

Role of External Control in Reducing Financial Corruption

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Abstract: This study aimed to explore the role of external oversight in reducing the phenomenon of financial corruption. To achieve this, a sample of administrators, accountants, and auditors from Al-Furat Al-Awsat Technical University were surveyed, with 60 questionnaires distributed to test the study hypotheses. Of these, 54 responses were returned, representing a 90% response rate. The SPSS statistical system was used for data analysis, and the t-test method was applied to test the hypotheses. The findings revealed that external audit bodies play a significant role in enhancing the efficiency and effectiveness of the audit process. This is achieved through coordination between internal and external audit procedures, allowing for the detection of fundamental errors and distortions in financial statements when the audit process is properly planned. Additionally, the results showed that external auditors contribute to reducing financial corruption by increasing the credibility of the data in the financial statements. The study emphasizes that external audit processes are essential in identifying discrepancies in financial records, thereby ensuring greater transparency and accuracy in reporting. The study also suggests several recommendations, such as addressing the root causes of corruption, rather than simply launching campaigns. These measures are critical, particularly for individuals living in poverty and deprivation, who may be more susceptible to corrupt practices. The research highlights the need for a more comprehensive approach to combating financial corruption, which involves not only external oversight but also fostering a culture of integrity within organizations. Moreover, the study advocates for stronger collaboration between internal and external audit bodies to enhance the overall effectiveness of corruption prevention mechanisms. This research contributes to the understanding of how external oversight can serve as a crucial tool in mitigating financial corruption and improving the integrity of financial reporting.

Keywords: External Control; financial Corruption, Iraq

1. Introduction

The societies of developing countries are among the countries in the world most affected by the disease of corruption. Perhaps the danger of financial administration corruption lies in the fact that it cannot be eradicated from the roots. Rather, we can say, it is necessary to work to reduce its effects and risks. It is noted that after the series of various financial crises that occurred in many companies in the countries of the world, which were sparked by financial corruption, mismanagement, and lack of control, experience, and skill, in addition to the lack of transparency, these crises and collapses led to many shareholders incurring huge financial losses, which prompted many investors to search for companies that apply the concept of corporate governance, and the importance of governance has increased as a result of the trend of many countries in the world to shift to capitalist economic systems in which they rely to a large extent on private companies. Therefore, governance is considered the most important means of reducing the phenomenon of financial corruption in the administration, through a group of internal and external oversight mechanisms, the most prominent of which are the role and responsibilities of the Board of Directors, the Board of Directors committees,

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the most important of which is the Audit Committee, as well as strengthening the role of the internal and external audit functions, especially related to the independence of these two functions, and enacting Legislation and laws that increase penalties for financial corruption practices.

1.1. Research Problem

The research problem is embodied in the inadequacy of internal control in detecting errors, distortions, or financial corruption that may be in the financial statements due to the difficulty of the internal auditor's access to information due to the presence of a large volume of data or the presence of personal motives. This leads to investors' lack of confidence in internal control because most companies are led by them. Who represents the owners, and this is what can be further confirmed by the external control through its audit of the financial statements and financial statements to provide all beneficiaries with reasonable confirmation of the validity of this information as it is from a neutral, unbiased party.

1.2 Research Objectives

1. Exposing the errors and distortions through which financial corruption occurred.
2. Report the presence of these errors to the relevant authorities to take the necessary action.

1.3 Importance of Research

The importance of the research is embodied in clarifying the role and responsibility of the oversight and auditing bodies in reducing the errors that employees inadvertently make, preventing and discovering cases of manipulation and violations by reducing the chances of committing them, and reducing the phenomenon of financial corruption spread in Iraq and its negative impact on the economic side of the country, as the judiciary Financial corruption leads to the independence of this money in a beneficial way that leads to the prosperity of the country

1.5 Research Hypothesis

The research includes the following hypotheses:

- a. The extent of the external auditor's responsibility in discovering cases of financial corruption.
- b. What are the obstacles that affect the external auditor in performing his professional responsibility in discovering cases of financial corruption

2. Literature Review

The audit profession derives its origins for the purpose of verifying the accuracy of the accounting data relied upon in making decisions and ensuring the extent to which that data conforms to reality. This need first appeared among governments, as historical documents indicate that the governments of the ancient Egyptians and Greece used auditors to verify the accuracy of accounts. At that time, the observer would listen to the entries recorded in the books and records to determine their accuracy. Thus, we find that the word "audit" is derived

from a Greek word that means to listen (Abdullah, 2007: 17-18). The emergence of the theory of double entry in the fifteenth century led to the ease, simplification and spread of the application of accounting and control, which led to the development of the accounting and control profession (Mahmoud et al., 2011: 18).

