

Reflection of Internal Control Evaluation on the Quality of Internal Auditing

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Abstract: The internal auditing function is considered one of the most important functions in organizations, as the internal audit department is directly linked to senior management. It audits all financial and non-financial matters and evaluates how departments adhere to internal control policies and procedures. This is achieved by using internal control evaluation tools. The internal auditor provides an impartial, fair technical opinion in the reports submitted to senior management to achieve the set goals. In return, a program is developed to improve quality, monitor the internal auditors' adherence to professional ethics, assess the efficiency and effectiveness of internal audit activities, and identify available opportunities for improvement. The research problem lies in identifying the role of internal auditing in evaluating internal control in general and at Al-Nahrain University in particular. It also aims to investigate whether a program for quality improvement contributes to enhancing the effectiveness and efficiency of internal audit activities. The research aims to determine the necessity of the internal audit function in institutions and the ability of the organization to achieve its objectives through evaluating internal control, as well as the importance of having a quality improvement program. One of the most important conclusions and recommendations reached is that the number of staff does not match the volume of work, as the number of students admitted to our university exceeds the planned capacity. Additionally, the lack of a substitute performing the duties of the authorized person in their absence leads to the authorized person taking the laptop outside the university without obtaining the proper approvals to perform the work. It is essential to provide sufficient staff working in the departments (colleges) to avoid mistakes and complete tasks on time. Furthermore, a substitute should perform the tasks in the absence of the authorized person to prevent taking the laptop outside the institution.

Keywords: Evaluation, Internal Control, Internal Audit, Quality, Internal Auditor.

Introduction: Internal control is one of the most important pillars that enable organizations to carry out their activities in the best possible manner, as it includes internal control departments (internal auditing, accounting control, administrative control, and internal auditing). It is considered one of the active arms of senior management in protecting its assets from theft and loss, ensuring data accuracy and reliability, adherence to the established administrative policies, and improving productivity efficiency. The internal auditor uses evaluation methods to identify weaknesses and flaws and raises fair and neutral

opinions through reports to senior management in order to achieve objectives. The problem of the research lies in clarifying the role of internal auditing in evaluating internal control in general and at Al-Nahrain University in particular, and whether a quality improvement program contributes to enhancing the effectiveness and efficiency of internal auditing activities.

Research Problem

The research problem lies in clarifying the role of internal auditing in evaluating internal control in

general, and specifically at Al-Nahrain University. Does a quality improvement program contribute to enhancing the effectiveness and efficiency of internal auditing activities?

Research Importance

The importance of the research stems from the fact that the internal auditing function has become one of the most important roles and pillars in organizations, as it is a control tool that activates all the controls governing the institution's work. As an independent department directly linked to the senior management of the institution, it provides a neutral technical opinion about the observations made during its work in order to improve the institution's performance and achieve the desired goals. Furthermore, it helps the organization realize these goals into actual results through evaluating internal control.

Research Objective

- 1.To determine the necessity of the internal auditing function in organizations.
- 2.To assess the ability of organizations to achieve their goals through the evaluation of internal control.
- 3.To identify the need for a quality improvement program.

Research Hypotheses

Considering the research problem, the following hypotheses can be formulated:

- 1.The presence of the internal auditing function in organizations impacts the detection of errors and fraud.
- 2.The evaluation of internal control in organizations affects the extent to which planned objectives are achieved.
3. A quality improvement program within organizations impacts the extent to which internal auditors adhere to professional ethics, evaluates the efficiency and effectiveness of internal auditing activities, and identifies opportunities for improvement

Research Methodology

The researcher relied on the following tools:

- 1.The deductive method in the theoretical aspect.
- 2.The inductive method in the practical aspect, as it was applied at Al-Nahrain University.

Sixth: Research Scope

The scope of the research is as follows:

- 1.Spatial scope: Due to the importance of educational institutions and their significant role in society, as they provide the community with advanced scientific competencies, Al-Nahrain University was chosen as the

field of application for the practical aspect of this research.

- 2.Temporal scope: The period from 2020 to 2021, which witnessed changes in the university's organizational environment

Method and Tools for Data Collection

Theoretical Aspect

- 1.Laws, regulations, and official documents.
2. Arabic and foreign books.
3. Theses, dissertations, and scientific research papers.

