

The Extent of Internal Control Units in the Government Sector with the Regulatory Standards of the International Organization of Supreme Audit Control Bodies (INTOSAI) in Jordan

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Abstract

The purpose of this study is to statement the extent of internal control units in the government sector with the regulatory standards of the international organization of supreme audit control bodies (INTOSAI). In order to achieve the objectives of the study and the testing of hypotheses, the researcher designed a questionnaire, This questionnaire was distributed to Ministries, Department, dependent and independent institutions, a representative sample was selected to represent Ministries, Departments, dependent and independent institution study sample consist of internal control managers, directors control and employees, Out of the (300) questionnaires distributed, 249 were recovered with an adoption rate of 83%., For the statistical analysis purposes. The results showed that the commitment of internal control units in the Government sector regulatory standards, field standards, reporting standards of the international organization of Supreme Audit controls and accountability in General moderately came with the arithmetic mean and standard deviation, respectively (3.003) (0.535), and (3. 542) (0.610), and (3. 482) (1.022), The researcher attributed this result to it.

Thus, the researcher attributed this result to the mechanism of internal control units action need to action strategies and future plans for its experience, skills and capabilities of both managers and workers employed by administrative government units and the need to strive towards the adoption of regulatory standards for the international organization of supreme audit control bodies (INTOSAI) in the Government sector, Based on the results of the study, the researcher recommended the need for attention to the human element as one of the main

components of internal control system. This is in terms of training and development to keep pace with scientific progress and the practical need to emphasize the reformulation of some legislation. Also, it helps with some of the aspects due to the need for harmonization between legislation. In addition, it helps with professional international standards, especially supreme control standards which give importance and effectiveness to financial control and other recommendations.

Keywords: Control, internal control, financial control, the Supreme control, INTOSAI, Government control in administrative government units.

1. Introduction

Control represents a set of procedures that ensure the proper implementation of guidance that could be the Constitution, the law, order or instructions and the administrative financial work plans, programs and budgets (Al-Rahahleh, 2006).

Where is the internal control over different environment, its objectives and the nature of its activities and administrative requirements as well as the continuous increase in the number of auditors working in the administrative government units and their need to evidence guided them to carry out their duties according to clear methodology minutes for the safety of the procedures in order to ensure preservation public money and the achievement of the objectives of Supreme State and follow the methods of effective accountability and accounting (INTOSAI, 1260.2007, p. 96).

The standards are an important source for the work of the control and the development of general principles for action and tasks of the Audit and provide minimum guidance for the auditor, that helps determine the regulatory measures that can be applied and can be used as a measure is based on the results of the regulatory process calendar, and determine the conditions in administrative government unit Checker to work efficiently and effectively.

Although the Government Auditing Standards issued by the International Organization of Supreme Audit Institutions (INTOSAI) do not enjoy of compulsory application, however, there is a consensus of opinion among the upper devices supreme control as the best practices, and that the application means that the control process with a degree of quality, and evaluate any work with the compatibility of these standards, and must be seen in the constitutional, legal and other conditions of the device, when applying these criteria. (INTOSAI, 2010)

2. Importance and Objectives of the Study

The importance of this research that findings and recommendations according the Supreme control bodies learn how committed internal control units in government regulatory standards of the international organization of supreme audit control bodies (INTOSAI) which can be relied on in the reports mention the important improvements that can be added on to the control procedures of internal units from year to year which lead eventually to achieve an overall objective, namely, to protect government assets and of public money waste and loss, not to Exploit exploitation represent a priority.

3. Study Problem

Control operations in administrative government units are in accordance with the framework represents the laws, regulations and directives to be observed and represent the plans and programmers it aims to activate and develop the role of internal control and to increase performance. Consequently, it improves the efficiency of the regulatory process under these directives, which are binding on all government agencies to protect government assets. It also helps in discovering any early irregularities or deviations.

But despite the fact that regulatory objectives never changes that rapidly changing in information technology requires the establishment of controls in order to remain effective as

those rapid changes, such as increased reliance on powerful computer networks, e-commerce and Internet devices, put the responsibility for data processing in the hands of end users, will affect the nature of some of the regulatory objectives and how they are applied any sense on the other hand this has become laws, regulations and instructions do not fit the regulatory work environment in government and other governmental institutions to exercise responsibility for the use of resources derived from taxes and other sources to provide services and the other beneficiaries of the citizens. And these institutions and their performance is responsible for its management and use of resources against those who provide resources, including citizens, who rely on the services provided, using those resources.

Public sector control helps to create the conditions and strengthening expectations that the public sector lead their jobs effectively and efficiently according to the laws and regulations tips.

The study aims to answer the following questions:

- 1- Internal control units adhere to general standards emanating from the international organization of supreme audit control bodies (INTOSAI).
- 2- Internal control units adhere to field standards emanating from the international organization of supreme audit control bodies (INTOSAI).
- 3- Internal control units adhere to reporting standards emanating from the international organization of supreme audit control bodies (INTOSAI).

4. Development of Hypotheses

In order to answer the questions of the study, the study is based on three hypotheses which are as follows:

H0: Internal control units does not adhere to control standards emanating from the international organization of supreme audit control bodies (INTOSAI), And emerge the following sub - hypothesis:

H01: An internal control unit does not adhere to general standards emanating from the international organization of supreme audit control bodies (INTOSAI).

H02: An internal control unit does not adhere to field standards emanating from the international organization of supreme audit control bodies (INTOSAI).

H03: An internal control unit does not adhere to reporting standards emanating from the international organization of supreme audit control bodies (INTOSAI).

5. The Study Population and those Appointed

The study population consists of all managers and employees in the internal control units in Administrative Government Units. The large population of the study sample that consist of Ministries, Bodies, Dependent and Independent Institution, researcher selected a sample representing government ministries and poach them selected internal control managers,

directors control and employee and where the sample has become worlds all ministries listed on the State budget as a sample of administrative government units of society.

The researcher distributed questionnaires to all members of the sample (300) personally and recovered 280 of the questionnaires. Furthermore, it shows the validity of the questionnaires recovered to be valid for statistical analysis purposes (250) at a rate of (0.83). Thus, this is sufficient to rely on the analysis and results.