The development of monitoring has accompanied the development of commercial and economic activity as well. Since the commercial renaissance in Italy, in the 15th and 16th centuries, and the continuous development that followed the development of economic institutions, the need for external monitoring was not strong in small individual institutions, as the king was owner and manager, at the same time. However, the emergence of large industrial enterprises during the era of the Industrial Revolution in the eighteenth century was characterized by the need for large capital to keep pace with development. Funds at the individual level were scarce, and some people refrained, as they had the ability to risk it, which led to the emergence of financial companies, and this led, in turn, to the gradual separation of ownership from management (Putin, 2008:8).

2.1 The Concept of External Control

External oversight has several concepts, including the following: Thomas and Henke believe that external oversight was primarily performed in response to the desire of the management that owned the economic unit, and all the attention of the external auditor was directed primarily to discovering manipulation and violations that could occur by individuals working in the unit, as the auditing process was focused on the documentary examination, which involves examining... And auditing all financial operations, as well as examining and auditing the financial position statement, (Thomas and Henke, 2010: 38). Jarbou defined the concept of external oversight as oversight carried out by an entity independent of the economic unit that is not subject to the supervision of the administration, but rather performs its work at the request of the entity that appointed it, and takes into account the administration's application of applicable laws, regulations, and instructions. (Jarbou, 2000: 18).

Jumaa thinks that auditing involves reviewing an organization's documents, records, and books through an impartial and thorough technical evaluation to confirm the legitimacy of its operations and provide an assessment on the accuracy of its financial reports, depending on the effectiveness and reliability of the internal control system. (Jumaa, 2010: 6-7). Arens and Luebke described auditing as the process of gathering and assessing evidence regarding information to assess the degree of compliance with established standards and providing a report on that. The audit should be conducted by a qualified and impartial individual. (Arens and Luebke, 2002: 21). From this definition, it can be said that there are main elements of external audit, which are:

- a. Verifying the validity of management's allegations in an organized and systematic manner.

- b. Relying on approved auditing standards to collect evidence and evidence objectively.
- c. Expressing an impartial technical opinion regarding the fairness and clarity of the financial statements and the results of the work.
- d. Expressing an impartial technical opinion on the extent of management's commitment to the approved accounting standards and rules.
- e. The audited data is for a specific period of time, which is often a financial year.

2.2 The Importance of External Control

The importance of external control appears in that it is a means that serves many categories that rely heavily on the financial statements approved by the independent external auditor, in order to meet their broad and heterogeneous information needs, which vary according to their different interests and goals, and these categories are represented as follows: (Shreim and Barakat, 2007: 13-14)

- a. Management and members of the Board of Directors: The main purpose of the audited report is to obtain information that enables them to review performance and evaluate the process of preparing reports on complex financial operations, in addition to making decisions affecting the future directions of the institution.
 - b. The group of employees and the workers' union: These people need information that enables them to estimate profitability and estimate future wages, and in negotiations on profit-sharing agreements.
 - c. Economists and scientific research personnel: Their needs are for information to help them evaluate the effects on economic policies and general political decisions, and to assist in research and studies.
 - d. Customers, suppliers and competitors: This category needs information approved by the external auditor to enable him to evaluate the continuity of the institution's undertakings as a source of goods and services, or as a consumer of goods and services, and to evaluate the competitive strength of the institution.
 - e. Government agencies: Some state agencies rely on data from institutions approved by an independent auditor for many purposes, including: monitoring economic activity, drawing up the state's economic policies, or imposing taxes.
 - f. Potential investors: They need information to help them make decisions about the possibility of investing in the institution and determine the appropriate price for investment in a way that achieves the greatest return for them.
- 1/6 The role of external oversight: (Al-Sabbagh, Al-Ashmawy, and Ahmed, 2006: 11)

Statement of Accounting Concepts No. (1) issued by the Financial Accounting Standards Board (FASB) summarizes the social role of auditing by an independent auditor, as it indicates that the effectiveness of individuals, enterprises, markets, and government in allocating scarce resources to alternative uses increases if economic decision makers have information that reflects the ability And the performance of commercial establishments to help them evaluate

different alternatives, the expected return, costs, and risks.....The independent external auditor usually examines the financial statements along with other information. All categories that provide the auditor with information or use it consider the auditor's opinion in most cases to be more The level of confidence in the information or the degree of reliance on it.

