

IMPLEMENTING THE FINANCIAL PERFORMANCE STANDARDS AND ITS SIGNIFICANCE IN THE ATTACHED DEPARTMENTS IN JORDANIAN PUBLIC SECTOR

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ABSTRACT

The investigation meant to decide the effect of the utilization of financial performance standards on the internal auditor's performance" risk management standard, institutional control standard, and reporting standard" in the public financial management sector in Jordan. To accomplish the investigation destinations; The analyst planned a survey disseminated to all officers, directors of internal control, internal and outer auditors, and heads of offices inside the examination populace addressed by the Ministry of Finance and its (5) units. (125) polls were disseminated to the example individuals, of which (109) legitimate surveys for the reasons for factual examination were recovered, with a reaction pace of (87.2%) of the circulated surveys. For the reasons for checking the investigation theories, unmistakable measurable strategies were utilized, notwithstanding straightforward and different direct relapse examination utilizing SPSS programming, to break down the attributes of the example and test the examination speculations.

Keywords: Financial Performance Standards, Internal Auditor, Internal Auditor Performance, Public Financial Management Sector, Public Sector, Risk Management Standard, Institutional Control Standard, Reporting Standard

INTRODUCTION

The audit profession has originated from the need to guarantee the rightness of the accounting data as per which choices are made, and to guarantee that this information adjust to the real world. The audit profession has made a critical commitment to the improvement of societies due to the administrations it gives in securing speculations and finding instances of fraud, and extravagance, and reduce the event of mistakes in financial and accounting treatments to serve partners and ultimately serve the public economy.

Subsequently, the auditor is viewed as the best strong to the state to execute and follow up its arrangements in their different stages. Additionally, he recognizes any financial deviation to treat and assess straightaway to accomplish the state goals and arrive at the most extreme degree of useful effectiveness by utilizing its accessible financial, natural, economic, and human possibilities to accomplish the overall arrangement targets pointed toward multiplying the national income, fostering the public economy and accomplishing the government welfare of residents (Sutton, 1993).

The goal of the internal audit in the public financial management sector in Jordan is to forestall fraud, misappropriation, and abuse, and to save and secure public money.

Therefore, the public financial management sector in Jordan has received financial control standards, to limit the strategies and techniques of internal control units in government divisions and units, and raise their proficiency by sticking to financial performance standards (4) of Financial Control Standards No. (3) of 2011. Due to the meaning of the internal auditor's performance in decreasing fraud, and abuse with their repercussions on the public economy, this

postulation came to examine the effect of the use of financial performance standards on the internal auditor's performance in the public financial management sector in Jordan.

Problem of the Study

Contrasted with the performance of the private sector, the public sector has seen an extensive decrease and this has required the need to enhance the role of internal control units in public sector offices, which are managed by the Ministry of Finance, to add to diminish the event of infringement of enactment and add to further develop performance in public sector offices, and hence ensure public money.

In like manner, the issue of the investigation is to respond to the accompanying principal question:

Was there an effect of applying the financial performance standards (the risk management standard, the institutional control standard, and the reporting standard) all things considered on the performance of the internal auditor in the public financial management sector in Jordan?

The accompanying sub-questions are gotten from the primary inquiry:

1. Was there an effect of applying the risk management standard on the performance of the internal auditor in the public financial management sector in Jordan?
2. Was there an effect of applying the institutional control standard on the internal auditor's performance in Jordan's public financial management sector?

The Significance of Study

The meaning of this examination originates from the significance of the role the public financial management sector in Jordan plays to accomplish the destinations of the public sector on one hand, and the safeguarding of public money in Jordan on the other; This requires the use of financial performance standards, particularly on the internal auditor's performance, as the selection of these standards by the public financial management sector sorts out the errands and methodology of the internal control units in government divisions and units in a way that guarantees the legitimacy and exactness of financial data. The examination adds to enhance the Arabic library by giving a guide for the utilization of financial performance standards in the public financial management sector in Jordan.

The Examination Objectives

In view of the issue of the investigation and considering the factors, the targets of the examination are typified in accomplishing the accompanying destinations:

1. To uncover the level of obligation to the effect of the use of financial performance standards, which are addressed in the accompanying measurements (risk management, institutional control, and reports) on the internal auditor's performance in the public financial management sector in Jordan.
2. Classification and arrangement of the effect of financial performance standards on the internal auditor's performance.
3. An assertion of the endeavors of the internal auditors as to their documentation of the audit measures within the working papers.

Study Definitions

The Accounting Standard is characterized as “a written statement issued by an official accounting or professional regulatory body, and this statement relates to the elements of the financial statements or a type of operations or events related to the financial position and business results, and determines the appropriate method of measurement, presentation, disposition or delivery (Al-Jazrawi & Saleh, 2012).

Financial performance is defined as: “a tool for identifying the existing financial situation in the institution at a specific moment as a whole or for a specific aspect of the performance of the institution or for the performance of its shares on a specific day and period” (Al-Khatib, 2010).

Financial Performance Standards is the general framework that governs the work of internal control units in government departments and units and adherence to financial performance standards as defined by paragraphs (1-11) of Article No. (4), (risk management, planning, documentation and evidence, Institutional control, supervision, analysis of financial statements, reports, audit of computerized systems, consideration of legislation, management of audit resources, the accounting system and evaluation of internal control systems) (financial control standards No. (3) of 2011).

Internal Auditor Performance implies that the auditor will rehearse his audit profession with effectiveness and reconciliation as per the standards controlling the profession, including applying the fundamental professional consideration determined to help all parties profiting with the audit profession to acquire accurate information and data through his final report (AL-Hiyasat, 2013).

The Internal Auditor is the individual approved to audit financial operations, accounts, or financial statements, and confirm their legitimacy, legality, and safety periodically. This individual should be trained to provide professional audit services as per general and individual standards, and will be characterized by scientific and practical qualifications, appreciate autonomy in the field of preparing and inspecting reports; Just as adherence to the principles of professional conduct (Al-Hamoud, 2013, p. 9).

