

THE IMPACT OF GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS (GAGAS) ON THE AUDIT PROCESS AND ITS REFLECTION ON THE QUALITY OF ACCOUNTING INFORMATION FOR IRAQI GOVERNMENT UNITS

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ABSTRACT

The research aims to demonstrate the role of government auditing in accordance with generally accepted government auditing standards (GAGAS) on the quality of accounting information for public sector units in Iraq. The research aims to demonstrate the role of government auditing in accordance with generally accepted government auditing standards (GAGAS) on the quality of accounting information for public sector units in Iraq. The government sector in Iraq is wide and includes a large number of ministries and institutions funded by the government and include large numbers of employees ranging from five to six million employees.

To achieve the goal of the research, a questionnaire was adopted and distributed to a sample of auditors (internal and external) in government units and academics with specialization. They were analyzed using the statistical program SPSS. The study reached a set of conclusions, the most important of which was the presence of an integration effect between the generally accepted government auditing standards (GAGAS) and the government audit process on the quality of accounting information for the government sector in Iraq.

Keywords: Government Auditing, Accounting, Iraq, Employees.

INTRODUCTION

Government auditing is one of the modern concepts, and interest in this concept has begun due to the growing desire to hold government employees accountable for how the programs entrusted to them are implemented using public money. The government audit examines the efficiency and effectiveness of the activities of the government unit and ensures that the resources at its disposal are used on an economic basis. In this way, the government audit extends beyond compliance with the regulations and laws that govern the use of public money and the preparation of reports on how to implement it.

As it includes the interest in avoiding spending and unnecessary use of funds and the use of all appropriate measures and standards to achieve the objectives for which these resources were allocated. Auditors provide an independent, objective and impartial assessment of management's performance in implementing the programs or operations assigned to it. As the administration and employees' use of public resources and their responsibility in carrying out tasks, as well as providing services to citizens effectively, efficiently, economically, ethically and justly through its reliance on a set of generally accepted standards.

Research Problem

The research problem can be formulated in the following questions:

1. What is the suitability of the audit guides approved by the Federal Financial Supervision Bureau to the government audit process?
2. Does the application of GAGAS standards affect the audit process in the Iraqi environment?
3. Does the application of GAGAS standards affect the quality of accounting information for Iraqi government units?

Research Hypothesis

Based on the research problem, the hypotheses were formulated as follows:

H0: The audit guides issued by the Accounting Standards Board in Iraq do not cover the audit process effectively.

H0: There is a significant, statistically significant relationship between the application of GAGAS standards and the audit process in the Iraqi environment.

H0: There is a significant statistically significant impact relationship for GAGAS standards and the quality of accounting information for Iraqi government units.

The Research Aims to

1. A statement of the concept of government auditing in accordance with the generally accepted government auditing standards (GAGAS).
2. Auditing standards adopted in the public sector audit process in the Iraqi environment.
3. Generally accepted government audit standards and their impact on the quality of accounting information for government units.

The concept of Government Audit

There is increasing interest in countries in general towards the accountability of government employees about the financial performance of their economic units, due to the pressure of public opinion and the growing desire for accountability. It is noted that it is difficult to have an effective and efficient system of government administration centrally and locally without the availability of a type of accounting accountability for which government audit was. Accordingly, the government audit can be defined as “*examining the efficiency and effectiveness of the activities of the government unit and making sure that the resources placed at its disposal are used in an economical manner*” (Al Rifai & Juma, 2005; IIA, 2012).

It is clear from the previous definition that government audit extends beyond compliance with the regulations and laws that govern the use of public money and other resources and the preparation of reports on how to implement, as it includes a constant and growing interest in avoiding spending and unnecessary use of public funds and property and its use of all appropriate measures and standards to achieve goals for which these resources were allocated (Al-Rifai & Juma, 2005; IIA, 2012).

The Importance of Government Audit

Government audit is necessary and essential for legislative and oversight bodies, as auditors provide an independent, objective and impartial assessment of the management's performance in implementing the programs or operations entrusted to it. As the administration and employees' use of public resources and their responsibility in carrying out tasks, as well as providing services to citizens in an effective, efficient, economical, ethical and just manner within a number of regulations and laws increases the need for accountability for how those resources are used, and it is also the responsibility of the administration and staff charged with implementing Government programs have a responsibility to provide useful, reliable and timely information for transparency and accountability of these programs (GAO, 2011; Al Qutaish, 2011).

In recent years, in Japan, for example, requests for external audits of government units have increased due to citizens' criticism of issues related to public responsibility, including misuse of public funds, evaluation of the effectiveness and results of government programs, disclosure of information that depends on the "right to know" and disclosure of financial statements. Government through the preparation of financial statements. It is noted here that the government audit is the necessary system to meet these challenges (Suzuk, 2004).

It is clear from the above that there are many challenges to be faced, the first of which is accountability for the use of public money, efficiency in implementing government programs, as well as the need for accounting information necessary for decision-making. It should be in accordance with the regulations and laws, and thus accountability for the results of the implementation of programs is based on the report of the government auditor. The importance of it as well as the public's confidence in it for being a neutral party. Objectives of Government Audit

The government audit aims to verify:

1. Implementing the plans and policies established to identify deviations and address them in a timely manner.
2. Collection of revenues in accordance with applicable laws and rules, and detection of any violation.
3. That the spending was carried out in accordance with what was decided for it and to ensure the proper use of public funds and for the purposes allocated to them without extravagance or deviation, and the detection of deviations in this regard.
4. Integrity of laws, regulations and financial instructions, verifying their adequacy and suitability, and discovering weaknesses in them to suggest treatment methods that ensure the provisions of controlling public money without strictness (Abu Hadaf, 2006).

