

The Role of Auditor Professional Qualification in the Efficiency and Quality of Audit Reports

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The 14th Scientific Competition

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- My parents—I could never repay them in return for my raising me, I would never do them right. May God keep them and grant them long lives.

Thank God for the countless and immeasurable blessing bestowed upon us.

Research Summary

Regarding the 14th Scientific Competition organized by the Arab Organization of Supreme Audit Institutions (ARABOSAI), the study topic was selected titled: **“The Role of Professional Training to the Auditor and the Efficiency and Quality of Audit Reports.”** This topic was chosen by the researcher both theoretically and practically, through practical examples. It is considered one of the most significant subjects in the field of audit work.

The study provides an overview of its general framework by identifying the research problem, the main question, the study objectives, and its impact on the structure and principles of Supreme Audit Institutions (SAIs) work, that operate according to a model approach. General mechanisms for the study's methodology and plan were established, along with a general review of some previous studies that addressed the quality, efficiency, promotion and development of auditors' skills. These studies explored the impact of such improvements on several factors that enhance the efficiency and quality of audit reports, the "principle output". However, these studies varied, encompassing external audit offices, internal audit departments, and a range of activities. Comments were provided on these studies, which is considered the gateway to the theoretical framework of the research.

The theoretical framework included several sections covering a wide array of topics aimed at measuring the desired effect by identifying and documenting, the required qualifications and defining them. It also provided a general framework for various aspects to develop auditors professionally, practically, and academically, and the methodologies used by SAIs to define the basic competencies of auditors.

Beside identifying the steps of SAIs professional development process, reviewing models of strategies and executive programs that include goals and priorities of some Arab SAIs. It also examined the nature, purpose, and significance of audit reports, identifying practical examples of reports issued by some Arab SAIs.

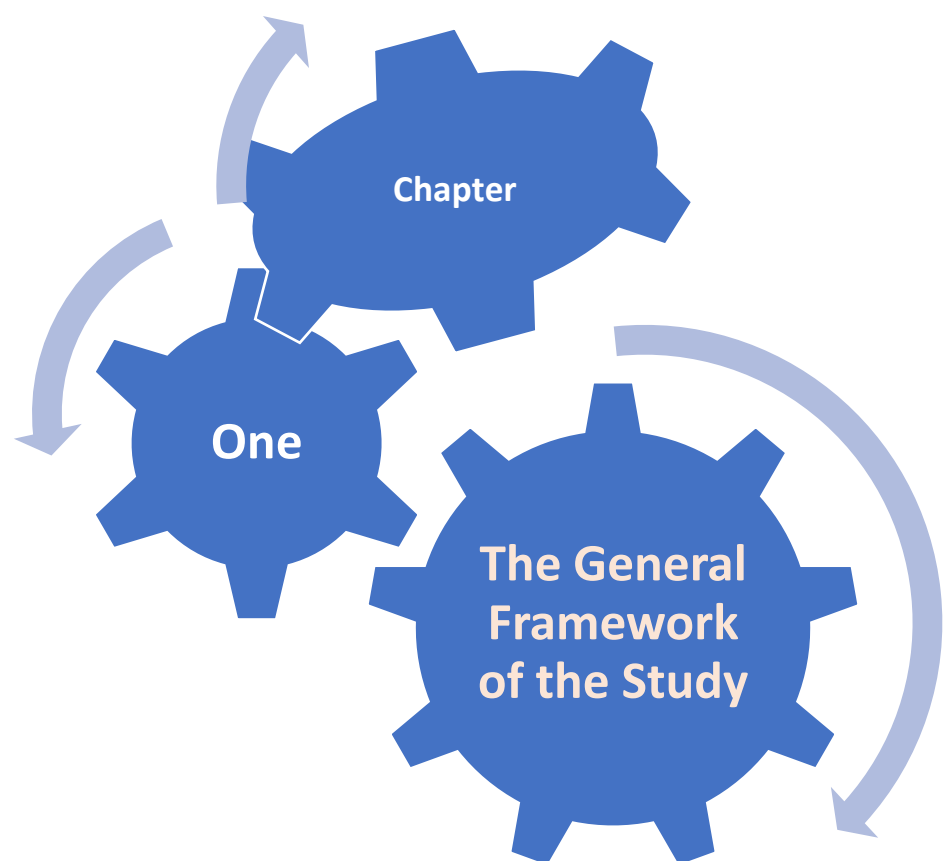
The study did not overlook the evaluation aspect, addressing the performance measurement framework of SAIs (**SAI PMF**) in terms of their usage and main components. It focused on the necessary factors to measure the impact of the study variables on human resource management, professional development of auditors, and the quality of audit operations which will be reflected on the issued audit reports.

In completion to previous aspects it was necessary to take into consideration and with appreciation to the significant role played by ARABOSAI in the professional training of its members and its contribution to raising the efficiency and quality of reports issued by its member institutions. This section included an overview of ARABOSAI's objectives, members, organizational structure, main organizing committees, major publications, and developmental activities. The study concluded with key findings and recommendations that could serve as a foundation for further research and future studies.

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Introduction

The audit role of Supreme Audit Institutions (SAIs) is a national requirement in every country. These institutions must operate with a constitutional mandate and independence to perform their mandate and issue reports characterized by integrity, transparency, objectivity, and accountability. SAIs aim to ensure that all State institutions, bodies, and ministries operate efficiently, effectively, and with quality, while committing to the country's main governmental objectives, the global sustainable development goals (SDGs), and agreements and treaties and ensuring its implementation. Aiming to safeguarding public funds in a manner that deters corruption, and reinforces good governance.

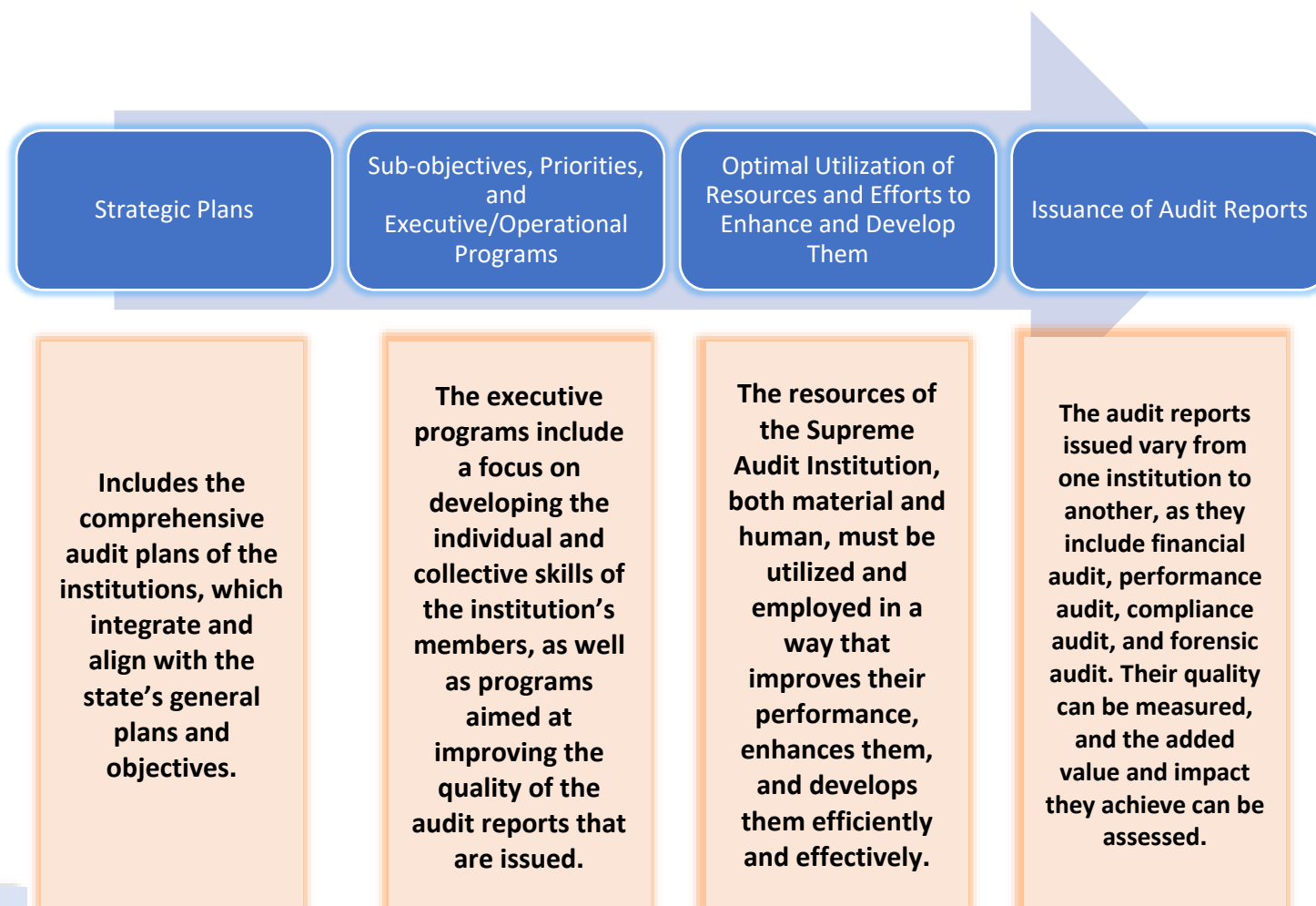
To fulfill these tasks and achieve a positive impact on citizens' lives, SAIs' reports must add value and meet professional standards of efficiency, as recommended by the **INTOSAI Framework for Professional Pronouncements (IFPP)** and addressed in international auditing standards. To achieve this impact, it is essential to have criteria and indicators to measure and assess quality, as outlined in the **SAI Performance Measurement Framework (SAI-PMF)** issued by the INTOSAI Development Initiative (IDI). This framework includes numerous performance indicators that allow judgment on the quality of audit reports and the efficiency of human resources within SAIs.

SAIs Strategic plans of, which integrate with the state's strategic plans, cannot be overlooked. These plans must include objectives and operational programs primarily concerned with human resources, its development,

professional capabilities, training, and keeping pace with modern professional and technological changes. Additionally, other key factors must be considered, such as relevant professional pronouncements and standards.

It is also necessary to incorporate operational programs that ensure compliance with the requirements, standards, publications, and directives of international and regional organizations for SAIs, such as **INTOSAI** and **ARABOSAI**, along with their organizational structures, committees, working groups, and task forces. These organizations play a critical role in developing and enhancing the capabilities, knowledge, and expertise of member SAIs through ongoing activities, fruitful events, and strengthening cooperation among all parties.

To achieve sustainable professional development for SAI members in a manner that allows for assessing the efficiency and quality of the audit reports submitted, enhancing their value, and ensuring the fulfilment of State desired purposes and objectives, a conceptual framework for this process can be illustrated within the following diagram:



The Research Problem

The efficiency and quality of the audit reports provided by Supreme Audit Institutions (SAIs) are essential requirements. Failure to achieve this quality leads to the weakening of all state institutions and contributes to the spread of corruption. To ensure this quality, SAIs must have full authority, independence, and the ability to adapt to and consider all international professional, scientific, practical, and technological developments.

They must possess human resources capable of fulfilling their assigned professional roles, addressing professional challenges, and overcoming them by developing and enhancing the capabilities of their members, as well as training and improving their skills.

From this arises the main research question:

What is the role and impact of professional training for the auditor in enhancing the efficiency and quality of audit reports?

