



INTERNAL CONTROL SYSTEM IN LIGHT OF THE IMPACT OF THE DEMOGRAPHIC CHARACTERISTICS OF THE INTERNAL AUDITOR: AN APPLIED RESEARCH IN A SAMPLE OF GOVERNMENT UNITS IN NINEVEH GOVERNORATE (*)

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Article history:	Abstract:
<p>Received: 11th October 2022 Accepted: 11th November 2022 Published: 26th December 2022</p>	<p>The research aims to test the impact of the demographic characteristics of the internal auditor within government units in the internal control system. As the importance of the demographic characteristics of the internal auditor within six dimensions (job title, gender, years of service, academic achievement, courses, age) was dealt with in strengthening the foundations for protecting the assets of the Units Government departments according to the reality of the work of the internal control system, and the government departments subject to the review and audit of the Office of Financial Supervision in Nineveh Governorate were selected as a research field. The research found a positive significant correlation between the years of service characteristic of accountants and auditors with the level of evaluation of the internal control system of the study sample directorates. As whenever the accountants and internal auditors in the directorates have more years of service, this is accompanied by an improvement in the level of the internal control system by meeting more indicators specified by the Office of Financial Supervision for evaluating that system.</p>

Keywords: The demographic characteristics of the internal auditor, the effectiveness of the internal control system, government units in Nineveh Governorate

1. INTRODUCTION

We now live in an environment full of governmental and non-governmental units, for profit, non-profit and all kinds of industrial, commercial, Service, cooperative, these units provide our varied living needs of goods and services. Therefore, the success of economic units in performing their functions and achieving their objectives in providing us with goods and services of good quality and affordable cost will be reflected on the people of society unquestionably, the success of economic units depends not only on the provision of financial, technical and human resources. and, to a great extent, it depends on the provision of good human potential that is able to operate these diverse resources well and make optimum use of them in order to achieve the Goals efficiently and effectively.

Therefore, the topic of studying the demographic characteristics of the internal auditor deserves to be examined and paid attention to the internal auditor's role in monitoring the application of the internal control system of government units well, which is reflected in the performance of their duties in general. Since the internal control system is one of the systems within government units that affects and is influenced by the adequacy of their functioning, and by the importance of the internal control system in government units; as the effective means and tool established by the Unit's management to assist it in achieving its objectives.

The idea of research was developed to determine the impact of the demographic characteristics of the internal auditor and thus indicate the impact of each of

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those characteristics on the effectiveness of the internal control system, because of the importance of those characteristics in raising the efficiency and effectiveness of the units positively on the internal control system.

1. 1. Research Problem

The demographic characteristics of internal audit of issues that are rare by academic researchers, especially in the field of unit auditing. Most studies carried out in different countries indicate that these characteristics have implications for internal auditors in service units affects an individual's nature in relation to risk tolerance or avoidance,

These include what is reflected in the decision maker's experience and willingness to adopt the consequences of the decision, and some to reflect the social environment from which the decision maker comes. This research comes to discuss and test this issue at the service unit level, particularly after Iraq's opening up at the international level. The problem of research can be formulated according to the following questions:

- a. " Is there a meaningful correlation between the internal auditor's demographic characteristics in the evaluation of the internal control system?
- b. Is there an impact on the internal auditor's demographic characteristics in evaluating the internal control system?

1. 2. Research hypothesis

The research is based on the following hypotheses:
 (H1). First hypothesis. There is a morally significant correlation between the internal auditor's demographic characteristics in the evaluation of the internal control system.

(H2). Second hypothesis. The demographic characteristics of the internal auditor are influenced in the evaluation of the internal control system.

1. 3. The importance of research

The importance of research stems from the importance of the subject of the demographic characteristics of the auditor, in terms of the positive or negative implications of this subject depending on the application environment, as well as the benefit of

research in highlighting the importance of these characteristics in the government units in Nineveh governorate represented by a sample of its service centers and to identify the most important advantages of enhancing the effectiveness of the internal control system in Iraq's environment by enhancing the demographic characteristics of the internal auditor.

