



**Syrian Arab Republic**  
**Central Organization For**  
**Financial Control**

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

fourteenth competition The

For scientific research in the field of control

Preparation of  
the first inspector

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## Thanks and gratitude

God crowns our work with success, and we, his servants, will arise and build  
(Nehemiah 2:20)

Praise and thanks be to God Almighty, who gave me the determination and  
ability to walk the path of scientific research

He made all things easy for me and enabled me to accomplish and complete this  
work so that it could see the light

Thank you, full of respect, appreciation and gratitude, to the presidency of the  
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competition.

Special thanks to the General Secretariat of the Arab Organization of Supreme  
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competition and encourage its members with the aim of expanding awareness  
and adding valuable information through research and review.

Thanks go to the members of the evaluation committee for taking the trouble to  
read this research and giving it what it deserves.

Tghreed

## Dedication

I dedicate this work to:

My generous parents, who took care of my upbringing and guidance, illuminated my path with their wisdom and patience, and instilled in me the will and determination to achieve myself

To the most precious people in the universe, my husband and children, who were the greatest supporter in accomplishing this work

To those who shared with me the sweetness and bitterness of life, the love and obedience of my parents, my dear brothers and my support in life, of whom I am proud and proud

To everyone who encouraged, supported and supported the completion of this research

To my beloved country, Syria, may God protect it...and to every student of knowledge, I dedicate this work

## Research summary

This research aims to shed light on the role of training and professional qualification of auditors in the supreme financial and accounting control bodies and its contribution to increasing the efficiency and quality of audit reports. The researcher relied on the inductive approach of the recent versions of INTOSAI standards in general and those specifically concerned with increasing the efficiency of the auditor and the requirements for preparing reports to raise the quality of audit work, which is considered a reference framework, in addition to conducting an analytical study of the reality of the observations diagnosed from the strategic plan of the Central Financial Control Authority in Syria to identify its weaknesses with the aim of working to develop professional capabilities within its strategic priorities. She also relied on the personal interview method to highlight the most important observations resulting from collecting data on the research community consisting of a number of technical workers in the Authority at several levels who underwent the Master's program in Auditing and Control and participated in cooperative audits with ARABOSAI and IDI.

The study, in its successive chapters and through the detailed and in-depth study by the researcher of the theoretical and practical aspects, reached several results confirming that the auditor's subjection to appropriate and continuous professional qualification leads to his acquisition of various skills that keep pace with the successive developments and changes witnessed by the work environment of the regulatory bodies, which have the ability to improve the quality of audit outputs represented by regulatory reports formulated according to the requirements of their preparation, due to the existence of a direct relationship between them. The more the auditor is professionally proficient, the more he will exert the necessary professional care and be able to assess risks and carry out his work efficiently and collect appropriate evidence. This leads to the issuance and formulation of objective, credible and reliable regulatory reports with high quality and efficiency that enable users and decision-makers to make the right decisions based on the information contained therein at the appropriate time, to address shortcomings and improve and correct public policies in a way that ensures improving the level of services and ensuring respect for and application of accounting and financial laws and systems.

The researcher concluded that there is awareness and understanding among the leadership of the Syrian Authority of the importance of continuous professional training and qualification for its auditors, which has been included among its strategic priorities, leading to a move towards developing its professional capabilities to raise the quality and efficiency of its outputs represented by audit reports that are in line with INTOSAI standards, since the Authority does not currently apply them, and therefore the reports issued by it do not meet the requirements for preparing the report. Despite the existence of well-studied plans to qualify new auditors and annual training plans, most of them are not implemented due to the lack of the necessary financial credit for the logistical requirements and the training staff due to the current circumstances that Syria is going through and the lack of financial and administrative independence of the Authority. The results of the field research also revealed the existence of agreement, awareness, and high confirmation among the individuals of the sample selected from the research community of the importance of continuous professional training and qualification, as they agreed on the existence of an added value gained from the master's degree that did not exist previously, which had an impact on increasing their professional qualification, but theoretically it was not reflected in the audit tasks and thus the reports, as this was not applied practically except through the limited number of participations in cooperative audits with ARABOSAI and IDI and through the recently formed audit teams. - To implement the strategic plan - to study the possibility of applying INTOSAI

standards and formulating control guides that are consistent with INTOSAI guides for types of control, in parallel with conducting field missions, but these teams are still in their early stages.

Based on the results reached in light of the research problem, the study recommends that the senior management in the agency should give the necessary importance to training and professional qualification at the level of the upcoming strategic plan, while providing the necessary financial and human resources, and making it a mechanism for motivating auditors, after following up on the work of the currently formed teams and adopting a human resources strategy within the agency after obtaining independence in appointment, establishing structures and centers concerned with training, and establishing a framework for competencies that details and defines the expected competencies of the agency's auditors and identifies the elements necessary to drive success and high-level performance, and establishing a path for continuous professional development that is organized, programmed and specifically designed to be consistent with the agency's mandate, legal framework, organizational structure and needs, aiming to develop competent professional auditors in the agency, maintain them and evaluate them periodically in line with ISSAI-150, the GUID-1950 guideline and the GUID-1951 guidelines, and adopting an approved training methodology represented in analysis, design, preparation, implementation and then evaluation, in addition to working to achieve efficiency, effectiveness and sustainability of training by establishing a system The quality of training within the agency and finding mechanisms to measure the impact of training on its performance to achieve the desired results. The study also recommended the need to benefit from artificial intelligence applications related to training, intensify certification training courses on e-learning, continue to benefit from comparative experiences in this field among counterpart agencies, the ARABOSAI organization and relevant regional working groups, exchange knowledge with them, and disseminate the outcomes of regional and international forums and seminars related to training to all auditors, and the need to amend the agency's internal regulations No. 4 of 2015 to achieve the formulation of the report in accordance with the requirements of the standards.

### key words

Professional qualification - competence - auditing - report quality - INTOSAI - ARABOSAI - INTOSAI standards - supreme financial and accounting audit institutions - Central Agency for Financial Control in Syria.

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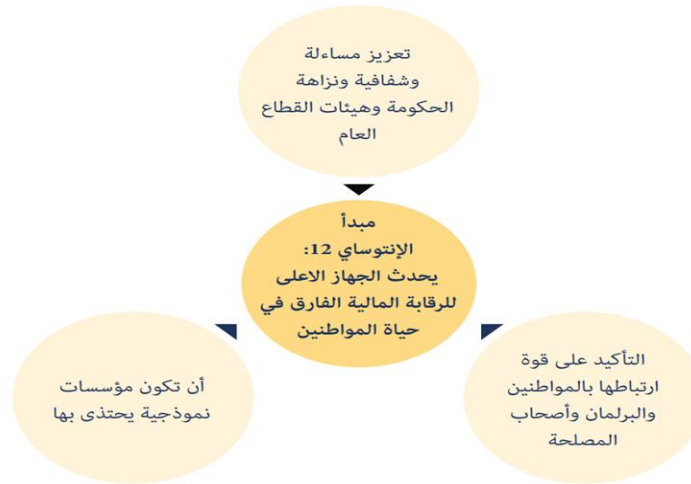
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# **Chapter One**

## **General Framework of the Research**

## Introduction

The Supreme Audit Institutions play an effective role in achieving effective oversight of state funds and monitoring the financial performance of the entities subject to oversight and their commitment to legal frameworks. They are responsible for auditing their accounts and giving a neutral opinion on the fairness of the financial statements. Not only that, but the most important role is to preserve public funds, enhance good governance, and reduce the risks of financial and administrative corruption. Through the oversight work they practice, the Supreme Audit Institutions aspire to issue objective and reliable audit reports that enable users and stakeholders to make sound decisions based on the information contained therein to address shortcomings, improve and correct public policies, ensure respect for and implementation of accounting and financial systems, and improve the level of services to achieve what is stated in the basic principles of INTOSAI-P 12, the value and benefits of Supreme Audit Institutions “making a difference in the lives of citizens,” as shown in Figure (1):



Source: Strategic Management Guide 2020

A fundamental principle of public sector audit according to ISSAI 100 is that all public sector audits begin with objectives that may vary depending on the type of audit performed, but all public sector audits contribute to good governance by:

- Providing intended users with independent, objective and reliable information, conclusions or opinions based on sufficient and appropriate evidence regarding government bodies.
- Promoting accountability and transparency and encouraging continuous improvement and sustainable confidence in the appropriate use of public funds and assets and the performance of public administration (Public Sector Audit and its Objectives - Basic Principles of Public Sector Audit ISSAI 100 - Paragraph 20, page 8).

In order to achieve this, the auditor exerts a lot of effort to obtain evidence to document his audit report and what this evidence requires in terms of the availability of a measure of its validity, objectivity, method and timing of obtaining it, which is often based on his professional judgment. To achieve this goal and for the auditor to perform his duties to the fullest extent by submitting a report of a high level and the required efficiency that shows the professional care he has exerted according to INTOSAI standards, he must have a high degree of the necessary qualification, professional efficiency and experience according to the ISSAI150 Auditor Efficiency Standard. Based on the above, this research focuses and highlights the importance of raising the professional

training and qualification of the auditor to achieve the added value of the supreme financial and accounting oversight bodies through their outputs represented by their reports submitted in light of the successive changes and developments and the expansion of the use of technology, big data and the many challenges they face in order to achieve their goals and keep pace with the rapid changes witnessed by their business environment.

### Research problem and questions

The world is neither stable nor static, and the supreme audit institutions must be able to keep pace with the amazing innovative technological developments (digitization, information technology, big data, artificial intelligence, etc.) or emergency situations such as the Covid-19 pandemic, which requires enhancing the skills and capabilities that auditors need and developing the methods they work according to. In light of these challenges facing the supreme audit institutions and the increase in the tasks entrusted to them to become able to keep pace with all the surrounding changes, this study came to investigate the extent to which the training and professional qualification of the auditor contributes to improving the quality of auditing and raising the efficiency of the reports issued by it, as the research problem is represented in the following main question: "To what extent does the professional qualification of auditors of the supreme financial and accounting audit institutions contribute to raising the efficiency and quality of the audit reports issued by it?". The following sub-questions branch out from the main question:

- What is the professional training and qualification of the auditor according to the latest professional versions of the INTOSAI standards and what is its importance?
- What are the requirements for preparing the audit report according to the INTOSAI standards?
- Does the auditor's efficiency and professional qualification affect the quality of the audit reports?
- Is there an awareness of the importance of developing professional capabilities in the Central Agency for Financial Control in Syria and has it been included among its strategic priorities according to a specific time frame?
- Is professional qualification available for auditors in the sample under study and do they have awareness and understanding of its importance?
- Does the audit report in the Central Agency for Financial Control in Syria comply with INTOSAI standards?

### Importance of research

The importance of this research lies in trying to identify the efforts of the supreme financial and accounting oversight bodies in qualifying and training their auditors professionally, which affects the quality of oversight work through the efficiency of their reports, and explaining the importance and role of this training on them to carry out their oversight work and the extent of their awareness of its importance, and highlighting its impact on the efficiency of their outputs and the quality of their reports to be considered a reference that enjoys trust and credibility for all its users. The light was also shed on the recent versions of the INTOSAI standards in general, which are concerned with increasing the efficiency of the auditor to raise the quality of oversight work in particular, which is considered a reference framework. The importance of the research also lies in the scarcity of studies that have focused on linking the effect of training and professional qualification and the efficiency of the auditor of the supreme audit body on improving the efficiency of auditing and the quality of the reports issued by it. Therefore, this study will help and encourage researchers to

conduct more in-depth studies in the future to reach more results related to this topic according to developments.

### Research objectives

The research seeks, through its theoretical and practical aspects, to:

- Clarify the conceptual framework of the nature of the professional qualification of the auditor and the efforts of the International and Arab Organizations of Supreme Audit Institutions (INTOSAI-ARABOSAI) and the INTOSAI Development Initiative (IDI) through the updated INTOSAI framework for professional guidelines and publications - IFPP and the scientific and training meetings, workshops and cooperative audits that they organize under the supervision of the capacity development committees emanating from them, with the aim of reaching a sufficiently qualified auditor who issues an appropriate audit report according to what is stipulated in the standards and at the appropriate time and with sufficient quality.
- Apply the theoretical aspect to the practical aspect with the aim of supporting and enriching the research by shedding light on the experience of the Syrian agency in professionally qualifying its auditors - according to its strategic plan after its performance was self-evaluated - by subjecting them to the Master's program in Auditing and Control and involving them in courses, scientific, training and cooperative meetings and workshops with ARABOSAI and (IDI) to achieve the desired results.

### Reasons for choosing the research topic

The selection of this topic was due to several considerations, including:

1- Objective reasons:

- The relevance of the research topic and its problem to the researcher's professional field of specialization.
- The effective role that the professional qualification of the auditor can contribute to improving the quality and efficiency of the audit report.
- Drawing the attention of auditors to the need to acquire more scientific and practical skills and employ them in the field.
- The absence of such a study in this field in Syria.

2- Subjective reasons:

- The desire and inclination to learn about the profession of the auditor and all of his tasks and responsibilities.
- The personal inclination to be aware of everything related to the requirements of the auditor's work according to INTOSAI standards.
- Participation in the fourteenth scientific research competition.

### Research limits

- Time limits: The time frame of the field study and the results arising from it during the study period, as the researcher started from the beginning of the invitation to participate in it until its submission at the end of the sixth month of 2024.
- Spatial limits: The spatial limits were limited to the Central Agency for Financial Control in Syria.
- Human limits: The research focused on the answers of a number of technical workers (auditors) in the branches of the Central Agency for Financial Control in Syria who underwent the Master's program in Control and Auditing and who participated in scientific, training and cooperative courses and meetings and workshops with ARABOSAI and IDI.
- Objective limits: The research focused on its theoretical topic related to the role of professional qualification for the INTOSAI auditor in increasing the efficiency and quality of the audit report.

### Research methodology

To address the research problem and answer its questions and reach its results, the researcher relied on the following:

- The descriptive analytical inductive approach to build the theoretical cognitive conceptual framework of the research. This approach aims to collect facts and information related to the research topic from primary sources and by reviewing recent professional publications of INTOSAI, the Financial Control Journal, books, guides, scientific references and relevant websites, and the legal frameworks of the Central Agency for Financial Control that govern its work and strategic plan.
- The applied aspect by projecting the results of the study of the theoretical part onto the practical aspect by studying the strategic priorities of the Central Agency for Financial Control in Syria to develop its professional capabilities, and conducting personal interviews with a number of technical workers in the agency's branches who are subject to the professional master's program in control and auditing and who participated in scientific, training and cooperative courses and meetings and workshops with ARABOSAI and IDI, who are the research community, to learn about their opinions on the ideas contained in this research related to the importance of qualification and professional training for the auditor and its impact on the quality and efficiency of the audit report.

### Research plan and structure

In order to cover all aspects of the subject and in an effort to answer the questions raised, the research was divided into 4 chapters.

Chapter One: It contains the general framework of the research. The introduction addressed the introduction to present the main problem of the research, which included a set of sub-questions, in addition to the reasons for choosing the subject, the importance, objectives and limits of the subject, the methodology followed and previous studies.

Chapter Two: It includes the theoretical literature related to the study, which was divided into four sections. The first section contains a definition of INTOSAI, its regional organizations, its sub-committees and its professional publications. The second section deals with the concept of qualification and professional training for auditors of supreme audit institutions. The third section

presents the concept of the audit report, its content and the mechanism for preparing it according to INTOSAI standards. The fourth section includes the extent to which the professional qualification of the auditor contributes to increasing the quality of audit reports.

Chapter Three: It was devoted to the practical aspect and field study and was divided into two sections. The first section contains an introduction to the Central Agency for Financial Control in Syria, and the second section was devoted to presenting the experience of the Central Agency for Financial Control in Syria in the field of professional qualification for auditors.

Chapter Four was devoted to the results and recommendations.

### Previous studies

Within the limits of the research, the topic of the impact of professional qualification of auditors of the supreme financial and accounting control bodies on improving the quality of the report was not addressed directly and adequately, but some studies and research that addressed the topic were briefly and indirectly addressed, which we explain below:

1- The study of Abdel Hakim Fatiha, Hassan Masouda: **"The impact of auditors' skills on improving the quality of external auditing" A memorandum submitted for a Master's degree, University of Ghardaia - Algeria - 2022.**

This study aims to highlight the skills of auditors in improving the quality of auditing, and to answer the problem of the study, which revolves mainly around the impact of auditors' skills in the state of Ghardaia on improving the quality of external auditing, then using the descriptive analytical approach as it is the most appropriate for that, and the study tool was represented in the questionnaire, as 70 forms were distributed to the study sample consisting of accounting experts and accountants in the audit offices under study, and after the sorting and tabulation process, 50 valid questionnaires were kept for study and analysis, as the 20SPSS program was used to conduct the appropriate statistical analysis to test the hypotheses The study and reaching the desired goal, and the study reached a set of results, the most important of which is the presence of a positive and statistically significant effect of the intellectual (mental) skills of the study sample auditors on improving the quality of external auditing with an impact degree of (0.768), and the presence of a positive and statistically significant effect of the technical and functional skills of the study sample auditors on improving the quality of external auditing with an impact degree of (0.674), and the presence of a positive and statistically significant effect of the behavioral skills of the study sample auditors on improving the quality of external auditing with an impact degree of (1.003). The study also recommended the necessity of encouraging auditors to work in the form of groups and major auditing companies to exchange and acquire professional skills at the local level in the state of Ghardaia.

2- Study of Shadri Muammar Saad, Rasham Kahina: **"The impact of the efficiency of the external auditor on improving the quality of auditing based on external auditing work" Journal of Strategy and Development, University of Bouira, Algeria - Volume 12 - Year 2021**

This study aims to identify the impact of the efficiency of the external auditor, and the conditions for benefiting from internal auditing work, by preparing a questionnaire consisting of two parts as a tool for collecting data from the point of view of auditors and accounting experts based on the SPSS program for statistical analysis of data, and this study found that there is an effect with statistical significance at the level of significance ( $0.05 \geq x$ ) in the determinants of the efficiency of the external auditor in improving the quality of auditing based on internal auditing work, as there

is an awareness of the study sample of the necessity of providing objectivity, independence, efficiency and quality of internal audit work in the decision to rely on internal auditing work.

3- Al-Shaibani, Safaa's study: **"The impact of the characteristics of the audit committee on the quality of the external auditor's report in the Republic of Yemen" A thesis for a master's degree in accounting, University of Science and Technology, Yemen - 2019.**

The study aims to determine the impact of the characteristics of the audit committee on the quality of the external auditor's report in audit offices and companies. To achieve the goal, the questionnaire was used as a data collection tool and the data was analyzed using the SPSS program. The study concluded that there is a positive impact of the characteristics of the audit committee (independence of the committees - their experience - their size - their meetings and their awareness of responsibility) on the quality of the external auditor's report. In light of the results, it concluded that it is necessary for audit offices and the Central Agency for Control to develop the capabilities of their members to increase their qualifications and keep pace with everything new in the auditing profession to enhance confidence in it and work to issue quality reports.

4- Study: **Determinants Of Auditors Work Sati Radziah Ahmed and Others, 2019**  
**Performance:** This study aims to determine the impact of each of the skills, behavior and knowledge on the performance of auditors, and it concluded that skills, behavior and knowledge have a positive impact on improving the quality of auditing, so they must determine their knowledge to improve their performance.

What distinguishes this research from previous studies:

- Ease of reading the theoretical aspect by summarizing as much as possible the reference framework for the professional qualification of auditors of the Supreme Audit Institutions and its continuity and the requirements for preparing the report according to INTOSAI standards.
- Reliance on personal interviews in part of the applied chapter as it is through them that the results are extracted quickly and directly.
- Demonstrating the impact of the professional qualification of auditors of the Supreme Audit Institutions according to the INTOSAI Framework for Professional Guidelines and Publications - IFPP in improving the quality of auditing and raising the efficiency of the audit report.