2.3 Financial corruption

The phenomenon of financial corruption is not new today and is not linked to a specific time or place. In 1997, the Dutch archaeological team found cuneiform tablets at the Dhaka site in Syria, showing an administrative site at the level (currently the Archives of the Control Department) that reveals issues related to financial corruption and acceptance. Bribery by employees working in the Assyrian royal court thousands of years ago. There are many incidents of corruption in the ancient papyri, including the collusion that existed between the guards of the Pharaonic tombs and the tomb thieves to steal the gold coins and jewelry in them. We find that financial and administrative corruption is widespread in many third world countries and even in developed countries. With varying levels of corruption and its extent

The study of the phenomenon of financial corruption is characterized by a special nature and has historical roots that grow and develop through the circumstances of the social, economic and institutional situation of each country. Although there is a common denominator for a phenomenon in general, each phenomenon has its own characteristics emanating from the social reality and legal system of each country. With increasing talk about globalization, and after the end of the Cold War, the activity of multinational companies increased, and the activity of mafias increased, especially in the field of drug trade, white slave trade, money laundering, and other illegal activities. "Corruption" also emerged more urgently as a global issue. Thus, it moved from being merely an internal national concern to one of the issues of globalization.

In 1992, most organizations (governmental and non-governmental) hoped for this issue, and began making intensive efforts to address it in this regard. (Abdullah, 2011: 7)

2.4 Definition of Financial Corruption

Academic research to understand a term requires developing an appropriate definition for it, and this is what our research dealt with in the term corruption, as it is numerous and differs according to the different visions that deal with it. In terms of language, we find corruption is that whoever corrupts something, corrupts it, then it is corrupt. It is also said that corruption is the opposite of interest, ((Al-Razi, 1994, p. 264). Either term is defined as the abuse of power to obtain personal, factional, or organizational interests. (Ashfor & Anand 2004:2).

As for Windsor, he believes that corruption indicates the failure of values and moral considerations and the preference for the interest of the individual over the interest of society (Windsor (2004: 142). Kaufman and Sheul referred to it as using public office to achieve private gains, such as bribery and blackmail (Kaufman, Sheul, 1998: 7). It matches the

definition of the Encyclopedia of Social Sciences, which refers to the use of public power or influence to achieve private profits or benefits. (Mahmoud, 2008: 54). Transparency and Integrity International refers to corruption as the misuse of granted authority to dilute private gains. This definition does not include workers in the public sector only, but also in the private sector, institutions, governmental and non-governmental bodies, and political parties, 2003: Daniad, 46).

2.5 Causes of Financial Corruption

There are many reasons that push people to practice corruption in general, and financial corruption in particular. Some of those reasons are as follows:

- a. Political reasons: Some countries, especially in developing countries, face changes in the government and ruling system, shifting from democracy to dictatorship and vice versa, which creates an atmosphere of political instability, which sets the stage for financial and administrative corruption (Abboud, 2008: 77).
- b. Economic reasons: Perhaps the most important of these reasons is the unfair distribution of the revolution in society, which would create wealthy groups and disadvantaged groups (Mahdi, 2008: 58).
- c. Social reasons: Represented by wars, their effects and consequences in society, external interventions, sectarianism, tribalism, and nepotism, anxiety resulting from the instability of the situation and fear of the coming unknown.... collecting money by any means to confront this future and the mysterious unknown (Muhammad, 2007: 13).