6. Data Sources

6.1 Secondary Data Sources: This source is relied upon by the researcher to obtain secondary data, such as books, periodicals, articles, and electronic information network.

6.2 Primary Data Sources: The researcher often depends on the resolution of initial data collection categories used in the study. Hence, this will be developed based on the elements of the problem study and assumptions.

7. Literature Review

7.1 Robyn Pilcher (2014) Study

Role of Internal Audit in Australian: Local Government Governance - A Step in the Right Direction

This study aimed to release the basic role of the Australian government to provide effective performance in internal audit and related disciplines that play a key role in ensuring effective professional performance.

With the advancement in accounting on accrual basis, Australian Government have added emphasis to the risks of complicated fraud, corruption cases, and high-risk investments in many local Australian councils reported periodically by the media.

Subsequently, these cases were accompanied by the proposed reforms, including the introduction of the internal audit function to address issues raised. Therefore, it is regarded as an essential part of the work.

The study used a descriptive analytical questionnaire prepared and distributed to local councils. Furthermore, the study sample is represented by the chief financial officer and members of the local Australia councils.

The results of the study proved that there is still some confusion on the role of internal audit. As a result, it considers its effectiveness in local Australian government. The internal audit function is designed to manage documents and standardization of internal controls across all functions of the council (Chief Financial Officer, the Board). The internal audit function was focused on things the councils must do to get correct reports. Internal Auditor function has different duties, but is not limited to blogging.

7.2 Sawalha et al. (2013) Study

Modernization of Higher Government Control Methods according to the Requirements of the Privatization: A Case Study in Jordan

This study aims to examine the understanding and recognition of the supreme financial control to keep pace with scientific developments that may occur in the government's internal management. Thus, this was after the restructuring of the financial and economic departments due to privatization and expansion of the private sector and the GATT. This study does not allow the emergence of gaps through financial loss or waste of public money because of broad spending. It keeps the old methods of auditing and control and manual operation of the data before the privatization and restructuring of some economic sectors. It is achieved by developing new programmers and strategies to implement their plans based on international audit standards and performance audit or extensive electronic data in different stages of departmental financial and economic structures. The researcher adopted both the inductive and deductive approach together. This study is a kind of descriptive exploratory survey based on the views or trends in the study sample. However, this study was conducted on a sample of accounting departments' staff in government departments.

After applying the study tool, the study sample responses were collected and converted to raw scores. After then, the duplicates, percentages, arithmetic averages, and standard deviations were obtained. T-test is used to find the differences between the estimates sample members to senior government control methods systems according to the paragraphs of the resolution as the level of statistical significance ($\alpha = 0.05$).

The study found a range of outcomes, including:

1. Regulators Supreme which represents accounting Bureau Practiced control over the privatization process.
2. The privatization policies are the result of international pressure to restructure and correct the Jordanian economy.
3. There is an urgent need to modernize control methods carried out by the upper neck destinations and strategic planning for Supreme Control views.

7.3 Al-MUTAIRI (2012) Study:

Effectiveness of financial control procedures applied by the Kuwaiti audit expenditure from the viewpoint of entities subject to the Bureau control.

This study aimed to identify the trends in entities controlled by Bureau about procedures in the control of government spending and learn how to activate the role of constraints in audit exercise financial control over government spending.

The study sample consists of all those subject to financial control of the of accounting Kuwait Court (110 units), Also, it comprises of a stratified random sample of 86 immigration where 3 f questionnaires was distributed on those assigned to the finance and accounting departments in ministries and departments and municipalities and companies that comprise the study

population, Out of the (258) questionnaire distributed, (211) of them was retrieved. They are valid for statistical analysis which represents 81.8% of the study sample.

The study used a descriptive analytical based on field survey method was used to describe the sample answers descriptive statistics on the descriptive variables of the study. Also used the One Sample test and t- test analysis of variance (One Way ANOVA) test.

The study found a range of outcomes, including:

1) Procedures that are currently applied by Kuwaiti audit control on government spending. This result is consistent with what is stated in the theoretical literature and previous studies on the subject highlights the importance of the role of supervisory audit on government spending.

2) financial control procedures prior and subsequent accounting controls and procedures performance evaluation applied by the Kuwaiti audit currently control over government spending separately.

7.4 Rashid Hamdani & Al-Araji (2012) Study:

The Effectiveness and its Impact on Financial Corruption and Financial Control System in Iraq – A Case Study on the University of Mosul

This study aimed to show financial corruption, suffered by countries, especially developing ones including Iraq. It identifies shortcomings and weaknesses in financial controls that could be exploited for the purposes of financial corruption. Also, it took a broad dimension of various factors, including regulatory agencies. Therefore, the search is based on assessing and measuring the effectiveness of regulatory agencies of the University of Mosul research sample. This sample was selected for the purpose of

diagnosis, and it serves as a bridge for the entry force of corruption. The study questionnaire is used as a tool to collect and distribute data. However, 20 copies of the questionnaire were distributed to employees in the internal control units of the University of Mosul. The study population consisted of all units of internal control (41 units) at the University of Mosul. Also, it comprises of a stratified random sample of 23 College where 50 questionnaires was distributed. Out of the 50 questionnaire distributed, 40 of them was retrieved. They are valid for statistical analysis which represents 82% of the study sample.

In this study, the researcher depends on the way that is applied by the Financial Control office on measuring the effectiveness of the internal control system. However, the research on statistical method adopted includes:

- The degree of effective control system is equal to the form answer divided by standard values multiplied by 100%.
- Percentages and arithmetic, and the use of the style of Z statistical test for personal judgment.

The study found the following results:

1- Causes of corruption on two main aspects related to the same individual. First, it is driven by circumstances and its own environment, and the second issue is the reasons beyond the control of the individual that make it easier to engage in financial corruption, foremost of which is the weakness of financial control.

2- All Iraqi ministries and government departments including the Ministry of Higher Education still suffers from corruption.