Types of Government Audit

Audits begin with the objective of the audit process, and accordingly, based on the objective, the type of audit is determined, and government audit is classified here (GAO, 2018):

1. Financial audit includes auditing of financial statements only.
2. Commitment to ratification, which is intended to ensure compliance with the organizational structure of the economic unit and its related regulations and laws, while identifying the responsible persons in the economic unit.
3. Performance audit, which includes auditing economically, efficiency, and effectiveness, in addition to internal control and compliance control.

The qualitative change in the trend towards evaluating government programs, and therefore accountability is not limited to financial accountability, but also administrative

accountability, and accordingly there was a shift from traditional accountability to performance auditing, which led to a change in the focus of government audit from financial audit to performance audit in response to the request for information Performance-related users of government audit results (information), such as citizens, taxpayers, and others. It is noted here that the United States relies on “3Es” (economic, effectiveness and efficiency audit) as a comprehensive audit, and in the United Kingdom and Canada, the performance audit was conducted as a Value for Money audit. VFM) which is the value-for-cash audit (Suzuki: 2004) (IIA, 2015).

The financial audit is the audit of financial statements to provide users of financial information with the auditor’s opinion on whether the financial statements of the economic unit are presented fairly and in all material respects and in accordance with the applicable financial reporting framework. The audit according to GAGAS includes reports on internal control and compliance with the provisions of laws and regulations Contracts and grant agreements that have a material impact on the financial statements. The financial audit also includes other types of financial auditing according to GAGAS, which are represented in:

1. Obtaining appropriate and sufficient evidence that enables the auditor to express his opinion on the financial statements or on specific elements or a specific item.
2. Issuing letters known as letters of convenience to subscribers or other parties, based on their request.
3. Auditing compliance with the internal control requirements related to the government program.
4. Conducting an internal control audit that is integrated with the audit of financial statements (GAO, 2018; Vallabhaneni, 2014).

It is clear from the above that the government audit includes the audit of financial operations as well as the administrative audit. Therefore, the Federal Office of Financial Supervision exercises these tasks through its authority to audit financial operations and performance control alike. Compare it to generally accepted government auditing standards. The government audit includes six tasks: the first is financial control, the second is economic control, the third is efficiency control, the fourth is effectiveness control, the fifth is internal control, and the sixth is compliance control (Rasheed et al., 2012).

Financial control means activities that focus on identifying the achieved and comparing it with the plan in order to identify the differences, identify deviations, find out their causes and suggest solutions (Al-Jawhar et al., 2017).

It is clear from the previous definition that the financial control seeks to compare the actual performance with the plan to identify deviations. The researcher believes that it is necessary to note the deviations, whether they are positive or negative. In both cases, there are measures that must be taken. The plan and to ensure the objectivity of what is planned, the plan may already be below the required level, and at that time it must be modified in line with the needs of reality. On the contrary, it is assumed that the administration and workers will be rewarded for implementing the general programs, which in turn is an incentive for the management and workers to implement the programs according to what is planned.

It is necessary to refer here to the legal meaning and the administrative meaning of financial control. The legal meaning of financial control means that the supervision carried out by specialized bodies is established by law, regulation or any other legal authority, according to which the competencies are determined and the objective is to match the business with financial effects of the law, meaning the control of financial disposal. In terms of public expenditures or revenues, the legal connotation here is linked to the principle of legitimacy, which represents the legal basis for oversight over management in economic units. This principle means that the

administration in all its work is subject to the provisions of the law. The administration cannot do any work except in accordance with the law to achieve the intended goals.

This principle represents a guarantee for individuals in the face of the public authority, as it protects individuals from the abuses of the public administration, and individuals can monitor the administration in the performance of its functions. As for the administrative meaning of financial control, it includes oversight of the organizational plan, means of coordination, and procedures aimed at achieving the greatest possible productive efficiency while encouraging adherence to policies. and administrative decisions (Al-Alamy, 2006).

Financial control is classified into several types in terms of:

1. The subject of oversight: it is divided into legality and accountability, and it is concerned here with ensuring the integrity of the procedures applied by the government in the field of preserving public money and its good compliance with the regulations and laws in force.
2. The time of its practice: It is divided into antecedent, precluding, posterior (Al-Badrany, 2013) and pre-existing control is intended to be oversight before implementation and is carried out at the stage of preparing the budget to ensure the legality of the actions and that the disbursement is within the limits of the approved appropriation in the state's general budget. As for the preemptive oversight, it is carried out through the financial and administrative rules and procedures approved by the administrative authority and the financial controllers assigned by the Ministry of Finance. As for the subsequent control, that is, after the implementation of the works and for the purpose of verifying the conformity of revenues and expenditures to the laws and the established limits.
3. Independence and divided into internal control and external control, and the internal control is within the organizational structure of the economic unit. In recent years, the Office of the Inspector General has been added in each ministry, and the internal control represents the top management's eye on the progress of activity within the economic unit through a comprehensive audit of the activity (Rasheed and others The Cadbury Committee confirmed the responsibility of the internal auditor to prevent and detect cases of fraud and forgery, as it leads to improving the behavior of employees working in the economic unit (Abbas & El-Din, 2012). As for the external control, it is carried out by an external party that enjoys independence and impartiality, and this is one of the most important means to ensure the quality of the financial information included in the financial statements (Rima, Zaim: without a year of publication). Efficient auditors specialized in the field of industry in which the economic unit operates. External control also achieves accountability and improves work in the economic unit. It also instills confidence between stakeholders and citizens in general with the accounting information contained within the financial statements (Al-Tamimi, 2008).