Public Sector: The public authority organization of state foundations that depend on the execution of the state's general policy, and their performance is a typical idea as well as rather include providing a schedule for change and advancement (Fryer, Antony & Ogden, 2009).

Public Financial Management Sector is concerned about dealing with the state's public funds as far as incomes and expenditures during the financial period of the state's general budget plan, which was characterized by the General Budget Law No. 2 of 2017, and conveyed by the Ministry of Finance and its affiliated departments (General Budget Department, Jordan Customs Department, Department of Lands and Survey, General Supplies Department, Income, and Sales Tax Department).

THEORETICAL FRAMEWORK

The principal point: internal control in the public (government) sector.

The rise of control traces all the way back to the emergence of the state and its responsibility for public money and its management for the benefit of individuals. The action of the organization has expanded and the measure of public money has increased with the improvement of the state's function by maintaining the internal and external security, and the foundation of justice to involve in different aspects of economic activity. Control is viewed as a foundation of the association and arranging in the advanced state, and its role isn't restricted to mere documentary and monetary audit of documents and records yet stretches out to incorporate performance assessment, financial investigation, and taking the remedial measures that might be essential. Taking into account the improvement of modern implies and the advancement and extension of business, and the interest of the Ministry of Finance to stay up with it, the administrative work was reexamined to progress and reach the ideal objectives (Al-Zubi, 2015).

The Concept of Internal Control

Internal control is defined as: "a set of systems, instructions, decisions and regulations governing business in the administrative unit as well as control methods and means available to protect public money, and administrative divisions that divide labour systems in a way that prevents loss, collusion or embezzlement. It can be called controls or follow-up through the organizational structure of the department (whether it is a ministry or administrative unit) where it implies the existence of anti-distortion divisions" (Abdullah, 2012, p.339).

The researcher characterizes internal control as a normal review-based measures, assessment, and budget performed through procedures set up by the establishment to guarantee that work continues successfully and proficiently, secure the resources and assets of the organization, recognize and correct errors, and without falling into fraud and embezzlement, to guarantee the legitimacy of the information and accounting data and prepare the outputs of these accounting information on schedule and guarantee consistence with plans and policies.

Importance of Internal Control

Internal control is the essential foundation of any managerial association, it is beyond the realm of imagination to expect to accomplish the objectives of the association proficiently and viably without it. Like different sectors, the significance of internal control in the Jordanian public sector has arisen because of the improvement of the size of the activity performed by the public sector and its communications in different areas of economic and social activity and the increment in its weights and costs (Alqudah, Amran & Hassan, 2019).

According to Article No. (9) of the organizational instructions for the internal control units in government departments and units issued under Article (12) of the Internal Control System No. (3) of 2011 and its amendments, the Internal Control Unit undertakes the audit and internal control in the governmental department/unit as follows:

1. Reviewing the consistency of the created plans and the followed frameworks as per the general policies and strategic goals, just as their consistence with the applicable laws, guidelines, directions, procedures, and decisions.
2. Verifying the uprightness and integrity of data, financial, and non-financial information and reports, and the degree to which their reliability in taking decisions, and assessing the apparatuses used to gauge and classify such information.
3. Looking into the strategies and frameworks used to guarantee the protection of public assets and properties, and confirming the premise utilized in assessing them, and their real presence, just as inspecting the methods and frameworks used to guarantee the protection of HR.
4. Reviewing and assessing the financial viability and of execution of the accessible assets in the governmental department/unit.

Internal Control Objectives

According to Article No. (8) of the organizational instructions for the internal control units in government departments and units issued under Article (12) of the Internal Control System No. (3) of 2011 and its amendments, the Internal Control Unit aims to:

1. Ideal maintenance of public money and public assets and quality improvement of the work.
2. Auditing the financial transactions ahead of time. Concerning the authoritative and technical transactions are audited in advance and/or later, and the unit has the privilege to direct a resulting audit on any transaction or decision at any time.
3. In request to accomplish its targets, the Internal Control Unit will undertake the accompanying errands:
 - a. Guaranteeing the correctness and accuracy of entries, statements, accounting data, and financial statements.
 - b. Verifying the viability and productivity of the financial operations followed.
 - c. Assurance of financial assets and resources from misuse.

- d. Guaranteeing consistence with the enactment in force to reduce errors and discovering them if they occur.

Financial Performance Standards in the Public Sector

The concept of the standard: The idea of the standard: interpreting the principles of accounting into practice and following a legitimate step to accomplish these principles. Standards address models, patterns, or levels of accounting performance. They are provisions for a particular component of the financial statements or a specific sort of operations, events, or circumstances influencing the accounting unit.

The standard is characterized as: “a document prepared by consensus, approved by a recognized body, delivered for common and repeated uses, rules, guidelines, or specifications for activities or their outcomes to ensure an optimal level of organization in a given context” (Onaizah, 2014).

The concept of performance: performance is an expansive and advanced concept, and its contents are characterized by dynamism due to the change and advancement of the positions and conditions of establishments given the change in the conditions and factors of their external and internal environment alike.

On the other hand, this dynamic has brought about an absence of arrangement among journalists and researchers in the field of management regarding the meaning of the content of the performance concept in spite of the huge number of exploration and studies that managed this concept, and this is because of the various standards adopted in the investigation and measurement of performance and adopted by every writer or group of scholars (Sawalqa & A Qtish, 2012).

Where the specialist characterize performance as the outcomes came to by an individual or a group of individuals in return for the work that has been done, to achieve that work to accomplish the level of proficiency and adequacy and guarantee maintainability.

The concept of financial performance: It is one of the cutting-edge concepts in business associations as a general rule, associations of enterprises, and government foundations specifically. Since it is through this concept, it is feasible to give a complete and comprehensive image of the function of the association's frameworks and its work at the level of the internal and external environment, where some have characterized the financial performance as a reflection of the establishment's capacity and tendency to accomplish its objectives (Elefterie & Badea, 2016).

The specialist believes that financial performance is characterized as the institution's capacity to produce revenues because of its operational investment and capital activities, offered that the value of these incomes surpasses operational expenses.