2.6 Demonstration of Financial Corruption

There are many forms and forms of corruption, and despite this, they are all aspects of one phenomenon that results in illegal practices outside the law. Due to the multiplicity of forms of corruption, there has been a multiplicity of manifestations, which are represented in the following:

- a. Bribery: It means that a person obtains a benefit, which is mostly financial, to pass or carry out work contrary to legislation or the principles of the profession (Salem, 2008: 33). Article 317 of Penal Code No. (111) of 1969 stipulates that bribery is “every employee or person charged with a public service who requests or accepts for himself or another a gift, benefit, or advantage, or promises something of the same, to perform or abstain from doing an act of his position.” Or breach of public function.” (Al-Hadithi, 1996: 67)
- b. Forgery: Forgery, from a linguistic standpoint, means lying and falsehood. It has been said: false testimony, false testimony, a false man, false speech and false speech (Ibn Manzur, 1998: 85). Physical forgery often takes the following types:
 - 1) Forgery of identification documents
 - 2) Imitating signatures and seals

- 3) Misrepresenting data, amounts, numbers, names and addresses, (Al-Jawhar, 1999: 9).
- c. Money laundering: It is a phenomenon represented by money cleaning or money laundering operations, and it is one of the international phenomena of corruption that is linked to the spread of organized crimes (Al-Moussawi, 2005: 33).
- d. Nepotism: It means the employee providing services on the basis of personal affiliations (family, party, religious, and national affiliations), such as the distribution of working service jobs on a family or party basis, or the employee's keenness that members of his party receive bids funded from state resources (Al-Faki, 2006: 9).
- e. Fraud and fraud: It means performing fraudulent acts that deceive others by performing important job work in order to exploit others by blackmailing them (Dr. Al-Ghannaq and Nabil, 2006: 23).
- f. Favoritism and nepotism: This phenomenon is represented by the patronage of relatives and acquaintances and their preference in the field of appointment or concluding contracts, and this represents a dangerous type of corruption because it means giving the right to those who do not deserve it. (Sheikh Daoud and Imad, 2003: 20).

2.7 Anti-Corruption Mechanism

We can classify the entities responsible for combating corruption into two categories: -

- a. Bodies responsible for combating corruption globally. The following bodies have been identified as international bodies whose mission is to combat corruption on a global scale: (Al-Ugaili, 2005: 10)

A- The United Nations: The United Nations has issued a number of resolutions to combat corruption and combat corruption out of complete conviction of the seriousness of corruption and its risks and threats to the stability and security of societies. It also issued an anti-corruption convention in 2004, and many countries around the world have joined it.

B- The World Bank: The World Bank has developed a set of steps and strategies for the purpose of helping countries confront corruption and reduce its negative effects on the economic development process.

C- The International Monetary Fund: The International Monetary Fund has resorted to reducing corruption by suspending financial aid to any country where corruption is an obstacle to the economic development process.

D- The World Culture Organization: This organization was established in 1993 and is a non-governmental (civil) organization that works primarily to combat corruption and reduce it through clarity of legislation, simplification of procedures, stability, and harmony with each other in terms of objectivity, flexibility, and

development in accordance with economic, social, and administrative changes. (Al-Ghanem, 2011: 17)

- b. The bodies responsible for combating corruption in Iraq, which are the local bodies whose mission is to monitor public funds and combat administrative and financial corruption on a local scale within Iraq, are represented by the following: (Aday and Ajlan, 13:2007).

2.8 A- Integrity Commission

This body responds to the provisions of Articles (6) and (36) of the United Nations Convention against Corruption issued in 2004, which Iraq ratified by Law No. (35) of 2007. It was first established under the name of the Public Integrity Commission by Order No. (55) of 2004 and was designated by the Iraqi Constitution. In 2005, it was established as one of the independent bodies and made it subject to the oversight of the House of Representatives, and its name was changed to the Oversight Authority pursuant to Article (52) thereof. Its mission consists of investigating suspected cases of corruption, such as accepting gifts, bribes, nepotism, nepotism, discrimination on the basis of race and sect, and exploitation. The authority to achieve personal goals or misuse public funds must be taught by all state employees.

B- Financial Supervision Bureau: Recent amendments were established in Iraq under the other 77 in the year 2004. It is a body responsible for the financial and accounting audit of ministries and institutions. Its mission is to provide the public and the government with information.

Minutes related to government operations and financial conditions for the purpose of strengthening the economy and integrity of the country and evaluating performance in combating financial and administrative corruption.

C- Office of the Inspector General: Offices of general inspectors were established pursuant to Order 57 of 2004 in the ministries (Rasheed, Al-Hamdani, and Al-Araji, 2012: 322).

- a. Review, audit, inspection and evaluation
- b. Raising levels of responsibility and integrity
- c. Supervising ministries
- d. Making cases of waste and abuse of power. (Rashid, Al-Hamdani and Al-Araji, 2012: 322).