# **Chapter Two**

## **Theoretical Framework**

## Section One: Definition of INTOSAI, its regional organizations, its subcommittees, and its professional publications

### First: Introduction

Training and education are of great importance given that they aim to improve the efficiency and skills of members of the supreme audit institutions to raise the quality of audit reports in particular and to improve the performance of the institution in general. The provisions related to training, qualification and continuous professional development will be presented as a tool to raise the efficiency of auditors stipulated in the INTOSAI framework for professional guidelines and publications, as the founding and basic principles of INTOSAI and the standards related to the regulatory requirements of the institution, as well as a number of audit standards and guidelines, emphasized the importance of the contribution of training, qualification and continuous professional development in developing the knowledge of the institution's employees and raising their efficiency (scientific material for the meeting to identify training needs in supreme audit institutions - April 2024 - Republic of Tunisia). First, in the following sections, the researcher will provide an overview of the International Organization of Supreme Audit Institutions (INTOSAI) and its regional organizations, especially the Arab ones, and the committees emanating from them concerned with developing the professional capabilities of their auditors, and the recent versions of the relevant INTOSAI standards, which have a significant impact on increasing the efficiency of the auditor on the one hand and raising the quality of the audit report on the other hand, and which are considered a reference framework for training, qualification and professional development of auditors.

### Second: The International Organization of Supreme Audit Institutions (INTOSAI)

- (INTOSAI – International Organization of Supreme Audit Institutions) is a self-governing, independent, professional and non-political organization, established to provide mutual support and encourage the exchange of views, knowledge and experiences and to act as a recognized voice for Supreme Audit Institutions within the international community, provide high audit standards for the public sector, promote good governance and encourage the development of the capabilities of the Supreme Audit Institution and continuously improve its performance. It was founded in 1953 when 34 Supreme Audit Institutions and partner organizations met at the initiative of the President of the Supreme Audit Institution in Cuba to participate in the first conference in Havana. On this occasion, INTOSAI was founded as an international union and the participants in the conference decided to hold this conference in different places every three years. At the time of its founding, the number of its members was 34 members, but currently it includes (195) full members and (5) associate members.

- INTOSAI regional organizations:

- The Organization of Supreme Audit Institutions of the Caribbean and Latin America (OLASAI) was established in 1965.

- The African Organization of Supreme Audit Institutions (AFROSAI) was established in 1976.
- The Arab Organization of Supreme Audit Institutions (ARABOSAI) was established in 1976.
- The Asian Organization of Supreme Audit Institutions (ASOSAI) was established in 1978.
- The South Atlantic Organization of Supreme Audit Institutions (SPASAI) was established in 1987.
- The Caribbean Organization of Supreme Audit Institutions (CAROSAI) was established in 1988.
- The European Organization of Supreme Audit Institutions (EUROSAI) was established in 1990 (INTOSAI website [www.intosai.org](http://www.intosai.org)).

- INTOSAI Development Initiative (IDI): Launched by INTOSAI in 1986 to help developing countries develop their auditing capacities through training, information exchange and technical assistance, the initiative provides support through long-term regional training programmes, which have established training networks in all parts of the world with professional regional groups of trainers and seeks to develop and provide basic needs by providing cooperation and sustainable development programmes for SAIs in developing countries as part of its vision to become an international leader in strengthening the capacities of supreme audit institutions (INTOSAI Development Initiative website [www.idi.org](http://www.idi.org)).

- The following four INTOSAI core objective committees have been established:

- Objective 1 Professional Standards Committee (PSC)
- Objective 2 Professional Capacity Building Committee (CBC)
- Objective 3 Knowledge Sharing and Knowledge Services Committee (KSC)
- Objective 4 Policies, Finance and Administration (PFAC)

- Objective (2): The CBC is one of the four strategic committees of INTOSAI that works to implement its strategic objectives. The core mission of the CBC is to build the capacities of supreme audit institutions through training, education, technical support, technical assistance and other development measures. It works to enhance and apply knowledge and skills related to the organization and work of supreme audit institutions so that they are able to perform their functions in accordance with the highest professional standards.

This committee:

- Work with regions: The CBC has created a forum for INTOSAI regions to exchange information and experiences and to formulate the CBC agenda.
- Produce good practice guides: CBC members identify areas in need of good practice guides, working groups are formed to develop the guides and they are published on the Moroccan-run website <http://cbccourdescomptes.ma/> and translated into the main INTOSAI languages by CBC members.
- Dissemination: The guides are sent to all SMEs electronically, funded by the UK Department for International Development and others, and IDI helps run regional workshops to ensure that SMEs have the opportunity to understand the guides and adapt the contents to their own institutional environment.

- Database: CBC has created a database for the capacity building project and has asked IDI to host and manage the ongoing development [www.saidevelopment.org/default.aspx](http://www.saidevelopment.org/default.aspx)
- Coordination: The Capacity Building Board aims to provide a forum for all capacity building participants within INTOSAI to exchange ideas and experiences and ensure strong links between coordination with the INTOSAI Development Initiative and INTOSAI-Donor Cooperation.

The ICBC currently consists of the Steering Committee, Sub-Committees, Work Streams and the Regional Capacity Building Forum. The working bodies of the ICBC should implement and implement the ICBC Work Plan. The ICBC relies on open and voluntary membership which will form a pool of resources to carry out the various tasks undertaken by the Sub-Committees, Work Streams and Working Groups (ICBC website [www.intosaicbc.org](http://www.intosaicbc.org)).

### **Third: Arab Organization of Supreme Audit Institutions (ARABOSAI)**

- The Arab Organization of Supreme Audit Institutions was established in 1976 according to the minutes of the founding meeting of the heads of these institutions held in Cairo in the same year. The work was organized in accordance with the founding and organizational regulations issued in 1976. These regulations were abolished and replaced by the basic system of the organization, which was approved at the third conference held in Tunis in 1983. Amendments were made to this system by the General Assembly, the last of which was amending some of its provisions during the eleventh session of the General Assembly held in the State of Kuwait in 2013. All supreme audit institutions in the Arab countries that are members of the League of Arab States are considered members of the organization. It aims to: organize and develop cooperation in its various forms between member institutions and strengthen ties between them, encourage the exchange of views, ideas, experiences, studies and research in the field of financial control between member institutions and work to raise the level of this control in both areas. Scientific and applied, and providing the necessary assistance and support to member bodies that wish to establish supreme financial and accounting oversight bodies or that wish to develop their work mechanisms, and working to unify scientific terminology among member bodies in the field of financial oversight, and working to spread oversight awareness in the Arab world, which helps to strengthen the role of the bodies in performing their tasks, and organizing and supporting cooperation between member bodies in the organization and specialized bodies and organizations in the League of Arab States and the international organizations of supreme financial oversight bodies "INTOSAI" and other international regional bodies related to financial oversight work.

- The organizational structure of the organization (its structures):

- The General Assembly.
- The Executive Council (currently headed by His Excellency the President of the General Auditing Bureau of the Kingdom of Saudi Arabia).
- The General Secretariat, whose work is carried out by the Court of Auditors of the Republic of Tunisia, whose first president is the Secretary-General of the organization (ARABOSAI website [www.arabosai.org](http://www.arabosai.org)).

- The following committees emerge from it:

- Professional and Supervisory Standards Committee.
- Institutional Capacity Development Committee
- Information Technology Oversight Committee.
- Sustainable Development Goals Oversight Committee.
- Strategic Plan Committee.

- Plan Operational Plan Preparation Committee.
- Permanent Technical Committee for Journal Affairs.

- Institutional Capacity Development Committee: The committee was formed following Resolution No. 2008/94 of the Executive Council at its forty-first meeting. The membership of the committee members is set for a period of three years. The committee aims to: support member agencies to develop their capacities in the institutional, organizational and professional fields and assist in meeting their needs, enhance and encourage the exchange, transfer and application of knowledge and skills related to the structures and work of the agencies in a way that enables them to carry out their tasks in the best possible way, identify the methods, mechanisms and means that will achieve the desired capacity development, and encourage scientific research aimed at developing the institutional capacities of member agencies (Article 3 of Chapter 1 of the Organizational Regulations of the Capacity Development Committee - Page 2 - Objectives).

In order to achieve the aforementioned objectives, the Committee shall undertake: preparing and following up on training plans and programs, working to develop the efficiency of human resources of member bodies, preparing a database for areas of interest in developing institutional capacities in the organization and working to develop it in coordination with the General Secretariat, seeking to benefit from the best Arab and international professional practices, working to focus the e-learning approach in the organization, providing opinion and advice to the organization and member bodies in the field of capacity development, studying the topics referred to it by the Executive Council and submitting proposals regarding them to the Council, proposing scientific seminars and meetings that would contribute to developing the institutional capacities of member bodies, submitting proposals in coordination with the General Secretariat and member bodies in order to enhance cooperation with international and regional organizations and bodies in the field of institutional capacity development, in addition to submitting proposals to the Executive Council to form working groups to study specific topics within a specific period of time. To this end, the Committee shall prepare an integrated work plan in the field of institutional capacity development for a period of three years in addition to preparing a detailed annual work program within the framework drawn up for it in the work plan referred to in the previous paragraph and preparing a report that includes an evaluation of the results of implementing the annual work program (Article 4 of Chapter One of the Organizational Regulations of the Capacity Development Committee - Tasks Specializations - Page 3).

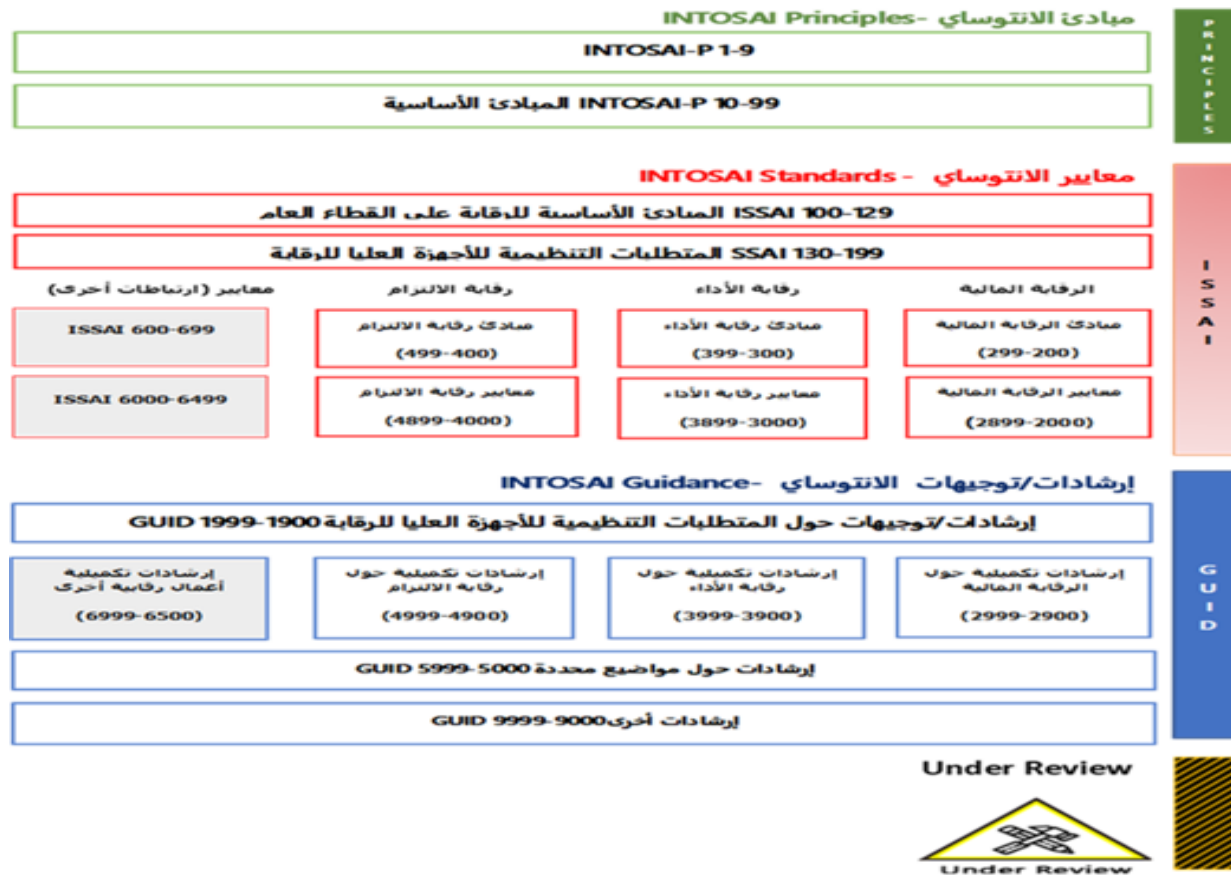
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#### **Fourth: INTOSAI Framework for Professional Guidelines and Publications - IFPP**

- INTOSAI Professional Publications: These are the official publications and announcements issued by the INTOSAI COMMUNITY, which rely on the experience gained by INTOSAI members in the field of public sector auditing. As for the INTOSAI Professional Publications Framework: It is a unified framework for all INTOSAI professional publications, classifying and numbering them according to their nature, system and objectives. This framework includes three categories of publications, which are principles, standards and guidelines:
  - INTOSAI Principles: P-INTOSAI consists of the founding principles and the basic principles of INTOSAI. These principles are located at the top of the pyramid of professional publications, clarifying the role of supreme audit institutions in society and the initial requirements for their work.
  - INTOSAI Standards: ISSAIs are the international standards for supreme audit institutions, which are reliable for INTOSAI members and are mandatory if adopted by the supreme audit institution. They are based on concepts and principles specific to public sector auditing and according to the three types of auditing: financial, performance and compliance.

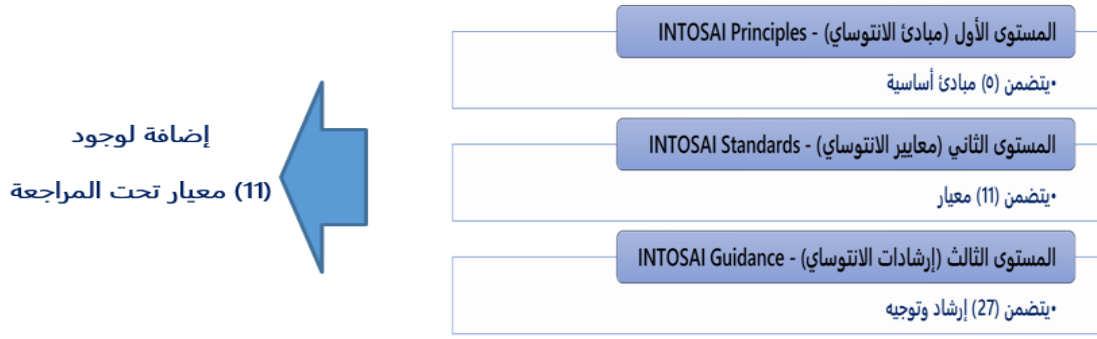
- INTOSAI Guidelines: INTOSAI GUIDs are non-binding and provide specific, detailed and practical guidance on how to apply the standards (Comprehensive Guidelines for Professional Publications - Audit Bureau - Qatar - Page 4-5)

The framework therefore includes official and reliable statements or announcements of the INTOSAI community, principles and standards that emphasize the importance of auditors possessing the necessary competence and skills to perform their work in the best possible way, and that the agency should reflect considerations related to the auditor's competence in an appropriate manner for the agency's strategies, policies and procedures, including training procedures (education), qualification and continuous professional development for auditors. Figure (2) represents the structure of the INTOSAI framework for professional guidelines and publications:



Source: INTOSAI Professional Publications Framework “IFPP” - www.issai.org

Figure No. (3) represents the levels of professional guidelines and publications:



Source: INTOSAI Framework for Professional Publications (IFPP) - [www.issai.org](http://www.issai.org)

- As professional evidence and standards contribute to raising the level of quality and professional performance in auditing practices in public sector institutions and thus enhancing the credibility of the auditing profession and its practices, the international standards for supreme audit institutions developed by the International Organization of Supreme Audit Institutions (ISSAIs) for financial and accounting auditing aim to enhance the independence and effectiveness of auditing and to serve as a basis for member bodies to formulate their auditing approaches in a manner consistent with the laws and regulations in force in the country to which the auditing body belongs, noting that the basic principles of these standards do not conflict with the national laws and regulations of member states (Introduction - Standard Authority - ISSAI 200 Basic Principles of Financial Auditing - Page 5).

- The International Organization of Supreme Audit Institutions (INTOSAI) issued the International Auditing Standards, which are now called the International Standards of the Supreme Audit Institutions (ISSAI). These standards were issued in 1992. At the 16th Congress held in Montevideo, Uruguay, in 1998, the member institutions requested the INTOSAI International Standards Committee to restructure the auditing standards. The standards were approved after being reformulated at the 17th INTOSAI Congress held in Seoul, South Korea, in 2001.

- INTOSAI, through the XXIII INCOSAI Congress held in Moscow in 2019, worked to replace the old framework of the International Standards of Supreme Audit Institutions (ISSAIs) with the new framework called the INTOSAI Framework of Professional Pronouncements (IFPP), under which structural amendments were made to the previous framework, in addition to making amendments to the ISSAIs documents between the process of withdrawing standards in order to make amendments to them and issuing new principles, standards and guidelines. INTOSAI professional guidelines and publications include official statements or reliable announcements of the INTOSAI community, as they are based on the collective professional experience of INTOSAI members, and provide official data of INTOSAI on matters related to financial auditing. All guidelines and publications are organized and numbered according to their status and purpose within a single framework.

The objectives of INTOSAI in developing and developing professional standards are to promote strong, independent and multidisciplinary Supreme Audit Institutions (SAIs) and to encourage good governance by:

- Advocating for, providing and maintaining international standards for SAIs.

- Contributing to the development and adoption of appropriate and effective professional standards.

Through the Professional Standards Committee, INTOSAI promotes its efforts to provide clear and relevant professional standards that will add credibility to the work of the individual auditor and the financial audit reports resulting from the audit process, and ensure that independent financial audit of the public sector and government audits are achieved in a high-quality manner to enhance independence, accountability and effectiveness within government.

INTOSAI's professional standards are based on the accumulated experience through the development and exchange of knowledge of all SAIs, as all international standards for SAIs and their guidelines are developed in accordance with the rules and due process of the INTOSAI Professional Publications Forum and are available to all on the official INTOSAI website.

#### **Fifth: The reference framework for training, qualification and professional development of auditors of supreme audit institutions and its continuity**

##### **1- ) Skills and competence of the auditors of the Supreme Audit Institutions:**

Supreme Audit Institutions need to focus fairly on the staff on whom the implementation of the standards on which the audit work is based depends, as competent staff ensure reliable results of the audit work they perform, which in turn leads to the confidence of stakeholders in the institutions to which they belong.

- Based on this, the Lima Declaration **INTOSAI-P1** stipulated that members and the audit staff of supreme audit institutions must have the necessary skills and integrity to perform the tasks entrusted to them in the best possible manner. When recruiting staff to supreme audit institutions, appropriate recognition is given to candidates with knowledge, skills and professional experience that exceed the average (Lima Declaration - Section 14 - Audit Staff - Page 15).

- According to Standard **100**, Basic Principles of Public Sector Auditing, individuals in the audit team must collectively possess the knowledge, skills and experience necessary to successfully complete the audit. This includes understanding the type of audit being performed and practical experience in it, familiarity with applicable standards and legislation, understanding the authority's operations, and the ability to exercise professional judgment and experience in this regard. All audits share the need to appoint appropriately qualified staff, provide development and training for staff, prepare manuals and other written instructions and instructions regarding the implementation of audits, and assign sufficient resources for auditing. Auditors must maintain their professional competence through continuous professional development (Public Sector Audit and its Objectives - Basic Principles of Public Sector Auditing ISSAI 100 - Paragraph 39, page 15).

- Competence, according to Standard **130** on the Code of Professional Conduct, is one of the five ethical values that auditors of the Authority must possess, along with integrity, independence, objectivity, professional conduct, confidentiality and transparency, in order to ensure that tasks are carried out by competent employees, that these resources are managed in an efficient and effective manner, and that employees carry out tasks efficiently. The auditing authority must determine the sufficient knowledge and skills necessary to carry out each type of required participation, which may include forming multidisciplinary teams with the required knowledge and a work team with skills, assigning employees to specific tasks according to their qualifications that have been

determined according to their capabilities (assembling appropriate competencies - basic ethical values - ISSAI-130 Code of Professional Conduct - page 24).