7.5 Abo Dalobh (2012) Study

The impact of Effective Financial Control over the Financial Performance of Independent Public Institutions of Jordan

This study aimed to determine the impact of effective financial control devices in Jordan on the financial performance of independent public institutions. It also states the importance of independent financial regulatory control on the financial performance control of public institutions. It measures the extent of the need for an effective watchdog in Jordan to carry out its responsibilities. Furthermore, it considers the need to carry out these tasks in ways that ensure the achievement of the desired objectives.

Therefore, the study depends on descriptive and analytical approach to analyze the dependent variable and measures how it relates to the independent variables. It is a descriptive study of the analytical data on the linkage between external financial control and the financial performance of independent public institutions.

The study used a questionnaire as a tool for collecting data. The questionnaire was distributed to a random sample of employees in the financial departments and the internal control units of independent public institutions, and those who control those institutions in government financial control entities (Audit Bureau).

The study sample consisted of 19 independent public institutions. Also, it includes the views of a number of employees in the financial departments and the internal control units of independent public institutions.

They are responsible for the external financial control of the government regulators concerned with financial control over those institutions of the Ministry of finance and Audit Bureau.

The study used a number of statistical techniques, including descriptive statistics, which consists of frequencies, percentages, arithmetic mean, and standard deviation. It is also used for the T single-sample test and for the analysis of variance to test the hypotheses of the study.

- This study found a range of results:

1- Legislation which governs the financial operations and regulates proceeding in independent public institutions has a positive impact on the financial performance of the financial departments of independent public institutions.

- 2- The extent of the rehabilitation of those cadres has a positive impact on the financial performance in the financial sections in independent public institutions
- 3- The effectiveness of financial control has a positive impact on the ability of financial institutions to minimize deviations of actual expenditures from the budget estimate and for achieving the rationalization of spending.
- 4- The level of external financial controls in the same direction affect the financial performance as measured by the existence of internal control unit for internal control and the availability of various manifestations of internal control assessment and periodic review.
- 5-The financial control and the results of the external periodic financial control work results have a positive impact on the financial performance of independent public institutions as measured by compliance and output accounting convenience.
- 6- The financial performance in independent public institutions is affected by the direction and is at the same level of external financial control of governmental entities.

7.6 Mohamed. Zulkiffle (2012) Study

A field study was conducted on 73-governmental organization in Malaysia, the study aimed to find a relationship between the internal audit efficiency in terms of the time period of internal audit of the organization, the internal audit staff in the information technology and computer skills experience, hours of training, the qualifications of the internal audit staff in accounting, auditing, and audit staff experience in the field of auditing, and between audit costs, as well as the contribution of internal auditors in the information technology and computer skills.

The study came to the conclusion that they are a positive relationship between the internal audit efficiency of variables, and the contribution of internal auditors of the financial statements to reduce costs

8. Theoretical Framework

Given the magnitude and complexity of the overlapping business organizations and economic units, increased attention to internal control and have undergone many developments and growth sequential, which led to the expansion of the concept and scope, and the evolution of the responsibilities and duties of the internal auditor and the emergence of the need to regulate the internal control department in accordance with the concepts of management and modern methods, leading to professional recognition by the internal control function and issuance of standards governing the practice of internal control (Qahman, 2007, p. 6)

8.1 The concept and the nature of internal control

Institute of Internal Auditors issued as follows: "Internal Audit Activity neutral objective consultant and reassuring aims to increase the value of the business operations and improve. And help internal audit in achieving the goals established through a systematic, disciplined approach to evaluate and improve the effectiveness of risk management procedures, controls and government " (IIA, 2011).

Internal control defined as the organizational plan, means and procedures established by the enterprise to help achieve management objectives, and to ensure the safety and efficiency of the implementation of the business and the application of management policies, preservation of assets and property from fraud and loss, and prevent errors and detect if any, as well as ensure accuracy and completeness of records accounting, preparation of proper financial statements on time (of the Arab Group of Supreme accounting control, 1996, p. 219).

8.1.1 Units of government internal control

The auditors in the public sector are required to helping organizations to improve their operations, accounting profession internal control in the public sector, one based on strong governance elements of the sector, as it represents the screening process and accountability to the public as part of the accountability of the institutions, and that the diverse nature of the public sector give increasing importance and value of a common understanding for autonomy as a basis for the credibility of the auditor can regulate the internal control task and implemented at several levels within the organization, or within the framework of a broader covers a range of similar institutions that apply the same principles and rules on these different organizational levels of internal auditing in the public sector. (International Organization of Supreme financial control and Accounting (INTOSAI), INTOSAI GOV, 1996).

9. The regulatory standards of the International Organization of Supreme Audit Institutions (INTOSAI)

International Auditing Standers Supreme Auditing Institutions (ISSAI) issued in 1992, and at the Sixteenth Congress in Montevideo Baourgoia, and in 1998 the member of the committee INTOSAI international standards asked for the re- structuring of the regulatory standards were the ratification of the standards after the re- formulated in the seventeenth INTOSAI Congress held in Seoul, South Korea in 2001.

That of the international control standards (INTOSAI) related to control of government activities, which issued the Auditing Standards Committee emanating from the International Organization set of criteria relating to government financial control in the fourteenth Conference of the International Organization of Supreme Audit Institution and Accounting held in 1992 in Washington and was modified in the 15th Conference held in Cairo in 1995. (International Organization of Supreme Financial Audit Institutions (INTOSAI), 1995).

The concept of the International Standards of Supreme Audit Institutions Standards generally considered a set of agreed rules to measure the quality of performance, and the International Standards of Supreme Audit Institutions ISSAI is a general framework of the procedures and practices that must followed when doing a control as benchmarks Supreme devices.

INTOSAI identifies concept of regulatory standards as are those standards that provide minimal to guide checker and assist in identifying the steps and preventive measures that should be applied to achieve the goal of control and represent the approved standards upon which the quality of the results of the regulatory standards assess standards. (International Standards of Supreme Financial Control and Accounting (INTOSAI), 2012).

9.1 The importance of the International Standards of Supreme Audit Institutions

Receive government auditing standards of extreme importance in the supervisory work performance, and the absence of such standards makes it difficult to reach a high level of efficiency and effectiveness of the work of the supreme organ of financial control and worlds faithful where he is considered a key tool for the exercise of supervisory work and improve the efficiency of the work of the auditor and the strengthening of the role of watchdogs in the community and strengthen confidence in the audit results, so the standards are considered an important source of audit work to enrich and develop the general principles for establishing procedures and audit missions and provide minimum guidance for the auditor to help it to identify the steps and preventive measures that should be applied.