The Objectives of Study

The study aims to identify and examine the role and impact of professional training for auditors in improving the efficiency and quality of the audit process and its outputs in general, and audit reports in particular, in a way that delivers value and positive contributions to citizens' lives. This is achieved by focusing on several key aspects:

- Understanding the plans and processes of professional development within Supreme Audit Institutions (SAIs), including continuous training in the fields of financial audit, performance audit, and compliance audit, and in some institutions, forensic audit. This includes incorporating modern technological aspects into auditing processes, which must be part of the required stages of professional training.
- Identifying the required efficiency and quality of audit reports issued by SAIs, with regards to their compliance with international standards and their comprehensive inclusion to the entire audit process, including planning, results, outputs, and reporting.

The Importance of the Study

The importance of this study lies in assessing the extent to which Supreme Audit Institutions (SAIs) can serve as model institutions, as highlighted in INTOSAI Principal P-12³, which emphasizes the value and benefits of SAIs. This includes addressing the importance of institutional capabilities, professional competence, and development of its auditors in achieving a positive and meaningful difference on citizens' lives through high-quality audit reports presented to the public and stakeholders. The Performance Measurement Framework for SAIs (SAI-PMF) outlines general methods to measure this impact, which has been adopted by the Arab Organization of Supreme Audit Institutions (ARABOSAI) and is pursued through its activities, which this study aims to explore.

Therefore, the development and enhancement of auditors' capacities are essential requirement for every country to meet the challenges of producing a high-quality, efficient audit reports based on professional judgment derived from sound scientific and practical knowledge and experience. Such reports must resonate positively with citizens, bringing about tangible improvements in their lives and contributing to the reduction and elimination of corruption in those countries.

³ <https://www.issai.org/wp-content/uploads/2019/08/INTOSAI-P-12-The-Value-and-Benefits-of-Supreme-Audit-Institutions-making-a-difference-to-the-lives-of-citizens.pdf>

The Study Methodology

The study relies on theoretical and practical aspects by exploring the subject comprehensively, theoretical Aspects Identifying the basic concepts related to the practical, professional, and academic training of auditors, and the necessary tools for their roles. Within reviewing previous researches, studies, books, journals, scientific references, and electronic platforms that have enriched the topic with valuable information. Utilizing outputs from international and regional organizations, training sessions, workshops, and scientific publications. Practical experience drawn from the researcher's practical experience regarding that the auditor is a member of the Accountability State Authority (ASA) of the Arab Republic of Egypt.

acquires accumulated expertise in audit work, including conducting various examinations, preparing and contributing to the issuance of audit reports, and participating in numerous training sessions and workshops at both international and local levels.

The study is structured as follows:

Chapter One: General Framework of the Study.

Chapter Two: Previous Studies.

Chapter Three: Theoretical Framework of the Study.

Chapter Four: Results and Recommendations.

The Study Plan

The study will be presented according to the following plan and components:

Chapter One: General Framework of the Study

- **Introduction**
- **Study Problem**
- **Study Objectives**
- **Significance of the Study**
- **Study Methodology**
- **Study Plan**

Chapter Two: Previous Studies

- **Previous Studies**
- **Comments on Previous Studies**

Chapter Three: Theoretical Framework of the Study

Section One

- Identifying and documenting relevant competencies to work of Supreme Audit Institutions (SAIs).
- Providing the required human resource practices for SAIs to fulfill their assigned roles.
- Necessary aspects for the professional development of SAI members.
- Evaluation and assessment of the efficiency and competences of SAI members.

Section Two: Developing a Competency Framework for SAIs Auditors

- **Preface**
- **Basic Competencies**
- **Additional Competencies**
- The fundamental methodology applied by SAIs to determine basic competencies specified for public sector auditor.

- Standards and criteria for developing the competency framework for SAI auditors.
- Basic professional competency framework for SAI auditors.
- Comprehensive professional competencies for SAI auditors.

Section Three: Professional Development Aspects for Auditors

- Preface
- Practical steps for professional development process of SAI auditors.
- Practical models of strategic plans and executive programs for professional development aspects for auditors from selected Arab SAIs.

Section Four: Efficiency and Quality of Audit Reports

- Preface
- Nature of audit reports.
- Purpose of audit reports.
- Significance of audit reports.
- Practical models of various types of audit reports.

Section Five: Performance Measurement Framework for SAIs (SAI-PMF)

- Preface
- Utilization of the performance measurement framework.
- Components of the Performance Measurement Framework for SAIs .
- Dimensions for evaluating human resource management of SAIs.
- Dimensions for evaluating professional development and training of SAIs.
- Dimensions for evaluating the quality of audits and reports produced by SAIs.

Section Six: ARABOSAI's Role in the professionalization of its members and contributing to raising the efficiency and quality of audit reports of its member organizations

- Preface
- Objectives of the organization.
- Members of the organization.
- Organizational Structure of the Organization.
- Main Committees of the organization.
- Key publications of the organization.
- Developmental Activities of the organization.

Chapter Four: Results and Recommendations

- **Results**
- **Recommendations**



Previous Studies

To study the subject matter to identify the significance of professional qualification for auditors with regards to its impact or influence on the efficiency and quality of audit reports. It requires reviewing previous studies that have tackled such concepts in general, focusing on the fundamental requirements of the auditing profession in light of international auditing standards. It also involves determining the necessary level of professional qualification for auditors that supports and enhances the state's general objectives, considering the diversity and variability of work environments and activities. Additionally, it is necessary to define the minimum quality level for auditors to achieve their roles effectively and identify the professional factors that align with these standards, which can be enhanced and improved in a manner that positively influence the audit process and the quality of its outputs, particularly the final product represented in the audit reports. These studies included various applications across Arab countries, not limited to external auditing, as previous studies rarely addressed Supreme Audit Institutions due to the scarcity of research in this field. However, this gap can be analyzed, inferred, and addressed through the study in hand. Furthermore, previous studies included examples of internal audits, which can serve as a factor for external auditors in risk assessment, thereby influencing all stages of the audit process. Additionally, professional qualification is influenced by certain external factors that affect audit quality and outcomes, such as modern electronic technologies. These technologies have diversified audit conditions, necessitating varied qualifications and expertise for auditors to keep pace with these advancements.

This will be detailed in the following sections.

Year	Country	Author	Research Title	Field of Application
2021	University of Mohamed Boudiaf in M'sila – Faculty of Economic, Commercial, and Management Sciences	Sami Ziyadi, Yahya Saidi	Requirements for Practicing the Audit Profession in Light of International Auditing Standards: An Analytical Study	The International Federation of Accountants (IFAC)

Key Notes

The study aimed to highlight the importance of the requirements for practicing the audit profession, as stipulated in international auditing standards. Where these requirements form the basis of developing the auditor's professional personality , maintaining his independence, and enabling them to perform their duties with due diligence. The study reached several conclusions, the most significant of which is that international auditing standards cover most general requirements for audit standards. Although they do not dedicate specific standards to this purpose, these aspects are addressed through a set of rules outlined within more than one standards.

Year	Country	Author	Research Title	Field of Application
2019	Faculty of Economics and Social Sciences – Palestine	Al-Tawil, Issam Rashwan, Abdulrahman	Study and Analysis of the Reality of Professional Accounting Training with the Aim of Enhancing Economic Development	Ministry of National Economy State of Palestine
Key Notes				
<p>The study primarily aimed to analyze the real role of professional accounting qualification in enhancing economic development in Palestine, as well as to answer the research questions and test the hypotheses. The researchers adopted a descriptive analytical approach and to collect the necessary data, a questionnaire was distributed, reviewed, and validated by several specialists . The target population included financial managers, heads of financial departments, and accountants.</p> <p>The study findings indicated presence of significant challenges facing the process of professional accounting qualification in enhancing economic development in Palestine, with a relative weight of 74.6%. Additionally, the profession of accounting has considerable potential to develop its capacity to enhance economic development in Palestine, with a relative weight of 79.8%.</p> <p>The study recommended that relevant authorities develop mechanisms for professional accounting qualification that meet or exceed international standards in order to promote economic development in Palestine.</p>				

Year	Country	Author	Research Title	Field of Application
2019	Abdul Latif Hamad Technological University	Ahmed, Omar Bashir Hassan	The extent of suitability of Internal Auditors' Qualifications with the Evolving in the Objectives of Internal Auditing: "An Application on the Internal Audit Department at the Ministry of Finance and Economy in the Government Units of the Northern State"	Northern Government Units– Republic of Sudan

Key Notes

The study aimed to recognize the extent of suitability of internal auditors' qualifications with the evolving in the scope and objectives of internal auditing within governmental units in Northern State. Given that the role of internal auditing according to the evolvement in the modern goals and tasks provide a comprehensive service to governmental units instead of the traditional financial auditing, The study aimed to emphasize the importance of qualifying the internal auditor to keep pace with the development of internal auditing.

The researcher depended on inductive, deductive, descriptive–analytical, and historical methods through test of the hypotheses. The researcher revealed several findings, the most important are: Internal auditors possess high scientific qualifications and do not receive regular trainings or participate in workshops. Additionally, internal auditors in governmental units are not keeping up with the developments in international auditing standards.

The key recommendations which the researcher had reached include: Training human cadres working in the internal audit department in government units and organizing

regular workshops for these cadres. The internal auditing in government units must keep pace with developments in international internal auditing standards, and internal auditors should be distributed in government units based on their experience and in a fair manner.

Year	Country	Author	Research Title	Field of Application
2019	University of the Holy Quran and Islamic Sciences	Ali, Arbab Abdulrahim Abu	The Role of the Professional Specialization of External Auditors in Improving the Quality of Financial Reports to Support Competitive Capability: A Field Study on a Sample of Sudanese Auditing Firms	A Sample of Auditing Firms Country: Sudan

Key Notes

The study aimed to identify the role of the professional specialization of the external auditor in improving the quality of financial reports to support competitive capability. The research problem was presented in answering the following questions: How does the professional specialization of the external auditor affect the quality of financial reports, achieve high-level financial services, and support competitive capability? How does the professional specialization of the external auditor affect the improvement of suitability of the financial reports and has an effective role in improving the trust in them to strengthen competitive advantage?

The significance of the study lies in its dealing with the auditor's professional specialization (the client activity) which is considered a modern trend which is focused on, and aim to elevate the external auditor's level of high professional efficiency and ensure activity continuity. The study aimed to evaluate the impact of the external auditor's specialization (the client's activity) and its effect on the quality of financial reports, the adherence of the auditing offices in Sudan to local, regional,

and international auditing standards related to financial report quality to support the competitive ability in client's activity, with which he works and the risks associated with the kind of his activity.

The study concluded the following: the auditor's improve and develop their professional capabilities through continuous scientific qualification which leads to better performance and high – quality auditing services suitable to financial market needs and the developments in the profession. Auditing offices are interested in professional specialization of the auditing client (industry) and forming good knowledge structure in relation with industry, agriculture, trade and others which enables them to detect material misstatements and fraud in financial statements. The specialization of audit offices and companies in industry, agriculture, trade and others to which the client belong helps in understanding and completing the audit process, execution of required procedures and accurate risk identification (industry, agriculture, trade, others) which are reflected in the quality of professional audit performance.

The study made several key recommendations: Professional organizations and associations should establish and implement training programs to familiarize members to recognize the methods of applying rules and strategies professional specialization in various aspects. The importance of collecting the professional texts and legislations into a unified professional legislation, integrating all relevant professional legislations to provide guidance for professional practices in all activities. There should be a control system for the audit performance offices body to oversee, for which the state or the official professional bodies are responsible of to ensure the efficiency and quality of their work and mitigating the negative impact of price competition among auditing offices in Sudan, (Khartoum State).

