



**The 14th Scientific Research Competition Organized by
The Arab Organization of Supreme Audit Institutions (ARABOSAI)**

About the topic:

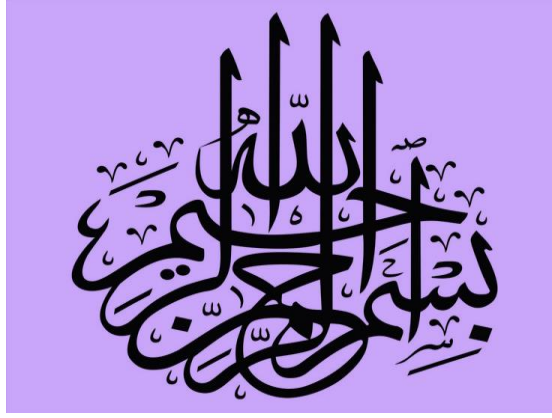
**The role of professional qualification of the auditor in increasing
the efficiency and quality of audit reports
A field survey study on the auditors of the Algerian Court of
Accounts**

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Auditors (magistrates) at the Algerian Court of Accounts



In the name of Allah, the Gracious, the Merciful

(نرفع درجات مَنْ نَشَاءُ وَفَوْقَ كُلِّ ذِي عِلْمٍ عَلِيمٌ) (سورة يوسف: الآية 76).

(We raise in degrees whom we will, but over every possessor of knowledge is one [more] knowing) (sūrat YUSUF (JOSEPH) : verse 76)

(وقل ربّ زدني علما) (سورة طه: الآية 114).

(and say, My Lord, increase me in knowledge) (sūrat ṭā hā : 114).

Abstract:

Professional qualification is one of the most important research topics in the field of human resources development, as success in managing the human element is considered a factor with a positive impact and an indicator of institutional success, and vice versa. This certainly applies to Supreme Audit Institutions, just like any institution seeking to build developing the capabilities and competencies of its employees, especially those working in the field of control (auditors), and increasing their level of professional qualification.

From this base, this research aims to know the extent to which the professional qualification (scientific and practical) of the auditor contributes to the audit process and to raising the quality of audit reports in particular. This is done by addressing the most important requirements and skills that must be available in an auditor, or that need to be acquired through training, development and in-the-job learning if they are not present. This is because oversight is subject to continuous updating and development, all of this in order to obtain an auditor with high ability of independence, integrity, objectivity, competence and experience to achieve the required quality (professionally qualified auditor).

In order to reach this goal, the inductive approach was followed with its tools of description and analysis, in addition to a field study that was enriched by designing a controlled questionnaire and distributing it to the study sample of auditors working at the Algerian Court of Accounts. The statistical programme SPSS.V23 was used to analyze the data and test the hypotheses.

This study reached several results, including: the need for Supreme Audit Institutions to pay attention to the professional qualification of the auditor by developing clear strategies to invest in their auditors; Through initial training for new auditors, and continuous professional training and development that relies on quality in selected topics and quality and methods of good learning...etc. for all auditors, as well as following a fair policy for performance evaluation and effective motivation, and creating a positive and supportive work environment that promotes a culture of fruitful dialogue, respect and appreciation to obtain competent auditors achieve the required quality in their reports, which also require special standards to achieve their quality, as well as uncovering the obstacles and challenges that affect the quality of supervisory reports and weakening them, while proposing some solutions to them.

Key words: Professional qualification, competence (efficiency), quality of audit reports, auditor, Algerian Court of accounts.

ملخص البحث:

يعد التأهيل المهني من أهم المواضيع البحثية في مجال تنمية وتطوير الموارد البشرية، إذ أن النجاح في إدارة (تسيير) العنصر البشري يعتبر عاملاً ذا أثر إيجابي ومؤشراً على النجاح المؤسسي والعكس صحيح، وهو ما ينطبق بالتأكيد على الأجهزة العليا للرقابة، مثلها مثل أي مؤسسة تسعى إلى بناء قدرات وكفاءات موظفيها سيما العاملين في مجال الرقابة منهم (المدققين) وزيادة مستوى تأهيلهم المهني.

وانطلاقاً من هذه القاعدة، يهدف هذا البحث إلى معرفة مدى مساهمة التأهيل المهني (العلمي والعملية) للمدقق على عملية المراجعة وعلى الرفع من جودة التقارير الرقابية خصوصاً؛ وذلك من خلال التطرق إلى أهم المتطلبات والمهارات التي يجب توفرها في المدقق، أو التي يحتاج إلى اكتسابها عن طريق التدريب، والتطوير والتعلم أثناء الخدمة إذا لم تتوفر فيه، ذلك أن الرقابة تخضع إلى التحديث والتطوير بصفة مستمرة، وكل ذلك للحصول على مدقق يتمتع بقدر عال من الاستقلالية والنزاهة والموضوعية والكفاءة والخبرة لتحقيق الجودة المطلوبة (مدقق مؤهل مهني).

وبغية الوصول إلى هذا الهدف، تم اتباع المنهج الاستقرائي بأدواته الوصف والتحليل، بالإضافة إلى دراسة ميدانية تم إثراءها بتصميم استبيان محكم وتوزيعه على عينة الدراسة من المدققين العاملين بمجلس المحاسبة الجزائري، هذا وقد تم استخدام البرنامج الإحصائي SPSS.V23 لتحليل البيانات واختبار الفرضيات.

وتوصلت هذه الدراسة إلى عدة نتائج، منها: ضرورة اهتمام الأجهزة العليا للرقابة بالتأهيل المهني للمدقق عن طريق وضع استراتيجيات واضحة المعالم للاستثمار في العاملين لديها من فئة المدققين؛ بواسطة التدريب الأولي للمدققين الجدد، والتدريب والتطوير المهنيين المستمرين الذين يعتمدان على النوعية في المواضيع المنتقاة وكيفيات وأساليب التعليم الجيد... إلخ لكافة المدققين، وكذا اتباع سياسة عادلة لتقييم الأداء والتحفيز الفعال، وخلق بيئة عمل إيجابية وداعمة تعزز ثقافة الحوار المثمر، الاحترام والتقدير للحصول على مدققين أكفاء يحققون الجودة المطلوبة في تقاريرهم، والتي تتطلب هي الأخرى معايير خاصة لتحقيق جودتها، وكذا الكشف عن المعوقات والتحديات التي تؤثر على جودة التقارير الرقابية وتضعفها، مع اقتراح بعض الحلول لها.

الكلمات المفتاحية: التأهيل المهني، الكفاءة، جودة التقارير الرقابية، المدقق، مجلس المحاسبة.

List of abbreviations used in the research:

INTOSAI: The International Organization of Supreme Audit Institutions.

ISSAI: International Standards issued by the International Organization of Supreme Audit Institutions (INTOSAI).

ARABOSAI: Arab Organization of Supreme Audit Institutions.

Supreme Audit Institutions or SAIs: Supreme Audit Institutions.

The Auditor: Government auditor, Audit officer, government external auditor.

N.D: No publication date.

E: Edition.

p: page

Research plan

Introduction

- 1- Research Problem**
- 2- Research goals**
- 3- Research Importance**
- 4- Research Hypotheses**
- 5- Research Limits**
- 6- Research Methodology**

first axis: The conceptual framework for the professional qualification for auditors of audit institutions

First: The concept of professional qualification for auditors of audit institutions.

- 1. Definition of professional qualification**
- 2. The most important requirements and skills that achieve professional qualification for auditors of audit institutions**

Second: Professional training and development are effective pillars for raising the professional qualification for auditors of audit institutions

- 1. Professional training (formation)**
- 2. Building the capacities of supreme audit institutions according to three levels**
- 3. Providing professional development pathways for auditors: an organizational responsibility on the part of the SAI**

Second axis: Audit reports and achieving quality

First: Audit reports and their types

- 1. Definition of audit reports and their importance**
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Second: Respecting the standards for preparing audit reports is a means of achieving their quality

- 1. General principles for the form and content of audit reports**
- 2. Trust standards (Standards of confidence) in audit reports**
- 3. Field work Standards to achieve the quality of audit reports**

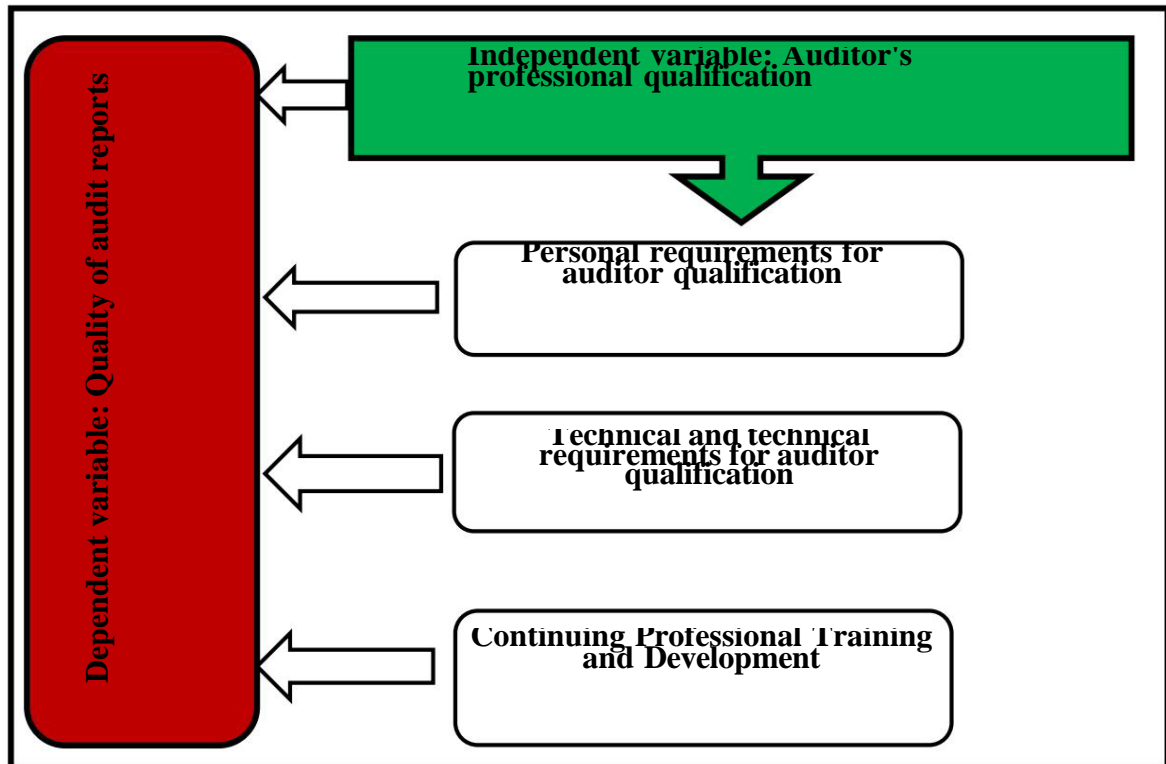
Third axis: the applied (practical) aspect

A Survey study on the role of professional qualification of auditors at the Algerian Court of Accounts in raising the quality of their audit reports

- 1. population and sample of the Study**
- 2. Study tool**
- 3. The adopted scale**
- 4. Statistical analysis methods**
- 5. Study sample specifications**
- 6. Validity and reliability coefficients**
- 7. Presentation and discussion of study results**

Conclusion (results and recommendations)

Figure No. 01: Study Model



Source: Prepared by researchers

Introduction:

Today, the world is witnessing a revolution in digital transformations and technological advancements, particularly with the widespread use of terms such as: «**automation**», «**big data**», and «**artificial intelligence**»... etc. These fields are considered a double-edged sword that could potentially threaten the future of the auditing profession and inevitably impact it.

This was confirmed by the World Economic Forum's "The Future of Jobs Report 2018"¹, which mentioned a group of jobs which that are expected to become redundant, **including: the audit function (auditors), accountants**, bank tellers, cashiers, administrative assistants (secretaries), and others sectors..Which are particularly vulnerable to progress and advancements in new technologies and process automation.

Therefore, the supreme audit institutions, in order to achieve their strategic objectives in protecting public funds and striving to attain the Sustainable development goals to make a difference in the lives of citizens, must accelerate their efforts to keep pace with these developments. This necessitates investing in their human resources, especially the category of auditors among them, who need continuous professional training and development throughout their careers to keep abreast of auditing updates, enhance their scientific and practical qualifications, and increase their overall efficiency. It is also essential to encourage them to develop their personal skills and qualifications, in addition to the technical and technological competencies required of them, which help these auditors to produce their work outputs with the required quality and in a timely manner; in order to provide added value to their audit work, especially their reports, both present and future.

In this regard, and within the framework of INTOSAI's strategy aimed at enhancing and building the capacities of the staff of supreme audit institutions, and raising the level of their efficiency and professional qualifications, INTOSAI (Capacity Building Committee) has issued several guides that focus on capacity building, including the «Guide to the Professional qualification for Audit Staff of Supreme Audit Institutions» issued in 2011. This guide aims to support goal 2 of INTOSAI's strategic plan for 2005-2010, which is: "building the capabilities and professional capacities of SAIs through training, technical assistance and other development activities technical assistance, and other development activities", The guide aims to assist these institutions in selecting and implementing

¹- World Economic Forum, Center for the New Economy and Society, **The Future of Jobs, Report 2018**, p. 9, on the site:

https://www3.weforum.org/docs/WEF_Future_of_Jobs_2018.pdf.

appropriate professional qualifications to fulfill their mandate more effectively and efficiently.

In addition to the "Performance Improvement Guide," whose original version was issued in 2007 and updated in 2018, and other guides that focused on specific aspects of capacity building, including human resource management, information and communication technology management, and how to enhance the use and impact of audit reports.

Moreover, INTOSAI has adopted several International Standards of Supreme Audit Institutions (ISSAIs) that include a statement on the values and benefits of audit institutions (ISSAI 12). The INTOSAI- Donors' Cooperation was established to strengthen working relationships between audit institutions and international development partners. These efforts aim to support supreme audit institutions, as well as auditors, in performing their assigned tasks in the areas of auditing and oversight with the necessary efficiency and effectiveness, in addition to their role in protecting the capabilities of auditors. This aligns with an important standard in this field, which is "International Standard 150", which deals with the competence of the auditor, his appointment, development, maintenance, and evaluation.

It is worth noting that this research will focus more on the mission of the government auditor who affiliated to the supreme audit institutions, which automatically requires focusing on the INTOSAI standards specific to these institutions .It will also shed light through the field study on a sample of auditors from of the Algerian Court of accounts. particularly after its recent adoption of these standards, after its full conviction of the importance of professional qualification for auditors and the importance of applying the standards in enhancing the professionalism and quality of their audit work, and involving them (the auditors) in the Court's efforts to improve the quality of its work outputs, especially reports, since they are the main link producing these reports.

However, the auditor, in the context of performing his audit duties, faces a number of obstacles and challenges that can affect the quality of his reports. These will be addressed at the appropriate time (later), with an attempt to address them by presenting recommendations that the **SAIs** can adopt, or undertake to find solutions for them.

1- Research problem:

To what extent can the auditor's professional qualification contribute to increasing the efficiency and quality of his audit reports?

Sub-questions:

- What are the most important personal requirements that achieve the professional qualification of the auditor and positively affect the quality of reports?
- What are the most important technical and technological requirements that achieve the professional qualification of the auditor and have a positive impact on quality of audit reports?
- Does the continuous professional training and development of the auditor really contribute to improving his professional qualification and ensuring the quality of the audit reports he writes?
- Do auditors face obstacles and challenges that reduce the quality of the audit reports they prepare?

2. Research goals:

This research seeks to achieve the following goals and objectives:

- Clarifying the conceptual aspect of the auditor's professional qualification.
- Determine the personal requirements that achieve the academic and practical qualification of the auditor and how they affect the quality of audit reports.
- Determining the auditor's competence standards through the new International Standard 150, especially since the latter has not received a special study according to the knowledge and awareness of the researchers.
- Determine the quality standards of audit reports.
- Encouraging supreme audit institutions to enhance and build the capacities of audit professionals.
- Clarifying the role of the auditor's scientific and professional qualification on the quality of his audit work, especially reports.
- Knowing the obstacles and challenges that reduce the quality of audit reports prepared by auditors.
- Sensitizing auditors and raising their awareness of the importance of developing their capabilities and skills throughout their working lives.