1. 4. Research Objectives

The objective of the research is to identify the importance of the demographic characteristics of the internal auditor in Iraq's environment and its expected effects on the effectiveness of the internal control system. This objective derives from the following sub-objectives:

- a. " Describe the concept and significance of the internal auditor's demographic characteristics.
- b. Describe the concept of the internal control system and the basis for its evaluation in Iraqi government units.
- c. Indicate the extent to which the demographic characteristics of the internal auditor have enhanced the basis for the evaluation of the internal control system.

1. 5. Search Limits

Applied research limits were limited to a sample of government units in Nineveh governorate along with a sample of accountants and auditors working in those units during 2022, while objective limits were represented by all the demographic characteristics of the internal auditor and the evaluation of the internal control system.

1. 6. Search Method

The research relied on the analytical descriptive approach to framing the research in its theoretical aspect and testing its hypotheses in its practical aspect research ", while secondary evidence was collected to achieve such framing based on sources from research, essays, university letters and books related to the research topic, While the preliminary data was collected based on the checklist along with a questionnaire form as a research tool for data collection, the figure (1) shows the research variables.

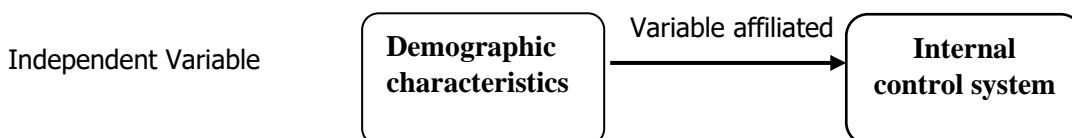


Figure (1): Search variables

Source : From researchers preparation

After addressing the introduction and methodology in the first four-theme of the research, the remainder of

the research will be reviewed as follows; The second theme will be limited to reviewing previous studies for



theoretical rooting of research variables and devising relationships between them, by demonstrating the demographic characteristics of the internal auditor and its role in strengthening the bases of the evaluation of the internal control system, while the third theme is devoted to the research model and the testing of hypotheses, and finally the fourth is devoted to reviewing the most important findings and recommendations.

2. REVIEW OF PREVIOUS STUDIES

2. 1. Internal auditor's demographic characteristics

2. 1. 1. Internal Audit Concept

The concept of internal audit evolved as social and economic life evolved from validation of accounting data through the detection of errors, fraud and manipulation, followed by a logical development of the internal audit function by adding an evaluation activity to assist management in judging how it carries out various activities within the unit, and working to raise the efficiency and effectiveness of the function (Sawaf, 2010:4)

As the French Institute of Internal Auditors and Observers (IFACI) has identified it: internal audit is a periodic examination of the means at the disposal of senior management for the control and management of the Unit. This activity is carried out by a section of the Unit's management, independent of other departments. The main objectives of internal auditors in this periodic activity are therefore to check whether the procedures in place include adequate safeguards, i.e., that the information is honest, the operations are legitimate, the regulations are effective, the structures are clear and appropriate (sabotage & simplified, 2021:74).

From the above definitions, internal audit can be defined as a process of examining and evaluating the activities carried out by the Government Unit to ensure that it conforms to the policies, procedures, laws and instructions established by the higher authorities by evaluating all regulatory systems to ensure that the objectives set are confirmed and achieved.

2. 1. 2. Professional Characteristics of Internal Auditor

The characteristics and professional behavior of the internal auditor include the following (Zubaidi, 2017: 64):

a. Independence

On internal auditors:

- To perform their work with integrity, diligence and a sense of responsibility.
- Comply with applicable laws and take into account disclosure when information is available to them within

the limits expected of them in accordance with applicable laws and the assets of the profession.