Year	Country	Author	Research Title	Field of Application
2019	University of Baghdad, College of Administration and Economics	Ibrahim, Lubna, Subti, Mohammed	The Auditor's Qualifications and Their Role in the Quality of Professional Performance	External Audit Offices Iraq
Key Notes				
<p>The research aimed to highlight the requirements for qualifying external auditors in Iraq and their impact on the quality of professional auditing performance. The practical aspect of the study relied on analyzing and presenting the results of a questionnaire designed to realize the effect of external auditors' qualifications on the quality of professional performance.</p> <p>The researcher has come to a set of conclusions, the most significant being that an auditor with high qualifications but lacking ethical principles has a more negative impact on the quality of professional performance than those with lower qualifications.</p> <p>Based on these findings, the key recommendations of the study are as follows: The need to pay attention to scientific and professional qualifying, particularly in auditing modern systems requiring specialized skills. Which can effectively improve professional competence through modern resources, and techniques, and the latest publications from international professional organizations, in teaching and keeping with modern study approaches in the latest developments in the profession and approving the study materials taught in global institutes, while utilizing professors with practical experience.</p>				

Year	Country	Author	Research Title	Field of Application
2017	The University of Kasdi Merbah Ouargla	Shahtah, Mubarka	The professional qualifications of the external auditor and its impact on audit quality: A field study of a sample of accountants in Ouargla and El Oued provinces.	Auditors in Ouargla and Oued, Algeria Account Governors
Key Notes				
<p>The study mainly aimed to show the impact of the external auditor's professional qualification on audit quality and the purpose of conducting it, because of the role of professional qualification in highlighting audit quality by posing the question of the extent to which the level of the external auditor's professional qualification affects audit quality from the perspective of the accountants. To achieve the objectives of the study, we studied a sample of (41 accountants) account governors from Ouargla and El Oued provinces, relying on the scientific research tool represented in the interview and questionnaire. We came to the conclusion that professional qualification is a necessary criterion for achieving audit quality.</p>				

Year	Country	Author	Research Title	Field of Application
2015	"University of Mansoura – Faculty of Commerce"	"Al–Razeen, Abdulrahman bin Mohammed"	"Professional Qualification for Internal Auditors in the Kingdom of Saudi Arabia and the Expected Role of the Saudi Association of Internal Auditors: A Field Study"	Business Environment Kingdom of Saudi Arabia

Key Notes

The research aimed to evaluate the professional qualifications of internal auditors' in the Saudi business environment and the role the Saudi Association of internal Auditors can provide in improving this qualification through a survey of the opinions of a sample of people involved in the field of internal auditing, specifically internal auditors, officials in joint – stock companies and external auditors. Several results were reached including that the professional qualification of internal auditors is one of the components of practicing internal auditing and the increase interest in internal auditing in the Saudi business environment. The professional qualifying of internal auditors depends on the available of several basic components, the most important of which is the existence of a professional organization for internal auditors that regulates the practice of the profession. The field study sample confirmed that the current professional qualification of internal auditors in the Kingdom of Saudi Arabia enables them to perform the traditional tasks of internal auditing especially ensuring the availability of sufficient means of protecting assets and verifying compliance with laws and regulations. On the other side this qualification does not enable them to perform contemporary tasks represented in evaluating the risk management process and strengthening the government mechanism. The results confirmed that the Saudi Association of Internal Auditors has an important role in improving the professional qualification of

internal auditors. Although the field study sample sees the importance of the role of the Saudi Association in improving professional qualification, they also believe that its performance of the expected role depends on the availability of several elements, including conducting fellowship tests with the aim of measuring the professional qualification of the internal auditors. They also believe that one of the most important obstacles that limit the ability of the Saudi Association of internal auditors to achieve its goals is its lack of authority that enables it to oblige internal auditors to implement its publications. The evidence statistical of the research data proved the existence of an almost agreement between the study sample categories in their view of the elements presented to them.

Year	Country	Author	Research Title	Field of Application
2015	"Zaitouna University – Faculty of Economics and Commerce – Libya"	"Al-Ajili, Mohammed Miloud	"Standards of Scientific and Practical Qualification for External Auditors in Arab Legislations: A Comparative Analytical Study"	"Comparative Analytical Study of Arab Countries"

Key Notes

The aim of the research was to shed light on the Scientific and practical qualification standards outlined in the laws governing the accounting and auditing profession in some Arab countries. Despite the fact that more than sixty years have passed since the first law regulating the accounting and auditing profession in the Arab world (Egypt), and the subsequent laws in other Arab countries, and despite the developments that have occurred in the field of auditing, the relevant entities in the Arab world have not taken any action to update their laws. The results of the study indicated the need to reconsider these laws. The analysis revealed many criticisms that could be a benefit to the regulatory entities of the profession in the Arab world if they are willing to establish standards for the Scientific and practical qualification accounts of auditors. This would contribute in raising the level of the profession through the auditor's role in instilling confidence in the various reports prepared by economic units in Arab countries.

Year	Country	Author	Research Title	Field of Application
2013	"Majmaah University – Kingdom of Saudi Arabia"	Dr. Amjad Al-Sharafa Dr. Hazem Al-Maaytah Dr. Ahmed Kalboneh	" Scientific and Practical Qualification of Internal Auditors in Light of Electronic Accounting Systems: An Analytical and Applicable Study on Banks in the Kingdom of Saudi Arabia"	"A Sample of Banks in the Kingdom of Saudi Arabia"

Key Notes

The study aimed to identify the impact of internal auditors' characteristics on the auditing of electronic accounting systems in banks in the Kingdom of Saudi Arabia, totaling (12) banks. Since the size of this society was not available in published reports or statistical bulletins issued by these banks, the researchers could not accurately determine the size of this society. A random sample was selected, ensuring its representation of the study society, with a total size of (130) individuals. The study questionnaire was distributed to all internal audit departments and sections to cover as much of the study society as possible, and (67) valid questionnaires were retrieved for analysis.

The study depended on the descriptive–analytical approach, descriptive statistics, methods, correlation coefficients, ANOVA tests, and T–tests to answer the study questions and test its hypotheses.

The key Findings which the study reached:

Academic degree variable had no ability to explain the variations in implementing electronic accounting system auditing procedures in Saudi banks, and

The existence of a significant ability of the professional certification variable to explain the

changes in these procedures.

There was a moderate ability for each of the scientific specialization variable, professional education and training variable, and years of experience variable in explaining changes in the implementation of electronic auditing procedures.

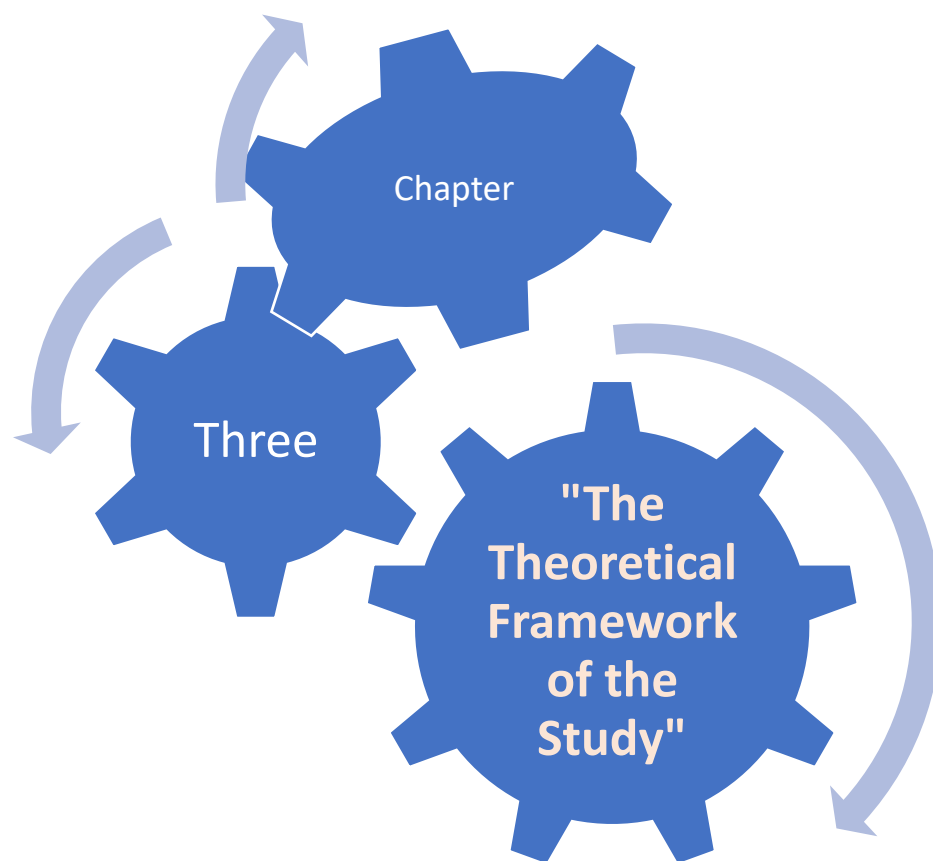
The study concluded that the ability of the five variables examined in the study (academic qualifications, scientific specialization, professional certificate, professional education and training, and years of experience) collectively to explain the changes in the dependent variable, which represents the implementation of electronic accounting system auditing activities in a relatively significant form.

Year	Country	Author	Research Title	Field of Application
2011	"University of Damascus"	"Al-Muqatari, Moath Taher Saleh"	"The Importance of Professional Specialization for Auditors in Enhancing Audit Risk Assessment"	"A Field Study in the Republic of Yemen"
Key Notes				
<p>The study aimed to explore some of the rapid and successive developments and changes that have directly or indirectly impacted the accounting and auditing profession worldwide, with specially focus on Yemen. These changes have also influenced the competitive environment in the audit market. Efforts to address this competition have been directed toward improving quality and, of course, reducing audit risks. Several tools and strategies were employed, including the strategy of professional specialization for auditors.</p> <p>The study problem was centered on answering two questions:</p> <p>What is the importance of professional specialization for auditors?</p> <p>Does this specialization help in assessing audit risks in the modern business environment in Yemen?</p> <p>To answer these questions, the study aimed to identify the nature of auditors' professional specialization and examine its importance for auditors. Additionally, a field study focused on the Yemeni business environment, including a sample of auditors, was conducted.</p> <p>The findings of the theoretical and field studies highlighted the general importance of professional specialization for auditors and its role in improving the assessment of audit risks.</p>				

Commentary on Previous Studies:

Previous studies have validated the hypotheses that there is a significant and impactful relationship between the professionalism and qualification of accounts auditors in various areas—such as accounting standards, auditing standards, continuous professional and practical training, fellowship programs for international professional certificate, and modern technological tools increase and improve of the efficiency and quality of the auditing process and its outcomes overall.

Also the required scientific qualification face the challenges, which must be addressed due to their negative impact of limiting auditing efficiency and, consequently, its outcomes.



Section One:

**Professionalism and Competence of
Supreme Audit Institution Auditors"**

Preface

The INTOSAI Framework for Professional Pronouncements (IFPP⁴) generally aims to define the basic requirements and appropriate organization for the nature of the work of Supreme Audit Institutions (SAIs). (⁵) ISSAI 100 outlines the fundamental principles of public sector control, emphasizing a minimum level of competence required for accounts auditors in these institutions to carry out their duties. Furthermore, ISSAI(4) 150 addresses the competence of accounts auditor by detailing the organizational management of SAIs in general.

Below are the key definitions of some concepts that serve as an introduction to this section.