Practical Aspect

- 1.Direct interviews with specialists from the departments and sections involved in the research sample.
- 2.Observations and inquiries made by the researcher

The Conceptual Framework for Internal Control and Internal Audit

First: The Concept of Internal Control

The scientific advancement that occurred in modern times, across all fields of life, led to the expansion of institutional activities and an increase in the responsibilities placed upon them to achieve goals and avoid administrative issues arising from the diversity of their activities and the growing scale of their operations. To address the risks that may threaten them, there was a need to provide adequate internal control. Internal control is considered one of the most important procedures and policies that an institution can adopt to face risks and mitigate them. Having an internal control system that is efficient and effective serves as protection against the risks that institutions may encounter. (Halehil & Kareem, 17:2019)

Internal control is defined as "the types of policies and procedures adopted by senior management to achieve the organization's objectives and ensure their implementation, including compliance with administrative policies and procedures, safeguarding assets (resources), detecting errors, and ensuring the completeness of financial records and data promptly." (Accounting and Auditing Standards Board, 1:2000)

It is also defined by the Committee of Sponsoring Organizations (COSO) as "a set of processes that may be carried out by the board of senior management or the senior management and all employees, designed to achieve the desired objectives that ensure the reliability of financial statements, compliance with laws and regulations, and the efficiency and effectiveness of operations." (Bungartz & Srobel, 2:2012).

The researcher believes that by implementing the internal control policies and procedures by senior management and ensuring the commitment of the employees to them, the desired objectives will be achieved

Second: The Components of Internal Control

The Local Audit Guide No. (4) clarified the types of policies and procedures adopted by senior management that work to achieve the institutions'

objectives and ensure their implementation. These include compliance with administrative policies and procedures, safeguarding assets, detecting errors, ensuring the accuracy of accounting entries, and maintaining the completeness and timeliness of financial records and data. (Accounting and Auditing Standards Board, 5:2000)

Accordingly, internal control is divided into:

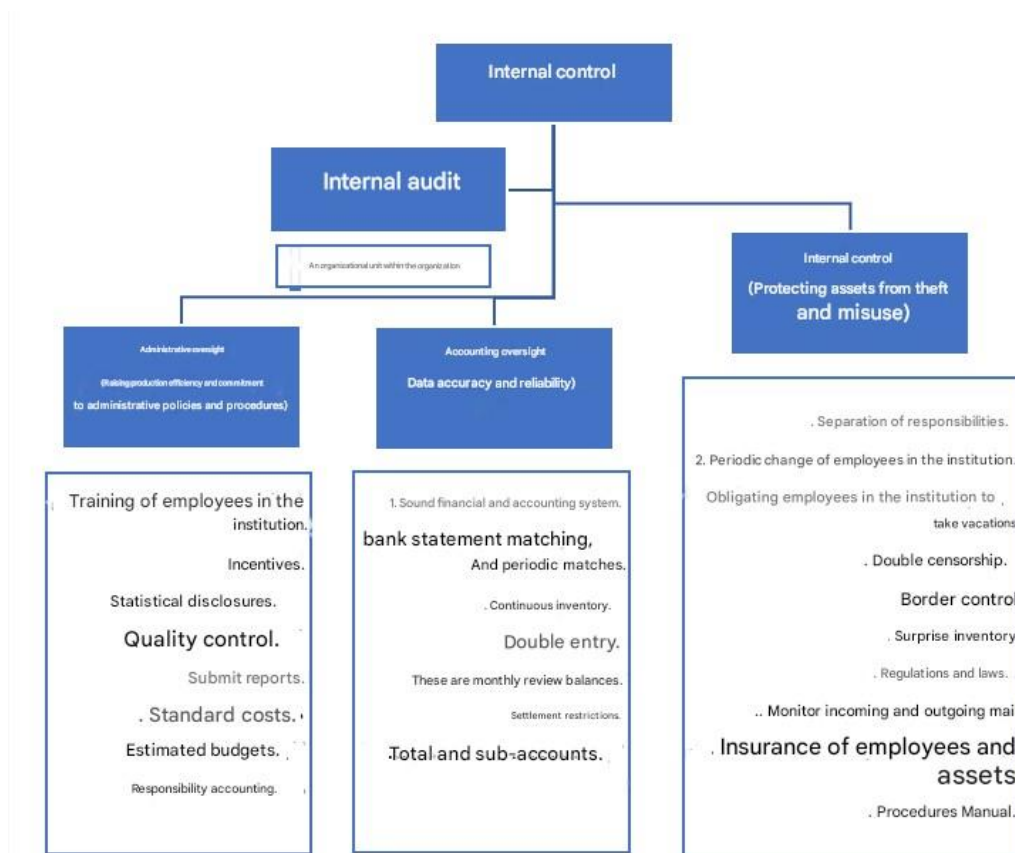


Figure (1): Internal Control Departments

The researcher believes that the internal control departments complement each other within institutions. In cases of manipulation, theft, or deviation from established policies and procedures, the consequences will be reflected in the financial position of the institutions.