3. The importance of research:

This research focuses on emphasizing the crucial role of professional qualification and continuous training for auditors and its direct positive impact on the quality of their audit reports. Additionally, it provides recommendations for higher regulatory authorities to adopt certain regulatory requirements that are considered their duty to continuously enhance the skills and competencies of these auditors.

Furthermore, the study emphasizes the importance of conducting fieldwork to survey the opinions of auditors at the Algerian Court of Accounts, understanding their perspective on the impact of their professional qualification on their audit work, given their knowledge of auditing and related matters. It also addresses the most prominent challenges faced by their professional qualification that hinder the achievement of high-quality audit work in some cases.

This research serves as an important reference for researchers and those interested in the field of auditing, especially as it is characterized by novelty and originality. Moreover, it focuses on a significant sample of auditing practitioners represented by the financial judges and auditors affiliated with the highest audit and oversight body in Algeria, who have not previously been studied in terms of the impact of their academic and practical qualifications on improving the quality of the audit reports they prepare.

4. Research hypotheses:

Based on the research problem and its objectives, the hypotheses can be formulated as follows:

Main hypothesis: The auditor's professional qualification is an effective criterion in the process of achieving the quality of audit reports.

The main hypothesis is divided into the following sub-hypotheses:

- **The first sub-hypothesis:** The personal requirements for the auditor's qualification have a positive impact on the quality of audit reports.
- **Second sub-hypothesis:** The technical and technological requirements of the auditor are positively reflected in the quality of reports.
- **The third sub-hypothesis:** Continuous professional training and development for the auditor is one of the most important indicators of ensuring the quality of audit reports.
- **The fourth sub-hypothesis:** Auditors face obstacles and challenges that reduce the quality of audit reports that they prepare.

5. Research limits:

Time frame: This research was conducted during the period from February 15 to May 16, 2024.

Spatial boundaries: This research was conducted on a sample of auditors working for the Algerian Court of Accounts.

Human Frontiers: Magistrates and Auditors.

6. Research methodology:

To comprehensively cover the various aspects of the research topic, the descriptive-analytical approach was adopted using both descriptive and analytical tools. The descriptive component was used to present the theoretical concepts of

the professional qualification framework for auditors in the Supreme Audit Institution, while the analytical component involved analyzing international professional standards and various national legal provisions and attempting to apply them accordingly.

Additionally, the research was supported by a statistical study at the level of the Court of Account, by analyzing a questionnaire distributed to a sample of audit professionals (magistrates and auditors) in reading tables, charts, and numerical data, translating the data, and analyzing it to achieve the desired results.

First axis: The conceptual framework for the professional qualification for auditors of audit institutions

In this axis, we discuss the concept of professional qualification for auditors of supreme institutions (first) by defining professional qualification (1) and mentioning its most important requirements and skills (2), then professional training and development as effective supports for raising the professional qualification of auditors of supreme institutions (second) by defining professional training and listing its advantages, means and requirements (1), and to the paths of professional development for auditors (2), and finally how to build the capacities of supreme institutions as an approach based on three levels (3), with this being applied, each time, to the work and auditors of the Algerian Court of Accounts .

First: The concept of professional qualification for auditors of audit institutions

In this element, we will study the following:

1. Definition of professional qualification: The term qualification is generally associated with the development of human resources, as **Gowsalya** defined professional qualification as: *«the teaching and learning activities carried on for the primary purpose of helping members of an organization acquire and apply the knowledge, skills, abilities, and attitudes needed by a particular job and organization»*¹.

While Drs. Nouri Muhammad Salim Al-Kassah and Naim Misbah Balaid defined it as: *«obtaining an appropriate amount of training in the field of auditing»*² .

¹ - GOWSALYA R S, ASMA V.K, "A Study on Training Effectiveness", 2017, IJRTI | Volume 2 , Issue 5 | ISSN: 2456-3315.

² - Nouri Mohammed Salem Al-Kaseh and Naim Misbah Balaid, **Scientific and Practical Qualification of the External Auditor and Its Impact on the Auditing Process (A Case Study on Accounting and Auditing Offices)**, Al-Jami'i Magazine, General Syndicate of University of Higher Education Members, Issue 32, Fall 2020, Libya.

The INTOSAI Guide for Supreme Audit Institutions issued in 2011 defined professional qualification as: *Any certificate or academic degree awarded that confirms that an individual has acquired the appropriate professional knowledge and skills and is able to use them in the work environment.*

The 2016 INCOSAI Conference defined it as: the continuous process by which individuals and their institutions attain high levels of independence, expertise, competence, ethical conduct and quality, based on professional standards.

Through the previous definitions, it can be said that the professional qualification of the auditor is: «The sum of knowledge, skills and professional experiences that the auditor acquires through learning, training and continuous professional development, which guarantees him a high level of competence, and various ethical behaviors such as independence, objectivity and quality»

The professional qualification process for an auditor (audit staff) in an audit institution typically includes the following components:

- Appointment employees who possess the necessary qualifications, skills, and experience, mirroring the private sector's competitive standards;
- Contracting an external assistant, who is able to provide internationally recognized qualifications, and enable employees to obtain leave to attend training;
- Establish an internal «qualification» for the device and provide a structured multi-year training programme ;
- Providing employees with incentives and benefits to manage their acquisition of professional skills, such as enrolling in national or international accounting courses offered by a professional accounting organization;
- Encouraging employees to access online courses or e-learning - In this regard, the INTOSAI Development Initiative has been a pioneer in introducing a dual approach to e-learning.

2. The most important requirements and skills that achieve professional qualification for auditors of audit institutions:

The auditing job requires the auditor to have many skills and requirements in order to perform his work in this field, but the focus will be on the most prominent of them here, as these skills are be classified into personal, technical and technological skills and requirements, which are listed in order as follows:

<i>Personal Requirements and Skills</i>
❖ Ethical Behavior
❖ Competence (academic and practical qualification)
❖ Analysis and critical thinking
❖ Communication, flexibility and cooperation
<i>Technical and Technological Requirements and Skills</i>
❖ Knowledge in the field of accounting and auditing
❖ Command of legal sciences
❖ Digital literacy and information technology
❖ Ability to work with international standards

Source: Prepared by the researchers based on an article: James Rose, Top 7 des compétences recherchées par les responsables de l'audit interne, CBOC : (Common Body Of Knowledge), 2015, p 2, (Reformulation).

A. Personal Requirements and Skills for qualification of auditor

Or what is usually known as the basic skills (i.e. the minimum competencies), which auditors should possess in a specific field, and basic competencies refer to the knowledge, skills and personal requirements that are related to the auditor's personality, and can be improved and developed, and in this element we will focus on the most important of them, and it is related to ethical behavior (integrity, objectivity, independence, maintaining professional secrecy, due professional care), competence, analysis and critical thinking, communication, flexibility and cooperation, which we will detail below:

❖ Ethical Behavior:

It is also called the term: «*professional ethics*», which is defined as: A comprehensive framework or statement of the principles and values that must organize and guide the daily work carried out by the auditor, as the independence, authority and responsibility of the public sector auditor place serious ethical requirements on the Supreme Audit Institution, and on the employees who employ or use them to carry out the audit work, and the ethics of the public sector auditor's profession must take into account the ethical requirements of civil servants in general and the requirements of auditors in particular, including their commitment to fulfilling their professional duties¹. Since the ethics of the auditing profession later became known through "ISSAI 130" as "Code Ethics" as detailed in the footnote below, it is a set of principles of ideal behavior that encourage good

¹ - It is worth noting that a second version of this standard was adopted in 2016, and it was renamed Standard 130 "Code of Ethics" with changes related to the drafting and editing aspect in 2019.

performance at a high level¹, so (professional ethics) is an important pillar for ensuring the quality of audit work outputs, and the credibility and integrity of audit reports and professional opinions. Various international standards, such as the internal auditing standards that are subject to periodic amendment and updating, as the latest version was published recently (January 2024), and the International Standard ISSAI 130 on codes of professional ethics, have obligated auditors to adhere to ethical requirements in accordance with the basic principles of the auditing process, which are:

- **Integrity:**

It is behavior characterized by adherence to ethical principles and values, including demonstrating honesty and courage in acting on the relevant facts, even when under pressure to do otherwise, or when doing so could result in potentially negative personal or organizational consequences. Integrity is the foundation of other principles of ethics and professionalism, including objectivity, competence, professional care, and maintaining professional secrecy. Auditors' integrity is essential to building trust and earning respect².

There are actions that auditors may commit that lead to a weakening of their integrity, including: accepting gifts or rewards, conflicts of personal, financial or other interests or relationships with the interests of the supreme audit institution, abuse of power for personal gain, access to sensitive and/or confidential information, and involvement in political parties or participation in influential groups (such as groups that lobby the government, for example).

ISSAI 130

25. Requirements at the level of SAI staff:

- a) The SAI's leadership shall lead by example.
- b) SAI staff shall set a good example by acting honestly, reliably, in good faith and in the public interest. In the course of their work they shall be trustworthy. They shall comply with the policies and standards set by the organization.
- c) SAI staff shall take care to exercise responsibilities and use the powers, information and resources at their disposal solely for the benefit of the public interest. They shall not use their position to obtain favours or personal benefits for them or for third parties.
- d) SAI staff shall be aware of integrity vulnerabilities and approaches to mitigate them, and shall act accordingly.

¹ - Taha Ahmed Hassan Ardini, **Challenges Facing the Application of Accounting Ethics in Iraq - A Study of the Opinions of a Group of Accountants in the City of Mosul** -, Rafidain Development, University of Mosul, Iraq, 2007, p.158.

² - The Institute of Internal Auditors, **Global Internal Audit Standards**, translated into Arabic by a working group from the Association of Internal Auditors in Lebanon, published in January 2024, p.14.

- **Objectivity:**

It means that the auditor should be fair and unbiased, and there should be no conflict of interest, which allows him to make professional judgments, fulfill his responsibilities, and achieve the purpose of the audit without compromise. Auditors should develop their knowledge of the ways in which situations, activities, and relationships may affect their objectivity. They should also take into account human tendencies that lead to misinterpretation of information or making assumptions or errors, which weaken the ability to evaluate information and evidence objectively.

Examples of auditor bias include¹:

- Biased self-review – lack of a critical perspective when reviewing one's own work, which may lead to overlooking errors or shortcomings.
- Making assumptions based on past experiences, this may lead to professional scepticism.
- Prejudgment or unconscious bias – misinterpreting information, based on preconceived ideas about culture, race, gender, religion, ethnicity, or other characteristics, which may lead to inaccurate judgments.

- **Independence :**

Independence is one of the most important principles on which the auditing profession is based, as it is embodied in the auditor's ability to use his professional judgment to express his opinion, based on the conclusions he obtained from the evidence, away from any influence from within the institution (internal environment), or from outside the institution (external environment), regardless of the form of this influence (pressures, fear, the existence of an interest...). Therefore, the auditor must enjoy independence in his personality and thinking and express his opinion with conscience and awareness, and this increases the efficiency and effectiveness of the audit and its outputs. On the contrary, his lack of independence is an indicator of a decline in the quality of the audit and reports, because this would prevent the auditor from carrying out his basic duty in uncovering errors and expressing his opinion with complete integrity, neutrality and honesty.

ISSAI 130

35. Requirements at the level of SAI staff:

a) SAI staff shall be free of impairments to independence and objectivity, whether real or perceived, that result from political bias, participation in management, self-review, financial or other personal interest, or relationships with, or undue influence from, others. For this purpose SAI staff shall:

- I. maintain independence from political influence and be free from political bias;
- II. not be involved in the auditee management's decision-making;

¹ - The Institute of Internal Auditors, **Global Internal Audit Standards**, Op.cit, p.18.

- III. not audit their own work;
- IV. avoid auditing entities in which they have recently been employed, without appropriate safeguards;
- V. avoid circumstances where personal interests could impact decision-making;
- VI. avoid circumstances where relationships with the management or personnel of the auditee or other entities could impact decision-making;
- VII. refuse gifts, gratuities or preferential treatment that could impair independence or objectivity

- **Maintaining professional secrecy:**

The auditor, as a practitioner of the auditing profession, may be the person most able to access the secrets and mysteries of the bodies subject to control after their officials, due to the authority he enjoys to access and investigate and the possibility of unlimited access to data, records and information and even to enter, without any restriction or condition, the places and shops affiliated with them. In order to perform this profession with high responsibility and professionalism, it is necessary for him to maintain the confidentiality of the information and data that he obtains in the course of performing his professional duties, and not to disclose it without a specific authorization with the existence of a legal or professional right or duty that permits its disclosure.

The statutes of the audit professionals of the Algerian Court of Accounts and the Code of Professional Ethics oblige auditors to maintain professional secrecy, and this is evident in particular in the following texts:

Article 10 of Ordinance n° 95-23:

«The magistrate of the Court of Auditors, upon his first appointment and before starting his duties, shall take the oath in an official session of the Court of Auditors, which is composed of all chambers reunites, in the following formula:

" أقسم بالله العلي العظيم أن أقوم بوظيفتي بأمانة وصدق وإخلاص وأحافظ على سرّ التحريات وأكتم سرّ المداولات وأراعي في كلّ الأحوال الواجبات المفروضة عليّ، وأن أسلك سلوك قاضي مجلس المحاسبة الشّريف والنّزيه".

Financial auditors also take, in accordance with Article 5 of Executive Decree No. 11-286 of August 15, 2011, **containing the statutes for personnel belonging to the specific bodies of the Court of Auditors' administration: (Financial Auditor)**, the legal oath that guarantees performing the job with honesty and sincerity and maintaining professional secrecy.

- **Due professional care:**

The auditor must comply with relevant laws and professional requirements. He must perform his work with professional care and in a manner that ensures the provision of high-quality professional services. This requires the continuous acquisition of professional knowledge and competence, and continuous follow-up of professional developments in the auditing and accounting profession and

other related topics¹. This will not happen unless the auditor assumes responsibility while performing the auditing task.

❖ **Competence (academic and practical qualification):**

Luc Boyer and Noël Equilbey defined **competence** as: "The ability to carry out specific tasks, which are measurable and observable in the activity and more broadly, and it is a readiness to recruit, assemble and place resources at work, and competence only appears during work"². **Azouz Merabet Ayach** also defined it as: "A set of knowledge, skills and experiences that are translated into actions, works or activities in the field of work, or while performing a job, within a specific, observable and measurable framework, in order to face the challenges of the imposed work, or to get out of critical practical situations within the framework of the profession assigned to him"³.

While **Paragraph 12 of the International Standard (ISSAI 150)** defined **competence** as «the knowledge, skills and personal attributes critical to successful job performance, where:

- a) Knowledge: is the theoretical or practical understanding of a topic;
- b) Skills: are the abilities to accomplish specific tasks; developed through learning or experience; and
- c) Personal attributes are the mind-set; qualities; characteristics and traits of a person.

For example, in the same context, we find that the International Standard (**ISSAI 3000**) on performance audit standard stipulated in paragraph 63 that the SAI shall ensure that, the audit team collectively has the necessary professional competence to perform this type of auditing. Paragraph 64 of the same standard shows the contents of professional competence in performance auditing, as illustrated in the following framework:

ISSAI 3000

64) Professional competence in performance auditing includes having sound knowledge of auditing, research design, social science methods and investigation or evaluation techniques. It also includes personal abilities such as analytical capacity, writing skills and communication skills, creativity and receptiveness to views and arguments. Performance auditing also requires sound knowledge of government organizations, programmes, and functions related to the subject matter of the audit,

¹- Hassan Abdullah Dandashleh, **Financial Auditing Guide "Detailed Procedures Based on International Standards on Auditing and INTOSAI Standards"**, 1st ed , Amjad Publishing and Distribution House, Jordan, 2019, p. 24.

²- Kamal Mansour, Samah Soleh, Competences Management, Conceptual Framework and Major Areas, Journal of Economic and Administrative Research, Issue 7, Biskra: Algeria, June 2010, p. 50.

³ - Azouz Marabet Ayash, **Professional Competence and Information Technology**, Iqraa Book House, Constantine: Algeria, n.d., p. 6.

and may require expertise in social, physical, computer, or other sciences, as well as legal expertise.

Based on the above, it can be said that competence is based on two foundations: **academic qualification** and **professional qualification** (practical: professional experience), which was confirmed by the ISSAI 100 in its paragraph 39, where it states that: «The individuals in the audit team should collectively possess **the knowledge, skills and expertise necessary** to successfully complete the audit. This includes an understanding and practical experience of the type of audit being conducted... and the ability and experience to exercise professional judgment».

