigation and scrutiny procedures in order to prevent acts of extravagance, fraud and abuse of power and aims to enhance integrity and transparency and activate the foundations of proactive control and carrying out work Administrative investigation and investigation, and full cooperation with the courts, the Federal Office of Financial Supervision and the Integrity Commission to help them perform their duties (The National Anti-Corruption Strategy: 2010, 7).
- D. The Ministry of Planning:** There is no explicit provision in the laws and instructions stipulating that the Ministry of Planning audits projects, but since the Ministry of Planning is responsible for approving or not approving projects and that it audits and evaluates the economic and technical feasibility studies submitted for the proposed projects, so it has an audit aspect limited to evaluating feasibility studies. Which shows the total estimated cost of the projects without entering the detailed bills of quantities.
- E. Internal control and auditing:** a system consisting of a set of policies and procedures designed to provide sufficient assurance of the extent to which the goals set by the accounting unit can be achieved (Arrens and Lubeck: 2005, 288).

It is all the methods and methods used by the unit in order to protect its assets, ensure the accuracy and reliability of its accounting data, develop operational efficiency, and encourage adherence to administrative policies. (Thomas Wencke: 2007, 365). This system aims to achieve three main objectives: reliability in financial reporting, efficiency and effectiveness of operations, and compliance with laws and instructions.

Second. Investment Projects:

1. Definition of the project: The project is defined as a set of interrelated activities that are managed to achieve and accomplish a set of goals. (Hassan: 2006,2)

The investment project is also defined as a time and cost constrained to achieve a set of specific achievements in order to reach quality standards and reach the goal for which the project was established (Yigezu: 2008,9).

Any investment project consists of a set of activities coordinated by start and end dates that are carried out to achieve the ultimate goal of the project (Passenheim: 2009,12).

2. Project plan: It is defined as the steps of the work that we want to complete and any other steps we seek to achieve. Planning is a stage of reaching the goal and it is a group of logical and sequential steps that consume time, cost and effort in order to implement (Hirvonen: 2011,18).
3. The planning of investment projects or any other projects requires a degree of knowledge of the methods of implementation in the field that it practices, and the team responsible for planning must have a perception of the business elements and the size of the interrelationships between the project steps and has the ability to identify problems and give them attention during the development of the plan. (Hildreth: 2005,5). There should be flexibility when implementing plans by adding or changing some of the steps and stages laid

down. Planning is the first step of the investment project that includes the implementation and control processes.

4. Stages of project planning: the quantity and size of planning in projects varies according to the nature, size and complexity of the work required to be implemented in the project, and the methods used in planning work differ in line with the accounting unit policy and the procedures followed within it. The pre-tender planning phase and the pre-contract planning phase. (Al-Hussein: 2013, 5).
5. Project scheduling: scheduling is the step that follows the planning stage and means giving a specific timing for each of the project operations to be implemented and the materials needed by each process. By adding time with the quantities and materials, the total time for project implementation is calculated (Zilicus: 2012,3).
6. Stages of project completion: There are several stages that any project goes through upon completion, starting from the initial studies and understanding the required needs and project objectives and ending with the completion of the project and handing it over to the beneficiary. The steps and stages that any project goes through can be determined with the following points: (Merritt & Ricketts: 2001,73) and before Starting any project, feasibility studies for the project must be prepared, as the feasibility studies help in knowing the scope of the project or the services provided, the project's impacts on the environment and society, the accounting unit plans, and verifying the extent of the project's success. There are types of feasibility studies, including: (Overton: 2007,7).
 - (1) Technical feasibility studies: It is concerned with the extent to which the project keeps pace with the available technology.
 - (2) Economic feasibility studies: are concerned with the benefits that can be obtained from the project.
 - (3) Operational feasibility studies: identify the obstacles facing the project during the work period.
 - (4) Environmental feasibility studies: related to the nature of the environment surrounding the project from the geographical, life and social aspects.
 - A. Requirements for the implementation of government contracts: Article (2-First) of the Instructions for the Implementation of Governmental Contracts No. (2) for the year 2014 indicated that contracting parties in ministries and agencies not associated with a ministry, and the regions and governorates not organized in a region, take into account the completion of the following requirements: (Ministry of Planning: 2014, 57).
 - B. Prior approval by the Ministry of Planning and Development Cooperation on the technical and economic feasibility reports prepared under Instructions No. (1) for the year 1984 issued by the annulled Planning Council, provided that the project application form (the follow-up investment project implementation form) is attached to it when discussing the project for inclusion in the plan, taking into account the privacy Qualification projects.
 1. The financial powers authorized to decide on this matter stipulated in the instructions for the Federal Budget Law.
 2. The provisions for implementing projects in the ready-made project method (key by hand) in the investment project instructions of the Federal Budget Law.
 3. It is impermissible to make any increases to the quantities and the amounts of supply contracts and advisory services and to any amount during the contract implementation period, taking into account the powers stipulated in the instructions for implementing the federal budget.
 4. Procedures and controls for reviewing contractors' compensation requests resulting from the price increase issued by the Ministry of Planning in this regard.
 - F. The presence of the approvals of the concerned authorities on the site and the allocation of the required land for the project or work when implementing public works contracts.
 - G. Eliminate legal and material problems, if any, at the work site when implementing public works contracts, including site acquisition procedures.
 - H. The site is ready to start working on it, in whole or in part, in line with the scheduled timeline.
 - I. Performing any other procedures required by the nature of the work or the contract to be executed.