2.9 “The Effects of Financial Corruption in Iraq”:

- a. The political consequences of financial corruption in Iraq are critical:
 - 1) Impacts on politics, governance, and institutions: Corruption poses a significant obstacle to development. Politically, it undermines democracy and good governance by altering or even diverting the official processes. When corruption infiltrates elections and legislative assemblies, it diminishes accountability and

distorts parliamentary representation in the political decision-making process, while judicial corruption threatens the rule of law and undermines integrity within the administration.

- 2) Job inflation: This phenomenon contributes to financial corruption as executives leverage their power to hire a large number of employees who aren't genuinely needed, often in exchange for bribes or personal favors, placing them in key positions within departments. This practice results in a decline in government effectiveness and an increase in operational costs, neglecting crucial investment and service areas .
 - 3) Poor infrastructure: A result of insufficient resources and unskilled personnel, this undermines the government's capability to deliver essential services, leading to a deterioration of its authority and rule of law. Consequently, this fosters insecurity and heightened unrest, posing a risk to societal security and stability., (Al-Anazi, 2002: 6)
- b. “The economic effects of financial corruption in Iraq” . The most important economic effects of corruption are:

A- Difficulty in obtaining grants and loans from abroad or not benefiting from them, due to the lack of confidence of international institutions in the government’s ability to direct them properly to serve the highest priorities of the state and society, as a special report by the International Monetary Fund indicates that there is a large percentage of the money lent by American banks to developing countries. It returns again to the United States and Switzerland and is deposited in their banks in the personal accounts of officials from those countries, in addition to the great waste in the use and exploitation of this money, (Abdul Salah and Salah: 5-7)

B- Corruption has economic repercussions as it fosters distortions and significant deficits. The prevalence of corruption within the private sector raises business costs due to the rise in the price of illicit payments and higher administrative expenses incurred from dealing with officials and the risks associated with breaching agreements or getting caught., (Al-Fadil, 2006: 42)

C- The societal impacts of financial corruption in Iraq: Corruption fosters the emergence of a privileged class within society, while the levels of poverty rise, resulting in an increase in social stratification and heightening the percentage of those marginalized politically, economically, and socially. Consequently, this drives migration, leading to a loss of national talent and hindering the country's ability to attract skilled individuals due to the pervasive nature of corruption. (Jabr, 2007: 10).

3. Methodology

3.1. Introduction

The methodology and procedures of the study are regarded as a crucial component through which the practical aspect of the research is achieved, enabling the collection of data necessary for performing the statistical analysis that leads to findings interpreted in the context of the study's relevant literature. This chapter discusses the approach taken, the study population and sample, the research instrument employed, and details on its preparation, construction, and the assessment of its validity and reliability. Additionally, it outlines the steps the researcher undertook in designing the research tool and the instruments utilized for gathering all study data. The study concludes with a description of the statistical methods applied in data analysis.

3.2. Study Method

Based on the nature of the study and the goals it seeks to achieve, the researcher used the descriptive analytical method, which depends on studying the phenomenon as it exists in reality and is interested in describing it accurately and expressing it qualitatively and quantitatively. This approach is not sufficient when collecting this information related to a phenomenon in order to Investigating its various manifestations and relationships, but going beyond analysis, linking and interpretation to reach conclusions on which the proposed vision is built so that it increases the stock of knowledge about the subject. He also used the stratified random sampling method in selecting the study sample and using the questionnaire as a tool in collecting primary data. The researcher relied on two types of data, as follows:

- a. Primary data: To address the analytical aspects of the subject of the study, reliance is placed on collecting primary data through a questionnaire as the main tool for the study, designed specifically for this purpose and distributed to all employees at Al-Furat Al-Awsat University.
- b. Secondary data: Books, courses, and special publications related to the subject under study were reviewed, which are related to studying the extent of the ability of government institutions to implement the role of external oversight (BSC) as a tool for evaluating financial corruption, and any references that may contribute to enriching the study in a practical way, and By resorting to secondary data in a study, the researcher intends to identify the foundations and practical methods of writing studies, as well as to obtain a general perception of the latest developments that have occurred and are occurring in the field of study.

