

# **The role of professional qualification of the auditor in increasing the efficiency and quality of audit reports**

## **Field Study**

### **Central Agency for Financial Control -Syria**

**The fourteenth competition organized by the Arab Organization in the field of scientific research**



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2024

## Abstract

This research aims to study, analyze and test the role of the auditor's professional qualification in reaching the final product of the auditing process carried out by the auditor, which is the preparation, formulation and writing of audit reports according to international standards in formulating reports that are characterized by efficiency and quality and free of deficiencies and defects and achieve the objectives of the reports and reflect the efficiency of the auditing process for the entities subject to the supervision of the Supreme Audit Institution and other parties and the extent of the ability of the Supreme Audit Institution to fulfill its obligations and responsibilities towards others and measure its audit performance by raising the research problem, which is "What is the role of the auditor's professional qualification in increasing the efficiency and quality of audit reports?" To achieve the objectives of the study, we studied a sample of (116) auditors from the auditors of the Central Agency for Financial Control in the Syrian Arab Republic, relying on the descriptive analytical approach and the scientific research tool represented by the questionnaire. We have reached proof and testing of the four research hypotheses, and we have reached a set of important results, including the auditor's professional qualification in its dimensions (education – training – career development) has a role in scientific growth The technical and professional qualification of the auditor increases his ability and self-confidence and improves his performance of his audit work, and plays a role in increasing the efficiency of the audit process, starting from planning and understanding the internal control system, designed policies and procedures, and approved auditing standards, through preparing audit programs, assessing potential risks, collecting financial data, determining their relative importance, and obtaining appropriate and sufficient evidence, all the way to preparing audit reports. It has a role in reaching audit reports that are characterized by quality in terms of their preparation, formulation, and writing according to approved standards and achieving the desired goal for the relevant parties, which reflects the true truth of the financial statements, and an effective impact on the entities subject to the audit of the agency and other parties, enabling them to develop appropriate and suitable plans, draw up policies and strategies, improve the quality of decisions, and start new profitable projects. It also has a set of recommendations that help the supreme financial and accounting auditing bodies under the umbrella of the Arab Organization of Supreme Audit Institutions (ARBOSAI) to recognize the importance of qualitative professional qualification for the auditor and the necessity of adopting a scientific and technical reference guide for professional qualification and the necessity of designing the necessary professional qualification programs based on the approved guide and the necessity of The organization seeks to establish central institutes and centers to send auditors from Arab financial and accounting control bodies to attend qualifying courses in all control fields.

## **Keywords:**

Education – Training – (Career Development – Professional) – Professional Qualification of the Auditor – International Auditing Standards – Efficiency of Audit Reports – Quality of Audit Reports – Auditing Process – Entities Subject to the Authority’s Audit – Supreme Audit Institution – Arab Organization of Supreme Audit Institutions (ARBOSAI) – Other Parties.

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## Chapter One: (General Framework of the Research)

### Introduction:

"Given that the audit reports issued and communicated by the Supreme Audit Institution represent the main and final product of the audit tasks carried out by the institution, as they include a summary of the audit effort, document it, and provide audit recommendations regarding the observations revealed during the auditing processes. Their importance is also confirmed as they represent the final outcome of the audit and the important means of communication between the Supreme Audit Institution and all those concerned with determining the facts of matters, from officials in the entities subject to audit, to planners and financial analysts who seek to access honest and correct data to inform decision-making, plan development, and policy"<sup>1</sup> formulation", and considering that the professional qualification of auditors in the Supreme Audit Institutions plays a crucial role in increasing the efficiency and quality of audit reports, as professional qualification includes many elements such as academic education, professional training, and practical experience. Academic education provides the auditor with the theoretical basis necessary to understand accounting and auditing principles and standards. While professional training provides the auditor with the opportunity to apply these principles in real business contexts, practical experience is a crucial element in developing the ability to analyze and interpret financial and management information in a way that enhances the quality of audit reports. In addition, professional qualification of the auditor can contribute to improving the ability to plan the audit process well and prepare the audit program appropriately, which leads to more accurate and reliable audit reports, and thus improve the quality of decisions made by management and other stakeholders.

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<sup>1</sup> Guide to preparing and writing audit reports for the audit and accounting bureaus in the Gulf Cooperation Council countries - 2016

## **Research problem:**

To prepare audit reports for the supreme financial and accounting oversight bodies with high efficiency and quality, there must be a role for the professional qualification of the auditor, which is considered, in addition to many other factors such as professional integrity, knowledge of laws and regulations, and the ability to critically analyze, all of which play important roles in improving and increasing the efficiency and quality of audit reports. The features of this problem are crystallized in the following:

**What** is the role of the professional qualification of the auditor in increasing the efficiency and quality of audit reports..??

## **Research questions and hypotheses:**

The researcher has many questions in studying the role of professional qualification of the auditor in increasing the efficiency and quality of audit reports, including:

–Is there a relationship between the professional qualification of the auditor and the efficiency of the audit process that ends with efficient audit reports?

–Does the professional qualification of the auditor contribute to enhancing the capabilities and skills necessary to prepare quality audit reports?

–Do efficient and quality audit reports enhance the confidence of the entities subject to the agency's oversight and help public opinion identify the real problems in the performance of the units subject to the agency's oversight?

-Do efficient and quality audit reports enhance the performance of the higher body and its fulfillment of its responsibilities towards others?

From these questions, the researcher presents the following hypotheses:

Hypothesis 1: Professional qualification of the auditor ensures the efficiency of the auditing process.

Hypothesis 2: Professional qualification of the auditor ensures the preparation of quality audit reports.

Hypothesis 3: Professional qualification of the auditor through the efficiency and quality of audit reports increases the confidence of the concerned parties (the parties subject to the agency's oversight – other parties) in the audit reports.

Hypothesis 4: Professional qualification of the auditor through the efficiency and quality of audit reports enhances the performance of the higher body and its fulfillment of its responsibilities towards others.

The researcher hopes through these questions that the study will provide answers to them through the chapters and prepared research in addition to the field study that will confirm the validity of the hypotheses or not and reach useful results and recommendations.

### **The importance of the research:**

The importance of this research is derived from the fact that it addresses the role of professional qualification of the auditor in increasing the efficiency and quality of audit reports, and sheds light on the extent of the impact of audit reports that are characterized by efficiency and quality on the entities subject to the audit of the agency, on the supreme financial and accounting audit bodies, on the

auditors themselves, on public opinion, and on the executive and legislative authorities in terms of correcting errors, developing appropriate and suitable programs and plans, improving the quality of decisions taken, moving towards starting new rent-seeking projects, adopting purposeful work strategies, and making a difference in the lives of citizens, in addition to introducing public opinion to the real problems in the units subject to the audit of the Supreme Financial and Accounting Auditing Agency.

**Research objective:**

This research aims to study, analyze and test the role of the auditor's professional qualification in reaching the final product of the auditing process carried out by the auditor, which is the preparation, formulation and writing of audit reports according to international standards in formulating reports that are characterized by efficiency and quality and free of deficiencies and defects and achieve the objectives of the reports and reflect the efficiency of the auditing operations for the entities subject to the supervision of the Supreme Audit Institution and other parties and the extent of the Supreme Audit Institution's ability to fulfill its obligations and responsibilities towards others and measure its audit performance, on a sample of auditors working in the Central Agency for Financial Control in the Syrian Arab Republic, during the months 1-2-3-4-5 of the year 2024.

## Research Methodology and Sources:

To achieve the research objectives, the researcher used the descriptive analytical method, which relies on studying the reality or phenomenon and is concerned with describing it accurately, and through the use of the applied method of collecting data and information, and using available references, periodicals and the Internet to cover the theoretical aspect and adopting the questionnaire form in the practical aspect, which is the main means, as its paragraphs were formulated in a manner consistent with the research variables. Simplicity and clarity were taken into account in formulating the questionnaire paragraphs, in addition to subjecting them to scientific and objective tests to measure their stability and apparent validity. The researcher relied on two types of information sources, which are:

**Secondary sources:** such as specialized books in the field of auditing, financial control and accounting, approved auditing and accounting standards, specialized bulletins and periodicals and the World Wide Web that examine the subject of professional qualification of external auditors, their skills and audit reports, in addition to the legislation and regulations of the Central Agency for Financial Control in Syria.

**Primary sources:** By designing and developing a written questionnaire for the current research topic and distributing it to the auditors in the Central Agency for Financial Control in Damascus. To ensure the validity of the tool and its ability to measure the study variables, Cronbach's alpha coefficient for internal consistency was extracted, reaching (95.2%), which is a very good percentage that can be relied upon in adopting the results of the current research.

## Presentation and analysis of previous studies:

- (Study by Musameh Mokhtar and Laquira Samir – 2017) “The contribution of the professional specialization of the external auditor to improving the quality of auditing – a field study of a sample of external auditors in the state of Biskra: The study aims to identify the concept of external audit quality and the concept of professional (industrial) specialization, and the extent to which those performing audit work are aware of the importance of professional specialization, and to know whether it contributes to improving the quality of auditing. The study concluded that there is an agreement among external auditors in the state of Biskra on the importance of professional specialization by enabling the auditor to plan the audit process well and prepare the audit program appropriately. It also concluded that the professional specialization of the external auditor contributes to improving the quality of auditing, and enables the auditor to plan the audit process well and prepare the audit program appropriately.”<sup>2</sup>
- (Mubarakah Shatah study – Master's thesis – 2017) Professional qualification of the external auditor and its impact on the quality of the audit – a field study of a sample of accountants in the states of Ti Ouargla and El Oued:

This study aims to show the impact of the professional qualification of the external auditor on the quality of the audit and the purpose of conducting it, as professional qualification plays a role in highlighting the quality of the audit by raising the problem of the extent of the impact of the level of professional

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<sup>2</sup> Industrial Economics Journal, Issue 12 (3), June 2017.

qualification of the external auditor on the quality of the audit from the point of view of accountants (accountants from the states of Ouargla and El Oued) in Algeria, and the study reached a conclusion that professional qualification is a necessary criterion for achieving the quality of the audit process.

- (Azizi Study 2012) The role of scientific and practical qualification of the auditor in improving the quality of external audit services: This study aims to highlight the importance of integration between scientific and practical qualification as the optimal way to quality external auditing, as the reality of external auditing was diagnosed, and it was found that this profession suffers from many shortcomings, whether at the level of the professional qualification of the auditor (the accounting expert and the accountant), as well as the certificate obtained and the second party is the professional experience he acquired, and thus the low level of the certificate obtained in the field of accounting and auditing, for example, is compensated by the high period of professional experience he acquired and vice versa, as the auditor obtaining a high-level certificate reduces the period required of him as experience, but a certain qualification can never replace the other qualification, as if the auditor is satisfied with obtaining the highest possible scientific certificate and practicing the auditing profession, or that he is satisfied with gaining long experience without obtaining any certificate at all, as the two qualifications are complementary to each other and not alternatives, and both are required together, as performing auditing tasks with the required quality ensures that the profession meets the required professional requirements and thus fulfills its responsibility towards all parties Interested in the profession, the quality of external auditing is a

necessity imposed by the current economic conditions, and stressed the importance of the scientific and practical qualification of the auditor in improving the quality of external auditing. This study concluded that scientific and practical qualification are complementary to each other and not alternatives. It is noted from previous studies that they focused on the impact of professional qualification and professional specialization on the quality of external auditing and review, while through this study we will try to clarify the role of the professional qualification of the auditor on the efficiency of the auditing process and the quality of audit reports and their impact on others, considering that they constitute a means of reporting to the higher authorities of the state and the relevant bodies and parties in accordance with the provisions of the law of the agency, and the relevant legislation that was reached through the auditing and review process, attached with the necessary recommendations to correct and rectify the wrong situations and paths to make appropriate decisions.

## Chapter Two: (Professional qualification of the auditor)

### Introduction:

Based on the fourth element (human resources) of the International Standard on Quality Control 1 prepared by the International Auditing and Assurance Standards Board (IAASB) and published by the International Federation of Accountants (IFAC) published in December 2008, whose “main principle states:

The Company shall establish policies and procedures designed to provide reasonable assurance that it has a sufficient number of employees who have the competence, ability and commitment to the ethical principles necessary to:

1– Perform operations in accordance with professional standards and applicable legal and regulatory requirements.

2–Enabling the company or process partners to issue appropriate reports under the existing circumstances.

The amended principle of the supreme financial and accounting oversight bodies, which states:

Each supreme audit institution shall formulate policies and procedures designed to provide reasonable assurance that it has sufficient resources (staff, where appropriate, and contracting parties to carry out the work of the institution), competence, capacity and commitment to the principles of ethical conduct necessary to:

1– Carrying out his duties in accordance with relevant standards and applicable legal and regulatory requirements.

2 – Enabling the device to issue reports appropriate to the circumstances.

Based on the application guidelines for this standard for the supreme financial and accounting auditing bodies, which stipulate:

●The supreme financial and accounting auditing bodies must include policies and procedures related to human resources issues, namely:

–Recruitment (and the qualifications of the employees who are appointed)

–Performance evaluation.