9.2 International Standards of Supreme Audit Institutions

Considered standards are an important source for the work of the control and the development of general principles of the procedures and tasks audit and provide minimum guidance for the auditor, which helps to identify the steps and preventive measures that should be applied and can be used as a measurement on the basis of calendar regulatory process and to identify the regulatory criteria and conditions that must be provided to the auditor and its supervisory role to practice results work efficiently and effectively.

The professional standards and directives necessary for the credibility of the quality and professional public sector control, where the aim of International Standards of Supreme devices Finance Audit Institutions (ISSAIs) which Data International Organization of Supreme devices Finance Audit Institutions (INTOSAI) to enhance the independence and effectiveness of financial supervision, by Supreme devices Audit Institutions SAIs), so is the regulatory standards is a broad phrases of the responsibilities of auditors It provides a general framework to ensure that auditors have the competence and integrity, objectivity and independence in planning, implementation and report on their work, and that the government auditing standards provides a framework for auditors that their work leads to improved government management and decision-making, control and responsibility, the organization and management of INTOSAI in ways that promote work practices that characterize the economy, efficiency and effectiveness, and to take timely decisions and practices of corporate governance effectively, while maintaining the necessary respect for the independence of regional balance models member SAIs different approaches been deduced standards control of the international Organization of Supreme Audit Institutions general framework (INTOSAI) of the Tokyo Declaration, the Declaration of Lima and reports and data validated by INTOSAI in various conferences and report by the UN experts meeting governmental accounting and control in developing countries.

Regulatory standards consist of four parts, (A) Basic principles. (B) General standards. (C) Field standards. (D) Reporting standards. (International Standards of Supreme devices financial control and accounting for the International Organization of Supreme devices Finance Audit Institutions (INTOSAI) 0.2010).

9.3 The basic principles of government control

INTOSAI has developed these standards in order to provide a general framework for the establishment of procedures and practices to be followed when implementing control acts including acts of control based to computer systems. Consideration should be given to these standards based on the constitutional and legal conditions and other device-specific supreme control.

9.3.1 The basic principles of regulatory standards (Regulatory principles)

It's the basic assumptions, the requirements and logical principles help to develop regulatory standards and help auditors in forming their opinions and drafting, especially in cases where specific criteria which represent Auditing Standards benchmarks against which the quality of the regulatory process, the results of the evaluation,

Basic principles of regulatory standards as following:

1. The Supreme of control device commitment to apply INTOSAI Auditing Standards in all acts that are considered to be of importance (paragraph 8.0.1) .
2. The supreme of control device to issue professional judgment on the various situations that arise while conducting government control (paragraph 15.0.1) .
3. Find accountability process and activate its role, especially to entities or individuals responsible for the management of resources (paragraph 20.0.1).
4. Administration State is responsible for the correctness and adequacy of financial reporting form and content, as well as other information (paragraph 23.0.1).
5. The competent Authorities should issue accounting standards acceptable to the drafting of financial reporting and related notes for the relevant government requirements, while those responsible for the controlled development of the goals and purposes of the performance of specific and measurable (paragraph 25.0.1).
6. Should a hard application accepted accounting standards lead to show the financial position and results of operations for the justice (paragraph 28.0.1).
- 7-The existence of an adequate system of financial control reduces the risk of errors and irregularities (paragraph 30.0.1).
8. The legislation facilitates controlled cooperation in maintaining all appropriate data required for a comprehensive assessment of activities the subject of censorship and access to this data (paragraph 32.0.1).
9. All regulatory activities should be within the powers of the supreme organ of censorship (para 34.0.1).
10. The supreme audit institutions should improve the techniques used to control the health performance (paragraph 45.0.1). (International Standards of Supreme Financial Control and Accounting (INTOSAI), (ISSAI 100), 2010).

9.3.2 General Standards

General standards prescribed qualifications, competence, independence and objectivity, diligence and checker should have the supreme organ of control so that they can carry out control functions effectively and efficiently, ensuring preservation of public funds, transparency and accountability and achieve economic and social objectives to exploit public funds, the Executive responsibilities, provide an appropriate environment for Supreme accounting functions, give high credibility in their output and thus increase the score relied upon by the legislature, and trust their outputs and recommendations by the Executive branch.

1. Independence: the principle of independence of auditing profession since its inception, without losing the most important audit independence fundamentals and become part of an organization or institution that are watching them, that having a sufficient degree of independence from the legislative and executive branches of government is necessary and vital for supervisory work performance and credibility and confidence in their output.

That lack of principles of independence contained in international standards in the supervisory organ lead to problems during the application and regulatory tasks which adversely affect the quality of work performance, to achieve adequate quality must provide all the criteria for independence in the organ, independent here mean: organ independence and the auditor independence.

The principle of independence is a key concept in the establishment and functioning of the Supreme control, and that the omission of this concept partially or entirely, resulting in work that equipment and prevent it from achieving its objectives established for it, and the concept of independence here means complete freedom from any restrictions may adversely affect the performance of regulatory functions and not literal to be isolation from legislative and executive authority, it should work in a coordinated and cooperative with other devices, they are required to provide the legislature with information and reports about any reviews or incomplete The performance of projects and programs and to cooperate with the Executive branch through advice and performance assessment and propose the best solutions to employ public money to avoid waste, misuse, avert and prevent embezzlement and correcting errors and handle distractions in order to increase efficiency.

2. Specialty and Efficiency: this standard aims to reach a level of understanding, knowledge and experience can be a member of the regulatory tasks with skill and professionalism and maintain this level.

International Organization showed SAIS that auditor and the supreme organ for accounting control must have required efficiency, because the task of the supreme organ of control and accountability dictate its opinion formation and drafting reports on control findings and recommendations, since the duties and responsibilities incumbent on the device together with the principle of public accountability, the organ should apply the highest level in the audit practice style through procedures that ensure effective exercise to audit reports, this requires the presence of the organ to perform control functions have the competence Experience, skill and knowledge commensurate with the nature, scope and complexity of control functions, the

organ should adopt modern control methods including techniques based on online analytical processing methods and systems and statistical sampling. (International Organization of Supreme Audit and accounting standards control, p 24-25).