- Standard **140** on Quality Control for Supreme Audit Institutions, in the section on the management and skills of the audit team, also emphasized that auditors must possess the necessary skills or be able to obtain them, and that individuals in the audit team must collectively possess the knowledge and skills necessary to successfully complete the audit. This includes understanding the type of audit performed and practical experience in it, familiarity with applicable standards and legislation, understanding the Authority's operations, and the ability to exercise professional judgment and experience in this regard.

The company should also have policies and procedures designed to provide reasonable assurance that it has sufficient staff with the competence, ability and ethical commitment necessary to perform operations in accordance with professional standards and applicable legal and regulatory requirements and to enable the SAI to issue appropriate reports in the circumstances. SAIs should ensure that staff and all parties contracted to carry out work for the SAI have a good understanding of the public sector environment in which the SAI operates and a good understanding of the work they are required to do. SAIs should also ensure that performance objectives and staff evaluations reflect this (Element IV Human Resources - SAI Framework for Quality Control - Quality Control for SAIs 140 ISSAI p. 15-16).

- Standard **150** on the competence of auditors has confirmed that: The ability of the supreme audit institution to fulfill its mandate and conduct high-quality and effective audits depends largely on the quality, integrity and competence of its staff. The requirements for the competence of auditors and how they are appointed, developed, maintained and evaluated are of great and fundamental importance to the institution. Its tasks can only be carried out by staff with appropriate competencies. The standards for the competence of auditors at the organizational level confirm that employing competent auditors is an integral part of the identity, professionalism, credibility and importance of the institution. The leadership of the institution has a general responsibility to address the implementation of the requirements of this standard and ensure the competence and ability of auditors to carry out the tasks of the supreme audit institutions. In this regard, considerations related to the competence of the auditor should be appropriately reflected in the institution's strategies, policies and procedures. It is necessary to use Guideline No. 150, which focuses on the ability of the auditor alongside the international standards for supreme audit institutions and taking into account the powers of the supreme audit institutions, possible legislation, structure, size and other considerations. The standard also allows for appropriate flexibility in applying the regulatory requirements contained in the document to meet the specific considerations unique to SAIs. However, auditing standards alone cannot enable the SAI to perform its duties as it needs to ensure that all professional elements are in place such as: an appropriate work environment, auditing standards and guidelines that enforce the powers of the SAI, competent persons qualified to carry out the engagement in line with the auditing standards and guidelines, and a comprehensive performance measurement process to ensure that the above is consistent with the guidelines and is operating appropriately and effectively. In addition, appropriate organizational capacity and strategic focus as set out in the INTOSAI principles included in the framework of professional guidelines and declarations are essential enabling factors in the context of these guidelines (ISSAI-150 Auditor Competence - page 4).

## **2- ) Building competence through training and continuous professional development:**

Based on the principle that “one-off training is never enough”, audit staff need to develop and refine their skills by accessing a well-structured continuous learning and professional development programme that includes a mix of formal courses, opportunities to gain a variety of professional experiences, technical updates, and time for private study. Many professional accounting organisations expect staff to participate in a specific number of days per year to maintain their professional membership. Staff can also be encouraged to follow INTOSAI publications to keep up with developments, including the INTOSAI Journal and the INTOSAI Capacity Building Committee website. If internet access is difficult for some SAIs, it may be important to have key resources downloaded by a single staff member, stored on flash drives or hard drives, and made available to all SAI staff (Professional qualification of SAI staff - Performance improvement guide/Strengthening Supreme Audit Institutions issued by INTOSAI/Capacity Building Committee 2018 - page 72).

- Accordingly, the INTOSAI principles, standards and a number of guidelines emphasized the importance of training and continuous professional development to improve the efficiency of auditors and raise their efficiency and capabilities to carry out the tasks assigned to them. The Lima Declaration **INTOSAI-P1** stated that special attention must be given to the theoretical and practical professional development of all employees and assistants of audit in the agencies, through internal, university and international programs. Such development must be supported by all possible financial and organizational means. Professional development must go beyond the traditional framework of knowledge in the field of law, economics and accounting, and include knowledge of new techniques in management, including automated data processing, in an effort to provide high-level audit employees (Lima Declaration - Section 14 Audit Staff - Page 15).

- The twelfth principle of **INTOSAI-P12** has allocated the value and benefits of SAIs to make a difference in the lives of citizens to build competencies by encouraging SAIs to continue professional development that contributes to the excellence of the individual, the team and the institution, and to adopt a strategy for professional development including training, based on the minimum levels of qualifications, experience and competence required to carry out the work, and SAIs strive to ensure that their staff possess professional competencies and receive support from colleagues and management to carry out their work, and they encourage knowledge exchange and capacity building to support the provision of outputs, and SAIs should benefit from the work of others, including peer institutions, INTOSAI and relevant regional working groups, and they strive to participate in INTOSAI activities and build relationships with other SAIs and relevant institutions, to keep abreast of emerging issues and enhance knowledge exchange to benefit other SAIs (Principle 12 - Making a difference in the lives of citizens INTOSAI-P12 / Value and benefits of SAIs - Building competencies by encouraging Learning and knowledge sharing (page 12).

- Developing and maintaining professional competence according to INTOSAI Code of Ethics **130** is an essential means of keeping pace with technical, professional and business developments, to respond to the changing environment and increasing expectations of stakeholders. Many areas in the agency may require investment of time and resources, such as information technology, development of public sector management and accounting frameworks. A continuous learning environment is implemented to support auditors in applying and developing their competence through initial and ongoing strategies and programmes in the main areas of agency performance, developing and updating manuals and written guidelines, training, supervision and feedback mechanisms, in addition to personal development plans and knowledge sharing tools such as the intranet and databases (Continuing Professional Development - Core Ethical Values - 130 ISSAI Code of Ethics - page 25).

- Standard **140** also indicated that all audits share the need to appoint appropriately qualified staff and provide development and training for staff, and auditors must maintain their professional competence through continuous professional development. Supreme Audit Institutions must also commit to developing learning and training for all staff to encourage their professional development and to help ensure that staff are trained on current developments in the profession (Element 4 Human Resources - ISSAI 140 Quality Control for Supreme Audit Institutions - p. 16).

- Standard **300** emphasized that the audit team as a whole must have the professional competence necessary to conduct the audit, design research, social science methods, and investigation or evaluation techniques, in addition to personal strengths such as analytical, writing, and communication skills, and that auditors have the ability to effectively review government programs and activities. This knowledge must be acquired or developed continuously, especially in relation to the task. Therefore, auditors must be able to learn and train on the job, and they must maintain their professional skills through continuous professional development. Openness to learning and an encouraging administrative culture are two important conditions for enhancing the individual professional skills of auditors (Skills - Principles of Performance Auditing - ISSAI 300 - page 16).

- Standard **400** also indicated in the element related to the management of the audit team and its skills that auditors must have the necessary skills, and that individuals in the audit team collectively possess the knowledge and skills necessary to complete the audit successfully, including understanding the audit being conducted and practical experience in it, familiarity with the applicable standards and references, understanding the operations of the audited entity, and the ability and experience to exercise professional judgment. All audits share the need to use appropriately qualified personnel, provide development and training for employees, prepare manuals and other written instructions and instructions for conducting audit assignments, and provide adequate resources for the audit. Auditors must maintain their professional competence through continuous professional development. Audit assignments may require specialized methods, techniques, or skills from specializations not available in the agency, as external experts can be used in different ways, such as providing knowledge or performing specific work (Management of the Audit Team and Its Skills - Principles of Compliance Auditing ISSAI 400 - page 15).

- In line with INTOSAI's mission to achieve continuous progress in government auditing and develop the capacities of Supreme Audit Institutions (SAIs), the 23rd INCOSAI 2019 sought to ensure the continued purpose of SAIs and their high value expansions in society. Based on this meeting, the future directions of auditing were announced in the **Moscow Declaration** by committing to enhance the impact of SAIs on the accountability and transparency of public administration (through their reports) by encouraging SAIs to nurture future auditors who can use data analysis, artificial intelligence tools, advanced awareness methods, promote innovation, and act as strategic actors, knowledge exchangers and idea producers, where:

- Ensuring the professionalism of SAIs is a key objective, as auditors' competencies and skills are the backbone of SAIs.
- Changes in the audit environment and stakeholder expectations are creating new and existing requirements for the skill set of auditors working in SAIs.
- Strategic thinking – feasibility analysis, hypothesis-driven thinking, identifying causal relationships, goal orientation, studying consequences, strategic planning, systems thinking, and prioritizing.

- Data analytics skills – working with data sets and databases, presenting data in graphical form, and presenting complex data.
- Soft skills – effective communication, emotional intelligence, building and maintaining professional-based trust, leadership, and consensus-building abilities.
- In order to strengthen analytical capabilities, SAIs can create analytical units to address specific issues, for example: understanding risks, managing risks, evaluating programs, etc. (Moscow Declaration 2019 - Clarification No. 8 of the Clarifications on Future Directions of Public Sector Auditing - page 10).

**3- ) The importance of training, qualification and professional development according to the guidelines:**

- A number of guidelines have emphasized the importance of training and professional development in building the capacity of auditors of supreme audit institutions to carry out audit work in accordance with INTOSAI standards or any other recognized international standards. According to Guide 5090 on Auditing International Institutions, the qualifications and skills required of employees involved in auditing an international institution are the same as those required for similar auditing of the same size and complexity. There are additional factors that should be considered when selecting employees for such tasks: the necessary language skills, the ability to work individually, across borders and in a different cultural environment, and knowledge and experience in applying the international standards of supreme audit institutions or other relevant international auditing standards. The method of determining the required number of qualified employees should also be considered. It is recommended that supreme financial and accounting audit institutions with little or no experience in international auditing seek assistance from supreme financial and accounting audit institutions that have experience when it comes to joint audit assignments. Employees from participating supreme financial and accounting audit institutions can also be invited. (Professional Standards and Skills - Responsibility of Supreme Audit Institutions as Operators of Auditors Concerned with Auditing International Institutions - Auditing International Institutions According to INTOSAI Professional Publications GUID 5090 - Page 15-16).

- According to the guidelines of the **5100** Guidelines on Information Systems Audits, when the information systems audit is part of the audit process, the agency may ensure that the audit team as a whole works in an integrated manner to achieve the overall audit objective to achieve effective integration, where agencies may ensure that the audit team consists of members who are collectively competent to perform the information systems audit tasks to achieve the intended audit objectives, and the necessary knowledge, skills and competence can be acquired through a combination of training, recruitment and engagement of external resources, the agency's strategic plan (Planning an Information Systems Audit - Guidance on the Information Systems Audit Guidance 5100 - pages 10-11).

- As stated in Guide **5202** on sustainable development, the more confident the supreme audit institutions become in dealing with more complex issues, the more likely they are to exert more efforts to examine the effectiveness of government work, as the institutions need to inquire about whether the methodologies used in carrying out performance audit work are considered appropriate, and providing the specialized team is one of these methods, whether directly by

appointing specialists or through the use of external consultants. In addition, it may need to review its training programs and establish mutual relations with other legal auditors, whether at the local or international level, which helps improve the institution’s ability to carry out more challenging audit work in the field of sustainable audit (Step Three: Building Capacity and Expertise within the Supreme Audit Institution 5202 GUID Sustainable Development: The Role of Supreme Audit Institutions for Financial and Accounting - Page 54), noting that in application of this, there is currently an invitation from the organization to participate in the workshop “Preparing Trainers on the INTOSAI Initiative Model for Auditing Sustainable Development Goals ISAM” hosted by the Supreme Council of Accounts in the Kingdom of Morocco from 2 to 07/05/2024.

- The assessment of human resources management is considered one of the basic requirements for supreme audit institutions, as stated in Guide **5260** on good governance of public assets, which stressed that the audit institution should increase its focus on periodic training of its staff, based on its knowledge that success in combating unsound actions does not depend only on the tools and investigation procedures it conducts, but also depends on providing the staff with the appropriate skills, knowledge and ability to identify and evaluate potential unsound actions (Human Resources Management Assessment - 5260 GUID Good Governance of Public Assets - page 48).

- As stated in the competency component of Guide **5290** on Auditing the Development and Use of Key National Indicators, Supreme Audit Institutions (SAIs) must ensure that the audit team has the professional competence necessary to conduct the audit. In order to successfully carry out the audit of the development and use of key national indicators, SAIs need to significantly increase the knowledge, skills and abilities of their staff, and that auditors working with key national indicators have the analytical capacity to consider a number of issues and provide a detailed perspective on individual indicators and related data, particularly with regard to data quality issues. This requires skills and knowledge in a number of important technical fields, including statistics, data analysis, information technology, economics, accounting, public administration, public policy, political science and other specialized fields. SAIs working with SAIs (through INTOSAI or otherwise) should also seek to provide and encourage staff training and professional development, as such initiatives help to realize the team’s potential and expose it to new concepts, techniques and methods for performing the various functions related to the design, development, implementation, continuous improvement and audit of key national indicators (Skills-Guide 5290 on Auditing the Development and Use of Key National Indicators-Page 20-21).

#### **4- ) Regulatory requirements for identifying, developing, maintaining and assessing auditors’ competencies:**

The **INTOSAI-P1** Lima Declaration states that the Supreme Audit Institution cannot effectively perform its role unless it is able to employ highly skilled, dedicated and motivated individuals, and at the same time be able to retain them and assign them to tasks in a proper manner. The Supreme Audit Institution’s management is responsible for ensuring that the appropriate staff are available in the institution when needed and that they are assigned to tasks in a proper manner. Figure (4) below illustrates the Human Resources Management Model that there are different sub-functions of human resources management that can be integrated to help the Supreme Audit Institution obtain the appropriate number of competent and high-performing staff (Human Resources Management Capacity Building Committee Guidelines 2022, Chapter 1). The assessment of the indicators of Domain (e) in the revised SAI Performance Measurement Framework (SAI PMF) will simulate this model that supports modern human resources management practices.



Source: HR Capacity Building Committee Guidelines 2022

ISSAI 100, Core Principles for Public Sector Auditing (as amended by Article 36 to align with ISSAI 150), also states that each SAI shall establish and maintain competency management procedures at the organizational level that provide reasonable assurance that the SAI's auditors have the competencies required to perform their functions. Competency management at the organizational level generally includes:

- Identifying relevant competencies.
- Providing the required human resource practices.
- Providing career development pathways.
- Assessing and monitoring competencies

Standard 150 defines competency as “the knowledge, skills, and personal attributes necessary for successful job performance,” where knowledge refers to the theoretical or practical understanding of a subject, skills refers to the ability to accomplish specific tasks developed through learning or experience, and personal attributes refer to a person's way of thinking, abilities, characteristics, and qualities.

A competency framework is defined as a conceptual model that details and specifies the competencies expected of a reviewer, group or team that undertakes a specific task and function within an organization. Competency frameworks seek to identify the elements necessary to drive success and high-level performance, and they can change according to the surrounding circumstances.

As for the professional development path, the standard defined it as “an organized and programmed development program chosen by the Supreme Audit Institution and aimed at developing and maintaining competent professional auditors in the institution.”

**The regulatory requirements that fall within the responsibilities of the Supreme Audit Institution towards the competence of auditors according to Standard 150 are as follows:**

**First: Identifying relevant competencies:** The Supreme Audit Institution must identify and document the relevant competencies required for all auditors to carry out the mission of the Supreme Audit Institution.

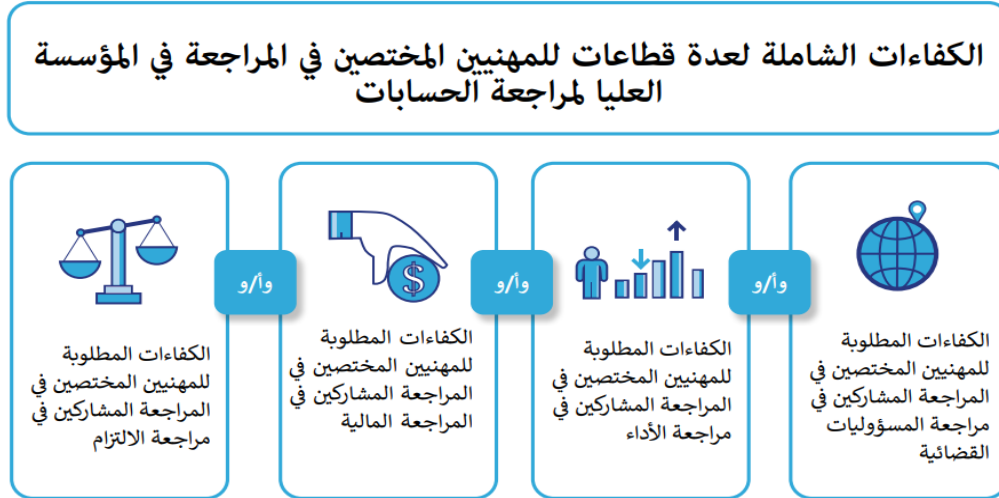
**Second: Providing appropriate human resources practices:** The Supreme Audit Institution must have appropriate human resources management processes and practices to ensure that auditors have the relevant competencies it identifies.

**Third: Providing paths for professional development:** The Supreme Audit Institution must establish dedicated paths for professional development for auditors, specifically designed to be consistent with the mandate, legal framework, organizational structure and needs of the institution.

**Fourth: Evaluating and monitoring competencies:** The institution must develop and implement means to evaluate competencies and monitor the progress of auditor development or self-development on a periodic basis.

GUID **1950** on the development of competency frameworks for auditors starts from the regulatory requirement that each SAI should identify and document the relevant competencies desired from all auditors to fulfil the SAI’s mandate, and guides SAIs on how to identify the appropriate set of competencies that meet the requirements of the International Standards of Supreme Audit Institutions or other accounting standards adopted by those institutions, as well as their legal mandates and any specific considerations arising from their organizational strategies.

Taking into account the close relationship between the design of competency frameworks and the means for assessing these competencies, Guiding Principle 1950 deals with the regulatory requirement that requires the Supreme Audit Institution to develop and implement means for assessing competencies, to emphasize successful competency development, and to provide the Supreme Audit Institution with reliable information related to the success of professional development interventions and the impact of these interventions on its work and performance. The competency framework in Figure (5) indicates that any public sector auditor should possess competencies that include various areas that are consistent with the excellence of the work of public sector auditors, and also includes any combination of four categories of competencies related to auditing, as determined by the specialization of each supreme audit institution:



Source: GUID 1950 Guideline on the Development of Competency Frameworks for Auditors

While GUID 1951 provides guidance on developing professional development paths for auditors, its objective is to provide SAIs with a clear, structured and practical workflow to enable them to develop a professional development path(s) for their auditors. This guideline also supports SAIs in implementing and applying the requirements of ISSAI 150. Figure (6) shows the 10-step process illustrated below, which aims to become a strategic enabler for SAI leadership to stimulate thinking about greater professionalism in the SAI, with a particular focus on developing competent auditors so that the SAI can carry out its mandate:



Source: 1951GUID Guidance on Developing Professional Development Pathways for Auditors

These ten steps empower SAI leaders with a clear, structured and practical process to help develop and implement professional development paths for auditors, in line with the requirements of ISSAI 150.

It is worth noting that the INTOSAI Capacity Building Committee (TFIAP) work stream that produced ISSAI 150 on Auditor Competence and related guides GUID 1950 on Competency Frameworks and GUID 1951 on Professionalism Frameworks, adopted at the INCOSAI Rio de Janeiro, Brazil, has been launched and is now in the process of transitioning to support implementation by formulating the Terms of Reference for the Task Force on the Professionalization of INTOSAI Auditors (TFIAP) for SAIs and developing a new work plan (2023-2035). In July 2023, all member SAIs were invited to join this team (INTOSAI Capacity Building Committee track site).