–Capabilities (including sufficient time to perform tasks at the required level of quality).

–Competence (including technical competence).

–Career development.

–Promotion.

–Compensation.

–Assessment of employee needs.

●Supreme Audit Institutions (SAIs) should commit to developing education and training for all staff to encourage their professional development and to help ensure that staff are trained on current developments in the profession<sup>3</sup>.

Based on the “12th Principle of the International Standards ISSAI 12 “The Value and Benefits of Supreme Audit Institutions – Making a Difference in the Lives of Citizens” which requires SAIs to build competencies by encouraging learning and knowledge sharing through:

1. Supreme Audit Institutions encourage continuous professional development that contributes to the excellence of the individual, the team and the institution.
2. The regulatory bodies shall adopt a strategy for professional development, including training, based on the minimum levels of qualifications, experience and competence required to carry out the work of the body.
3. Supreme Audit Institutions strive to ensure that their staff have the professional competencies and receive support from colleagues and management to carry out their work.
4. Encourage supreme audit institutions to exchange knowledge and build capacity to support the delivery of outcomes.
5. Supreme Audit Institutions should benefit from the work of others, including peer Supreme Audit Institutions, INTOSAI and relevant regional working groups.
6. Supreme Audit Institutions strive to cooperate with the wider auditing profession in order to strengthen the profession.

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<sup>3</sup> International Standard on Quality Control 1 Paragraph 29

7. Supreme Audit Institutions strive to participate in INTOSAI activities and build relationships with other SAIs and relevant institutions, to keep abreast of emerging issues and to promote knowledge exchange to benefit other SAIs<sup>4</sup>.

The researcher believes that the education, training and career development paragraph stipulated in the above-mentioned standards represent the professional qualification of the auditor as they represent a continuous time condition that does not stop at a specific point, but rather requires Supreme Audit Institutions to commit to developing them in line with current developments in the auditing profession in order to achieve quality assurance of audit operations and thus the efficiency and quality of audit reports.

## **Section One: Basic Conditions for Building the Professional**

### **Personality of the Auditor:**

There are many "conditions that are the basis for building the professional personality of the auditor, and enable him to perform his work with sufficient care, including:

1. Education: The auditor must have a strong educational background in accounting, finance, law and business.
2. Professional experience: The auditor must have practical experience in the field of auditing and accounting.
3. Professional certificates: The auditor must obtain recognized professional certificates, such as the Certified Public Accountant (CPA) or the Certified Internal Auditor (CIA).

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<sup>4</sup> Standard 12 - The value and benefits of supreme audit institutions.

4. Knowledge of auditing standards: The auditor must have good knowledge of international and local auditing standards.
5. Personal skills: The auditor must have strong personal skills, such as the ability to critically analyze, the ability to communicate effectively, and the ability to manage time effectively.
6. Independence and neutrality: The auditor must be able to work independently and neutrally, and be able to avoid any potential conflicts of interest.
7. Continuous professional development: The auditor must continue to update his knowledge and skills through continuous learning and professional training.<sup>5n</sup>

The researcher believes that these conditions combined are a major threshold for starting towards professional qualification to refine them together with the requirements of the auditing profession within the applicable legal frameworks, in order to reach the ultimate goal of professional qualification, which is to improve the quality of auditing and financial reports and meet professional requirements.

## **Section Two: Education, Training and Professional Development**

### **Integrated Concepts:**

"Education is providing the learner with the knowledge stock and informational basis that represents his educational outcome in any field, and in return, training transfers the learner from the theoretical context of education to practical and applied skills, while professional development is the wheel that drives education

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<sup>5</sup>. Requirements for practicing the auditing profession under international auditing standards, an analytical study...  
<https://www.asjp.cerist.dz/en/article/159350> - and the website <https://search.emarefa.net/detail/BIM>

and training towards continuous improvement to achieve the desired goals. As you can see, these concepts are not only intertwined; but they are also integrated and cannot be separated or satisfied with one without the other.

Anyone who works in a field through which he can influence people from the three aspects, i.e. education, training and development, should feel extremely happy, knowing that in order for this to be done effectively, the process must go beyond the role of the teacher, professor or trainer so that the learner is responsible for ensuring participation, implementation, evaluation and improvement<sup>6</sup>.

### **Section Three: Objectives of education, training and career development for government institutions:**

Since "education is providing the learner with the knowledge stock and information base that represents his educational outcome in any field, it aims to:

1. Develop skills and knowledge: Education contributes to developing employees' skills and increasing their knowledge..
2. Innovation and creativity: Education encourages critical thinking and innovation.
3. Promote values and organizational culture: Education contributes to shaping the organization's values and promoting organizational culture.
4. Improve employee performance: Education helps improve employee performance and increase their productivity<sup>7</sup>.

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<sup>6</sup> Article by Thomas N. Garavan "Training, Development, and Education: Are They Different or Similar Concepts"?

<sup>7</sup> Global Education Monitoring Report, 2021/22, UNESCO. Organizational learning and its impact on improving organizational performance, ASJP.

Since" training moves the learner from the theoretical context of education to practical and applied skills, it achieves the following goals:

- 1– Training helps employees develop their skills in their job performance and increases their ability to set priorities to achieve the organization's goals.
- 2– Training helps increase productivity, which positively affects the organization's competitiveness.
- 3– Training helps build employee confidence and develop performance, which contributes to improving team morale, and leads to job satisfaction and employee motivation, increasing the efficiency of operations, which leads to achieving financial gains.
- 4– Training helps reduce the rate of employee turnover in a way that achieves the retention of employees with a high degree of efficiency and technical and administrative skills, which means increasing customer confidence in the organization.
- 5– Training gives the organization the ability to discover work problems early and the ability to solve them in scientific and innovative ways.
- 6– Training increases innovation and helps generate new ideas as a result of interacting with the different experiences of the companies present in the training program, and thus the organization will possess new strength and will adopt strategies that increase the organization's ability to achieve competition in the market with products and services that match the desires and aspirations of customers.
- 7– Training helps the organization open up areas for study and start new projects that can bring the organization more profits"<sup>8</sup>.

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<sup>8</sup>Article from the net Importance of Training and Development for Employees

Since "career development is the wheel that drives education and training towards continuous improvement to achieve the desired goals, it achieves the following goals:

- 1– Increase productivity and efficiency: Career development contributes to improving the skills and knowledge of employees, which leads to increasing their productivity and efficiency in performing their job duties. This results in improving the quality of work and reducing errors and costs.
- 2– Improve employee satisfaction: Career development is an opportunity for employees to learn new skills and develop themselves. Employees feel appreciated and cared for when they receive opportunities to develop and advance in their career paths, which leads to increasing their satisfaction and maintaining their continuity in work.
- 3– Attracting and retaining talent: Career development is an important factor in attracting and retaining talent in the organization. Investing in developing the professional skills and capabilities of employees is a positive signal to potential employees and contributes to building a good reputation for the organization as an attractive place to work.
- 4– Enhancing motivation and participation: Career development enhances motivation and participation among employees by involving them in learning and development opportunities"<sup>9</sup>.

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<sup>9</sup> Website <https://ae.linkedin.com/>

"Qualification in general is the advancement of a certain person from one level to another that allows him to be described with a certain description, and qualification in the field of auditing is the auditor reaching a certain level of knowledge and training to practice the audit activity"<sup>10</sup>.

The researcher believes that education, training and career development are the pillars and starting points of professional qualification for auditors that the supreme financial and accounting oversight bodies must take into account when formulating policies and procedures for professional qualification programs for auditors. This is consistent with the guidelines for implementing the International Standard on Quality Control 1 prepared by the International Auditing and Assurance Standards Board (IAASB) the fourth element (human resources) and is consistent with the international standard ISSAI 12 – Making a difference in the lives of citizens – the twelfth principle thereof, as we saw previously.

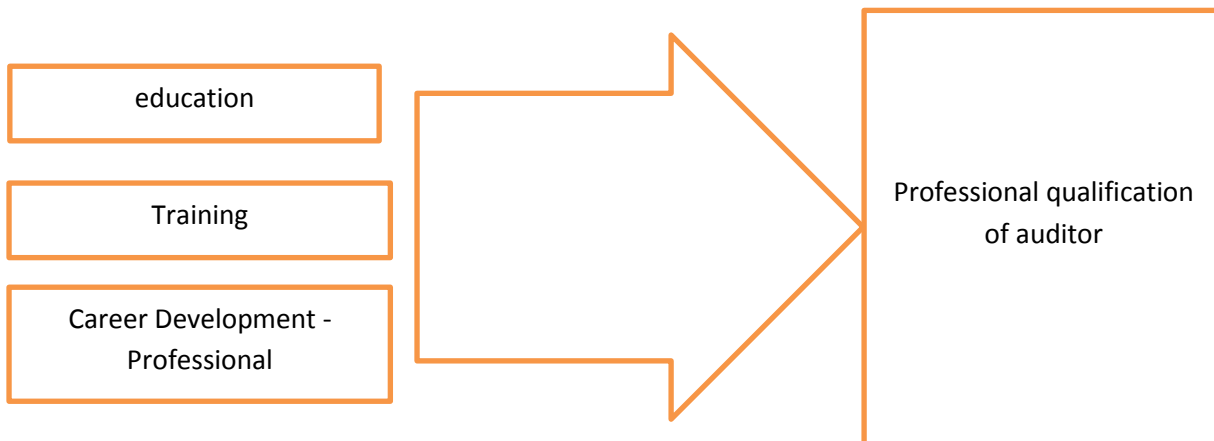


Figure No. (1): Pillars of professional qualification for auditors – Source Prepared by the researcher

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<sup>10</sup> Awad Labib and Muhammad Al-Fayoumi, Principles of Auditing, p. 35

## Section Four: Objectives of Professional Qualification for the Auditor:

Professional qualification for the auditor achieves the following objectives:

- 1– "Improving the quality of auditing: Professional qualification contributes to improving the quality of auditing by enabling the auditor to plan the audit process well and prepare the audit program appropriately."<sup>11</sup>
- 2– "Professional qualification enhances the professional specialization of the auditor, which helps improve his understanding of complex issues and the ability to provide effective recommendations."<sup>12</sup>
- 3– "Integration with scientific and practical qualification: Scientific and practical qualification work together to improve the quality of external audit services. The certificate obtained by the auditor and the professional experience he gains work together to achieve this integration."<sup>13</sup>
- 4– "Professional qualification helps provide credibility to financial statements, which increases the confidence of investors, lenders and other interested parties.
- 5– Detecting errors: A professionally qualified external auditor is able to detect errors and provide recommendations to improve accounting processes"<sup>14</sup>.

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<sup>11</sup> <https://www.academia.edu>- The contribution of the professional specialization of the external auditor to improving the quality of auditing. A study..

<sup>12</sup> <https://www.almarsal.com>, Al-Marsal website - benefits of external auditing, its importance and types

<sup>13</sup> <https://www.asjp.cerist.dz/en/article/33210>- The contribution of the professional specialization of the external auditor to improving the quality of auditing "A study....

<sup>14</sup> Benefits of external audit, its importance and types - Al-Marsal website.  
<https://www.almarsal.com/post/1130326>

## **Fifth topic: Justifications for the professional qualification of the auditor:**

1. "The increasing and accelerating growth of knowledge or what is known as the knowledge explosion represented by achievements and inventions, mastery of industries and other scientific and technical products.
2. Striving to provide the best, because the philosophy of vocational rehabilitation is based on creation and construction, and refers to improving the quality of performance.
3. Keeping pace with what is happening in the world in terms of renewal and change. The ease of information flow, through means of communication and information networks, has made the vast and full of achievements world a small world in its events and achievements, and it is no longer possible to isolate oneself from what is happening in it.
4. Providing opportunities for continuing education for adults who wish to raise their level of culture, to continue their education, gain more and adapt to the new reality.
5. Meeting the desires and inclinations of the individual, and helping him discover hidden abilities and capabilities, and enhancing his self-confidence.
6. Developing and improving the individual's renewed thinking and developing it"<sup>15</sup>

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<sup>15</sup> <https://arab-ency.com.sy/ency/details/2563/5> Website

## **Section Six: Professional Qualification Program for Auditors:**

"Some of the points that the supreme audit and accounting bodies need to start their auditors' qualification program are summarized as follows:

### 1. Needs analysis for qualification:

Qualification begins with a thorough analysis of work needs and operational requirements. This allows for the identification of key skills and leaders' aspirations, which is an essential step to ensure that qualification efforts are directed effectively.

### 2. Design customized qualification programs:

Based on the needs analysis, specialized qualification programs must be designed that are consistent with work requirements and strategic objectives. A variety of means, including practical training and workshops, can be used to ensure the best results are achieved.

### 3. Effective implementation of qualification programs:

The qualification process requires a supportive and stimulating learning environment. The latest technology and methods must be used to provide effective learning experiences that enhance interaction and contribute to skill development.