- **Scientific (Academic) qualification:**

The education stage is considered the basic building block for acquiring the appropriate scientific qualification to practice any job, especially the auditing profession. It is not possible to obtain the scientific qualification required to practice this job without entering universities or specialized vocational schools and institutes. To successfully pass the educational stage, attention must be paid to the following three main elements¹:

- Methodologies and courses in terms of their content and organization,
- The competence of those teaching methodologies and courses and the methods used in that,
- Learners in terms of how to evaluate their performance select them and determine the required types.

Accordingly, before assuming this title, the auditor of the SAI must also have a university degree in one of the specializations that suits the nature of the audit work he practices. The institution to which he belongs must also always encourage him to obtain higher academic degrees and acquire professional skills and qualifications that improve his level and keep pace with rapid developments.

Conditions for hiring auditors of the Algerian Court of Accounts (scientific qualification)

- Conducting a written and oral national competition to join the Court of Accounts' magistrates, and a written national competition and specialized training for one year in a qualified institution for the Financial Auditors².

¹- Awad Labib Fathallah Mansour Al-Dheeb, **A Comparative Study of the Professional Regulation of Accounting and Auditing in the United States of America, the United Kingdom, and the Arab Republic of Egypt with the Aim of Developing an Appropriate Model for Regulating the Profession in Egypt**, PhD Thesis in Accounting, Alexandria University, 1993, p.16.

² - Article 28 of Ordinance No. 95-23, op.cit.

- Article 30 of Executive Decree No. 11-286 of August 15, 2011, **containing the statues for personnel belonging to the specific bodies of the Court of Auditors' administration: (Financial Auditor)**, Official journal of the Algerian Republic, No. 46, issued on August 17, 2011.

- Candidates for the competitions mentioned above and in accordance with Article 29 of ordinance No. 95-23 mentioned above are also required to meet the following:
- Algerian nationality for at least ten years: The legislator focused on the Algerian nationality element, and stipulated that the loss of it would result in the loss of the status of Court of Accounts magistrate¹.
- Being at least 25 years old and at most 45 years old.
- **A higher education certificate of at least eight (8) semesters in legal, economic, financial or commercial sciences or their equivalent, or, if necessary, a certificate in one of the Court of Accounts' specializations.**
- Not to be concerned with national service obligations (military service for males).
- To meet the physical fitness requirements to practice the function.
- To enjoy civil and political rights and a good reputation.

As for the corps of financial auditors, and in accordance with Articles 13 and 30 of Executive Decree No. 11-286 relating to them, **containing the statues for personnel belonging to the specific bodies of the Court of Auditors' administration:** (including **Financial Auditor**), they must prove academic qualification through a license's degree or an equivalent degree in one of the following specializations: - Economics, - Financial Sciences, - Management Sciences, - Accounting, - Legal Sciences.

- **Practical qualification (professional experience):**

Practical qualification means the appropriate professional experience that the auditor should have and that is compatible with the requirements of the auditing profession in general, which is what was mentioned in paragraph 39 of Standard 100 as previously stated above, especially since some auditing tasks may require experience in the field, such as compliance auditing, for example, which requires understanding the type of auditing being performed and practical experience in it, in addition to the ability and experience to exercise professional judgment (ISSAI 400.45), and the same applies to what is required by jurisdictional auditing and financial auditing (ISSAI 200.47): Understanding and practical experience regarding auditing work of a similar nature and of the same degree of complexity through appropriate training and experience. Given the importance of experience in increasing the quality of audit reports, it is possible, for example, in a performance-auditing task to seek the assistance of external experts in specialized fields to supplement the knowledge of the audit team, and auditors should evaluate whether and in what areas external expertise is required, and make the necessary arrangements (ISSAI 300.30).

The Algerian regulatory texts did not neglect the practical qualification element, even before the auditor is employed, as article 2 of Executive Decree No. 96-30, dated January 13, 1996, sets the conditions and

¹ - See Article 50/P2 of Ordinance No. 95-23, op.cit.

modalities for implementing ordinance No. 95-23, mentioned above, stipulates: "..., in addition to the conditions specified in article 29 of Ordinance No. 95-23 mentioned above, an external competition must be held on the basis of tests and proof of professional experience of no less than five (5) years at the date of the competition, accumulated after obtaining the certificate." Also through the following articles of the above-mentioned Executive Decree (No. 96-30).

<i>Article</i>	<i>Article content</i>
<i>Article 6</i>	<p>...The President of the Court of Accounts may propose¹ within the limits of 10% of the financial positions to be filled, the appointment of magistrates in:</p> <ul style="list-style-type: none"> - The group of chamber presidents, higher education professors. - The group of section presidents, holders of a state doctorate. - The group of first advisors, holders of a magister's degree for at least six (6) years. <p>The aforementioned higher education professors and holders of a state doctorate or magister's degree must have professional experience of at least ten (10) years.</p>
<i>Article 7</i>	The professional experience required for the appointment of magistrates of the Court of Auditors is in the fields of law, management, financial, budgetary and accounting control, or any other activity related to the tasks of the Court of Accounts.
<i>Article 8</i>	The period of professional experience required of candidates in the competitions stipulated in Articles 2 and 3 above shall be reduced by one year for each year of postgraduate study to obtain the degree mentioned in Article 29 of Ordinance No. 95-23, within a maximum of three years, provided that these studies are crowned by a postgraduate degree in one of the branches related to the tasks of the Court of Accounts.
<i>Article 16</i>	When a magistrate of the Court of Accounts demonstrates special qualification, he may, upon the proposal of the President of the Court of Accounts, benefit from an exceptional promotion only once during his career. This qualification is assessed based on the professional value of the person concerned, the manner in which he has performed the service, his general seniority acquired with the Court of Accounts and/or in the public sector, and the university degrees in postgraduate studies obtained, as appropriate, in subjects related to the tasks of the Court of accounts.

❖ **Critical thinking¹:**

Critical thinking is: «the analysis of information to form a judgment - the ability to identify, analyse and evaluate evidence in order to formulate a response without being undesirably influenced».

¹ - INTOSAI, Capacity Building Committee, **The relevant value - adding auditor**, https://www.intosaicbc.org/wp-content/uploads/2020/11/20201106-The-Future-Relevant-Value-Adding-Auditor_CBC_Nov-2020.pdf, p.p.7- 9.

Critical thinking is not a new skill in our profession, but we need to further enhance this skill to enable us to apply creative and innovative ways of addressing complex problems – often this will require thinking outside the box for a solution. Thinking forward and having the capability of innovating solutions for future challenges. This is based on a range of elements, including:

- **Creativity and innovation:** This means finding new solutions to new problems, being open and seizing opportunities, and seeing things from a different perspective and from different angles.
- **Objectivity:** enables the auditor to have an unbiased mental attitude, which allows them to perform engagements in such a manner that they have an honest belief in their work product.
- **Ability to distinguish the facts from the noise:** auditors should possess the ability to distinguish from the noise, what is right and relevant.
- **Foresight skills:** The ability to proactively identify and capitalize on long-term challenges and risks, which also helps with being responsive to changing environments and emerging risks.
- **Problem identification and solving skills:** Ability to figure stuff out, and includes conceptual and analytical thinking. Active learning strengthens problem solving abilities.
- **Independent thinking and judgment:** In today's world with high risk of 'Fake News', there is a great need for independent and evidence-based thinking and analysis.
- **Need for continuous adaptation:** in a future-oriented manner, and considering multi-faceted solutions.

❖ **Communication, flexibility and cooperation:**

Communication, flexibility and cooperation skills are very important personal requirements that must be available in auditors of audit institutions, as they have an impact on their multiple relationships and their work, which will be stated and explained for each of these elements separately:

- **Communication¹ :**

The auditor's ability to communicate effectively with others is a very necessary skill that is no less important than other skills that the auditor must acquire. Effective communication skills may contribute to softening and smoothing the dry and aggressive face that auditing is known for, and may make it more acceptable to the audited entities. The main purpose of developing effective

¹- Hassan Khozravi, **Auditors and Effective Communication Skills**, Iranian Supreme Audit Court, International Journal of Government Auditing, April 2012, translated into Arabic by the Jordanian Audit Bureau, p.23.

communication skills is to create a common language that is understood between auditors and audited entities, and to enhance trust between them. Experience has shown that people who possess effective communication skills reach their goal faster than those who do not possess such skills.

Since the auditor is a human being and a social creature, effective communication skills will serve him well both during the job and in his personal life. If auditors are unable to achieve effective communication with their family members, this will definitely affect their work and will lead them to become stressed and psychologically unbalanced. **Such problems will have a negative and direct impact on the quality of audit reports and consequently on the performance of the audit institution.**

As for the skills of flexibility and cooperation, a **research paper issued by the Capacity Building Committee¹** explained them in detail, but we have summarized it and addressed the most important points in these two elements, as follows:

- **Resilience :**

Resilience is the capacity to recover quickly from difficulties, and the auditor's flexibility is based on a set of elements, including:

- **Tenacity:** Showing positivity all the time, refusing to give up, and being able to handle stress and pressure.
- **Curiosity:** The ability and willingness to ask questions and show openness.
- **Reorganization.**

- **Collaboration:**

Collaboration by auditors with those around them, whether through working together in audit teams or cooperating with all external stakeholders, is essential to maintaining their trust and achieving mutual benefit. Future audit teams will not be limited to accountants or legal practitioners only, but will include more staff with backgrounds in sociology, education, medicine, data science, engineering, environmental management or civil society so that they (the auditors) can cover complex issues. Collaboration includes several elements, including:

- **Relationship Building:** which must be authentic and sustainable with a diverse range of actors, and relationships should be based on trust and mutual respect.
- **Communication and listening skills:** This means the ability to listen and communicate openly, clearly and constructively about points of tension or difference.
- **Diplomacy:** In future, auditors will increasingly need skills to mediate between different stakeholders and master negotiating skills. Diplomacy skills will enable the auditor to be seen as a neutral and objective actor in any situation.

¹ - INTOSAI, Capacity Building Committee, **the future relevant Value-Adding-Auditor**, Op.cit., p.p. 12, 17,19.

- **Ability to build trust:** SAIs only deserves trust if they themselves are objectively judged as being credible, competent and independent and can be held accountable for their operations. In order to make this possible, they need to be model institutions, setting an example from which others in the public sector and the auditing profession in general.
- **Global citizenry:** Public audit must address long-term global priorities, such as climate change and our ageing population, and other scientific realities that connect human activity and natural world. Auditors have a critical contribution to make to achieving the UN's sustainable development goals and the need to understand the concept of sustainability (social, economic and environment).
- **Emotional intelligence:** Capability of understanding the feelings of others. Those who have the skill to empathise are more likely to succeed in navigating point of difference or disagreement.

B- Technical and Technological Requirements and Skills

They are usually known as additional skills. In auditing work, the auditor must have a set of skills and technical and technological requirements that require a trainer or teacher to receive and control them, and they can be improved and developed as well. These skills make every auditor a distinguished auditor. In this element, we will focus on the most important of them, which relate to knowledge in the field of accounting and auditing, command of legal sciences, digital literacy and information technology, and the ability to work according to international professional standards, which we will detail below:

❖ Knowledge in the field of accounting and auditing:

Both accounting and auditing are independent sciences, so the auditor must have knowledge of these sciences. In accounting, the auditor must be at least proficient in a specific type of accounting and familiar with the rest of the different types, such as general accounting, analytical accounting, commercial accounting, etc. Financial audit carried out by audit institutions in particular requires skills and abilities in the field of accounting. Therefore, these institutions resort to employing people skilled in accounting, whose skills are proven by academic qualifications (a university degree in accounting or finance), or people who have the ability to acquire professional qualifications in it. It should also be noted that academic qualifications alone are not sufficient in this regard, but rather experience and practice in accounting are required.

The auditor must be able to assess the risks related to the registration, posting, balancing and documentation processes, and study and evaluate the following¹:

¹- Hassan Abdullah Dandashleh, **Op cit**, p. 66.

- The accounting system in force in the entity, whether manual or automated, which includes the set of records and the financial models used.
- The documentary cycle of financial operations.
- The financial reports issued by the system.

Thus, the auditor of the audit institution can understand and read the financial reports prepared by the independent external auditors (accountants, financial experts...) in previous reports concerning the same entity subject to audit, if any, a critical and analytical reading based on a previously prepared basis that enables him to discover loopholes, fundamental errors and deviations that were not exposed in the previous reports, intentionally or unintentionally, and thus provide added value in the financial audit reports prepared by him (high-quality reports). As for auditing, it is the auditor's ability to discover errors, gaps, deviations, etc., and the ability to collect and evaluate evidence and indications objectively, in order to determine the extent of compatibility between these results and the established standards, and to inform the audited entity of the results of the review (audit).

❖ **Command of legal sciences:**

Some SAIs must, by virtue of their mandate, ensure that the funds granted to them are received and used in accordance with the legal criteria established when these funds were granted. As a result, these institutions attach great importance to the legality and legitimacy of public expenditure, which requires that a large proportion of their staff have **legal skills**¹.

The auditor's control over the field of legal sciences helps him identify legal risks, which include, for example: risks of legal disputes, risks of imposing penalties, risks of bankruptcy...etc., and assess their impact on the validity of financial statements, and provide advice to audited entities, especially companies, on how to comply with laws and regulations, and uncover corruption and fraud, and enhance confidence in the financial system.

The importance of the auditor's control of legal sciences is particularly evident in compliance audit. For this type of audit, the institution primarily employs people with legal qualifications, and in the best of cases, those who have knowledge in specific and complex fields such as contracts or purchases. The importance of the auditor's possession of legal capabilities is also evident in jurisdictional control in audit institution that imposes financial penalties or others through the jurisdictional rulings and decisions that they issue regarding their jurisdictional powers.

As for performance audit that relies on teamwork, the presence of an auditor with legal specialization in the control team is imperative due to his effective role in the control team, which inevitably contributes to raising the quality of the audit

¹ - INTOSAI, Professional Qualifications for Audit Staff, Guide for Supreme Audit Institutions, 2011, p.16.

report through understanding the legal framework of the audited entity, and as a result, the legal adaptation is correct and appropriate, in addition to using legal terms, and establishing the good based on legal texts...etc.

❖ Digital literacy and information technology

Although technological evolution has always been a factor that auditors had to contend with, advances in technology seem to be constantly speeding up. Digitalization is changing our world, changing our governments and effectively our audit profession. It has become ever so critical that an auditor be someone who is comfortable to continue embracing new technologies to do the job we are entrusted to perform by citizens. Digital literacy means the knowledge and ability to use computers and related technology efficiently and competently. It includes several elements, including:

- **Ability to leverage new technologies:** The capability of navigating in the digital world and recognizing how and when to leverage new technologies to improve the quality and value of the audit.
- **Technology literacy:** It provides basic information in understanding what technological tools perform which tasks and so keeping up with new technologies and being able to develop new skills remains crucially important.
- **Technology assisted audit capability:** Being able to audit in a more cost-efficient manner by using technology assisted methods, for instance Geospatial Information Systems (GIS) or drones.

❖ Ability to work with international standards

INTOSAI defined the concept of audit standards as: those standards that provide a minimum level of guidance for the auditor and help him determine the audit steps and procedures that must be applied to achieve the audit objective. These standards represent the approved standards against which the quality of audit results is evaluated. They also mean: the controls, standards and procedures that individuals are expected to achieve or implement while performing their work, including the knowledge and skills they need to perform the work effectively.

Standards are of great importance to the auditor as they are the basis on which he relies in his work to prove his commitment to professional care, especially since they are a measurable indicator of the quality of audit products and outputs. They are also considered a tool for protecting and supporting the auditor's capabilities and professional qualification, and a means of enhancing his independence, in

addition to being the general framework used for the purposes of training the auditor and developing him professionally¹.

It is preferable for audit bodies to translate these standards from one of the official languages used by INTOSAI and other international professional organizations in writing the standards they issue into their national languages. According to the Performance Improvement Guide issued by INTOSAI in its 2018 version, it is very difficult to circulate and understand international standards if they are not available in the language of the audit institution. Ensuring that international standards are available in their best form is a priority for INTOSAI in general, and for the Professional Standards Committee in particular. Therefore, audit bodies can translate these standards while respecting the rules related to their translation, as a good translation of these standards ensures a common understanding of them by auditors working in supreme audit bodies in countries that use the same language into which they are translated, and avoids confusion that leads to an understanding that is contrary to the requirements of professional standards.