Attestation Engagements

The certification commitment can cover a wide range of financial and non-financial objectives and according to the needs of users. It is noted here that the work performed by the auditor and the level of assurance associated with the report differ according to the type of certification commitment. There are three types of certification commitment and agency:

1. Examination: The auditor obtains reasonable assurance by obtaining sufficient and appropriate evidence about the measurement or evaluation of a particular subject matter to be able to draw conclusions as to whether the subject matter complies with the Standards or that the assurance is fairly stated.
2. Audit: Sufficient tests are performed here to express a conclusion reached by the auditor about whether any information has drawn the attention of the auditor on the basis of the work performed.
3. Agreed upon procedures: These include the auditor's reliance on specific procedures on a specific subject and the issuance of a report on the results based on the agreed procedures, meaning that the certificate issued by the auditor does not express an opinion or conclusion, but reports on the agreed procedures only (GAO, 2018).
4. The performance audit, which includes the audit of economy, efficiency, effectiveness and known as 3Es, as well as internal control and compliance, and as we explained previously. Performance auditing or control

means an economic evaluation, efficiency and effectiveness of government departments and other departments. This evaluation includes a review of the exploitation of human and financial resources. Effectiveness, which is meant by the extent to which the planned goals are achieved in the sense that they are related to the basic outputs of the system (Al-Johar & others, 2017), Efficiency means achieving goals at the minimum cost (Arens & Lubeck, 2009), and there is what is known as economic efficiency, foremost of which is raising production levels, reducing costs, and making decisions related to investment and production plans (Hafez & Razzaq, 2007: without a year of publication) and the economy, which means avoiding spending or Unnecessary use, which is a waste of money and public property (Al-Rifai, Jumaa, 2005).

5. It is clear from the above that the government audit meets the citizens' need for accountability for the use and preservation of public money through financial auditing and performance, because of its focus on efficiency and effectiveness in achieving goals, and this in turn increases the quality of the accounting information contained in the financial statements, as the audit was carried out by an external party. It is independent and has nothing to do with the economic unit under audit, and that the information user prefers to adopt audited and certified accounting information from a responsible and accredited body.

Generally Accepted Government Auditing Standards (GAGAS)

Generally accepted government auditing standards provide a framework within which to operate. This set of standards governs the audit process in the public sector and thus conducts an audit process of high quality as well as efficiency, integrity, independence and objectivity. These standards should be available for use by auditors in government institutions and institutions that receive government support as well as audit bodies that perform audits within the GAO: 2011 Standards.

It is noted that there are many entities that use generally accepted government auditing standards, including the following (GAO, 2018):

1. Contract auditors for government holdings and administration contracts.
2. Public accounting companies accredited in the private sector that review services provided by companies and in accordance with contracts with government agencies or beneficiaries of state funds.
3. Government audit institutions within the federal agencies, which issue their reports to each of the agencies' management and external parties.
4. The internal auditors of the federal agency, where the agency's programs and operations are audited.
5. Municipal auditors are elected or appointed to government audit institutions in the United States at city, county, and other local levels of government.
6. State auditors, representing audit institutions in the fifty state governments.
7. Supreme Audit Institutions: They represent the national government audit organizations in the United States or anywhere else, and they are usually headed by an auditor general or an auditor general.

The use of government audit standards generally accepted by the above-mentioned bodies confirms the goals that government audit seeks to achieve, which are set out in the previous section. Before the private sector and under a contract, auditing programs and all of this is in the audit of the implementation of plans and policies drawn up in accordance with the optimal use of allocated funds and in accordance with regulations and laws. The Generally Accepted Government Auditing Standards (GAGAS) consist of the following:

First: the general criteria

1. Independence
2. Standard Professional Rules
3. Criterion
4. Quality Control and Assurance

Second: Financial Audit Standards

1. Auditor's Communications
2. Previous audits and commitment to certification
3. Fraud and non-compliance with the provisions of laws and regulations
4. Developing the elements of conclusion: to achieve the objectives of the audit,
5. Audit documents

Third: Standards for Commitment to Certification

Fourth: Criteria for fieldwork to evaluate performance

1. Planning
2. Auditor contacts
3. Investigations and legal procedures
4. Results of previous ratifications
5. Appointment of auditors
6. Prepare a written audit plan

Fifth: Report criteria

1. Clearly communicate the results of the audit to those charged with governance, officials in the unit subject to control, and control officials.
2. Facilitating the follow-up of corrective actions.

Contents of the Report

The report must include the following:

1. The objectives, scope and methodology of the audit
2. The results of the audit, including the conclusions and recommendations
3. A summary of the destinations we hold responsible for Indicate any sensitive or confidential information that has been deleted

From the foregoing, it is clear that the generally accepted governmental auditing standards (AGAGAS) do not differ in their structure and divisions from the recognized international auditing standards, whether international auditing standards or international internal auditing standards, with a specificity for the government sector, especially in the issue of independence for the auditor and the issue of ratification of commitment, communication and communication of results to officials, etc. It contains information about government policies.