### 4. Performance measurement and impact evaluation:

After the qualification period, a comprehensive assessment of the performance of operations and the impact of the program on the level of competencies must be

conducted. The assessment helps identify strengths and weaknesses and adjust future programs.

#### 5. Integrating training into the work culture:

To ensure continuous improvement of competencies, the process should be integrated into the company culture. This allows employees to apply the acquired skills on a daily basis and have a positive impact on overall performance.

The researcher believes that professional training for auditors focuses on enhancing competencies and developing individual skills,

and is considered an investment in developing the personal capabilities of auditors"<sup>16</sup>.

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<sup>16</sup> Sign up <https://mohalahmad.com/>

## Chapter Three: (Efficiency and Quality of Audit Reports)

### Introduction:

In reference to International Standard on Auditing No. 700, which relates to forming an opinion and reporting on the financial statements, it states that the auditor should evaluate whether the financial statements are prepared, in all material respects, in accordance with the requirements of the applicable financial reporting framework. This standard should be read in conjunction with Auditing Standard (200), which relates to the general objectives of the independent auditor and conducting an audit in accordance with International Standards on Auditing. These standards aim to ensure the quality and efficiency of the audit report.

### Section One: Definition of the Audit Report:

"The audit report is defined as a written document that includes the results of the audit work carried out by the Supreme Audit Institution, regardless of its type or method, as it presents the outcome of the observations and recommendations it has reached regarding its audit of public funds in order to be provided to the various concerned parties, whether legislative, executive or otherwise. Reports vary in form and content according to their types, objectives and the nature of their users"<sup>17</sup>.

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<sup>17</sup> Guide to preparing and writing audit reports for the audit and accounting bureaus in the Gulf Cooperation Council countries for the year 2016

## Section Two: Definition of Efficiency and Quality:

"According to the article website, efficiency means doing the right things in the right way, at a low cost, and using the least possible amount of resources, effort, time and money, to achieve the maximum possible benefit or utilization"<sup>18</sup>.

Wikipedia defined it as "the optimal use of available resources to achieve a certain volume or level of output at the lowest costs, and it is one of the most important measures of success for institutions in achieving their goals. Efficiency is the rational, optimal and economical exploitation of the institution's resources, and effectiveness is the extent to which the institution achieves its goals at the lowest possible cost and in the shortest possible time."<sup>19</sup>

"Efficiency is divided into three types, as follows:

### 1. Collective efficiency:

This type is increasingly concerned with establishments, which contributes to enhancing cooperation and participation between the components of individual efficiency. This type is determined by studying the signs of effective communication, and depends on using a common language in the work environment. Obtaining appropriate information, in addition to contributing to developing efficiency and addressing and reducing conflicts. Collective efficiency is the result of the cooperation that has been applied between all forms of individual efficiency and collective efficiency.

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<sup>18</sup> <https://mkaal.com/>

<sup>19</sup> <https://ar.wikipedia.org/wiki/>

This depends on some knowledge such as identifying communications, being prepared to present and share presentations, gaining knowledge from collective experiences, and building cooperation.

## 2. Individual efficiency:

Individual efficiency is the responsibility of individuals towards the problems and events they face in the context of their professional work. This is characterized by individual efficiency with sufficient knowledge to face events of different types, because it constitutes many dimensions, and aims to achieve an advantage and higher performance for the establishment by developing behaviors, capabilities and organizational skills associated with it. Efficiency is also understood as professional efficiency, because it contains a pool of experiences and knowledge applied in the work environment.

## 3. Strategic Efficiency:

Strategic efficiency is concerned with managing human resources efficiently, where the specific competencies and skills of employees and workers must be identified in an important way. By implementing the medicines it needs, it contributes to achieving the strategic objectives of the facility. Efficiency becomes strategic only when it contributes to making the institution able to adapt to the competitive environment, because the institution generally depends on reliability, and the surrounding environment depends on the degree of reliability, as the institution seeks to influence its surroundings, and the success of its influence depends on exploiting its own response. Quality was known in the past as accuracy, perfection, and freedom from defects or

errors in re-work or causing product damage or customer dissatisfaction"<sup>20</sup>. According to the maqal website, "it means that it is a measure of a product that does not contain defects, and it is an indicator of its distinction. This is done by adhering to standards that can be achieved and measured, and achieving homogeneity in the product that satisfies the customer or user"<sup>21</sup>. "The American Oxford website defined it as a degree or level of distinction"<sup>22</sup>. "Crosby defined it with a definition that stipulates three conditions to achieve quality: meeting requirements – absence of defects – performing the work correctly the first time and every time"<sup>23</sup>. Others defined" it as a set of characteristics and features that must be present in the product or service so that it performs its function to the fullest and satisfies the consumer"<sup>24</sup>. "Quality is called by some as quality, and it is a measure to distinguish the product or service provided so that it is free of any defects or shortcomings, and this is achieved through strict adherence to the standards that are measured and approved, so that they are achievable and attainable, and all of this is measured on the basis of their satisfaction of customers and users, and quality was defined according to the ISO standard as a set of features and characteristics that the product or service provided has, so that it is able to meet the required needs explicitly or in a guaranteed manner. Its concept is no longer limited to one aspect of the organization, but rather has extended to include all its units and aspects, starting with management and reaching resources, production, auditing, warehouses, and even supplies and workers,

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<sup>20</sup> Boumediene Youssef, Total Quality Management and Distinguished Performance, Al-Baheth Magazine, University of Boumerdes, Issue 05, 2007, p. 28

<sup>21</sup> <https://mkaal.com/>

<sup>22</sup> Muhammad Abd al-Aal al-Naimi and others, Contemporary Quality Management, Dar al-Yazouri, Amman - Jordan, 2009, p. 31.

<sup>23</sup> Mahmoud Abdel Fattah Radwan, Total Quality Management, 1st ed., Egyptian National Library, Cairo, Egypt, 2012, p. 14

<sup>24</sup> <https://engfac.mans.edu.eg/>

and all of this is done through adherence to a set of systems divided into units; with the aim of reaching compatibility and regularity between departments and units, and the most prominent of these systems are the following: planning, assurance, control, and development. The concept of quality arose through a program known as Apollo, which was created by certain institutions in the United States of America, and this program included many The processes, so that each process adheres to a certain accuracy and quality; so that they all go in the same direction and serve the same interest and goal, and from here the concept of quality began to spread in all institutions and organizations and spread throughout the world and became a basic stage in administrative processes of various types<sup>25</sup>.

The researcher believes that to reach efficient audit reports, the auditor must do the right work and in the right way according to a binding standard methodology, at a low cost, and use the least possible amount of resources, efforts, time and money, to achieve the maximum possible benefit or benefit, to reach the final product of the audit process, which is the qualitative audit report free of deficiencies and defects and can be measured based on the standards used, and the efficiency and quality of audit reports are not achieved except by the qualitative professional qualification of the auditor.

**Section Three:** The nature of the efficiency and quality of audit reports:

The researcher sees from the above that the efficiency of audit reports means the ability to reflect the work of the audit process in a correct manner according to a binding standard methodology, at a low cost, and using the

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<sup>25</sup> <https://mawdoo3.com/>

least possible amount of resources, efforts, time and money, to achieve the maximum benefit and includes:

1. Ensuring the efficiency and effectiveness of the audit process, and its compliance with professional standards, laws and regulations in force.
2. Ensuring the transparency of the audit process and the ability to access relevant information and data for all concerned parties.
3. Ensuring the ability of the audit process to assess risks associated with financial and operational performance, and implementing procedures to mitigate these risks.
4. Ensuring the efficiency and effectiveness of the internal control system.
5. Ensuring the efficiency and effectiveness of policies, procedures and practices designed to ensure the accuracy and reliability of financial data and reports.

The quality of audit reports means that the final product of the audit process, which is the qualitative audit report, has been prepared in accordance with international standards in drafting reports and is free from deficiencies and defects and can be measured based on the criteria used to access data characterized by:

1. Accuracy and reliability: Audit reports must be accurate and reliable, and provide a clear and complete picture of financial and operational performance.
2. Relevance of information: The information provided in the financial reports must be relevant and useful to readers.
3. Honest representation of information: Financial reports must reflect the truth in an honest and non-misleading manner.

4. Understandability: Financial reports must be easy to understand and read.
5. Comparability: Financial reports must be comparable to financial reports for other periods or to financial reports of other companies.

#### **Section Four: The Importance of Audit Reports:**

- "The audit report is a means that helps the entities subject to the audit of the Authority to identify the weaknesses and shortcomings in the financial and administrative actions that accompany their practice of their competencies when performing their work, and shows them the aspects of legal violations, as it enables them to identify the deviations that occur between the planned performance and the implemented performance of their programs and policies.
- The audit report is the written document of the Supreme Audit Authority's acknowledgment of fulfilling its responsibility and acquitting itself in exercising its responsibilities and competencies.
- The audit report is a commitment contract that highlights the extent of the Supreme Audit Authority's commitment to carrying out the tasks assigned to it towards both the legislative and executive authorities and public opinion.
- The audit report is a true mirror of the professional level of the technical members of the Supreme Audit Authority and the extent of their efficiency and professionalism.
- The audit report is an evaluation and measurement tool for the Supreme Audit Authority, and through the results it reaches and the recommendations it makes, which must be characterized by quality and the impact of this on the professionalism and reputation of The Authority.

- The audit report documents the audit effort made and enables the Supreme Audit Institution to follow up on the observations in the following years to determine the extent to which the entities subject to its audit adhere to the recommendations it made.
- The audit report instills confidence and reassurance in the audited lists, whether at the governmental or community level, as it is a means of reporting and persuasion.
- The audit report is of particular importance to investors and government representatives, and is an important document for tax authorities as it is an integral part of the financial statements.
- The audit report helps to understand the audit results and makes them less subject to interpretations and helps in decision-making as it is a means of reform, development and improvement of performance.
- The audit report is a means of community communication as it enables public opinion to identify the real problems in the performance of the units subject to the Authority's audit<sup>26</sup>.

### **Fifth Section: Standards for Preparing Audit Reports:**

In general, since the audit report is used by multiple parties such as the government, the legislative authority, the public and the press to identify the performance of the entities subject to its audit, any errors in the report can cause a loss of credibility in it, which is closely linked to the quality of the audit reports issued by the agency. Therefore, adherence to the most accurate standards in

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<sup>26</sup> Guide to preparing and writing audit reports for the audit and accounting bureaus in the Gulf Cooperation Council countries for the year 2016

formulating audit reports becomes extremely important. The most important of these "standards are summarized as follows:

1. Independence:

The audit report must express the complete independence of both the Supreme Audit Institution and the technical member, meaning that the executive authority does not interfere in the work of the institution and is financially and administratively independent of it. One of the manifestations of independence when preparing the audit report is the commitment to neutrality and not trying to justify facts, events or negative information about the entity subject to its audit.

2. Completeness (comprehensiveness):

Completeness means consistency between the parts of the report so that they complement each other. The data and information must serve the purpose of the report, and the results must have been reached from Analysis and recommendations should be formulated based on the results.

3. Clarity:

A clear report is one that is easily read and understood, as it is prepared using clear and easy linguistic vocabulary to the maximum extent possible allowed by the subject of the audit mission. One of the basics of simplifying the contents of the report is the use of common and direct linguistic expressions. In the case of using technical terms or uncommon symbols, it is necessary to clearly state what is meant by them.

4. Brevity:

It is not to prolong or provide data in the report that exceeds what is necessary to cover the subject or issue under examination. The report is characterized by brevity when the data and information it contains are limited to what is necessary to clarify the delivery or transmission of the intended message to the reader. Excessive details may lead to distraction or unwillingness to study the report and may also work to hide the actual message intended to be delivered or confusion and thus lack of interest in the report.

#### 5. Accuracy:

It is necessary to be extremely accurate in preparing the report so that the reader of the report can be assured that everything included in the report is completely correct, true and reliable, because the presence of a single inaccurate piece of information can cast doubt on the accuracy of the entire report and lead to diverting attention away from its essence. In addition, inaccurate reports affect the credibility of the oversight body itself and limit its effectiveness.

#### 6. Objectivity:

The report should include information, results and conclusions supported by sufficient and correct evidence and indications, and this evidence should demonstrate the validity and logic of the observations contained in the report, as the credibility of the report increases greatly if the evidence and indications are presented without bias. Paragraph (17) of the Lima Declaration on the Basic Principles of Financial Auditing emphasized: "Reports should present and evaluate the facts in an objective and clear manner.

#### 7. Persuasiveness:

In order for the report to be generally persuasive, the findings reached must achieve the previously established objectives of the audit process, present the results in a persuasive manner, and follow the conclusion and recommendations logically and analytically with the facts and arguments presented.

#### 8. Timing:

Considering that the audit report is communicated in a timely manner so that readers and users can benefit from it to the maximum extent, especially those required to take necessary action"<sup>27</sup>.