The significance of financial performance in the public (government) sector:

The significance of financial performance in government units lies in the accompanying: (Elefterie & Badea, 2016).

1. The financial performance mirrors the government's policies in various fields, and that all authoritative activities must ultimately be converted into financial operations.
2. Both the financial performance and the accounting system are managing with the financial operations in the public sector in terms of providing the necessary sources of funds and their uses through the public budget.
3. The financial and administrative performance of the government the virtue that it is an activity that looks to accomplish the public interest, and is subject to public accountability. Consequently, these two characteristics give exceptional importance to government financial activity.

The concept of Financial Performance Standards is the general structure that administers crafted by internal control units in government departments and units and their adherence to financial performance standards as characterized in paragraphs (1-11) of Article No. (4), which are: the risk management standard, the planning standard, the documentation standard of the

evidence, institutional control standard, supervision standard, financial data analysis standard, reporting standard, audit standard on computerized systems, standard for observing legislation, the standard for auditing resources management, the standard for studying the accounting system and evaluating internal control systems (Financial Control Standards No. (3) for the year 2011).

The internal control units in government departments and units must agree with the following financial performance standards:

Risk Management Standard: The American Institute of Internal Auditors defines risks as “a concept used to measure uncertainties in operations that affect the organization’s ability to achieve its goals, and the impact can be positive, so it is called opportunities, and it may be negative, so it is called a danger or threat.” Assets exposed to risk are classified into financial assets such as cash, physical assets such as buildings, human resources such as workers and managers, and intangible assets such as information and policies (Wedemeyer 2010).

The researcher believes that the risk management standard is the organization's ability to address risks and reduce their effects before they happen, provided that this is one of the tasks of the research and development department in the institution.

According to Article No. (4) of Financial Control Standards No. (3) of 2011 for the Risk Management Standard, the auditor must identify and assess risks as follows:

1. Gathering and evaluating the evidence that can reduce audit risk to low level
2. Ensuring that the required information about the risks is gathered and escalated at the appropriate time to the competent authorities in a way that enables them to implement their responsibilities.
3. Analyzing the audit risks related to the task assigned and determining audit procedures that reduce those risks
4. Evaluating the effectiveness of risk management processes by the entity being audited

Institutional Control Standard is the standard that advocates commitment and selection of professional ethical guidelines inside the system of the whole association and relations with workers, clients, creditors, shareholders, and administrators, through which the adequacy of management and its consistence with the laws are checked effortlessly. It likewise forestalls any conduct infringing upon the law (Lattemann, 2014).

The specialist is agreeable to the definition because of the extraordinary interest of nations and professional foundations in obligation to the corporate governance standard, given its reliability regarding the establishment, particularly during the time spent divergence in its financial statements.

According to Article No. (4) of the Financial Control Standards No. (3) of 2011 approved by the Ministry of Finance for the institutional control standard, the internal control activity must contribute to the processes of directing the governance of the department or government unit by evaluating and improving these processes through.

1. Existence of values and goals and their declaration.
2. Monitoring the accomplishment of goals.
3. Ensuring accountability.
4. Preservation of values.

Reporting Standard: In its overall structure, this standard incorporates, a particular of the goals of the financial statements, which are to give adequate data about the financial situation of the foundation and its performance in terms of the level and achievability, and any articulations that happened on the financial position of the establishment to profit a wide scope of users in settling on economic decisions (Virginia, Dimitrios & Chrysoula, 2009).

According to Article No. (4) of Fiscal Control Standards No. (3) for the year 2011 approved by the Ministry of Finance for the reporting standard:

1. The internal control unit shall submit regular reports, - whenever necessary to the competent minister, the chairman of the board of directors or the chairman of the Board of Commissioners, as well as to other entities, as the case may be, on the audit activities and the achievements of the approved plan.

2. Reports must include the objectives, scope and conclusions of the audit assignments. The final report must contain an opinion or a written report of the auditor, provided that the report is objective, clear and concise.
3. The head of the internal control unit shall submit an annual report to the concerned minister, the chairman of the board of directors, or the chairman of the Board of Commissioners to other entities, all things considered, during the first four months of the following year.

Internal Audit in the Public Sector (Government)

The Internal Auditing Profession (IAP): has seen colossal turns of events, especially in the United States of America, since the New York Stock Exchange issued the new standard for the internal audit function, as it expanded the scope of audit to incorporate all regions, and turned into a compelling tool for senior management and assist it with accomplishing administrative and control functions efficiently and effectively (Thabit, 2019).

The concept of internal audit: The audit is professionally referred to as the process of examining the documents, books and records of the economic unit, technically, critically and impartially; To confirm the correctness of operations and express an viewpoint on the reasonableness of the financial statements of the economic unit based on the strength of the control system. In this way, it assesses the perceived activities within the economic unit as a service to it, and its functions include examination, evaluation and monitoring of the adequacy, effectiveness and suitability of internal control systems (Thabit, 2019).

The researcher believes that internal audit is defined as an independent activity that intends to provide assurances of what has been analyzed for the financial statements; Therefore, it results in guidelines for assessing and characterizing the organization's operations, accomplishing its goals, fostering the viability of risk management and the adequacy of internal control systems.

The importance of internal audit: The significance of internal audit originates from being one of the viable means for dealing with the organization to be able to discover and check the commitment of the authoritative units and technical divisions in the foundation of the financial and managerial policies and enactment that oversee crafted by the establishment, including the financial and regulatory systems.

The need of the audit profession originates from the requirements of society, so it is normal that auditing will create to meet the advancing necessities of society. Hence, we track down that the internal audit measure has gone through various stages influenced by the environment where the auditors work. Along these lines, Internal auditing requires nonstop change and improvement as indicated by changes in the environment. The internal audit expects to help management at all levels; to satisfy commitments with efficiency through investigation, assessment, consultations, examinations, and ideas. The internal auditor in the public sector is neither an authoritative cop nor a regulatory monitor whose errand is to make issues for that body yet to help in distinguishing proof and problem solving, and the job of the internal auditor ought not to stand still, but instead, it ought to develop during the time spent opportunity to be in accordance with the progressions that happen in the establishment's activity (AL-Hiyasat, 2013) has characterized many of the objectives that internal audit accomplishes, which are:

1. Helping all authoritative levels in the government unit in the disclaimer through reports identified with the assessment and investigation of the aftereffects of their work everything being realistically and impartially; In case there are explicit weaknesses or gaps, suggestions are generally made to address and correct these circumstances.
2. Enhancing the association, working on its operations, and assisting the association with accomplishing its objectives by assessing and working on the cycles of risk management, control, and direction. Accordingly, the extent of the audit incorporates an instrument for control, assessment, and improvement of the productivity and viability of the internal control framework, and assessment and directions for the degree of performance in the execution of responsibilities.