The Third Axis: The Role of Auditing Bodies in Monitoring Government Projects

1. Project Auditing: Project auditing is the process of verifying the project management's commitment to the general principles and rules laid down by the competent authorities and related to the required specifications. (Mr: 2017, 67).

As for government projects, the project auditing process relates to the extent of the government unit's commitment to the laws, controls, instructions and regulations issued, matching the quantitative and qualitative specifications, adherence to the project's estimated cost and the allocations allocated to the project.

The audit of the project goes through a set of stages that the life of the project goes through, starting from the stage of planning, preparation and referral and ending with the overall implementation of the project. The stages that are subject to audit can be explained as follows:

- A. Project approval stage.
- B. The stage of appointing experts and technicians.

- C. The stage of obtaining exploratory reports (economic, technical, environmental feasibility studies, ... etc.)
- D. Bidding stage.
- E. The phase of analyzing and evaluating bids, referral and contracting
- F. The stage of determining material and financial achievement.
- G. The stage of initial and final receipt of the project.
- H. The stage after the final receipt and determining the legal maintenance period.
- I. The project occupancy and use stage after implementation.

. Objectives of project auditing: The Institute of Internal Auditors has developed a guide that helps provide tools for auditors to evaluate projects, which helps them in verifying the extent to which project management adheres to the basic principles of the project. Provide the main conditions, tools, methods, and general procedures. The objectives of auditing projects can be defined in the following points: (The Institute of Internal Auditors: 2013, 14)

- A. Project management competency assessment.
- B. Evaluate the raw materials arriving at the job site with the materials included in the master plan.
- C. Evaluate the extent to which project management tools are being used efficiently.
- D. Evaluate the availability of the project documentary group and the documentary documentation process.
- E. Scope of the audit: The audit can cover the following: (Malaysian Institute of Accountants: 2005, 8)
 - A. The land on which the project will be constructed in terms of ownership and suitability to carry out the works.
 - B. Reports and special studies, the impact of the land and the project on neighboring sites and the cost of land acquisition.
 - C. Sources of funds available and earmarked and costs
 - D. Procedures for implementing and maintaining the desired standards by the employer.
 - E. The form of contracting with the executing company or companies and the method of delivery followed.
 - F. Legal requirements, necessary official approvals and special conditions in terms of technology used in the implementation in line with the existing development.
 - G. Supervising implementation, monitoring, following up on implementation, and submitting periodic reports to higher departments.
 - H. The financial performance of the executing companies and the extent of their enjoyment of financial solvency and insurance policies against the Nikol process of the executing companies.
 - I. Engineering equipment and the availability of fixed assets suitable for work for the company or executing companies.
 - J. Audit the financial payments of the executing company, the number of advances granted, and the extent of the parties' commitment to the contractual terms.
 - K. Evaluate the performance of companies and technical consultants.

4.Using the work of an expert auditor: The auditor can request assistance from a specialized entity or by an employee or a group of employees within the unit, or the assistance of an external expert for the purpose of obtaining evidence in technical or specialized matters. The auditor must evaluate whether the expert auditor has the competence, experience, ability and objectivity necessary for the objectives of the auditor, and the following issues are agreed between the auditor and the expert auditor: (International Auditing Standard No. 620).

- A. The nature, scope and objectives of the expert auditor's work.
- B. The roles and responsibility of each party.
- C. How to provide an expert auditor's opinion on the matters it was used for and what the report would look like.

Consequently, internal or external oversight bodies can seek the help of specialized technical experts regarding technical matters related to construction, construction and equipment contracts and auditing the appraisal statements prepared for the implementation of projects, as it is known that auditing is one of the preventives means that limit poor implementation and supervision.

Proposed Audit Program

The importance of investment projects is evidenced by their usefulness in achieving the public benefit that they provide to citizens and given the enormity of these projects and the funds allocated to them, it is necessary to properly plan and implement such projects, as well as to provide the correct means to follow up and audit these projects through a set of means and procedures and one of These means are the audit program that helps the auditor in developing a plan for the audit work in addition to assisting him in the main steps that can be adopted when starting the audit process. Therefore, the proposed audit program provides the auditor with the possibility

to conduct the audit process at any stage of the project's life, starting from the planning, preparation and referral phase. And to the overall implementation of the project.