Third: Elements of Internal Control

Internal control is an organizational plan consisting of a set of procedures and policies adopted by the institution's management. It comprises essential elements that must be available and implemented to achieve the intended objectives. These elements include:

(Accounting and Auditing Standards Board, 2000: 2-4)

1. Separation of Responsibilities

The institution's management must separate the responsibilities of its employees to reduce the likelihood of fraud or unintentional errors in financial and administrative data. Proper segregation of duties makes collusion among employees more difficult.

Effective separation of responsibilities relies on dividing key functions, such as asset custody, record-keeping, and authorization. For example, the cashier is responsible for holding cash, while the accounting manager and their team handle record-keeping. Meanwhile, the administrative and financial department manager is responsible for granting approvals.

2. Clarity of Authority and Responsibility

Various employees perform different functions within an institution. To ensure effective internal control, each employee must be held accountable for their assigned role. This is achieved by defining clear responsibilities and ensuring accountability. A job description manual should be developed, made available, and clearly communicated to all employees.

3. Organizational and Administrative Plan

Internal control relies on a well-defined organizational and administrative plan that outlines the framework for directing and regulating institutional activities. A clear organizational structure should establish delegation policies, define responsibilities, and implement procedures that prevent any employee from bypassing internal controls by ensuring a distinct separation of duties.

4. Accounting System

Internal control is supported by an integrated accounting system, consisting of documents, records, and a well-structured chart of accounts based on generally accepted accounting principles (GAAP). These documents and records serve as the foundation for documenting institutional transactions, providing essential information for decision-making by senior management and stakeholders. Accurate documentation is crucial, as an institution cannot effectively provide information without properly recording its transactions. Documents are the starting point of the institution's accounting system.

5. Protection of Assets and Records

Institutions must establish necessary procedures to protect all assets and records from damage, loss, or misuse. This includes issuing written instructions on operational procedures and protection measures, and ensuring employees comply with regulations. Examples include cash handling and bank deposits, warehouse organization to prevent theft or tampering, and safeguarding fixed assets.

Regarding record security, institutions must store documents in secure locations, restricting access to unauthorized employees. Additionally, backup copies of records should be maintained to prevent data loss.

6. Evaluation and Updating of Internal Control

Senior management conducts continuous and periodic assessments of internal control performance to measure its effectiveness against the intended design. This process helps identify potential areas for modification and improvement in alignment with environmental and organizational changes.

7. Monitoring Compliance with Internal Control

The effectiveness of the previously mentioned internal

control elements depends on the commitment of employees to implementing laws, regulations, policies, and administrative procedures. Compliance and performance should be regularly evaluated to enforce accountability accounting. Senior management typically monitors employee compliance through internal control units, which conduct audits, evaluations, and reporting on findings to senior management.

8. Competence and Integrity of Employees

The success of internal control relies on the competence and integrity of employees within the institution. Even with well-defined authority, responsibility, and control mechanisms, internal control fails if employees lack the necessary skills or ethical standards to fulfill their responsibilities. Institutions should implement a sound hiring and promotion policy, considering job descriptions and required qualifications to ensure employees are well-suited for their roles.

4. Methods for Evaluating Internal Control

Internal auditors use several methods to assess the effectiveness of internal control systems within institutions. The most important methods include:

1. Questionnaire

A questionnaire consists of a set of written questions covering internal control procedures that the internal auditor intends to rely on. This questionnaire is distributed to employees responsible for designing and implementing internal controls within the institution. Employees respond with either:

- "Yes" – Indicating a strong internal control procedure.
- "No" – Indicating a weakness in the internal control system.