- They shall not intentionally be a party to any activity other than the Unit or engage in any acts and actions that offend the internal audit profession or the unit in which they work or work for.

b. Substantive

On internal auditors:

- Do not engage in any activity or relationship that may or is expected to offend their neutral evaluation.
- This includes not participating in activities or relationships that may interfere with the interests or interests of the unit in which they operate.
- Disclose all material facts that are known to them and that may not be disclosed would distort or distort their reports on the activities being reviewed.

c. Confidentiality

On internal auditors:

- Insight into the use and protection of information obtained in the performance of their duties.
- That information shall not be used for any personal benefit or in any way contrary to the laws or to the lawfulness and morality of the objectives of the unit in which they operate or for the benefit of them.

d. Efficiency

On internal auditors:

- Only those services that they have the knowledge, skill and creed to perform.
- Perform internal audit services in accordance with international and professional standards for internal audit practice.
- Constantly improve their skills, effectiveness and quality of the services they perform.

2. 1. 3. Internal auditor's demographic characteristics

It is important to document similarities and differences in the demographic characteristics of the internal auditor worldwide and over time to provide a basis for promoting the future of the profession.

Understanding demographic characteristics provides a basis for strategic planning and decision-making processes.

According to a study (Alkfaji et al., 2010: 4), analyzing participants' answers to the questionnaire form took into account the areas of membership of the Institute of Internal Auditors, location and personal data (such as age and gender), education, experience, professional certification, training and career development, and following the results of a survey conducted in 2010, about 56% of respondents have become members of the Institute of Internal Auditors over the past five years, in line with the increase in the proportion of new members joining the Institute of Internal Auditors.

a. " Age



The internal audit community appears to have become younger based on participants in the 2006 to 2010 surveys. The number of internal auditors in the 26-34 age group increased from 11% in 2006 to 30% in 2010. According to the 2010 survey, 65% of auditors are under the age of 45. Although there is no age distribution analysis table by region reveals that the Middle East and Africa region has the youngest generation of auditors (49% under 34 years of age). In contrast, the average age of internal auditors in the United States, Canada and Western Europe appears to be higher. In Western Europe, more than 75% of respondents were older than 44, and in the United States and Canada, 71% were older than 44. This may be due to the fact that the Institute of Internal Auditors was founded in the United States and long-standing recognition of the profession.

b. Gender

The gender of respondents looks at this section in the sexual mix of respondents in the 2010 survey. Overall, two thirds of the respondents were male and one third female. 57% of auditors from Europe and Central Asia were women, while the lowest representation of women in the Middle East was only 22%. This indicates women's dominance of the profession in Europe and Central Asia and a more balanced representation in the United States and Canada. In other areas, it seems that the profession is still male-dominated.

According to the study, the highest representation of women in Europe and Central Asia is 57%, while the lowest in the Middle East is 22%.

c. Training and continuous development of the auditor

The mere fact that the auditor receives degrees and academic certificates in the field of accounting and auditing is not enough for the auditor to be competent and must be linked to continuous lifelong education and training for the latest developments affecting the profession, The quality of its services. Continuing education and training is a prerequisite for maintaining and developing the auditor's efficiency. Continuing vocational education programs are one of the most important forms of professional development that helps the auditor to be efficient and ensures that he is kept informed of the latest ideas and techniques in accounting and auditing, A competent person does not allow development to precede and pass it, but to adapt to a new situation.

The auditor must also keep abreast of recent developments in the field of accounting and auditing, see recent theories, and what comes out of the scientific and professional aggregates in this field, as well as all the changes and developments in the working environment surrounding the administrative,

legal and economic fields at the state level, on the one hand, and at the world level (Abugheda, 2014:18) (Hussein & Mahmood: 2021: 544).

IFAC stipulates in the Code of Ethical Conduct that the auditor must maintain professional knowledge and skills at the appropriate level to ensure the client's access to efficient professional service and that maintaining professional competence requires continuous awareness and understanding of relevant professional, commercial and technical developments, Continuous professional development enables professional accountants to develop capacities that enable them to perform their functions efficiently in professional environments and maintain them (IFAC, 2010:17).

d. Auditor's experience

Level of education and experience to be provided by the internal auditor in order to be able to perform his work as required Professional accounting and auditing institutions at the domestic and international levels are endeavouring to formulate standards and principles aimed at establishing rules and ethics for the audit profession, as well as oversight of auditors' performance and verification of their compliance with those rules The audit profession, like other professions, has its own rules and practice, Until recently, those rules and the origins of the practice remained customary among practitioners. The audit profession is characterized by certain characteristics (Lubna & Hajirah, 2019: 20):

- Mastering a special mental skill acquired through education and training.
- Auditors' adherence to the general rules of values and conduct.
- Fulfilling the duties entrusted to society in all its categories.