"The preparation of the audit report also aims to facilitate follow-up and corrective action. In some supreme financial and accounting auditing bodies, such as accounting bureaus with judicial authority, this may include issuing legally binding reports or judicial decisions. Reports must be easy to understand, free from ambiguity or vagueness, and complete. They must be objective and fair, and only include information supported by sufficient and appropriate audit evidence, and ensure that the findings are placed in their proper context and framework. The form and content of the report depend on the nature of the audit, the intended users, applicable standards, and legal requirements. The mandate of the SAI and other relevant laws or regulations may determine the design or wording of reports, which may be brief or lengthy. Long reports generally describe the scope of the audit, its findings and conclusions in detail, including potential implications and constructive recommendations to enable corrective action. Short reports are more condensed and their wording is generally more standardized".<sup>28</sup>

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<sup>27</sup> Guide to preparing and writing audit reports for the audit and accounting bureaus in the Gulf Cooperation Council countries for the year 2016

<sup>28</sup> 25 Standard 100 - Fundamental Principles of Public Sector Auditing - International Organization of Supreme Audit Institutions (INTOSAI)

**Section Six:** The objective of preparing audit reports:

"The audit report is a means of informing the higher authorities of the state and the relevant parties and entities in accordance with the provisions of the Authority's law and the relevant legislation that was reached through the audit and review process, along with the necessary recommendations to correct and rectify the wrong situations and paths to take appropriate decisions"<sup>29</sup>.

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<sup>29</sup> Guide to preparing and writing audit reports for the audit and accounting bureaus in the Gulf Cooperation Council countries for the year 2016

## Chapter Four: (Central Financial Control Agency – Syria)

### Section One: Definition of the Central Financial Control Agency:

"The Central Financial Control Agency is an independent oversight body linked to the Prime Minister and aims primarily to achieve effective oversight of state funds and to monitor the performance of the executive administrative and economic bodies of their responsibilities from a financial perspective. It is responsible for auditing and inspecting their accounts in the manner specified in this legislative decree"<sup>30</sup>.

### Section Two: The powers of the Central Financial Control Authority in the field of control:

"The Authority shall exercise the following powers in the field of control:

A– Monitoring the accounts of various state agencies in terms of revenues and expenditures by reviewing documents, books and records of general receipts and dues and general expenditures and verifying that financial transactions and accounting restrictions related to collection or disbursement were carried out in a systematic manner and in accordance with the established accounting and financial laws and regulations and the general rules of the state's general budget.

B– Prior control of pension decisions and accounts, dismissal compensation, insurance amounts, subsidies and social security and verifying their conformity with the laws and regulations related to them.

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<sup>30</sup> Article No. 2 of Legislative Decree No. 64 of 2003 including the Central Financial Control Agency Law

C– Prior control of decrees and decisions related to the affairs of employees in public agencies referred to in Article 3 regarding the validity of appointments, allowances, transfers, reinstatement to work and the like and verifying their conformity with the general budget and laws and regulations within one month from the date of their issuance and in a manner in which the Authority's control is considered conclusive for the period of administrative immunity For the decree or decision.

D– Monitoring the instruments related to periodic promotions for state employees within one year from the date of their issuance.

E– Reviewing all off–budget accounts, including deposits, advances, and current accounts

and verifying the validity of their operations and that their numbers are recorded in the accounts and supported by legal documents.

F– Reviewing the loans and credit facilities concluded by the state and what this requires to ensure that the principal and interest of the loan are deposited into the state treasury in the case of lending, as well as the state's repayment in the case of borrowing.

G– Monitoring warehouse records, examining their books, records, and supply and disbursement documents, and studying the reasons for what is damaged or accumulated in them.

H– Examining the records, books, and documents of collection and disbursement, and uncovering incidents of embezzlement, negligence, and financial violations, investigating them, examining their motives and the work systems that led to their occurrence, and proposing means of treating them.

i- Reviewing the general account of the state budget, public bodies of an administrative nature, local administrative units, endowment directorates, accounts and final budgets of institutions, companies and establishments of the public economic sector to identify the reality of the financial position in accordance with sound accounting principles and to make observations regarding errors, violations and shortcomings in the application of laws and regulations, provided that it makes its observations regarding them to these parties. The Authority shall also notify these observations at the same time to the competent minister, and the concerned party shall inform the Authority of the measures it has taken to correct the defect within one month from the date of receipt of the Authority's observations.

j- Auditing grants, subsidies and donations provided by countries and international and regional organizations.

k- Monitoring sufficiency and performance and verifying that the use of financial resources has been carried out with the highest degree of sufficiency without extravagance or loss.

l- Reviewing the records to be kept for economic and social plans and following up on their implementation in a manner that achieves their objectives.

m- The Authority shall carry out its work by way of auditing and review and by way of inspection in accordance with the provisions stipulated in this legislative decree. The Authority shall carry out inspection work on its own initiative or upon the request of public bodies or upon explicit notification submitted by the informant".<sup>31</sup>

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<sup>31</sup> Article No. 4 of Legislative Decree No. 64 of 2003 including the Central Financial Control Agency Law.

**Section Three:** Conditions for filling technical positions in the Central Agency for Financial Control:

"The following conditions are required for those filling technical positions in the agency:

1. He must have a university degree in law, economics, commerce, or its equivalent.
2. He must not have been subject to a severe disciplinary penalty during his career or professional life.
3. He must not have committed a crime that violates the duties of the job or profession<sup>32</sup>.

**Section Four:** Methods of filling technical positions in the Central Agency for Financial Control:

"Technical positions in the agency are filled through:

1. Direct appointment through a competition in accordance with the laws and regulations in force as an assistant inspector for a period of three years, after which he is subject to a general test that determines his efficiency and suitability for work. In the event of his incompetence, he is retested after one year. If he passes the test, he is called an inspector.
2. Transfer from public bodies as an assistant inspector for those whose service is not less than two years. He is subject to a test after one year that determines his efficiency and suitability for work in the agency. If he passes, he is called an inspector.

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<sup>32</sup> Article No. 15 of Legislative Decree No. 64 of 2003 including the Central Financial Control Agency Law.

3. The appointment of the appointee is terminated if his ability is not proven at the end of the training period or during it. The transferred person is returned to his previous administration. The vacancy is considered created by law in the event of his unavailability.

4. The inspector is called a senior inspector after six years of practicing his work as an inspector.

5. To fill the position of deputy or director, he must be one of the technical workers with the capacity of senior inspector<sup>33</sup>.

**Fifth Section:** Professional Qualification of Technicians (Auditors) in the Central Agency for Financial Control:

The agency has, according to its organizational structure for the technical track and its internal system, a Directorate of Specialized Training, Qualification and Quality Control, which consists of two departments (Department of Technical Training and Qualification – Department of Quality Assurance), which aims to contribute to drawing up the agency's training policies by preparing training plans, following up on their implementation, evaluating their results, and securing what is necessary to build the technical and professional capacities of the agency's employees through coordination and cooperation with specialized institutes and centers at the Arab and international levels, and keeping pace with international developments by carrying out the following tasks:

– Determining the training needs of the agency's employees.

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<sup>33</sup> Article No. 16 of Legislative Decree No. 64 of 2003 including the Central Financial Control Agency Law.

–Designing training programs that meet all training needs and following up on their implementation and evaluation.

–Cooperating with institutes and training centers in the country to benefit from their expertise and experiences.

–Preparing draft decisions, statements, circulars and media bulletins related to training and qualification.

–Following up on the affairs of sending for training and qualification and proposing candidates for training courses internally and externally in coordination with the competent agent and following up on their sending procedures.

The Authority also provides supervisory training for assistant inspectors (training period – 3 years) after they pass the competition and determine their work center in one of the technical or sub–departments, directorates or branches and rotate them in the three technical departments of the Authority to inform them of all the laws and regulations related to the work of the Authority by the managers and senior inspectors supervising them during the implementation of the control tasks to improve and raise their efficiency, and their work is evaluated semi–annually by the director and the competent agent and it is proposed to terminate the appointment or transfer the assistant inspector who does not obtain at least 60% of the evaluation criteria.

"The Authority also provides training through experts and specialists contracted with the Authority for work that requires expertise not available in the Authority, as the employment contract stipulates that the contractor trains the counterparts specified by the Authority and provides all scientific, practical and technical information related to the task for which he contracted to these counterparts in

writing and orally"<sup>34</sup>. "The Authority provides training through professionals contracted with the Authority for work that requires skills not available in the Authority, as the employment contract stipulates that the contractor shall train the counterparts specified by the Authority and provide all scientific, practical, technical and professional information related to the task for which he contracted to these counterparts in writing and orally.

The Central Agency for Financial Control's plan for 2024 in the field of specialized training, qualification and quality control included the following elements:

according to the programs in A course in auditing banking operations effect at banks.
A course in accounting auditing and closing accounts in the event of lost documents.
Circular No. 45 of 2015 and everything related to it to complete the financial statements to which the circular applies.
Law No. 15 of 2021 regarding sales fees based on the prevailing value of the property.
Courses related to the Finance Directorates, the Customs Directorate, and the laws regulating the work of these entities.
guiding documents, Functional and organizational structures and especially with regard to job description cards.
Analytical procedures and the planning phase of the investigative mission.
Quality of supervisory work.
Holding courses on incentive systems and incentive bonuses in .cree No. 252 of 2022 accordance with De

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<sup>34</sup> Resolution No. 4 of 2014 approving the internal regulations of the Central Agency for Financial Control. Resolution No. 513 dated 7/24/2023, the organizational structure of the Central Agency for Financial Control.

Training courses related to investigating the causes of public entities' losses.
.Sustainable Development Goals and Monitoring
Risk Management / Principles of Risk Identification and Relative Importance.
Standards / INTOSAI International Auditing Sta/.

Table No. (1) The Authority's plan for the year 2024 in the field of specialized qualification, training, and quality control.<sup>35</sup>.

The researcher believes that the Central Agency for Financial Control seeks to advance the agency's work and provide professional qualification for auditors by presenting a set of ideas and visions that reflect on the efficiency of the auditing process and thus the quality of financial reports and are consistent with the "strategic and annual plan of the agency for the year 2024, including:

1. Finding channels of communication with legal and personal figures whose work is related to the agency's work and trying to benefit from their experiences in holding workshops with them to benefit from their work in a practical way and from their experience while performing their job duties, with an appropriate financial allocation for the directorate.
2. Finding a clear mechanism that is consistent with the nature of the agency's work between the Central Agency and the Prime Minister's Office when wishing to hold training courses related to developing personal skills with specialists (especially the recurrence of the need for these courses in most correspondence received from branches and departments) and finding a special financial allocation for them since such courses are paid.

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<sup>35</sup> Resolution No. 27 dated 12/13/2023 taken at the Supreme Council for Financial Supervision session No. 12 of 2023, which includes approving the annual plan of the Central Agency for Financial Supervision for the year 2024

3. Working to find a training hall for the administration equipped with computers to attend seminars that are held remotely via the Internet for the teams formed within the agency or to carry out the tasks assigned to them within the work of these teams<sup>36</sup>.

**Section Six:** Audit reports issued by the Central Financial Control Agency:

1. "The Agency shall prepare an annual report on the results of its work and submit it to the Prime Minister.
2. The Agency shall prepare its observations on the audit of accounts, records, work results, performance standards and rates and shall communicate them to the ministers and boards of directors of public institutions, companies and their affiliated establishments, each in its respective capacity.
3. The Agency shall communicate the results of its inspection and audit to the competent authorities in the form of reports issued by it.
4. The public entity shall respond to the Agency's reports and observations and meet its requests and take the necessary actions to collect the lost amounts that were spent unlawfully or that were neglected to collect or wasted in their use within one month from the date of receipt.
5. The Agency shall prepare a general report on the general account of the general budget and submit it to the Prime Minister with the draft general account.
6. The Agency shall prepare a report on the final accounts and final budget for each public entity of an economic nature or cooperative society or

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<sup>36</sup> Resolution No. 27 dated 12/13/2023, taken at the Supreme Council for Financial Control session No. 12 of 2023, which includes approving the annual plan of the Central Agency for Financial Control for the year 2024.

public body separately and shall communicate it to the authority responsible for certifying those accounts and budgets. This authority cannot certify the accounts and budget The final report shall not be submitted to the Authority except after the Authority's report is submitted to it and it has reviewed it. The aforementioned entities must submit their final accounts and budgets to the Authority within a period not exceeding three months from the end of the fiscal year"<sup>37</sup>.

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<sup>37</sup> Article No. 30 of Legislative Decree No. 64 of 2003 including the Central Financial Control Agency Law.

## **Chapter Five: (Field Study and Analysis of Results)**

### **(Central Agency for Financial Control – Syria)**

#### **Introduction:**

After we discussed in the above chapters the general concepts related to the professional qualification of the auditor and the quality and efficiency of the audit reports, and the most important field and applied studies that addressed the subject, we will try in this chapter to study a sample of auditors of the Central Agency for Financial Control – Syria, analyze their answers, test the hypotheses of the study, and analyze and interpret the results of the field study through the methodology followed in the study. This chapter was divided into two sections:

The first section: The method and tools of the study.