Once completed, the questionnaire is returned to the internal auditor, who analyzes the responses and conducts tests to verify their accuracy and reliability. The success of this method depends on how well the questions are formulated and their comprehensiveness in covering all critical information necessary for an accurate evaluation. (Al-Dhunaibat, 2010:186)

2. Descriptive Report

The internal auditor interviews employees about each task and process within the institution. Through this process, the auditor gains insights into how operations are carried out. The responses are documented and organized to illustrate the flow of processes from start

to finish. (Halihal & Kareem, 2019:127)

3. Reminder Summary

A reminder summary is a general statement outlining the methods and requirements necessary to establish an ideal internal control system within institutions. (Accounting and Auditing Standards Board, 2000:6)

4. Organizational Charts

Organizational charts serve as the foundation for internal control processes. While the structure of these charts may vary between institutions, they should always be:

- Flexible
- Simple and clear
- Defining authority and responsibilities across departments

Properly structured organizational charts improve internal control efficiency. (Halihal & Kareem, 2019:128)

5. Examination of the Accounting System

Internal auditors analyze the institution's accounting system by:

- Reviewing a list of accounting records and identifying responsible personnel.
- Examining supporting documents and the document flow cycle (i.e., how transactions are recorded, approved, and verified).

This process helps assess the strength of internal control measures, focusing on the specific conditions and risks unique to each institution. (Al-Wardat, 2013:416)

Researcher's Perspective

The researcher believes that internal auditors should have the capability to apply one or more of these methods to assess internal control effectively. Additionally, they must be able to analyze results and provide an objective professional opinion on the effectiveness of the implemented internal control system.

Concept of Internal Auditing

Internal auditing is an independent evaluation function within an institution, serving as a key component of effective internal control. It is established by senior management to ensure that control measures are being applied through a set of policies and procedures designed to achieve processes and controls continuously. This guarantees the accuracy of financial data, ensures the protection of the institution's assets and funds, and verifies that employees are following the institution's established administrative policies and

procedures. (Accounting and Auditing Standards Board, 2000:8)

Internal auditing can be defined as a consulting, objective, and independent activity aimed at adding value and improving operations within institutions. It helps achieve objectives by utilizing a systematic approach to evaluate the effectiveness of senior management in addressing risks, implementing controls, and ensuring governance. (Supreme Audit Board, 2019:25)

Researcher's Perspective

From the above, the researcher believes that the core role of internal auditing is to ensure the effectiveness of internal control within institutions.

Objectives of Internal Auditing

The objectives of internal auditing are primarily aimed at achieving accounting and administrative controls and ensuring internal control systems are functioning, which is the main goal of internal auditing. (Accounting and Auditing Standards Board, 2000:8)

1. Reviewing the accounting system and internal controls.
2. Testing operational information for accuracy and reliability.
3. Examining the economic feasibility of processes, ensuring their efficiency and effectiveness.
4. Assessing compliance with laws, regulations, instructions, and policies established by the institution's senior management.

Types of Internal Auditing

There are several types of internal auditing, the most important of which include: (Accounting and Auditing Standards Board, 2000:10)

1. **Financial Auditing:** This refers to the analysis of the institution's economic activity, evaluating accounting systems, financial information, and reports to determine their reliability and accuracy.
2. **Compliance Auditing:** This involves auditing financial and operational controls to assess the quality and adequacy of systems put in place to ensure compliance with regulations, procedures, and policies set by senior management.
3. **Operational Auditing:** This is a comprehensive audit of the various functions within the institution to assess the efficiency, effectiveness, and relevance of these functions in achieving the institution's objectives.

Skills and Behaviors Required for Internal Auditors

Individuals working in internal auditing units within institutions should possess a set of skills, experience,

and knowledge, including: (Accounting and Auditing Standards Board, 2000:8)

1. Experience, Knowledge, and Skills to Complete Tasks:

- Proficiency in applying internal auditing standards and audit procedures.
- Knowledge of accounting principles and the technology required to carry out auditing tasks.
- Understanding of management principles necessary to recognize and assess deviations.
- Knowledge of laws, regulations, instructions, and administrative decisions related to the institution's activities.