After addressing the personal requirements and skills of the auditor, in addition to his technical and technological requirements and skills, and as long as it is extremely difficult for the auditor to have good control over all these competencies and skills in the field, many audit institutions find that the key factor to achieving deeply influential and strategic audit operations is to create integrated teams that include diverse skills and find ways to benefit from the knowledge of many different employees in the institutional field.

Therefore, some audit institutions employ specialists in various fields such as engineering, medicine, or construction, while other institutions find that employing specialized skills when needed in specific audit operations provides a better financial return, recognizing that these skills are not needed regularly enough to justify the financial expenses of employing such employees on a permanent basis.

Second: Professional training and development are effective pillars for raising the professional qualification of auditors of audit institutions:

Under this title, we will study the following:

1. Professional training (formation)

Professional training is considered a right guaranteed to staff of supreme audit institutions, especially the audit staff (auditors), and one of the fundamental pillars

¹ - State Audit and Administrative Control Bureau, Presentation on: **International Standards on Auditing**, 5, 6 February 2020, p.4, available at: <https://www.nao.gov.bh/uploads/kxwibxn2xz4.pdf>.

for achieving the improvement and development sought by audit institutions; due to its positive impacts/repercussions on the outputs of audit work (reports). Its definition, advantages, and then its means and requirements will be discussed.

Ordinance No. 95-23 of August 26, 1995, concerning the status of magistrates of the Court of Accounts:

Chapter I: Rights of magistrates of the Algerian Court of Accounts

Article 18: «A magistrate of the Court of Accounts has the right to training, improvement of level and renewal of information».

Executive Decree No. 11-286 of August 15, 2011, **containing the statutes for personnel belonging to the specific bodies of the Court of Auditors' administration: (Financial Auditor)**

Chapter Five: Training of the financial auditors of the Algerian Court of Accounts

Article 20 (adapted): Financial auditors benefit from training courses, level improvement and knowledge renewal aimed at improving their skills and increasing their efficiency and performance.

Article 21 (adapted): Financial auditors must participate in and attend all training course to which they are appointed.

Chapter Six: Training of the financial auditors of the Algerian Court of Accounts

Article 22 (adapted): Financial auditors are subject to continuous and periodic evaluation by their hierarchical superiors on the basis of objective criteria, in particular efficiency, performance, compliance with work completion deadlines, assiduity and discipline.

A. definition of professional training and advantages:

In this element, we will limit ourselves to mentioning some definitions related to professional training, as well as touching on some of its advantages, whether for the auditor (individual) or for the organization.

❖ **Definition of professional training:**

Many researchers have addressed professional training by definition, but we have chosen the most important ones below:

Professional training is generally defined as: «A very important, effective, organized and planned process that aims to develop the individuals' skills and abilities, increase their information and improve their behaviors and attitudes towards what enables them to perform their job with high efficiency, which

ensures that they achieve the greatest possible degree of adaptation and adjustment to the job»¹.

Several definitions agree that Professional training is: « the sum of systematic and planned activities to promote the acquisition of skills, knowledge and attitudes for employees in an organization».

As for **professional training operations in the field of government auditing in particular**, they were defined as: operations carried out by an instructor-led who provides guidance through organized content specifically designed to facilitate a change in attitudes and behavior by acquisition of the necessary knowledge and skills².

Through the different definitions above, we observe that there is no significant difference between the definition of professional training for employees in public and private institutions, as well as its definition for government auditors working in audit institutions in the field of state auditing. Accordingly, we can define professional training as: "An activity aimed at acquiring skills, knowledge, and behaviors that lead to improving the trainee's performance of their tasks and job requirements, enhancing their readiness and confidence, which positively reflects on their organization and the outcomes of their work, and this occurs continuously to keep pace with developments and various changes".

❖ **Advantages of professional training:**

One of the benefits and advantages of effective professional training is that it provides added value at the organizational level on the one hand, and at the individual level on the other hand, as follows³:

• **Advantages of professional training at the organizational level:**

- Improving the performance of individuals, which also leads to improving the profitability of the organization.

1- Hassina Malhi, **professional Training: An Introduction to Human Resources Development in Organizations**, Journal of Communication in Humanities and Social Sciences, Abdelhamid Mehri Constantine 2 University: Algeria, Issue 50, June 2017, p. 116.

2- About Nguyen Thuan Lien, **Training For State Auditors**, International Journal of Government Auditing, Volume 43 (No. 2), April 2016, p. 18 (in Arabic version).

3- Basma Ali Hassan Abu Salmiya, **The Effectiveness of Training in Human Resources Development**, Magister of Business Administration, Islamic University, Palestine, 2007, p. 18.

- Amina Belhadji, **Training and Formation as an approach to building human capital**, Journal of Human Development, University of Oran 2, Algeria, Issue 11, November 2019, p. 153.

- Improving knowledge and skills related to work at all levels of the organization.
- Helps employees identify organizational goals.
- Improving production in terms of quality and quantity.
- Analyzing costs in technical and administrative fields.
- Creating an appropriate atmosphere for development and communication between employees in the organization.
- Economizing on expenses.

• Advantages of professional training at the organizational level:

- Provides individuals with new information on how to improve their leadership skills, communication and attitudes.
- Boosts employee morale.
- Helps individuals make better decisions and solve problems.
- Helps them overcome anxiety, stress, job alienation and conflict.
- Opens the way for promotion and advancement.
- Reduces employee errors.
- Develops new and good skills in the areas of work, speaking and listening.
- Deepens the sense of job satisfaction and achievement.
- Reduces turnover due to increased continuity and stability in employees' lives.

B. Training methods and requirements:

One of the most important duties of the SAI is to enhance the ability of the institution to carry out its work with high efficiency and great objectivity, which helps in evaluating its decisions and assessing the results of its various audit operations. This will not be achieved unless the institution provides professionalism by training its auditors appropriately, refining their knowledge and providing them with the necessary practical experience. To achieve this, the institution was obliged to provide several training methods and requirements, some of which we will limit ourselves to mentioning in the following points:

- ✓ Providing appropriate credits.
- ✓ The existence of a specialized unit for training affairs within the agency that is responsible for the training process.
- ✓ Paying attention to developing annual training plans that include training programmes that cover urgent priority topics for the agency's needs, which the latter intends to conduct for its employees during the plan implementation period, in a way that covers the necessary preparatory and qualifying courses and specialized courses.

- ✓ Organizing forums, study days, scientific meetings and workshops based on specific specializations, and shedding light on the topics raised to reach results and recommendations that lead to improving the audit work.
- ✓ Organizing meetings between the auditors themselves (colleagues) to exchange experiences and overcome obstacles to audit work.
- ✓ Focusing on on-the-job training as one of the fundamental pillars in preparing and qualifying auditors capable of performing/practicing audit work with high efficiency, especially since this institution is considered the primary source for trainees to acquire excellent experiences and skills in audit work.
- ✓ Establishing systems that ensure training process is continuous throughout the auditor's service period.
- ✓ Enhancing the exchange of knowledge, information, and publications issued by audit institutions around the world, INTOSAI organization, and regional organizations similar to it, as well as the seminars and conferences organized by these organizations, leading to the acquisition of new experiences and raising the level of auditors' competence both theoretically and practically.
- ✓ Evaluating the results of courses and training programmes with great precision and objectivity, including their impact on the trainee, as well as on audit performance. Modifying training programmes as needed to develop their quality.
- ✓ Supporting the institution's library with references, publications, specialized and up-to-date journals in the field of audit work.

2. Building the capacities of supreme audit institutions according to three levels:

Building the capacities of any audit institution in the world has become more necessary than ever before to ensure its effectiveness in performing its audit tasks and achieving its goals. This is based on an integrated approach that includes three essential levels: the institutional, organizational and professional levels.

A. Institutional development level:

This level requires a deep understanding and response to the context in which a SAI is operating, including local, regional and global developments, as well as an assessment of the institution's independence and the effectiveness of its governance, ensuring its commitment to the highest standards of integrity and accountability, and the ability of its leadership to maintain a strict ethical stance in the face of external challenges and influences, and promoting a culture of integrity and responsibility within the SAI. It also involves the possibility of

building partnerships and developing effective relationships with internal and external stakeholders, including government agencies, civil society, the private sector... etc.

B. Organizational development level:

This level involves strengthening the systems and procedures that ensure effective workflow within the SAI, including risk management standards, audits, information systems, and human resource management, financial, and technological resources necessary for the SAI to operate efficiently. It also includes strengthening the cultural norms the SAI uses to deliver its mandate and support its professional staff in the delivery of audits, and enhancing their communication skills, whether internally between different departments or externally with the relevant parties. The organizational development level also focuses on instilling an organizational culture that supports learning, innovation, and teamwork within the SAI.

C. Professional development level:

This level requires assessing needs based on understanding what are the skills and experiences needed by a SAI's staff to perform their tasks effectively, and the qualifications and what skills these staff already have; Thus, the SAI is able to identify the gaps between the available skills and the required skills and fill any gaps that may have been found. It also requires ensuring the professional qualification of all staff in a SAI, especially the audit staff (auditors).

It is worth noting that this approach is consistent with the approach underpinning the SAI Performance Measurement Framework (SAI PMF) and used more widely across the SAI community, not only by SAIs, but also by the INTOSAI Development Initiative (IDI) and other providers of support.

3. Professional development pathways for auditors: an organizational responsibility of the SAI

Paragraph 27 of the International Standard ISSAI 150 states the following:

ISSAI 150

27). A SAI shall establish dedicated pathways for professional development of auditors, specifically tailored to the SAI's mandate, regulatory framework, organization structure and needs.

A distinction can be made between initial professional development and continuing professional development:

Initial professional development means developing basic skills so that the institution can manage the audit according to the auditing standards it has adopted or link it to a specific function in the institution, while **continuing professional development** is maintaining competencies and keeping them linked to the specialty, in addition to ensuring readiness for the future.

A. Professional development options:

- ✓ Creating an own academy or similar structure to conduct professional education and training.
- ✓ Partnering directly with a university to address the educational aspect of a professional development pathway, while handling the other requirements on an in-house basis.
- ✓ Partnering with a professional accounting organization (PAO) or similar provider to design and deliver professional development opportunities;
- ✓ Follow a specialized recruitment strategy focused on hiring professionally qualified auditors, supported by in-house learning opportunities for public sector audits ;
- ✓ Partnering with specific INTOSAI bodies or fellow SAIs to institutionalize professional development options.

B. Continuous in-service learning:

Continuous learning: This level includes encouraging the staff of the auditing institution to continuously learn and develop their skills independently through reading and participation in professional conferences and seminars.

Evaluation and development: This level focuses on periodically evaluating the effectiveness of professional development programmes and making the necessary adjustments to ensure achieving the best results.

Among the most important regulatory requirements of the SAIs towards the efficiency of the auditors working for them is to provide appropriate practices for managing and investing in human resources, which is what the international standard (ISSAI 150) addressed, which stated in its paragraph 26 the following:

"The expectation of SAI leadership to have access to competent resources to give effect to the SAI's mandate also implies an investment in individual capacity development and creating a culture of life-long learning in the organization. This may be in the form of:

- Establishing clear and ongoing channels of communication with staff about the SAI's expectations regarding competence and continuous self-development in the context of its human resource management strategy, giving context to its human resource management practices and processes, as well as opportunities for development of competencies;
- Investing in the training of auditors through the availability of scholarships, bursaries and by other similar means of support;
- Providing access, internally or externally, to relevant learning and development interventions;
- Providing specifically structured practical experience opportunities;

- Providing access to regularly updated documentation dealing with audit methodology;
- Providing opportunities for on-the-job training, supervision, and feedback mechanisms;
- Providing access to appropriate coaching and mentoring opportunities;
- Providing opportunities that ensure for appropriate knowledge sharing.

In the same context, and to enable supreme audit institutions to develop a professional development pathway or pathways for their auditors, **Guideline 1951** provides a clear and simplified workflow that these institutions can apply in developing these pathways. To achieve this goal, Guideline 1951 provides a clear and simplified workflow that SAIs can apply in developing these pathways. To achieve this goal, Guideline 1951 emphasizes the proposal to adopt a process that includes ten (**10**) steps to guide the process of developing a professional development pathway in line with the requirements of the International Standard 150 on SAIs. The process related to guiding the establishment of a professional development pathway in the SAI consists of the following steps (abbreviated and adapted)¹:

STEP 1: Determine a SAI strategy for professional development

In the initial stage, the SAI leadership needs to outline the exact purpose of the envisaged professional development pathway, and precisely describe the desired end-state in a SAI strategy for professional development. based on its overall mandate and organizational strategic plan, and it can also adopt other intervention methods that it can use in the strategy, such as the results emerging from the SAI Performance Measurement Framework (SAI PMF) assessment, the results of peer assessment by a nother SAI (review) or internal inspection, etc.

STEP 2: Confirm competency requirements related to the proposed pathway for professional development

The desired end-state (as described in Step 1) is translated into the particular competencies to be acquired by the SAI, consisting of knowledge, skills and personal attributes.

STEP 3: understand the gaps between current and proposed competencies

At this stage, it will be important to gain understanding of the current state of competencies in the target group for professional development within the institution with a view to determining the gap between the existing and new competency definitions, in this way it will be possible to confirm the exact competencies that are being targeted for recruitment and for inclusion in the professional development pathway.

¹- INTOSAI, GUID 1951, Guidance on the development of pathways for professional development of auditors, p.p 10-14.

STEP 4: Decide on an approach to address competency gaps

The decision on the appropriate way to address the competency gaps is primarily a matter of the SAI leadership, and there are several options to choose from, such as recruiting for the necessary knowledge, skills and personal attributes, or investing in competency development. Options may also include recognition of prior learning and accelerated training programmes, an important consideration in this decision is partnering with other role players can be done by the SAI itself or in partnership with other providers. Where stars can be selected from within or external to the INTOSAI community to ford the SAI's credibility and align with the SAI's mobilization.

STEP 5: Address enabling environment for the proposed professional development pathway

The organizational environment will have to be prepared for the implications of the professional development initiative at two levels: a) Enablers that allow the professionalisation initiative to function (funding, human resource management capacity, policies, learning management systems, etc...), and b) Enablers that allow the SAI to embrace the outcomes of the new professionalisation initiative in the workplace (e.g. procedures that cater for the utilisation of the newly acquired knowledge and skills).

STEP 6: Design professional development pathway

The team tasked with the development of the pathway for professional development, under the guidance of the SAI leadership, can design the professional development pathway by identifying: training programme objectives, content, training techniques, pre-testing tools, trainer/facilitator guidance, resources, training transfer considerations, exercises, case studies, simulations, etc.

STEP 7: Implement and deliver professional development pathway

This step deals with the practicalities and logistics aspects of implementing the pre-designed professional development pathway, and taking necessary procedures regarding on whether the delivery will be conducted virtually or in-person, confirming availability of equipment and material, confirming availability of experienced facilitators, enrolment, travel and accommodation arrangements, etc. An encouraging factors here is the support of the SAI leadership.

STEP 8: Assess competencies that were developed as part of the pathway for professional development

At this stage, the pathway will be evaluated at the level of each participating auditor, where it is evaluated in the most independent way possible dealing with the acquisition of competencies at the end of the pathway (the first level of testing the success of the initiative). Then an evaluation sometime down the line from the actual initiative in play to determine the extent to which the new skill is actually being utilised in the professional pathway through training transfer into the workplace (the second level of evaluation).This stage may require certain

corrective actions; either the assisting the staff member who experienced challenges in the previous two levels of evaluation, or in adjusting the professional development pathway to yield better results.

STEP 9: implement an initiative to ensure that the assessed competencies are maintained and kept current

This step cover three levels: a). Keeping the pathway current – meaning updating the structure and contents, b). Keeping skills current, c). Encouraging staff to consider individual preferences for further development. Activities that could be considered: a). a. Sharing and reflecting on work experiences and SAIs practices to grow the knowledge base, learn from successes and failures, and to improve organizational capability, b). Attending to basic updates (to «top up» competencies, c). and retraining.

STEP 10: evaluate the professional development pathway

In this final stage, the SAI leadership evaluates the success of the pathway, by assessing the number of professionally qualified staff whose capabilities have been enhanced by the pathway, and by assessing the return on investment through cost comparison. The evaluation can also be done through consultations with stakeholders who are impacted by the envisaged results of the pathway for professional development. The evaluation results help the SAI leadership take any possible corrective action and refinements or modifications to the pathway or the possibility of discontinuation of the pathway when absolutely necessary.