3. The necessary professional care: must be exercised or Checker supreme organ of control and accounting due diligence on regulatory standards by identifying, collecting, evaluating evidence, outcome reports and recommendations. (International Organization of Supreme Audit and accounting standards control, p 25).

International regulatory standards identified by the INTOSAI the necessary professional care as a standard through regulatory (International Organization of Supreme Audit and accounting standards control, pp 25-27):

1. To be the supreme organ of the substantive control when the controlled entities control and fair in its assessment and report on results.
2. Must have professional skills and performance level of quality commensurate with the complexity of specific control task and needs vigilant Auditors weaknesses and lack of restrictions or error in abnormal operations results that indicate fraud or illegal or unauthorized operations.
3. The organ may use criteria and evidence on accounting and reporting by public enterprises which developed by recognized when checks and audits.
4. The organ should exercise the necessary professional standards when using external experts as consultants under contract to ensure their efficiency and their ability to perform the tasks involved.
5. If the organ need an advice from external experts when performing its functions must exercise due diligence to ensure the quality of supervisory work, and does not release the device receiving the advice of experts from its responsibility to expert opinion and conclusion reached regarding the regulatory task.
6. The organ when using the work of other auditors to implement procedures sufficient to provide assurance that the Auditor had exercised due diligence and patron of the relevant regulatory standards.
7. The auditor should not use information relating to controlled entity obtained from his work for purposes external the scope of the regulatory process and opinion formation and drafting reports in accordance with the responsibilities of the auditor.

9.3.3 The Field Standards

It's cover all the operational aspects of the revised business planning stage began to process control and supervision and follow up all audit stages and then examine the system of internal control and compliance with laws and regulations and then collect sufficient evidence and analysis of the financial statements.

The international organization of Supreme financial control and accounting has developed a group of field standards for auditor work, he must do the following: (International Organization of Supreme Audit and accounting standards control, p 33-34):

1. Planning of the regulatory process to ensure high quality control procedure more economical, effective and timely.
2. Proper supervision on the work of Auditors during each stage of censorship and at all levels.
3. Examine and assess the credibility of internal control when determining the extent and scope of control.
4. The test of conformity with existing laws and regulations, auditor must design the regulatory process and procedures reasonably believes to discover errors and irregularities and offences which may have a significant impact directly and indirectly but significant amounts of data or the results of the regular controls when you do regular control..

When do performance audit must be conformity with laws and regulations when necessary to meet the objectives of the regulatory process and the auditor must design the regulatory process to reasonably believes discovering errors and irregularities and offences which may have a significant impact on objective.

5. Get sufficient evidence supported and reinforced the wisdom and his conclusions about the activity or program under control.
6. Financial data collection when you do regular control and other control types to demonstrate a perfect match with the accounting standards applicable to financial reporting and disclosures, they must also analyze financial statements to be a reasonable basis to express an opinion on the financial statements.

6.3.4 Reporting criteria

Reporting standards are of INTOSAI standards in government control and included basic principles for regulatory reporting and the general principles of the form and content of regulatory reports, types of opinion in financial control reports, performance audit reports, international organization showed Supreme control bodies (INTOSAI) set of standards in regulatory reports (International Organization of Supreme Audit and accounting standards, p (47-48).

1. The report should be written.
2. Having a suitable title for the report sets it apart from any other information and statements.
3. Presence of the date and signature to see the period covered by the report
4. spell the name of consignee report.
5. Identify the subject of the report or opinion of the financial statements (in the case of systemic financial control) or domain (performance audit) to which it relates.

6. Reports or opinions refers to matching the established standards or regulatory practices when making regulatory process to assure the reader that he performed according to generally accepted procedures.

7. Information must be displayed objectively and a statement of legal irregularities and deviations from established standards

8. Regulatory reports should be submitted in time and without delay to get to benefit from it.

10. Analysis of Questionnaire Answers and Hypotheses Testing

Table 1. Demographic Characteristic (Description of functional variables of the study sample members)

Question	Answer	Repeat	Percentage
Age (years)	Less than 30 years	39	15.6
	More than 30 - less than 35 years	58	23.2
	More than 35- Less than 40 years	115	46
	40 years and over	38	15.2
Qualification	Under Secondary	0	0
	Diploma	21	8.4
	BA	190	76
	Master	33	13.2
	PHD	6	2.4
experience years in your current field	15 years and more	30	12
	10- less than 15	150	60.8
	5- less than 10	50	20
	Less than 5 years	18	7.2
Specialization	Accounting	131	52.4
	Management	98	31.2
	Financial	7	2.8
	Other	14	5.6
Workplace	Ministry	173	69.2
	Departments	46	18.4
	Bodies	20	8
	Dependent and independent institutions	11	4.4
Job Title	Financial and administrative director	68	27.2
	Internal control Director	66	26.4
	Control Director	0	0
	Auditors	37	14.8
	Accountants	79	31.6
Total		250	100

Table (1) shows the functional variables of the study sample in terms of job title, qualification, specialization, and experience years in the field of administrative government units, and workplace.

The results show that the proportion of senior and leadership within administrative government units of sample study (53.6%) is a reasonable proportion. This is because the study included all administrative government units in Ministries, Departments, Bodies, dependent and independent institutions, and any other administrative units. The table indicates that most employees in the study sample (different work sites, will explain later), holders of bachelor's degree (76%) and Master's degree (13.2%), shows that employees in administrative government units are qualified to conduct business efficiently and effectively.

The table above shows that most employees who hold bachelor's degree accounting specialty, has a rate of (52.4)%, followed by management (31.2%), and followed by financial employees (7) with a rate of 2.8%. Furthermore, this is followed by other disciplines such as law, sociology at the rate of 5.6% which is not a high percentage of the researcher viewpoint. However, this shows that high professionalism attempted to implement administrative government units on the basis of appointments and acceptances.

