

The use of analytical procedures in the audit of government contracts to improve the effectiveness of the auditors ' report

Nazim Shaalan Jabbar

Tariq Hatem Aziz

Al-Qadisiyah University - College of Administration and Economics

Corresponding Author : Tariq Hatem Aziz

Abstract : The research aims to highlight the link between analytical procedures and the quality of Control reports in relation to the audit of government contracts in government units, by addressing analytical procedures and Control reports, as well as the role that analytical procedures play in improving the quality of Control reports , and the extent of applying analytical procedures in the audit of government contracts, which in turn help improve the quality of reports Censorship .

That the followers of the inductive method in the theoretical side of the research and the analytical method in the practical side, and the analysis of the data of the Department of contracts of Muthanna governorate In order to prove the research hypothesis, the sample of the study was tested for years (2021,2020,2019) The work was on two axes for each of the years of the research sample, where the first axis represents the analysis of the data of the accounting of contracts of Muthanna governorate related to contracts of projects of the education sector, and the second axis is the analysis of the reports of the Federal Financial Control Bureau, after which the data and Control reports were analyzed and comparisons (The use of analytical procedures in the audit of government contracts contributes to improving the effectiveness of auditors ' reports) .

A series of conclusions have been reached, the most important of which is the non-compliance with the application of instructions for the implementation of government contracts no (2) For a year 2014 As well as non-compliance with the execution of the budget execution instructions for the years of the research sample (2021,2020,2019) , And the failure to fully exploit the planned allocations in the plan of the main projects of Muthanna governorate and within the investment budget projects, attention to the application of analytical procedures in the audit of government contracts by auditors .

The results of the study concluded several recommendations, the most important of which is the need for Muthanna governorate to comply with the instructions for the implementation of government contracts, and the instructions for the implementation of the investment budget for the years of the research sample (2021,2020,2019) , The full utilization of all annual allocations and the need to maintain and adhere to the application of analytical procedures in the audit of government contracts by the Federal Financial Control Bureau as it helps to improve the quality of Control reports .

INTRODUCTION: The modern business environment has been accompanied by many rapid and successive changes and developments that have affected the work of government units in particular, new and modern methods of audit have emerged, including analytical procedures in the audit process regarding the audit of government contracts in order to provide quality and appropriate control reports in decision-making that show the extent of compliance with laws, regulations and instructions The following analytical procedures help in improving the quality of Control reports, especially with regard to the suitability and reliability feature, and therefore help in the implementation of the audit of government contracts, according to what plans He has to implement the projects , which in turn helps to achieve the goals of government units effectively and efficiently .

As a result of the increase and expansion of investment plans in Iraq after a year 2003 In its work and activities, an increase in financial allocations to all Iraqi institutions, an increase in the proportion of projects that have been implemented and the large amount of funds allocated for the implementation of these projects, which required an increase in the analytical procedures taken by the higher supervisory authorities in auditing government contracts , in order to assess the quality of the work of these units

The main objective of the study is to find the relationship between analytical procedures and the quality of Control reports in relation to the audit of government contracts, by demonstrating the impact that analytical procedures can provide in improving the quality of Control reports .

The search will be divided as follows :

First of all : Research methodology and previous studies .

Second: : Theoretical aspect .

Third : The practical side .

Fourth : Conclusions and recommendations .

1 - Research methodology and previous studies

2-Research methodology

3 -The search problem

The problem of the research is that most auditing bodies do not follow modern and advanced methods in the audit process, and one of these methods is the followers of analytical procedures in the implementation of the audit process, if the audit bodies rely on traditional methods in the implementation of the audit process, through which percentages or comparisons with previous years, or comparison with the target performance The performance of competitors in the same industry in order to identify and diagnose deviations from the planned performance .

And that the current research problem can be expressed by the following questions :

1 - Is there a possibility of applying analytical procedures in the audit of government units

2 - Is it possible to measure the quality of Control reports in the audit of government contracts in Iraqi service units

3 - Can the use of analytical procedures in the audit of government contracts help economic units to improve the quality of Control reports .