Audit quality is often different and wide from unit to unit depending on the understanding and skills of the auditor's judgment and audit practitioners acknowledged at an early stage in the last century that there was a clear need to establish auditing standards for use by auditors, As well as the importance of these standards to users of data and financial statements, the audit process represents the professional services provided by experienced people in response to economic and regulatory demand, A proper understanding of the economic role of auditing standards is an important step towards improving the quality and efficiency of auditing. The quality of internal scrutiny can be judged by protecting the unit from economic problems, Exceeding and neglecting the auditor's standards could undermine and weaken the economic value of the audit process.

In the present research, emphasis will be placed on some of the personal characteristics of the auditor,



which represent the first and most important criteria for the personal composition of the auditor; Because it focuses on how to choose a suitable person to do the job as well as how to develop this qualification with practical training. The strength of any function derives from the strength of their personnel and their adherence to the rules of career conduct, and the strength of personnel depends primarily on the availability of scientific competence. As well as practical efficiency, The set of components that the auditor needs to be qualified to perform his work can be determined (Lubna & Hajirah, 2019:22):

- a. Scientific qualification with certain degrees.
- b. Ability of experience and continuous education training.
- c. Feedback.
- d. Knowledge of the instructions and policies in force.

2. 2. Internal control system and internal auditor's demographic characteristics

2. 2. 1. Concept of internal control system

The concept of internal control has undergone a gradual and significant development adapted to rapid and successive developments in economic life internal control is no longer merely a means of ensuring the preservation of cash. It has evolved into a set of interrelated items and components developed by senior management to ensure the achievement of the unit's objectives and the evolution of internal control concepts as a corollary of several factors and circumstances. Perhaps one of the most notable is the dramatic expansion of the size and objectives of the units that have become more complex, comprehensive and detailed (Hussein et al. 2020: 1), (Al-Hussein, 2013: 33).

The Institute of American Internal Auditors (IIA) defined it as an independent evaluation activity within the Unit aimed at the study and evaluation of a wide range of activities in the Service Unit covering financial and non-financial operations, compliance with policies and legal legislation, assessment of operational efficiency, identification and follow-up of fraud in the Unit (Hall, 2011: 3-4).

Based on the foregoing, internal control can be defined as "a set of plans, procedures and regulatory means developed by the Department and followed by government units in order to protect their assets from theft, manipulation, validation and reliability of their data to achieve efficiency and effectiveness and verify workers' commitment to the policies, instructions and laws developed by the Department to achieve its future objectives."

2/2/2. Internal control system functions

Internal oversight is performed after functions (Al-Taaie, 2021:31):

Preventive control: It prevents problems before they occur through the use of highly competent staff in the performance of their duties and the proper separation of staff members' duties.

2. Detectable control: One of its functions is to detect problems as they occur and also called scout.

3. Corrective control: It works to correct errors and solve detected control problems.

Internal control can be divided into (Al Yawar, 2014: 31):

2/2/3. Evaluation of the internal control system according to the Federal Financial Supervision Office

The internal control system contains five key components designed and implemented by the Department to emphasize the achievement of the objectives of the internal control system which contributes to its evaluation (Abdul Zahra, 2021:102):

- a) Control Environment
- b) Risk Assessment
- c) Control Activities
- d) Information and Communication
- e) Monitoring

The indicators for evaluating the internal control system of any Iraqi Government unit were, under 17 criteria established by the Federal Financial Supervision Office, as follows:

Criterion I: objectives and plans, containing 7 indicators.

Criterion II: quality management, which includes 12 indicators.

Criterion III: regulation, which includes 28 indicators.

Criterion IV: Fixed assets, containing 30 indicator.

Criterion V: Stored materials with 30 indicators.

Criterion VI: Procurement with 18 indicator.

Criterion VII: Investment budgets with 13 indicators.

Criterion VIII: Cash includes 33 indicator.