A proposed audit program for investment projects

The name of the accounting unit: the date of starting the audit:

Project name: Completion date:

Name of the head of the audit team

No.	Procedures	Worksheet No.	Sample Size	Auditor Name and Signature
1	<p><u>General actions:</u></p> <ul style="list-style-type: none"> - Study laws, instructions and regulations for contract execution instructions and project implementation mechanism. - Study the adequacy of the existing internal control and control systems to assess the extent of reliance on them and determine the volume of tests that the audit procedures can be limited to. - Ensure that there is a project section within the organizational structure of the accounting unit. - Ensure that the department is strengthened with specialized technical and administrative personnel. - Ensure that the tasks and duties are divided among the cadres working in the department and the existence of a written and documented work plan from the senior management of the accounting unit. - Ensure that the time period for each project paragraph is calculated and studied accurately. - Ensure that the maintenance period for the project is specified. - Ensure that the project is approved by the Ministry of Planning. - - Ensure that the accounting unit forms committees for the project, such as the Bid Opening and Analysis Committee, the Referral Committee, Implementation Committees, Follow-up Committees and other committees. - Ensure the diversity of the functions of the formed committees. - Ensure that the feasibility studies for the project are available and that they have been prepared by persons specialized in this field. - Studying and analyzing the economic and technical reports of the project and its feasibility studies. - Ensure the availability of documents and documents related to the project, such as the title deed for land and other assets, or the lease contracts for equipment and machinery, etc. - Ensure that the advertisement in newspapers and various advertising means is within the legally specified period. 			
2	<u>Financial aspects of the project:</u>			

	<ul style="list-style-type: none"> - Ensuring the availability of the necessary financial allocations for the project and the existence of financial financing. - Ensure that every paragraph of the project is priced, and that the estimated costs are not exaggerated. - Verifying the correctness of prices and appraisal statements for each paragraph of the project and matching them up-to-date. - Ensure that operating expenses are separated from the project's capital expenditures. - Ensure that the legal insurance for the applicants is obtained and recorded in the financial records. - Ensure that the Bid Analysis Committee audits all bids and notes each bid according to an official record. - Ensure that an appraisal statement is prepared for the total cost of the project and the pricing of all items included in the statements. - Ensuring the financial and technical competence of the companies applying for the project and verifying their financial data and financial position and comparing them with competing companies. - Ensure that the penal and delay conditions imposed on the executing company upon breach of its obligations are consistent with the cost and size of the executed project. - Verifying the correctness of the financial payments disbursed to the executing company, supported by evidence, evidence and supporting documents. 			
4	<p><u>Technical aspects of the project:</u></p> <ul style="list-style-type: none"> - Ensure the availability of maps, basic designs for the project and bills of quantities before starting implementation. - Ensure that the quantities needed by the project are precisely placed in line with the basic designs of the project. - Ensure the use of construction materials of an appropriate nature for the project. - Ensure that the materials imported from abroad include the certificate of origin and have been checked and matched with the required technical specifications. - Ensure the correctness of the examination procedures and laboratory analysis of the materials used, and audit the mechanism adopted in the process of conducting the examination. - Ensure that the entity responsible for adding and amending and the authority responsible for validation is identified. - Ensure that the technical personnel supervising the project are prepared before starting the implementation of the works. 			

Fourth Axis: Conclusions and Recommendations:

First: Conclusions:

This topic deals with the most important conclusions reached in the research, which are as follows:

1. Project auditing helps reduce deviations, reduce unnecessary costs, and implement projects according to the schedule set for them.
2. A project audit helps assess the efficiency of project management and assess the extent to which project management tools are being used efficiently.
3. The audit helps in verifying the availability of the project documentary group and the documentary documentation process.
4. Auditing assists in the process of analyzing and evaluating bids, referring, contracting, and determining material and financial achievement.
5. Assists in verifying the validity of the initial and final receipt of the project and the post-final post-receipt phase, and determining the legal maintenance period.
6. The audit program provides the auditor with the ability to conduct the audit process at any stage of the project's life, starting from the planning, preparation, and referral phase and ending with the overall implementation of the project.
7. The audit program is used as a detailed plan for the audit process.
8. The program is used to indicate the work performed.
9. The audit program is a tool for both advance planning and control.
10. The audit program helps in determining the responsibility of the participants in the audit process.
11. The existence of an audit program that helps the auditor in developing a plan for the audit work, in addition to assisting him in the main steps that can be adopted when starting the audit process.

Second: Recommendations:

In light of the conclusions reached, the following recommendations can be made:

1. Approval of the proposed audit program to audit government projects.
2. Activating the role of supervisory and audit agencies in reviewing and auditing projects that are planned to be completed before starting implementation.
3. The necessity for auditors to conduct inspection and field visits to projects.
4. The necessity to develop and develop supervisory and audit agencies and include them in training courses to develop the efficiency of their performance.
5. Strengthening internal control and audit bodies in various technical, administrative and legal specializations.
6. The necessity for the internal or external control agencies to seek the help of specialized technical experts regarding technical matters related to construction, construction and equipment contracts and to check appraisal statements.

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