1 -2-1The importance of research :

The importance of the research comes from the importance of the basic variables, represented by analytical procedures and the quality of Control reports, as analytical procedures are the procedures followed by the auditor by analyzing the figures contained in the financial statements, either by finding percentages and comparisons with past performance or comparison with current performance or comparing the figures contained in the financial statements Important indicators of performance

The importance of research comes from the importance of the quality of Control reports, whenever the Control reports are of high quality, it can help the management of the government unit in making rational decisions, and thus help achieve the planned goals, as well as the importance of research lies in linking analytical procedures, auditing government contracts and the quality of Control reports, when Following analytical procedures when auditing government contracts can improve the quality of Control reports and improve the suitability and reliability, and thus help achieve the goals of the economic unit by improving the quality of decisions Administrative actions taken and followed .

1-3- 1Research objectives :

The research aims to link the analytical procedures and the quality of Control reports in relation to government contracts in government units , by addressing the analytical procedures and the quality of Control reports in some detail and trying to find a relationship between them through the statement of the impact that analytical procedures can provide in improving the quality of these reports, and the objectives of the research The following points :

1- Addressing the theoretical framework of both analytical procedures and Control reports .

2 - Indicate the role that analytical procedures can play in improving the quality of Control reports

3- Applying analytical procedures in the application of auditing government contracts to help improve the quality of Control reports submitted to the management of the government unit and to the higher authorities .

1-1-4Research hypothesis : The research is based on the following hypothesis :

(The use of analytical procedures in the audit of government contracts contributes to imp-Community and sample research

First of all : Spatial boundaries of research / The search will be applied in (Department of execution of government contracts at the Office of Muthanna governorate) For several reasons, the most important of which is the presence of many government contracts in this government body, as well as the need for this unit to apply analytical procedures in the audit of government contracts in order to help provide appropriate and reliable control reports, and can serve the government units executing government contracts by evaluating performance and compliance with regulations, laws and controls .

Second: : Temporal boundaries of research / Contract data and reports of the Federal Financial Control Bureau will be selected for the year (2019)

This is due to the availability of data on government contracts during this year, as well as the fact that this year represents the actual reality of the government unit research sample, as well as the availability of Control reports implemented by the Federal Financial Control Bureau .

1-1-6 Research methodology :

Two basic methods can be relied on in scientific research, which are as follows :

1 - The deductive method : Adherents of this type of research approach can study the theoretical side of research by relying on books, periodicals, research papers, sources and articles published on World Wide Web sites (The internet) .

2The stable approach : This type of research approach can be applied in the applied aspect of research by relying on the data available in the research sample regarding government contracts .

1 -2 The second topic : Previous studies

1-1-2-Previous local studies

5- Study (Gekhor, Sahad Sabih al-Saffar) (Search	
Title of the study	The use of analytical procedures in estimating the risk of contracting . The Journal of Science City College, Vol 14 , The number 1 , The year (2022) .
The purpose of the study	The purpose of the study To clarify the risk of contracting, the indicators adopted in his estimation, and to indicate the role of analytical procedures in estimating the risk of contracting, and to propose a methodology for estimating . the risk of contracting through the use of indicators of analytical procedures
Study results	The study found There is a need for the auditor to take into account the risk of contracting by applying a set of indicators related to analytical procedures, and help the auditor understand the risk of contracting by applying indicators of analytical procedures in determining the methodology of dealing , reducing the risk by accepting or . rejecting the unit under audit, as well as determining the nature, time and extent of audit procedures
Study recommendations	The study recommended The need to take into account the risk of contracting to protect the auditor himself from possible accusations of negligence by external users as a result of the gap between the expected audit performance and professional performance, and the need to develop an estimate of the risk of contracting through what was . applied in the research using an indicator of the extent to which external users For financial difficulties and crises

2-2 -1 Arabic studies

1 - Study (Kurdudi 2015) Doctoral dissertation	
Title of the study	The role of analytical audit in improving the performance of the audit process under the use of Information Technology (Mohammed Khidr University, Faculty of economic, commercial and Management Sciences, Department of Management Sciences) .
The purpose of the study	The purpose of the study To identify the role of analytical audit based on quantitative and advanced methods in improving the performance of the auditor in circumstances where the need to exploit information technology has appeared in the Algerian economic institution, and to try to raise awareness of decision-makers in institutions and managers of the importance and feasibility of analytical audit under Information Technology in general , and its importance in improving the performance of the audit process in particular .
Study results	The study found The analytical review is used at all stages of the analytical review (Planning stages, the stage of substantive actions, the stage of preparation of reports) And that the most commonly used stage is the stage of substantive procedures (Search for evidence) The analytical audit helps in drawing attention and directing attention to the areas of occurrence of errors and irregularities, and also leads to an increase in the likelihood of detecting errors ,and the analytical audit achieves and accomplishes many goals, the most important of which is to obtain more information related to the activities of the institution, understand the client's operations as well as identify important changes in the financial statements The time and effort of the audit process , as well as obtaining evidence and proof of the reasonableness of some balances to support the auditor's report and the absence of unusual balances .
Study recommendations	Recommended Study on the need to apply the international auditing standard no (520) In Algeria, in order to raise the efficiency and effectiveness of the audit process, and to develop appropriate solutions to the obstacles of using analytical audit and to find ratios and criteria that the auditor can be guided by and for all different qualitative activities, to ensure through the concerned authorities the need to include the audit standard no (520) For analytical audit procedures . The possibility of using monthly or quarterly data to overcome the problem of lack of data that hampers the process of using analytical review in the audit .