Criterion IX: Debit and credit accounts with 12 indicator.

Criterion X: salaries and wages and includes 12 indicators.

Criterion XI: commodity and service supplies, including 10 indicator.

Criterion XII: Documentary credits, containing 11 indicator.

Criterion XIII: Legal control and contracts, containing 15 indicator.

Criterion XIV: Combating corruption and bribery, with 12 indicators.

Criterion XV: Electronic calculator with 22 indicator.

Criterion XVI: cost system, with 10 indicators.

Criterion XVII: Internal auditing, including 14 indicator.

2. 2. 4. Evaluation of internal auditor's responsibility for the internal control system



The main objective of the internal audit activity is to examine and evaluate the internal control system in force and thus identify weaknesses in this system to make recommendations with a view to improving the control system, as stipulated in the standards and principles of the internal audit profession through standard 2130 - control - which stipulates that:

"Internal audit must help the Government service maintain effective controls by assessing their effectiveness and efficiency, and by promoting and supporting their continuous improvement."

As Standard No. 2130/TC.1 states: "The internal audit activity must assess the adequacy and effectiveness of controls in responding to risks in various respects: governance, operational activities, and information systems given (Al-Tanbur, 2020:72):

- a. Achieving the strategic objectives of the Government Service.
- b. Reliability and credibility of financial and operational information

c. Effectiveness and efficiency of operations and programs in the Government Service.

d. Asset protection.

e. Comply with laws, regulations, procedures and contracts.

3. SEARCH DESIGN

3.1. Sample selection and data collection

The society and sample of the study included two types of groups, the first representing all government departments subject to review and audit by the Financial Supervision Office of Nineveh governorate, while the sample was summarized as: (4) Departments (Nineveh Water Directorate, Nineveh Sewage Directorate, Nineveh Agriculture Directorate, Nineveh Municipal Directorate) The second community represents accountants and auditors working in all four precincts, while the study sample included the entire community, and (120), a checklist of demographic information for the research sample has been prepared, and the number of retrieved and valid lists for analysis is 97, as shown in table (1).

Table 1: Society and Sample Study

No	Government Service	Number of scan lists distributed	Number of refunded checklists	Recovery Ratio
1	Nineveh Water Directorate	30	30	100%
2	Nineveh Sewerage Directorate	30	20	66.7%
3	Nineveh Agriculture Directorate	30	27	90%
4	Nineveh Municipal Directorate	30	20	66.7%
	Total	120	97	80.8%

Source: Table prepared by researchers based on statistical analysis outputs.

3.2. Measuring variables

The study included two types of variables as follows:

The first variable: independent variable (demographic characteristics). These characteristics have been measured within 6 dimensions (functional title,

Gender, years of service, educational achievement, training courses, age), in agreement with the study (Naïsa et al., 2014) (Hasina, 2017), and table (2) shows the weighting points of demographic characteristics in the checklist.

Table 2: Demographic Characteristics Weighting Values.

Characteristics	Details	Corresponding quantitative values for each property
Job Title	Auditor	1
	Accountant	2
Gender	Male	3
	Female	4
years of service	From 1 to 5	5
	From 6 to 10	4
	From 11 to 15	5
	From 16 to 20	4
	From 21 to 25	5
	From 26 to 30	6
	From 31 to 35	7
	36 and up	8



Educational achievement	Prep	1
	Diploma	2
	Bachelor's	3
	High Diploma	4
	Master's degree	5
	Ph.D.	6
Courses	zero	1
	1-3	2
	4-6	3
	7-10	4
	Up to 10	5
Age	Less than 30	1
	From 30 to 39	2
	From 40 to 49	3
	From 50 to 59	4
	From 60 and up	5

Source: prepared by researcher

The second variable: the subordinate variable (evaluation of the internal control system), measured on the basis of the financial control office's internal control system evaluation indicators, which contain 17 criteria.