The Guiding Guide for the Federal Office of Financial Supervision

Federal Financial Supervision Bureau This body represents the high-level accounting body in Iraq, which has always been keen to preserve public money, monitor spending, provide support, and activate the supervisory and accounting work in Iraq. The Board of Supreme Audit is responsible for monitoring all Iraqi public and private institutions to adapt the unified accounting system in force in Iraq. Iraqi private and public companies are subject to the unified accounting system, which is: *"The set of processes and procedures for collecting information and data required for planning, implementation and control"* and includes keeping records in accordance with the Standard Accounting System Manual and the approved accounting practice

procedures. in preparing the consolidated financial statements. (Federal Financial Supervision Bureau: official website).

The Financial Supervision Bureau has the Accounting and Oversight Standards Committee, which includes members from all relevant government institutions, in addition to members from the Association of Accountants, Auditors, and university professors. So far, 14 local rules have been issued. The Accounting and Oversight Standards Committee has also issued (6) control manuals that simulate international auditing standards.

Proceeding from the keenness of the Federal Financial Supervision Bureau to provide assistance to ministries and departments not affiliated with a ministry, and because the internal audit is one of the most important elements of internal control, the Bureau issued a guide that guides the internal audit units in their work and is a basis for the work of the internal audit, and it was implemented according to the book of the Federal Financial Supervisory Bureau. Which was circulated to the ministries and departments according to the book No. (5/5/3303) on May 14/2007 (Federal Financial Supervision Bureau - Uncles, 2007).

As the indicative guide came with (30 pages), in which he explained the concept of the internal control system and the responsibility of the administration to design and implement an integrated and efficient internal control system, in order to ensure the senior management, achieve its goals, which contributes to reducing the phenomenon of administrative and financial corruption to a large extent. The most important formations of the internal control apparatus in the economic unit are established by the administration to carry out its service and reassure it that the means and controls established by the senior management are applicable and sufficient (Federal Financial Supervisory Board Guideline, 2007).

Ali Akbar believes that the indicative guide came with some shortcomings, represented by the following points (Ali Akbar, 54: 2015).

1. The guide came in the form of a guiding guide and became binding in application from the date of its circulation to most government departments and their formations that did not fully comply with the aforementioned guide.
2. The guide is addressed to the ministries, but some of these ministries did not circulate it to their related formations.
3. No updates have been made to the guide so far, noting that the guide was issued in 2007 despite the updates that have occurred in the auditing and accounting profession.
4. The relevant international standards in the internal audit work were not mentioned in the guiding guide, which affects the lack of reliance on international standards when writing the guide.

From the foregoing, the researchers agree with the criticism of the guiding guide. It should also be noted that the Federal Financial Supervision Bureau

A previous guide that was circulated in 1988 and was not mentioned in the current guide, as well as stated in the indicative guide "*Efficiency in the application of internal audit standards and audit procedures*", as there are no standards for internal audit adopted by the Federal Office of Financial Supervision to be approved by the internal audit units and in the same the page has a footnote showing "*the internal audit units are called the internal control unit.*" It is not correct to call the internal audit units the internal control unit because it is one of the control tools and as agreed upon by all associations and institutes interested in the profession of internal audit, including the Office of Financial Supervision. (Hussain, Abraham, 2018: 11)

The indicative guide represents a set of evidence issued by the Accounting and Regulatory Standards Board, which are adopted as standards in the audit process, and include six evidences issued at different times and as shown below (Federal Financial Supervision Bureau):

1. Audit Guide No. (1) The Auditor's Responsibility for Subsequent Events: The Accounting and Monitoring Standards Board approved Guide No. 1 in 1997, which shows the auditor's responsibility for subsequent events that occur after the balance sheet date and the date of the auditor's report.
2. Audit Guide No. (2) The auditor's report on the financial statements: approved by the Board in 1999, and aims to set rules and provide guidance on the form and content of the external auditor's report.
3. Audit Guide No. (3) Basic standards for auditing and approved by the Board in 1999. This guide aims to give a description of the basic standards that the auditor must abide by, including general and ethical standards, standards for field work and standards for preparing the report.
4. Audit Guide No. (4) Studying and evaluating the internal control system: It was approved by the council in 2000 and aims to evaluate the internal control system.
5. Audit Guide No. (5) Documentation: It was approved by the Board in 2002 and aims to document the financial statements.
6. Audit Guide No. (6) Planning and supervising the audit process: It was approved by the Board in 2002 and aims to set standards and provide guidelines for planning the audit process of financial statements and to give a clear picture of the operations that the auditor and his assistants will carry out at a specific time.

Practical Aspect: analysis of research variables and hypothesis testing

First: a description of the research sample

The research sample was represented in terms of the entity, in which he works, and the percentage of teachers in various universities of Iraq was 66.5, and the percentage of employees in the Federal Office of Financial Supervision was 33.5. As for academic achievement, it was 37.3 percentages of holders of a bachelor's degree, 33.3 percentages of holders of a master's degree, and 29.4 of holders of a certificate in terms of scientific specialization, the sample was represented in accounting with a percentage of 100%. As for the years of service, 45.1 were less than ten years old, 35.3 were 10-20 years old, and 19.6 were more than twenty years old.