3. Guaranteeing the correctness and integrity of the financial affairs of the institution, and test the accuracy of the operations and financial data recorded in the books and records to determine their compliance with laws, regulations and instructions.
4. Ensuring the proper use of public money.

The Second Topic: The Public Sector (Government)

The state depends on four fundamental segments: authority, geographic space, individuals, and a bunch of laws and customs that manage state establishments, its internal relations with its residents, and its outside relations with different countries.

The Jordanian Ministry of Finance and its Affiliated Departments

The Jordanian Ministry of Finance: Jordan witnessed the formation of the first Jordanian ministry on 11/4/1920 during the period of the Emirate of Transjordan. The Ministry of Finance, with which several departments were gradually joined, to be specific the Customs Department, the Income and Sales Tax Department, the General Budget Department, Land, Survey and General Supplies Department. It stands to reason that the Ministry of Finance has managerial and formative objectives that it seeks to accomplish.

Jordan Customs Department: The Jordanian Customs Department provides distinguished customs services stay up with the quick worldwide turns of events and meet the necessities of comprehensive sustainable development, in that it attempts to achieve a balance between customs control and commitment, facilitates exchange trade and keeps building customs institutional capacities.

General Supplies Department: A specific directorate was established to manage supplies in 1972, and it was one of the directorates associated with the Ministry of Finance under the Administrative Regulation of the Ministry of Finance No. (25) for the year 1972. In 1976, the General Supplies Department became an independent department whose management is connected to His Excellency the Minister of Finance.

Department of Land and Survey: The Department of Land and Survey maintains and facilitates the right of ownership of the immovable property through documents and exercise, provides the necessary database to set up a national geographic information system and continue to improve and develop the quality of real estate services provided to service users.

Income and Sales Tax Department: it deals with the audit and collection productively and successfully to supply the overall treasury with public revenues by advancing the principle of voluntary commitment and spreading mindfulness and tax culture to provide high-quality of services to accomplish the most ideal fulfillment.

General Budget Department: The General Budget Department figures out how to accomplish the ideal allocation of accessible financial resources as per progressed strategies that empower ministries, divisions, and government units to accomplish national objectives and priorities in a way that surpasses the assumptions for service recipients.

PREVIOUS STUDIES

A study Luzhin (2016) entitled "The Effectiveness of the Role of Internal Audit in Evaluating Risk Management According to the COSO Framework: A Field Study on Governmental Sectors in the Gaza Strip"

The study expected to assess the effectiveness of the role of internal audit and its job in assessing risk management as per the COSO structure. The study incorporated various factors identified with the utilization of the structure, specifically the external environment, defining objectives, determining the event, risk assessment, risk response, control activities, assessment of

the financial reporting framework (data and communication), and observing, as well as handling the concept of risk management, its sorts, the establishments of its management, and the procedures followed to reduce risks.

To accomplish the study targets and test its theories, the examination depended on primary and secondary information, as a survey was intended to suit the study's subject and objectives. A sum of 81 polls were dispersed to workers of the Internal Audit Department and the financial Department in government sectors, and 71 surveys addressing 88% of the polls were recuperated. The respondents' answers were broken down based on appropriate statistical methods as per the study factors.

Perhaps the main consequences of the study were the absence of regulations administering the performance of internal auditing to assume its part in assessing risk management in government sectors in Jordan, notwithstanding the absence of an effective job of internal audit in surveying the strategies used to distinguish risks and opportunities to which it is presented to, and the ineffectualness of its role in following up the implementation of control procedures on the public sector.

The study finished up with various proposals, the most significant of which are: the need to enact the concept of risk management in government sectors, to work inside the eight components of the COSO ERM system, and the need to focus on actuation of the role of internal audit in government sectors given its positive job in adding value and improving on the viability of operations and accomplishing objectives, and the need to set up A risk management division in every one of the Jordanian ministries.

Ezz El-Din (2015) study entitled "The impact of the effectiveness of the internal control system on the internal auditor's performance: a field study on private Jordanian universities.

The examination is expected to show the effect of the adequacy of the internal control framework on the internal auditor's performance through the go-between of the characteristics of internal auditing in private Jordanian colleges. The investigation populace comprised of Jordanian private colleges situated inside the Jordanian capital, Amman. There are seven colleges, and the investigation test included financial managers, accountants, internal auditors, and audit committees groups in Jordanian private colleges situated inside the extent of the Jordanian capital, Amman, whose number was (61). To accomplish the investigation goals, the descriptive-analytical method was utilized, notwithstanding both simple various regression analysis and path analysis to test the examination theories.

The examination arrived at various outcomes, most strikingly the presence of a statistically huge effect of the viability of the internal control framework with its segments (risk assessment, data, and communication) on the internal auditor's performance in private Jordanian colleges at the degree of importance ($\alpha \leq 0.05$) and the presence of a statistically huge impact of the qualities of internal auditing with its measurements (independence and professional competence) on the performance of the internal auditor in private Jordanian colleges at the degree of importance ($\alpha \leq 0.05$). And there was a statistically critical impact of the effectiveness of the internal control framework with its parts on the performance of the internal auditor in private Jordanian colleges with the presence of the internal audit characteristics as an arbiter variable at the importance level ($\alpha \leq 0.05$). In light of the outcomes, the investigation suggested that the internal control framework in private Jordanian colleges ought to be streamlined, understandable, and written as far as practice and application, liberated from intricacy, with the need to give adaptability. Zeroing in on analyzing and assessing the internal accounting controls by the internal auditor, distinguishing internal control risks, and taking suitable accurate measures.