3.3. Description of variables

Table (3) shows individuals' demographic characteristics of the sample study, disaggregated by categories represented

Table 3: Description of the demographic characteristics of the sample study

Characteristic's	Details	No.	Percentage%
Job title	Auditor	35	36.1
	Accountant	62	63.9
Gender	Male	67	69.1
	Female	30	30.9
Years service of	From 1 to 5	12	12.4
	From 6 to 10	18	18.6
	From 11 to 15	32	33.0
	From 16 to 20	18	18.6
	From 21 to 25	11	11.3
	From 26 to 30	3	3.1
	From 31 to 35	2	2.1
	From 36 and up	1	1.0
Educational achievement	Prep	11	11.3
	Diploma	19	19.6
	Bachelor's	63	64.9
	High Diploma	3	3.1
	Master Degree	1	1.0



	Ph.D	-	-
Courses	Zero	5	5.2
	1-3	51	52.6
	4-6	27	27.8
	7-10	10	10.3
	Up to 10	4	4.1
Age	Less than 30	5	5.2
	From 30 to 39	52	53.6
	From 40 to 49	19	19.6
	From 50 to 59	18	18.6
	From 60 and up	3	3.1

Source: prepared by researcher

Table 4 shows the evaluation of the internal control system of the four chambers' sample study:

Table 4: Evaluation of the Chambers' Internal Control System Sample Study

% Weighting Values	Governmental Service	No
0.684	Nineveh Water Directorate	1
0.626	Nineveh Sewerage Directorate	2
0.652	Nineveh Agriculture Directorate	3
0.637	Nineveh Municipal Directorate	4

Source: prepared by researcher

Note from table 7 that the Nineveh Water Directorate is the highest evaluator of the internal control system, which confirms the effectiveness of the system, followed by the Nineveh Agriculture Directorate and the Nineveh Municipal Directorate. and finally the Nineveh Sewerage Directorate, yet the differences in each directorate's assessment are very small in each directorate, there is a relative disparity and superiority in some directorates In terms of absolute evaluation, the directorates of all study samples did not approach

70% according to the evaluation criterion of 17 indicators, This indicates an acceptable level of effectiveness of the internal control system but is not good according to the assessment of the governorate's Office of Financial Oversight.

3/3. Descriptive Analysis

Table 5 shows the calculation community and standard deviation of demographic information levels and evaluations of the services' internal control system

Table 5: Levels of the three study variables within the research sample units

Variables Type	Variables	Computational Medium	Standard deviation	Lowest Value	Highest Value	Difference Factor
independent	Title	1.640	0.483	1.000	2.000	29.5%
	Gender	1.310	0.465	1.000	2.000	35.5%
	Service	3.210	1.472	1.000	8.000	45.9%
	Collection	2.630	0.768	1.000	5.000	29.2%
	Courses	2.560	0.901	1.000	5.000	35.2%
	Age	2.610	0.953	1.000	5.000	36.5%
affiliate	Evaluation of oversight	0.653	0.022	0.626	0.684	3.4%

Source: Table prepared by researchers drawing on the outputs of the statistical program (SPSS)

Notes from table (5), the computational medium of the job title confirms that the majority of the sample is in the category of accountants, This circular confirms consistency and dispersion in the observations of the study sample, indicative of the factor of difference

below 50%, which emphasizes consistency and reliability of the computational average result and the computational medium of the gender property confirms that the majority of the sample falls into the first category (Male) In the sense that the majority of



the sample is male, while the years of service that included (8) categories indicate that the majority of the sample is in the third category (11 to 15 years) and below indicating the majority of the sample have less than 15 years of service, while the computational medium of the academic achievement feature indicates that the majority of the sample belongs to the third category (Bachelor's degree), which means that as a likely proportion of the sample individuals are bachelor's degree holders and below. The computational medium of the number of training courses confirmed that the category of that center is closest to the third category (4 to 6 courses). This means that the majority of the sample participated in training courses from 6 courses below, and the majority of the sample was also in category III. (40 to 49 years old) confirming that individuals are generally under 49 years old The results confirm the consistency of the sample, which is confirmed by the level of the variation factor, which has not exceeded the level of 50% for all demographic characteristics; The computational medium for evaluating the internal

control system indicates that the evaluated directorates received an average of approximately 65% of the level of compliance with the effectiveness requirements set out in the checklist of the Financial Oversight Office of Iraq low value ", which is confirmed by the high level of consistency reinforced by the divergence factor and its low near-zero value.