For practical experience, the table above shows that most of the respondents are highly experienced in the field of internal control in the government sector. Here, the percentage of employee with experience of over 10 years was 60.8%. However, this is an indication that the internal control staff in the administrative government units has enough expertise to carry out control functions and the ability to assess the effectiveness of financial control.

For the workplace, the above table shows a proportion of 69.2%. It is reasonable from the researcher viewpoint to achieve the purpose of the study objective in Ministries with a rate of 33% on the rest of the study sample of revenue of administrative government units.

10.1 Analysis of the Major Hypothesis

In order to analyze the major hypothesis," Internal control units adhere to regulatory standards emanating from the international organization of supreme audit control bodies (INTOSAI).

10.1.1 Analysis of first Sub- hypothesis

In order to analyze the first sub - hypothesis, "Internal control units adhere to general standards emanating from the international organization of supreme audit control bodies (INTOSAI)".

This field consists of 11 items, which was drafted by sequentially measuring the compliance of internal control units of public standards emanating from the NTOSAI. Thus, the research analysis obtained data using the accounting community and standard deviations in this area.

Table 2. Descriptive statistics for responding to opinions for the commitment of Internal control units adhere to general standards emanating from the international organization of supreme audit control bodies (INTOSAI)

No.	the commitment of Internal control units adhere to general standards emanating from the international organization of supreme audit control bodies (INTOSAI)	Arithmetic Mean	Standard Deviation	Order of importance paragraph	Level
1	Internal control of administrative government units independent.	3.873	.886	1	High
2	Internal control auditor in administrative governmental units independently.	2.941	.2800	3	Moderate
3	internal control units own full financial and administrative independence	3.645	.947	2	High
4	Sufficient appropriations available in the budget of the administrative units of government to carry out its duties.	2.918	.3500	4	Moderate
5	The auditor advice from outside experts in carrying out their functions	2.907	.3630	5	Moderate
6	Unity government is keen to apply the necessary professional standards when using external experts as advisers	2.837	.4300	6	Moderate
7	The internal control units functions with all the independence and integrity	2.825	0.891	7	Moderate
8	Pay attention to units of internal control auditor of the regulatory weaknesses and points that indicate fraud or illegal or unauthorized operations points.	2.754	0.969	11	Moderate
9	Control units is committed to	2.767	1.023	9	Moderate

	providing information in accordance with the responsibilities of the auditor based on the context of the regulatory process.				
10	Auditors and internal control units used criteria and evidence relating to accounting and reporting.	2.755	0.854	10	Moderate
11	The analytical audit tool used for internal control units Auditors in the auditing process.	2.814	0.955	8	Moderate
The arithmetic mean and general standard deviation		3.003	0.535	-	Moderate

Table (2) shows the answers of the study sample in the administrative government units/ Ministries. This is about the statements concerning the commitment of internal control units adhere to general standards emanating from the international organization of supreme audit control bodies (INTOSAI).

Here, the arithmetic ranging for this variable is between 2.754 – 3.645, with an overall average of 3.003 on a penta likert scale. Thus, this indicates the moderate -level of evaluation of the commitment of internal control units adhere to general standards emanating from the international organization of supreme audit control bodies (INTOSAI).

Paragraphs (3,1) states that “internal control units own full financial and administrative independence”, “ Internal control of administrative government units independent” occupied first and second order respectively with an average arithmetic mean of 3.645 - 3.873 Hence, this is higher than the arithmetic mean (3.003) and standard deviation (0.535).

On the other hand, the statement "Pay attention to units of internal control auditor of the regulatory weaknesses and points that indicate fraud or illegal or unauthorized operations points" got the last rank with arithmetic average (2.754). Consequently, the lowest of the arithmetic total is 3.003 and the standard deviation is 0.969. This demonstrates the need to activate the greater role of internal control in other departments and administrative units under its control, particularly in those aspects.

This demonstrates the need to work on activating the supervisory role in addition to the primary focus on emerging from the International Organization of Supreme Audit devices for Control and Auditing Standards (INTOSAI).

10.1.2 Analysis of second Sub- hypothesis

In order to analyze the second sub - hypothesis, which States ""Internal control units adhere to Field Standards emanating from the international organization of supreme audit control bodies (INTOSAI)".

This field consists of 12 items, which was drafted by sequentially measuring the compliance of internal control units of field standards emanating from the NTOSAI. Thus, the research analysis obtained data using the accounting community and standard deviations in this area.

Table 3. Descriptive statistics for responding to opinions for the commitment of Internal control units adhere to field standards emanating from the international organization of supreme audit control bodies (INTOSAI)

No.	the commitment of Internal control units adhere to field standards emanating from the international organization of supreme audit control bodies (INTOSAI)	Arithmetic Mean	Standard Deviation	Order of importance paragraph	Level
12	Internal control units are subject to detailed financial programs of financial control.	3.920	1.003	1	High
13	The auditor verifying the accuracy of accounts and the accounting treatment of daily operations	3.606	1.407	5	Moderate
14	Auditors evaluate and review the internal controls of the audited entity to judge how reliable.	3.707	1.113	3	High
15	The auditor informs the software used for the unity of controlled and stand on the strengths and weaknesses of computer systems.	3.912	1.056	2	High
16	The Director of internal control unit timetables and practical program to determine the requirements of the staff.	3.453	1.036	8	Moderate
17	The Director of internal control unit overseeing regulatory action and consistent and high standards of financial control of government agencies.	3.488	1.026	7	Moderate
18	The Director of internal control unit supervises the work of Auditors before reporting.	3.028	1.012	10	Moderate
19	Auditor make sure that regulatory measures are	3.337	1.149	9	Moderate

	effective and efficient				
20	Auditor tries to detect errors and legal violations by participating develop steps and preventive measures.	3.707	1.113	3	High
21	Auditor uses the comparison and matching with supreme financial control of government agencies standards.	3.022	1.056	11	Moderate
22	Auditor uses financial analysis and analytical procedures to verify the application of accepted accounting standards for reports preparation.	2.777	0.489	12	Moderate
23	Data analysis process includes verification and validation of the financial transactions and accounting entries relating to income and expenditures were in accordance with the laws and regulations of financial and prescribed accounting systems.	3.522	1.622	6	Moderate
The arithmetic mean and general standard deviation		3.456	1.090	-	Moderate

Table (3) shows the answers of the study sample in the administrative government units/ Ministries. This is about the statements concerning the commitment of internal control units adhere to field standards emanating from the international organization of supreme audit control bodies (INTOSAI).