In conclusion, it seems clear that the requirements and responsibilities of the supreme audit institutions towards the efficiency of auditors require their transformation into a strategic enabler for their leadership to stimulate thinking about more professionalism and professional development, with a special focus on developing competent auditors so that the institution can carry out its work with high professionalism and implement its tasks in accordance with the recognized conditions and standards, which increases the quality and reliability of the results of those tasks (Requirements and Responsibilities of the Supreme Audit Institutions towards the Efficiency and Professionalism of Their Auditors - Issue 83 of the Financial Control Magazine - Pages 2-3-4).

## Section Two: The concept of qualification and professional training for auditors of supreme audit institutions

### First: Introduction:

The extent to which the Supreme Audit Institution can produce outputs (reports) is linked to its capabilities. The capabilities of the institution mean: the frameworks, skills, knowledge, structures and working methods that make the Supreme Audit Institution effective. There are three different dimensions of capabilities: institutional capabilities, organizational capabilities and professional capabilities. They indicate the extent to which the institution is able to actually mobilize its professional and financial resources, methods, systems and processes in order to achieve its desired outputs (reports). The capabilities of the Supreme Audit Institution also determine the ability to maneuver in the environment in which it operates and benefit from the opportunities that arise in it. Figure No. (7) Shows the dimensions of the institution’s capabilities necessary to produce quality outputs that achieve the desired outcomes in the public sector environment in order to achieve the desired impact:



Source: Strategic Management Guide 2020

The professional capabilities of employees are the third element of the capacity of the Supreme Audit Institution. The professional capabilities of employees indicate the presence of a sufficient number of competent people, whether at the leadership level or at the staff level, to carry out the duties of the Supreme Audit Institution. In the audit profession, employees are the most valuable asset for the organization. Since it seeks to enhance professional efficiency, it not only needs a sufficient number of professional auditors in different types of auditing, but also needs professionals in various other disciplines such as management, leadership, human resources, communication, strategic planning, stakeholder engagement, etc.

Professional capabilities include the processes, skills and knowledge necessary to enable the institution to carry out auditing responsibilities. To implement this effectively and efficiently, the institution needs appropriate auditing methods, manuals, guides and instructions, qualified employees with appropriate knowledge and skills, good management and quality control of audit work. These aspects of capacity are considered essential for the institution's auditing.

In order to develop the professional capabilities of employees, the first step for the Supreme Audit Institution is to identify the required competencies, and then it should evaluate how to obtain these competencies. The Supreme Audit Institution may also think about retaining employees and how to retain competencies and provide career progression, education, qualification and continuous professional training for its employees to keep pace with changes in their environment. For example, big data, social media and artificial intelligence have achieved great successes in all aspects of our lives, and the Supreme Audit Institution must think about the competencies that its employees need to acquire and train on in such new fields (Supreme Audit Institution Capabilities - Strategic Management Guide 2020 - page 36).

## Second: The nature of training, development, professional qualification and efficiency for auditors of supreme audit institutions:

The researcher will address the definition and specification of a number of basic terms and concepts related to the training process, taken from (the scientific material of the meeting to determine training needs in the supreme audit institutions - analysis phase - April 2024 - the Tunisian Republic):

- Training needs: A set of changes and developments required to achieve a balance between the individual's performance, his job and the objectives of the agency to which he belongs.

- Training (formation): It is a learning process that includes acquiring skills, concepts, rules and trends to increase and improve the individual's performance. It is defined as an organized development of the knowledge, skills and trends that the individual needs to be able to perform his duties efficiently. It is part of human resources management and development, and a means of professional qualification for employees of the Supreme Audit Institution. The subject is related to capacity building at three levels: institutional development, organizational development and professional development.

- Professional development: Understanding the skills and experiences that employees of the audit institution need compared to the skills and experiences actually available.

- INCOSAI 2016 also defined vocational qualification as the continuous process by which individuals and their institutions attain high levels of independence, expertise, competence, ethical behavior and quality based on professional standards (Professionalism - Abu Dhabi Declaration - XXII INCOSAI 2016).

- Standard 150 on the competence of auditors defines competence as the knowledge, skills and personal characteristics necessary for successful job performance, where knowledge is the theoretical or practical understanding of the subject, skills are the ability to accomplish specific tasks that are developed through learning or experience, and personal characteristics are the person's way of thinking, abilities, characteristics and qualities.

- The 1950 Guideline on the Development of Competency Frameworks for Auditors distinguished between core competencies and additional competencies. Core competencies represent the minimum competencies that auditors should possess in a particular field, while additional competencies are the competencies that make each supreme audit institution distinct. It is up to each supreme audit institution to define these additional competencies and integrate them with the core competencies within a specific competency framework that is consistent with the distinction of this institution.

While international standards are designed to be used in any audit process (financial-compliance-performance), sometimes audit institutions wish to create a unit with specialized skills in: IT audit-environmental audit-contract management-public debt audit-UN Sustainable Development Goals audit-extractive industries audit-program evaluation-public procurement audit-anti-corruption... For example, in some cases the audit institution may wish to create specialized units or teams to conduct audits in these areas, and in other cases it may wish for these specialized staff to work as consultants throughout the organization (Professional qualification of audit institution staff - Performance improvement guide/Strengthening Supreme Audit Institutions issued by INTOSAI/Capacity Building Committee 2018-page 72).

The development and professional qualification of the people working in the supervisory bodies is therefore guided primarily by the methods and standards applied. The supervisory body needs supervisory methods that are compatible with its role and mission and the resources available to it, including the skills of its employees and the context in which it operates, especially the level of public money management, the accounting standards used, and the effectiveness of internal control and internal oversight. At the same time, there is a growing desire among supervisory bodies to

conduct their supervisory operations according to international supervisory standards for the public sector.

To carry out such audits, staff members need skills, knowledge and experience. Knowledge and experience can be acquired through formal training, and skills can be acquired through on-the-job training and support. Experience is strongly linked to the time and framework of learning.

In audit agencies that are still at the beginning of implementing international professional standards - as is the case with the Central Agency for Financial Control in Syria - this journey can be accelerated through external assistance and support from high-quality audits. However, even in that case, many years and many audit cycles can pass before staff members feel capable of auditing according to international standards (Guide to Improving Performance/Strengthening Supreme Audit Institutions - issued by INTOSAI/Capacity Building Committee in 2018 - page 62).

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### Third: Paths and objectives of vocational rehabilitation and training:

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Professional qualification pathways for audit staff include:

- Hiring staff with the required qualifications, skills and experience.
- Contracting with an external provider that is able to offer internationally recognized qualifications, and providing staff with leave to attend training.
- Developing an internal qualification specific to the institution and providing a structured training programme lasting several years.
- Providing staff with funds and leave to manage their professional skills acquisition, such as enrolment in national or international accounting courses offered by a professional accounting organization.
- Encouraging staff to access online courses or e-learning, in this regard the INTOSAI Development Initiative has pioneered a dual approach to e-learning (Increasing Performance Guide/Strengthening Supreme Audit Institutions - INTOSAI/Capacity Building Committee 2018 - page 71).

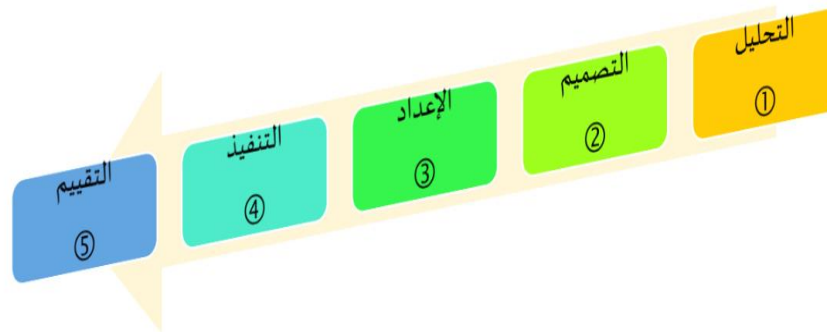
The training and professional qualification aims to:

- Prepare and prepare members of the supreme audit institutions for the work that will be assigned to them and raise their awareness of the importance of that work.
- Inform members of the institutions of the general policies of their institutions, procedures and details that they are interested in knowing.
- Continuously raise awareness among members of the institutions of the role played by these institutions, the responsibilities they undertake and the services they provide to the community, and also raise their awareness of changes occurring in the work environment.
- Enhance confidence among individuals and help them adapt easily and quickly to the work environment and integrate into working groups.

- Provide members of the institutions with new skills that contribute to raising the efficiency of their performance.
- Prepare members of the institutions to move to perform new tasks and advance to higher job grades.

#### Fourth: The importance of training and vocational qualification:

First, as agreed upon and recognized by academics and practitioners in the field of training, the quality of management and implementation of training activities in the work institution depends primarily on the effectiveness of the process of identifying training needs, as it is the stage that diagnoses and analyzes the set of knowledge, skills and attitudes (performance gap) of the individual, and then draws the required evaluation strategy. It is an introduction to the next stage, which is the design stage of the training program. Therefore, the process of identifying training needs must take place before preparing for any training program that has been designed or implemented. There are five basic stages in planning and managing the training process, as is known in the systematic method of training (ADULE) (identifying training needs - Dr. Saad Al-Fadala within the publications of the Arab Planning Institute in Kuwait for the year 2023 - page 20), and Figure No. (8) Shows the systematic method in planning and implementing the training process:



Source (Determining Training Needs - Dr. Saad Al-Fadala - Publications of the Arab Planning Institute in Kuwait - 2023)

Accordingly, training courses and programs according to this methodology have become very important, not only for new employees, but also for workers working in the devices, given the development of the work environment that requires such training. The importance of training is due to the many advantages we obtain, which are as follows:

- Increase in the capabilities and skills of the devices' members, which is reflected in the efficiency of their devices' performance and the quality of their outputs represented by the control reports.
- Enhance the ability of the devices' members to adapt to the changes in work methods and locations, as well-trained individuals can move from one location to another without affecting their performance.

- Raise the morale of the devices' members by providing them with the skills that lead to increasing their performance in quantity and quality, which returns to them increased opportunities for advancement and promotion and increased wages, in addition to the psychological satisfaction provided by training, which positively affects work and human relations in the devices.
- Contribute to reducing the costs of implementing work.
- Give credibility to the results of the devices' work by providing qualified people to perform those tasks.

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**Fifth: Factors related to the auditor and affecting his scientific and professional competence:**

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These factors affecting the auditor's efficiency are related to the personal characteristics of the auditor and his work team, and these factors are related to the general auditing standards issued by the American Institute of Certified Public Accountants and include the following:

**1- The scientific and practical technical qualification of the auditor is represented in:**

- The scientific and practical qualification of the auditor in the field of accounting and auditing:

The scientific qualification of the auditor is a basic condition for achieving his efficiency, and in order for the auditor to be able to perform his work carefully and efficiently, he must possess the appropriate scientific qualification and general knowledge that enable him to perform his work with a high degree of efficiency.

- Continuous training and education for the auditor: The auditor must have sufficient knowledge of the developments in auditing operations, especially those related to recent versions of standards and regulatory work guides, and the field of technology, and continuous education in the field of auditing is of great importance in acquiring professional efficiency. Maintaining professional efficiency requires continuous awareness and understanding of relevant professional and technical developments, and continuous professional development enables the professional auditor to develop the capabilities that enable him to perform his tasks efficiently in changing professional environments and maintain them.

- Auditor's experience: The auditor's experience is one of the basic components of his efficiency, in addition to his academic qualification. The International Federation of Accountants indicates in the International Education Standard 8IES the importance of the auditor having academic experience in order to be able to perform his tasks efficiently. Experience is one of the important things to achieve high-quality auditing. Dealing with a large number of clients provides a greater ability to perform a more effective audit process. The auditor's experience also affects his knowledge, as it increases the quantity and quality of knowledge that the auditor possesses, develops it, and provides him with the knowledge that helps him determine the importance he gives to evidence because it contributes to developing comprehensive structures and improving their ability to use that knowledge.

- General knowledge in other sciences: The auditor's familiarity with other sciences helps him, in addition to academic and practical qualification, to optimally perform the auditing task within any institution, regardless of its nature. Management sciences also facilitate the process of discovering accounting errors and changes.

**2- Independence and neutrality:** The independence of the auditor is considered the basis for the credibility of auditing and assurance services. The independence of the auditor is defined as the existence of a certain position that includes expressing an unbiased point of view during the performance of audit tests, evaluation of results, and issuance of the audit report.

**3- Exercising the necessary professional care and professional skepticism:** The auditor must exercise sufficient professional care when auditing the company's accounts or preparing the report, such as planning the audit, supervising his assistants, and verifying the evidence and proofs obtained. In addition, to achieve professional care, it is necessary to practice a trend of professional skepticism while performing the audit process, collecting and evaluating evidence, and professional skepticism requires a skeptical mind and a critical evaluation of evidence (Study by Abdel Hakim Fatiha, Hassan Masouda: "The Impact of Auditors' Skills in Improving the Quality of External Auditing" A memorandum submitted for a Master's degree, University of Ghardaia - Algeria - Year 2022 - Page 9 and beyond).

### Section Three: The concept of the audit report, its content and the mechanism for preparing it according to INTOSAI standards

#### First: Introduction:

SAI outputs are the main products of the SAI's work such as timely, high-quality and publicly available audit reports, judgments or stakeholder engagement results. Audit reports represent the final output of the audit process and the means by which the auditor expresses his opinion on the financial statements. There has been a huge development in these reports for many reasons, including the development of accounting objectives and the subsequent development in the objectives of the audit process, and the emergence of what is called the "expectations gap", which is represented in the difference in the understanding of the recipients of the reports about the role played by the auditor and their consideration that the audit reports represent a guarantee for the future of the entities subject to the audit, which was the reason for the change in the wording of the reports to define the nature of the audit process and the responsibilities of the auditor and the responsibilities of the management of the entities subject to the audit, as the new audit standards have imposed more requirements (development in financial control reports in light of the developments in the standards Governed by - Issue 75 of the Financial Control Magazine, 2019 - Page 16).

#### Second: The nature 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. It presents the outcome of the observations and recommendations it has reached regarding its audit of public funds, in order to provide them to the various concerned parties, whether legislative, executive, or others. Reports vary in form and content according to their types, objectives, and the nature of their users (Guide to Preparing and Writing Audit Reports for the Audit and Accounting Bureaus of the Gulf Cooperation Council States - Page 13).

Therefore, the audit reports represent the final output of the audit work and are considered one of the official documents with legal validity in proving criminal facts that affect public funds before

the administrative and judicial authorities and any other accountability authorities authorized by law to preserve public funds and punish perpetrators of crimes affecting public funds. Parliament also exercises its audit powers through these reports, in addition to the fact that these audit reports are considered an effective tool to assist decision-making authorities in the entities subject to audit to correct their organizational, administrative and financial situations.

Based on this importance, audit reports should have formal, objective and professional conditions and requirements. Therefore, professional and audit organizations and references have given them great importance and have set a set of clear standards, rules and foundations within their methodologies to ensure the provision of high-quality reports that benefit all concerned parties.

The report includes the results reached after the planning and implementation stages, represented in collecting evidence in various ways. It is not just a descriptive presentation of facts and shortcomings, but rather an analysis and discussion of them, in addition to issuing proposals regarding them. Figure No. (9) Shows the stages of the audit process:



Source (Audit report from preparation to publication - Tunisian Association of Public Auditors)

### Third: The content and specifications of the audit report

According to INTOSAI standards, auditors should strive to provide comprehensive, persuasive, timely, easy-to-read and balanced audit reports. To be comprehensive, a report should include all the information necessary to address the audit topic and questions, and be sufficiently detailed to provide an understanding of the audit topic, findings and conclusions. To be persuasive, a report should be logically organized and present a clear relationship between the audit objective, criteria, findings, conclusions and recommendations. It should also address all relevant arguments. In performance auditing, auditors report their findings on the economy and efficiency of obtaining

and using resources and the effectiveness of achieving objectives. Reports may vary widely in scope and nature, such as assessing the soundness of resource use, commenting on the impact of policies and programs, and recommending changes aimed at achieving improvements. The report should include information on the audit objective, questions and answers, the subject matter, criteria, methodology, data sources, any limitations on the data used and audit results. It should clearly answer the audit questions or suggest why this is not possible. Instead, auditors should consider rephrasing the audit questions to It is consistent with the evidence obtained and thus arrives at a position that enables the questions to be answered. The audit results must be put into perspective, ensuring consistency between the audit objective, the audit questions, the findings and the conclusions. The report must explain why and how the problems indicated impede performance results in order to encourage the audited entity or the user of the report to take corrective action. Where necessary, it must include recommendations for improving performance. The report must be as clear and concise as the subject of the audit allows, be written in language that is not ambiguous, be constructive, contribute to improving knowledge and highlight any necessary improvements (Report Content - Report Preparation - 300 ISSAI - Principles of Performance Auditing - Paragraph 39, page 23).

Compliance audit reports must also include the following elements, not necessarily in this order: Title - Recipient - Scope of audit including the time period covered - Identification or description of the audit subject - Specific criteria - Identification of audit criteria applied when performing the work - Summary of the work performed - Results - Conclusion / opinion - Responses of the audited body - Recommendations - Date of report - Signature (Report content - Report preparation - 400 ISSAI - Principles of compliance audit - Page 21).

The Audit Report Guide for preparation for publication issued by the Tunisian Association of Public Auditors in 2022 has shown the specifications of the audit report:

- In terms of form: INTOSAI has set a set of specifications related to the form of the report and recommended adherence to them to ensure the credibility of the report, which are as follows:

- A written, documented and classified report: At the end of each audit process, the auditor's comments should be written, documented and accompanied by evidence and supporting documents, and the report should include headings that facilitate access to its content and allow for easy use.
- Including the date and signature: The report should include the date of its preparation, as mentioning the date indicates that all operations and events that occurred up to that date have been taken into consideration. Also, including the signature of the entity carrying out the audit on the report gives the observations and conclusions greater credibility and requires its responsibility with regard to all the observations included.
- Reminder of the legal authorization of the audit body: The report should mention the legal reference on the basis of which the audit body used its audit powers with the entity subject to audit.
- Mentioning the objective and scope of the audit: Mentioning the scope and objective of the audit process allows users of the report to identify the areas that were subject to audit.
- Mentioning the standards and methods adopted in the audit: The auditor must mention in his report the adopted standard and the method and approach he followed to reach the conclusions that

were concluded from the observations in order to ensure that the audit work that was completed was based on sound and recognized foundations.

- Including all data and information: To ensure the neutrality and accuracy of the report, all data and information that support the opinions and conclusions of the auditor should be included, but in some cases, mentioning some data may be overlooked, whether to ensure confidentiality or because it affects the personal data of individuals or the supreme interests of the state.
- Mentioning the structure or structures that were subject to auditing, as well as the period covered by the audit mission: Mentioning this information is a sure thing so that responsibilities can be determined for the party covered by the auditing work.