3-2-1 Foreign Studies:

1- Study (Luippold and Kida ,2009) (Search)	
Title of the study	“The Impact of Information Ambiguity on The Accuracy of Analytical Review Judgments” . (" The impact of the ambiguity of the initial information on the accuracy of the provisions of the analytical review ")
The purpose of the study	The message was aimed at The reasons for the ambiguity and ambiguity of the initial information that it is due to two main factors, namely the adequacy of the data, the degree of complexity of these data and the extent of their impact on the initial hypotheses that the auditor sets to test .
Study results	The study found The accuracy of the auditor's initial assumptions and final judgment in the case of using sufficient but complex preliminary information will be greater or equal to its accuracy in the case of using insufficient but complex information, and the accuracy of the auditor's initial assumptions and final judgment will be greater or equal to the accuracy in the case of using insufficient but complex It will be less than those that use sufficient but complex information .
Study recommendations	The study recommended The ambiguity in the initial information affects the auditor's ability to detect errors in the financial statements at the end of the analytical audit process, and this indicates that the accuracy of the initial hypothesis is very important for the accuracy of the final result .

2- Theoretical framework of research

2-1- 1 The concept and definition of analytical procedures

The drafting and preparation of reports on the nature and activity of government service units is a key and essential factor for the work of the Supreme supervisory bodies, so the audit process on the performance of the government sector provides a degree of reliability in the information contained in the regulatory reports, and this reliability is achieved through a set of evidence collected and obtained objectively, and Stages, including the planning and audit stage, the implementation stage of the audit process, the stage of expressing an opinion and interpreting the results (Abdali, 2011 : 28) .

The main and essential objective of the Supreme Supervisory Authorities is to prepare and issue supervisory reports, which include financial and non-financial statements related to the government units subject to audit, and these reports are characterized by credibility and relevance, especially with regard to audit reports in terms of financial audit, performance assessment and compliance . Therefore, the main factor in the process of preparing reports is the person of the auditor or Observer, which is considered the cornerstone in the process of drafting and preparing reports to achieve the objectives, including the objective of the audit process . The auditor must have sufficient knowledge about the activity and nature of the work of the economic unit and the nature of the internal control system of the economic unit in order to be able to apply the field audit standard through the planning of the audit process by understanding the structure and design of the control procedures related to the audit process (Huidi '2007: 5) .

The analytical procedures are defined as (It is a set of key tests, which are carried out by a combination of financial ratios and methods (Trend analysis) Which is carried out on the financial information contained in the financial statements and reports in order to study and compare the dissimilar relationships between its elements, as well as examining the items of the different financial statements are fundamentally different, if this comparison of the items shows a realistic and reasonable balance, then this description, which was carried out among the required analytical procedures, is not .

(Abul Fotouh '2014 :4).

2- 1-3 Objectives of analytical procedures

The analytical procedures aim to assist auditors in many matters, the most important of which are as follows .

(Satisfied '2011 : 173) .

The auditor fully understands the nature of the work of the economic unit under audit .

Identify areas of audit with high and expected risks and should focus on them .

Determine the scope of the audit process to be carried out when the audit process is carried out .

Identify areas that need further testing and examination of the audit process .

It is considered one of the factors helping to increase the quality of the audit process by increasing the expectation in detecting violations and expressing an opinion on them by writing Control reports .

Determining the extent of conducting operations and balances tests .

Reducing the costs of the audit process by reducing the volume of procedures to be performed when carrying out the audit using analytical procedures, and reducing the time required to carry out the audit process, thereby achieving the efficiency goal .