The scientist reasoned that there was no unmistakable connection between the current investigation and past examinations when considering that this examination was led on the Ministry of Finance and its government divisions and yielded results that mirror a reasonable level of security enjoyed by the public sector in Jordan. As needs be, it is feasible to depend on

these outcomes as they mirror a particular case in Jordan in light of the fact that the analyst utilized financial performance standards (together) to gauge their effect on the performance of the internal auditor in the public financial management sector, which is viewed as unique- as indicated by the researcher's assessment.

STUDY METHODOLOGY

This section manages the methods followed to accomplish the investigation targets. The investigation strategy deals with a portrayal of the examination populace and the selected sample, and the theories got from the examination issue and its goals.

Strategy

To accomplish the goals of the investigation, the descriptive analytical method was depended upon to break down the information and test the examination theories, and then, at that point analyze, decipher and discuss the outcomes and conclude the proposed recommendations.

Investigation Populace and Sample

The investigation populace consists of the public financial management sector in Jordan, which incorporates the Ministry of Finance and its departments, which are addressed in (General Budget Department, Jordan Customs Department, Lands, and Survey Department, General Supplies Department, Income and Sales Tax Department) and their budgets plans are included for the public General Budget Law No. (2) for 2017).

The investigation test incorporates specialists, internal auditors, division heads, and internal control administrators in the public financial management sector in Jordan, and outer auditors (the Audit Bureau) who are within the examination populace in the public financial management sector in Jordan. 125 surveys were disseminated to the examination sample members in the Ministry of Finance and its affiliated divisions; There are (5) units. 109 surveys were recovered, with a level of (87.2%) of the disseminated polls.

The Legitimacy of the Investigation Tool

To confirm the legitimacy of the poll's questions, a meeting was directed with Dr. Ali Khamis Al-Masry, Director of the Internal Control Department at the Ministry of Finance, at precisely ten o'clock a.m, on Thursday, Nov. 16th, 2017. He offered guidance notes about a portion of the survey questions and this had a significant effect in leading the poll in its required and last structure, and it was introduced to various college educators in the field of accounting in Jordanian colleges, who have capabilities, scientific experience, and adequate knowledge, and they stated their viewpoint and ideas and then, at that point, required changes were made to reach the final form of the survey.

Examination Theories

In view of the examination issue, and questions just as its targets, the investigation speculations were formed as follows:

The Principal Fundamental Theory

H1 There is no impact of the utilization of financial performance standards (risk management standard, institutional control standard, and reporting standard) by and large on the internal auditor's performance in the public financial management sector in Jordan.

The accompanying sub-theories are derived:

- H_{11} *There is no genuinely critical impact of the utilization of the risk management standard on the internal auditor's performance in the public financial management sector in Jordan.*
- H_{12} *There is no genuinely critical impact of utilization of the institutional control standard on the internal auditor's performance in the public financial management sector in Jordan.*
- H_{13} *There is no genuinely critical impact of the utilization of the reporting standard on the performance of the internal auditor in the public financial management sector in Jordan.*

Data analysis and results discussion: 5:1

Reliability test of the examination tool: 5:2

The internal consistency coefficient of Cronbach's Alpha was calculated, and the outcomes were as follows (Table 1).

No	Alpha value	Dimension
1	0.908	Risk Management
2	0.896	Institutional control
3	0.92	Reports

It is noted that the Cronbach's alpha internal consistency coefficient values for the examination tool items ran between (0.896-0.920), hence all values are more prominent than (0.60), and this is a marker of the consistency between the investigation tool items, the reliability of the examination tool to perform the statistical analysis.

Description of the Characteristics of the Examination Sample

This part includes a description of the defining and demographic characteristics of the study sample members: (work position, years of experience in audit). To portray the characteristics of the investigation sample, the frequencies and rates of demographic variables for the examination sample members were determined as follows (Table 2):

Work Position

Variable	Class	Percentage	Frequency
work position	Comptroller	13.8	15
	External auditor	12.8	14
	Internal Control Manager	1.8	2
	Chief auditor	44	48
	Assistant auditor	11	12
	Head of the Department	16.6	18
	Total	100%	109

It is clear from Table (2) that the position (chief auditor) is the largest class, with rate (44.0%) and that all sample members are specialized in the field of study and with in-depth knowledge , which helps the researcher to accomplish the results of the examination.

Years of Experience

Variable	Class	Percentage	Frequency
Years of experience	Less than 5 years	13.8	15
	5 to 10 years	29.4	32
	10 to 15 years	23.8	26
	15 years and above	33	36
	Total	100%	109

Table 3 indicates that the class of years of experience (15 years and above) constituted the greatest class, which amounted to (33%), and that the class (from 5 to 10 years) constituted (29.4%), and that the class (from 10 to 15 years) accounted for (23.8%), and it is noticed that a total of (86.2%) of the investigation population years of experience is from five years or more, and this marks that the respondents have extensive experience in their field of work, which is mirrored on their answers and increases the reliability of the outcomes.

Analysis of the Investigation Questions

To recognize the perspectives of the sample members about the examination variables model based on the information gathered on the application of financial performance standards to the internal auditor's performance, arithmetic means, standard deviations, rank, application level, and relative significance for each item were utilized, and the outcomes were as per the following:

Analysis of Financial Performance Standard Questions

Standard of Risk Management

Item no.	Item	Level of application	rank	Relative significance	Standard deviation	Arithmetic mean
5	The internal auditor gathers and evaluates evidence by which audit risk can be minimized	High	2	84.20%	0.817	4.211
6	The internal auditor ensures that the information is escalated on time to the specialized authorities	High	3	82.80%	0.739	4.138
7	The internal auditor analyzes the assigned audit risks and identifies procedures that reduce those risks	High	1	84.40%	0.737	4.22
8	The internal auditor assesses the effectiveness of risk management processes by the entity being audited	High	6	81.30%	0.761	4.064
9	The internal auditor evaluates the adequacy and effectiveness of controls,	High	7	80.10%	0.844	4.028

	operations, and information systems					
10	The internal auditor assesses the potential for intentional errors and fraud and how these risks are managed	High	5	82.60%	0.829	4.128
11	The internal auditor shall not assume any administrative or executive responsibility while performing the actual risk management	High	3	82.70%	0.822	4.138
	General Scale	High		82.60%	0.638	4.132