Second, the results of the statistical analysis

Below we discuss the results of the statistical analysis of the three axes of the questionnaire, and they represent the first axis B: the suitability of the audit evidence adopted in the local environment in the audit process. Table 1 shows the sample's answers on the axis in total, with a percentage of 18.18% who agreed completely and by a percentage of 42.06% agreed, meaning that the answers are towards agreement and agreement Completed by 60.24%, as shown below.

Table 1										
THE RESULTS OF THE SAMPLE ANSWERS FOR THE FIRST AXIS										
THE SUITABILITY OF THE AUDIT EVIDENCE ADOPTED IN THE LOCAL ENVIRONMENT IN THE AUDIT PROCESS										
I agree completely		Agree		agree to some extent		I do not agree to some extent		I do not agree completely		Vertebrae
%		%		%		%		%		
27.45	14	41.18	21	19.61	10	5.88	3	5.88	3	1. There are no standards governing the government audit process, but there is what is known as a guiding guide
23.53	12	47.06	24	21.57	11	5.88	3	1.96	1	2. The government audit is based on audit evidence issued by the Accounting and Regulatory Standards Board in Iraq
7.84	4	64.71	33	15.69	8	11.76	6	0.00	0	3. The indicative evidence does not suggest the obligation of

										compliance, but there are evidences that guide the auditor when performing his work
9.80	5	41.18	21	37.25	19	11.76	6	0.00	0	4. Inclusion of audit evidence approved by the Federal Financial Supervisory Board of accountability requirements
19.61	10	47.06	24	25.49	13	7.84	4	0.00	0	5. The inclusion of audit evidence approved by the Federal Financial Supervisory Board for the requirements of financial auditing
7.84	4	52.94	27	25.49	13	11.76	6	1.96	1	6. The inclusion of audit evidence approved by the Federal Financial Supervision Bureau, the requirements for compliance with ratifications
13.73	7	39.22	20	37.25	19	9.80	5	0.00	0	7. Inclusion of audit evidence approved by the Federal Financial Supervisory Board for performance audit requirements
21.57	11	31.37	16	27.45	14	17.65	9	1.96	1	8. The inclusion of the audit evidence approved by the Federal Financial Supervisory Board for the requirements of efficiency audit, represented by the government unit's exploitation of all available credits and all capabilities in an economical manner
15.69	8	41.18	21	31.37	16	11.76	6	0.00	0	9. The inclusion of audit evidence approved by the Federal Financial Supervisory Board for the requirements of effectiveness audit, which is represented by the government unit achieving its objectives
39.22	20	33.33	17	17.65	9	7.84	4	1.96	1	10. There is slowness and inaction in the issuance of audit evidence despite the urgent need of the Iraqi business environment
13.73	7	23.53	12	33.33	17	27.45	14	1.96	1	11. Existence of specialized bodies and committees to achieve audit quality by evaluating the work of the Federal Office of Financial Supervision

The first axis represents the first hypothesis to the effect that the indicative audit evidence issued by the Accounting Standards Board in Iraq does not cover the audit process effectively, and it is evident from the following table 1:

1. There are no standards governing the government audit process, but there is what is known as the guiding guide, and the results of the questionnaire confirm in this context, as there is complete agreement by 27.45% and agreement by 41.18%, that is, a total agreement rate of 68.63% of the sample agree that there are no standards governing the audit process. What is known as a guide?

2. The government audit relies on audit evidence issued by the Accounting and Oversight Standards Board in Iraq and confirms the results of the questionnaire in this context, as there is complete agreement by 23.53% and agreement by 47.06%, i.e., with a total agreement rate of 70.59% of the sample agree that the government audit process is based on Evidence issued by the Accounting and Regulatory Standards Board in Iraq.

And so for the rest of the questionnaire questions for the first axis, which recorded total agreement percentages and the highest percentage was 72.55% for question (10) to the effect that there is slow and indolence in issuing audit evidence despite the urgent need of the Iraqi business environment, it is clear from the above and based on table (1) the lack of audit standards government in the local environment and relying on the guiding guide and thus the first hypothesis of the research was proven.

As for the second axis, which is represented by the application of the generally accepted government auditing standards (GAGAS) affects the auditing process, Table (2) shows the sample answers on the axis in total, 34.51% fully agreed and 43.53% agreed, meaning that the answers are towards agreement and complete agreement by 78.04% As indicated below:

I agree completely		Agree		agree to some extent		I do not agree to some extent		I do not agree compl		Vertebrae
%	N	%	N	%	N	%	N	%	N	
25.49	13	49.02	25	13.73	7	11.76	6	0.00	0	1. The generally accepted standards of government auditing provide a framework within which to operate and conduct high-quality audits
17.65	9	49.02	25	29.41	15	3.92	2	0.00	0	2. Standards are available for use by auditors in government institutions and auditing bodies
41.18	21	39.22	20	19.61	10	0.00	0	0.00	0	3. The application of generally accepted government auditing standards enhances the prestige of the audit profession
31.37	16	52.94	27	15.69	8	0.00	0	0.00	0	4. The legal and administrative significance has an impact on the efficiency of government auditing
62.75	32	29.41	15	5.88	3	0.00	0	1.96	1	5. The audit process requires a professional cadre who possesses the necessary qualifications and the necessary skill in all its fields and stages
37.25	19	27.45	14	31.37	16	3.92	2	0.00	0	6. Auditors have complied with, as a minimum, continuing professional education courses conducted by specialized professional bodies
23.53	12	50.98	26	23.53	12	1.96	1	0.00	0	7. Planning to complete the audit process and obtaining acceptable assurance that the financial

										statements are fair and free from errors
43.14	22	49.02	25	7.84	4	0.00	0	0.00	0	8. Supervising the performance of assistant auditors with limited experience enhances the audit process
31.37	16	45.10	23	19.61	10	3.92	2	0.00	0	9. The generally accepted governmental audit standards provide sufficient space for the auditor to express his opinion on the auditor's reports, which gives greater importance to the audit process.
31.37	16	43.14	22	21.57	11	3.92	2	0.00	0	10. The importance of the post-audit report stage in the event of a qualified, negative opinion, and refraining from expressing an opinion