Competence:

Competence refers to the personal attributes, abilities, knowledge, and essential skills required for successful job performance. This can be explained through the following elements:

**Theoretical and
Practical
Understanding of
the Subject**

**Ability to
Accomplish
Assigned Tasks
Through
Professional
Development and
Learning:**

**Each Individual
Has a Distinct
Trait That
Reflects on his
Personal
Thinking,
Abilities, and
Characteristics:**

⁴ <https://www.issai.org/professional-pronouncements/>

⁵ <https://www.issai.org/wp-content/uploads/2019/08/ISSAI-100-Fundamental-Principles-of-Public-Sector-Auditing-1.pdf>

Competence Framework:

It is the primary determinant that defines the expected competencies and skills of an auditor to accomplish specific tasks. It is characterized by ease of application and governed by specific standards.

Example:

The competence framework required to perform IT audit tasks necessitates a minimum level of knowledge about computers, their components, and basic applications, in addition to the technical aspects to be verified (apart from the fundamental understanding of the control process).

Professional Development Path:

It is a plan or operational or implementing program established by the Supreme Audit Institution (SAI) for auditors, aiming to develop their capabilities and enhance their competence in a more organized and professional manner, while ensuring the retention of the institution's human resources.

Identifying and Documenting Competencies Relevant to the Work of SAIs:

- Starting with identifying of a general strategy that includes a set of objectives focused on human resources and professional development programs aimed at enhancing competencies and improving and expanding their capabilities.

Identifying the competencies appropriate to the nature of the work of Supreme Audit Institutions (SAIs) that enable them to exercise their control powers and authorities effectively.

- The process of documenting and determining the required competencies for SAIs should be conducted with transparency, objectivity, inclusiveness, and ease in describing observable and trackable behaviors for evaluation purposes.

- Consideration must be given to relevant professional standards, laws, and regulations that define the main boundaries and requirements, ensuring they are integrated into the competency identification process.
 - The process of identifying competencies involves addressing several influencing factors, including:
 - Recruiting and appointing suitable and qualified human resources to work within the institutions.
 - The scope size of control and inspection operations carried out by the Supreme Audit Institution.
 - The general budget and financial resources of the Supreme Audit Institution.
 - The expected cost and return of the competency identification process.
- The process should consider the career hierarchy, ranging from the lowest positions to leadership roles.

Providing the Necessary Human Resource Practices for Institutions to Fulfill Their Assigned Roles:

- **The Supreme Audit Institution should adopt an approach focused of investing in human resources and following best practices based on specific scientific and practical foundations, with a clear and well-defined roadmap built on a sound and specific principle, through the following elements::**
 - Human Resources Strategy of the Institution
 - Effective Planning for Human Resources Management in the institution
 - Attracting, Recruiting, and Employing Skilled Talent in the institution
 - Wages and Incentives Policy in the institution
 - Continuous Education, Training, and Professional Development in the institution

- **Identifying the Competencies Suitable for the Nature of Supreme Audit Institutions' Work That enable them to exercise Their Powers and control Authorities.**
- **Promoting the developmental thinking within Supreme audit institutions, raising awareness among their employees, and fostering a continuous learning culture through the following:**
 - Effective communication between the institution's leadership and employees and understanding their expectations regarding the development of their career and professional paths, ensuring these are considered in the human resources strategy
 - Providing and offering educational opportunities, scholarships, and professional fellowships, both domestically and internationally, to members of Supreme Audit Institutions.
 - Organizing, providing, and enhancing practical experiences for the institutions in a systematic and continuous manner.
 - Providing and disseminating documentation, evidences, and professional publications to all members of the institutions.
 - Providing and facilitating opportunities for knowledge transfer and experience exchange among all members of the Supreme Audit Institution.

Required Professional Development Paths for Members of Supreme Audit Institutions:

- **Each Supreme Audit Institution has its plans and pathways to achieve those plans through two main components:**

- **Basic Professional Development:** This defines the pathway related to the minimum requirements necessary for the position.
 - **Continuous Professional Development:** This focuses on enhancing and developing current competencies to adapt to future circumstances and changes.
- **Each Supreme Audit Institution strives to follow best practices in professional development, and there are several guidelines that are adhered to, including:**
- Establishing specialized academies or internal units/sectors for professional training and continuous learning.
 - Studying contracts and partnerships with accredited universities and institutes to cover some professional aspects.
 - Membership in international organizations of Supreme Audit Institutions and their affiliated regional organizations and actively participating in their training, educational, professional, and scientific activities.
- **The professional development pathways for Supreme Audit Institutions should be diversified to include the following elements:**
- Internal learning and professional development opportunities
 - External learning and professional development opportunities
 - Exchange and transfer of scientific knowledge and practical experiences
- **The key aspects of professional development pathways should be identified to determine the required features for each grade,**

category, and job nature, enabling the creation of applicable programs.

- Supreme Audit Institutions must strive to obtain global, international, regional, and local accreditations for the specialized competencies of their auditors.

Evaluating and governing the Competence and Skills of Supreme Audit Institution Members:

- The Supreme Audit Institution aims to develop various logical, objective, and comprehensive methods and tools to follow the performance and the desired professional pathway to achieve and maintain auditors competence. Among the most important activities are:
 - Developing written clear and detailed guidelines, and administrative evidences, and general rules as a compliance standard to be used as a basis for evaluation.
 - Continuous following by leaders and supervisors of employees.
 - Conducting practical examinations that can be linked to job progression and promotions.
 - Establishing scientific systems and models that consider the practical and professional aspects for employees evaluation.
- Certain practices should be implemented to govern and evaluate competencies within the Supreme Audit Institution, including:

- Comparing the auditor's professional development against established standards to ensure compliance to determine the existence of competence or not.
 - Regularly and consistently measuring the impact of developmental and improvement initiatives of the Supreme Audit Institution to govern whether their objectives have been achieved or not.
- **The Supreme Audit Institution should analyze the results of professional pathway evaluations and their development to assess the need for corrective intervention in case in the professional pathways of having some deviations of the set objectives, working to avoid such issues in the future**

Section Two:
**Developing the Competency Framework for Auditors of
Supreme Audit Institutions**

Preface

When determining the general level of competence required for a positioning, certain general guidelines should be established. However, if the position demands a high degree of professionalism and competence, the process must involve designing and defining a general framework that specifies the required competencies. As outlined in INTOSAI's ⁶GUID 1950.

Furthermore, there should be innovative, objective, and specialized methods for evaluating the competencies of Supreme Audit Institutions (SAIs). These methods should ensure the accuracy and reliability of the data and information derived, enabling sound judgment and decision-making. This evaluation process significantly influences the overall strategy of the SAI.

To provide clarity, some relevant definitions and concepts will be addressed as follows:

Core Competencies:

These represent the minimum competencies that auditors of the supreme audit institution should possess in specific and defined areas.

⁶ <https://www.issai.org/wp-content/uploads/2022/11/GUID-1950-Guidance-on-the-development-of-competency-frameworks-for-auditors.pdf>

Additional competencies:

These are the competencies that add a distinctive character to the supreme audit institution. This is achieved by adhering to general guidelines or standards issued by organizations such as INTOSAI, which are applied by multiple institutions. The results and evaluations related to the nature of each institution's work are shared with their counterparts to establish these institutions as models to be emulated.

The fundamental methodology followed by the Supreme Audit Institution to determine the core competencies required for the role of a public sector auditor:

- Each auditing institution relies on competency pathways specific to the type of audit it undertakes, whether it is financial audit, performance audit, compliance audit, or, in some cases, judicial audit. Consequently, each type requires a distinct development pathway, as illustrated in the following diagram from the INTOSAI GUID 1950⁷ manual.



⁷ <https://www.issai.org/wp-content/uploads/2022/11/GUID-1950-Guidance-on-the-development-of-competency-frameworks-for-auditors.pdf>

Standards and Criteria for Developing the Competency Framework of Supreme Audit Institution's Auditors

- Commitment to the INTOSAI Framework of Professional Pronouncements IFPP⁸.
- Continuous emphasis on development.
- Alignment of national standards with the INTOSAI framework.
- Measurability, observability, and evaluation.

The Basic Professional Competency Framework for Supreme Audit Institutions

- The INTOSAI Framework of Professional Pronouncements IFPP⁹ includes fundamental principles that govern the work of Supreme Audit Institutions (SAIs) including standards that regulate the type of audits conducted by SAIs, as well as guidance materials that cover all these publications and facilitate their implementation.
- The INTOSAI Guidance (GUID 1950) outlines best practices for these competencies, categorizing them into qualitative groups as a reference for SAIs aiming to achieve excellence. These categories are presented as follows:

⁸ <https://www.issai.org/professional-pronouncements/>

⁹ <https://www.issai.org/professional-pronouncements/>

Comprehensive Professional Competencies for Auditors of Supreme Audit Institutions

- The auditor must serve as a role model.

Commitment to ethical conduct in all situations	Demonstrating personal accountability	Respect for diversity	Commitment to fundamental leadership skills
Always adhering to the code of ethical conduct in all situations facing the auditor, oneself and others, and upholding the cultures and rules of the supreme audit institution.	Acting with transparency and integrity at all times, prioritizing the public interest over personal interests, and always being accountable without reservations.	Treating citizens, colleagues, and audited entities without discrimination, and with respect, regardless of religion, gender, or race, and dealing with all cultural environments within the workplace.	Committing to the auditor's leadership skills, being a source of influence, inspiration, and motivation for others.

- The auditor communicates effectively with stakeholders

The auditor's understanding of stakeholders	effective communication with stakeholders
Engaging with stakeholders of Supreme Audit Institutions, understanding their perspectives, and creating a communication space that allows for multiple expectations while maintaining the necessary independence in the auditor's work	Transparent presentation of data, and communicating with stakeholders, considering their opinions, and establishing a constructive dialogue openly with various media platforms. Tailoring communication strategies to different audiences, utilizing all resources available to the supreme audit institution, and effectively leveraging advanced technological tools

- The auditor must act with sound professional behavior and conduct

Commitment to implementing international principles for Supreme Audit Institutions	Commitment to the core competencies of the auditor and keeping up with digital technology	Commitment to achieving sustainable excellence	Commitment to emotional intelligence
A proper application of the principles outlined by INTOSAI, while considering adherence to national standards, maintaining professional judgment, and seeking advice and guidance in the case of emerging issues to identify best practices for ensuring quality preservation.	Commitment to the fundamental aspect of analyzing data, classifying and presenting information accurately and fairly, making objective judgments, documenting all audit work, and leveraging technological advancements in the digital age to support and enhance the audit process and its efficiency.	Addressing the challenges of the audit environment, striving for growth, developing knowledge and capabilities, thinking positively and constructively, working to ensure the success of the auditor's institution, learning from mistakes, and working to avoid them in the future.	Always benefiting from the auditor's experiences and identifying lessons learned through individual qualities such as self-awareness, will power, empathy, and management of social relationships.

- The auditor's contribution to adding value and achieving benefits for the supreme audit institution.

Contributing to improving the performance of the supreme audit institution	Contributing to effective management	Working in consideration of the public interest
The auditor should perform in a way that considers the overall performance of the supreme audit institution and align and share their goals with the general strategies of their institution.	Work towards fostering a team spirit to overcome the risks of the auditing process and internal risks within the supreme audit institution, while helping management make wise decisions by providing timely information.	Commitment to serving the citizens interests when auditing the public sector, and staying current with emerging and important social issues that come to the surface.