The second section: Presentation, analysis and discussion of the results.

#### **The first section:** The method and tools of the study:

We followed the descriptive approach in presenting the data related to the questionnaire, starting with the method and sample of the study and explaining the structure of the questionnaire, then we discussed the study tools and methods of collecting data with the intention of using them in the analysis to help us reach the achievement of the hypotheses or deny them.

#### **The first requirement:** Study community and sample:

The field study was conducted on a sample of auditors of the Central Agency for Financial Control in Damascus, where the field study community consists of auditors working in the Central Agency for Financial Control in Damascus, numbering (190) auditors. To address the issue of the role of professional qualification in increasing the efficiency and quality of audit reports that require professional experience, and to determine the size of the study sample, the

researcher used Krejcie & Morgan tables, where the appropriate sample size for the size of the community is (127). The researcher decided to distribute the questionnaire forms to auditors working in the Central Agency for Control for some job titles approved by the decree establishing the agency from (inspectors – senior inspectors – assistant director of a directorate – director of a directorate) appointed in the agency and who hold certificates in law and economics and practice auditing work in various entities subject to the control of the Central Agency for Financial Control, and have practiced government control and auditing work for more than 5 years, where (130) were distributed Form (7) of them was not retrieved, and (7) forms that did not meet the conditions for answering the questionnaire were excluded. The questionnaires subject to the study were estimated at (116) questionnaires, equivalent to 90% of the study sample, which is a sufficient percentage to conduct statistical analysis. The following table shows this:

<b>ratio</b>	<b>number</b>	<b>Statement</b>
<b>100%</b>	<b>130</b>	Distributed questionnaires
<b>95%</b>	<b>123</b>	Recovered surveys
<b>5%</b>	<b>7</b>	refundable surveys–Non
<b>5%</b>	<b>7</b>	Invalid questionnaires for analysis
<b>90%</b>	<b>116</b>	Questionnaires suitable for analysis

Table No. (2): Shows the number of questionnaires distributed, returned, and valid for analysis among the study sample members (source – prepared by the researcher).

We note from Table No. (2) that the number of questionnaires retrieved and analyzable reached (116) questionnaires, representing 90% of the distributed questionnaires, which is a sufficient and acceptable percentage for analyzing the study data. Thus, the total number of sample members is (116) individuals.

**Second requirement:** Questionnaire structure:

The researcher designed a questionnaire form based on the rule reached by the researcher, which states that "the more the auditor's professional qualification covers all aspects of the auditing process, including education, training and development, the more the auditor will reach better quality audit reports" and that covering aspects of the auditing process must be balanced and consistent. It is the responsibility of the supreme financial and accounting oversight bodies to ensure this balance and consistency through their various qualification programs.

The questionnaire form was divided into two sections:

The first section: which is the part related to the demographic variables of the study sample through (4) variables: gender, academic degree, years of experience, and job title.

Section Two: This is the section related to the axes and is divided into 4 axes that formed (40) questions and can be presented as follows:

Axis One: It included (10) questions related to "The professional qualification of the auditor ensures the efficiency of the auditing process".

Axis Two: It included (10) questions related to "The professional qualification of the auditor ensures the preparation of quality audit reports".

Axis Three: It included (10) questions related to "The professional qualification of the auditor increases the confidence of the concerned parties (the parties subject to the agency's oversight – other parties) in the audit reports".

Axis Four: It included (10) questions related to "The professional qualification of the auditor through the quality and efficiency of the audit reports enhances the performance of the higher body and its fulfillment of its responsibilities towards others".

**The third requirement:** Study variables:

The researcher relied on a study model consisting of two variables:

The first variable: The independent variable, which is the professional qualification of the auditor with the following dimensions:

Auditor education, auditor training, and auditor career development – professional development that reflects the auditor's ability to perceive, comprehend, understand and implement the audit process correctly and properly to reach the final product of this process, which is efficient audit reports.

The second variable: The dependent variable, which is the quality of audit reports prepared in accordance with international standards in drafting reports and free of deficiencies and defects, and can be measured based on the standards used to reach data characterized by:

1. Accuracy and reliability.
2. Relevance of information.
3. Honest representation of information.
4. Understandability.
5. Comparability.

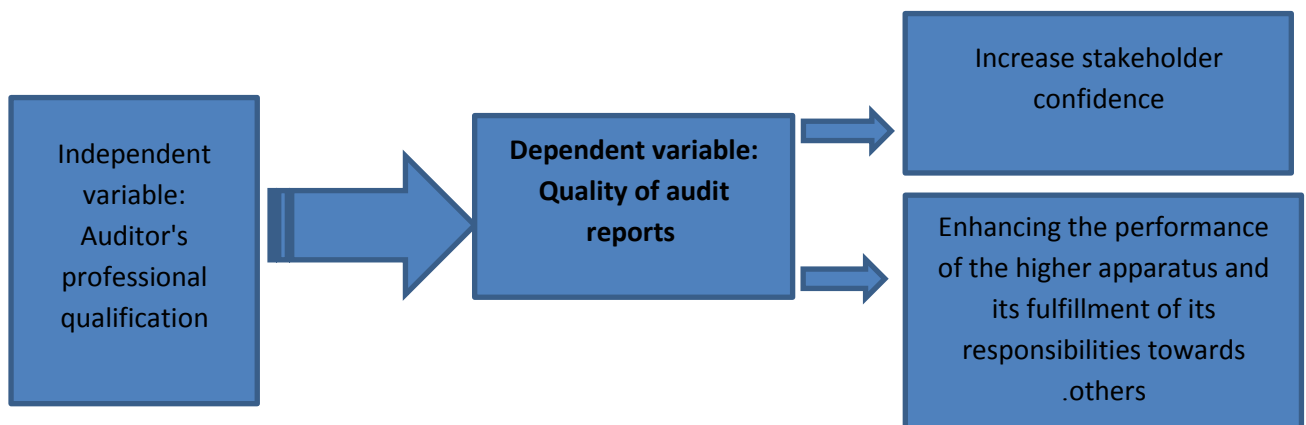
The effect of this dependent variable on:

–Increasing the confidence of the concerned parties (the parties subject to the oversight of the agency – other parties) in the audit reports.

–Enhancing the performance of the higher agency and its fulfillment of its responsibilities towards others.

This model illustrates the relationship between the two variables by showing the role of the auditor's professional qualification in increasing the efficiency and quality of audit reports according to the conditions of providing education, training and professional development for the auditor in the supreme financial and accounting oversight bodies and the impact of audit reports that are characterised by efficiency and quality on increasing the confidence of the concerned parties and enhancing the performance of the supreme body and its fulfilment of its responsibilities towards others.

Figure No. (2): shows the relationship between the independent and dependent variables



Source: Prepared by the researcher

**Fourth requirement:** Study tools and data collection methods:

To achieve the study objectives and test its hypotheses, the Statistical Package for the Social Sciences (SPSS.V20) program was used. A set of statistical methods were also used, whether to describe the study variables or to analyze them. These tools are: Cronbach's alpha reliability coefficient to demonstrate the stability and validity of the study, as well as the correlation coefficient between the

study variables, the arithmetic mean and standard deviation to determine the extent of deviation of the study items' responses to each statement of the study axes from its arithmetic mean, and conducting a T-test for the sample to judge the significance of the differences between the sample mean and the community mean or between the sample mean and a fixed value determined in advance for the purpose of testing the validity of the research hypotheses or not. The researcher relied on "the three-point Likert scale"<sup>38</sup>, shown in the following table:

3	2	1	Weight (grade)
OK	neutral	Disagree	Opinion

Table No. (3) Three-point Likert scale

**Fifth requirement:** Testing the validity and reliability of the scales and its stability:

The validity of the scale means the extent of its ability to accurately measure the thing to be measured. For this purpose, the researcher presented the questionnaire to a group of arbitrators specialized in the fields of control and data analysis, where they pointed out some observations such as deleting or modifying some phrases. The researcher responded to the opinions of the arbitrators and carried out everything necessary in light of the proposals submitted, and thus the questionnaire came out in its final form. As for the stability of the scale, it means the internal consistency between the scale statements. There are several methods for calculating the stability of the scales, but the researcher relied on the

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<sup>38</sup> Ezz Abdel Fattah, Introduction to Descriptive and Inferential Statistics Using SPSS. Part Three - Selected Topics, p. 538

Cronbach's Alpha method to calculate the stability of the scale using the statistical program SPSS. The value of the Cronbach's Alpha consistency coefficient must range between 0 and 1. In order for the scale to be stable, the minimum value of the Cronbach's Alpha consistency coefficient in this test must not be less than (0.06). The results indicated, as shown in Table No. (4), that these values are acceptable in control, economic and financial research. Accordingly, it can be said that the scales used in the research are all characterized by the internal consistency of their statements.

<b>Number of items</b>	<b>Cronbach's alpha coefficient</b>	<b>variable</b>	<b>M</b>
10	0.736	qualification of the auditor Professional ensures the efficiency of the audit process.	1
10	0.701	Professional qualification of the auditor ensures the preparation of quality audit reports.	2
10	0.740	Professional qualification of the auditor and quality of the through the efficiency audit reports increases the confidence of the concerned parties (the parties other –subject to the Authority’s audit .parties) in the audit reports	3

10	0.726	Professional qualification of the auditor of through the quality and efficiency audit reports enhances the performance of the higher body and its fulfillment of its responsibilities towards others.	4
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Table No. (4): Measured values of Cronbach's alpha coefficient for the study axes Prepared by the researcher based on the SPSS program

**Section Two:** Presentation, analysis and discussion of the results:

**First requirement:** Presentation of the results related to the demographic variables of the sample:

The characteristics of the sample members were studied according to the following demographic variables: gender, academic degree, years of experience, job title, and the demographic variables of the sample were distributed according to the following table:

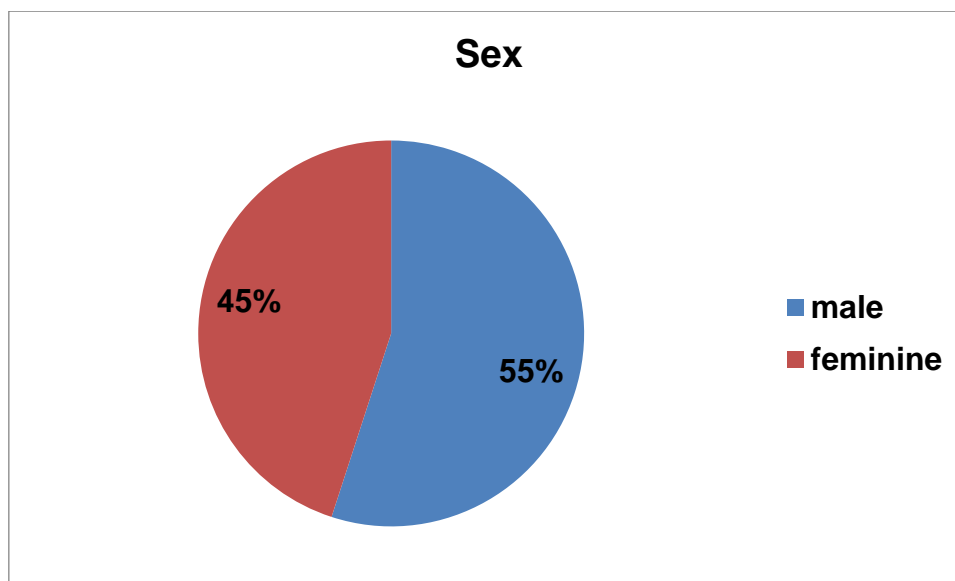
<b>percentage</b>	<b>number</b>	<b>Demographic variables</b>	
<b>55%</b>	<b>64</b>	male	<b>Sex</b>
<b>45%</b>	<b>52</b>	feminine	
<b>100%</b>	<b>116</b>	the total	
<b>58%</b>	<b>67</b>	University leave	<b>Academic degree</b>
<b>6%</b>	<b>7</b>	diploma	
<b>36%</b>	<b>41</b>	Master's degree	
<b>100%</b>	<b>116</b>	the total	
<b>34%</b>	<b>39</b>	years to 10 years From 5	<b>Years of experience</b>
<b>52%</b>	<b>61</b>	From 10 years to 15 years	
<b>14%</b>	<b>16</b>	More than 15 years	
<b>100%</b>	<b>116</b>	the total	
<b>19%</b>	<b>22</b>	boss	<b>Job Title</b>
<b>15%</b>	<b>18</b>	Assistant Director	
<b>43%</b>	<b>50</b>	Senior Inspector	
<b>23%</b>	<b>26</b>	inspector	
<b>100%</b>	<b>116</b>	the total	

Table No. (5) shows the frequency and relative distribution of the research sample according to demographic variables (source – prepared by the researcher).