3.3. The study population and sample

The study population is defined as all the components of the phenomenon that the researcher studies. Therefore, the study population is all the individuals or things who are the subject of the study problem by representing the target study population from the various administrative levels of senior management, middle management, and all accountants and auditors at their various levels and job titles in Al-Furat Al-Awsat Technical University. To achieve the objectives of the study, the researcher prepared and distributed (60) questionnaire

lists to a sample of administrators, accountants and auditors working at Al-Furat Al-Awsat Technical University for the purpose of testing the study hypotheses. (54) questionnaire lists were retrieved, representing (90) % of the study sample.

3.4. Study tool

The questionnaire was prepared and distributed to all members of the sample for all the data needed for the study. The questionnaire was divided as follows:

The first section: It consists of personal data about the respondent (academic qualification, work experience, job title).

The second section: It consists of the study questions and consists of (21) paragraphs, distributed among (2) axes.

The first axis: The extent of the external auditor's responsibility in discovering corruption, cases of financial corruption, and it consists of (6) paragraphs

The second axis: Obstacles that affect the external auditor's ability to fulfill his professional responsibility and reduce the risk of his exposure to legal liability due to failure to detect financial corruption. It consists of (15) paragraphs.

3.5. Normality Distribution Test

The (co-log-summer-nove-K) test was used to test whether the data followed a normal distribution or not, and the results were as shown in Table 1.

Table 1. shows the results of the normal distribution test

No:	Axis	Probability value (SIG)
1	The extent of the external auditor's responsibility in discovering cases of financial corruption	0.000
2	Obstacles that affect the ability of an external auditor to perform professional responsibility and reduce the risk of his exposure to legal liability due to failure to detect financial corruption.	0.000

It is clear from the results shown in Table (3-1) that the probability value (SIG) for all study axes was less than the significance level of $\alpha = 0.05$. Therefore, the distribution of data for these axes does not follow a normal distribution, and thus only laboratory tests will be used to answer the hypotheses of the study

3.6. Statistical Methods Used in The Study

The researcher conducted a transcription and analysis of the questionnaire using the descriptive analysis software (SPSS), and statistical tests will be applied based on the results of the normal distribution test. The following statistical methods have been utilized:

- a. Percentages, frequencies, arithmetic means, and standard deviations are primarily utilized to understand the distribution of various categories within a variable, allowing researchers to effectively describe the sample under study .
- b. The Cronbach's alpha test is employed to assess the reliability of the questionnaire .

- c. The Cyberman correlation coefficient is used to evaluate the strength of the correlation, and this method helps determine structural validity and the interplay between variables .
- d. The signal test (SIGN TEST) is conducted to ascertain whether the average score of the questionnaire meets the expected level of agreement, which is typically set at 3.

3.7. Validity and reliability of the questionnaire: The validity of the questionnaire refers to confirming that it accurately assesses what it intends to measure. Validity additionally implies “the questionnaire’s inclusion of all the elements that must be included in the analysis on the one hand, and the clarity of its paragraphs and vocabulary on the other hand, so that it is understandable to everyone who uses it” (Obaidat et al., 2001: 179), and the researcher established the validity and reliability of the questionnaire:

(1) Validity of the measurement

First: The validity of the instrument: The questionnaire was presented to a group of arbitrators consisting of (5) professors, members of the teaching staff and in the College of Administrative Technology, and specialists in accounting and business administration. The names of the arbitrators are in Appendix No. (2). The arbitrators’ opinions were responded to and the necessary deletions and deletions were made. An amendment was made in light of the proposals submitted, and thus the questionnaire was issued in its final form - see Appendix No. (1).

Second: Construct validity: Construct validity is regarded as a key indicator of the tool's validity, assessing how well the tool meets its intended objectives and demonstrating the degree of correlation between each aspect of the study and the overall score of the questionnaire items.

(2) Resolution stability: The reliability of the questionnaire indicates that it yields consistent results when administered multiple times under identical conditions. In other words, the reliability of the questionnaire refers to the consistency of its outcomes, which should not vary significantly if it is given to the same sample group several times over the year.

Structural validity results:

(1) Construct validity: Construct validity is regarded as one of the indicators of the tool's validity, assessing how well the tool accomplishes its intended objectives and demonstrating the degree to which each dimension of the study is associated with the overall score of the questionnaire items. Table 2 indicates that all correlation coefficients across the various dimensions of the questionnaire are statistically significant at the $\alpha = 0.05$ level. Thus, all aspects of the questionnaire are considered reliable in relation to their intended measurement.