The second axis represents the second hypothesis, according to which there is an influence relationship between the application of GAGAS standards and the audit process in the Iraqi environment. Table 2 shows the following:

1. The accepted government audit standards provide general acceptance a framework within which to work and conduct high-quality audits, and confirm the results of the questionnaire in this context, as there is complete agreement of 25.94% and agreement of 49.02%, i.e. a total agreement rate of 74.51% of the sample agree that government audit standards Generally accepted offers a framework within which to operate and conduct high-quality audits.
2. The standards are available for use by auditors in government institutions and auditing bodies, and the results of the questionnaire confirm in this context, as there is complete agreement by 17.65% and agreement by 49.02%, i.e. a total agreement rate of 66.67% of the sample agree on the need to make the standards available for use by auditors in Government institutions and audit bodies.

And so, for the rest of the questionnaire questions for the second axis, which recorded total agreement percentages and the highest percentage was 92.16% for question (5), according to which the audit process requires a professional cadre who possesses the necessary qualifications and the necessary skill in all its fields and stages, as well as question (8) to the effect of supervising the performance of the assistant auditors with Limited experience enhances the audit process. It is clear from the above, and based on the above table, the necessity and importance of the existence of government auditing standards for their impact on the audit process, and thus the second hypothesis of the research was proven.

As for the third axis, which is represented by the application of generally accepted government auditing standards (GAGAS) affects the quality of accounting information for Iraqi government units, between table 3 the sample answers on the axis in total, 24.09% fully agreed and 48.73% agreed, meaning that the answers are towards agreement There is complete agreement with 72.82 percent of the sample, as shown below:

Table 3						
RESULTS OF THE SAMPLE ANSWERS FOR THE THIRD AXIS THE APPLICATION OF GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS (GAGAS) AFFECTS THE QUALITY OF ACCOUNTING INFORMATION FOR IRAQI GOVERNMENT UNITS						
I	agree	Agree	some	agree	to	agree
						Vertebrae

completely				extent		some extent		compl		
%	N	%	N	%	N	%	N	%	N	
25.49	13	54.90	28	17.65	9	1.96	1	0.00	0	1. The application of generally accepted government auditing standards increases the appropriateness of accounting information for Iraqi government units
19.61	10	45.10	23	25.49	13	9.80	5	0.00	0	2. The application of generally accepted government auditing standards can benefit from the predictive power of accounting information
23.53	12	60.78	31	15.69	8	0.00	0	0.00	0	3. The application of generally accepted government auditing standards enhances the reliability of accounting information for government units
17.65	9	37.25	19	31.37	16	11.76	6	1.96	1	4. The government audit, in accordance with generally accepted government auditing standards, confirms that the accounting information of government units is free from errors, as well as impartial
17.65	9	49.02	25	31.37	16	1.96	1	0.00	0	5. The application of generally accepted government auditing standards enhances the reliability of accounting information for government units
35.29	18	39.22	20	23.53	12	0.00	0	1.96	1	6. The application of generally accepted government auditing standards confirms the comparability of accounting information with other government units operating within the same sector
29.41	15	54.90	28	13.73	7	1.96	1	0.00	0	7. The application of generally accepted government auditing standards confirms the consistency and consistency in the application of accounting policies, and thus the possibility of comparison with previous years.

The third axis represents the third hypothesis, according to which there is an impact relationship for GAGAS standards and the quality of accounting information for Iraqi government units. Table 3 shows the following:

1. The application of generally accepted government auditing standards increases the suitability of accounting information for Iraqi government units, and the results of the questionnaire confirm in this context, as there is complete agreement by 25.49% and agreement by 54.9%, meaning a total agreement rate of 80.39% of the sample agree that the application of accepted government audit standards General acceptance increases the suitability of accounting information for Iraqi government units.
2. The application of generally accepted government auditing standards enables us to benefit from the predictive power of accounting information and confirms the results of the questionnaire in this context, as there is complete agreement of 19.61% and agreement of 45.10%, i.e. a total agreement rate of 64.71% of the sample agree that the application of government audit standards Generally accepted, it is possible to benefit from the predictive power of accounting information.

And so for the rest of the questionnaire questions for the third axis, which recorded total agreement percentages and the highest percentage was 84.31% for question (3), the meaning of which enhances the application of government auditing standards that are generally accepted by the possibility of relying on accounting information for government units, as well as question (7) to the effect that it confirms the application of auditing standards It is clear from the

above and based on the above table the necessity and importance of having generally accepted government auditing standards for their impact on the quality of accounting information, and thus the third hypothesis was proven.