It is obvious from Table 4 that the level of the general scale of the risk management standard is high, where the general mean was (4.132), with a relative weight (82.6%) and a standard deviation of (0.638), and the arithmetic means rated between (4.028-4.220). The item “the internal auditor analyzes the assigned audit risks and determines the measures that reduce those risks” rated first with an arithmetic mean (4,220), a relative weight (84.4%), a high level of application and a standard deviation (0.737), while the item “the internal auditor evaluates the adequacy and effectiveness of controls, operations, and information systems” was in the last rank with an arithmetic mean (4.028), a high level of application, a relative weight (80.1%) and a standard deviation (0.844).

From the above, the researcher believes that the application of the risk management standard in the Ministry of Finance is high; and the Ministry of Finance focuses to the standard of risk management so that it renews the procedures that would decrease risks.

Institutional Control Standard

Item No	Item	Level of Application	Rank	Relative Significance	Standard Deviation	Arithmetic Mean
25	Internal control activities are in accordance with the directives regarding guaranteeing the existence and declaration of values and goals.	High	3	81.80%	0.701	4.092
26	The internal control activities are in accordance with the directives related to monitoring the accomplishment of goals.	High	5	81.30%	0.628	4.064
27	Internal control activities are in accordance with guidance related to accountability assurance.	High	4	81.70%	0.64	4.083
28	Internal control activities are in accordance with the guidelines to ensure that values are maintained.	High	2	82.60%	0.61	4.128
29	The internal control activities are in accordance with the directives related to guarantee the implementation of legal requirements.	High	1	83.90%	0.616	4.193
	General scale	High		82.20%	0.538	4.112

We notice from Table 5 that the level of the general scale of the institutional control standard is high, with a general mean (4.112), with a high application level with a relative weight of 82.2%, and a standard deviation (0.538). The item “internal control activities are in accordance with the directives related to guarantee the implementation of legal requirements” took the first place with an arithmetic mean (4.193), a high level of application with a relative weight (83.9%) and a standard deviation (0.616), while the item “The internal control activities are in accordance

with the directives related to monitoring the accomplishment of goals” ranked last with a mean (4.064), a high level of application, a relative weight (81.3%) and a standard deviation (0.628).

This is a marker of the sample members’ conviction of the importance of applying the institutional control standard as a mechanism for the internal audit’s contribution to the processes of directing the governance of the department or government unit in order to improve these processes.

Reporting Standard

Table 6 ARITHMETIC AVERAGES, STANDARD DEVIATIONS, AND LEVEL OF APPLICATION OF THE REPORTING STANDARD						
Item No	Item	Level of application	Rank	Relative Importance	Standard Deviation	Arithmetic Mean
40	The control unit provides regular reports to the senior management	High	1	86.80%	0.723	4.339
41	The control unit report incorporates a clarification of the audit activity and the accomplishments of the approved plan	High	2	85.30%	0.648	4.266
42	The reports include the objectives, scope and conclusions of the audit tasks	High	8	83.90%	0.7	4.193
43	The final report contains an assessment or a written report of the auditor and it must be clear and succinct	High	7	84.00%	0.791	4.202
44	The quarterly report aims to verify the effectiveness and efficiency of the financial operations followed	High	4	84.20%	0.654	4.211
45	The quarterly report expects to guarantee the correctness and accuracy of the entries and financial statements	High	4	84.20%	0.625	4.211
46	The quarterly report aims to guarantee the compliance with the legislation in force	High	4	84.20%	0.625	4.211
47	The quarterly report aims to ascertain the compliance with the approved financial policies of the department and the level of accomplishment of its goals	High	3	84.60%	0.618	4.229
	General scale	High		84.70%	0.541	4.233

We discover from Table 6 that the level of the general scale of the reporting standard is high, where the general mean is (4.233), with a high application level, with a relative weight of 84.7%, and a standard deviation of (0.541). The item “The control unit provides regular reports to the senior management” rated first, with a mean (4,339), a high level of application, a relative weight (86.8%) and a standard deviation (0.723), while the item “the reports include the objectives, scope and conclusions of the audit tasks” rated last. With an arithmetic mean (4.193), a high level of application, a relative weight (83.9%) and a standard deviation (0.700).

From the above, this marked that the internal auditor submitted his reports regularly and whenever needed to the competent minister, the chairman of the board of directors or the chairman of the Board of Commissioners, as the case may be, which improves the internal auditor's performance and with positive reflection.

The Dependent Variable: The Internal Auditor's Performance

Item No	Item	Level of application	Rank	Relative importance	Standard deviation	Arithmetic mean
71	The internal auditor gathers and assesses evidence that diminishing audit risk, and guarantees that information about risks is obtained in due time	High	4	83.70%	0.683	4.183
72	The internal auditor develops a documented plan for each risk-based task to be able to get sufficient and appropriate evidence for the audit activity	High	8	82.00%	0.637	4.101
73	The internal auditor confirms all procedures pointed toward preserving and providing assets	High	9	81.50%	0.663	4.073
74	The internal auditor gathers sufficient and appropriate evidence relevant to the subject matter of the audit to give a reasonable basis to support the discoveries	High	8	82.00%	0.652	4.101
75	The internal auditor documents the audit process in paperwork, regardless of whether the documentation is hard or electronic copy	High	1	85.00%	0.641	4.248
76	The internal auditor develops a documented audit program to be followed to accomplish the objectives provided that it includes the necessary audit procedures	High	5	83.10%	0.709	4.156
77	The internal auditor presents his report to the Chairman of the Audit Committee, in consistence with the provisions of corporate governance	High	6	82.80%	0.659	4.138
78	The internal auditor ensures that the operations have been done as per arrangements of the laws and regulations governing them	High	2	84.40%	0.685	4.22
79	The internal auditor assesses the controls and control procedures included in the approved internal control system	High	7	82.60%	0.668	4.128
80	The internal auditor ensures that the computerized systems approved by the department to accomplish the purpose for which they were designed, and that they maintain the security and integrity of information	High	3	84.00%	0.649	4.202
	General scale	High		83.10%	0.505	4.155