Table 2. Correlation coefficients between the scores of each dimension of the questionnaire and the overall score of the questionnaire

No:	Cyberman correlation coefficient for correlation	Axis	Probability value (SIG)
1		0.599	0.000
2		0.599	0.000

(1) Resolution stability:

The stability of the questionnaire indicates that it produces consistent results or that it was administered multiple times under identical circumstances. In simpler terms, the stability of the questionnaire refers to consistent outcomes and minimal significant changes in responses if it were given to the same sample group repeatedly within a defined period. The researcher assessed the reliability of the study questionnaire by utilizing the Cronbach's alpha coefficient, detailed as follows: Alpha Cronbach coefficient.

The researcher employed the Cronbach's alpha technique to assess the reliability of the questionnaire, with the results presented in Table 3.

Table 3. Cronbach's alpha coefficient to measure the reliability of the questionnaire

No:	Axes	Alpha CRO-Nbach coefficient
1	all axes	0.750

The findings presented in Table 3 indicate that the Cronbach's alpha coefficient was significantly high for every axis, with values spanning from (0.750) for each resolution axis.

Examining the data and evaluating the study hypotheses: This section presents the analysis of data and tests the hypotheses of the study by addressing the research questions and summarizing the key findings from the questionnaire. This was achieved through an analysis of its sections and an assessment of the study variables, which consisted of (academic qualifications, professional experience, and job title). Consequently, the data collected from the study questionnaire underwent statistical processing using the Statistical Package for the Social Sciences (SPSS) software to derive the findings that will be discussed and analyzed in this section. [First: Personal information test: A set of personal and functional variables were selected for financial managers working at Al-Furat Al-Awsat University, in addition to auditors working in audit offices, in order to explain some facts. Related to this category, the results contained in the following tables show the characteristics of the study sample members, which are as follows:](#)

Table 4. Distribution of the study sample according to academic qualification

Qualification	Relative frequency	Percentage
Diploma or less	8	27%
Bachelor's	21	70%
Master's	-----	-----
Ph.D	1	3%
The Total	3	10%

[Through Table 4, which represents the frequencies and percentages of the distribution of the study sample members according to the educational qualification variable, we note that](#)

the percentage of people holding a diploma or less is (27%), while those holding a bachelor's degree (70%), while (0%) and (3%) held a doctorate degree from the study sample. Which means that the sample studied is expected to have the required knowledge about the subject of the study.

(2). Practical experience

Table 5. Distribution of the study sample according to job title

Job Title	Relative Frequency	Percentage
Assistant auditor	8	26.7%
Lead auditor	5	16.7%
Audit Manager	5	16.7%
Owner or partner of an audit office	1	3.3%
Financial Manager	-----	---
Other than	11	36.7%
The Total	10	100%

Table 6. shows the frequencies and percentages of the distribution of the performance of the study sample according to the job title variable, where we note that the percentage of those whose job title was assistant auditor was (26.7%), and (16.7%) was the percentage of those whose job title was principal auditor. While the percentage of audit managers was (16.7%), while the percentage of those who were owners or partners of audit offices was (3.3%) of the study sample, and the percentage of others was 36.7%.

Second: Testing the Study Hypothesis

To test the study hypotheses, non-laboratory tests (sign test) were used. These tests are appropriate in the event that the distribution of the data does not follow a normal distribution. If (sig sing > 0.05 is greater than 0.05) (according to the results of the SPSS program), then the null hypothesis cannot be rejected. In this case, the average of the sample members' opinions on the phenomenon under study does not differ fundamentally from agree with a degree of (3), but if the sig < 0.05 (sig) is less than 0.005), the null hypothesis is rejected and the alternative hypothesis is accepted, which says that the average of the sample members' opinions The sample differs substantially from the average degree of agreement. In this case, it is possible to determine whether the average answer is substantially more or less than the average degree of agreement through the value of the test. If the sign is positive, it means that the arithmetic mean of the answer exceeds the average degree of agreement and vice versa. correct.

Study Hypothesis

The first hypothesis: The extent of the external auditor's responsibility in discovering financial corruption at a function level of $\alpha = 0.05$. The t-test is used for one sample, and the results are shown in Table No. (3-7), which shows the opinions of the members of the study sample in the first paragraphs, the results of the arithmetic mean, the deviation, the t-test value, and the probability value (sig).