In addition to what was mentioned above, tables 4, 5 and 6 show a reinforcement of the total agreement ratios and based on the arithmetic mean, standard deviation, coefficient of variation, and the relative importance of the three axes, as shown below:

Relative importance	Variation coefficient	standard deviation	the middle Arithmetic	Vertebrae	N
75.69	29.10	1.10	3.78	There are no standards governing the government audit process, but there is what is known as a guiding guide	1
76.86	24.06	0.92	3.84	The government audit is based on audit evidence issued by the Accounting and Regulatory Standards Board in Iraq	2
73.73	21.35	0.79	3.69	The indicative evidence does not suggest the obligation of compliance, but there are evidences that guide the auditor when performing his work	3
69.80	23.88	0.83	3.49	Inclusion of audit evidence approved by the Federal Financial Supervisory Board of accountability requirements	4
75.69	22.62	0.86	3.78	The inclusion of audit evidence approved by the Federal Financial Supervisory Board for the requirements of financial auditing	5
70.59	24.93	0.88	3.53	The inclusion of audit evidence approved by the Federal Financial Supervision Bureau, the requirements for compliance with ratifications	6
71.37	23.95	0.85	3.57	Inclusion of audit evidence approved by the Federal Financial Supervisory Board for performance audit requirements	7
70.59	30.70	1.08	3.53	The inclusion of the audit evidence approved by the Federal Financial Supervisory Board for the requirements of efficiency audit, represented by the government unit's exploitation of all available credits and all capabilities in an economical manner	8
72.16	24.84	0.90	3.61	The inclusion of audit evidence approved by the Federal Financial Supervisory Board for the requirements of effectiveness audit, which is represented by the government unit achieving its objectives	9
80.00	25.98	1.04	4.00	There is slowness and inaction in the issuance of audit evidence despite the urgent need of the Iraqi business environment	10
63.92	33.12	1.06	3.20	Existence of specialized bodies and committees to achieve audit quality by evaluating the work of the Federal Office of	11

				Financial Supervision	
72.76	11.85	0.43	3.64	The suitability of the audit evidence adopted in the local environment in the audit process	12

It is evident from Table 4 that the value of the arithmetic mean for the first axis is 3.64, which is greater than the default arithmetic mean (3), with a standard deviation of 0.43, a coefficient of variation of 11.85, and a relative importance of 72.76%.

Table 5, as in the below, shows that the second axis has recorded an overall mean of 4.09, which is greater than the hypothetical mean, with a standard deviation of 0.50, a coefficient of difference 12.11, and a relative importance of 81.84%, and this in turn reinforces the proof of the second hypothesis and stresses the importance of having accepted government audit standards General acceptance and its impact on the audit process.

Relative importance	Variation coefficient	standard deviation	the middle Arithmetic	Vertebrae	N
77.65	23.97	0.93	3.88	The generally accepted standards of government auditing provide a framework within which to operate and conduct high-quality audits	12
76.08	20.38	0.78	3.80	Standards are available for use by auditors in government institutions and auditing bodies	13
84.31	17.95	0.76	4.22	The application of generally accepted government auditing standards enhances the prestige of the audit profession	14
83.14	16.23	0.67	4.16	The legal and administrative significance has an impact on the efficiency of government auditing	15
90.20	17.39	0.78	4.51	The audit process requires a professional cadre who possesses the necessary qualifications and the necessary skill in all its fields and stages	16
79.61	23.29	0.93	3.98	Auditors have complied with, as a minimum, continuing professional education courses conducted by specialized professional bodies	17
79.22	18.87	0.75	3.96	Planning to complete the audit process and obtaining acceptable assurance that the financial statements are fair and free from errors	18
87.06	14.40	0.63	4.35	Supervising the performance of assistant auditors with limited experience enhances the audit process	19
80.78	20.39	0.82	4.04	The generally accepted governmental audit standards provide sufficient space for the auditor to express his opinion on the auditor's reports, which gives greater importance to the audit process.	20

80.39	20.81	0.84	4.02	The importance of the post-audit report stage in the event of a qualified, negative opinion, and refraining from expressing an opinion	21
81.84	12.11	0.50	4.09	The application of generally accepted government auditing standards (GAGAS) affects the audit process	22

Table 6 shows, as in the below, that the third axis recorded a total mean of 3.94, which is greater than the hypothetical mean (3), with a standard deviation of 0.61, a coefficient of variation of 15.64, and a relative importance of 78.38%, which in turn reinforces the proof of the third hypothesis and confirms the effect of adopting Generally accepted government audit standards in the quality of accounting information for Iraqi government units

Table 6 THE RESULTS OF THE SAMPLE ANSWERS FOR THE THIRD AXIS HE APPLICATION OF GENERALLY ACCEPTED GOVERNMENT AUDITING STANDARDS (GAGAS) AFFECTS THE QUALITY OF ACCOUNTING INFORMATION FOR IRAQI GOVERNMENT UNITS					
Relative importance	Variation coefficient	standard deviation	the middle Arithmetic	Vertebrae	N
80.78	17.83	0.72	4.04	The application of generally accepted government auditing standards increases the appropriateness of accounting information for Iraqi government units	22
74.90	23.79	0.89	3.75	The application of generally accepted government auditing standards can benefit from the predictive power of accounting information	23
81.57	15.39	0.63	4.08	The application of generally accepted government auditing standards enhances the reliability of accounting information for government units	24
71.37	27.60	0.98	3.57	The government audit, in accordance with generally accepted government auditing standards, confirms that the accounting information of government units is free from errors, as well as impartial	25
76.47	19.37	0.74	3.82	The application of generally accepted government auditing standards enhances the reliability of accounting information for government units	26
81.18	21.71	0.88	4.06	The application of generally accepted government auditing standards confirms the comparability of accounting information with other government units operating within the same sector	27
82.35	17.27	0.71	4.12	The application of generally accepted government auditing standards confirms the consistency and consistency in the application of accounting policies, and thus the possibility of comparison with previous years.	28
78.38	15.64	0.61	3.92	The application of generally accepted government auditing standards (GAGAS)	29