Second axis: Audit reports and achieving quality

In this section, we will discuss the audit reports prepared by the auditor (first) by defining audit reports and their importance (1), then addressing their types (2), as well as respecting the standards for preparing audit reports is a means of achieving their quality (second) by addressing the general principles for the form and content of audit reports (1), the trust standards in them (2), and finally the Field work standards to achieve quality audit reports (3).

First: Audit reports and their types

1. Definition of audit reports and their importance:

NTOSAI defines the audit report as: A set of the auditor's opinions and observations on the financial statements extracted as a result of a financial audit, compliance audit or results audit. It is also defined as: A written document that includes the results of the audit work carried out by the SAI regardless of its type or method, through which it presents the outcome of the observations and recommendations it has reached regarding its audit of public funds in order to be provided to the various concerned parties, whether legislative, executive or otherwise.

As a link between the auditors, the officials of the audited entities and all concerned parties, audit reports are of great importance, and this importance can be summarized in the following points¹:

- ❖ Audit reports are considered a true reflection of the level of professional qualification of auditors of SAIs, their competence and professionalism.
- ❖ They are a means of helping audited entities identify weaknesses in their financial and administrative actions while performing their work, showing them the legal violations they have committed, and the necessary corrections through the recommendations contained in the reports, which these entities must take into consideration in order to perform well in accordance with laws, regulations and good practices.
- ❖ They are a tool for evaluating and measuring the scientific and professional qualification of the auditor in particular, and the SAI in general, and this is evident through the results reached and the recommendations issued, which should be distinguished by quality, as this has an impact on the image, professionalism and reputation of both the auditor and the institution in which he works.
- ❖ Audit reports document the efforts made by the auditor or the audit team, and allow the SAIs the opportunity to follow up on observations in subsequent years to determine the extent to which the audited entities adhere to the recommendations they have made.
- ❖ Audit reports are a means of community communication as they enable the public to identify the real problems in the performance of the audited entities subject to the audit of the SAIs.
- ❖ Audit reports enhance the understanding of the audit results through the accurate explanations and results they provide, which makes them less susceptible to interpretations and possibilities and thus helps stakeholders make sound decisions as they are a means of reform, development and improvement of performance.

2. Types of audit reports:

SAIs issue several types of audit outputs (reports), and the names sometimes differ from one institution to another. The most important of these can be discussed below:

¹- The Cooperation Council for the Arab States of the Gulf, General Secretariat, **Guide to the Preparation and Writing of Audit Reports for Audit Bureaus and Auditors in the Gulf Cooperation Council States**, Riyadh: Saudi Arabia, 2016, p.1.

a) Initial reports:

These are the initial reports prepared by the SAIs, which include a presentation of the observations that were discovered and examined during the audit process of the entities subject to audit, in addition to the effects resulting from each observation. The stage of sending (communication) these reports to the responsible entities to respond to them is preceded by initial discussions of what is included in them at seat of the SAIs.

It is worth noting that the audited entities can issue, through their specialists, responses to the comments presented in the initial reports, which gives the institutions the opportunity to review their position and amend their recommendations if necessary, or the opportunity to confirm their position by collecting additional evidence and proof that may contribute to enriching the final reports.

b) Annual reports:

As their name suggests, the audit institutions prepare these reports on an annual basis, and they include the results of operations, opinions, observations and violations committed by the entities subject to audit and the responsibility resulting from them, in addition to the responses and answers of the concerned parties responsible for these entities. They also include an analysis of the final accounts of the state's general budget law. The annual reports are submitted to the supreme authority on whose behalf the audit institutions work, and are also communicated to other supreme authorities in the state that contribute to the preparation, approval or adoption of financial statements, in accordance with the system of each state. These reports are published either in journal official, or on the websites of the audit institutions, as is often the case.

c) General report:

It includes a brief presentation of the most important aspects of the activities of the audit institutions during the period covered by the reports. The reports show in particular the fundamental general problems in the country and an evaluation of some of its important sectors and activities and the public policies by which they are managed, and aspects of organizing their financial management. These reports are submitted to the higher authorities to which the supreme institutions are affiliated, and they are also communicated at the same time to the rest of the public authorities in the country. It is preferable that they be public in accordance with the system of each country.

d) Special Reports:

The SAIs heads may submit other special reports at any time during the financial year on issues they deem to be of great importance, requiring the prompt knowledge of the responsible authorities. When the supreme institutions are entrusted with examining and auditing any subject by the higher authorities in the state, in this case the supreme institutions shall submit their report on their observations to the party requesting the examination or audit, in light of the provisions, laws and regulations governing these institutions.

☞ Types of audit reports prepared by the auditors of the Algerian Court of Accounts:

Throughout the year, the auditors of the Court of Accounts prepare many audit reports, the tasks of which are programmed through the annual programme prepared and approved by the Programmes and Reports Committee. The following table shows the types of these reports.

Table 01: Types of audit reports prepared by the Algerian Court of Accounts

Type of audit report	Legal basis	Text content
Special Reports	Article 17 of ordinance No. 95-20 (amended and supplemented)	The Court of accounts shall, by virtue of this report, inform the President of the Republic of any matter of particular importance.
Evaluation reports within the scope of the consultative powers	Article 17 of ordinance No. 95-20 (amended and supplemented)	The Audit of accounts is consulted on the draft law on Budgetary Regulations and prepares an evaluation report in this regard which it sends to the government, which in turn sends it to the legislative body for the relevant financial year, accompanied by the draft laws related to it.
Quality Control Reports Management (Control Performance)	Chapter Two (Articles 69 to 73) of ordinance No. 95-20 (amended and supplemented)	This control consists of "ensuring the regularity and reliability of all financial and accounting operations and those related to property", and evaluating the conditions of use and management of funds and values by state services, public bodies and institutions in terms of effectiveness and efficiency in performance and economy in management.
Reports of the clearance of the accounts of public accountant	Chapter Three (Articles 74 to 86) of ordinance No. 95-20	Every public accountant must deposit his account with the clerk of the Court of accounts and with the clerk of the regional chambers for local authorities. The clearance of

	(amended and supplemented)	public accountants' accounts results in: the public accountant being discharged or placed in a state of debt.
Reports in the field of the budgetary and financial disciplinary	Chapter Four (Articles 87 to 101) of ordinance No. 95-20, as (amended and supplemented)	The budgetary and financial disciplinary chamber is responsible for examining financial transactions that constitute a breach of disciplinary rules, as article 87 of ordinance 95-20 states that the Court of accounts ensures that disciplinary rules are respected in the field of budget and financial management.
Annual report	Article 199, paragraph four of the Algerian Constitution of 2020. Article 16, paragraph one of ordinance No. 95-20 (amended and supplemented)	This report is submitted to the President of the Republic and includes the main Previews, the observations and assessments resulting from the work of the Court of Auditors' investigations, accompanied by the recommendations it deems necessary to submit as well as the responses of the officials, legal representatives and relevant supervisory authorities. The Court of accounts shall send a copy of this report to the Legislative Body.

Source: Prepared by the researchers based on the Algerian Constitution of 2020 and Ordinance No. 95-20, as amended and supplemented.

Second: Respecting the standards for preparing audit reports is a means of achieving their quality

Paying attention to the quality of audit is of great importance in instilling confidence in audit reports, and thus the role that these reports play in supporting the credibility of the subjects covered by the audit, the results of which are used in decision-making by many parties interested in the audit process. Therefore, it has become necessary to evaluate the quality of this auditing work and its outcomes related in particular to the audit reports for the various types of audit of the public sector: financial audit, performance audit, and compliance audit.

Quality is defined as follows: The extent to which a process or result adheres to a set of pre-established conditions that are believed to be necessary for the final

value provided by the process or provided by the result¹. While others believe that what is meant by quality in auditing work is the extent to which the auditor of the audit institution adheres to applying professional standards and rules of ethical conduct in his practical life, and this appears clearly in his audit reports.

It is characterized by several characteristics that the SAI seeks to take into consideration, which are²:

- The importance and usefulness of the issues that its audit work is concerned with.
- The objectivity and fairness on which the evaluation processes opinions and conclusions issued by it are based.
- The extent of planning, completion and implementation of the audit work.
- The reliability and validity of the opinions or conclusions, the validity of the recommendations, and the appropriateness of other issues contained in its audit reports and other similar documents.
- Time discipline in issuing and delivering audit reports and other similar documents, taking into account the legal deadlines and the needs of users.
- The clarity of the presentation of audit reports and other similar documents.
- The effectiveness of the results reached and the effects achieved.

For an SAI to achieve its objectives and be able to play a major role in its country's public financial management (PFM) system, it is essential that it be a reliable organization. It must be both competent and honest in order to be able to present «**high-quality audit reports**»³.

To prepare these reports, INTOSAI has set several standards and principles to govern them. There are basic principles for preparing audit reports (general principles regarding their form, content, and standards of trust confidence in them), and field work standards, which we will discuss in turn in the following elements:

1. General principles for the form and content of audit reports:

The international standards for SAI's have focused on the format and content of the audit report, considering that this contributes to clearly conveying the message to the concerned party and achieving the objectives of the report to a high

¹ - Guidance Manual for Quality Assurance in Financial Auditing Work of Supreme Audit Institutions of the CAROSAI Region.

² - Communication Committee of the Presidents of Supreme Audit Institutions of the European Union.

³ - INTOSAI, **Aider les institutions supérieures de contrôle à appliquer les normes internationales d'audit dans des contextes difficiles et complexes**, note d'information à l'intention des partenaires internationaux du développement, Mai 2020, p. 2. (disponible sur le site : <https://www.intosaicbc.org/wp-content/uploads/2020/09/Aider-les-ISC-a-appliquer-les-normes-internationels-dauidit-note-dinformation.pdf>). Visité le 16/05/2024.

degree. Therefore, preparing a written report by the auditor at the end of each audit process, which includes information, observations, results and recommendations, to be reported to the competent authorities, must take into account several rules in terms of form and content, namely:

A. Form rules:

The «Guide to Preparing and Writing Audit Reports for the Audit and Bureaus states in the Cooperation Council for the Arab States of the Gulf Countries for the year 2016» listed a set of formal rules that should be observed when preparing the report, which are¹:

- Use the official papers of the SAI when writing the report.
- Mention the date and number on the guidance letter (notification letter) attached to the report, and mention the name of the audited entity.
- Focus with uncompromising brevity, clarity, accuracy and objectivity.
- Prepare a draft report in a professional scientific manner supported by the facts and information discovered during the audit work.
- Determine the time period covered by the audit work and the date of completion of field work.
- Sign the report by the auditor in accordance with the regulations, laws and provisions of each audit institution.

B. Objective rules:

The objective rules, according to the aforementioned guide and some research², are represented in the following elements:

- The auditor shall include all restrictions imposed by himself or imposed on him for any reason by the entity he is auditing, or imposed on him by regulations or circumstances of the case, such as the refusal of the entity subject to the audit, for example, to cooperate with him in carrying out his mission.
- Defining the objectives of the audit with complete clarity before presenting the results and observations, and clarifying the type and level of the audit he has performed and indicating compliance with the requirements of the audit rules.
- Referring to the financial risks and audit risks and indicating their causes in terms of their relationship to the weakness of the internal control systems or other factors.

¹- The Cooperation Council for the Arab States of the Gulf, General Secretariat, **Guide to the Preparation and Writing of Audit Reports for Audit Bureaus and Auditors in the Gulf Cooperation Council States**, Riyadh: Saudi Arabia, 2016, p.21.

² - Asia Heri, **The effectiveness of external auditing according to professional ethics in improving the quality of auditor's report information - a study of a sample of Algerian economic institutions** -, PhD thesis, field: Economics , Commerce and Management Sciences, Department: Management Sciences, Ahmed Draia University, Adrar, Algeria, 2017-2018, p.9.

- Directing the opinion or report to the official bodies in accordance with the provisions, laws and regulations governing the audit institution, with including in the report how to benefit the concerned recipients.
- The report shall include all irregularities that constitute a departure from the regulatory requirements, whether for the basic or internal regulations of that entity or for the general regulations.

We will detail some of these elements - later - when discussing the criteria of trust.

The SAI PMF (2022), Performance Audit Standard (ISSAI 3000) and Compliance Audit Standard (ISSAI 4000) both emphasize that the report must be written and contain the following:

Table 2: Structure and content of the audit report (financial audit – compliance audit – performance audit – jurisdictional audit).

Financial Audit Report according to the SAI PMF	Compliance Audit Report (direct reporting engagement) According to the ISSAI 4000	Performance Audit Report According to ISSAI 3000 Performance Audit	Report structure for SAIs with jurisdictional powers, according to the ISSAI 4000
a- A title (...). b- An addressee. c- An introductory paragraph that identifies whose financial statements have been audited. d- A section with the heading ‘Management’s responsibility for the financial statements.’ e- A section with the heading ‘Auditor’s Responsibility’, stating that the responsibility of the auditor is to express an opinion based on the audit of the financial statements. f- A section with the heading ‘Opinion.’	a- Title. b- Identification of the auditing standards. c- Executive summary (as appropriate). d- Description of the subject matter and the scope (extent and limits of the audit). e- Audit criteria. f- Explanation and reasoning for the methods used. g- Findings. h- Conclusion(s) based on answers to specific audit questions or opinion. i) Replies from the audited entity (as appropriate). j) Recommendations (as appropriate).	a- subject matter, b- audit objective(s) and/or audit questions, c- audit criteria and its sources, d- audit-specific methods of data gathering and analysis applied, e- time period covered, f- sources of data, g- limitations to the data used, h- audit findings, i- Conclusions and recommendations, if any.	a- Identification of the responsible parties and the audited entity. b- The responsible person(s) involved and their responsibilities. c- Identification of the auditing standards applied in performing the work. d) Responsibilities of the auditor. e) A summary of the work performed. f) Operations and procedures etc. that are affected by non-compliance acts and/or possible unlawful acts. g- The responsible persons and their explanations regarding their noncompliance acts and /or possible unlawful acts, when appropriate. h- The auditor’s professional judgment which determines

g- The auditor's signature. h-The date on which the auditor obtained sufficient appropriate evidence on which to base the auditor's opinion on the financial statements. i-The location in the jurisdiction where the auditor practices.			whether there is personal liability for non-compliance acts. i- The value of the loss/misuse/waste created and the amount to be paid due to personal liability. j- Any measures taken by responsible persons during the audit to repair the loss/misuse/waste created. k) The management's arguments on the non-compliance/unlawful acts.
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Source: Prepared by the researchers based on various INTOSAI standards and SAI PMF (2022).

As we notice, the content and structure of these reports differ and are affected by the type and degree of difficulty of addressing the audit topics, and they also differ according to the type of audit practiced (financial, compliance, performance, jurisdictional).

2. Trust standards (Standards of confidence) in audit reports

Setting standards for the control and auditing process expresses the degree of quality required in the audit reports. Therefore, the auditor must prepare an audit report that includes several standards for trust, such as independence, comprehensiveness, brevity, objectivity, persuasion, and reporting the results in a timely manner. These standards can be mentioned as follows:

A. Independence:

The audit report is a tool to express the independence of the SAI and the auditor, which ensures the credibility and reliability of the reports completed. Independence means that these institutions should exercise their powers stipulated in the legislation and laws governing their work without interference from any state authority. In this context, the Lima Declaration (1977)^{1*} referred to the

*The Lima Declaration was signed in Lima (Peru) in October 1977 on the occasion of the Ninth International Conference of INCOSAI. This Declaration includes all the principles related to independent financial control of public funds and some basic rules that can be used as a guide in carrying out control work.

**The Mexico Declaration was signed at the Nineteenth International Conference of the International Organization of Supreme Audit Institutions (INTOSAI) in Mexico City (Mexico),

necessity of independence for SAIs, and its absence resulted in the ineffectiveness of these institutions and their inability to work objectively. This independence is not complete unless the functional and organic independence of the members and officials of these institutions is guaranteed. The declaration also stressed the necessity of including the independence of these institutions in the constitution and laws establishing SAIs. The Lima Declaration was followed by the Mexico Declaration (2007)** to devote entirely to the concept of independence and its importance. The INTOSAI Strategic Plan (2023-2028) has set the independence of SAIs as one of its organizational priorities: «Strengthening and supporting the independence of Supreme Audit Institutions».

Independence rarely happens to a SAI by accident. Independence needs to be planned for carefully and can take years of persistent work by many different partners to achieve. Therefore, the SAI must have a clear vision regarding achieving more of this independence, and to further enhance it, a SAI usually needs the support of its parliament, ministry of finance, public service commission (or equivalent body), the business community, citizen groups and its own staff, and the development of close relations with INTOSAI and the international development community¹.