As indicated in Table 7, the level of the general scale of the internal auditor's performance standard is high, with a general mean (4.155), a high level of application, a relative weight (83.1%), and a standard deviation (0.505). The item “The internal auditor documents the audit process in paperwork, regardless of whether the documentation is hard or electronic copy” came in the first place with arithmetic mean (4.248), a high application level, a relative weight (85.0%) and a standard deviation (0.641), while the two items “The internal auditor develops a documented plan for each risk-based task to be able to get sufficient and appropriate evidence for the audit activity” and item “The internal auditor gathers sufficient and appropriate evidence

relevant to the subject matter of the audit to give a reasonable basis to support the discoveries” was in the last rank with an arithmetic mean (4.101), a high level of application, a relative weight (82.0%), a standard deviation (0.637) and (0.652), respectively. From the above mentioned, we recognize that the Internal Control Unit attempts the internal audit and control work in the government department, so that the Internal Control Unit documents the work of the internal auditor in working papers and guarantees that the operations are done as per the arrangements of the laws and legislation governing them, and in order to maintain the integrity and security of information, the internal auditor in the public financial management sector verifies the approved computerized systems in force.

Examination Model Fit Test

To test the suitability of the study data for linear regression analysis and parametric tests, multiple linear correlation, as follows:

Multicollinearity Test

This phenomenon shows that there is a near-perfect linear correlation between two or more variables, which expands the value of the coefficient of determination R² and makes it greater than its actual value. Hence, the Pearson correlation coefficient and the value of the coefficient of variation inflation for each variable were determined by the hypothesis being tested, and the results were as follows (Davis, Albright 2004):

No	Variable	1	2	3	4	5	6	7
1	Risk Management	1						
4	Institutional control	0.571**	0.651**	0.611**	1			
7	Reports	0.434**	0.485**	0.548**	0.616**	0.584**	0.513*	1

**Significance at ($\alpha \leq 0.05$) level.

The above Table 8 shows that the highest correlation between the independent variables is (0.735) between (the institutional control standard), and that all the values of the correlation coefficient between the other independent variables were less than (0.80). This may indicate The absence of the phenomenon of multiple linear correlation among the independent variables, as the values of the correlation coefficient of more than (0.80), are an indicator that the sample has a problem of high multiple linear correlation for the rest of the variables (Guajarati, 2004,359).

To confirm that the sample is free from the problem of multiple correlation, the Variance Inflation Factor (VIF) was calculated at the dimensions of the independent variable to make sure that there is no linear multiple correlation among all the independent variables, and the results were as follows:

Variables	Tolerance	VIF
Risk management standard	0.467	2.142
Institutional Control Standard	0.303	3.305
Reporting Standard	0.475	2.105

Table 9 showed that the values of the variance inflation factor were all greater than 1 and less than 10, which confirmed that there was no multi-linear correlation problem among all the independent study variables (Davis & Albright, 2004).

Theories Test of the Study

The first main theory;

H1 There was no effect of the application of financial performance standards (risk management standard, institutional control standard, and reporting standard) collectively on the internal auditor's performance in the public financial management sector in Jordan.

To test the hypotheses derived from the first main hypothesis, simple linear regression analysis was applied, and the results were as follows:

H2 There was no statistically significant effect of application the risk management standard on the internal auditor's performance in the public fiscal management sector in Jordan.

Depended variable	Model Summary			ANOVA		Coefficient				
	R Correlation coefficient	r ² Determination coefficient	Adjusted R Square	calculated F	Sig F*	statement	B	Standard deviation	calculated T	Sig t*
internal auditor's the performance	0.388	0.151	0.143	18.974	0	risk management standard	0.307	0.071	4.356	0

*The effect is statistically significant at the level ($\alpha \leq 0.05$).

The results of Table (10) demonstrated that the value of the correlation coefficient is ($r=0.388$), which implies that there was a positive relationship between (risk management standard) and (internal auditor's performance). It appeared that the value of the coefficient of determination is ($r^2=0.151$), which implies that the dimension of (risk management standard) has represented (15.1%) of the fluctuation in (internal auditor's performance), provided that other factors remain constant. It was also shown that the (F) value reached (18.974) at the confidence level (Sig=0.000), and this affirms the significance of the regression at the level of ($\alpha \leq 0.05$).

It likewise shows up from the coefficients table that the value of (B=0.307) and (t=4.356) at the confidence level (Sig=0.000), and this affirms the significance of the coefficient at the level ($\alpha \leq 0.05$). In view of the above mentioned, we reject the first sub-null theory and accept the alternative sub-theory, which states "There is a statistically significant effect of applying the risk management standard on the performance of the internal auditor in the public financial management sector in Jordan"

The researcher believes that the positive relationship between the risk management standard and the internal auditor's performance affirms the significant impact and the institutions' keenness to address risks and reduce their impacts before they happen. The internal auditor analyzes the assigned audit risks and identifies the procedures that mitigate those risks, then the information is escalated in due time to the competent authority, which increases the confidence of the administration and the financial decision-makers.

H₁₂ There is no statistically significant effect of applying the institutional control standard on the internal auditor's performance in the public financial management sector in Jordan.

Dependent variable	Model Summary			ANOVA		Coefficient				
	R Correlation coefficient	r ² Determination coefficient	Adjusted R Square	Calculated F	Sig F* Level of significance	Statement	B	Standard deviation	Calculated T	Sig t* Level of significance
Internal auditor's the performance	0.544	0.296	0.289	44.946	0	Institutional Control Standard	0.511	0.076	6.704	0

The impact is statistically significant at the level ($\alpha \leq 0.05$).