The results obtained using analytical procedures are supported by the audit process and obtaining reliable evidence to support the auditor's opinion in his report .

Conducting a comprehensive and total examination of financial information, i.e. using analytical procedures before completion and writing reports on the economic unit under audit, this procedure reduces the exposure to audit risks in detecting errors .

2- 4-1 Types of analytical procedures

By following up the different types of non-Qassam analytical review, we note that there is no standardization, no Qassam of these types .It is listed under the international numbered auditing standard (ISA 520) Five basic types of analytical review process are as follows (Ayman '2021 :9) .

First of all: Comparison of the data of the audited economic unit with the data of the activity in which it operates

The auditor intends to make this comparison in order to be able to access more appropriate information in order to provide services to the economic unit under audit characterized by a high level of quality, and this process is done by comparing the obtained results of the analytical audit with similar economic units, because this knowledge of comparisons with the activities of economic units and the nature of The program of the analytical audit process is characterized by efficiency and effectiveness and this criterion is useful when conducting a process of comparing the ratios of the economic unit under review to indicate and know the relative position of the economic unit and the extent of determining conformity with industry rates Where the nature of its performance is determined , They are either within the prevailing ratios or higher than the ratios or lower than them)Nassar '2008:11).

As it was found that one of the most important benefits of making a comparison with the activity of similar economic units is that it works to understand the nature of the work of the economic unit as well as helps in presenting the probability of a financial indicator, and this allows the auditor to :

Find out and discover any financial difficulties experienced by the economic unit .

To know and detect any differences, differences and errors in balances and accounts .

Adequate briefing and judging of economic characteristics by comparison with similar units

Then provide solutions and manipulations not to circuit the economic unit in case of problems and fundamental deviations

It is difficult to make this comparison in the fact that the industry rate is a general average , Therefore, making a comparison with these rates may not be of much use, in addition to the different accounting methods used by economic units of different types, and this may affect the incomparability of the data for the above reasons . (Abdul Fattah al-Sahn, Mohammed Darwish ‘2004:161).

Second:: Comparison of the data of the economic unit with the corresponding data in the previous period .

The comparison is carried out according to this type of analytical procedures by using the balances of previous years of the economic unit as miscellaneous balances for the current period under audit, where the auditor performs the comparison process by comparing the financial ratios and indicators of the economic unit under audit for previous periods with the ratios and indicators of the current year under audit, if the His experience and prediction to find the cause or reasons that led to the occurrence of these changes, and therefore the auditor is required to collect evidence and evidence, not the stability of those predictions . This type of analytical procedures is acceptable if the activity of the economic unit for previous years is similar to the activity of the economic unit for the current year, but in the case of a difference in the nature of the work and activity of the economic unit or in the case of a difference in the calculations between the previous year and the .

(Abdali, a previous source 2008: 38).

Third: Comparison of the data of the audited economic unit with its forecasts This type of analytical procedures is sometimes applied when the auditor audits government units and sectors ' because these units and government sectors prepare estimated budgets for financial periods and then compare them with the actual data and when the auditor shows changes and deviations between the estimated and actual data, he must search for the reasons that led to the appearance of this difference and It is also necessary to ensure the seriousness of the government unit in exerting the necessary effort and attention to the preparation of budgets that reflect the actual and necessary needs of the government unit, as well as the need for the auditor to know that the economic unit has not taken any action Any modifications to the data Estimated budget ‘Which may affect the credibility and realism of these estimated budgets and thus affect the results of analytical procedures

(Nice ‘2004: 39) .

Fourth: : Comparison of the data of the audited economic unit with the forecasts of the references

According to this type of analytical procedures, the comparison is made by comparing the data of the economic unit under audit with the auditor's expectations, and this comparison is made by the auditor performing calculations to arrive at the values expected by the auditor for some balances in the financial statements, which are based on some historical trends of those balances, and then the auditor In this way, the balances that contain changes and differences are identified that require the auditor to pay attention to them and find out the reasons leading to these changes by collecting all the evidence and evidentiary evidence

(Abdali, a previous source, 2004 : 39) .

Fifth :Comparison of the data of the audited economic unit with the results using non-financial data

Through the analytical review, the relationships between the relevant financial and non-financial information, such as the cost of salaries with the number of employees, are studied (International Federation of Chartered Accountants ‘2008: 457) .