The Index on the Independence of SAIs (InISC), designed by the World Bank (W.B), includes 10 elements to measure independence*:**

- | | |
|---|-------------------------|
| 1. Constitutional and legal framework autonomy | 6. Staffing |
| 2. Transparency in the process for appointing the SAI head | 7. Audit mandate |
| 3. Financial autonomy | 8. Audit scope |
| 4. Types of audits records and information | 9. Access to |

and was dedicated to highlighting and emphasizing the principle of the independence of these institutions in carrying out their control work on public funds.

¹ -INTOSAI, Capacity Building Committee, **a guide for improving performance**, p.18.

*** **The Index of Independence of SAIs (InISC)** : is a systematic tool launched by the World Bank in July 2021 to measure the independence of (SAIs) around the world. For each indicator, the SAI receives a score of 1 (for fully meeting the indicator criteria), 0.5 (for partially meeting the criteria), or 0 (for not meeting the criteria). These scores are then combined into the SAI's overall independence score, which ranges from 0 to 10.

Source: Supreme Audit Institutions Independence Index 2021 Global Synthesis Report (<https://sirc.idi.no/document-database/documents/french/91-inisc-fr>)

B. Completeness:

Completeness means the consistency between the parts of the report so that they complement each other, and that it contains all the information and arguments related to the subject that was audited. The most important elements of completeness in the report include: all the information and evidence necessary to achieve its purpose and objectives, appropriate information related to the background of the audit process, a clear relationship between observations and results, formulating recommendations based on what was observed and concluded, and the clarity and completeness of the relationship between the objectives of the audit process, its measures, observations and results¹.

C. Clearness:

A clear report is one that is logically organized in its parts and presents its contents in a well-formulated and understandable style, making the report interesting to those who read it as a result of understanding and comprehending it, without making them bored and monotonous. In the case of using technical terms, uncommon symbols, compound words, or new terms, it is very important to clarify what is meant by them and define them clearly at the beginning of the report.

D. Conciseness:

It is not to prolong or expand the explanation and interpretation of the report data beyond what is necessary to cover the subject or issue under examination without compromising the quality of presentation and analysis of this subject, and this is done by avoiding the narrative style in formulating the observations and moving directly towards the essence of the observations. The report is characterized by completeness and brevity when the data and information it contains are limited to what is necessary for clarification and communicate to the parties concerned with this information, as many details may lead to distraction and unwillingness to study the report, and may hide the actual message intended to be conveyed, and may sometimes lead to a lack of interest in the report at all.

¹- Saleh Musleh, **Preparing Audit Reports According to International Standards: A Working Paper Presented at the Training Workshop Entitled "Combating Corruption for Internal control in the Ministry of Education"**, Ramallah, Palestine, 2013.

E. Accuracy:

It is essential to be extremely accurate in preparing the report so that the reader of the report can be assured that everything contained in the report is completely correct, true and reliable, because the presence of a single inaccurate piece of information can cast doubt on the accuracy of the entire report and lead to diverting attention away from its essence. In addition, inaccurate reports affect the credibility of the audit institution itself and limit its effectiveness. Accuracy requires presenting evidence and all the results and conclusions of the audit in an appropriate manner, which ensures the reader the credibility and reliability of the report¹.

F. Objectivity:

The auditor should be rational in carrying out the tasks assigned to him, which is clearly evident in his audit reports, and support his results and conclusions with sufficient and valid evidence. Paragraph 17 of the Lima Declaration on the Basic Principles of Financial Auditing emphasized that: «The reports shall present the facts and their assessment in an objective, clear manner,...» and that the judgments issued by the auditor should not be influenced by his personal interests or the interests of others, and should be based on balanced assessments of all relevant circumstances.

In the event of a lack of objectivity due to the presence of any obstacles, the auditor must disclose the details of the obstacles immediately to the supervisor or appropriate parties to take the necessary measures regarding them and address the situation in a timely manner².

G. Persuasion (convincing) :

The auditor prepares a convincing report if the results reached achieve the objective of the audit process - in general - and that these results are presented accurately and objectively according to a logical sequence. This is what the INTOSAI standards confirmed, "To be convincing, an audit report needs to be logically structured and present a clear relationship between the audit objective(s) and/or audit questions, audit criteria, audit findings, conclusions and recommendations. It also needs to present the audit findings persuasively, address all relevant arguments to the discussion, and be accurate...."³.

H. Timeliness:

The results of the audit report must be communicated to the entity subject to audit and the relevant parties concerned, including departments, government and

¹ - INTOSAI, ISSAI 3000, Performance Audit Standard, 2019, p. 26.

² - The Institute of Internal Auditors, **Global Internal Audit Standards**, Op.cit, p.18.

³ - ISSAI 3000, Performance Audit Standard, p. 26.

legislative authority, in a timely manner and as specified by law, so that they can benefit from its conclusions and recommendations and take the necessary measures immediately to correct the situation and raise the level of performance. In this context, the responses to the 2020 Global Survey of the INTOSAI Development Initiative (IDI)¹ showed that 61% of SAIs have submitted their consolidated annual audit report to legislature within the time stipulated.

3. Field work standards to achieve quality audit reports:

To achieve credibility and quality in the audit reports of the SAIs, the auditor applies his professional skills and competencies, which were previously discussed in the first axis of the study, to his field work, i.e. carrying out the task in the field, taking into consideration other standards related to the executive aspects of the audit work, and we will discuss this below:

A. Compliance with standards:

In the context of carrying out auditing operations, the auditor must adhere to local and international accounting and auditing standards and generally accepted rules of professional ethics and be aware of prevailing laws and legislation, as standards are the criteria by which work is measured in terms of quality, and the objectives that must be achieved represent the minimum quality of the auditing process. International standards are adopted by the SAIs for the purpose of ²:

- **CREDIBILITY** - provide assurance to governments, parliaments and citizens that what the SAI is doing is in line with international best practices.
- **CONSISTENCY** - to achieve comparable quality in the work conducted by different audit teams, leading to a reliable information for auditees and stakeholders.
- **EFFICIENCY** - audits can be targeted at major risk areas, focusing audit resources where they are best needed.

B. Planning audit process:

Planning the audit process is defined as assessing and documenting audit risks and determining the nature and scope of the comprehensive control procedures to be performed by the audit team in order to obtain sufficient and appropriate audit evidence to reduce audit risk to a low level³.

¹ - Prepared by the Global Institutions Unit of the INTOSAI Development Initiative (IDI). THE 2020 SAI STOCKTAKING REPORT, p.62.

² - INTOSAI, **Aider les institutions supérieures de contrôle à appliquer les normes internationales d'audit dans des contextes difficiles et complexes**, Op.cit. p.6.

³- Samer Ahmed Al-Najjar, Hindah Al-Sayeh Al-Ansi, **The Mediating Role of Organizational Commitment in the Relationship between Work Pressure and the Quality of Audit Reports, an Applied Study on Members of the Accountability State Authority**, Scientific Journal of Financial and Commercial Studies and Research (Volume 4, Issue 1, Vol. 3, January 2023), Damietta University: Egypt, 2023, p.423.

Planning for an audit mission (for example, compliance audit)¹ includes two steps. The first relates to auditors developing a comprehensive strategy for the scope of audit, confirming it, determining its timing and implementation. The second relates to auditors preparing an audit plan that specifies the nature, timing and extent of the procedures to be performed. Auditors generally consider the following elements: audit characteristics, scope, subject matter and criteria, target users, identification and understanding of the entity, the entity's audit environment and internal audit, components of audit risks, relative importance, importance of fraud risks, the function of internal audit and its coverage, resources necessary for audit, nature and extent of the experts required, timing and nature of communication.

It is worth noting that if the planning of the control process is sound at the beginning, this will save time and effort, and will make the focus only on priority matters that are supposed to require the utmost attention, while other routine matters receive less effort and time.

C. examination of the internal control system:

The auditor collects facts and information about the internal control system at the level of the entity subject to audit in order to identify the strengths and weaknesses of this system and evaluate it, and benefit from internal control reports and performance reports completed by the entities subject to audit.

According to the standard (ISSAI 4000): «The auditor shall have an understanding of the audited entity and its environment, including the entity's internal control, to enable effective planning and execution of audit», an internal control system is composed of policies, structures, procedures, processes and tasks that help the audited entity to respond appropriately to risks of non-compliance with the criteria (paragraph 135). An effective internal audit function may reduce the level of work to be done by the external auditors².

D. Risk assessment:

According to the Compliance Standard (ISSAI 4000): «The auditor shall perform procedures to reduce the risk of producing g incorrect conclusions to an acceptable low level» (paragraph 52).

Audit risk, for attestation engagements, is divided into three components (paragraph 54): 1) the subject matter's inherent risk (IR), 2) the control risk (CR), and 3) the detection risk (DR).

¹- INTOSAI Development Initiative (IDI), **Guide to the Implementation of the International Standards of Supreme Audit Institutions (Compliance Audit)**, Issue 1, January 2022.

²- IDI, **Financial audit ISSAI implementation handbook**, Version 1,2020, p. 44.

Since ISSAI standards are based on a risk-based approach, the auditor is required to identify, assess and determine the relative risks of material misstatement of the financial statements due to fraud or error.

ISSAI 2315 requires an assessment of the risk of material misstatements through obtaining an understanding of the entity and its environment. Based on the risk assessment, the auditor is required to identify the controls in place that would mitigate or eliminate the risks and to test the operating effectiveness of these controls¹.

In this regard, the INTOSAI Development Initiative (IDI) has developed a template based on a 5-level probability and outcome assessment system, which can be modified according to the needs of each SAI and approach².

According to this template, there is an assessment of the relativity of risk according to a table of five (5) levels: insignificant (1), minor (2), moderate (3), major (4), catastrophic (5), and an assessment of the results of the risk (impact) of five (5) levels as well: insignificant (1), insignificant (2), moderate (3), likely (4), near certain (5), where the probability of risk is determined based on previous experiences and events or expectations for future periods according to developments affecting the SAI, while the results are determined based on previous experiences and events or expectations for future periods according to developments affecting the unit³.

To classify the risk, the two scores (from the previous two levels) will be multiplied, and thus the overall risk will be classified by a rating ranging from 1 (Low criticality) to 25 (Extreme criticality), as shown in the following table:

Table 3: Classification of risks according to their degree of criticality

Impact	Likelihood				
	Insignificant	Unlikely	Moderate	Likely	Near to certain
Catastrophic	5	10	15	20	25
Major	4	8	12	16	20
Moderate	3	6	9	12	15
Minor	2	4	6	8	10
Insignificant	1	2	3	4	5

Source: IDI, Gestion des risques pour les institutions supérieures de contrôle des finances publiques, Guide de référence rapide, Décembre 2023, p. 9

¹-IDI, **Guide to the Implementation of the International Standards of Supreme Audit Institutions on Financial Audit**, op cit, p.26.

² - IDI, Gestion des risques pour les institutions supérieures de contrôle des finances publiques, Guide de référence rapide, Décembre 2023, p. 6 (Disponible sur le site : <https://idi.no/elibrary/well-governed-sais/crisp/1914-crisp-risk-management-quick-reference-guide-fr/file>. Visité le 25 /05/2024).

³ - Ibid, p.p. 6-7.

Based on this table, the auditor will identify and sort the risks according to their priority, as he can focus on the impact of the risk more than its probability.

E. Sufficient and appropriate of evidence:

Obtaining sufficient and appropriate evidence, in the appropriate volume, will support the auditor's report and ensure the credibility of his opinions. There are some matters that the auditor must take into account with regard to evidence (paragraphs 145 to 152 of the Compliance Control Standard), including:

- Determine the nature and sources of necessary audit evidence according to the level of assurance chosen, the criteria, relative importance, the subject matter and the scope of the audit.
- The sufficiency of evidence to support the audit observations and conclusions, and to convince any person that the report observations are reasonable.
- The evidence must be logically related to the issue being addressed, and a reasonable and meaningful basis for measuring what is being evaluated, and the audit evidence must be collected and produced in a transparent and repeatable manner.
- In the case of relying on the effectiveness of the operation of internal controls, the auditor needs to obtain evidence that these controls are operating effectively when determining the nature, timing and extent of in-depth audit procedures.
- Continuity in the process of collecting evidence until the auditor is confident that there is sufficient evidence to support his opinion, as the greater the risks, the greater the amount of evidence required.

Evidence is collected using different methods, namely¹: observation, inspection, inquiry, external confirmation, re-performance, re-calculation, substantive testing and test of key controls, and analytical procedures.

F. Guidance and supervision:

At each stage and at each level of the audit process, the SAI should ensure adequate guidance and supervision of the auditors' work to carry out the audit, by providing guidance and direction to the audit team, which is supposed to have the competence and knowledge regarding audit methodologies, planning, follow-up, project management, strategic thinking, foresight and problem solving. The levels of supervision may vary depending on the competence of the audit team, its acquired experience and the degree of complexity of the audit subject.

We find that the INTOSAI field rules for financial auditing indicate that the work of audit auditors must be subject at every level and at every stage to appropriate supervision during the performance of the audit, in order for the audit to achieve its objectives and maintain the quality of the auditing work, as well as to determine the extent of the auditors' understanding of the subject matter of the auditing.

¹- They are mentioned and detailed in paragraphs 160 to 169 of the standard (ISSAI 4000).

G. The auditor communicates with the audited entity and with those responsible for governance.

ISSAI 4000, paragraph 96, states: «The auditor shall communicate in an effective manner with the audited entity and those charged with governance throughout the audit process».

The auditor shall consider the timing of the communications, whether they will be conducted orally, in writing, or in both ways. The matters that are communicated in writing to the audited entity may include: the audit subject matter, audit criteria, the level of assurance, the time period for the audit, and the government undertakings, organizations and/or programmes to be included in the audit, which helps in mutual understanding of the audit process (paragraph 97). Moreover, communication is not limited to the auditor's communication with the audited entity only, but extends to good communication between the audit team by creating a balanced language of dialogue and mutual cooperation, provided that communication is frequent and throughout the duration of the assignment, which leads to the quality of the audit, and thus the quality of its outputs (reports).

As mentioned above, the quality of audit reports affects how well the legislature, auditees, the media, and citizens can use the audit findings and recommendations. A high-quality report that clearly shows what needs to change, why it must change, and how improvements can be made, is likely to lead to beneficial changes being approved and implemented¹.

INTOSAI provides standards and guidance on quality through publications such as:

Organization of Supreme Audit Institutions (INTOSAI) provides standards and guidance on quality through publications such as the following:

ISSAI 40: Quality Control for SAIs;

ISSAI 200: INTOSAI Auditing Standards – General Standards, paragraphs 2.1.26 and 2.2.36; ISSAI 1220: Quality Control for an Audit of Financial Statements;

ISSAI 3100: Performance Audit Guidelines – Key Principles, paragraph 2.5;

ISSAI 3100: Performance Audit Guidelines – Key Principles – Appendix, paragraph 5.3; and

ISSAI 4100: Compliance Audit Guidelines for Audits Performed Separately from the Audit of Financial Statements, chapter 5.2.

In the next and final section, we will discuss an applied study of the role of the auditor's professional qualification in increasing the efficiency and quality of audit convergence (at the level of the Algerian court of accounts).

¹ - INTOSAI, **How to increase the use and impact of audit reports**, A guide for Supreme Audit Institutions, 2010, p. 10.

The third axis: the applied (practical) aspect

A Survey study on the role of professional qualification of auditors at the Algerian Court of Accounts in raising the quality of their audit reports.

To identify the extent to which the role of professional qualification of the auditor contributes to increasing the efficiency and quality of audit reports, a sample of auditors from the Algerian Court of Accounts was selected, and the questionnaire was distributed in its electronic form for the purpose of answering it.

1. Study community and sample:

The total community of this study consists of magistrates and financial auditors working at the Algerian Court of Accounts, where the questionnaire was distributed to 40 individuals from them, regardless of their gender, age groups, qualifications, academic specializations, degrees and length of experience, to form the sample of this study.

2. Study Tool:

The questionnaire was used in the field study, and it was used for its advantages represented in the clarity of information and ease of obtaining it, as the closed-ended questions were designed, for the ease and speed of answering them by the sample members on the one hand, and on the other hand for ease of analysis. The researchers designed a questionnaire that includes two parts:

Part One: Personal Data

A. Individual Background Form: Which includes the respondent's personal data represented by gender, age, educational qualification, and scientific specialization.