				affects the quality of accounting information for Iraqi government units	
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For the purpose of proving the second hypothesis, which indicates that there is a correlation relationship and statistically significant effects between the application of generally accepted government auditing standards (GAGAS) in the quality of accounting information for Iraqi government units.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.412 ^a	.170	.153	.56410

The results of Table 7 refer to a summary of the correlation coefficient model between the dependent variable in the quality of accounting information for Iraqi government units and the independent variable. The application of generally accepted government auditing standards GAGAS, the correlation coefficient simple R amounted to (0.412), while the coefficient of determination R² amounted to ((0.170), while the corrected coefficient of determination R² reached - (0.153), which means that the independent variable explains about 0.412 of the discrepancy in the quality of the accounting information for Iraqi government units and the standard error is 0.56410. This indicates accepting the hypothesis

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	3.193	1	3.193	10.036	.003 ^b
	Residual	15.592	49	.318		
	Total	18.786	50			

As for Table 8 ANOVA analysis, through which it is possible to know the explanatory power F with a value of (10.036) and a significance level of (0.003) and the level of significance is less than 0.05. Accounting for Iraqi government units), meaning that the regression is significant and does not equal zero, meaning that there is an influence relationship between the dependent variable, the quality of accounting information, and the independent variable, the application of government auditing standards that are generally accepted by government units in Iraq.

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1.787	.678		.011	2.636
The extent of application of generally accepted government auditing standards (GAGAS) and its impact on the quality of accounting information for Iraqi government units	.586	.185	.412	.003	3.168

Through Table 9, we can know the value of the constant, regression coefficients and their statistical evidence for the independent variable, the application of generally accepted government auditing standards (GAGAS), which represents (X) on the dependent variable and the quality of accounting information for Iraqi government units (Y) according to the t-test at a significant level $P \leq 0.05$, and therefore the regression equation can be arrived at using the non-standard Bata (constant term), which are the path coefficients:

$$Y = a + bX$$

$$Y = 2.253 + 0.506 X$$

CONCLUSIONS

Governmental auditing is one of the modern and interest concepts, this concept has begun due to the growing desire to hold government employees accountable for how the programs entrusted to them are implemented using public money. The great expansion in the work of government units and the increase in their role in recent years has prompted the professional organizations which are responsible for developing control and auditing provision to think about developing government oversight and audit and not be limited to their traditional role in financial and compliance audits.

The audit of contracts for government holdings, management contracts for the public sector, and the auditing of services provided by the public sector and others by private accounting firms, showed the need for the existence of accounting standards specific to the government sector, and on this basis, the generally accepted government auditing standards (GAGAS) were adopted and approved.

The use of government auditing standards generally accepted by the above-mentioned entities confirms the objectives that government audit seeks to achieve. The auditors provide an independent, objective and impartial assessment of the management's performance in implementing the programs or operations entrusted to it. As the administration and employees' use of public resources and their responsibility in carrying out tasks, as well as providing services to citizens effectively, efficiently, economically, ethically and justly, can only be correct and transparent by relying on a set of generally accepted standards.

Today, the government audit is responsible for other aspects, such as the performance audit with its three components: effectiveness, efficiency and economics, in addition to certification of compliance. From the foregoing, the adoption of government audit in accordance with generally accepted public sector auditing standards (GAGAS) contributes to extinguishing the credibility, confidence and suitability of accounting information for decision-makers in the government sector from plan-makers or donors, whether from the public sector or the private sector. The government sector in Iraq is characterized by several characteristics that make it differ significantly from other countries of the world, one of the most important of these characteristics is its magnitude, as the salaries paid to the public sector are equivalent to 40% of the Iraqi state budget, in addition to centralization and weak accounting and control systems as well as natural resources under the control of the state.

The audit process for the government sector in Iraq depends on two bodies, the internal audit and the external audit alike. The internal audit is represented in the Iraqi government units by the Internal Audit Division and is affiliated to the highest authority in the governmental unit, but this does not mean the auditor's independence from pressures. As for the external audit, it is represented by the Federal Board of Supreme Audit I, which performs an annual audit without

having audit standards for government auditing, and adopts a special guiding guide that includes guidelines and procedures to help the auditors complete the audit process.

These factors above show the necessary need to develop government auditing and encourage professional accounting and regulatory authorities in Iraq to adopt government auditing standards in the public sector (GAGAS).

On the other hand, the finding of the research showed that the statistical analysis of the research variables, specifically the independent variable, which is generally accepted by government auditing standards, it does not affect the quality of accounting information without the audit process, which that does mean the government audit standards alone have no effect on the quality of accounting information, which is the dependent variable, but There is an integration between the independent variable (generally accepted government audit standards) and the dependent variable (audit process), as the governmental audit process must be carried out by adopting generally accepted government audit standards (GAGAS).

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