### **The first section:**

Distribution of sample individuals according to gender variable:

Figure No. (3): Distribution of sample individuals according to gender variable



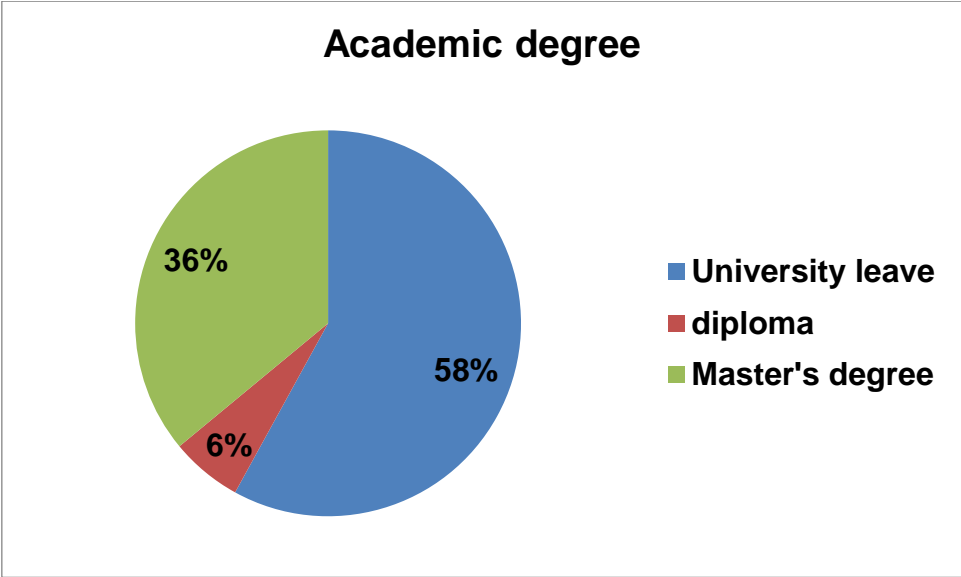
Source: Prepared by the researcher on EXCEL

We notice from the figure that the study sample consists of (116) individuals, of whom (64) are males and (52) are females. We notice that the percentage of males was high compared to the percentage of females, as the percentage of males reached (55%) while the percentage of females reached (45%). This shows that most of the sample individuals are males.

### **The second section:**

Distribution of sample individuals according to the variable of academic degree:

Figure No. (4): Distribution of sample individuals according to the variable of academic degree

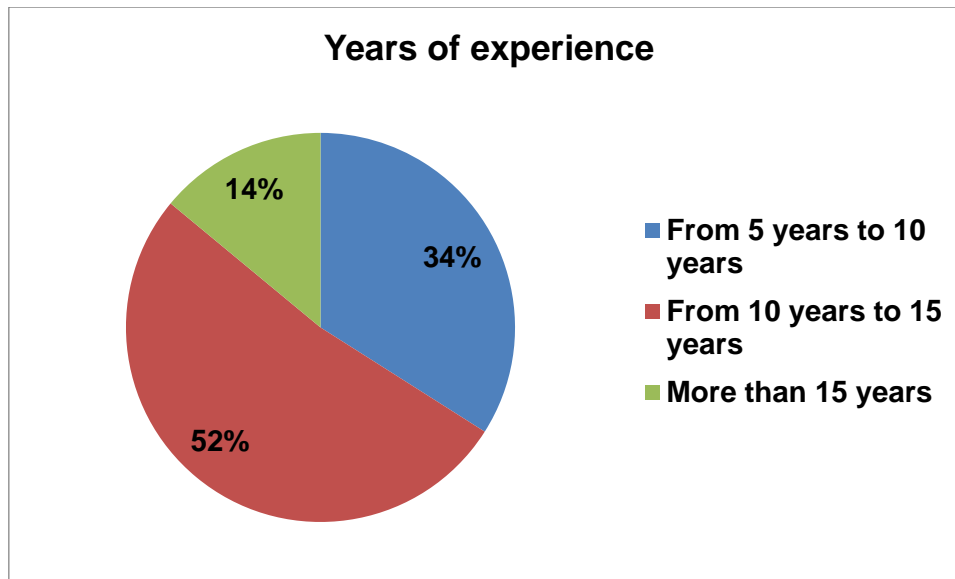


Source: Prepared by the researcher on EXCEL

We notice from the figure that the study sample consists of (116) individuals, where the number of university degree holders was (67) individuals, representing (58%), the number of diploma holders was (7) individuals, representing (6%), and the number of master’s degree holders was (41) individuals, representing (36%), which means that the sample includes more than one party and there are multiple points of view on the subject of the study

**Section Three:** Distribution of sample members according to the variable of years of experience:

Figure No. (5): Distribution of sample members according to the variable of years of experience

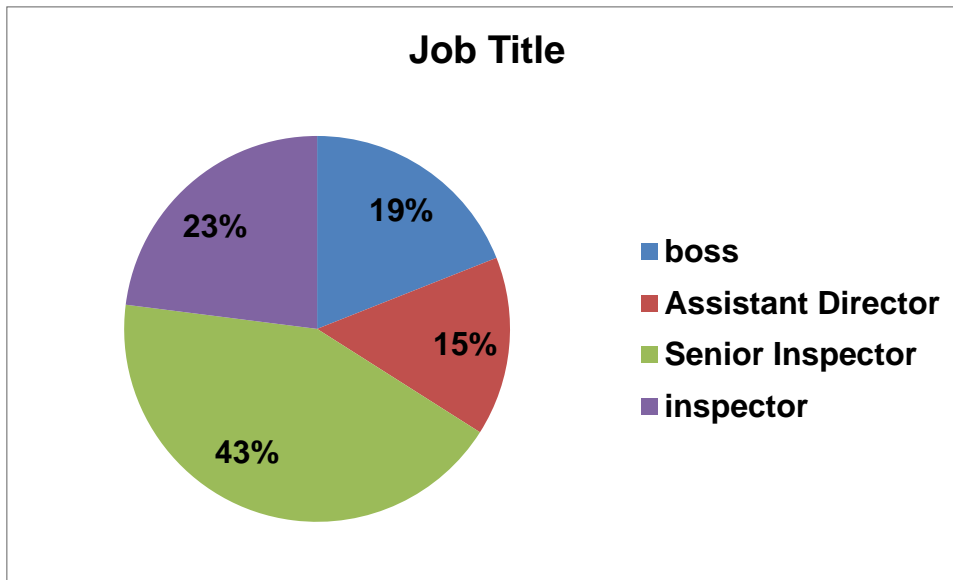


Source: Prepared by the researcher on EXCEL

We notice from the figure that the study sample consists of (116) individuals and that the number of individuals who have experience in auditing work ranging between 5 and 10 years amounted to (39) individuals, representing (34%), and those who have experience between 10 and 15 years amounted to (61) individuals, representing (52%), and those who have experience of more than (15) years amounted to (16) individuals, representing (14%). This means that the majority of the sample individuals have practical experience in the field of auditing and control.

**Section Four:** Distribution of sample individuals according to the job title variable:

Figure No. (6): Distribution of sample individuals according to the job title variable



Source: Prepared by the researcher on EXCEL

We note from the figure that the study sample consists of (116) individuals, and the number of individuals working as managers was (22) individuals, representing (19%), and the number of individuals working as assistant managers was (18) individuals, representing (15%), and the number of individuals working as senior inspectors was (50) individuals, representing (43%), and the number of individuals working as inspectors was (26) individuals, representing (23%), which means that most of the respondents were working as senior inspectors and had experience and career in the auditing profession.

**The second requirement:** Descriptive analysis of the sample members' answers:

Through this element, we will try to describe and analyze the study sample's answers regarding each of the study's axes, then conclude each sample with each question. This is based on the weighted weights of the three-dimensional Descartes scale, where we calculated the category length, which is equal to the result of dividing the number of distances

)from 1 to 2 and from 2 to 3) by the number of options available to the respondents (disagree, neutral, agree). This is equal to the category length ( $3/2 = 0.66$ ), and the distribution of answers becomes according to the following table:

Table No. (6): Weighted weights of the study and degrees of approval

<b>Degree of approval</b>	<b>Weighted average</b>
<b>Disagree</b>	<b>From 1 to 1.66</b>
<b>neutral</b>	<b>from 1.67 to 2.33</b>
<b>OK</b>	<b>mFro 2.34 to 3</b>

Source: Prepared by the researcher (based on the questionnaire)

**The first section:** Presenting the results of the first axis of the questionnaire: “The professional qualification of the auditor ensures the efficiency of the auditing process”.

Table No. (7): General average and direction determination for the first hypothesis

Phrase rank	Direction	Standard deviation	Weighted average	phrase	M
2	OK	0.587	2.784	Professional qualification of the auditor increases the auditor's ability to plan and .the audit process efficiently implement	1
6	OK	0.609	2.733	Professional qualification of the auditor increases the auditor's ability to prepare .the audit program efficiently	2
2	OK	0.541	2.784	The auditor's professional qualification ability to deeply increases the auditor's abi understand professional standards and .applicable laws and regulations	3
8	OK	0.665	2.690	Professional qualification of the auditor contributes to increasing the auditor's ability to collect more convincing .evidence	4
4	OK	0.599	2.759	auditor's professional qualification The contributes to the auditor's quick access to information and data related to .financial reports	5
6	OK	0.624	2.733	The auditor's professional qualification increases the auditor's ability to ortance of determine the relative imp items and elements of the financial .statements	6

<b>5</b>	OK	<b>0.588</b>	<b>2.750</b>	The auditor's professional qualification increases the auditor's ability to effectively assess the risks associated with the financial and operational s subject to the performance of the entitie .Authority's supervision	<b>7</b>
<b>3</b>	OK	<b>0.624</b>	<b>2.767</b>	The auditor's professional qualification increases the auditor's ability to effectively evaluate the internal control .system	<b>8</b>
<b>7</b>	OK	<b>0.683</b>	<b>2.716</b>	Professional qualification of the auditor butes to increasing the auditor's contri ability to understand the policies and procedured designed to ensure the accuracy and reliability of financial data .and reports	<b>9</b>
<b>1</b>	OK	<b>0.583</b>	<b>2.793</b>	Professional qualification of the auditor highly enables the auditor to prepare .efficient audit reports	<b>10</b>
	OK	<b>0.610</b>	<b>2.751</b>	Overall axis average	

Source: Prepared by the researcher based on SPSS results

It is clear to us from Table No. (7) which shows the arithmetic averages and standard deviations of individuals' answers regarding "The auditor's professional qualification ensures the efficiency of the auditing process". The general arithmetic average for all the statements in this axis was (2.751) and the general standard deviation was (0.610). We also note that the highest arithmetic average was for statement No. (10) with an arithmetic average of (2.793) and a standard deviation of (0.583) related to "The auditor's professional qualification enables the auditor to prepare highly efficient audit reports". Statement No. (4) related to "The auditor's professional qualification contributes to increasing the auditor's

ability to collect more convincing evidence” obtained the lowest average, reaching (2.690) and a standard deviation of (0.665).

**Section Two:** Presentation of the results of the second axis of the questionnaire: “The auditor’s professional qualification ensures the preparation of quality audit reports”.

Table No. (8): General average and direction determination for the second hypothesis

Phrase rank	Direction	Standard deviation	Weighted average	phrase	M
<b>9</b>	OK	<b>0.720</b>	<b>2.672</b>	The professional qualification of the auditor ensures the preparation of audit reports with reliable, sound and correct information that eliminates doubt about the report and reassures .report the reader of the	<b>1</b>
<b>5</b>	OK	<b>0.592</b>	<b>2.741</b>	Professional qualification of the auditor contributes to the preparation of audit reports with appropriate information that is useful to read and .easy to understand	<b>2</b>
<b>4</b>	OK	<b>0.572</b>	<b>2.784</b>	The professional qualification of the tor ensures the preparation of audi financial reports that reflect the truth misleading –in an honest and non .manner	<b>3</b>
<b>1</b>	OK	<b>0.462</b>	<b>2.853</b>	The auditor's professional qualification contributes to the preparation of financial reports that are comparable ncial reports of other to the fina periods or to the financial reports of .other companies	<b>4</b>

6	OK	0.624	2.733	The professional qualification of the auditor ensures the preparation of audit reports with appropriate recommendations formulated based prepared in on the results and p .accordance with reporting standards	5
7	OK	0.640	2.724	The professional qualification of the auditor contributes to the preparation of audit reports with common and .direct linguistic content and alphabets	6
8	OK	0.675	2.698	qualification of the The professional auditor contributes to the preparation of concise audit reports that convey the intended message to the reader in a simplified manner, far from .distraction	7
10	OK	0.724	2.655	The professional qualification of the he provides a auditor ensures that clear and complete picture of the financial and operational performance of the entities subject to the .Authority's supervision	8
3	OK	0.583	2.793	The auditor's professional qualification contributes to preparing information, audit reports that include results and conclusions supported by sufficient and correct evidence and .clues	9
2	OK	0.462	2.828	The auditor's professional qualification ensures the preparation and drafting of audit reports in accordance with the approved .andardspreparation st	10
	OK	0.605	2.748	Overall axis average	

Source: Prepared by the researcher based on SPSS results

It is clear to us from Table No. (8) which shows the arithmetic averages and standard deviations of individuals' answers about "The professional qualification of the auditor ensures the preparation of quality audit reports." The general arithmetic average for all the statements in this axis reached (2.748) and the general standard deviation reached (0.605). We also note that the highest arithmetic average was for statement No. (4) with an arithmetic average of (2.853) and a standard deviation of (0.462) related to "The professional qualification of the auditor contributes to the preparation of financial reports that are comparable to the financial reports of other periods or to the financial reports of other companies." Statement No. (8) related to "The professional qualification of the auditor ensures the provision of a clear and complete picture of the financial and operational performance of the entities subject to the supervision of the Authority." obtained the lowest average, reaching (2.655) and a standard deviation of (0.724).