- In terms of content: The specifications of the audit report in this area are as follows:

- Clarity: It is important that the auditor exerts all care so that the fruits of the efforts he has made throughout the audit mission are understood and comprehended by all those who view the report. It is also required that the auditor strive to make his report clear and palatable to the reader and interesting to him without causing him boredom and monotony.
- Abbreviation and abbreviation: It is essential to avoid any prolongation in formulating reports and to stay away from the narrative style in formulating notes and to go directly to the essence of the notes. In return, abbreviation should not be exaggerated in a way that conceals important data and affects the completeness of the note.
- Accuracy: Accuracy must be followed in describing the notes, whether in highlighting errors or in providing examples and supports, where the notes should be supported, when necessary, by mentioning numbers, dates and references that were relied upon in the conclusion of the note.
- Objectivity: The report should reflect the rationality that the auditor must possess in carrying out the audit tasks. Therefore, the expressions used should be as far as possible from expressing personal judgments, impressionistic opinions, suggestions, doubts or beliefs.
- Significance: The report should be limited to important observations and supported by all the facts and evidence proving the conclusions, and the observations should be essential and significant.
- Realism: It is important for the auditor to take into account, when formulating the observations, the circumstances and environment of the entity subject to auditing, and to take into account the pressures that may be imposed on it from the outside. In writing the observations, he must also be careful to anticipate and anticipate the responses that are expected to be given to his observations by the entity subject to auditing, regarding the importance of these pressures (Drafting the Audit Report and Concluding the Mission - Audit Report Guide from Preparation to Publication issued by the Tunisian Association of Public Auditors in 2022 - Pages 25-27)

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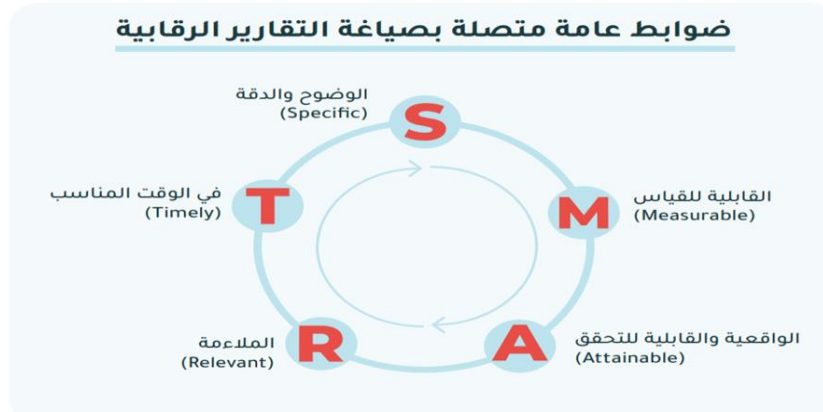
#### Fourth: Requesting the preparation of the audit report

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Audit reports must meet the required conditions in terms of clarity of content, comprehensiveness and brevity, and in terms of timely submission, taking into account the dates of issuance of the report, the method of its distribution and its external appearance, which are aspects that must also

be carefully considered (Sydney Statement - Twelfth Conference of the International Organization of Supreme Audit Institutions 1986).

Usually, each audit process has a goal that is determined in advance and precisely, and in the field of drafting audit reports, it is possible to refer to what is called smart goals to determine the general controls related to drafting audit reports (SMART) shown in Figure No. (10):



Source (Audit report from preparation to publication - Tunisian Association of Public Auditors)

The requirements of the report prepared by the auditor must be:

**- Comprehensive:** When it includes all the information and arguments necessary to address the audit objective and questions and is detailed enough to make the subject, audit results and conclusions understandable. The content and structure of reports also differ in view of the diversity of topics addressed in performance auditing. To ensure transparency and accountability, the performance audit report includes at least: the subject, audit objective or objectives and/or audit questions, audit criteria and their sources, specific audit methods for collecting and analyzing data, the time period covered, data sources, limitations on the data used, results, conclusions and recommendations, if any.

**- Convincing:** The audit report needs to be structured in a logical manner and clearly present the relationship between the audit objective or objectives and/or questions and its criteria, results, conclusions and recommendations. The audit results must also be presented convincingly and address all relevant arguments in the discussion in addition to being accurate. Accuracy requires presenting evidence and all audit results and conclusions in an appropriate manner, which ensures the reader the credibility and reliability of the report.

**- Issued in a timely manner:** In order to provide information that can be used by management, government, the legislature and other interested parties.

**- Easy to understand:** The auditor should use simple language in the report within the limits permitted by the audit subject, and should use clear and unambiguous language and resort to charts and brevity to ensure that it is not excessively long in order to facilitate the communication of the report and further clarify it.

**- Balanced:** The report should be neutral in its content and the way it is formulated, and all audit evidence should be presented in an unbiased manner, so the auditor should avoid exaggeration and excessive emphasis on areas of performance deficiencies, the auditor needs to explain the reasons

and consequences of the deficiencies stated in the audit report to enable the reader to understand their meaning, which encourages the audited entity to take corrective action and leads to improvements (Reporting Requirements - ISSAI 3000 Performance Auditing Standard - Page 25-26).

#### **Fifth: Preparing the audit report according to INTOSAI standards and follow-up:**

ISSAI 100 Basic Principles of Public Sector Auditing requires auditors to prepare a report based on the findings reached. The audit process involves preparing a report to inform stakeholders, others charged with governance and the public of the audit findings. The preparation of the report also aims to facilitate follow-up and corrective action. Reports should be easy to understand, free from ambiguity or vagueness, and complete. They should be objective and fair, and should include only information that is supported by sufficient and appropriate audit evidence. They should ensure that the findings are placed in their proper context and context. 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 Supreme Audit Institution and other relevant laws or regulations may determine the design or wording of reports, which may be brief or lengthy: Long reports are generally characterized by 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.

**Attestation engagements:** In attestation engagements, the audit report may express an opinion on whether the subject matter information is free from material misstatements in all material respects and/or whether the subject matter complies in all material respects with the established standards. The report in attestation engagements is generally referred to as the auditor's report.

**Direct engagements:** In direct engagements, the report should state the audit objectives and how they were addressed in the audit. It should include findings and conclusions on the subject matter and may also include recommendations. It may also provide additional information on the criteria, methodology and data sources. Any limitations on the scope of the audit should be stated. The audit report should indicate how the evidence obtained was used and the reason for the conclusion reached. This will enable it to provide the intended users with the necessary degree of confidence.

**Opinion:** When using an audit opinion to indicate the level of assurance, the opinion must be in a standardized form. The opinion may be unqualified or modified. An unqualified opinion is used when limited or reasonable assurance is obtained. A modified opinion may be as follows.

**Qualified (except):** When the auditor disagrees with or is unable to obtain sufficient appropriate audit evidence regarding certain items in the audit subject matter that are or may be relatively significant but are not common.

**Disagreeing:** When the auditor concludes, after obtaining sufficient appropriate audit evidence, that the deviations or misstatements, individually or collectively, are relatively significant and common.

**Disclaimer:** When the auditor is unable to obtain sufficient appropriate audit evidence due to uncertainty or limited scope, which is both relatively significant and common.

If the opinion is modified, the reasons should be put into context by clearly explaining the nature and extent of the modification, with reference to applicable standards. Depending on the type of

audit, the report may also include recommendations for corrective action and any significant deficiencies in internal controls may be included in the report.

**Follow-up:** Supreme Audit Institutions have a role in monitoring the action taken by the responsible party in response to the issues raised in the audit report. Follow-up focuses on whether the audited entity has adequately addressed the issues raised, including any wider implications. Inadequate or unsatisfactory action by the audited entity may require the Supreme Audit Institution to prepare a further report (Reporting and Follow-up - 100 ISSAI Basic Principles of Public Sector Audit - Paragraph 51 - Pages 19-20).

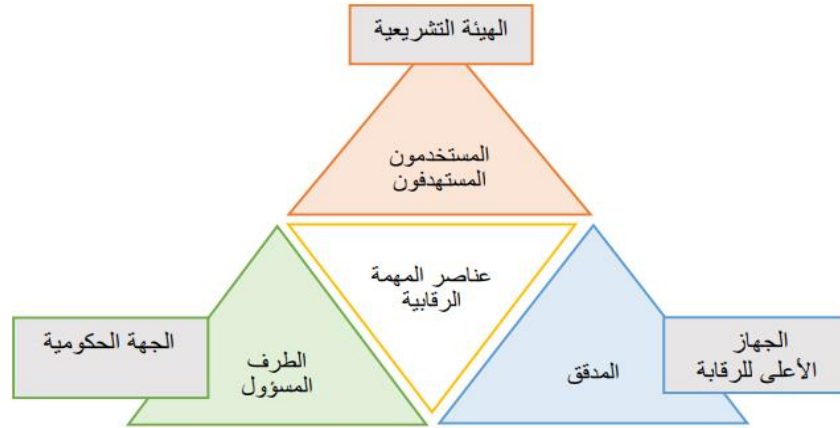
#### Section Four: The extent to which the auditor's professional qualification contributes to increasing the quality of audit reports

##### First: Introduction:

The quality of the audit report is to provide reasonable assurance that the report is written in accordance with professional practices and the specifications mentioned in the standards in terms of form and content and in a timely manner, supported by the necessary evidence. Standard 140 states that the main challenge facing the supreme audit institutions is the commitment to provide high-quality audit services and other work. The quality of the work carried out by these institutions affects their reputation and credibility and is ultimately related to their ability to implement what they are assigned (Introduction - Quality Control for Supreme Audit Institutions - 140 ISSAI, page 2).

As is well known, public sector audits involve at least three parties: the auditor, the responsible party, and the targeted users. The relationship between the parties must be viewed in the context of the specific constitutional arrangements for each type of audit:

- Auditor: The head of the Supreme Audit Institution and the persons authorized to conduct the audit play the role of the auditor in public sector audits. The overall responsibility for public sector audits falls in accordance with the mandate of the Supreme Audit Institution.
- Responsible Party: The responsibilities involved in public sector audits are determined by constitutional or legislative arrangements. The responsible parties may be responsible for the information on the subject of audit, for managing the subject of audit, or for processing recommendations. They may be individuals or institutions.
- Target Users: They are the individuals, institutions, or their categories for which the auditor prepares the audit report. The targeted users may be legislative or supervisory bodies, those responsible for governance, or the general public (the three parties - 100 ISSAI Basic Principles of Public Sector Audit - Page 10) can be shown in Figure (11):



Source: IDI Compliance Oversight Guide 2022

The report is issued by the auditor to the responsible party to benefit the targeted users. The more professionally skilled the auditor is, the more capable he is of carrying out his work efficiently while collecting appropriate evidence. This leads to the issuance of objective and reliable audit reports with high quality and efficiency that enable decision-makers to make the right decisions at the right time to address shortcomings and improve and correct public policies in a way that ensures improving the level of services and ensuring respect for and application of accounting and financial laws and systems.

**Second: The audit report requires professional qualification for the auditor to keep pace with changes in the entities subject to audit.**

The world is moving strongly towards digital transformation, which has brought about a radical change in various fields, including accounting and auditing, by providing modern technologies such as Big Data, Cloud Computing, Internet of Things (IoT), Cybersecurity, Electronic Payment Systems, and Digital Services. Digital transformation is considered one of the main motivating factors for achieving sustainable development. With the emergence of digital transformation technologies, the forms of processing accounts for companies and institutions have changed, as these technologies have been used to record their transactions, speed up their handling, and secure them. This has raised many questions and challenges for the auditing process, the most important of which are: the requirements that must be met by those responsible for the auditing process, the auditing methodologies and standards to keep pace with these rapid technological changes, and the impact of applying these technological techniques on the auditing process.

Given that the supreme financial and accounting oversight bodies, when reviewing the entities subject to audit, examine the accounts of their internal audit department, it has become imperative for members of these bodies to have a deep understanding and broad knowledge of all the changes that have occurred in data processing tools, and the procedures and guidelines for internal auditing, which enables them to conduct the external audit using mechanisms, methodologies and standards that keep pace with the changes that have occurred in the entities subject to auditing. This requires auditors to have a deep knowledge of how to analyze data that enhances the quality of the audit and improves its efficiency, and the necessity of training and qualifying auditors to increase their ability to collect data and analyze it properly to achieve the audit objectives of obtaining appropriate and sufficient evidence related to the validity of the assertions of the management of

the entities subject to auditing regarding their financial statements subject to auditing, and discovering and analyzing deviations and contradictions, using these modern techniques.

As for the impact of applying modern technologies on the audit process, the availability of data and its analysis will provide the auditor with an accurate understanding of the audited entity, which enhances the quality of the auditor's assessment of inherent risks and the extent of the audited entities' response in providing an efficient and effective control environment in reducing these risks to an acceptable level. It also enhances the auditor's ability to collect audit evidence. Auditors will be able to use digital technology to transform audit processes from manual audits to digital audits, which contributes to the optimal use of audit elements by reducing the level of audit risks, reducing their cost, shortening their duration, spending less time on routine processing, devoting more time to judgment and reporting, increasing the level of remote work and enhancing its efficiency, which contributes overall to improving the quality of audit work and reports issued on it (African Journal of Comprehensive Auditing - Issue Twenty-Four - 2021 - Opening Statement - Pages 6-7).

- The Rio Declaration resulting from the 24th International Conference of Supreme Audit Institutions (INCOSAI) held in Rio de Janeiro, Brazil in 2022, stated that:

- INTOSAI recognizes that the impacts of climate change and other emergencies such as natural and man-made disasters, financial crises and epidemics, pose a challenge for Supreme Audit Institutions to provide oversight to assist their governments and citizens in preparing for and responding to emergencies.
- The position of Supreme Audit Institutions within the institutional and legal space of each country makes them uniquely positioned to create and maintain effective cycles of learning and institutional development in the public sector.
- The world is changing rapidly due to many factors including the impact of digitalization and the second information revolution, and supreme audit institutions must be flexible in responding to these challenges in order to remain relevant (Responsiveness of Supreme Audit Institutions - Rio Declaration)

Of course, all this requires continuous skills for auditors to obtain appropriate, up-to-date and relevant audit outputs.

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### **Third: The role of professional qualification in raising the quality of the audit report to achieve the effect of auditing**

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Citizens are the ultimate beneficiaries of the results of public sector financial audits, and they expect professionalism in their audit work. Therefore, Supreme Audit Institutions (SAIs) should perform audits of the highest quality and provide reports that contribute to enhancing transparency, good application of accountability and increasing citizens' confidence in the work of governments. Only good work can make a difference in the lives of citizens. For their sake, INTOSAI must raise the level of ambitions of its professional agenda. Professionalism is an ongoing process through which individuals and their institutions gain a high level of independence, expertise, competence, work ethics and quality stipulated in professional standards. Contributing decisively and effectively to raising the level of professionalism requires a commitment from all INTOSAI parties to enhance professional support and make it available to all SAIs and their staff, thus enabling them to deliver

the highest quality and timely outputs. INTOSAI helps achieve this through three main initiatives: Improving the INTOSAI professional standards setting process - Promoting professionalism at the global, regional and SAI levels - Generalizing the application of the SAI performance measurement framework For Supervision (Professional - Abu Dhabi Declaration - XXII INCOSAI 2016).

So, in short: the real value of the auditor's work is to give credibility to his reports that stakeholders rely on. To achieve this goal, attention must be paid to academic and professional qualifications, commitment to standards and professional behaviors, and keeping pace with developments by undergoing continuous development programs to raise their efficiency and develop their professional performance to collect and evaluate highly conclusive evidence that contributes to achieving the quality of the audit work outputs, given the existence of a positive relationship between the auditor's professional qualifications and the development and retention of his professional performance, and thus the issuance of a report with high quality and efficiency at the appropriate time, leading to improving the performance of the entities subject to audit.

# **Chapter Three**

## **The Practical Side**

## Chapter One: Definition of the Central Agency for Financial Control in Syria

### First Introduction: An Overview of the Establishment of the Central Agency for Financial Control in Syria

The Central Financial Control Agency in Syria is one of the oldest control agencies, as the Syrian Constitution of 1920 adopted the establishment of a supreme judicial financial control body called the Audit Bureau. However, the 1920 Constitution did not find its way to implementation due to the French mandate forces. Following the 1925 Revolution, the 1930 Constitution was issued, where Article 103 stipulated the establishment of a special law to establish the Audit Bureau to review all income and expenditures. This Bureau shall be independent and its members shall not be dismissed except in the cases stipulated in the law and after the approval of the House of Representatives. The Audit Bureau Law No. 38 was issued in 1938, where Article 3 thereof included: The President of the Bureau and its members shall carry out their work on behalf of the legislative authority and shall be responsible to the House of Representatives alone. Law 38 began to be implemented as of the beginning of 1941 pursuant to Legislative Decree No. 153 dated 12/8/1940. Law 38 was amended after independence and the Legislative Decree was issued. No. 207, which included the establishment of the Audit Bureau, and Article 2 of the decree defined it as a supreme body directly linked to the House of Representatives. During the era of unity between Syria and Egypt, Decree 207 was reviewed to apply to both countries together, and Law 230 was issued on 7/17/1960, which included the establishment of the Audit Bureau, and its first article stated: The Audit Bureau is an independent supreme body that performs its work on behalf of the House of Representatives and is linked to it. After the separation, on 7/19/1967, Legislative Decree No. 93 was issued, which included the establishment of the Central Agency for Financial Control. The decree included the subordination of the Central Agency to the Minister of Finance, thus denying it the status of a supreme body and independence. Decree 93 of 1967 remained in effect until the law of the agency was reviewed, when Legislative Decree No. 64 of 2003 was issued, which is in effect to date (website of the Central Agency for Financial Control [www.cofc.gov.sy](http://www.cofc.gov.sy)).

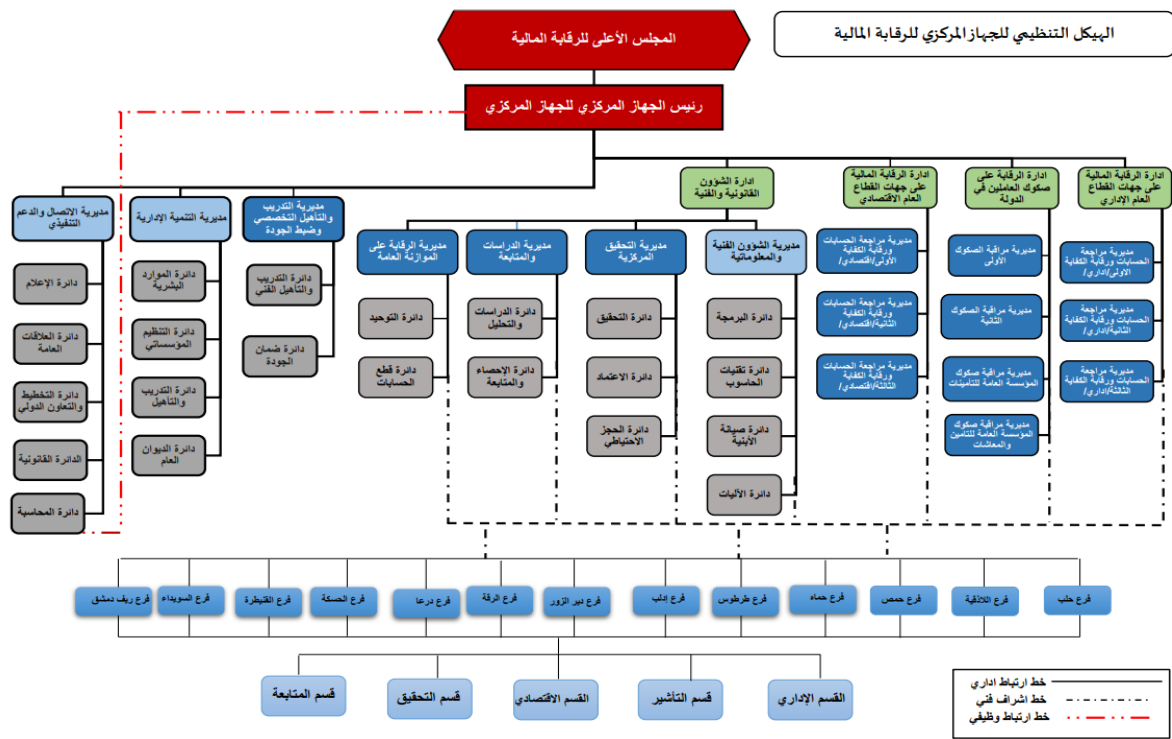
### Second: Definition of the device, its powers and tasks

-The Central Financial Control Authority is an independent oversight body linked to the Prime Minister and aims primarily to achieve effective oversight of state funds and follow up on 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 (Article 2 of Decree No. 64 of 2003).

Decree No. 64 of 2003 is considered a qualitative leap for the Central Agency, as it granted it independence and granted technical workers immunity. Recently, and with the generosity of the President, the inspection compensation was raised to 125% of the fixed monthly wage on the date of work performance, in addition to granting the authority to issue a precautionary seizure decision by the head of the Central Agency, in accordance with what is included in Article 24 of the Central Agency Law. Precautionary seizure is a precautionary measure to guarantee the state's right to the discovered amounts, and its purpose is to prevent the debtor from disposing of his movable and

immovable funds until he pays what is due with legal interest, after which the precautionary seizure can be lifted after submitting evidence of payment of the amounts.