Thus, non-financial information is not obtained directly through the financial statements, as it is affected by many factors, including technological changes in the activity of the economic unit, the economic conditions surrounding the economic unit under audit, the introduction of new products similar to and competition to the product of the economic unit

Some believe that the auditors did not pay sufficient attention to non-financial data to the same degree as they pay to financial statements ’ which led to the realization of the audit bodies and institutions nowadays to the need to take into account non-financial information when performing the audit function, and therefore the economic units were organized according to specialization in the client's industry Greater knowledge of the conditions of the economic unit and to enhance the efficiency and effectiveness of the audit process (Honest ‘2004 :83).

This procedure is applied to verify the total balances of accounts or estimate some balances, but it is not possible to rely on the balances of a number of accounts unless the auditor is sure of the reliability and accuracy of the financial statements

(Spandex ‘2019:31) .

25-1— Timing of the use of analytical review

The auditor can apply analytical procedures in three stages of conducting the audit process, and each stage aims to achieve several goals, and the implementation of these analytical procedures at the planning stage is necessary, as well as the implementation stage, as well as the stage of completion of the audit process, i.e. the stage of writing the report. (Kurdudi·2015 :16).

The American Standard has stated ASS23)) There are three stages of using analytical audit procedures, which are as follows :

A - The planning stage of the audit process : The application of analytical procedures at this stage enables the auditor to assess the risks surrounding the audit process, as it helps the auditor to obtain a broad understanding of the scope and nature of the work of the economic unit subject to the audit in order to identify changes in its activity from During the comparison of current unaudited information with previous audited information, the fact that such changes in information compared between two periods indicate necessary trends and important events that can affect the audit process, as well as help assess the risks of material errors And their knowledge, which may occur in the balances forming the financial statements .(Arens, James Lubeck ‘2002: 254 - 255) .

B - The stage of execution of the audit process : Where analytical procedures are used at this stage along with other procedures applied to the paragraphs of financial information, and the application of analytical procedures when starting the implementation of the audit process is among the essential procedures used to identify and assess the risks of material errors in the preparation and presentation of financial statements at the level of proving the validity of the occurrence of economic The main objective of using analytical procedures at this stage is to reduce the risks of non-discovery associated with the financial statements .

(Faith ‘2017 : 18) .

T - The stage of proximity or at the end of the audit process : After the auditor has audited the financial statements using analytical procedures at the end of the audit process . Thus, the auditor reaches a final objective view , The analytical procedures at this last stage of the audit procedures consist in re-reading the financial statements and fixing the notes and statements attached thereto (Earlier, earlier source 7: 71) .

The American Standard has indicated a number "56 " Issued by the American Institute of Certified Public Accountants (AICPA) The essential procedures required in the planning and final evaluation stages of the audit process in order to assess the adequacy of disclosure in the financial statements , and at this stage the Auditor uses a set of different tools represented by analytical procedures tools that enable him to reach the achievement of his objectives, such tools as the following :

(Iman, previous source : 20) .

Comparison of the balances included in the audited financial statements of the current year with the corresponding figures in the financial statements of the previous year .

Pedigree analysis and Trend Analysis .

Converting financial figures to financial ratios (In each of the balance sheet, by knowing the ratio of each asset value to the total budget assets, as well as for the income statement, knowing the ratio of liabilities and for each item of the income statement) . The following figure shows the timing and purposes of the analytical review at each of the main stages of the implementation of analytical procedures .

Number format (1)Timing and purposes of analytical procedures

3- The applied aspect of research

31 – 1 – Establishment and objectives of the governorates (Muthanna governorate)

The brigade management law no. has been issued (58) In 27/ 5/ 1927 A lot of amendments have been made to the administrative units associated with them through administrative disengagement , or the merger of some cities, and under the provincial law no (159) For a year 1969 The Republic of Iraq became a territory consisting of the capital Baghdad and (17) Samawah governorate, Samawah governorate was a subordinate district to the Diwaniyah brigade and then became a brigade by decision of the dissolved Revolutionary Command Council in 26/6/1969 , And then became a prefecture as a prefecture (Al Muthanna) In 1/10/1969 It was named after the Islamic leader (Muthanna Ibn Harith al-Shaybani) .

First of all /The districts are as follows :-

T	Name of the judiciary
1	Samawah
2	Rumaythah

3	Greens
4	Al-Salman

Second: / The districts belonging to the districts are as follows:-

T	District name	The jurisdiction followed by the district
1	Al-Sawyer district	Samawah
2	Al Warka area, Al Majd area, Al Hilal area, Najmi area	Rumaythah
3	Cyclist's hand	Greens
4	Visual aspect	Al-Salman

3 2 - 1 - Department of government contracts at the Office of Muthanna governorate .