Here, the arithmetic ranging for this variable is between 2.777 – 3.920, with an overall average of 3.456 on a penta likert scale. Thus, this indicates the moderate -level of evaluation of the commitment of internal control units adhere to field standards emanating from the international organization of supreme audit control bodies (INTOSAI).

Paragraphs (12) states that “Internal control units are subject to detailed financial programs of financial control.” occupied first order with an average arithmetic mean of 3.920 Hence, this is higher than the arithmetic mean (3.456) and standard deviation (1.003).

On the other hand, the statement that "Auditor uses financial analysis and analytical procedures to verify the application of accepted accounting standards for reports preparation" got the last rank (12) with arithmetic average (2.777). Consequently, the lowest of the arithmetic total is 3.456 and the standard deviation is 0.489.

In general, it shows that the level of commitment of Internal control units adhere to field standards emanating from the international organization of supreme audit control bodies (INTOSAI) in administrative government units under consideration from study sample viewpoint were moderate. This is because the above limitations do not constitute an obstacle to the work of the internal control units. Paragraphs (21, 22) represent an obstacle from the respondent's viewpoint which reduces the internal control units when the Internal control units adhere to field standards emanating from the international organization of supreme audit control bodies (INTOSAI).

10.1.3 Analysis of third Sub- hypothesis

In order to analyze the third sub - hypothesis, which States "Internal control units adhere to Reporting Standards emanating from the international organization of supreme audit control bodies (INTOSAI)".

This field consists of 10 items, which was drafted by sequentially measuring the compliance of internal control units of reporting standards emanating from the NTOSAI. Thus, the research analysis obtained data using the accounting community and standard deviations in this area.

Table 4. Descriptive statistics for responding to opinions for the commitment of Internal control units adhere to reporting standards emanating from the international organization of supreme audit control bodies (INTOSAI)

No.	the commitment of Internal control units adhere to reporting standards emanating from the international organization of supreme audit control bodies (INTOSAI)	Arithmetic Mean	Standard Deviation	Order of importance paragraph	Level
24	Auditor report should be written and is supported by the results and proof adequate control.	3.900	1.003	2	High
25	The auditor's report in conformity with the laws, instructions and regulations.	3.599	1.403	5	Moderate
26	Auditor's reports achieve efficiency and effectiveness in obtaining optimal use of resources and exploitation in achieving the desired aims.	3.707	0.940	3	High
27	The internal control units prepare a deviations report	3.910	1.056	1	High

	between the actual and planned performance.				
28	Auditor's report includes all administrative and financial business and displayed objectively and credible.	3.435	1.030	7	Moderate
29	The annual report of internal control units includes work constraints and overall responses to his remarks.	3.488	1.026	6	Moderate
30	The internal control units prepare a regular periodic reports on the overall results for the supervision and lift them to the competent authorities.	3.028	1.012	9	Moderate
31	Auditor is keen to develop a suitable title for the report distinguishable from any other information or data.	3.337	1.149	8	Moderate
32	Auditor's report includes the audited entity's name and the date and signature.	3.607	1.113	4	High
33	Internal control Unit reports are prepared to include the objectives and scope of control and point to the established standards and practices when performing control.	2.814	0.4897	10	Moderate
The arithmetic mean and general standard deviation		3.482	1.022	-	Moderate

Table (4) shows the answers of the study sample in the administrative government units/ Ministries. This is about the statements concerning the commitment of internal control units adhere to reporting standards emanating from the international organization of supreme audit control bodies (INTOSAI).

Here, the arithmetic ranging for this variable is between 2.814 – 3.910, with an overall average of 3.482 on a penta likert scale. Thus, this indicates the moderate -level of evaluation of the commitment of internal control units adhere to field standards emanating from the international organization of supreme audit control bodies (INTOSAI).

In general, it shows that the level of commitment of Internal control units adhere to reporting standards emanating from the international organization of supreme audit control bodies (INTOSAI) in administrative government units under consideration from study sample

viewpoint were moderate, Because of the foregoing provisions meet with some of the terms and requirements of the laws, rules and regulations.

11. Hypotheses Test

H0: Internal control units does not adhere to control standards emanating from the international organization of supreme audit control bodies (INTOSAI), And emerge the following sub - hypothesis:

11.1 Analysis of first Sub- hypothesis

H01: Internal control units does not adhere to general standards emanating from the international organization of supreme audit control bodies (INTOSAI).

In testing this hypothesis, the researcher used T-test for one sample. This is used to verify the commitment of internal control units with general standards emanating from the international organization of supreme audit control bodies, this is as shown in Table (5).

Table 5. T-test results to verify the commitment of internal control units with general standards emanating from the international organization of supreme audit control bodies

First sub-hypothesis	NO.	Arithmetic Mean	Standard Deviation	DF	Calculated T value	Tabulated T value	Sig*
The commitment of internal control units to regulatory standards INTOSAI	250	3.003	0.535	85	15.266	1.105	0.000

Demonstrated by the results shown in the table (5), he units of internal control in administrative government units committed based on an assessment of the internal control units at the significance level ($\alpha \leq 0.05$).

The calculated T- value function is 15.266 and the indication level is given as $\alpha \leq 0.05$ when compared with Tabulated T -Value (1.105). The table also shows the same level indication (0.000). As a result, the internal control units adhere can assess the effectiveness of financial control in the administrative government units.

The premise of nihilism (zero) is accepted and the alternative hypothesis is rejected if the calculated value is less than the tabular value and the moral (Sig) is greater than 0.05. Also, the null hypothesis (HO) is rejected if the calculated value is greater than the tabular value. On the other hand, if the value of the moral (Sig) is less than 0.05, we reject the null hypothesis and accept the alternative hypothesis. Thus, this hypothesis states that:

“Internal control units does not adhere to general standards emanating from the international organization of supreme audit control bodies (INTOSAI).”

11.2 Analysis of second Sub- hypothesis

H02: Internal control units do not adhere to field standards emanating from the international organization of supreme audit control bodies (INTOSAI).