2. The internal auditor must possess interpersonal skills and tact to interact and communicate effectively with others.

3. Continuous training aimed at enhancing their skills and knowledge in the field of specialization.

4. Exercising caution when performing their duties.

Concept of Quality

The concept of quality is as old as the industry itself, but the attention to quality in manufacturing in the modern era and competition in this field began after World War II, particularly in Japan. The impact of World War II weakened the Japanese economy, making Japanese products unable to compete or market outside Japan due to poor product specifications and lack of customer satisfaction. However, this weakness turned into a strength and a launch toward globalization by seriously thinking about improving the quality of Japanese industrial products and adopting quality as a main tool for improvement and raising the overall Japanese economy. (Al-Mabrouk, 2017: 66)

Quality is defined as (a set of attributes and characteristics of a product or service provided according to specifications that satisfy customer expectations at the time of purchase). (Hamdan et al., 2017: 66)

Internal Audit Quality Standards

The internal audit quality standards consist of the following: (International Standards for the Professional Practice of Internal Auditing: 7-8)

A quality improvement program is designed to assess the extent to which internal audit activities align with standards and evaluate the extent to which internal auditors adhere to professional ethics. It also includes assessing the efficiency and effectiveness of internal audit activities and identifying opportunities for improvement. The internal audit manager should encourage oversight within the senior management board to improve quality. The quality improvement

program should include both internal and external evaluations, which are:

Internal Evaluations

These include continuous monitoring, which involves daily oversight and review of internal audit activities. It is integrated into the policies and routine practices used in managing the internal audit process. The processes and information used are essential to assess adherence to professional ethics principles and standards. Continuous auditing requires knowledge of internal auditing practices, including a comprehensive understanding of all elements of the International Professional Practices Framework (IPPF) for internal auditing.

External Evaluations

These can be conducted through a comprehensive external assessment or a self-assessment process with independent external confirmation. The external evaluator must reach a conclusion about adherence to professional ethics and standards. The evaluator or evaluation team must demonstrate their competency and expertise in the professional practice of internal auditing and external evaluation processes. This can be proven through practical experience and theoretical knowledge. In the case of a team evaluation, not all individuals need to possess these competencies. The internal audit manager uses professional judgment to determine whether the evaluator or evaluation team has the necessary qualifications to conduct the evaluation. Regarding the independence of the evaluator or evaluation team, there must be no conflict of interest, either real or apparent. The evaluator or team must not be part of or under the influence of the organization to which the internal audit activity belongs.

As for the reports related to the Quality Assurance and Improvement Program, the Executive Director of the Internal Audit Department must inform senior management and the board of directors about the results of the program. The disclosures should include the following:

1. The scope of internal and external evaluations.
2. The qualifications and independence of the evaluator or evaluation team, including potential conflicts of interest.
3. The conclusions of the evaluators.
4. The corrective action plans.

Study of the Reality of the Graduate Studies Department at Al-Nahrain University

This department is linked, according to the organizational structure, to the Assistant President of

the University for Scientific Affairs. The department manages graduate studies affairs at the university and issues university orders granting certificates (higher diploma, master's, and doctorate). The department consists of three divisions: (the Admissions Division, the

University Orders Division, Student Affairs Division). The total number of individuals working in this department is (14) staff members, as shown in Table (1) as follows:

Table (1) The number of staff working in the Graduate Studies Department

Details	Number
Department Director	1
Admissions Division	3
University Orders Division	6
Student Affairs Division	3
Department Secretariat	1
Total	14

Source: Prepared by the researcher based on the data from Al-Nahrain University

From the table above, it is evident that the number of actual employees is not proportionate to the volume of work, as the number of accepted students in our university exceeds the planned capacity. The planned staff number was (20), and therefore, the researcher

recommends that the department be supplemented with staff in the fields of computer science and statistics to ensure the work is done properly.

As for the academic qualifications of the department staff, they are as follows:

Table (2) Academic Qualifications

Academic Qualification	Number	Percentage
PhD	1	7.14%
Master's	2	14.29%
Bachelor's	9	64.29%
High School	1	7.14%
Primary School	1	7.14%
Total	14	100%

Source: Prepared by the researcher based on the data from Al-Nahrain University

It can be observed from the table above that the majority of the department's staff hold a bachelor's degree (64%), followed by those with a Master's degree (14%). The percentages of those holding a PhD, High

School, and Primary School certificates are equal, each at 7%. These percentages are considered acceptable and appropriate for the nature and size of the work.

As for the years of service held by the department's staff, they are outlined in the table below as follows:

Table (3) Years of Service.