- The Authority consists of a central administration that includes the Supreme Council for Financial Control - technical departments - sub-directorates and twelve branches in the governorates, which are organized and their competencies are determined in the Authority's internal regulations. The Authority did not enjoy financial independence, nor did the Syrian Constitution mention it. The Supreme Council consists of: the Authority's Chairman/Chairman - the Authority's four deputies/members - three of the Authority's directors appointed by a decision from the Authority's Chairman/members - and the Secretariat is carried out by one of the technical employees appointed by the Authority's Chairman. Figure No. (12) shows the organizational structure of the Authority approved by the Organizational Structures Committee Meeting No. 6 of 2023:



Source: Central Agency for Financial Control website

- It exercises its powers in accordance with Decree No. 64 of 2003 over the following entities:
  - Ministries, departments, public bodies of an administrative nature and their affiliated entities, local administrative units, endowment directorates, and independent accounting units.
  - Public institutions, companies, and establishments of an economic nature and their affiliated economic units.
  - Any other entity that the state assists or guarantees a minimum profit for.
  - Institutions and companies in whose capital the state contributes no less than 25 percent as a minimum, in a manner that does not conflict with their establishment documents.
  - Entities whose establishment documents stipulate that they are subject to the supervision of the Authority.

- The Authority also exercises the following powers in the field of oversight, in accordance with Law No. 64 of 2003 in Article 3:
  - 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.
  - Prior oversight of pension decisions and accounts, dismissal compensation, insurance amounts, subsidies and social security and verifying their compliance with the laws and regulations related to them.
  - Prior monitoring of decrees and decisions related to the affairs of employees in public entities referred to in Article 3 with regard to 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 that the Authority's monitoring is considered conclusive for the duration of the administrative immunity of the decree or decision.
  - Monitoring of instruments related to periodic promotions of state employees within one year from the date of their issuance.
  - Reviewing all accounts outside the budget, 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.
  - Reviewing loans and credit facilities concluded by the state and what is required to ensure that the principal and interest of the loan are deposited in the state treasury in the case of lending, as well as the state's repayment in the case of borrowing.
  - Monitoring warehouse records, examining their books, registers, supply and disbursement documents, and studying the reasons for any damage or accumulation in them.
  - Examining collection and disbursement records, books, and documents, and detecting 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.
  - 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 economic public sector to identify the reality of the financial position in accordance with sound accounting principles, and making 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 agency shall also notify these observations at the same time to the competent minister, and the concerned party shall inform the agency of the measures it has taken to correct the defect within one month from the date of receipt of the agency's observations.
  - Auditing grants, subsidies, and donations provided by countries, international and regional organizations.
  - Monitoring sufficiency and performance and verifying that the use of financial resources has been done with the highest degree of sufficiency without extravagance or waste.

- Reviewing the records to be kept for economic and social plans and following up on their implementation in a manner that achieves their objectives.
- The agency carries out its work through auditing and review and through inspection on its own initiative or upon the request of public authorities or upon explicit notification submitted by the informant (Article 3 - Decree 64 of 2003).

### Third: Appointing and professionally qualifying employees in the Central Agency for Financial Control

- The technical employees (auditors) in the Authority are the head of the Authority, the agency's agents, the directors and their assistants, the first inspectors, the inspectors and the assistant inspectors (Article 10 of Decree 64 of 2003).
- In addition to the conditions specified in Article 7 of the Basic Law for State Employees, those who occupy technical positions in the Authority must meet the following conditions:
  - Hold a university degree in law, economics and commerce or its equivalent.
  - Have not been subject to a severe disciplinary penalty during their career or professional life.
  - Have not committed a crime that violates the duties of the job or profession (Article 15 of Decree 64 of 2003).
- The Authority is subject in administrative matters related to the employment of the necessary human resources within it to the State Employees Law No. 50 of 2004, like other public entities, and is not governed by a special law, as employment needs are announced based on available vacancies. Technical positions in the Authority are filled through:
  - 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 competence and eligibility to work. In the event of his incompetence, he is retested after one year, and if he passes the test, he is called an inspector.
  - Transfer from public entities as an assistant inspector for those whose service is not less than two years, who is subject to a test after one year that determines his competence and eligibility to work in the Authority. If he passes, he is called an inspector.
  - An inspector is called a senior inspector after six years of practicing his work as an inspector.
  - To occupy the position of deputy or director, he must be a technical worker with the capacity of senior inspector (Article 16 of Decree 64 of 2003).
- With the development of administrative thought, government institutions began to develop strategies to qualify, train and support human resources scientifically in the long term by subjecting workers to educational courses and increasing skills to raise the level and efficiency of work. In Syria, training has become an indispensable need to prepare and qualify individuals and raise their level. The Syrian government has given the subject of qualification and training the necessary attention, as the state has allocated part of the total investment appropriations in public agencies to develop the skills of individuals by implementing training programs for all workers in public sector institutions within specialized directorates. However, since the beginning of the crisis in Syria in 2011, work has been done to rationalize these expenditures in all public sector institutions until they became at their lowest levels. However, despite this, the importance of presenting the topic of this research and the important role of professional qualification in the agency in the current circumstances and with the available and available

capabilities in raising the performance of auditors in it, including increasing the quality of audit reports, as the Public Relations, Training and Qualification Directorate in the Central Agency for Financial Control is considered one of the main and pivotal departments in it, which is directly subordinate within the organizational structure to the head of the agency. Its tasks have been defined in Article (24) of its internal regulations issued by Resolution No. (4) Date 3/2/2015 and consists of a number of departments and sections (qualification and training - office of the head of the agency - translation office - secretariat - press office - information technology).

- The Training and Vocational Rehabilitation Department in the Authority undertakes the process of qualifying new auditors according to a specific timeline before starting the audit process, where the work center of the auditor appointed after his success in the competition is determined in the technical or sub-departments, directorates or branches by the head of the Authority based on the proposal of the agent concerned with the position of assistant inspector during which he practices training and raising the technical and professional level for a period of three years in the technical departments of the Authority. The work of the assistant inspector is also evaluated semi-annually by the director and the agent concerned, and it is proposed to terminate the appointment or transfer the assistant inspector who does not obtain at least 60% of the evaluation criteria. Assistant inspectors are subject to a general test after three years of actual service in technical work, through which their efficiency and suitability for work are determined. Periods of absence from work for any reason are not considered in calculating the training period (special leave without pay - health leave - secondment - suspension of hand - secondment - military service - maternity leave). The criteria and bases for evaluating assistant inspectors and the dates for conducting them shall be issued by a decision of the head of the agency based on the proposal of the agents. Those who are proven to be incompetent and pass the exam shall be retested after a full year. If they fail, their appointment shall be terminated (Article 77 of the agency's internal regulations). Continuous training shall then be followed up internally and externally with the aim of achieving the highest added value. The Rehabilitation and Training Department aims to contribute to drawing up the training policies of the Central Agency by preparing annual training plans (as internal courses within the agency or in specialized educational centers or as cultural plans discussed during the monthly meetings of the competent departments) and 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 performing the following tasks:

- Determining the training needs of the technical staff, numbering 730 auditors, and the administrative staff, currently numbering 250 employees in all the directorates of the agency in the center and branches, noting that the numerical staff of the agency was increased by Decree No. 70 dated 2/26/2023, where it became 2009 jobs consisting of 1445 for the technical track (auditors) and 564 for the administrative track.
- 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 secondment for training and qualification and proposing candidates for training courses internally and externally in coordination with the competent agent and following up on their secondment procedures.
- Follow up on all work and correspondence related to cooperation with Arab and international auditing bodies represented by INTOSAI and ARABOSAI (Article 24 of the Internal Regulations). Within the framework of the policy adopted by the Authority to develop its capabilities and dedicate its role at all levels and in its belief in the importance of international cooperation in the field of auditing, the Authority participates in the membership of a number of specialized Arab and international organizations, including the Arab Organization of Supreme Audit Institutions (ARABOSAI) since 1976 and the International Organization of Supreme Audit Institutions (INTOSAI).

Despite the existence of well-studied plans to qualify new auditors and annual training plans, most of them are not implemented due to the lack of the necessary financial allocation for the logistical requirements and the training staff due to the current circumstances that Syria is going through and the lack of financial and administrative independence of the Authority.

#### **Fourth: Achieving professional competence within the code of conduct and professional ethics in the agency.**

In line with INTOSAI standards, the Chairman of the Central Agency for Financial Control issued Decision No. /392/ dated 29/8/2018, which includes the Code of Conduct and Professional Ethics in the Agency. The Code includes technical and professional rules (competence). To achieve professional competence in the technical worker, the following must be taken into account:

1- Technical and practical qualification: It is not enough for the technical worker to have a university degree to practice the control work, but he must be practically qualified to perform the work. This requires:

- Familiarity with all applicable auditing and review standards and all policies, procedures and practices of the Central Agency.
- Familiarity with all applicable and applicable systems and laws in the entities subject to the control process.
- Benefit from all training courses held by the Agency or other public entities and apply their content to the practical reality during the implementation of tasks and clarify the problems of application, if any.

2- Continuous training: For the technical worker:

- Work and strive to develop himself in his field of work to face the changes that occur in the work environment and its techniques.
- Interact with the training, qualification and continuous development policies adopted by the Authority and work to achieve those policies by participating in training programs and scientific meetings, attending relevant seminars and workshops, contributing positively to discussions, submitting proposals and preparing scientific research that serves the control process.
- Full cooperation with the management in its efforts to provide opportunities for professional development and submit proposals that help in that.

3- Exerting the necessary professional care: Considering that the supervisory work depends mainly on the intellectual effort of the technical worker, it is difficult to set material standards to measure the due professional care, but it can be said that adherence to the various laws and legislations, audit standards in general, audit guides, audit programs, directives and instructions of the Central Agency, and the task order can all be evidence of adherence to the necessary professional care. Examples of this include:

- Planning the audit process according to the task assigned to the technical worker and determining the type of required audit and audit ratios in a manner consistent with the subject of the task and the volume of work of the entity subject to audit.
- Adhering to the standard period for performing the task and ensuring the quality of the audit work.
- Bearing functional responsibility for all work performed by the technical worker.
- Implementing the audit process with the highest possible quality and that the technical worker adheres to the basic principles and generally agreed upon audit standards.

4- Maintaining all documents, records and records subject to the process of control, review and inspection.

5- Commitment to the established work guides and implementation of tasks within the framework of those guides approved by the Authority in addition to issuing results and preparing reports according to the approved forms (Section Two of the sections of the Code of Conduct and Professional Ethics in the Central Agency for Financial Control issued by the decision of the Chairman of the Central Agency for Financial Control No. /392/ dated 8/29/2018 - Page 6).

A certificate of commitment to this code is signed annually by the auditors and kept with the Secretariat of the Supreme Council of the Authority.

#### **Fifth: Types of reports issued by the Authority, how to prepare them, and their suitability to the requirements of the standards.**

- Text of Decree No. 64 of 2003 on the types of reports issued by the Authority:
  - The Authority shall prepare an annual report on the results of its work and submit it to the Prime Minister.
  - The Authority shall prepare its observations on the monitoring of accounts and records, work results, performance standards and rates, and shall communicate them to the ministers and the boards of directors of public institutions, companies and their affiliated establishments, each in its respective capacity.
  - The Authority shall communicate the results of its inspection and audit to the competent authorities in the form of reports issued by it.
  - The public entity shall respond to the Authority's reports and observations, meet its requests, and take the necessary measures to collect the lost amounts, those that were spent unlawfully, or those that were neglected to collect or squandered in their use, within one month from the date of receipt.
  - The Authority shall prepare a general report on the general budget's overall account and submit it to the Prime Minister along with the draft general account.
  - The Authority shall prepare a report on the final accounts and final budget of each public entity of an economic nature, cooperative society or aided body separately, and shall submit it to the entity responsible for approving those accounts and budgets. This entity may not approving the final accounts and budget unless 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 (Article 30 of Decree 64 of 2003).
- Workflow and report preparation in the sub-departments and branches affiliated with the technical department (in the administrative sector): In implementation of the department's work plan, inspectors are assigned to conduct inspection and audit of public entities based on a task order issued and signed by the director of the sub-department or the branch director, which includes the task order and the most important points that must be covered by the audit and inspection, in addition to everything that the inspector deems necessary to complete the task in

the best possible way. The inspector hands over the task to the disbursing officer or officials in the public entities and informs them of the subject of the task. Accordingly, they circulate it to all departments, divisions and sections in the public entity to provide all facilities and secure what is necessary for the inspector in accordance with the law of the agency and its internal regulations. The inspector begins his work with the accounting and documentary audit of all directorates, departments, divisions and sections in the relevant public entity, and indicates each document he has audited and records the observations and violations in a report that is divided into chapters, items and paragraphs. Each observation includes a presentation of the incident or existing documents, then mentions the violation and its legal basis, after which what is required from the entity to avoid or implement the observation is stated, and then the report is delivered. The employee of the Bureau in the administration within the standard period shall register it properly and then present it to the director of the administration to be studied by the director and his assistant and discussed with the inspector if necessary. After its approval with the director's approval, it shall be printed and sent to the relevant public authority and a copy of the report shall be sent to the supervisory authority for review. The public authority shall respond to the report and implement the comments contained therein in a letter that includes a response to each comment contained in the report and in the sequence according to their inclusion therein and signed by the disbursing officer or his authorized representative, within one month from the date of notification of the report. The response shall be followed up by the inspector and under the supervision of the director and his assistant until all comments contained in the report are implemented or addressed. The public authority shall respond to all correspondence and abide by Article 28 of the Authority's Law. Finally, a draft acceptance decision shall be prepared by the sub-department with the accounts of the relevant authority or a letter of acceptance shall be prepared by the administration, including actual expenditures and revenues, off-budget accounts and the final balance. A copy of the acceptance decision shall then be sent to: (the supervisory authority - the public authority - the Finance Directorate - the Directorate of Control over the Final Account Project) For the budget) and the acceptance mechanism is determined by instructions issued by the head of the agency based on the proposal of the competent agent (Article 42 - Workflow - Chapter Two - Internal Regulations of the Agency, page 33).

- Workflow and report preparation in the sub-departments and branches of the Technical Department (Economic): In addition to the steps mentioned above in the workflow of the Technical Department of the Administrative Sector, the acceptance decision includes the following: (The sum of the two sides of the financial position statement of assets and liabilities - net profit or loss - tax - budget surplus - liquidity surplus - the estimated budget for uses and resources, showing the original and final approval and actual spending - the investment plan and investment spending, showing the original and final approval and actual spending - sources of funding), and a copy of the acceptance decision and the final report is sent to: (the supervisory authority - the public authority - the Ministry of Finance / Directorate of Institutional Affairs - the Ministry of Finance / Directorate of General Accounts - Directorate of Finance - Directorate of Control over the Final Budget Account Project - Economic Branches Section), and after the issuance of the acceptance decision for the final accounts and the financial position statement of the public authority, it must coordinate with the supervisory authority in order to hold a meeting of the General Assembly headed by the competent minister in order to approve the final accounts and the financial position statement and to acquit or not acquit the members of the Board of Directors or the Committee Administrative, within a maximum of three years from the date of issuance of the acceptance decision, taking into

account the laws applicable to the public economic sector entities (Article 43 - Workflow - Chapter Two - Internal Regulations of the Authority, page 35).

- The evaluation of the performance of the Syrian Central Agency according to the SAI-PMF methodology in field "C" related to quality control and preparation of control reports led to a weakness in documenting the procedures of control work despite the availability of work guides that include the procedures that must be implemented when auditing public sector entities. However, these guides do not include the requirements of international standards for compliance control and financial control, which the agency implements simultaneously, in addition to the complete absence of performance control requirements. The agency did not issue its own national audit standards that are in line with the requirements of international standards. The evaluation of this field led to the lack of planning and implementation of control tasks based on potential risks and relative importance, and the existence of a weakness in documenting the various stages of the agency's control work process, as the agency did not establish specific and documented procedures on how to organize work files to facilitate their use, reference and monitoring. There is no sufficient electronic classification of documents and evidence. The audit reports issued by the agency are not crowned with an explicit audit opinion, and the opinion is only referred to when issuing the decision to accept the accounts. The reports are not published to the public. It was found that there is a weakness in terms of not applying quality control in the Central Agency, as the follow-up process from The higher levels implemented in the central agency according to its internal regulations do not meet the requirements of INTOSAI standards. A follow-up system has been established within the internal regulations with the aim of following up on the agency’s commitment to implementing the observations included in the reports that were reported to public authorities, but there are no procedures to determine the relative importance of the unimplemented observations and whether they require expanding the audit procedures or not (Agency Performance Evaluation Report - Evaluation of the Quality of its Control Operations - Page 8).
- Therefore, based on the above and the answers obtained from the selected sample and the results of the agency’s performance evaluation, the reports issued by the Syrian agency do not meet the requirements of INTOSAI standards despite the constructive observations within it, and the amounts recovered as a result of manipulation and corruption discovered during the audit process.

## Section Two: The Experience of the Syrian Oversight Authority in the Field of Professional Qualification of Auditors

**First: Introduction: From strategic planning to practical planning for building capacities, especially professional ones.**

Any SAI can only sustainably improve its performance when its performance is defined in terms of the long-term and lasting societal changes it aims to impact. The target level of impact is the starting point for any formulation of a strategic plan, and it forces the SAI to seriously consider the impact of its work outcomes on improving the lives of citizens. In other words, the SAI must extend its focus beyond the primary objectives of implementing its mandate or legal authority and preparing its audit reports. The SAI must consider what could or should happen as a result of, among other things, reliable and high-quality audit reports. Ultimately, thinking about impact means asking the question, “What does the SAI ultimately aim to achieve as an institution?” Anything the SAI does should be examined in terms of whether it can best contribute to impact (The SAI’s Contribution to Impact - Strategic Management Guide 2020 - page 30).

Supreme Audit Institutions should be model institutions, and should be an example to be emulated in the way they evaluate, plan and control operations. Their performance should be characterized by objectivity and transparency, and they should understand and be aware of the link between good performance (quality) and efficiency or capacity, as both are indispensable to ensure the effectiveness and sustainability of results. Hence the need for strategic planning as a disciplined deliberative effort aimed at producing basic decisions and measures that shape and direct the nature of the Supreme Audit Institution, what it does, and why it does it. The need for strategic management to integrate the strategy and implement it in an ongoing manner, with the aim of achieving the vision of the agency and supporting it in exercising its mandate while ensuring effective leadership of other administrative operations. Strategic planning requires an assessment of the current situation (self-assessment, external assessment) to know its current situation and identify the strengths and weaknesses of its capabilities in general and its professional capabilities in particular. It also requires assessment frameworks, determining the vision and strategic options and arranging their priorities, then translating the strategic direction or purpose into implementable measures with the allocation of financial and human resources and assignment of responsibilities, setting indicators to measure performance, and managing potential risks, through the development of detailed operational plans.