Contractual formations were established in ministries and non-regular entities in the ministry and in the region and governorates by the order issued by the general secretariat of the Cabinet of ministers numbered (M R N /50/ 2423) In 2007/5/29)) To exercise procedures for the implementation of public contracts of various kinds and follow-up the completion of projects planned in the federal budget allocations and speed up the completion of projects included in the investment platform and the budget of regional development and accelerate reconstruction, according to the letter of the Ministry of planning and development cooperation numbered (4/7/3182 (In (21/5/ 2007) With regard to the formation of public contract departments in ministries and non-regular entities in the ministry, region and governorates, and for the purpose of exercising these formations the functions assigned to them in the public contracts law numbered (87) For a year 2004 The uncles have been sent to all ministries and entities not related to the ministry, region and governorates according to the Ministry of planning and development cooperation's numbered letter (4/7 /4632)In (5/7/2007) .

33- 1- Objectives of the Government Contracts Department in Muthanna governorate .

The government contracts department at the Muthanna governorate court aims to achieve a set of goals, including the following: -

- 1- Preparation and preparation of tender documents (Administratively) In coordination with the construction and Projects Department .
- 2 - Coordinate with the government contracts department at the Ministry of planning to choose the best method for the implementation of contracts and obtain initial approvals in this regard and all related to the implementation of government contracts .
- 3 - Announcement of tenders in the official newspapers and the official website of the governorate .
- 4 - Forming committees to open and analyze tenders, this is done through coordination with the departments (Legal, financial, engineering) .
- 5 - Implementation of assignment procedures and preparation of draft contracts in coordination with the concerned authorities for signing .
- 6 - Translation of contracts and tender documents if the tender is not local .
- 7 - Perform any other tasks consistent with the work of the government contracts department at the Office of Qadisiyah governorate

31-2- Applying analytical procedures in the research sample and using them to improve the effectiveness of the auditor's report

First of all / Draft contracts within a year 2019

By examining and analyzing the files and data of contract projects implemented within the investment budget plans of Muthanna governorate for one year 2019 And its study shows that the Contracts Department during this year completed the procedures for the announcement, assignment and execution of a group of sample research contracts, which are as shown in the table below and as follows :

Schedule (1) Investment projects for a year (2019)

T	Project name and location
1	Medium build (18) Row in a row
2	Building a school (12) Row in heaven
3	Construction of the Training Center for computer leadership in Muthanna education
4	Building a school (6) Row in glory
5	Building a school (9) A row in the al-Warka Al-masala

Source : Prepared by the researcher based on the data of the Muthanna governorate Contracts Department .

The table above shows the contracts for education sector projects, which represent a sample of the investment budget projects for the year 2019 Planned and approved by the relevant authorities, which we will address in some detail with regard to (The total annual allocation planned and approved by the Ministry of planning for a year 2019 ,The total amount of financing, the total amount of the contract cost after assignment , the duration of the contract, and the percentage of financial implementation of investment projects sample research as follows:

(1) Financial allocations for investment budget projects for one year 2019

Schedule (2) Annual allocations for government contract projects (Education sector) For a year 2019.

T	Project name and location	Annual allocation of one year 2019 (Dinar)	Percentage ratio %*
1	Medium build (18) Row in a row	1809430250	38,13%
2	Building a school (12) Row in heaven	1176886516	24,80 %
3	Construction of the Training Center for computer leadership in Muthanna education	620000000	13,05%
4	Building a school (6) Row in glory	188000000	4%
5	Building a school (9) A row in the al-Warka Al-masala	950000000	20,02%
	General Assembly of the Republic	4744316766	100 %

Source : From the numbers of the researcher based on the data of the Muthanna governorate Contracts Department for a year 2019 .

* (The segment / Total total \times 100) = Percentage ratio

From the table above, it can be seen that the total total allocations of the investment budget for the year 2019 Which are related to the projects of the education sector and in the amount of (4744316766 ((Four billion seven hundred forty-four million three hundred sixteen thousand seven hundred sixty-six dinars) The projects selected from the research sample were as follows :

1 - Building a school (18) The total annual allocation was an amount of (1809430250) Dinar (One billion eight hundred and nine million four hundred and thirty thousand two hundred and fifty dinars) Which represents a percentage of the amount of (38,13)%From the total percentage of total annual allocations .