3. 4. Hypothesis Test

The paragraph contained one Chairperson's hypothesis:

(H1). First, there is a morally significant correlation between the internal auditor's demographic characteristics in the evaluation of the internal control system.

Using the Pearson correlation coefficient, the level of relationship between the six demographic characteristics (job title, gender, years of service, academic achievement, training courses, age) was tested and the internal control system (overall) was evaluated. Table 6 shows the correlation matrix between study variables

Table 6: Values of correlation between demographic characteristics and evaluation of internal control system

	Demographic characteristics					
	Title	Gender	Service	Collection	Courses	Age
control evaluation	-0.187	0.16	.447**	.486**	0.205*	-0.116
Sig	0.067	0.117	0.000	0.000	0.044	0.259

Source: Table prepared by researchers drawing on the outputs of the statistical program (SPSS)

Note from Table (6) that the results of the study differ in the level of significance as well as in the direction of relationship and strength of relationship, as the results demonstrate a positive moral relationship (expulsion) between the evaluation of the internal control system, the characteristic of educational achievement, the years of service and the number of training courses is a series of stronger to weaker, indicating that the presence of individuals from accountants and auditors in the directorates (study sample) of those with higher degrees, as well as those with long years of service as well as their participation in multiple training courses, all of which will be accompanied by high levels of evaluation of the internal control system in their directorates;

While the evaluation of the internal control system did not record moral relationships with both gender (with a positive correlation factor) and functional title and age (with a negative correlation factor).

Due to the recording of both the Quality Management Index, the Documentary Credits Index and the Cost System Index, all constant viewing values within the four directorates (study sample) will be excluded from the subsequent impact hypothesis tests, and the functional title, gender and age feature will be excluded from the subsequent impact tests as they did not record a moral relationship with the internal control system evaluation.

(H2). Second hypothesis. The demographic characteristics of the internal auditor are influenced in the evaluation of the internal control system

It has two sub-hypotheses:

(H2. 1). The first sub-hypothesis: There is a significant impact of years of service in evaluating the overall internal control system.

A simple linear deviation equation has been formulated to estimate the overall evaluation of the internal control system by the characteristic of years of service as a demographic characteristic, for the purpose of



determining the level of impact of the latter in the evaluation of the internal control system, and table (7)

shows the results of the impact test.

Table 7: Impact of Years of Service Feature on the Evaluation of the Internal Control System

Independent	Affiliate	Fixed coefficient (β_0)	Deviation coefficient (β)	Value of (T) (Sig.)	Value of (F) (Sig.)	(R ²)
Years of Service	control evaluation	0.630	0.007	4.871 (0.000)	23.727 (0.000)	0.200

Source: Table prepared by researchers drawing on the outputs of the statistical program (SPSS)

Note from Table (7) the following:

- The consistency of the deviation model by the value (F) of 23.727 is significant at a significance level of 5%. This means that the evaluation of the internal control system can be measured by the indication of years of experience. This indicates the validity of the model.
- Constant Fixed Limit Factor (T) of (4.871), with a significant ratio of (0.000) which is less than 5% indicating the moral impact of the service years characteristic on the overall evaluation of the internal control system.
- The beta (β) value of 0.007 positive indicates that the positive (expulsive) effect, meaning that the more years of service for individuals in the directorates (four samples) of the study, the higher the level of evaluation of that directorate's internal control system.

d. The R² value (0.200) indicates that years of service are explained by 20% of changes in the evaluation of the internal control system, which is acceptable, and that the greater interpretation ratio (80%) is due to causes and other factors not visible in the current model.

Based on the foregoing, the first sub-hypothesis is accepted.

(H2. 2). Sub-hypothesis II: There is a significant impact of the qualification characteristic in evaluating the overall internal control system.

A simple linear deviation equation has been formulated to estimate the overall evaluation of the internal control system by meaning of the qualification characteristic as a demographic characteristic, for the purpose of determining the level of influence of the latter in the evaluation of the internal control system, and table (8) shows the results of the impact test.