### Second: Summary of the evaluation of the performance of the Syrian apparatus according to the SAI-PMF methodology to identify its weaknesses

Based on the above, the performance of the Central Agency for Financial Control in Syria was evaluated using the Performance Measurement Framework for Supreme Audit Institutions (SAI-PMF) according to the version approved at the INCOSAI conference on October 24, 2016. The evaluation methodology was followed in accordance with the approved guide and the performance evaluation (self-assessment) was completed by the evaluation team. The leadership of the agency, represented by its head, deemed it necessary to conduct this evaluation for the following reasons:

- Measuring the performance of the Central Agency against the best practices of ISSAI and INTOSAI.
- Establishing a baseline for the performance of the Central Agency on the basis of which improvement in the future can be measured.
- Identifying the strengths and weaknesses in the work of the agency and its institutional, organizational and professional capabilities, leading to the identification of urgent priorities for capacity building and human resources development.
- Providing the basis for preparing a plan to begin developing a comprehensive strategy for capacity building in the future and implementing international standards for supreme audit institutions.
- Obtaining external support in efforts directed at developing and maintaining capacities, gaining the trust of donors, informing the supervisory authorities and putting them in the picture of the challenges facing the oversight work that must be addressed (Executive Summary - Report on the Evaluation of the Performance of the Syrian Agency According to the Framework for Measuring the Performance of the Supreme Financial and Accounting Oversight Bodies 2020 - Page 6), and Table No. (1) Shows a summary of the scores achieved by the indicators and dimensions:

Indicator	The name	Dimensions				Overall result
		I	II	III	IV	
<b>Domain (A) Independence and Legal Framework</b>						
SAI-1	Independence of the Supreme Audit Institution	1	1	2	1	1
SAI-2	Competence of the Supreme Audit Institution	3	4	2		3
<b>Domain (B) Internal Governance and Code of Professional Conduct</b>						
SAI-3	Strategic Planning Cycle	0	2	0	1	1
SAI-4	Organizational Control Structure	0	0	0	0	0
SAI-5	External Control Tasks					
SAI-6	Leadership and Internal Communication	2	2			2
SAI-7	Comprehensive Control Planning	1	1			1
<b>Domain (c) Quality of Control and Reporting</b>						
SAI-8	Regulatory Coverage	2	0	1		1
SAI-9	Financial Control and Quality Management Standards	0	0	3		1
SAI-10	Financial Control Process	0	0	1		0
SAI-11	Financial Control Results	3		3		3
SAI-12	Performance Control and Quality Management Standards	0	0	0		0
SAI-13	Performance Control Process	0	1	2		1
SAI-14	Performance Audit Results	0		0		0
SAI-15	Compliance Audit and Quality Management Standards	0	0	2		1
SAI-16	Compliance Audit Process	0	0	1		0
SAI-17	Compliance Audit Results	3		3		3
SAI-18	Judicial Oversight and Quality Management Standards					
SAI-19	Judicial Oversight Process					
SAI-20	Judicial Oversight Results					
<b>Domain (D) Financial Management, Assets and Support Services</b>						
SAI-21	Financial Management, Assets and Support Services	2	2	4		3
<b>Domain (E) Human Resources and Training</b>						
SAI-22	Human Resources Management	3	0	2	2	2
SAI-23	Professional Development and Training	3	3	3	3	3
<b>Domain (f) Communications and Stakeholder Management</b>						
SAI-24	Communications with judicial, executive and legislative authorities	1	0	1	0	0
SAI-25	Communications with the media, citizens and civil society organizations	1	2			1

Source: SAI-PMF Performance Evaluation Report for the Syrian Apparatus for the year 2020

The above grades can be interpreted as follows:

- **Grade (0) The feature** has not been created or it barely performs its functions, i.e. there is no activity or function or the specific feature is only available in the title.
- **Grade (1) Foundation level**, i.e. the feature is available but it is very basic and irregular and it is not possible to reach a systematic method and accumulated experiences and knowledge, and this is reflected in the quality of work.
- **Grade (2) Development level**, i.e. the feature is available and the agency has directly started developing and implementing the relevant policies and strategies, but they are incomplete and are not implemented regularly.
- **Grade (3) Fixed level**, i.e. the feature performs its functions on a broad scale as expected according to the international standards of supreme audit institutions.
- **Grade (4) Management level**, i.e. the feature performs its functions in accordance with the principles of the international standards of supreme audit institutions and the supreme audit institution implements activities in a way that enables it to evaluate and improve its performance on an ongoing basis and the supreme audit institution makes efforts to maintain the level of performance.

Noting that the Performance Measurement Framework of the Supreme Audit Institution (PMF SAI) needed to be reviewed as a result of the adoption of new international standards for supreme audit institutions and other guidance documents ISSAI 150 on the competence of auditors, GUID 1950 and GUID 1951, Article 36 of ISSAI 100 (amended to be in line with ISSAI 150), and a new human resources management guide for CBC, the adoption of these documents led to the review of Area (e) of the framework of the Supreme Audit Institution dealing with human resources, learning and professional development to ensure its compatibility with the newly adopted documents, in addition to the use of (PMF SAI-e), the digital tool designed to simplify the evaluation process, and will be taken into account when evaluating the performance of the next institution.

Table No. (2) shows the results of the evaluation according to the performance indicators of the institution as follows:

Category	Conclusions drawn from the Central Agency for Control's performance evaluation report
Institutional Capabilities	<ul style="list-style-type: none"> <li>- <b>Strengths:</b></li> <li>- The existence of a broad mandate and authority to review all information in the entities subject to its oversight.</li> <li>- <b>Weaknesses:</b></li> <li>- The current constitution lacks any reference to the work and role of the agency.</li> <li>- The agency's lack of independence under its regulatory laws.</li> <li>- The lack of authority to publish audit reports or provide them to the legislative authority.</li> </ul>

<p>Organizational capabilities</p>	<ul style="list-style-type: none"> <li>- <b>Strengths:</b></li> <li>- The existence of a code of professional ethics for technical workers only.</li> <li>- The existence of initiatives to enhance internal communication within the agency according to its internal regulations without the existence of a monitoring system for implementation.</li> <li>- Starting to implement electronic archiving within a narrow scope and the available capabilities of the agency.</li> <li>- <b>Weaknesses:</b></li> <li>- The existence of a strategic plan within the evaluation period that has not been implemented.</li> <li>- The existence of annual plans that are consistent with the Authority's mandate, which are periodic and not linked to the Authority's vision, are not based on risk assessment and stakeholder expectations, and do not include performance monitoring tasks.</li> <li>- Failure to apply internal control in the Authority's various activities and failure to adopt a quality control system.</li> <li>- Failure to adopt national standards that are consistent with international standards in implementing all types of control (financial, compliance, and performance), and thus failure to take risks and relative importance into account when implementing control tasks.</li> <li>- There is no financial system specific to the Authority, as it is linked to the state's general budget.</li> <li>- The Authority's need to develop its infrastructure and technology to serve the workflow, and there are several correspondences in this regard.</li> </ul>
<p>Professional skills</p>	<ul style="list-style-type: none"> <li>- <b>Strengths:</b></li> <li>- The Authority's interest in enhancing the professionalism of employees and developing and maintaining the efficiency of its employees in general.</li> <li>- <b>Weaknesses:</b></li> <li>- The system of control teams is not adopted for all types of control (financial - performance - commitment) due to the lack of human resources and the failure to apply standards.</li> <li>- There is no strategy in the Authority for human resources for employees and it is based on the basic labor law in the state.</li> <li>- The absence of specialized courses in the types of control (financial - commitment - performance) each separately</li> </ul>
<p>Audit results (coverage, timing, quality and SAI follow-up)</p>	<ul style="list-style-type: none"> <li>- <b>Strengths:</b></li> <li>- The existence of a control coverage according to the agency's plan of 75% for financial control of public economic sector institutions and 70% for compliance control of public administrative sector institutions. As for performance control, exceptional tasks were implemented from the plan as a pilot step within public banks.</li> <li>- There is a series of procedures within the internal system that would track the extent of public entities' compliance with the agency's observations contained in the reports.</li> <li>- <b>Weaknesses:</b></li> <li>- The lack of planning, implementation and documentation of control tasks according to the standards for all types of implemented control (financial, compliance, performance) and the failure to issue the control opinion except after a series of procedures.</li> <li>- The agency's law did not stipulate the permissibility of publishing control reports.</li> </ul>

<p>Preparing accountability reports</p>	<ul style="list-style-type: none"> <li>- The Authority prepares an annual report that includes the results of its oversight work and submits it to the executive authority, but it is not linked to the strategic plan because it has not been put into effect.</li> </ul>
<p>The Supreme Audit Institution's dealings with stakeholders</p>	<ul style="list-style-type: none"> <li>- <b>Strengths:</b></li> <li>- A complaints forum was opened on the official website of the agency to receive and process complaints confidentially.</li> <li>- An annual report on the agency's work is sent to the Prime Minister annually.</li> <li>- Some laws and circulars are published on the agency's official website.</li> <li>- <b>Weaknesses:</b></li> <li>- Lack of a specific strategy for dealing with stakeholders.</li> <li>- Public sector entities are dealt with within the limits of audit reports on their work.</li> <li>- There is no communication with the legislative authority or with the judicial authorities regarding the investigation topics referred to them.</li> <li>- There is no legal legislation that allows the publication of the agency's reports.</li> <li>- There is no official spokesperson for the agency affiliated with a media office within it.</li> </ul>
<p>Outputs</p>	
<p>Contribute to transparency, accountability and integrity</p>	<p>There is a contribution made by the agency to some extent in enhancing accountability and consolidating the values of integrity through its implemented oversight work, but its work has not received a sufficient degree of transparency because there is nothing that permits the process of publishing reports to the public, which would enhance and increase the impact and values of the oversight work carried out by it.</p>
<p>Parliamentary follow-up and implementation of oversight recommendations by the executive authority</p>	<p>There is no connection between the work of the central agency and the legislative authority represented by the People’s Assembly. Rather, its connection is limited to the person of the Prime Minister, to whom the annual report is submitted, including all the results of the agency’s work in various sectors. All recommendations contained in the oversight reports are applied and implemented by public bodies, and this is followed up by the agency.</p>
<p>Viewing the device as relevant and a model institution</p>	<p>There is no evaluation conducted within the agency or the adoption of indicators that would measure the extent to which stakeholders evaluate and view the agency as an exemplary and relevant institution.</p>
<p>Public confidence in public financial systems</p>	<p>From the social media pages and what is published, the general characteristic is a lack of confidence in the public financial systems applied in public sector entities, which are always accused of fraud and corruption, especially in light of the current crisis.</p>

Improved compliance with laws and regulations	By implementing the agency’s observations and recommendations contained in the regulatory reports, the improvement in the application of the prevailing laws and regulations is significantly noticeable, and this is evident through the follow-up reports prepared by the agency.
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Source: The Authority’s Strategic Plan 2022-2026

### Third: Executive summary for preparing the strategic plan for the agency with the aim of developing its capabilities

- The Central Agency for Financial Control in Syria worked on developing its strategic plan according to a specific and clear methodology based on the methodology of the "Strategic Performance Measurement and Reporting" initiative, which was organized in cooperation between the INTOSAI and ARABOSAI Development Initiative, in which the agency participated after reviewing its objectives that will enable it to improve its performance to best practices.

The initiative began with a self-assessment process for the agency using the Supreme Audit Institutions Performance Measurement Framework (SAI-PMF) to determine the current status of the agency, as mentioned in the previous paragraph. Then, the strategic planning team in the agency identified internal stakeholders (senior management - directors and assistants - technical auditors) and external stakeholders (People's Assembly - Prime Minister's Office - Judicial Authority - Ministry of Information - public authorities), so that their opinions and expectations were taken in several ways to attract information and rely on what was collected from all parties in developing the plan. Then, the team conducted a four-dimensional analysis (SWOT) in which the strengths, weaknesses, opportunities and threats were identified at the level of the agency's performance as a whole.

Several meetings were held with the agency's leadership standing by On its future vision regarding developing the work of the Authority, discussing its vision, mission and values, and identifying strategic issues (the Authority’s strategic plan 2022-2026, page 6).

The vision, mission and values of the Authority were represented as follows: The vision defines the Authority’s goal and dream that it wants to achieve in the medium or long term. The mission comes to put the vision into effect and stems from the Authority’s legal powers, as both the vision and mission relate to the nature of the regulatory Authority, i.e. what it wants to achieve and what it wants to do. The values come represented by the beliefs and ideas that control the behavior that the Authority believes in and that determine how to achieve its vision and mission. Therefore, the correct values must lead to wise decisions. The vision, mission and values that would lead to gaining the public’s trust and enhancing its role and position were determined in coordination between the strategic planning team, the Authority’s Chairman and senior management, as shown in Figure No. (13):

رؤية الجهاز المركزي  
للرقابة المالية

الجهاز المركزي للرقابة المالية مؤسسة رقابية نموذجية مستقلة يُحتذى بها تساهم في الحفاظ على المال العام وإحداث فارق في حياة المواطنين

يطمح الجهاز المركزي بأن يكون مؤسسة رقابية نموذجية مستقلة من خلال تحقيق الغاية أو الهدف المرجو من إحدائه والمتمثلة في ضبط استخدام الموارد العامة بكفاءة وفعالية لصالح المواطنين، وأن يكون قدوة للجهات العامة الأخرى لناحية تعزيز الشفافية والحفاظ على المصداقية ومكافحة الفساد وتعزيز ثقة الجمهور ومساعدة الحكومة على تعزيز الأداء بالشكل الذي يساهم في الحفاظ على المال العام وإحداث فارق في حياة المواطنين.

مهمة الجهاز المركزي للرقابة  
المالية

الجهاز المركزي للرقابة المالية يعمل على تحقيق رقابة فعالة على أموال الدولة ومتابعة أداء الأجهزة التنفيذية الإدارية والاقتصادية لمسؤولياتها من الناحية المالية ويختص بتدقيق حساباتها وتقديم تقارير وآراء مهنية فنية موضوعية إلى الأطراف ذات العلاقة.

تتمثل مهمة الجهاز من تحقيق رقابة فعالة على أموال الدولة وضمان استخدام الموارد المتاحة بكفاءة وفعالية ضمن الأنظمة والقوانين النافذة والعمل على متابعة أداء الجهات العامة لمسؤوليته من الناحية المالية وتدقيق حساباتها وتقديم تقارير فنية ذات جودة إلى الأطراف ذات العلاقة.



Source: The Authority's Strategic Plan 2022-2026

- Drawing the general framework of the strategic plan: Based on the four-part analysis, the strategic planning team, in consultation with the Authority's leadership, identified two strategic issues:

1- How to gain more public and audited entities' trust and maintain this trust by working to raise the quality of audit reports and make them more relevant to users' expectations, and further rationalize the Authority's governance.

2- How to exploit the interest of the legislative and executive authorities in anti-corruption issues and the role of the Central Agency for Financial Control to improve the Authority’s legal framework and support its administrative and financial independence.

The team, under the supervision of the leadership, saw that these issues would enable the agency to achieve the desired impact, which is to contribute to enhancing integrity in the public sector, improving public services, and having a positive impact on the lives of citizens. Based on the strategic issues, the outcomes were identified that would determine the desired changes in the agency’s immediate environment that it wishes to influence, so that the first outcome was to enhance the connection and public confidence in the Central Agency for Financial Control. The outputs that would contribute to achieving this outcome were identified, and the capabilities that would be supported to implement these outcomes were identified. The second outcome is to improve stakeholder participation in accountability and obtain their support to improve the agency’s legal framework and support its capabilities. The necessary outputs were identified to reach this outcome by the need to find communication channels and periodic meetings with the legislative authority, the media, and the entities subject to oversight, and to enhance communication with the public and gain its trust. The capabilities that would be supported to reach these outcomes were identified, and the necessary inputs were identified as financial and human resources for the necessary capabilities, and then the assumptions and risks that would help or hinder the agency in achieving its strategy were identified, and the indicators that would measure the extent of progress in implementing the plan were identified. Its basis.

Figure No. (14) Summarizes the framework of the results of the strategic plan of the Authority for the years (2022-2026), as it shows the capabilities that the Authority will support during the plan period, which will enable the production of the targeted outputs that will enable the Authority to achieve its outcomes and thus contribute to the desired impact.



Source: The Authority's Strategic Plan (2022-2026)

#### Fourth: Master's program in control and auditing to professionally qualify the agency's auditors

- Based on the Lima Declaration INTOSAI-P1, which stipulates that members and staff of the Supreme Audit Institutions must have the necessary skills and integrity to perform the tasks assigned to them in the best possible way, when appointing staff to the Supreme Audit Institutions, appropriate recognition is given to candidates with knowledge, skills and professional experience that exceed the average, and special attention must be paid to the theoretical and practical professional development of all staff and assistants of the audit in the institutions, through internal, university and international programmes. Such development must be supported by all possible financial and organisational means. Professional development must go beyond the traditional framework of knowledge in the field of law, economics and accounting, and include knowledge of new management techniques, including automated data processing, in an effort to provide high-

level audit staff (Lima Declaration - Section 14 Audit Staff - Page 15). Based on the capabilities that the Authority will support during the period of the previous and current strategic plan, which will enable the production of targeted outputs that will enable the Authority to achieve its outcomes and thus contribute to the desired impact, the Authority established a Master's programme in Auditing and Control according to the track A specific and studied time in several successive batches for its auditors:

- Introduction: As stated in the preparatory meetings for the program and the decision to approve the Master's degree No. 77/W dated 9/10/2017 and the agreement signed with the universities (Higher Institute of Business Administration HIBA - Tishreen University - Aleppo University), the program was created out of the desire of the Authority to develop the supervisory performance of its technical staff and provide the technical departments with qualified cadres and deepen their expertise in the field of supervision and auditing, and out of its desire to support the professional training necessary to practice the supervisory work in the best way that keeps pace with the rapid developments in this field, where the Authority, represented by the Training and Qualification Department, has developed practical steps to determine the training needs to establish a Master's in Supervision and Auditing for an elite group of the Authority's inspectors in all branches as follows:

- **Determining the objectives:** It is important to accurately define the objectives and goals of the Authority with a description of the results required to be achieved in numbers.
- **Determining the required skills:** To achieve the objectives that have been identified, there is no doubt that there is a certain level of skills that must be achieved by technical workers at various administrative levels, which necessitates an accurate description of the skills and the level required to be achieved in each skill for each employee.
- **Determine the current level of skills:** The reality of the skills available in the device must be determined in the form of numerical values or percentages for both hard and soft skills.
- **Determine skill and performance gaps:** Through the analysis resulting from the second and third steps above, it is easy to develop an assessment table for skill gaps, which gives a good indication of the size, type and time of training required.
- **Determine training preferences:** meaning determining the type of training required, who should be trained and how can training be done?

Accordingly, a contract was signed with the Higher Institute of Business Administration (HIBA) and the University of Aleppo and Tashreban in Lattakia to start the master's degree in several batches, each batch for about 30 auditors.

- Importance of the program: Based on the status of the central agency and its real and extremely important role, it was necessary to develop human capabilities within it, with a fundamental development in the work mechanisms and skills of workers in order to increase the efficiency and effectiveness of financial control as a supreme goal in the event that the necessary resources are available to keep pace with the recent fundamental changes and the impact of the crisis on the legal regulatory environment and the limited resources of the state and public bodies and the change in financing methods and spending priorities and the goals of administrative structures. There were three fundamental challenges that imposed themselves to prepare a well-formulated training program to confront the effects of the crisis and prepare for the future:

- Institutional development and change.
- Rapid technological and technical development.
- The effects of the crisis and preparation for reconstruction.

- Conditions for the success of the program:

- The program must be approved by a scientific committee consisting of several members: national educational bodies and a group of experts specialized in financial and administrative control, finance, accountants, economics, banking, contracts, information systems, and human resources, taking into account the balance of specializations.
- There must be a clear methodology for nominating and selecting trainees with studied and transparent criteria, with selection controls such as the target groups as trainees enjoying full readiness to learn and flexibility in thinking.
- The trainee must be provided in advance and for a sufficient period with the scientific teaching materials before the lectures to benefit from them in a participatory and interactive manner during the lectures.
- The proposed curricula must be in line with the latest international scientific knowledge and include a wide range of specialized training solutions in the financial and accounting field for both public institutions and government agencies in the field of economics and financial management, accounting, and financial auditing.
- Introducing practical cases and workshops and conducting practical and executive research seminars on a regular basis.
- The programme should adopt the concept of sustainability by generating other programmers to prepare trainees to become trainers (TOT) so that they can participate in the future in preparing and implementing subsequent general and specialized training programs.

- Admission to the degree: The student must be registered for a master's degree in order to:

- He must have a bachelor's degree in (law, economics, or management sciences) from universities or higher institutes in the Syrian Arab Republic or any scientific degree approved by the Council of Scientific and Student Affairs.
- He must be nominated by the agency.
- He must pass the English language proficiency test according to the rules specified by the Council of the Institute or University.
- He must have practical experience in supervisory work for a period of not less than one year.
- He must submit a documented file showing his academic history and the work he has done.
- He must apply for an interview conducted by the Institute or University Admissions Committee.
- He must pay the tuition fees in accordance with the financial regulations in force at the Institute (Article 3 of Chapter Two - Admission to the Degree - Master's System - Page 2).