**Section Three:** Presentation of the results of the third axis of the questionnaire "The professional qualification of the auditor through the efficiency and quality of reports Supervision increases the confidence of the concerned parties (the parties subject to the Authority's supervision – other parties) in the supervisory reports.

Table No. (9): General average and direction determination for the third hypothesis

Phrase rank	Direction	Standard deviation	Weighted average	phrase	M
3	OK	0.545	2.776	The professional qualification of the auditor, through the efficiency and quality of his analysts audit reports, helps planners and in developing appropriate and suitable plans for the entities subject to the Authority's audit.	1
5	OK	0.599	2.759	The professional qualification of the auditor, through the quality and efficiency of his audit reports, enables the Authority, the entities subject to the Authority's audit, and other parties to improve the quality of the decisions taken.	2
3	OK	0.606	2.776	The professional qualification of the auditor through the quality and efficiency of his e audit reports can open new fields for th entities subject to the Authority's audit and generating projects–start new revenue.	3
8	OK	0.715	2.690	The professional qualification of the auditor, through the quality and efficiency of his audit reports, helps the entities subject to audit to adopt new the Authority's strategies that increase the ability of the entities subject to the Authority's audit to	4

				achieve competition in the market.	
<b>2</b>	OK	<b>0.467</b>	<b>2.793</b>	The professional qualification of the auditor, through the quality and efficiency of his audit reports, contributes to spreading audit confidence and reassurance in the audited entities, whether at the governmental or community level, and makes a difference in the lives of citizens.	<b>5</b>
<b>1</b>	OK	<b>0.486</b>	<b>2.845</b>	The professional qualification of the auditor, through the quality and efficiency of his audit reports, contributes to building a good reputation for the entities subject to the Authority's audit.	<b>6</b>
<b>1</b>	OK	<b>0.486</b>	<b>2.845</b>	The professional qualification of the auditor, through the quality and efficiency of his audit reports, affects the quality of the audit and the overall performance of the entities subject to the Authority's audit.	<b>7</b>
<b>7</b>	OK	<b>0.683</b>	<b>2.716</b>	The professional qualification of the auditor, through the quality and efficiency of his audit reports, enables the public to identify the real problems in the performance of the entities subject to the agency's audit.	<b>8</b>
<b>4</b>	OK	<b>0.609</b>	<b>2.767</b>	The professional qualification of the auditor ensures, through the quality and efficiency of his audit reports, that he informs the relevant parties and entities of the state and the higher authorities of the necessary recommendations to correct and rectify the wrong situations and paths in order to make appropriate decisions.	<b>9</b>

<b>6</b>	OK	<b>0.606</b>	<b>2.741</b>	The professional qualification of the auditor, the quality and efficiency of his through financial reports, contributes to increasing the confidence of investors, lenders and other interested parties.	<b>10</b>
	OK	<b>0.580</b>	<b>2.770</b>	Overall axis average	

Source: Prepared by the researcher based on SPSS results

It is clear to us from Table No. (9) which shows the arithmetic averages and standard deviations of individuals' answers about "The professional qualification of the auditor increases the confidence of the concerned parties (the parties subject to the Authority's oversight – other parties) in the audit reports".. that the general arithmetic average for all the phrases of this axis amounted to (2.770) and the general standard deviation amounted to (0.580). We also note that the highest arithmetic average was for phrases Nos. (6–7) with an arithmetic average of (2.845) and a standard deviation of (0.486) related to: "The professional qualification of the auditor contributes through the quality and efficiency of his audit reports to building a good reputation for the parties subject to the Authority's oversight", and "The professional qualification of the auditor through the quality and efficiency of his audit reports affects the quality of the overall performance of the parties subject to the Authority's oversight". Phrase No. (4) related to "The professional qualification of the auditor through the quality and efficiency of his audit reports helps the parties subject to the Authority's oversight" also obtained The Authority's supervision of adopting new strategies that increase the ability of entities subject to the Authority's supervision to achieve competition in the market. ". At the lowest average, which reached (2.690) and a standard deviation of (0.715).

**The fourth section:** Presenting the results of the fourth axis of the questionnaire: "Professional qualification of the auditor through the efficiency and quality of audit reports enhances the performance of the higher authority and its fulfillment of its responsibilities towards others."

Table No. (10): General average and direction determination for the fourth hypothesis

Phrase rank	Direction	Standard deviation	Weighted average	phrase	M
3	OK	0.526	2.810	The professional qualification of the auditor contributes to helping the supreme improve authority to reform, develop and its audit performance.	1
5	OK	0.599	2.759	Professional qualification of the auditor contributes to improving the quality of work and reducing errors and costs for the Supreme Audit Institution.	2
4	OK	0.572	2.784	auditor Professional qualification of the helps the Supreme Audit Institution increase its productivity and competitiveness.	3
2	OK	0.498	2.828	The professional qualification of the auditor contributes to shaping the values of the agency and enhancing the preme organizational culture of the Su Audit Institution.	4
5	OK	0.613	2.759	The professional qualification of the auditor, through the quality and efficiency of his audit reports, highlights the extent of the Supreme Audit Institution's commitment to carrying out the tasks t towards both the legislative assigned to i	5

				and executive authorities and public opinion.	
7	OK	0.640	2.724	The professional qualification of the auditor reflects, through the quality and efficiency of his audit reports, the professional level of the technical s of the Supreme Audit Institution member and the extent of their competence and professionalism.	6
6	OK	0.617	2.750	The professional qualification of the auditor reflects, through the quality and efficiency of his audit reports, the extent of Institution's the Supreme Audit commitment to fulfilling its responsibility and clearing its conscience in exercising its responsibilities and powers.	7
4	OK	0.587	2.784	The professional qualification of the auditor, through the quality and efficiency contributes to building of his audit reports a good reputation for the Supreme Audit Institution.	8
1	OK	0.492	2.862	The professional qualification of the auditor contributes, through the quality and efficiency of his audit reports, to measuring the performance of the e Audit InstitutionSuprem.	9
8	OK	0.747	2.655	Professional qualification helps the auditor, through the quality and efficiency of his financial reports, to present financial data to the tax authorities in a realistic manner.	10
	OK	0.589	2.772	ageOverall axis aver	

Source: Prepared by the researcher based on SPSS results

It is clear to us from Table No. (10) which shows the arithmetic averages and standard deviations of individuals' answers about "The professional qualification of the auditor through the quality and efficiency of the audit reports enhances the performance of the higher authority and its fulfillment of its responsibilities towards others". The general arithmetic average for all the statements of this axis reached (2.772) and the general standard deviation reached (0.589). We also note that the highest arithmetic average was for statement No. (9) with an arithmetic average of (2.862) and a standard deviation of (0.492) related to "The professional qualification of the auditor through the quality and efficiency of his audit reports contributes to measuring the performance of the higher authority for auditing". Statement No. (10) related to "The professional qualification of the auditor through the quality and efficiency of his financial reports helps him to present financial data to the tax authorities in a real manner" obtained the lowest average, reaching (2.655) and a standard deviation of (0.747).

### **The third requirement: T-TEST:**

The t-test is used for one sample to judge the significance of the differences between the sample mean and the population mean or between the sample mean and a fixed value determined in advance. The SPSS program calculates the t-test for one sample by using the equation in the event of differences between the sample mean and the population mean. To analyze the questionnaire paragraphs, we rely on the statements being positive, meaning that the sample members agree with its content if the significance level is less than 0.05 and the calculated (t) value is greater than the tabular (t) value. If sig is less than 0.05, we accept the hypothesis H0. If sig is greater than 0.05, we reject H0 and accept H1.

Testing the first hypothesis: "The professional qualification of the auditor ensures the efficiency of the audit process".

:H1 The professional qualification of the auditor ensures the efficiency of the audit process.

:HO The professional qualification of the auditor does not guarantee the efficiency of the audit process.

**Table No11 : (T-TEST esisfor the first hypoth).**

<b>Hypothesis result</b>	<b>indicationSIG</b>	<b>Arithmetic mean</b>	<b>calculatedT</b>
<b>Accept the hypothesis</b>	0.000	2.751	13.43

We note that the arithmetic mean reached (2.751) so that it exceeds the hypothetical arithmetic mean (2) adopted in the measurement, while the significance level estimated at (0.000) is less than 0.05, so we accept hypothesis H1: The professional qualification of the auditor ensures the efficiency of the auditing process.

Testing the second hypothesis: "The professional qualification of the auditor ensures the preparation of quality audit reports".

:H1: Professional qualification ensures the preparation of quality audit reports.

HO: The professional qualification of the auditor does not guarantee the preparation of quality audit reports.

No Table 12 : (T-TEST for the second hypothesis)

Hypothesis result	indication SIG	Arithmetic mean	calculated T
Accept the hypothesis	0.000	2.748	13.79

We note that the arithmetic mean reached (2.748) so that it exceeds the hypothetical arithmetic mean (2) adopted in the measurement, while the significance level estimated at (0.000) is less than 0.05, so we accept hypothesis H1 "The professional qualification of the auditor ensures the preparation of quality audit reports".

Testing the third hypothesis: "The professional qualification of the auditor through the efficiency and quality of audit reports increases the confidence of the concerned parties (the parties subject to the agency's oversight – other parties) in the audit reports".

H1: The professional qualification of the auditor through the efficiency and quality of audit reports increases the confidence of the concerned parties (the parties subject to the agency's oversight – other parties) in the audit reports.

HO: The professional qualification of the auditor through the efficiency and quality of audit reports does not increase the confidence of the concerned parties (the parties subject to the agency's oversight – other parties) in the audit reports.

Table No13 :(T–TEST for the third hypothesis).

Hypothesis result	indicationSIG	Arithmetic mean	culatedcalT
Accept the hypothesis	0.000	2.753	13.81

We note that the arithmetic mean reached (2.753) so that it exceeds the hypothetical arithmetic mean (2) adopted in the measurement, while the significance level estimated at (0.000) is less than 0.05, so we accept hypothesis H1: The professional qualification of the auditor increases through the efficiency and quality of the audit reports the confidence of the concerned parties (the parties subject to the agency's oversight – other parties) in the audit reports.

Testing the fourth hypothesis: The professional qualification of the auditor through the efficiency and quality of the audit reports enhances the performance of the higher body and its fulfillment of its responsibilities towards others.

H1: The professional qualification of the auditor through the efficiency and quality of the audit reports enhances the performance of the higher body and its fulfillment of its responsibilities towards others.

HO: The professional qualification of the auditor through the efficiency and quality of the audit reports does not enhance the performance of the higher body and its fulfillment of its responsibilities towards others.

Table No. (14): T-TEST for the fourth hypothesis

Hypothesis result	indicationSIG	Arithmetic mean	calculatedT
Accept the hypothesis	0.000	2.772	14.42

We note that the arithmetic mean reached (2.772) so that it exceeds the hypothetical arithmetic mean (2) adopted in the measurement, while the significance level estimated at (0.000) is less than 0.05, so we accept hypothesis H1: The professional qualification of the auditor enhances the performance of the higher body through the efficiency and quality of the audit reports and its fulfillment of its responsibilities towards others.

**Fourth requirement:** Summary of hypothesis testing results

Table No. (15): Summary of hypothesis testing results

Final result	Hypothesis
Accept the hypothesis	The professional qualification of the auditor ensures the efficiency of the audit process.
Accept the hypothesis	Professional qualification of the auditor ensures the preparation of quality audit reports.
Accept the hypothesis	The professional qualification of the auditor increases the confidence of the concerned parties (the parties subject to the audit reports through –Authority’s oversight the efficiency and quality of the audit reports.
Accept the hypothesis	The professional qualification of the auditor enhances the performance of the higher body and its fulfillment of its responsibilities towards others through the efficiency and quality of audit reports.