In testing this hypothesis, the researcher used T-test for one sample. This is used to verify the commitment of internal control units with field standards emanating from the international organization of supreme audit control bodies, this is as shown in Table (6).

Table 6. T-test results to verify the commitment of internal control units with field standards emanating from the international organization of supreme audit control bodies

First sub-hypothesis	NO.	Arithmetic Mean	Standard Deviation	DF	Calculated T value	Tabulated T value	Sig*
The commitment of internal control units to regulatory standards INTOSAI	250	3.456	1.090	85	8.775	1.006	0.000

Demonstrated by the results shown in the table (6), units of internal control in administrative government units committed based on an assessment of the internal control units at the significance level ($\alpha \leq 0.05$).

The calculated T- value function is 8.775 and the indication level is given as $\alpha \leq 0.05$ when compared with Tabulated T -Value (1.006). The table also shows the same level indication (0.000). Thus there is an obligation to field standards for internal control mechanism in administrative government units and all that back for the same main reason which is a significant similarities and convergence terms and requirements of laws and regulations with the field standards issued for (INTOSAI).

11.3 Analysis of third Sub- hypothesis

H03: Internal control units do not adhere to reporting standards emanating from the international organization of supreme audit control bodies (INTOSAI).

In testing this hypothesis, the researcher used T-test for one sample. This is used to verify the commitment of internal control units with reporting standards emanating from the international organization of supreme audit control bodies; this is as shown in Table (7).

Table 7. T-test results to verify the commitment of internal control units with reporting standards emanating from the international organization of supreme audit control bodies

First sub-hypothesis	NO.	Arithmetic Mean	Standard Deviation	DF	Calculated T value	Tabulated T value	Sig*
The commitment of internal control units to regulatory standards INTOSAI	250	3.482	1.022	85	14.001	1.124	0.000

Demonstrated by the results shown in the table (7), units of internal control in administrative government units committed based on an assessment of the internal control units at the significance level ($\alpha \leq 0.05$).

The calculated T- value function is 14.001 and the indication level is given as $\alpha \leq 0.05$ when compared with Tabulated T -Value (1.124). The table also shows the same level indication (0.000). Thus there is an obligation to reporting standards for internal control mechanism in administrative government units and all that back for the same main reason which is a significant similarities and convergence terms and requirements of laws and regulations with the reporting standards issued for (INTOSAI) with reference to the lack of adoption of such standards as absolute problem and the subject of the study.

Using (One Way Anova) analysis of variance for the third hypothesis, attributed to the experience, qualifications and job title of the commitment of internal control units in public sector's to standards control of the International Organization of Supreme Audit Institutions (INTOSAI) " at the level ($\alpha 0.05$) is related to the commitment of internal control units in public sector's to standards control of the International Organization for Supreme Audit Institutions (INTOSAI).

According to the difference of experience, qualification, and position. It has been shown that there were no statistically significant differences in the study sample answers attributed to the experience, qualifications, and position of commitment of internal control units in public sector's to standards control of the International Organization of Supreme Audit Institutions (INTOSAI).

This is because the Tabulated - F for each demographic properties were larger than the calculated F. Here, qualifications as an example achieved Tabulated-F (3.601) compared with the calculated-F (4.994) at the level of significance ($\alpha \leq 0.05$) and by SOS (7.960). This, however, continues for other demographic characteristics with differing numbers of analysis.

Depending on the ruling base, the hypothesis of nihilism is accepted (Ho) if the calculated value is less than the tabulated value. On one hand, if the mental value (Sig) is greater than 0.05, the hypothesis of nihilism (Ho) is rejected. On the other hand, if the calculated value is greater than the value of tabular, mental value (Sig) less than 0.05, the hypothesis of nihilism

(Ho) is accepted. Thus, this hypothesis states: "There were no statistically significant differences in the study sample answers attributed to the experience and qualifications, and position regarding the commitment of internal control units in public sector's to standards control of the International Organization of Supreme Audit Institutions (INTOSAI) at indication level ($\alpha \leq 0.05$)."

12. Study Result

Based on data analysis and hypothesis testing, the study found a set of results:

1- Commitment of internal control units to the general standards emanating from the International Organization of Supreme Audit Institutions (INTOSAI) in administrative government units generally were moderately with an arithmetic mean (3.003) and standard deviation (0.535) due researcher this result to the presence of twins and a large consensus between standards professional, legislation and legal regulations in that area.

2- Commitment of internal control units to the field standards of the International Organization of Supreme Audit Institutions (INTOSAI) in administrative government units generally were moderately with an arithmetic mean (3.551) and standard deviation (0.610) due researcher this result to the presence of some of the items that should be the focus on more great interest being out of work for a major work mechanism and internal control units in administrative government units.

3- Internal control in administrative government units can find scientific and modern methods of binding Jordanian regulations and legislation compatibility towards with implementation of International Organization of Supreme Audit Institutions (INTOSAI).

4- Commitment of internal control units to the reporting standards of the International Organization of supreme auditing institutions (INTOSAI) in general were moderately with an arithmetic mean (3.482) and standard deviation (1.022) and is closer to the high level, whether under what brought him legislations and laws or professional standards is to be more than what the great compatibility with each other, which is due researcher access to important result in the above results.

5- There were no statistically significant differences in the study sample answers attributed to the experience and qualifications, and position regarding the commitment of internal control units in public sector's to standards control of the International Organization of Supreme Audit Institutions (INTOSAI).

13. Study Recommendations

In light of the above, the researcher provides a set of recommendations:

1- Need to strive towards the adoption of the regulatory standards of the International Organization of Supreme Audit Institutions (INTOSAI) in the government sector.

2- The need for harmonization between the legislation and regulations with international professional standards especially the supreme control standards of what lends importance and effectiveness to financial control.

3- Attention to the human element as one of the main components of the internal control system in terms of training and development, and keeping them up with scientific and practical progress.

4- Emphasize the need to reformulate some of the legislation and instructions to the mechanism of action and internal control units.

5- Mechanism of internal control units need a strategies work and future plans because of its experience, skills and capacities of the worlds in which both managers and the employees of administrative government units.

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