-Admissions Committee:

- The institute or university council forms an admissions committee whose mission is to study the applicants' files and conduct interviews with them in accordance with the rules approved by the council.
- The admissions committee submits the results of its work and proposals regarding determining the names of those accepted to the institute or university council, within the specified number.
- The names of those accepted for registration in this degree are announced by a decision of the institute or university council based on the proposal of the admissions committee (Article 4 of Chapter Two - Admissions Committee, Master's System - Page 2)

- Study and Examination System: The following rules are adopted in organizing study and examinations:

- The duration of study to obtain the aforementioned degree is between 18-24 months, and the start and end dates of study are determined according to the dates and programs determined by the Institute or University Council.
- The study in the Master's degree is conducted according to the study plan, and the subjects of each semester are determined by a decision of the Scientific and Student Affairs Council.
- The study in this degree is in Arabic, and the courses taught in a foreign language are determined at the beginning of each academic year by a decision of the Scientific and Student Affairs Council.
- The Master's exams are conducted (written or oral) according to the rules determined by a decision of the Dean based on the proposal of the Scientific and Student Affairs Council.
- To apply for the course exam, the student must have met an attendance rate of no less than 85% of the total hours allocated for this course, and the Scientific and Student Affairs Council may, when necessary, allow a student who has not achieved the required attendance rate to apply for the exam for this course, provided that his attendance rate in such a case is not less than 75%.
- The final mark for each course other than the project consists of two parts, one for the work grade and the other for the exam. The Academic and Student Affairs Council determines the percentage for each part of the course mark, provided that the mark for the exam part is not less than 50% of the final mark.
- A student is considered successful in any course if his final mark is not less than 60% of the maximum mark.
- A student who did not obtain a passing mark in any course may take a supplementary exam in that course once, and the dates of the supplementary exams are determined by a decision from the Dean based on a proposal from the Institute's Deputy.
- The Institute's Deputy prepares a memorandum on the status of students who achieved a general average of not less than 60% in the supplementary exams, but who obtained a mark ranging

between 40% and 60% in two courses at most, and it is presented to the Academic and Student Affairs Council to assign them additional academic work, and a recommendation is submitted on the results of this work to the Council to decide on their status.

- A student who does not meet the requirements for success in all courses based on the results of the supplementary exams will be dismissed from the Master's program (Study and Examination System - Provisions of the Master's System - Page 1).

- Graduation Project: The following rules are adopted in preparing the graduation project:

- The student must prepare a practical graduation project on a topic approved and adopted by the Scientific and Student Affairs Council, after passing all other courses within a period of no less than three months from the date of the Scientific and Student Affairs Council's decision to approve the project.

- The student must register for the graduation project within a maximum period of one month from the date of issuing the decision to pass all courses.

- The student's project is supervised by a faculty member at the institute, and the supervisor may be a faculty member at universities or higher institutes in the Syrian Arab Republic, appointed by the Scientific and Student Affairs Council.

- The student presents the results of his work in the project to the judging committee formed by a decision from the dean based on a proposal from the Scientific and Student Affairs Council. The aforementioned judging committees evaluate the project in a public session. The grade due to the project consists of the following parts: (30% for the supervisor - 70% for the judging committee)

- The judging committee for the project consists of at least three members of the teaching staff, one of whom is the supervisor. One of the committee members may be a specialist in the subject of the project, determined by the Scientific and Student Affairs Council at the institute.

- The student is considered successful in the project if he obtains a grade of no less than 60% of the total grade for the project. The judging committee may give the student an opportunity not exceeding one month to make amendments (Graduation Project - Provisions of the Master's System - Page 2)

- Granting a Master's degree: The following conditions are required for a student to obtain a Master's degree:

- Continuing studies and passing all courses approved in the study plan.

- Passing the graduation project.

- Paying all fees due.

The graduation rate in the Master's degree is calculated based on the arithmetic average of the final grades of the courses, and according to the relative estimate of the number of teaching hours for each in the study plan, and the project is treated as courses (granting a Master's degree - provisions of the Master's system - page 3).

Successful students are granted a Master's degree in qualification and specialization in Business Administration, specialization/control and auditing, according to the form determined by the

Higher Education Council based on the proposal of the Institute or University Council (Article 10 - Chapter Five - Granting a Master's degree, Master's system - page 5).

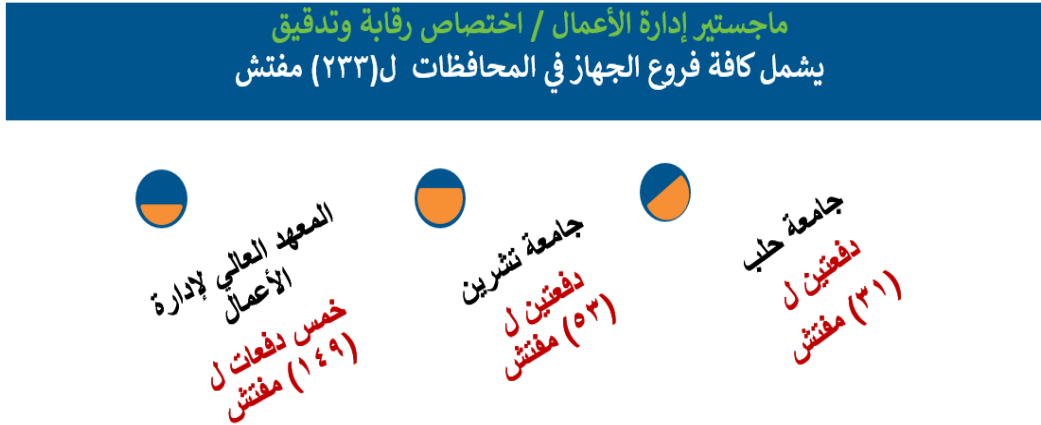
- Details of the scientific subject for the Master's degree: The study plan for the program according to Table No. (3):

Courses			
Number of credit hours	The total number of hours for each subject	Course name	Number
3	30	Managerial economics	1
3	30	Public finance and fiscal policies	2
3	40	International accounting and financial reporting standards	3
3	40	Management accounting	4
3	30	Administrative Finance	5
3	40	Government accounting	6
3	30	Sources and provisions of commitment	7
3	30	Commercial and banking legislation	8
3	40	Administrative legislation	9
3	30	Theories of control and auditing	10
3	40	Internal audit	11
3	40	International auditing standards	12
3	40	International standards for supreme audit organizations	13
3	30	Developing management skills	14
3	30	Professional ethics and values	15
45	520		Total
The project			
12	-	graduation project	

Source: Provisions of the Master of Control and Auditing System

- Noting that each semester was evaluated by the Department of Vocational Training and Rehabilitation according to a form distributed to the auditors subject to it with the aim of identifying its strengths and weaknesses, including all aspects related to it in terms of the suitability of the scientific material and the benefit gained from it, the time allocated to each subject and the suitability of the time distribution prepared for the program, organizational procedures, the level of equipment and means of clarification, in addition to evaluating the teaching staff and the extent of their knowledge of the aspects of the topics presented, and making observations and suggestions for developing the next stages of it, and a letter with the evaluation results is submitted to the head of the agency to take appropriate measures.

- Figure No. (15) Shows the total number of those who obtained the degree based on the Training and Rehabilitation Department's achievement letter for the year 2023:



Source: Prepared by the researcher

- It was noted that there was awareness and understanding among the selected sample of the research community of the importance of training and professional qualification in the agency, as they agreed that there was an added value gained from the master's degree that did not exist previously and that it had an impact on increasing their professional qualification, but theoretically it was not reflected in the audit tasks because the agency does not apply the standards. Therefore, this was not applied practically except through a limited number of participations in cooperative audits with ARABOSAI and IDI and through the audit teams recently formed - to implement the agency's strategic plan - to study the possibility of applying INTOSAI standards and formulating audit guides that are consistent with INTOSAI guides for the types of audits, in parallel with conducting field missions, but these teams are still in the planning phase for the mission, and their work is currently continuing. Upon completion, other teams will be trained to generalize the experience more widely to carry out such audit tasks after issuing the guides with the aim of obtaining reliable results for the audit work they are doing, which in turn leads to the confidence of stakeholders in the agency.

#### Fifth: Cooperative controls that contributed to professional qualification and writing the report according to standards and international cooperation.

- INTOSAI-P 12 encourages continuous professional development that contributes to individual, team and SAI excellence, and encourages knowledge sharing and capacity building to support delivery of outputs. SAIs should benefit from the work of others, including peer SAIs, INTOSAI and relevant regional working groups, and strive to participate in INTOSAI activities and build relationships with other SAIs and relevant institutions, to keep abreast of emerging issues and promote knowledge sharing to benefit other SAIs (Principle 12 - Making a difference in the lives of citizens INTOSAI-P 12/ Value and benefits of SAIs - Building capacity through encouraging learning and knowledge sharing - page 12).

- Through invitations addressed to the Central Agency for Financial Control in Syria from ARABOSAI and IDI, the Syrian agency participates in training courses, scientific meetings and workshops organized by them, whether remotely or in person. It also participated in several

cooperative audits (financial-performance-commitment) with several counterpart agencies with the aim of exchanging expertise and knowledge to carry out the audit mission with the audit team system and according to INTOSAI standards, including:

- Collaborative audit of Sustainable Development Goal 3.d (Health) organized by IDI and ARABOSAI in 2020 (performance audit).
- Transparency, Accountability and Inclusiveness Audit Initiative in the Use of Emergency Funds Allocated for Covid-19 in 2021 (commitment audit).
- Collaborative audit of the fourth goal of the Sustainable Development Goals (education) in 2022 (performance audit).
- A model audit mission on the financial audit of economic units according to the Financial Audit Guide in 2022 (financial audit).

After the readiness was declared and the commitments were stated, the audit plan was prepared and approved by the head of the agency, then the task was implemented, leading to the preparation of the results matrix and writing the report under the supervision and guidance of a trainer from ARABOSAI or IDI after a peer review was conducted at each stage, then it was sent to the relevant authorities initially and then finally and the results were followed up, and some of them were subjected to a quality assurance review by IDI. The participants in these audits expressed the practical benefit of this participation after they were theoretically qualified in the master's program and emphasized the importance of professional qualification for auditors according to INTOSAI standards to reach a model report that enjoys quality and efficiency.

- The ISSAI 150 standard on auditor competence indicated that the mandate, strategy and needs of the Supreme Audit Institution play a guiding role in the professional development options that the institution considers appropriate to its circumstances, such as concluding a partnership with certain bodies in INTOSAI or other Supreme Audit Institutions to institutionalize professional development options (ISSAI-150 Auditor Competence - Providing Professional Development Paths - Page 11). Accordingly, a cooperation agreement was signed between the institution and the Russian Accounts Chamber on 6/15/2023 based on the principles of UN General Assembly Resolution A/RES/66/209 (2011) as well as on the principles of mutual respect, trust, equality, partnership and cooperation, where the main directions and forms of cooperation between the two parties were:

- Exchange of experiences and organization of joint research projects and activities related to issues of common interest, including holding consultations, seminars, round tables and conferences on the main problems of external state audit (audit).
- Training with the aim of improving the professional skills of employees of both parties.
- Participation in conferences, seminars and other international events organized in the Syrian Arab Republic and the Russian Federation respectively and those organized via digital tools.
- Exchange of information and reference materials related to the activities of the Parties, including standards and methodological developments in the field of external state control.
- Conducting joint and parallel control between the Parties, in addition to peer reviews.
- Providing assistance in building the capacities of the Parties.
- New areas of cooperation may be added by virtue of an annex to the agreement between the Parties.

Within the framework of this agreement, many seminars and workshops were held, in person or online, on performance monitoring, the role of oversight bodies in combating corruption, and auditing issues in the field of natural resources and the agro-industrial complex.

# **Chapter Four**

## **Results and Recommendations**

## Results

This research has shown in its successive chapters and through the in-depth detailed study by the researcher of the theoretical and applied aspects the following results that contributed to answering its questions:

1- In general, the auditor's subjection to appropriate and continuous professional qualification leads to his acquisition of various skills that keep pace with the successive developments and changes witnessed by the work environment of the regulatory bodies, especially intellectual, mental, functional, and professional technical skills, as well as personal behavioral and communication skills, which have the ability to improve the quality of audit outputs represented by audit reports formulated according to the requirements of their preparation, due to the existence of a direct relationship between them.

2- The more the auditor is professionally proficient, the more he will exert the necessary professional care and be able to assess risks, carry out his work efficiently and collect appropriate evidence, which leads to the issuance and formulation of objective and reliable audit reports with high quality and efficiency that enable users and decision-makers to make the right decisions based on the information contained therein at the appropriate time, to address shortcomings and improve and correct public policies in a way that ensures improving the level of services and ensuring respect and application of accounting and financial laws and systems.

3- As for the Central Agency for Financial Control in Syria, a study of its strategic plan, after evaluating its performance, showed that the agency's leadership and senior management are aware of the importance of continuous professional training and qualification for its auditors, which was included among its strategic priorities. This led to a move towards developing its professional capabilities to raise the quality and efficiency of its outputs, represented by audit reports that are in line with INTOSAI standards, since the agency does not currently apply them, and therefore the reports issued by it do not meet the requirements for preparing the report according to these standards. Despite the existence of well-studied plans to qualify new auditors and annual training plans, most of them are not being implemented due to the lack of the necessary financial allocation for the logistical requirements and the training staff due to the current circumstances that Syria is going through and the lack of financial and administrative independence of the agency.

4- The results of the field research revealed the existence of agreement, awareness, consciousness and high confirmation among the individuals of the sample selected from the research community of the importance of training and continuous professional qualification in the agency, as they agreed on the existence of an added value gained from the master's degree that did not exist previously and its impact on increasing their professional qualification, but theoretically it was not reflected in the audit tasks and thus the reports because the agency does not apply the standards, as this was not applied practically except through the limited number of participations in cooperative audits with ARABOSAI and IDI and through the audit teams recently formed - to implement the agency's strategic plan - to study the possibility of applying INTOSAI standards and formulating audit guides that are consistent with INTOSAI guides for the types of audit, in parallel with conducting field missions, but these teams are still in their early stages.

## Recommendations

Based on the results reached in light of the research problem, the study recommends the following:

- 1- Giving the senior management in the agency the necessary importance for training and professional qualification at the level of the upcoming strategic plan, while providing the necessary financial and human resources, and making it a mechanism for motivating auditors, after following up on the work of the teams currently formed to implement INTOSAI standards and formulating audit guides that are consistent with INTOSAI guides for the types of auditing to reach a high-quality audit report.
- 2- Adopting a human resources strategy within the agency after obtaining independence in appointment, and establishing structures and centers concerned with training, while raising awareness of the importance of creating a work environment that motivates and supports training.
- 3- Develop a competency framework that details and specifies the competencies expected of the Authority's auditors and identifies the elements necessary to drive success and high-level performance, and develop a path for continuous professional development that is organized, programmed and specifically designed to be consistent with the Authority's mandate, legal framework, organizational structure and needs, aiming to develop, maintain and periodically evaluate competent professional auditors in the Authority in line with ISSAI-150, the GUID-1950 guideline and the GUID-1951 guidelines.
- 4- Adopting an approved training methodology represented in analysis, design, preparation, implementation and then evaluation, in addition to working to achieve efficiency, effectiveness and sustainability of training by establishing a training quality system within the agency and finding mechanisms to measure the impact of training on its performance to achieve the desired results.
- 5- Benefiting from artificial intelligence applications related to training and its various stages and organizing training courses on its use, and intensifying certification training courses on e-learning.
- 6- Continuing to benefit from comparative experiences in this field among peer agencies, ARABOSAI, INTOSAI and relevant regional working groups and exchanging knowledge with them, and disseminating the outcomes of regional and international forums and seminars related to training to all auditors.
- 7- The necessity of amending the agency's internal regulations No. 4 of 2015 to achieve the formulation of the report in accordance with the requirements of the standards.

## The reviewer

### Websites:

- INTOSAI website [www.intosai.org](http://www.intosai.org)
- INTOSAI Capacity Building Committee website [www.intosaicbc.org](http://www.intosaicbc.org)
- INTOSAI Forum for Professional Publications website [www.intosaifpp.org](http://www.intosaifpp.org)
- INTOSAI Capacity Building Committee Track website [www.intosaicbc.org/task-force-on-intosai-auditor-professionalisation](http://www.intosaicbc.org/task-force-on-intosai-auditor-professionalisation)
- Professional Publications website <https://www.issai.org/professional-pronouncements/?n=0-1000000000>

- ARABOSAI website [www.arabosai.org](http://www.arabosai.org)
- INTOSAI Development Initiative website [www.idi.org](http://www.idi.org)
- Central Agency for Financial Control website [www.cofc.gov.sy](http://www.cofc.gov.sy)

### **Working Guides and Standards:**

- Guide for the Preparation and Writing of Audit Reports for the Audit Bureaus and Auditors of the Gulf Cooperation Council Countries in 2018.
- Guide for Improving Performance/Strengthening Supreme Audit Institutions issued by INTOSAI/Capacity Building Committee in 2018.
- Comprehensive Guidance Manual for INTOSAI Professional Publications issued by the International Cooperation Department/Standards and Methodologies Section - Qatar Audit Bureau in 2019.
- Strategic Management Guide for Supreme Audit Institutions issued by the INTOSAI Development Initiative in 2020.
- Guide for Audit Reports from Preparation to Publication issued by the Tunisian Association of Public Auditors in 2022.
- (The INTOSAI Framework of Professional Pronouncements) INTOSAI Framework for Professional Guidelines and Publications -IFPP - especially:
  - INTOSAI Principle 1: Lima Declaration
  - INTOSAI Principle 12
  - INTOSAI Principle 100: The Value and Benefits of Supreme Audit Institutions Making a Difference in the Lives of Citizens
  - Standard 100: Fundamental Principles of Public Sector Audit
  - Standard 140: Quality Audit for Supreme Audit Institutions
  - Standard 130: Code of Professional Conduct
  - Standard 150: Competence of Auditors
  - Standard 200: Fundamental Principles of Financial Auditing
  - Standard 300: Principles of Performance Auditing
  - Standard 400: Principles of Compliance Auditing
  - Standard 3000: Standard of Performance Auditing
  - GUID-1950 Guideline on Developing Competency Frameworks for Auditors
  - GUID-1951 Guidelines on Developing Professional Development Pathways for Auditors
  - Guidance 5090: Auditing of International Institutions
  - Guidance 5100: Guidance on the Audit of Information Systems
  - Guidance 5202: Development Sustainable, the role of supreme audit institutions
  - Guide 5260: Good governance of public assets
  - Guide 5290: Oversight guide on the development and use of key national indicators
- Sydney Declaration/12th ICOSAI Conference 1986
- Abu Dhabi Declaration/22nd INCOSAI Conference 2016.
- Moscow Declaration/23rd INCOSAI Conference 2019.
- Rio Declaration/24th INCOSAI Conference 2022.
- Guidance of the Capacity Building Committee for Human Resources Management 2022.
- Scientific material for the meeting on identifying training needs of Supreme Audit Institutions - Analysis phase - 2024 - Tunisia.

### **Journals:**

- Issue 75 of the Financial Control Journal for the year 2019.
- Issue 24 of the African Journal of Comprehensive Review for the year 2021.
- Issue 83 of the Financial Control Journal for the year 2023.
- Issue 163 of the Arab Planning Institute Publications Series for the year 2023.

**Laws and Regulations:**

- The organizational regulations of the Institutional Capacity Development Committee emanating from ARABOSAI.
- The law of the Central Agency for Financial Control in Syria issued by Legislative Decree No. /64/ of 2003.
- The internal regulations of the Central Agency for Financial Control issued by Resolution No. 4 dated 3/2/2015.
- Report on evaluating the performance of the Central Agency for Financial Control according to the SAI-PMF methodology for the year 2020.
- The strategic plan of the Central Agency for Financial Control 2022-2026.
- The Code of Professional Conduct and Ethics in the Central Agency for Financial Control in Syria issued by Resolution No. 392 dated 8/29/2018.
- The Master's System in Control and Auditing by Resolution No. 77/ dated 9/10/2017.
- Cooperation Agreement between the Central Agency for Financial Control and the Russian Accounts Chamber 2023.