**Research results:** The following most important results were reached:

1. Professional qualification of the auditor in its dimensions (education – training – career development) has a role in the scientific, technical and professional growth of the auditor and increases his ability and self-confidence and improves the performance of his audit work.
2. Professional qualification of the auditor in its dimensions (education – training – career development) has a role in increasing the efficiency of the audit process starting from planning and understanding the internal control system and the designed policies and procedures and the approved audit standards through preparing audit programs and assessing potential risks and collecting financial data and determining their relative importance and obtaining appropriate and sufficient evidence until preparing audit reports, and this is what the validity of the first hypothesis proves.
3. Professional qualification of the auditor in its dimensions (education – training – career development) has a role in reaching audit reports that are characterized by quality in terms of their preparation, formulation and writing according to the approved standards and achieving the desired goal for the relevant parties, which reflects the true truth of the financial statements, and this is what the validity of the second hypothesis proves.
4. The professional qualification of the auditor in its dimensions (education – training – career development) through the efficiency and quality of the audit reports has an effective impact on the entities subject to the agency's oversight and other parties, enabling them to develop appropriate and suitable plans, draw up policies and strategies, improve the quality of decisions and

start new profitable projects, which is proven by the validity of the third hypothesis.

5. The professional qualification of the auditor in its dimensions (education – training – career development) through the efficiency and quality of the audit reports has an effective impact in spreading confidence and reassurance at the governmental and societal levels and among investors and lenders, and makes a difference in the lives of citizens, and informs the higher authorities of the situations to correct and rectify them and take the appropriate decision, which is also proven by the validity of the third hypothesis.
6. The professional qualification of the auditor in its dimensions (education – training – career development) through the efficiency and quality of the audit reports has an effective impact on the Supreme Audit Institution, helping it improve the quality and performance of its audit work, increase its productivity and competitiveness, reduce errors, enhance its organizational culture, measure its performance, and build its reputation before public opinion, the public, and the legislative and executive authorities. It reflects its ability to fulfill its obligations and responsibilities and provide real financial data to the tax authorities, and this is what the validity of the fourth hypothesis proves.

### **Recommendations and suggestions:**

After reviewing both the theoretical aspect of the auditor's professional qualification and its role in increasing the efficiency and quality of audit reports, the field study and its analysis, and after drawing conclusions about the research results in light of the research problem and hypotheses, we can propose a set of recommendations, the most important of which are:

1. The researcher recommends the necessity of professional qualification for auditors in Arab financial and accounting oversight bodies in all its dimensions (education – training – career development) and according to the available capabilities.
2. The researcher recommends that the (ARBOSAI) organization should seek to adopt a scientific and technical reference guide for the professional qualification of auditors working in the supreme audit and accounting bodies under its umbrella.
3. The researcher recommends that the supreme audit and accounting bodies should design professional qualification programs that meet all professional qualification needs and follow up on their implementation and evaluation based on the approved scientific, technical and reference guide.
4. The researcher recommends that the Arab Organization for Standardization and Metrology (ARBOSAI) should seek to establish central institutes and centers to send auditors from Arab financial and accounting oversight bodies periodically to follow qualification programs in all oversight fields.

### **Research Prospects:**

At the end of this research, we draw attention to some points worthy of study, which are:

–The reality of the professional qualification of the auditor in the supreme financial and accounting control bodies and prospects for its development.

–The impact of the professional qualification of the auditor in increasing the confidence of the public and users of the financial statements.

- The impact of the professional qualification of the auditor on the quality and effectiveness of the decision taken by (the entities subject to control – the supreme financial and accounting control body – the relevant parties).

## **Conclusion:**

Through our study, "The Role of Professional Qualification of the Auditor in Increasing the Efficiency and Quality of Audit Reports", we have tried to identify the role and impact of the professional qualification of the auditor and its ability to reach the final product of the audit process carried out by the auditor, which is the preparation, formulation and writing of audit reports in accordance with international standards in formulating reports that are characterized by efficiency and quality and free of deficiencies and defects and achieve the objectives of the reports and reflect the efficiency of the auditing operations for the entities subject to the supervision of the Supreme Audit Institution and other parties and the extent of the ability of the Supreme Audit Institution to fulfill its obligations and responsibilities towards others and measure its audit performance through theoretical and practical chapters and based on a set of basic hypotheses. Through the results of this study, it appears that there is certainty, faith and deep awareness from the respondents of the role of professional qualification of the auditor in increasing the efficiency and quality of audit reports because of its clear and evident effects in all professional, social, economic, administrative and financial fields that contribute to building societies and promise a prosperous future.

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- Resolution No. 4 of 2014 approving the internal regulations of the Central Agency for Financial Control. Resolution No. 513 dated 7/24/2023, the organizational structure of .the Central Agency for Financial Control
- legislative Decree No. 64 of 2003 including the Central Financial Article No. 16 of L .Control Agency Law
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## Appendices:

### Questionnaire

Dear colleagues:

Greetings and best regards:

Believing in the importance of scientific research and emphasizing its role in promoting the work of the Central Agency for Financial Control in Syria, the researcher is conducting a research for the 14th Arab Organization Competition in the field of control organized by the Arab Organization of Supreme Audit Institutions under the title: The role of professional qualification of the auditor in increasing the efficiency and quality of audit reports.

#### A field study - Central Agency for Financial Control - Syria

##### The research aims to:

This research aims to study, analyze and test the role of the auditor's professional qualification in reaching the final product of the auditing process carried out by the auditor, which is the preparation of efficient financial reports by carrying out the auditing process in a correct and proper manner and his ability to prepare quality audit reports according to international standards in formulating reports free of deficiencies and defects and achieving ...the objectives of the financial reports issued by the supreme audit and accounting bodies

For this scientific purpose, I present to you the attached questionnaire, hoping that you will kindly answer the questions. Your keenness to provide information accurately and objectively will lead to a better evaluation of the subject of the study, noting that all data will be treated .....with the utmost confidentiality and will only be used for scientific research purposes only

I thank you in advance for your cooperation and effective contribution to the success of this research by filling out the questionnaire and express my full readiness to answer your comments and inquiries.

.. •Please put a check mark  in front of the answer that expresses your opinion.

•Please do not leave any paragraph without answering in order to ensure the validity of the study data.

You can add any other suggestions that you see as appropriate and that contribute to enriching the research.

With my sincere thanks and appreciation for your kind cooperation.

**First:** Demographic information of the study sample:

Please put a check mark (√) in the appropriate box for each of the appropriate phrases:

**Gender:** Male:..... Female:.....

**Academic degree :**

- Bachelor's degree:.....
- Diploma:.....
- Master's degree:.....

**Years of experience**

- From 5 to 10 years:.....
- years 15 From 10 to: .....
- More than 15 years :.....

**Job title :**

- Director
- Assistant Director
- Senior Inspector
- Inspector

**Second:** The questionnaire consists of four axes, and each axis includes ten paragraphs.

Please read the paragraphs of the questionnaire and answer by placing a check mark (√) in front of the answer that suits your point of view, where:

**The first axis: “The professional qualification of the auditor ensures the efficiency of the auditing process”:**

OK	neutral	Disagree	phrase	M
			n of the auditor increases the Professional qualificatio auditor's ability to plan and implement the audit process .efficiently	1
			Professional qualification of the auditor increases the .auditor's ability to prepare the audit program efficiently	2
			qualification increases the The auditor's professional auditor's ability to deeply understand professional .standards and applicable laws and regulations	3

			Professional qualification of the auditor contributes to increasing the auditor's ability to collect more convincing evidence	4
			The auditor's professional qualification contributes to the auditor's quick access to information and data related to financial reports	5
			The auditor's professional qualification increases the importance of auditor's ability to determine the relative importance of items and elements of financial statements	6
			The auditor's professional qualification increases the auditor's ability to effectively assess the risks associated with the financial and operational performance of the authority's supervision entities subject to the A	7
			The auditor's professional qualification increases the auditor's ability to effectively evaluate the internal control system	8
			Professional qualification of the auditor contributes to understand the policies increasing the auditor's ability to understand and procedures designed to ensure the accuracy and reliability of financial data and reports	9
			Professional qualification of the auditor enables the auditor to prepare highly efficient audit reports	10

**this regard Other suggestions in:**

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**The second axis: “The professional qualification of the auditor ensures the preparation of quality audit reports.”**

OK	neut ral	Disagr ee	phrase	M
			The professional qualification of the auditor ensures the preparation of audit reports with reliable, sound and correct information that eliminates doubt about the report and informs .reassures the reader of the report	1
			Professional qualification of the auditor contributes to the preparation of audit reports with appropriate information that is .useful to read and easy to understand	2
			The professional qualification of the auditor ensures the preparation of financial reports that reflect the truth in an .misleading manner–honest and non	3
			The auditor's professional qualification contributes to the reports that are comparable to the preparation of financial reports of other periods or to the financial reports of .other companies	4
			The professional qualification of the auditor ensures the preparation of audit reports with appropriate recommendations based on the results and prepared in accordance formulated based .with reporting standards	5
			The professional qualification of the auditor contributes to the preparation of audit reports with common and direct linguistic .content and alphabets	6
			ification of the auditor contributes to the The professional qualification of the auditor contributes to the preparation of concise audit reports that convey the intended message to the reader in a simplified manner, far from .distraction	7
			The professional qualification of the auditor ensures that he and complete picture of the financial and provides a clear	8

			operational performance of the entities subject to the .Authority's supervision	
			The auditor's professional qualification contributes to preparing ns audit reports that include information, results and conclusio .supported by sufficient and correct evidence and clues	9
			The auditor's professional qualification ensures the preparation and drafting of audit reports in accordance with approved .preparation standards	10

Other suggestions in this regard:

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**The third axis: "Professional qualification of the auditor through the efficiency and quality of the audit reports increases the confidence of the concerned parties (the parties subject to the Authority's audit – other parties) in the audit reports."**

OK	neut ral	Disagr ee	phrase	M
			ional qualification of the auditor, through the The profess efficiency and quality of his audit reports, helps planners and analysts in developing appropriate and suitable plans for the .entities subject to the Authority's audit	1
			the auditor, through the quality The professional qualification of and efficiency of his audit reports, enables the Authority, the entities subject to the Authority's audit, and other parties to .improve the quality of the decisions taken	2
			r through the quality The professional qualification of the audito and efficiency of his audit reports can open new fields for the –entities subject to the Authority's audit and start new revenue .generating projects	3

			The professional qualification of the auditor, through the quality of his audit reports, helps the entities subject to and efficiency of the Authority's audit to adopt new strategies that increase the ability of the entities subject to the Authority's audit to achieve competition in the market	4
			The professional qualification of the auditor, through the quality and efficiency of his audit reports, contributes to spreading confidence and reassurance in the audited lists, whether at the governmental or community level, and makes a difference in the lives of citizens	5
			The professional qualification of the auditor, through the quality and efficiency of his audit reports, contributes to building a good reputation for the entities subject to the Authority's audit	6
			The professional qualification of the auditor, through the quality and efficiency of his audit reports, affects the quality of the overall performance of the entities subject to the Authority's audit	7
			The professional qualification of the auditor, through the quality and efficiency of his audit reports, enables the public to identify and the real problems in the performance of the units subject to the agency's audit	8
			The professional qualification of the auditor ensures, through the quality and efficiency of his audit reports, that he informs the entities of the state and the relevant parties and higher authorities of the necessary recommendations to correct and rectify the wrong situations and paths in order to make appropriate decisions	9
			The professional qualification of the auditor, through the quality and efficiency of his financial reports, contributes to increasing the confidence of investors, lenders and other interested parties	10

**Other suggestions in this regard:**

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**The fourth axis: “Professional qualification of the auditor through the efficiency and quality of audit reports enhances the performance of the higher body and its fulfillment of its responsibilities towards others.”**

OK	neutral	Disagree	phrase	M
			The professional qualification of the auditor contributes to helping the supreme authority to reform, develop and improve .udit performanceits a.	1
			Professional qualification of the auditor contributes to improving the quality of work and reducing errors and costs for .the Supreme Audit Institution	2
			Professional qualification of the auditor helps the Supreme .ion increase its productivity and competitivenessAudit Institut	3
			The professional qualification of the auditor contributes to shaping the values of the agency and enhancing the .organizational culture of the Supreme Audit Institution	4
			cation of the auditor, through the quality The professional qualifi and efficiency of his audit reports, highlights the extent of the Supreme Audit Institution’s commitment to carrying out the tasks assigned to it towards both the legislative and executive .pinionauthorities and public o	5
			The professional qualification of the auditor reflects, through the quality and efficiency of his audit reports, the professional level of the technical members of the Supreme Audit Institution .nalismand the extent of their competence and professio	6
			The professional qualification of the auditor reflects, through the quality and efficiency of his audit reports, the extent of the Supreme Audit Institution’s commitment to fulfilling its ng its responsibility and clearing its conscience in exercisi .responsibilities and powers	7
			The professional qualification of the auditor, through the quality and efficiency of his audit reports, contributes to building a	8

			.good reputation for the Supreme Audit Institution	
			ion of the auditor contributes, The professional qualificat through the quality and efficiency of his audit reports, to .measuring the performance of the Supreme Audit Institution.	9
			Professional qualification helps the auditor, through the quality l reports, to present financial data and efficiency of his financia .to the tax authorities in a realistic manner.	10

**Other suggestions in this regard:**

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**With great thanks and appreciation for your kind cooperation..**

**researcher**

**Jihad Al Haddad**