B. Professional Information Form: Which includes the respondent's professional data, which is years of service in the court (experience in the field of auditing).

Part Two: Questions related to the subject

This part consists of 30 paragraphs prepared by the researchers aiming to identify the role of the auditor professional qualification in raising the quality of audit reports and consists of four (4) axes, and the form was built based on the study literature such as theoretical studies, and the following table shows the areas of the questionnaire under study.

Table No. (04) Questionnaire on the role of professional qualification of the auditor in increasing the efficiency and quality of audit reports:

Field		Number of paragraphs
Questionnaire on the role of professional qualification of the auditor in increasing the efficiency and quality of audit reports	Personal requirements for auditor qualification positively affect the quality of audit reports	08
	Technical and technological requirements for auditor qualification positively reflect on the quality of audit reports	07
	Continuous professional training and development of the auditor is one of the most important indicators of ensuring the quality of audit reports	08
	Obstacles and challenges that affect the quality of audit reports	07
Total		30

3. The adopted scale:

The five-point Likert scale was used, where the answers were divided into (strongly agree, agree, neutral, disagree, strongly disagree), as shown in the following table:

Table No. (05): Weight of each answer according to the Likert scale

Alternatives	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Weight of each answer	05	04	03	02	01

4. Statistical analysis methods:

After the application phase, the questionnaire data, which was estimated at 40 questionnaires, were unloaded for the purpose of analyzing and processing them using the Statistical Package for the Social Sciences (SPSS v23) programme in order to find the statistical analyses:

- Frequencies and percentages to describe the individual and professional characteristics of the study sample.
- Cronbach's alpha coefficient to test the validity of the hypotheses.

- The split-half method to test the stability of the tool.

T-test for one group.

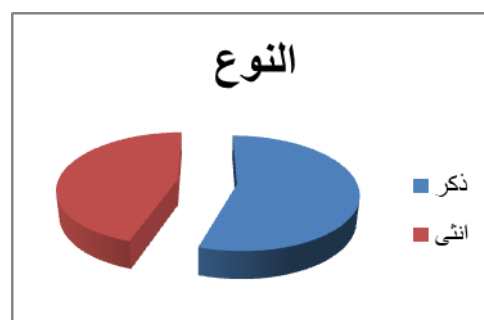
5. Study sample specifications:

The questionnaire was applied to a sample estimated at 40 auditors in the Algerian court of accounts, the study location, and the following tables show the characteristics of the study sample according to personal characteristics as follows:

- Individual characteristics (personality):

Table No. (06): Distribution of the study sample by gender (type)

Gender	Frequency	Percentages
Male	22	55%
Female	18	45%
Total	40	100%



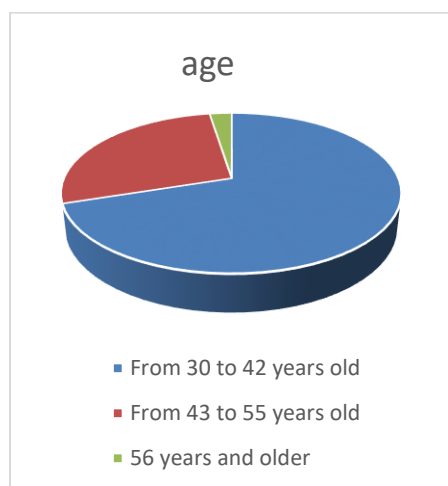
It is observed from the above table that the percentage of males was estimated at 55% compared to the percentage of females, which amounted to 45%, indicating that there is a convergence in the percentage of males and females working in the field of control, meaning that the Algerian Court of Accounts provides equal opportunities to join the control work for both sexes equally (according to the principle of equal opportunities).

It is observed from the above table that the percentage of males was estimated at 55% compared to the percentage of females, which reached 45%. This indicates that there is a convergence in the proportion of males and females working in the field of auditing, meaning that the Algerian Court of Accounts provides equal opportunities for both genders to join the auditing profession (in accordance with the principle of equal opportunity).

B. Age:

Table No. (07): Distribution of the study sample by age

Age	Frequency	%
From 30 to 42 years old	28	70%
From 43 to 55 years old	11	27.5%
56 years and older	01	2.5%
Total	40	100%

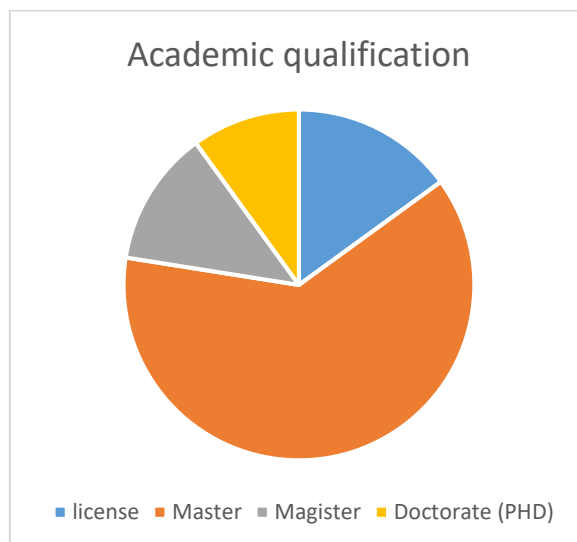


It is observed from the above table that the age group of 30 to 42 years constitutes the largest percentage, estimated at 70%, followed by the age group of 43 to 55 years at 27.5%, and finally the age group of 56 years and above, whose percentage is 2.5%.

This is due to the design of the questionnaire starting from the age of 30 as a minimum, so that the respondents are experienced individuals who are knowledgeable about the subject, in order to obtain more credible and reliable results.

Table No. (08): Distribution of the study sample according to academic qualification

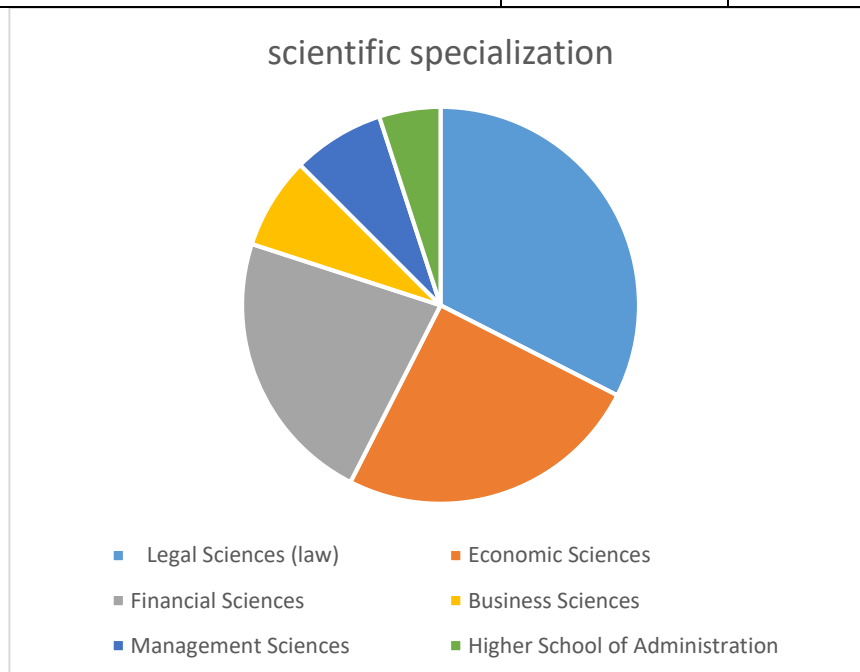
Academic qualification	Frequency	%
License	06	15%
Master	25	62.5%
Magister	05	12.5%
Doctorate (PHD)	04	10%
Total	40	100%



This table shows that the majority of the sample is postgraduate degree holders. The sample of master's degree holders topped the large percentage by 62.5%, followed by the sample of license degree holders (bachelor's degree) by 15%, then the sample with a magister's level of 12.5% and finally the sample of doctoral degree holders by 10%. This is due to the Algerian Court of Accounts auditors gaining a good scientific qualification by obtaining higher degrees for the majority, as the nature of their supervisory activity and the tasks entrusted to them require the development of their scientific capabilities and competencies.

Table No. (09): Distribution of the study sample according to scientific specialization

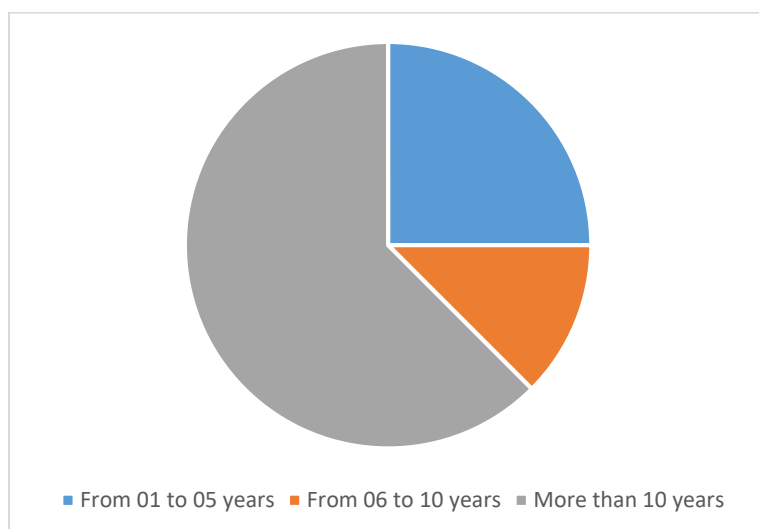
scientific specialization	Frequency	%
Legal Sciences (law)	13	32.5%
Economic Sciences	10	25%
Financial Sciences	09	22.5%
Business Sciences	03	7.5%
Management Sciences	03	7.5%
Higher School of Administration	02	5%
Total	40	100%



The table shows that the majority of the sample has a legal scientific specialization (law) of 32.5%, due to the importance of this scientific field in all fields, including auditing, followed by the specialization in economic sciences of 25%, immediately after it the specialization of financial sciences at a rate of 22.5%, followed by the specialization in commercial sciences and management sciences at a rate of 7.5%, and finally the category formed in the National School of Administration at a rate of 5%, and this, if it indicates anything, indicates the variation and diversity in scientific specialties, which has a positive impact on the control missions that its audit team composed of different specialties.

Table No.10: Distribution of the study sample by seniority

seniority Years	Frequency	%
From 01 to 05 years	10	25%
From 06 to 10 years	05	12.5%
More than 10 years	25	62.5%
Total	40	100%



Note in the table that the category that equals or exceeds their years of work (experience) in the field of control is 11 years and over, where their proportion represents the overwhelming majority: 62.5%, followed by the category of their years of seniority from 01 to 05 years of 25%, and finally the category of their years of seniority from 06 to 10 years of 12.5%. This is due to the identification of category of person with experience and professional qualifications in the field of audit, for more credible and reliable results.

6. Validity and reliability coefficient:

The Cronbach's alpha coefficient is considered a validity and reliability coefficient for the study tool, as this coefficient was calculated between the questionnaire axes and its total score, and the results were as follows:

Table No. (11): Cronbach's alpha coefficient results

Number	Questionnaire axes	Cronbach's alpha coefficient
01	First: The personal requirements for the auditor's qualification have a positive impact on the quality of audit reports.	0.662
02	Second: The technical and technological requirements for qualifying the auditor are positively reflected in the quality of the audit reports.	0.752
03	Third: Continuous professional training and development for the auditor is one of the most important indicators of ensuring the quality of audit reports.	0.694

04	Fourth: Obstacles and challenges that affect the quality of audit reports.	0.724
Total questionnaire		0.852

We note from this table that the Cronbach's alpha coefficients for the study are high, ranging from (0.662) to (0.752), which are acceptable coefficients, as they exceeded the threshold (0.500).

Split-half:

After calculating the Cronbach's alpha coefficient, the reliability was calculated using the split-half method for the study tool, as this method depends on dividing the test whose reliability coefficient is required to be determined into two equal halves in terms of number, so that its first half contains odd-ordered paragraphs, while the second half contains even-ordered paragraphs.

The following table shows the results of calculating the split-half method for the study tool.

Table No. (12): Calculating the reliability of the questionnaire using the split-half method

Questionnaire paragraphs	Cronbach's alpha coefficient	Number	Spearman-Brown coefficient
Odd paragraphs	0.752	15	0.852
Even paragraphs	0.731	15	

It is clear from the table that the value of Cronbach's alpha for odd paragraphs reached (0.752), while the value of Cronbach's alpha coefficient for even paragraphs reached (0.731). Through this, it is noted that there is a discrepancy in the values, and accordingly, the reliability value of the split-half method according to the Spearman-Brown equation was estimated at (0.852).

7. Presentation and discussion of the study results:

The results will be presented, which are represented by presenting the results of the hypothesis test, and then they will be discussed and general conclusions will be drawn.

- Presentation of the results of the main hypothesis:

Testing the main hypothesis: There are statistically significant differences regarding the professional qualification of the auditor in the process of achieving the quality of audit reports.

H0 Null hypothesis: There are no statistically significant differences regarding the professional qualification of the auditor in the process of achieving the quality of audit reports.

H1 Alternative hypothesis: There are statistically significant differences regarding the professional qualification of the auditor in the process of achieving the quality of audit reports.

The arithmetic mean and standard deviation were calculated, the value of "t" for each group and the probability value, and the results obtained are shown in the following table:

Hypothetical mean: Number of items x scale mean equals (3)

Table No. (13): The "t" test for One-Sample shows the differences regarding the professional qualification of the auditor in the process of achieving the quality of audit reports.

Statistical indicators Scale	Sample	Degree of freedom	Arithmetic mean	Standard deviation	"t" value	Probability value	Hypothetical mean
Total questionnaire	40	39	117.28	11.56	14.91	0.00	90

To calculate the differences, the "t" test was used for One-Sample, and through the results we find that the probability value (0.00) is smaller than the significance level of 0.01, which makes us accept the alternative hypothesis and reject the null hypothesis, meaning that there are statistically significant differences related to the professional qualification of the auditor in the process of achieving the quality of audit reports.

Sub-hypothesis results:

Testing the first hypothesis: There are statistically significant differences regarding the personal requirements for qualifying the auditor to achieve the quality of audit reports.

H0 Null hypothesis: There are no statistically significant differences regarding the personal requirements for qualifying the auditor to achieve the quality of audit reports.

H1 Alternative hypothesis: There are statistically significant differences regarding the personal requirements for qualifying the auditor to achieve the quality of audit reports.

Hypothetical mean: Number of items (axis) x scale mean equals (3)

Table No. (14): Shows the "T" test for One-Sample to calculate the differences regarding the personal requirements for qualifying the auditor to achieve the quality of audit reports.

Statistical indicators Scale	Sample	Degree of freedom	Arithmetic mean	Standard deviation	"t" value	Probability value	Hypothetical mean
Personal requirements for qualifying the auditor to achieve the quality of audit reports.	40	39	29.83	4.06	9.19	0.00	24

To calculate the differences, the "T" test was used for the One-Sample, and through the results we find the probability value (0.00) which is smaller than the significance level of 0.01, which makes us accept the alternative hypothesis and reject the null hypothesis, i.e. there are statistically significant differences regarding the personal requirements for qualifying the auditor to achieve the quality of audit reports.

Testing the second hypothesis: There are statistically significant differences regarding the technical and technological requirements for qualifying the auditor to achieve the quality of audit reports.

H0 Null hypothesis: There are no statistically significant differences regarding the technical and technological requirements for qualifying the auditor to achieve the quality of audit reports.

H1 Alternative hypothesis: There are statistically significant differences regarding the technical and technological requirements for qualifying the auditor to achieve the quality of audit reports.

Table No. (15): The "T" test for the One-Sample shows the differences regarding the technical and technological requirements for qualifying the auditor to achieve the quality of audit reports.

Statistical indicators Scale	Sample	Degree of freedom	Arithmetic mean	Standard deviation	"t" value	Probability value	Hypothetical mean
Technical and technological requirements for qualifying the auditor to achieve quality audit reports.	40	39	29.53	3.26	16.50	0.00	21

To calculate the differences, the "t" test was used for One-Sample, and through the results we find the probability value (0.00) which is smaller than the significance level of 0.01, which makes us accept the alternative hypothesis and reject the null hypothesis, meaning that there are statistically significant differences regarding the technical and technological requirements for qualifying the auditor to achieve quality audit reports.

Testing the third hypothesis: There are statistically significant differences regarding continuous professional training and development for the auditor as an important indicator to ensure the quality of audit reports.