The outcomes of Table 11 marked that the value of ($r=0.544$), which means that there was a positive relationship between (the institutional control standard) and (the internal auditor's performance). It appeared that the value of the coefficient of determination was ($r^2=0.296$), and this means that (the institutional control standard) had accounted for (29.6%) of the variance in (the performance of the internal auditor), given the other factors are constant. It was also shown that the value of (F) reached (44.946) at the confidence level (Sig=0.000), and this confirms the significance of the regression at the level of ($\alpha \leq 0.05$).

It also appeared as to the coefficients table that the value of (B=0.511) and the value of (t=6.704) at the level of confidence (Sig=0.000), and this confirms the significance of the coefficient at the level ($\alpha \leq 0.05$).

Based on the above, we reject the fourth sub-null theory and accept the alternative sub-theory, which states "There was a statistically significant impact of applying the institutional control standard on the internal auditor's performance in the public financial management sector in Jordan"

The researcher believes that the application of the institutional control standard to enhance operations in the organization, preserve values and ensure compliance with regulations, laws and legislation has a positive effect on the internal auditor's performance.

H₁₃ There was no statistically significant effect of applying the reporting standard on the internal auditor's performance in the public financial management sector in Jordan.

Dependent variable	Model Summary			ANOVA		Coefficient				
	R Correlation coefficient	r ² Determination coefficient	Adjusted R Square	Calculated F	Sig F* Level of significance	Statement	B	Standard deviation	Calculated T	Sig t* Level of significance
internal auditor's the performance	0.619	0.383	0.378	66.496	0	Reporting Standard	0.578	0.071	8.154	0

*The effect is statistically significant at the level ($\alpha \leq 0.05$).

The outcomes of Table 12 remarked that the value of ($r=0.619$), which implies that there is a positive relationship between (the reporting standard) and (the internal auditor's performance). It showed up that the value of the coefficient of determination is ($r^2=0.383$), which implies that the (reporting standard) accounted for (38.3%) of the variance in (the internal auditor's performance), provided that the other factors were constant. It also showed that the value of (F) was (66.496) at the level of confidence ($\text{Sig}=0.000$), and this affirms the significance of the regression at the level of ($\alpha \leq 0.05$). It also appeared from the coefficients table that the value of ($B=0.578$) and the value of ($t=8.154$) at the level of confidence ($\text{Sig}=0.000$), and this affirms the significance of the coefficient at the level of ($\alpha \leq 0.05$). Based on the above, we reject the seventh sub-null theory and accept the alternative sub-theory, which states "There was a statistically significant effect of application the reporting standard on the internal auditor's performance in the public financial management sector in Jordan"

The researcher believes that the reporting standard has a significant impact on the internal auditor's performance, as the reports are one of the outputs of the audit process and mirror the outcome of the work of the auditor. Hence, the internal auditors regularly submit their reports to senior management with reports including a clarification of the internal audit activity and its accomplishments from the approved annual plan. To test the first main theory, multiple linear regression analysis was used, and the results were as follows:

Dependent variable	Model Summary			ANOVA		Coefficient				
	R correlation coefficient	R ² The coefficient of determination	Adjusted R Square	calculated F	Sig F	Statement	B	Standard error	T	Sig t
internal auditor's performance	0.768	0.589	0.542	12.641	0	Risk management standard	-0.115	0.075	-1.522	0.131
						Institutional Control Standard	-0.038	0.111	-0.342	0.733
						Reporting Standard	0.201	0.088	2.283	0.025
						Constant regression	0.048	0.274	0.419	0.889

The effect is statistically significant at the level ($\alpha \leq 0.05$).

The results of Table 13 mark that the correlation coefficient ($R=0.768$), which indicates a positive relationship between the independent variables and the dependent variable, and the impact of the independent variables (standards of financial performance) on the dependent variable (the internal auditor's performance) is a statistically significant effect, as the calculated F-value was (12.641), with a significance level ($\text{Sig}=0.000$) less than 0.05. On the other hand, the (financial performance standards) accounts for (58.9%) of the variance in the performance of the internal auditor, as it showed that the value of the coefficient of determination ($R^2=0.589$).

As for the transactions table, the outcomes showed the following:

1. The value of B in the (risk management) standard, which amounted to (-0.115), did not have a significant effect, where the T-value was (-1.522), with a significance level ($\text{Sig}=0.131$).
2. The value of B at the (institutional control) standard, which amounted to (-0.038), showed the absence of a significant effect, as its T-value was (-0.342), with a significance level ($\text{Sig}=0.733$).
3. The value of B at the (reporting) standard, which amounted to (0.201), showed the existence of the significance effect, where its T-value was (2.283), with a significance level ($\text{Sig}=0.025$).

Based on the above, the null theory is rejected in favor of the alternative theory that says "There is an impact of the application of financial performance standards (the risk management standard, the institutional control standard, and the reporting standard) collectively on the performance of the internal auditor in the public financial management sector in Jordan"

The analyst believes that this is an indication that the adoption of financial performance standards will empower the organization to better improvement in the internal auditor's performance. Here arises the role of financial performance standards in directing internal auditor's performance in the public financial management sector towards the necessities and desires of the administration in improving the quality of the work of the internal auditor. This is reflected positively on internal control, and at the same time builds the management's ability to control operations to guide them towards the essential objectives of the establishment, where effective control of state revenues and expenditures in accordance with laws, regulations and procedures. The effective control provided identification of actual revenues and expenditures compared to the estimated revenues and expenditures of government administrative units; Subsequently, identification of the deviations between the estimated and the actual. Thus, guaranteeing that the financial and managerial performance of the government surely accomplishes the public interest and is subject to public accountability and this gives internal audit significance and added value in the financial and authoritative performance of the government.

RECOMMENDATIONS

Considering the above mentioned, the examination suggests the accompanying:

1. The need of revealing insight into financial performance standards and bringing issues to light of their significance and advantages through the adoption of training programs for internal auditors regarding financial performance standards and methods of their application.
2. The need to build the commitment of comptroller, internal control managers, external auditors and heads of departments in the Ministry of Finance and its affiliated management units to follow financial control standards in a way that limits mismanagement and poor performance in the public sector.

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