Years of Service	Number	Percentage
Less than 5 years	3	21.43%
5-10 years	1	7.14%
10-15 years	6	42.86%
15-20 years	1	7.14%
More than 20 years	3	21.43%
Total	14	100%

Source: Prepared by the researcher based on data from Al-Nahrain University.

From the table above, it is evident that the number of staff members performing the tasks of the departments is (14) employees. The highest percentage of employees with service years ranging from (10-15) years is (43%). The percentage of those with less than five years of service and more than 20 years of service is (21%) each. Meanwhile, the percentage of employees with service years ranging from (5-10) years and (15-20) years is (7%) each. The table above shows that there is variation in the percentages, and they are considered acceptable.

The nature of the department's tasks is determined by the actual need to complete the work related to

postgraduate students. There has been an increase in the number of accepted students each year, which places a burden on the staff, as the department's resources—both material and human—do not align with the capacity and acceptance plan provided by the ministry for absorbing the students and meeting their needs. This impacts the smooth completion of tasks and negatively affects team performance. Therefore, it is preferable to adhere to the specified acceptance plan to avoid improper completion of work, as shown in the table below, which illustrates the capacity, the acceptance plan, and the number of accepted students for undergraduate studies for the academic year (2020-2021), compared with the academic year (2021-2022).

Table (4): Capacity, Acceptance Plan, and Number of Accepted Students in Graduate Studies

Colleges	Number of Students Planned for Admission (2)	Number of Students Accepted (3)	Deviation Percentage $(3-2)/2 \times 100$	Number of Students Planned for Admission (5)	Number of Students Accepted (6)	Deviation Percentage $(6-5)/5 \times 100$
Medicine	121	310	156%	127	317	150%
Engineering	89	169	90%	91	107	18%
Information Engineering	16	32	100%	16	29	81%

Law	16	81	406%	19	53	179%
Science	49	72	47%	37	61	65%
Political Science	32	108	238%	32	72	125%
Business Economics	10	28	180%	15	17	13%
Biotechnologies	10	28	180%	12	18	50%
High Institute for Infertility Diagnosis	11	35	218%	11	26	136%
Total	354	863	144%	360	700	94%

Source: Prepared by the researcher based on data from Al-Nahrain University.

From reviewing the table above, it is clear that there was an increase in the number of graduate students accepted compared to the capacity and admission plan for the year (2020-2021). As indicated by the deviation percentages, the highest percentage was for the College of Law at (406%), followed by the College of Political Science at (238%), and the High Institute for Infertility Diagnosis with a deviation of (218%). The College of Business Economics and the College of Biotechnologies both had a deviation percentage of (180%), followed by the College of Medicine at (156%), and the College of Information Engineering at (100%). The College of Engineering had a deviation of (90%), followed by the College of Science at (47%).

There was also an increase in the number of students accepted compared to the capacity and admission plan for the year (2021-2022). The highest deviation percentage was again for the College of Law at (179%), followed by the College of Medicine at (150%), and the High Institute for Infertility Diagnosis at (136%). The College of Political Science had a deviation of (125%), and the College of Information Engineering had a deviation of (81%). The College of Science had a deviation of (65%), and the College of Biotechnologies had a deviation of (50%). The College of Engineering had a deviation of (18%), while the College of Business Economics had the lowest deviation at (13%).

This discrepancy is attributed to the number of expansions and the number of seats granted in each expansion, based on decisions made by the Ministry of Higher Education and Scientific Research. The number of accepted students does not align with the number of

staff, which has led to congestion in the workload of each staff member. They are tasked with issuing university orders, graduation orders, statistics, and follow-ups, which has resulted in numerous errors.

Before presenting the results of the evaluation of internal control in the department, it is essential to mention the tasks of the departments within the section as follows:

A. Tasks of the Admission Division:

- Preparing and following up on the admission plan and academic backgrounds sent from the university colleges and reviewing them to ensure compliance with the applicable regulations after approval by the university council. These plans are then sent to the Ministry of Higher Education and Scientific Research for the official approvals required to begin the academic year before the admission deadline set by the Ministry.
- Issuing an annual guide that includes the programs, curricula, and study hours for each academic program in the university's colleges, as well as the requirements for obtaining a degree in each specialization.
- Sorting and reviewing the results of the admission process through the electronic application and admission system, and issuing university orders for student acceptance.
- Preparing continuous statistics on the number of accepted students for each academic year.
- Reviewing the requests from colleges regarding the establishment of new graduate programs

in accordance with the regulations and conditions for establishing new departments. This is done to communicate with the Ministry to obtain the necessary approvals and official endorsement.