H0 Null hypothesis: There are no statistically significant differences regarding the continuous professional training and development of the auditor as an important indicator to ensure the quality of audit reports.

H1 Alternative Hypothesis: There are statistically significant differences regarding continuous professional training and development for the auditor as an important indicator to ensure the quality of audit reports.

Table No. (16): Shows the "t" test for the single group to calculate the differences related to the continuous professional training and development of the auditor, which are among the most important indicators of ensuring the quality of audit reports.

Statistical indicators Scale	Sample	Degree of freedom	Arithmetic mean	Standard deviation	"t" value	Probability value	Hypothetical mean
the continuous professional training and development of the auditor, which are among the most important indicators of ensuring the quality of audit reports.	40	39	31.36	4.22	10.92	0.00	24

To calculate the differences, a One-Sample t-test was used, and through the results, we find the probability value (0.00), which is smaller than the significance level of 0.01. This leads us to accept the alternative hypothesis and reject the null hypothesis, indicating that there are statistically significant differences related to continuous professional training and development for auditors as the most important indicators of ensuring the quality of audit reports.

Testing the fourth hypothesis: There are statistically significant differences regarding the obstacles and challenges that affect the quality of audit reports.

H0 Null hypothesis: There are no statistically significant differences regarding the obstacles and challenges that affect the quality of audit reports.

H1 Alternative hypothesis: There are no statistically significant differences regarding the obstacles and challenges that affect the quality of audit reports.

Table No. (17): The "t" test for One-Sample shows the differences regarding the obstacles and challenges that affect the quality of audit reports.

Statistical indicators Scale	Sample	Degree of freedom	Arithmetic mean	Standard deviation	"t" value	Probability value	Hypothetical mean
the obstacles and challenges that affect the quality of audit reports.	40	39	26.63	4.01	8.87	0.00	21

To calculate the differences, the "T" test was used for One-Sample, and through the results we find the probability value (0.00) which is smaller than the significance level of 0.01, which makes us accept the alternative hypothesis and reject the null hypothesis, meaning that there are statistically significant differences related to the obstacles and challenges that affect the quality of audit reports.

Conclusion:

After addressing the research axes on the topic of "**The role of professional qualification of the auditor in increasing the efficiency and quality of audit reports A field survey study on the auditors of the Algerian Court of Accounts**", the researchers reached a set of **results**, and through them, a set of **recommendations** were presented:

▪ **Results:**

Based on the results of the statistical analysis, the findings of the field study will be summarized as follows:

- ✓ Accept the main hypothesis: The auditor's professional qualification is an effective criterion in the process of achieving the quality of audit reports.
- ✓ Accept the first sub-hypothesis: The personal requirements for the auditor's qualification positively affect the quality of audit reports.
- ✓ Accept the second sub-hypothesis: The technical and technological requirements of the auditor are positively reflected in the quality of audit reports.
- ✓ Accept the third sub-hypothesis: The auditor's continuous professional training and development are among the most important indicators of ensuring the quality of audit reports.
- ✓ Accept the fourth sub-hypothesis: There are obstacles and challenges that affect the quality of audit reports.

- ***Highlights of the findings reached through the answers to the questionnaire:***
 - ✓ 52% of the sample agreed that “The academic qualification obtained is consistent with the nature of the auditor's auditing work” and 5.37% of them strongly agreed with the same statement (the question), while 5% of them preferred neutrality, and 2.5% of them were equal between disagreeing and strongly disagreeing.
 - ✓ 32% of the sample agreed strongly and agreed that “The legal oath taken by the auditor after his first appointment and before practicing his duties ensures that he maintains professional confidentiality secrecy and prepares honest and reliable reports” while 17.5% of them preferred neutrality, 12.5% disagreed, and 5% strongly disagreed.
 - ✓ 50% of the sample agreed that “The compliance audit task requires professional experience in the field; otherwise, a quality audit report cannot be achieved” and 35% strongly agreed with that, while 5% of them preferred neutrality, and 2.5% of them were either disagreeing or strongly disagreeing.
 - ✓ 72.5% of the sample strongly agreed that “The more integrity, independence and objectivity the auditor has, the more positively it affects the quality of his reports,” and 27.5% also agreed with the same statement.
 - ✓ 52.5% of the sample strongly agreed that “The auditor's control over the legal aspect (establishment using legal materials, use of appropriate legal terms, etc.) affects the quality of audit reports,” and 45% agreed with the same statement.
 - ✓ 52.5% of the sample agreed with the statement “The auditor's familiarity with the digital field and control over information technology help in the effectiveness of audit reports (with high quality and in record time),” and 37.5% strongly agreed with that.
 - ✓ 45% of the sample strongly agreed that “The auditor's commitment to international professional standards increases the efficiency of audit reports,” and 37.5% agreed with the same statement.
 - ✓ 67.5% of the sample strongly agreed with the statement “Undergoing training (for training) in the field of auditing immediately after passing the national competition to join the position of auditor in the Court of accounts,” and 25% agreed on the same statement.
 - ✓ 37.5% of the sample members did not agree that “Direct training and continuous professional development of the auditor are equivalent to professional experience in the audit process” while 20% agreed.

- ✓ 45% of the sample members agreed that “ In-person professional training is effective compared to electronic (remote) professional training ”, while 40% strongly agreed, and 15% preferred neutrality.
- ✓ 62.5% of the sample members agreed with the statement “The auditor's inability to deal with tensions and pressures of daily and professional life affects performance at work, and thus the quality of audit reports”, while 22.5% strongly agreed.
- ✓ 47.5% of the sample strongly agreed with the statement “Weak incentives, both material and moral, affect the quality of audit outputs (reports)”, and 37.5% agreed with that.

▪ **Recommendations:**

Based on the results of the study, some recommendations can be presented in two parts. The first part concerns recommendations directed to the Audit Institutions, and the second part concerns recommendations directed to auditors, which are:

1) **Recommendations directed to the Audit Institutions:**

- ✓ Investing in human resources by intensifying interest in the scientific and practical qualification of the category of auditors of the Audit Institutions in particular, through periodic training and renewing knowledge, as this has a positive impact on the quality of their audit reports.
- ✓ Ensuring that clear strategies are developed regarding professional development paths and following the INTOSAI guidelines related to them (GUID 1951), and committing to implementing these strategies in a manner consistent with the specificity of each institution, without prejudice to the strategic objectives to achieve positive results.
- ✓ The necessity of allocating a department or cell for quality control in the audit institutions that do not have them, as this cell includes professional auditors who have personal qualifications and competencies, in addition to technical and technological skills, while taking into account the multiplicity of professional specializations in the members of the quality control team so that it provides the desired added value.
- ✓ Structuring an incentive plan (both material and moral) and an evaluation that ensures the encouragement of distinguished auditors to continue their prominent role in improving control work and raises their morale, considering that human cadres are one of the most important indicators that increase the quality of auditing in general and the quality of reports audit in particular.
- ✓ Creating a positive and supportive work environment by encouraging a culture of dialogue, respect and appreciation, in addition to providing competitive advantages to attract and retain competencies and capabilities.

✓ Ensuring that international standards are translated into the national languages of the audit institutions and providing auditors with qualitative training on them, and encouraging them to work with them.

2) Recommendations directed to the auditors:

✓ Auditors are keen to acquire new knowledge and increase their efficiency and scientific and practical qualification through practice, initiative, interest and seriousness when attending various training courses held by various professional bodies.

✓ Auditors are keen to acquire various skills, especially the skills that will be increasingly needed in the future such as communication skills, digital literacy skills, keeping up with information technology, critical thinking and analysis..., as they have an effective impact on reaching results that contribute to ensuring the quality of audit reports.

✓ Adherence to the rules of professional conduct, including integrity, objectivity, neutrality and confidentiality...etc., as they are indicators that ensure increasing the quality of audit reports.

✓ Building a network of relationships with auditors who are more experienced than them in audit institutions around the world.

✓ Mastering international professional standards and working to apply them in auditing work, in addition to constantly being aware of the latest developments in the field of auditing.

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Question form

Questionnaire form

*Questionnaire on the role of professional qualification of the auditor in
increasing the efficiency and quality of audit reports
A field survey study on the auditors of the Algerian Court of accounts*

Dear colleagues,

We are pleased to invite you to participate in answering the questions of this two-part of the questionnaire. Your accurate, frank and objective answers are of great value, which will help us further in addressing the topic of this research. The researchers will be grateful for your efforts and contributions in answering as many questions as possible.

It is worth noting that the answers, opinions and aspirations provided in this questionnaire will be treated in complete confidentiality and will be used only for scientific research purposes.

We thank you very much for your time and cooperation, and we look forward to your active participation.

Part One: Personal Data

1-Name and Surname:

2- Gender: Male Female

3- Age Group: From 30 to 42 years From 43 to 55 years More than 55 years

4- Academic Qualification: license's Magister's Master's Doctorate

5- Academic Specialization: (You can choose more than one answer if you studied more than one specialization)

6 - Legal Sciences Economic Sciences Management Sciences Financial Sciences
Commercial Sciences

Others.....

7- Number of years of experience in the field of control (audit) : From 01 to 05 years From 06 to 10 years More than 10 years

Part Two: Questions related to the subject

The term **auditor** in this questionnaire refers to the auditor (magistrate and financial auditor).

Likert scale: The answer is on a Likert scale from 1 to 5 according to the following: Strongly agree (5), agree (4), neutral (3), disagree (2), strongly disagree (1).

First: The personal requirements for the auditor's qualification have a positive impact on the quality of audit reports.

1. The academic qualification obtained is consistent with the nature of the auditor's auditing work.

5 4 3 2 1

2. The higher education certificate required for employment achieves the necessary competence to practice the audit function.

5 4 3 2 1

3. The legal oath taken by the auditor after his first appointment and before practicing his duties ensures that he maintains professional secrecy and prepares honest and reliable reports.
5 4 3 2 1
4. The compliance audit task requires professional experience in the field; otherwise, a quality audit report cannot be achieved.
5 4 3 2 1
5. The jurisdictional audit task requires professional experience in the field; otherwise, a quality audit report cannot be achieved.
5 4 3 2 1
6. The more integrity, independence and objectivity the auditor has, the more positively it affects the quality of his reports.
5 4 3 2 1
7. The annual point evaluation policy to measure the professional qualification of the auditor followed by the Court of accounts and implemented by the presidents of the chambers is fair (just).
5 4 3 2 1
8. Complaints are filed because the evaluation policy does not truly reflect the level of professional qualification of the auditor.
5 4 3 2 1

Second: The technical and technological requirements for qualifying the auditor are positively reflected in the quality of the audit reports.

1. The auditor's control over the legal aspect (establishment using legal materials, use of appropriate legal terms, etc.) affects the quality of audit reports.
5 4 3 2 1
2. The auditor's knowledge of national (internal) legislation and regulations and their amendments supports his opinion and conclusions on the topics he addresses, which increases the objectivity and credibility of his audit reports.
5 4 3 2 1
3. The auditor's familiarity with the digital field and control over information technology help in the effectiveness of audit reports (with high quality and in record time).
5 4 3 2 1
4. The auditor's control over the accounting aspect is positively reflected in the quality of audit reports.
5 4 3 2 1
5. The auditor's commitment to international professional standards increases the efficiency of audit reports.
5 4 3 2 1
6. The auditor's commitment to international professional standards increases the effectiveness of audit reports.
5 4 3 2 1
7. The auditor's deviation from international auditing standards compromises the quality of audit reports.
5 4 3 2 1

Third: Continuous professional training and development for the auditor is one of the most important indicators of ensuring the quality of audit reports.

1. Undergoing training (for training) in the field of auditing immediately after passing the national competition to join the position of auditor in the Court of accounts.

- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|
2. The duration of the initial and direct training after passing the competition was sufficient, and its gains contributed to the success of the first audit mission.
- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|
3. Direct training and continuous professional development of the auditor are equivalent to professional experience in the audit process.
- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|
4. Training programmes set by the Court aim to increase the efficiency of the auditor.
- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|
5. Quantitative and qualitative training affect the quality of audit reports.
- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|
6. Continuous training of the auditor leads to keeping up with updates to the audit work and improving the quality of audit reports.
- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|
7. In-person professional training is effective compared to electronic (remote) professional training.
- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|
8. There is a difference between the audit reports before and after the various training in terms of quality.
- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|

Fourth: Obstacles and challenges that affect the quality of audit reports.

1. The absence of a cell or unit to measure the quality of audit reports limits supervision of the latter, and thus contributes to its weakening.
- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|
2. Lack of interest from external stakeholders (media, civil society...) weakens the quality of the Court of account's reports.
- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|
3. Failure to build effective relationships for the auditor with external stakeholders to achieve mutual benefit, which results in weak audit reports.
- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|
4. Strategic planning for annual and multi-year training is feasible and achieves added value according to the capabilities available to the Court of accounts.
- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|
5. The auditor's inability to deal with tensions and pressures of daily and professional life affects performance at work, and thus the quality of audit reports.
- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|
6. Weak incentives, both material and moral, affect the quality of audit outputs (reports).
- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|
7. The less sufficient and reliable the evidence and its relationship to the audit objectives, the less the quality of the required audit reports.
- | | | | | |
|---|---|---|---|---|
| 5 | 4 | 3 | 2 | 1 |
|---|---|---|---|---|

Ryma CHIKHI

Abdelbaki MADNI

Magistrates: Algerian Court of Accounts (7th Chamber)

Appendix No. 02:

Detailed results of the questionnaire

SEXE

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid HOMME	22	55.0	55.0	55.0
FEMME	18	45.0	45.0	100.0
Total	40	100.0	100.0	

AGE

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 30-42ans	28	70.0	70.0	70.0
43-55ans	11	27.5	27.5	97.5
en plus 56ans	1	2.5	2.5	100.0
Total	40	100.0	100.0	

Niveau

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid licence	6	15.0	15.0	15.0
master	25	62.5	62.5	77.5
magister	5	12.5	12.5	90.0
doctorat	4	10.0	10.0	100.0
Total	40	100.0	100.0	

Spécialité

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Droit	13	32.5	32.5	32.5
économique	10	25.0	25.0	57.5
finance	9	22.5	22.5	80.0

comerce	3	7.5	7.5	87.5
gestion	3	7.5	7.5	95.0
école supereure	2	5.0	5.0	100.0
Total	40	100.0	100.0	

Ancienneté

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1-5ans	10	25.0	25.0	25.0
6-10ans	5	12.5	12.5	37.5
en plus 10ans	25	62.5	62.5	100.0
Total	40	100.0	100.0	

Reliability Statistics

Cronbach's Alpha	N of Items
.662	8

Reliability Statistics

Cronbach's Alpha	N of Items
.694	8

Reliability Statistics

Cronbach's Alpha	N of Items
------------------	------------

.724	7
------	---

Reliability Statistics

Cronbach's Alpha	N of Items
.852	30

Reliability Statistics

Cronbach's Alpha	Part 1	Value	.752
		N of Items	15 ^a
	Part 2	Value	.731
		N of Items	15 ^b
	Total N of Items		30
Correlation Between Forms			.742
Spearman-Brown Coefficient	Equal Length		.852
	Unequal Length		.852
Guttman Split-Half Coefficient			.844

a. The items are: Q1, Q3, Q5, Q7, Q9, Q11, Q13, Q15, Q17, Q19, Q21, Q23, Q25, Q27, Q29.

b. The items are: Q2, Q4, Q6, Q8, Q10, Q12, Q14, Q16, Q18, Q20, Q22, Q24, Q26, Q28, Q30.

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
TOTAL	40	117.28	11.563	1.828

One-Sample Test

	Test Value = 90					
					95% Confidence Interval of the Difference	
	T	df	Sig. (2-tailed)	Mean Difference	Lower	Upper
TOTAL	14.919	39	.000	27.275	23.58	30.97

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
D1	40	29.83	4.006	.633

One-Sample Test

	Test Value = 24					
	T	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
D1	9.197	39	.000	5.825	4.54	7.11

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
D2	40	29.53	3.266	.516

One-Sample Test

	Test Value = 21					
	T	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
D2	16.509	39	.000	8.525	7.48	9.57

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
D3	40	31.30	4.226	.668

One-Sample Test

	Test Value = 24				
	T	Df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference

					Lower	Upper
D3	10.926	39	.000	7.300	5.95	8.65

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
D4	40	26.63	4.011	.634

One-Sample Test

	Test Value = 21					
	T	Df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
D4	8.870	39	.000	5.625	4.34	6.91

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