Table 8: Impact of the qualification feature on the evaluation of the internal control system

Independent	Affiliate	Fixed coefficient (β_0)	Deviation coefficient (β)	Value (T) (Sig.)	Value (F) (Sig.)	(R ²)
Academic qualification	Control Evaluation	0.617	0.014	5.419 (0.000)	29.367 (0.000)	0.236

Source: Table prepared by researchers drawing on the outputs of the statistical program (SPSS)

Note from Table (8) the following:

- The consistency of the deviation model by the value (F) of 29.367 is significant at a significance level of 5%. This means that the evaluation of the internal control system can be estimated by the indicator of the academic qualification and this indicates the validity of the model.
- Constant Fixed Limit Factor (T) of 5.419, with a significance ratio of 0.000, which is less than 5%, indicating the moral impact of the qualification characteristic on the overall evaluation of the internal control system.
- The beta (β) value of 0.014 positive indicates that the impact is positive (expulsive), meaning that the higher the level of educational qualification of individuals in the four directorates (sample study), the

higher the level of evaluation of that directorate's internal control system.

d. The R² value (0.236) indicates that the academic qualification is explained by 23.6% of changes in the evaluation of the internal control system, which is acceptable, and that the greater interpretation ratio (76.4%) is due to causes and other factors not visible in the current model.

Based on the foregoing, the second sub-hypothesis is accepted.

(H2.3). Sub-hypothesis III: There is a significant impact of the number of courses in evaluating the overall internal control system.

A simple linear deviation equation was formulated to estimate the overall assessment of the internal control system by indicating the number of courses as a



demographic characteristic, for the purpose of determining the latter's impact level in the evaluation

of the internal control system, and table (9) shows the results of the impact test

Table 9: Impact of the number of courses on the evaluation of the internal control system

Independent	Affiliate	Fixed coefficient (Oβ)	Deviation coefficient (β)	Value (T) (Sig.)	Value (F) (Sig.)	(R ²)
Cycles No.	Control Evaluation	.640	.005	2.038 (.044)	4.153 (.044)	.042

Source: Table prepared by researchers drawing on the outputs of the statistical program (SPSS)

Note from Table (9) the following:

- The stability of the deviation model by the value (F) of (4.153) which is significant at a significance level of 5%, the meaning of this can be estimated to evaluate the internal control system by the number of cycles and this indicates the validity of the model.
- Constant Limit Factor (T) of 2.038, with a significance ratio of 0.044, which is less than 5%, indicating the significant impact of the number of cycles on the overall evaluation of the internal control system.
- The beta (β) value of 0.005 positive indicates that the positive impact is (expulsive), meaning the more training courses for individuals in the four directorates (sample study), the higher the level of evaluation of that directorate's internal control system.
- The R² value (0.042) indicates that the number of cycles explains 4.2% of changes in the evaluation of the internal control system, which is very small, and that the larger ratio of interpretation (95.8%) is due to causes and other factors not visible in the current model.

Based on the above acceptance of the third subtheme, the second hypothesis must be accepted.

4. CONCLUSIONS

There is a relative discrepancy in the assessment of the financial control system according to the indicators of the Office of Financial Oversight, for the four directorates (Sample study), with a slight overtake of the Nineveh Water Directorate, noting that none of these directorates exceeded 70% of the evaluation rate, confirming that there were many stumbling blocks in meeting the requirements set by the Office of Financial Oversight in the form of performance calendar indicators. (Quality Management, Documentary Credits, Cost System), zero satisfaction values were recorded in these three indicators and four directorates. There is a positive significant correlation between the characteristic of years of

service of accountants and auditors with the level of evaluation of the internal control system of directorates (sample study), as the more years of service the accountants and internal auditors in the directorates accompanied by an improvement in the level of the internal control system by meeting more of the indicators identified by the Financial Oversight Board for the evaluation of that system. Accountants and auditors enjoy the quality of academic achievement at advanced levels within academic certificates, accompanied by a high level of internal control system. This reasoning is based on the positive relationship reached between the quality of academic achievement and the evaluation of the internal control system.

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