- Issuing circulars and instructions related to the admission process for graduate studies, which are issued by the Ministry of Higher Education and Scientific Research

B. Tasks of the University Orders Division:

- Verifying the completion of requirements for graduate studies and issuing university orders for granting higher degrees to students.
- Issuing graduation certificates for students in both Arabic and English.
- Issuing graduation endorsements for students in both Arabic and English.
- Preparing continuous statistics on the number of graduated students for each academic year.

C. Tasks of the Student Affairs Division:

- Issuing university orders for (re-enrollment of graduate students, extensions, and deferments for graduate students).
- Following up on the mechanism of reducing tuition fees for graduate students according to the circulars issued by the Ministry of Higher Education and Scientific Research.
- Preparing statistics on the number of students re-enrolled in their studies, and students whose studies have been deferred, for each academic year.

The researcher, based on observations and inquiries regarding the effectiveness of the internal control procedures followed in the department, classified the results according to the three internal control divisions as follows:

Administrative Control: There is a weakness in the internal control procedures, as the following points were observed:

A. Delays in issuing university orders for graduate students, despite each employee performing their assigned tasks. This delay is due to the delay in receiving the documents from the university colleges, as well as errors in student grades and scores. This indicates a clear weakness in the coordination between the university administration and the colleges, which negatively impacts the work process.

B. Lack of accuracy in preparing the required tables by the Student Affairs Division. The researcher found an error in preparing the acceptance tables for students in 2020. While collecting data, the researcher noticed an acceptance plan for students for the College of

Engineering and the College of Science for 2020 from the Admission Division. However, no students were accepted for that year. Upon inquiring with the relevant staff member, it was found that a supplementary letter had been sent by the colleges to the administration, but the letter was filed without the data being entered.

2.Internal Control: There is a weakness in the internal control procedures, as it was observed that there is only one authorized person working on the electronic portal for the Admission Division, despite the presence of an alternative. However, the alternative does not carry out the work in the absence of the authorized person. The concerned individual removes the computer from the university to work after official working hours, without the proper approvals, which exposes the department's files to loss of confidentiality and potential breaches.

Based on the results of the internal control procedures evaluation, the researcher sees the need to address the following points in order to eliminate the identified weaknesses:

1.Providing adequate staff: There is a need to ensure that the number of working individuals in the colleges is sufficient to avoid errors and complete the work within the designated time frame.

2.Accuracy in data management by the Student Affairs Division: All data should be entered and saved accurately before being stored in the designated folder, making it easier to retrieve the data when needed. The person responsible for the task or activity should be held accountable by assigning specific responsibilities to each working individual. This can be done by creating a clear job description, which should be well-known and defined for the staff.

3.Ensuring the alternative performs all tasks in the absence of the authorized person: In the absence of the authorized individual, the alternative should perform all tasks to prevent the authorized person from taking the computer outside the institution. This will help implement internal control tools by ensuring regular staff rotation.

CONCLUSIONS AND RECOMMENDATIONS

First: Conclusions

- 1.It is essential to oblige the senior management to implement internal control policies and procedures.
2. The internal auditor has the ability to use one or more methods for evaluating internal control.
3. The failure of the substitute to perform the tasks of the authorized individual in their absence leads to the

authorized individual removing the laptop from the university without obtaining the necessary approvals to carry out the work.

4. Lack of accuracy in preparing the acceptance table for the year 2020, as the researcher observed a discrepancy during the data collection process between the admission plan and the actual number of students accepted for the College of Engineering and the College of Sciences.

5. The number of staff working does not align with the volume of work, as the number of accepted students at the university exceeds the planned capacity

Second: Recommendations

1. The senior management should implement internal control policies and procedures to achieve the desired goals.

2. The internal auditor should use scientific methods to determine the nature, timing, and extent of audit procedures to express an opinion, which will positively reflect in achieving internal control objectives.

3. The substitute should perform the tasks in the absence of the authorized person to prevent taking the laptop outside the institution.

4. Accuracy should be maintained while performing tasks to avoid making mistakes.

5. It is essential to provide an adequate number of staff working in the departments (colleges) to avoid errors and ensure that work is completed within the set timeframe

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