Chapter Three:
**Professional Development Pathways for
Auditors**

Preface

INTOSAI, through the Professional Standards and Guidance IFPP, has defined the guiding principles that regulate and apply specific standards and topics, such as human resources and professional development for auditors. The INTOSAI ¹⁰GUID 1951 guideline addresses the paths that the Supreme Audit Institutions (SAIs) can apply for the professional development of auditors, identifying the professional elements necessary for the process to proceed in an organized and practical manner. A proposed method has been renewed that SAIs can follow, which involves several steps, as shown in the following figure:



¹⁰ <https://www.issai.org/wp-content/uploads/2022/11/GUID-1951-Guidance-on-the-development-of-pathways-for-professional-development-of-auditors.pdf>

Defining the Professional Development Strategy for Auditors of the Supreme Audit Institution

Defining the Professional Development Strategy for Auditors of the Supreme Audit Institution

The primary and specific purpose of the required professional development path is determined, and a strategy is formulated to achieve the desired and anticipated development objectives and programs.

Confirming the Required Competency Requirements for the Development Path

When defining the required development path, it is essential to identify the auditor's core competencies and assess their availability. This ensures a basis for moving to the development phase, with competencies being verifiable and measurable.

Identifying and Understanding the Gap Between the Auditor's Current Competencies and the Required Professional Development Pathway

There may be various gaps between the auditor's existing competencies and the desired professional development pathway. These gaps must be carefully studied and analyzed to assess the likelihood of effectively addressing and aligning with the required development objectives.

Defining the Appropriate Approach and Pathway to Address and Bridge the Gaps

The supreme audit institution's management must adopt a suitable strategy to bridge the gaps between the auditor's current competencies and the desired professional development pathways. This can involve employing various methods and techniques deemed appropriate, whether by adjusting the pathways or implementing a gradual development process. External factors and influences, such as costs and the level of available technology, should also be carefully considered in the decision-making process.

Preparing the Organizational Environment for the Proposed Professional Development Pathways

The organizational environment of the supreme audit institution must be resilient to various influences and well-prepared to accommodate the necessary and targeted professional development pathways. It should encompass all factors that enable and support the implementation of the defined pathway with professionalism, efficiency, and effectiveness.

Designing Professional Development Pathways for the Supreme Audit Institution

This involves developing suitable programs for the pathways, establishing objectives, content, tools, and implementation mechanisms. These should include advanced, progressive, scientific, and practical training aspects while ensuring support for auditors to respond effectively to the required programs and pathways. Ultimately, it should be possible to evaluate the impact, measure outcomes, and identify the benefits gained from the development initiatives.

Implementation of Professional Development Pathways for the Supreme Audit Institution

This step addresses the practical aspects of implementation, the resources utilized, the support provided, the responsiveness in acquiring new skills, and how these skills are applied in audit tasks to create a tangible positive impact.

Evaluation of Enhanced Competencies Following the Implementation of Professional Development Pathways for the Supreme Audit Institution

This step involves measuring the extent of success in acquiring new competencies for auditors as a result of the professional development they received and the programs implemented.

Maintaining Competencies for Supreme Audit Institutions

Continuous development and training efforts should be pursued to ensure auditors practice, sustain, and build upon the skills and competencies evaluated. This approach facilitates progression to acquiring additional competencies and promotes the exchange of knowledge and expertise through the institution's organizational structure.

Evaluation of Professional Development Pathways

The leadership of Supreme Audit Institutions can periodically conduct comprehensive evaluations of the professional development path for auditors, aligning these reviews at the end of operational programs and applied strategies. The Institutions can then develop, enhance, and support strategic plans, complete them, and work on transitioning to next stages of continuous development.

Practical Models of Strategic Plans and Executive Programs for Professional Development Pathways for Auditors in Some Arab Supreme Audit Institutions:

Audit Bureau of the Hashemite Kingdom of Jordan		
Main Strategic Objectives	Sub-Objectives	Projects and Programs
1 Enhancing the Quality of Audit Processes, Outputs, Work Environment, and Efficiency	1-1 Digital Transformation	<ul style="list-style-type: none"> ▪ Archival Management of Computerized Audit Files ▪ Enhancing Auditors' Efficiency to work on managing computerized audit files (planning, execution, reporting). ▪ Providing Auditors with Modern Laptops. ▪ Cloud Computing for e-government systems. ▪ Business Continuity during emergencies and disasters, ensuring operations under crisis conditions. ▪ Paperless and Environmentally Friendly Workspace. ▪ Raising Awareness of Legislative Issues.
	1-2 High-Quality Audit Reports	<ul style="list-style-type: none"> ▪ Applying International Audit Standards issued by INTOSAI. ▪ Enhancing Auditors' Professional Performance in accordance with INTOSAI audit standards. ▪ Strengthening Performance Audits on Sustainable Development Goals (SDGs). ▪ Activating the Role of the Computerized Systems Audit Department.

2 Institutional Excellence	1-2 Development of the Legislative, Regulatory, and Governance Environment	<ul style="list-style-type: none"> ▪ Enhancing the Bureau's Performance based on the Performance Measurement Framework for Supreme Audit Institutions (SAI PMF) and preparing a self-assessment report in line with the framework ("Where We Are"). ▪ Preparing an Evaluation Report on the Governance System of the Bureau. ▪ Amending the Audit Bureau Law to align with international practices.
	2-2 Empowering Employees to Perform Their Duties Efficiently and Effectively	<ul style="list-style-type: none"> ▪ Recruiting Competent and Experienced Staff that meet the Bureau's needs. ▪ Enhancing Computer and Software Skills for employees. ▪ Implementing a Code of Conduct and ensuring employee adherence to it. ▪ Training of Trainers (TOT) programs.
	2-3 Rewarding Outstanding Performance	<ul style="list-style-type: none"> ▪ Recognizing Outstanding Employees with rewards. ▪ Encouraging Financial Savings in Favor of the public treasury
3 Enhancing the Bureau's Value as a Centre of Expertise and Strengthening Relationships with Stakeholders Locally, Regionally, and Internationally	3-1 Improving the Performance of Internal Audit Units in Audited Entities	<ul style="list-style-type: none"> ▪ Developing Evaluation Models. ▪ Building the Capacities of Internal Audit Units. ▪ Enhancing the Capacities of Audit Bureau Auditors in evaluating internal audit units.
	3-2 Strengthening the Bureau's Relationship with International Lending and Donor Agencies	<ul style="list-style-type: none"> ▪ Preparing Audit Reports for grants and loans. ▪ Engaging with International Donor and Lending Agencies.

	3-3 Strengthening Relationships with International Audit Organizations (INTOSAI, ASOSAI, ARABOSAI)	<ul style="list-style-type: none"> ▪ Participating in Meetings, Conferences, and Committee Memberships. ▪ Contributing to Scientific Research in the Audit Field
	3-4 Increasing Media Awareness About the Bureau's Role and Activities Internally and Externally	<ul style="list-style-type: none"> ▪ Continuously Updating the Bureau's website with data and information. ▪ Publishing News and Activities of the Bureau. ▪ Promoting Professional Awareness through a periodic newsletter. ▪ Contributing to Enhancing the Capacities of Government Entities. ▪ Engaging with Donor Agencies. ▪ Collaborating with Local Audit Bodies and Parliament.

The National Audit Office of the Kingdom of Bahrain		
Main Strategic Objectives	Sub-Objectives	Projects and Programs
1 Delivering Value-Added Audit Services	1-1 Annual Planning for Audit Activities	<ul style="list-style-type: none"> ▪ Enhancing the Planning Mechanism for audit tasks. ▪ Expanding Value-Added Tasks that contribute to improving the efficiency and effectiveness of entities in providing government services
	1-2 Collecting Information from Audited Entities	<ul style="list-style-type: none"> ▪ Integrating with Automated Systems available at entities under the Bureau's audit.
	1-3 Expanding Coverage to New Audit Areas	<ul style="list-style-type: none"> ▪ Increasing Audits of Information Systems. ▪ Expanding Investigative Auditing activities.
	1-4 Supporting Audit Operations	<ul style="list-style-type: none"> ▪ Consulting Experts to support technical and specialized audits and analyze large data sets.
	1-5 Results of Audit Activities	<ul style="list-style-type: none"> ▪ Establishing and Applying a Reference Framework and performance indicators to measure the Bureau's performance.
2 Developing the Institutional Capacities of the Office	2-1 Internal Control Environment and Quality Management	<ul style="list-style-type: none"> ▪ Developing and Approving a Quality Management and Assurance System. ▪ Developing and Approving an Operational Risk Management System. ▪ Updating and Enhancing Administrative, Financial, and Internal Guidelines.
2 Developing	2-2 Human Resources	<ul style="list-style-type: none"> ▪ Enhancing Planning Procedures related to human resources. ▪ Evaluating and Improving

the Institutional Capacities of the Bureau		Employee Job Satisfaction.
	2-3 Information Systems	<ul style="list-style-type: none"> ▪ Keeping Pace with Technological and Digital Advancements.
	2-4 Professional Development and Training	<ul style="list-style-type: none"> ▪ Expanding the Implementation of Training Programs. ▪ Improving the Mechanism for Monitoring the Outcomes of professional development and training.
	3-1 Communication and Strengthening Cooperation with Stakeholder	<ul style="list-style-type: none"> ▪ Expanding the Implementation of Training Programs. ▪ Enhancing the Mechanism for Monitoring the Outcomes of professional development and training.
	3-2 Raising Awareness of the Bureau's Role and Functions	<ul style="list-style-type: none"> ▪ Enhancing Awareness among Audited Entities and Relevant Stakeholders about the Bureau's objectives, role, and mandates, while promoting collaboration.

State Audit Bureau of Kuwait

Main Strategic Objectives	Sub-Objectives	Projects and Programs
1 Activating the Bureau's Strategic Management	1-1 Measuring and Monitoring Compliance with Strategic Management and Issued Work Systems	<ul style="list-style-type: none"> ▪ Establishing and documenting a matrix for implementing strategic goals. ▪ Developing measurement tools and standards for monitoring the strategic plan. ▪ Evaluating and monitoring compliance with issued work systems and their maintenance. ▪ Adopting a performance indicators framework (KPIs) to evaluate sectors in implementing the strategic plan. ▪ Directly linking the results of measuring strategic plan achievements to supporting outstanding sectors.
	1-2 Ensuring Continuous Awareness of Strategic Management and Issued Work Systems	<ul style="list-style-type: none"> ▪ Preparing a mechanism to monitor the awareness program for strategic management and its issued systems. ▪ Developing a mechanism for applying work systems issued by the strategy. ▪ Continuing to enhance communication between sector representatives on the strategy committee and relevant departments. ▪ Preparing reports on annual sector contributions toward achieving their strategic goals.
2 Supporting and Developing the Bureau's Institutional and Professional Capabilities	2-1 Establishing and Updating Audit Manuals and Adopting Professional Standards	<ul style="list-style-type: none"> ▪ Continuing to adopt professional standards and addressing anticipated obstacles to compliance. ▪ Continuously developing audit manuals and approved procedure guides, completing the needs of

		audit sectors, and following up on international audit organization publications in this regard
	2-2 Activating the Audit Quality System in Audit Practices	<ul style="list-style-type: none"> ▪ Monitoring and diagnosing the current status of the Audit Quality Management System within the Bureau. ▪ Activating the mechanism for implementing the Audit Quality System, identifying development needs, and increasing awareness of the system. ▪ Applying governance principles and working to embed them in audit practices. ▪ Enhancing the format and presentation of audit reports to achieve the desired impact.
2 Supporting and Developing the Bureau's Institutional and Professional Capabilities	2-3 Maintaining Administrative Systems for Efficient and Effective Operations	<ul style="list-style-type: none"> ▪ Re-evaluating the organizational structure in light of internal and external developments and restructuring the workforce accordingly. ▪ Enhancing the recruitment of human resources capable of achieving the Bureau's goals. ▪ Developing administrative systems to support desired professional excellence, job satisfaction, and institutional loyalty. ▪ Adopting a performance indicator system to measure the performance of Bureau employees.