Table 6. Analysis of the paragraphs of the first axis

Item No.	Item Arithmetic	Mean	Standard Deviation	Test Value	Probability Value	Rank
1		3.7667	0.67891	6.185	0.000	4
2		4.0667	0.98027	5.960	0.000	3
3		4.3333	0.60648	12.042	0.000	1
4		3.5000	0.97379	2.812	0.009	6
5		3.6667	0.99424	3.673	0.001	5
6		4.1667	0.69893	9.143	0.000	2

We notice from Table No. (3-7) that the third paragraph ranked first in the ranking of the paragraphs. In this field, the arithmetic mean is (4.3333), meaning that the test's signal value is equal to (12.042) The probability value stands at (0.000). As a result, this paragraph is categorized as a statistical function with a significance level of $\alpha = 0.05$. This indicates a strong consensus among the sample members regarding this paragraph. The fourth paragraph is positioned sixth overall in this category, with an arithmetic mean of (3.5000), indicating that the test signal value is (2.819) and the probability value is (0.009). Thus, this paragraph is deemed statistically significant at a significance level of $\alpha = 0.05$. This reflects the agreement of the sample members regarding this paragraph.

The second hypothesis: The obstacles that affect the external auditor's ability to fulfill his professional responsibility and reduce the risk of his exposure to legal liability due to failure to detect financial corruption at a significance level of $\alpha = 0.05$. The t-test is used for one sample and the results are shown in Table 5, which shows the opinions of the study sample members in the second axis and the results of the arithmetic mean, deviation, t-test value, and probability value (sig).

Table 7. Analysis of the results of the second axis

Item No.	Item Arithmetic	Mean	Standard Deviation	Test Value	Probability Value	Rank
1		0.38000	0.76112	5.757	0.000	10
2		3.9000	0.95953	5.137	0.000	6
3		4.0000	1.01710	5.385	0.000	3
4		4.1000	0.66176	9.104	0.000	2
5		3.7000	1.08755	3.525	0.001	9
6		3.7000	0.74971	5.114	0.000	9
7		4.0000	1.05045	5.214	0.000	3
8		3.9333	0.90719	5.635	0.000	5
9		3.8333	0.91287	5.000	0.000	8
10		3.7000	0.83666	4.583	0.000	9
11		4.0000	3.54284	1.546	0.133	3
12		3.8667	0.62881	7.549	0.000	7
13		4.3333	0.80230	9.103	0.000	1
14		4.1000	0.80301	7.503	0.000	2
15		3.9667	0.92786	5.706	0.000	4

We notice from Table No. 8. that paragraph (14) ranked first in the ranking of paragraphs in this field, and the arithmetic mean is (4.3333), meaning that the test value of the signal is equal to (0.80230) and the probability value is equal to (0.000), so it is considered This paragraph is statistically significant at a significance level of $\alpha = 0.05$. This means that there is a high degree of agreement among the sample members on this paragraph

Paragraph (1) ranked tenth and last in this field, and the arithmetic mean is (0.3800), meaning that the test's signal value is equal to (5.757) and the probability value is equal to (0.000). Therefore, this paragraph is considered statistically significant at a significance level of $\alpha = 0.05$. This is This means approval by the sample members on this paragraph.

4. Conclusions and Recommendations

4.1. Conclusions

The causes of corruption revolve around two main spheres. The first is related to the individual himself, who is driven by his own circumstances and environment, while the second is represented by reasons outside the individual's management that facilitate the practice of financial corruption, the most important of which is weak external control.

The correct direction to achieve the goals of government institutions to preserve public money is through the formation of types of external oversight, means and methods for discovering errors and deviations and combating corruption.

Developing the staff who work in the field of external control through advanced training courses in the field of computers, which is an essential stage for moving to the level of electronic control and auditing and identifying cases of tampering.

4.2. Recommendations

There must be integration between internal and external control tasks, and in order for this integration to be achieved, it is possible to control all financial transactions and fill the gaps that may lead to financial corruption.

The university administration must reconsider the methods that are followed in the control procedures for disbursement, funds, and salaries operations to eliminate loopholes that could be an outlet for the spread of corruption at the university.

In order for regulatory bodies to be able to achieve their goals and succeed, they must be supported by legislation that regulates their work and a trained professional staff with experience and adaptation to technological development and information.

The need to address the factors that contribute to the low level of external oversight, which are weak effective planning for oversight procedures and the absence of accountability and justice, which are the cause of the spread of corruption.

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