	<p>2-4 Supporting and Enhancing the Performance of Bureau Members</p>	<ul style="list-style-type: none"> ▪ Strengthening human capacities with specialized professional certifications in the audit and support fields. ▪ Adopting a succession planning system for supervisory positions and team leadership, supported by training and qualification programs. ▪ Increasing awareness of audit and professional manuals and international standards through regular workshops within audit sectors. ▪ Enhancing and supporting training, self-development, research, and field training to build a strong cultural and knowledge base for human resources.
	<p>2-5 Enhancing Technical Capabilities in Task Execution</p>	<ul style="list-style-type: none"> ▪ Developing automated systems and ensuring their integration. ▪ Continuing to activate and enhance the Audit Management System (AMS). ▪ Coordinating with relevant authorities to establish electronic connectivity between the State Audit Bureau and state agencies, tailored to the Bureau's audit needs. ▪ Implementing an automated Content Management System (Electronic Correspondence Management, ECM) for all Bureau sectors. ▪ Enhancing auditors' skills in utilizing Computer-Assisted Audit Tools and Techniques (CAATs).
<p>3 Developing Communication Methods and Encouraging Knowledge and Experience</p>	<p>3-1 Strengthening Cooperation and Knowledge Sharing with Peers, International Organizations, and Regional</p>	<ul style="list-style-type: none"> ▪ •Activating Peer Review and Cooperative Audit Systems: ▪ •Developing a Plan for Experience Sharing and Best Practices.: ▪ •Enhancing Audit Cooperation with International Regulatory Organizations

Exchange	Groups	
	3-2 Strengthening Relationships with External Stakeholders Interested in SAI Outputs	<ul style="list-style-type: none"> ▪ Activating Communication Channels with Stakeholders: ▪ Monitoring and Analysing Stakeholder Needs.: ▪ Establishing a Framework for Professional Relationships with Domestic Audit Bodies:

Theme Four

Efficiency and Quality of Audit Reports

Preface

After identifying the aptitude for the major functions of SAI auditors and the necessary professional development pathways, which is expected to enhance the quality of audit tasks, that reflects on the quality of audit reports, through meeting the necessary professional standards to create a positive impact on citizens' lives.

The following points will define the essence of these reports, their types, and the criteria.

The Essence of Audit Reports:

- Audit report is a written opinion about the findings of SAI's audit activities, with the variety of audits from one SAI to another.
- The report presents the observations of SAI regarding the auditees, along with recommendations to address the issues that led to these observations.
- SAI's issued reports are varied according to the legal framework that governs each institution and the specific reports they are mandated to produce.
- Audit reports must meet high standards of efficiency and quality, especially that these reports are submitted to authorities and serve public purposes of the state.

The Purpose of Audit Reports:

- We can touch upon the objectives of audit reports, although these objectives are varied and different depending on each country's goals and its strategic plans, but generally we can outline the purposes of these reports as follows:
- Activating the role of that were SAs assigned to protect public funds and investments and evaluating the performance of the public sector.
- Reporting the actual results of audit to the senior authorities concerned with receiving the reports.
- Reporting the audited entities of the audit findings, attached with the necessary recommendations to solve it, and to improve governmental performance.
- Transparency in presenting audit findings to stakeholders, and in some cases, to shareholders and citizens.

Importance of Audit Reports:

- Evaluating audited entities and identifying the sides of weakness and obstacles to avoid them in the future.
- Assessing deviations between planned budgets and actual achievements.
- Discharging liability for officials in the audited entities.
- Audit reports reflects the extent of compliance of the constitution and relevant laws by enabling SAs to fulfill their assigned role.
- Documenting observations and following up them, which helps to assess the extent of compliance by entities in addressing previous observations.
- Audit reports help in improving the efficiency and effectiveness of performance.

- Audit reports help the precision of audit and control over taxes and its regulation.
- Helping the public opinion to find facts about government performance in general.

Practical Examples of Types of Audit Reports:

Practical examples of the types of reports which is presented by some Arab SAs that are members of ARABOSAI will be reviewed:

Accountability State Authority – Arab Republic of Egypt:

Law No. 144 of 1988¹¹, along with its amendments under Law No. 157 of 1998¹², defines the mandate of the Accountability State Authority in the Arab Republic of Egypt; by act of law, the Authority prepares and submits reports on the following:

- Observations resulting from audit operations on the auditees.
- Observations resulted from the examination of the final accounts of the audited financial units.
- Observations resulting from reviewing the state's final accounts.
- Audit reports on the budgets and financial statements of companies under audit.
- Reports on audit of outline and performance evaluation.
- Annual reports on the overall results of audits.
- Any special reports requested by the House of Representatives.

¹¹ <https://manshurat.org/node/13874>

¹² <https://manshurat.org/node/13875>

State Audit Bureau of Kuwait: ¹³

The types of audit reports submitted by the State Audit Bureau of Kuwait include the following:

- Periodic reports on the results of inspections and audits of activities and transactions (for auditees).
- Annual reports on the results of inspections and audits of the implementation of budgets for ministries, governmental departments, besides public authorities, and institutions, as well as their final accounts.
- Periodic reports sent to entities under the audit of the State Audit Bureau about the results of inspections and audits of their activities and accounts conducted on the entity during the fiscal year.
- The assigned Special reports by (National Assembly and Council of Ministers) according to Article (25) of Bureau's founding law, which includes an annual report on the state's financial position.
- The assigned Special reports by the National Assembly on contracts subject to the provisions of Law No. 25 of 1996 regarding the disclosure of commissions in contracts entered into by the state (included in the annual report).
- Periodic reports about the issuance of governmental bonds (issued every six months).
- Bi-annual reports on invested funds in accordance with Law No. 1 of 1993 regarding the protection of public funds.
- Specialized reports concerning levels of audit of efficiency, economy, and effectiveness in the management of resources of some

¹³ <https://www.sab.gov.kw/sabweb/pages/paragraph.aspx?ID=UFAISILMMpeu9QEKDIYbxlrpumaWvWv24T0K3Zhu34Q=>

governmental entities and companies, and to what extent they achieve their assigned tasks and objectives.

- Reports based on audit studies of specific topics, which examines all aspects of the subject, along with studying the laws, regulations, and decisions governing meant subject. However bureau includes findings and recommendations.
- Citizen's reports.
- Reports about high-risk topics.
- Reports about the most important financial indicators, audit phenomena, and trends.

General Court of Audit of Saudi Arabia¹⁴:

The types of audit reports issued by the General Court of Audit of Saudi Arabia include:

- The submitted reports to entities under the Court's audit, containing the results of audit operations.
- The Court's annual report about results of financial audit and performance audit.
- The Court's annual report about results of auditing the state's final accounts.
- The Court's annual report about its achievements and activities.
- General or special reports.

¹⁴ <https://www.gca.gov.sa/PageDetails?id=6>

- The Court's annual reports to local councils, which consists of performance evaluation results of the branches of service agencies in each region.

The National Audit Office of the Kingdom of Bahrain¹⁵:

The types of audit reports which is issued by the National Audit Office of the Kingdom of Bahrain include the following:

- The Office prepares final account reports of state and final accounts of auditees, as well as the results of performance audits and administrative audits, while highlighting observations and sides of any disputes that may arise between the Office and the entities under its audit.
- A report about each task, wherein the Office articulates the results of its audit and inspection in the form of observations, which are submitted to the relevant entities through the ministers affiliated to these entities.
- The President of the Office submits additional reports on matters deemed highly significant and requiring prompt attention from the responsible authorities.

Jordanian Audit Bureau¹⁶:

The types of audit reports presented by the Jordanian Audit Bureau include the following:

¹⁵ <https://www.nao.gov.bh/category/audit-reports> =

¹⁶ https://www.audit-bureau.gov.jo/Ar/List/%D8%A7%D9%84%D8%AA%D9%82%D8%A7%D8%B1%D9%8A%D8%B1_%D8%A7%D9%84%D8%B1%D9%82%D8%A7%D8%A8%D9%8A%D8%A9 =

- **Annual Report:** It is the final output which is submitted by the President of the Bureau about the entities under audit, which includes the results of its operations, opinions, observations, statement of committed violations, and the resulted responsibilities of them for one fiscal year at the start of each regular session as well as it includes an analysis of the final accounts of the General Budget Law, analysis of the Treasury's cash position statement, analysis of the final accounts of government units, public debt analysis, and performance analysis of audited companies.

Special Reports:

- The President of the Audit Bureau has the right – at any time – to submit special reports to the House of Representatives, to get its consideration about issues he deems critical and significant, so it requires prompt consideration.

Periodic Reports:

- These are the final outputs submitted by the President of the Audit Bureau about auditees, which include the results of its operations, opinions, observations, statement of committed violations, and the responsibilities resulted from them, which are issued every four months.

Other Reports:

- Any other entity that the Council of Ministers decides to assign the Audit Bureau to audit, if its funds are considered as public funds or its taxation were conducted under the provisions of the law.

Theme Five

**Performance Measurement Framework for Supreme Audit
Institutions (SAI-PMF)**

Preface

After overviewing the organizational sides of Supreme Audit Institutions (SAIs), the competencies and professional pathways to build capacities of auditors to, and recognize the audit reports, and the required quality of audit reports; so its time to measure and evaluate the impact of auditor competence and the extent of quality reflected on audit reports, which is the objective of this study.

The INTOSAI Development Initiative (IDI) innovated on enactment for the general evaluation of SAIs titled as "Supreme Audit Institution Performance Measurement Framework (SAI-PMF)".¹⁷ which will be explored and overviewed generally, with all its sides, it will be remarked on its necessary components to measure the variables of the current study and their impact.

Using the Performance Measurement Framework:

The purpose of the Performance Measurement Framework for Supreme Audit Institutions¹⁸ (SAI-PMF) is to assess to what extent Supreme Audit Institution (SAI) performs once in comparison with good international practices, as well as to identify the SAI's strength and weakness points. The evaluation should be evidence-based, and using the framework is discretionary. The decision to conduct an evaluation using the SAI-PMF lies solely with the head of the respective SAI.

It is worth noting that the evaluation using the framework does not propose recommendations for future reforms. Instead, the evaluation may be followed

¹⁷ <https://www.idi.no/work-streams/well-governed-sais/sai-pmf>

¹⁸ <https://www.idi.no/elibrary/well-governed-sais/sai-pmf/1001-2020-10-20-19-23-58/file>

by the development of a strategic plan for the SAI and/or the identification and prioritization of proposed capacity-building initiatives, and its sequence.

The signs of conducting an evaluation using the framework include:

- **Steps Toward Implementing International Standards for Supreme Audit Institutions:**

More identifying for the areas most in need of change to align with the core principles of international standards for SAIs and gaining an increased understanding of what good practices for SAIs entail.

- **To Highlight Progress made, Value, and Benefits to Society:**

Measuring progress made over time and highlighting it to external stakeholders, as well as showing stakeholders how the SAI contributes to enhancing public financial management, promoting good governance, enhancing transparency and accountability, and combating corruption.

- **Strategic Planning:**

Conducting a needs assessment that covers the entire SAI, which can be used to guide the operation of development of its strategic plan.

- **Internal Performance Measurement/Annual Reporting:**

Improving or establishing procedures to measure internal performance.

- **Securing and Maintaining Support for Capacity Development Efforts:**

Demonstrating a commitment to change and establishing a baseline for performance.

Components of the SAI Performance Measurement Framework (SAI-PMF):

▪ Guidelines for Preparing the Performance Report:

It is the final product of the evaluation and includes a narrative analysis of the results. To enable a comprehensive assessment of the audit practices conducted by the SAI, it is recommended to evaluate the SAI's work for the most recently completed fiscal year unless the indicators specify otherwise.

Given that the comprehensive scope of the evaluation, it is recommended to conduct evaluation operation repeatedly using the SAI-PMF every 3 to 5 years. The evaluation results in a performance report for the SAI, which is a narrative report provides readers with a comprehensive picture of the SAI's performance. This report is based on an understanding of the environment in which the SAI operates, the interconnections between various sides of SAI performance, and understanding a detailed evaluation of the results and indicator scores.

As well as the performance report is the primary output of the SAI-PMF evaluation, which It provides an analysis that goes beyond the indicator scores.

Performance Indicators and Measurement Areas:

A set of 25 indicators, each one is from 2 to 4 dimensions, is used to measure the performance of the Supreme Audit Institution (SAI). Each indicator seeks to assess the SAI's performance in all key aspects using a five-point scale (0-4).

The indicators are designed to enable objective measurement, although a degree of professional judgment must be applied by evaluators.

Guidelines have been established for performance criteria corresponding to each score for each indicator, and these are included in the indicator set itself. There is no aggregated score for the SAI as a whole inclusively as not all indicators hold the same level of importance, and their relative significance varies from one SAI to another and from year to year.

Instead, the performance narrative report provides a comprehensive analysis of the SAI's performance compared to good international practices across six main areas:

- Independence and Legal Framework.
- Internal Governance and Professional Ethics.
- Audit Quality and Reporting.
- Financial Management, Assets, and logistics.
- Human Resources and Training.
- Communication and Stakeholder Management.

Stages of Evaluating SAI's Performance Measurement Framework (SAI-PMF):

Conducting an evaluation of Performance Measurement Framework (SAI-PMF) is a comprehensive process that requires several critical decisions to be made by the respective SAI. The key stages of the evaluation are as follows:

- Decision to Conduct the Evaluation.
- Evaluation Planning.
- Evaluation Execution.
- Quality Management to Ensure a High-Quality Report.
- Using the Results – Post-Evaluation.

Preparing the Performance Report of the Supreme Audit Institution (SAI):

The preparation of the SAI Performance Report, considered as the final product of the evaluation based on the SAI Performance Measurement Framework (SAI-PMF), as well as it outlines the required content of performance report of SAI and how the received information in the report should be presented. This report is supplemented by a set of SAI performance indicators and the performance report of SAI aims to provide a comprehensive, integrated, and evidence-based assessment of the SAI's performance.

The report is based on indicator-based analysis across the six domains (A–F). The evidence is used alongside an understanding of the interconnections between these domains to evaluate the SAI's values, benefits, and how it contributes at enhancing accountability, transparency, and integrity, while demonstrating how its ongoing relevance.

This analysis should be presented in the SAI Performance Report, along with relevant foundational information. The report should also consider reforms implemented by the SAI in recent periods, ongoing reforms, prospects for future reforms, and how development partners utilize the SAI's results.

The following is the recommended structure for the SAI Performance Report:¹⁹:

Preface

- **A. Executive Summary**
- **B. Statement of Independent Review**
- **C. Observations on SAI Performance and Impact**
 1. Comprehensive assessment of the SAI's performance.
 2. Value and benefits of SAIs – Making a difference in citizens' lives.
 3. Analysis of the SAI's capacity-building efforts and opportunities for further improvement.
- **D. Use of Evaluation Results by the SAI's Management**

1. Introduction

2. Methodology

3. Background Information on the Country and the SAI

3.1 Description of the country's governance arrangements and the broader environment in which the SAI operates.

3.2 Description of the public sector budget environment and its impact on the SAI's performance.

3.3 Description of the legal and institutional framework, organizational structure, and resources of the SAI.

4. Assessment of the SAI's Environment, Capacity, and Performance

Evaluation against the six domains, with evidence-based indicator scores:

4.1 Domain A: Independence and Legal Framework.

4.2 Domain B: Internal Governance and Ethical Leadership.

4.3 Domain C: Audit Quality and Reporting.

4.4 Domain D: Financial Management, Assets, and Support Services.

4.5 Domain E: Human Resources and Training.

4.6 Domain F: Communication and Stakeholder Management.

5. SAI Capacity and Organizational Development Process

5.1 Description of recent and ongoing reforms.

5.2 Use of SAI results by external financial support providers.

Appendices

1. Summary of performance indicators and tracking performance over time (where applicable).
2. Sources of information and evidence supporting indicator scores.

¹⁹ SAI-PMF - IDI.

Set of Performance Indicators for the Supreme Audit Institution:

Indicator	Scope	Dimensions
Independence and Legal Framework		
SAI - 1	Independence of the Supreme Audit Institution	<ul style="list-style-type: none"> • Appropriate and effective constitutional framework. • Financial independence. • Organizational independence. • Independence of the SAI's head and its members.
SAI - 2	Competence (Delegation) of the Supreme Audit Institution	<ul style="list-style-type: none"> • Sufficiently broad delegation. • Access to information. • Right and duty to report.
Internal Governance and Professional Ethics		
SAI - 3	Strategic Planning Cycle	<ul style="list-style-type: none"> • Content of the strategic plan. • Content of operational plans. • Organizational planning process. • Controlling and reporting.
SAI - 4	Organizational Control Environment	<ul style="list-style-type: none"> • Internal control environment, professional ethics, and organizational structure. • Internal control system. • Quality control system. • Quality assurance system.
SAI - 5	Outsourced Control Operations	<ul style="list-style-type: none"> • Process for selecting contracted auditors. • Quality control of outsourced audit operations. • Quality assurance of outsourced audit operations.
SAI - 6	Leadership and Internal Communication	<ul style="list-style-type: none"> • Leadership. • Internal communication.

SAI - 7	Comprehensive Control Planning	<ul style="list-style-type: none"> • Comprehensive Control planning process. • Content of the Control program.
Quality of Control and Reporting		
SAI - 8	Control Coverage	<ul style="list-style-type: none"> • Financial Control coverage. • Coverage, selection, and purpose of performance Control. • Coverage, selection, and purpose of compliance Control. • Judicial Control coverage.
SAI - 9	Financial Control Standards and Quality Management	<ul style="list-style-type: none"> • Financial Control standards and policies. • Management and skills of the financial control team. • Quality control in financial audits.
SAI - 10	Financial Control Process	<ul style="list-style-type: none"> • Financial control planning. • Financial control implementation. • Evaluating of control evidence, and conclusion of financial control, and preparation of reports.
SAI - 11	Financial Control Results	<ul style="list-style-type: none"> • Timely presentation of financial control results. • Timely publication of financial control results. • Follow-up by the SAI to implement financial control observations and recommendations.
SAI - 12	Performance Control Standards and Quality Management	<ul style="list-style-type: none"> • Performance control standards and its policies. • Performance control process. • Management and skills of

		<p>the performance control team.</p> <ul style="list-style-type: none"> • Quality control in performance control.
SAI - 13	Performance Control Process	<ul style="list-style-type: none"> • Performance control planning. • Implementation of performance control. • Preparation of performance control reports.
SAI - 14	Performance Control Results	<ul style="list-style-type: none"> • Timely presentation of performance control reports. • Timely publication of performance control reports. • Follow-up on the implementation of recommendations and observations in performance control reports.
SAI - 15	Compliance Control Standards and Quality Management:	<ul style="list-style-type: none"> • Compliance control standards and its policies. • Management and skills of the compliance control team. • Quality control in compliance control.
SAI - 16	Compliance Control Process	<ul style="list-style-type: none"> • Compliance control planning. • Implementation of compliance control. • Evaluating control evidence, conclusions of compliance control, and preparing reports.
SAI - 17	Compliance Control Results	<ul style="list-style-type: none"> • Timely presentation of compliance control results. • Timely publication of compliance control results. • The SAI follow-up the implementation of compliance control observations and

		recommendations.
SAI - 18	Judicial Control Standards and Quality Management for SAs with judicial functions	<ul style="list-style-type: none"> • Judicial control standards and its policies. • Management and skills of the judicial control team. • Quality control in judicial control.
SAI - 19	Judicial Control Process for SAs with judicial functions	<ul style="list-style-type: none"> • Judicial control planning. • Implementation of judicial control. • Decision-making process in judicial control. • Final judicial control decision.
SAI - 20	Judicial Control Results (for SAs with judicial functions)	<ul style="list-style-type: none"> • Communication of judicial control decisions. • Publication of judicial control decisions. • The SAI follow-up judicial control decisions.
Financial Management, Assets, and Support Services		
SAI - 21	Financial Management, Assets, and Support Services	<ul style="list-style-type: none"> • Financial management. • Planning and effective use of assets and infrastructure. • Administrative support services.
Human Resources and Training		

SAI - 22	Human Resources Management	<ul style="list-style-type: none"> • Human resources function. • Human resources strategy. • Recruitment of human resources. • Salaries, promotions, and employee welfare.
SAI - 23	Professional Development and Training	<ul style="list-style-type: none"> • Plans and processes of professional development and training. • Professional development and training in the scope of financial control. • Professional development and training in the scope of performance control. • Professional development and training in the scope of compliance control.
Communication and Stakeholder Management		
SAI - 24	Communication with Legislative and Judicial Authorities	<ul style="list-style-type: none"> • Communication strategy. • Good practices for communication with the legislature. • Good practices for communication with the implementation authority. • Good practices for communication with the judiciary and/or the prosecution investigative bodies.
SAI - 25	Communication with Mass Media and Citizens	<ul style="list-style-type: none"> • Good practices for communication with mass media. • Good practices for communication with citizens and civil society organizations.

Dimensions of the Evaluation of Human Resources Management for the Supreme Audit Institution

– Human Resources Function

The evaluation should cover all aspects required by human resources members, including competencies, knowledge, and skills.

- **Human Resources Strategy**

Defines the overall direction of the Supreme Audit Institution (SAI) and its strategy for operational programs that enable the recruitment of required competencies. The evaluation includes recruitment, training, development, and retention of the SAI's human resources.

- **Human Resources Recruitment**

Recruitment processes for SAIs are characterized by transparency to fulfill institutional needs and competency requirements. Evaluation is based on the added value provided by fulfilling actual staffing needs.

- **Salaries and Promotions**

To ensure continuous motivation for SAI auditors, the institution needs to evaluate individual performance, making it the basis for rewards and penalties to create a safe and productive work environment.

Dimensions of the Evaluation of Professional Development and Training for the Supreme Audit Institution

- **Professional Development and Training Plans and Processes**

The Supreme Audit Institution (SAI) should develop appropriate training and development plans and programmes to ensure that the required competencies and skills are met and can be evaluated when reflecting efficiency requirements of the SAI after controlling its impact.

- **Professional Development and Training for the scope of control of SAI**

The types of control carried out by SAIs vary from financial control, performance, and compliance, and in some cases judicial control, and there may be evaluation of each type in terms of the activities provided, by the training and its coverage of the basic skills for each type, and the evaluation should include the extent of the connection to the general strategy of the institutions.

Dimensions of the Evaluation of the quality of control and reports for the Supreme Audit Institution

- **Control Coverage**

The extent to which the control process covers all important should be evaluated aspects, using studied percentages and assigning relative weights to each type of control, including financial, performance, compliance, and, in some cases, judicial control.

- **Standards and Principles**

The evaluation should measure and monitor the standards that define each type of control (financial, performance, compliance, and sometimes judicial) and the effectiveness in producing high-quality reports.

- **The Path of control process**

The evaluation assesses the adherence to the control process pathway and its consistency with the established objectives, plans, and implemented programs. This includes financial, performance, compliance, and occasionally judicial control.

- **Control Results**

The quality of control reports is evaluated and judged in terms of the time of in which these results were submitted according to set schedules that were set, as well as their accessibility to stakeholders, and their publication in the designated channels, with transparency. The SAI follow-up on previous observations and implemented recommendations, and the extent to which the entities respond including financial, performance, compliance, and occasionally judicial control ²¹.

Section Six

The Role of the ARABOSAI Organization in the Professional Qualification of Its Members and in Contributing to raise the Efficiency and Quality of the Control Reports to Its Members' Institutions

Preface

The Arab Organization of the SAI²⁰ (ARABOSAI), established in 1976, the Arab Organization of SAI for financial and accounting control plays an important role in developing and raising the efficiency of its members professionally and scientifically, as well as working to contribute to raise the efficiency and quality of the control reports issued by its institutions member which will be addressed through identify the objectives and members of the organization, its basic structure, and its committees that work to serve its members and raise their professional competence .

Objectives of the Organization:

²⁰ <https://www.arabosai.org/>

- Organizing and developing all of cooperation between member's institutions and strengthening ties between them.
- Encouraging the exchange of views, ideas, experiences, studies, and research in the field of financial control among member's institutions, and working to raise the level of this control in scientific and applied fields.
- Providing the necessary aid and support to member's institutions that wish to establish Supreme Audit Institutions or wish to develop their operational mechanisms.
- Working to standardizing scientific terminology among member institutions in the field of financial control.
- Promoting control awareness in the Arab world to strengthen the role of member's institutions in performing its tasks.
- Organizing and strengthening cooperation between member institutions and specialized bodies and organizations within the League of Arab States, as well as international organizations of SAI (INTOSAI) and other regional organizations related to financial audit.

Members of the Organization

All financial and accounting Supreme Audit Institutions in the Arab countries that are members of the League of Arab States are considered members of the organization.

▪ Audit Bureau of the Hashemite Kingdom of Jordan	▪ State Financial and Administrative Audit Institution of the Sultanate of Oman
▪ State Audit Institution of the United Arab Emirates	▪ Financial and Administrative Audit Bureau of Palestine
▪ National Audit Office of the Kingdom of Bahrain	▪ State Audit Bureau of Qatar

▪ Court of Accounts of the Republic of Tunisia	▪ Ministry of Finance and Budget of the Union of the Comoros
▪ Court of Accounts of the People's Democratic Republic of Algeria	▪ State Audit Bureau of Kuwait
▪ Supreme Audit Institution of the Republic of Djibouti	▪ Court of Accounts of the Lebanese Republic
▪ General Court of Audit of the Kingdom of Saudi Arabia	▪ Audit Bureau of Libya
▪ National Audit Chamber of the Republic of Sudan	▪ Accountability State Authority of the Arab Republic of Egypt
▪ Central Financial Audit Authority of the Syrian Arab Republic	▪ Court of Accounts of the Kingdom of Morocco
▪ Office of the Auditor General of the Republic of Somalia	▪ Court of Accounts of the Islamic Republic of Mauritania
▪ Federal Board of Supreme Audit of the Republic of Iraq	▪ Central Organization for Control and Auditing of the Republic of Yemen

Organizational Structure of the Organization

- General Assembly
- Governing Board (currently chaired by the President of the General Court of Audit of the Kingdom of Saudi Arabia).
- General Secretariat (operated by the Court of Accounts of the Republic of Tunisia, whose First President is the Secretary-General of the Organization).

Main Committees of the Organization

- Institutional Capacity Building Committee
- Professional and Audit Standards Committee
- Control Committee on Information Technology
- SDGs Auditing Committee
- Strategic Plan Committee

- Follow-Up Committee for the preparation of the plan's operational for the plan.
- Permanent Technical Standing Committee for the Journal's affair

The most important Publications of the Organization

- Guideline for Reviewing Voluntary National Reports²¹.
- Guideline for the Control and Auditing Procedures for Oil Service Contract²²
- Auditing Guide Readiness for Implementing Sustainable Development Goals²³
- IT Control Guide²⁴
- Guide to strength Supreme Audit Institutions²⁵
- Integrity Self-Assessment for Supreme Audit Institutions²⁶
- Guide of Extractive Industries Control considerations manual²⁷
- Guide of Arab Organization of accounting system²⁸
- Guide of Financial Control Manual²⁹
- Guidance on Public Policies Evaluation³⁰

Development Activities of the Organization

- Coordination between the Executive Council and the main committees of the organization to develop priority action plans that ensure the enhancement and growth of member institutions' capacities in various audit fields and all related modern topics.
- Coordination among member institutions to organize training sessions, scientific meetings, and workshops conducted by experienced and qualified trainers.

²¹ https://www.arabosai.org/fileadmin/Contenu/SDGs_Auditing_Committee/Committee_Activity/08/.pdf

²² https://www.arabosai.org/fileadmin/Contenu/file/4/dalil_naft_compressed.pdf

²³ <https://www.arabosai.org/fileadmin/Contenu/Publications/03-Guidelines/1554979560.pdf>

²⁴ <https://www.arabosai.org/fileadmin/Contenu/Publications/03-Guidelines/1494425155.pdf>

²⁵ <https://www.arabosai.org/fileadmin/Contenu/Publications/03-Guidelines/1557734834.pdf>

²⁶ <https://www.arabosai.org/fileadmin/Contenu/Publications/03-Guidelines/1596408081.pdf>

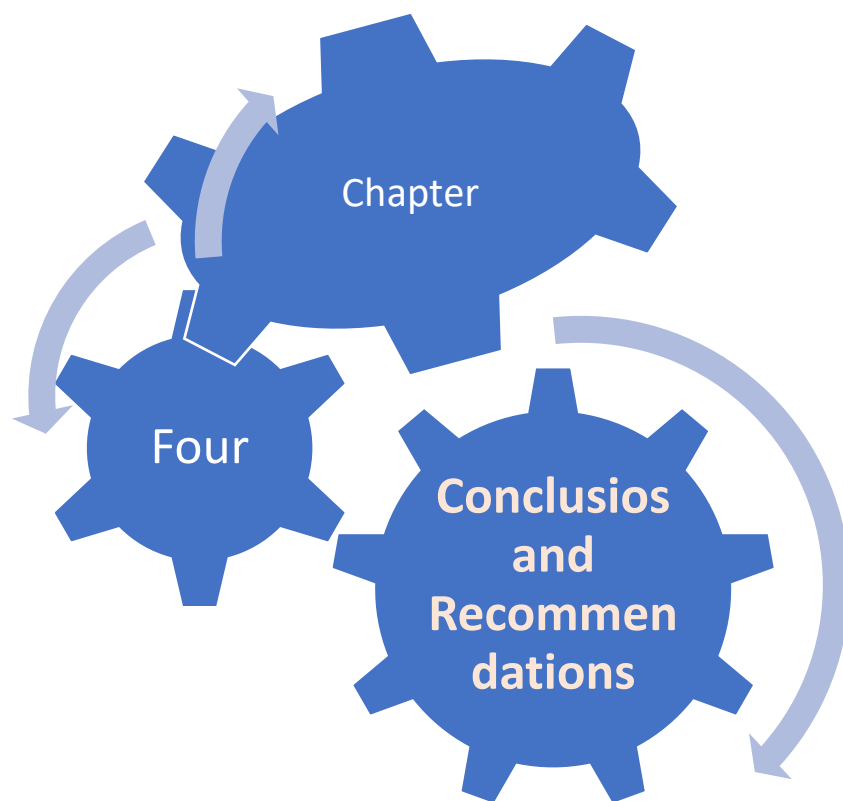
²⁷ <https://www.arabosai.org/fileadmin/Contenu/Publications/03-Guidelines/1597669173.pdf>

²⁸ <https://www.arabosai.org/fileadmin/Contenu/Publications/03-Guidelines/1608548258.pdf>

²⁹ <https://www.arabosai.org/fileadmin/Contenu/Publications/03-Guidelines/1643369781.pdf>

³⁰ <https://www.arabosai.org/fileadmin/Contenu/Publications/03-Guidelines/1650973393.pdf>

- Publishing research, articles, and studies related to control activities.
- Issuing a periodical journal twice a year that includes many recent articles related to the experiences of members' institutions to exchange of experiences and knowledge between the institutions and develop members' capacities, and informed them about updates in the field of control.
- Sharing success stories and experiences of member institutions on the organization's website, as well as publishing audit reports to promote learning and enhance the competencies of member auditors, thereby improving the quality of control reports issued by member institutions.
- Launching a scientific research competition every three years, addressing diverse audit topics, enriching members' knowledge with outstanding research that directly enhances professional and human capacity development, and improving the efficiency, effectiveness, and quality of control reports issued by member institutions.



First: Conclusions

- The INTOSAI Framework of Professional and Publications Pronouncements (IFPP) sets out the basic principles for the work of Supreme Audit Institutions (SAIs) and standards for different types of audits, including guidelines for interpreting specific and practical aspects.
- SAIs strive to perform their roles professionally and serve as exemplary institutions that create a positive impact on citizens' lives.
- Professional competence is governed by a general framework, which defines the developmental pathways needed to build, maintain, and enhance this competence.
- The essential and additional professional competencies and skills of auditors can be assessed and judged through various procedures.
- SAIs adopt numerous main methodologies for the professional development of their auditors' competencies, supported by established standards and guidelines.
- SAIs follow the main steps for professional development processes, starting from strategy formulation to corrective actions based on the evaluation results compared to the desired objectives.
- Many Arab SAIs have strategic plans that address programs and pathways that will develop the efficiency and professionalism of their auditors.
- The quality, performance, and efficiency of SAIs can be assessed using various measurement indicators and dimensions included in the SAI Performance Measurement Framework (SAI-PMF) issued by INTOSAI.

- The control operations of the SAI vary and differ and their issued reports include the results of financial, performance, compliance, or judicial control.
- The Arab Organization of Supreme Audit Institutions (ARABOSAI) consistently works to play its role in the professional, academic, and practical qualification of its members, activating its activities to improve the efficiency and quality of control reports issued by its member institutions.
- Professional qualification of auditor has a positive impact on improving the efficiency and quality of control reports issued by SAIs. This can be evaluated by examining the dimensions of human resource evaluation, professional development, training, and the reports issued by SAIs.

Second: Recommendation

- Supreme Audit Institutions (SAIs) must follow relevant international standards in their field of work to achieve best practices, provided they do not conflict with national standards, laws, and regulations. In order to make a positive impact on citizens' lives and establishes SAIs as exemplary and model institutions.
- SAIs should continuously develop the professional standards of their auditors' competencies by following methodologies and guidelines aligned with their strategic plans.
- SAIs should develop strategic plans that integrate with their human resource plans, periodically evaluate them, identify reasons for deviations, and implement corrections if necessary.
- SAIs that are members of international and regional organizations should evaluate their performance using the SAI Performance Measurement Framework (SAI-PMF) and measure their outcomes, particularly those related to professional development and its impact on the quality and efficiency of their control reports.
- SAIs that are members of ARABOSAI should engage in the development activities of the organization to ensure including developing the efficiency and professionalism of its auditors and raising the level of the control reports issued by it.
- Researchers and scholars from SAIs should conduct further studies to analyze and measure all factors affecting the efficiency and quality of issued control reports.

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