2 - Building a school (12) The total annual allocation was an amount of (1176886516) Dinar (One billion one hundred seventy-six million eight hundred eighty-six thousand five hundred sixteen dinars) Which represents a percentage of the amount of (24,80) % The total percentage of the total annual allocation .

3 - Building a computer command center in the Muthanna Education Directorate, and the total annual allocation was an amount of (620000000) Dinar (Six hundred twenty million dinars) Which represents a percentage of the amount of (13,05) %The total percentage of the total annual allocation .

4- Building a school (6) The total annual allocation was an amount of (188000000) Dinar (One hundred and eighty-eight million dinars) Which represents a percentage of the amount of 4) % The total percentage of the total annual allocation .

5 - Building a school (9 (The total annual allocation was an amount of (950000000) Dinar (Nine hundred and fifty million dinars) Which represents a percentage of the amount of (20,02) % The total percentage of the total annual allocation .

(2)(A total amount of financing for projects of the investment plan for a year 2019 :

Schedule (3) Amounts of funding for investment and budget projects in the education sector for the year 2019 .

T	Project name and location	Annual funding amount for one year 2019 / Dinar	Percentage ratio % *
1	Medium build (18) Row in a row	1690418000	38,01%
2	Building a school (12) Row in heaven	1088158918	24,48 %
3	Construction of the Training Center for computer leadership in Muthanna education	614359000	13,81%
4	Building a school (6) Row in glory	187938601	4,23%
5	Building a school (9) A row in the al-Warka Al-masala	866003525	19,47%
	General Assembly of the Republic	4446878044	100 %

Source : From the numbers of the researcher based on the data of the Muthanna governorate Contracts Department for a year 2019 .

*(The segment /Total total \times 100) = Percentage ratio

From the above table, it can be seen that the total amount of financing for project contracts per year 2019 The number of (5) Projects distributed over the areas and districts of the governorate with different capacities a total amount of (4446878044) Dinar (Four billion four hundred forty-six million eight hundred seventy-eight thousand forty-four dinars) Which is considered part of the total total financing of investment budget projects for a year 2019 Which were distributed in terms of amounts, percentages and from the total amount of funding as follows :

1 - A school construction project has been funded (18) A row in a row, with an amount of (1690418000) Dinar (One billion six hundred ninety million four hundred eighteen thousand dinars) Which represents a percentage of the amount of (38,01)% Of the total total percentage of the total annual total funding (Education sector projects 2019).

2 A school construction project has been funded (12) A row in the district of Samawah for an amount of (1088158918) Dinar (One billion eighty-eight million one hundred fifty-eight thousand nine hundred eighteen dinars) Which represents a percentage of the amount of (24,48) % The total percentage of the total annual funding (For the projects of the education sector for a year 2019) .

3 - The project of building a computer command center in the Muthanna education directorate was funded with an amount of(614359000) Dinar (Six hundred and fourteen million dinars and three hundred and fifty-nine dinars) Which represents a percentage of the amount of (13,81) %The total percentage of the total annual funding (For education sector projects) .

4A school construction project has been funded (6) A row in the direction of glory for a sum of (187938000) Dinar (One hundred eighty-seven million nine hundred thirty-eight thousand dinars) Which represents a percentage of the amount of (4,23) % The total percentage of the total annual funding (For the projects of the education sector for a year 2019) .

5 - A school construction project has been funded (9) A row over the welfare of disabled people (866003525) Dinar) Eight hundred sixty-six million three thousand five hundred twenty-five dinars) Which represents a percentage of the amount of (19,47) % The total percentage of the total annual funding (For education sector projects) .

It is also possible to indicate the total allocations of investment budget projects for Muthanna governorate for a year 2019 (Total annual allocations for research and adult sample projects (5) Projects related to the education sector in Muthanna governorate (4744316766) Dinar (Four billion seven hundred forty-four million one hundred sixty-seven thousand seven hundred sixty-six dinars) While the total funding of the projects mentioned in the research sample amounted to an amount of (4446878044) Dinar (Four billion four hundred forty-six million eight hundred seventy-eight thousand forty-four thousand dinars) Which represents the ratio of (93,73) % From annual funding to annual allocations for a year 2019 Which can be represented by the following table :

Schedule (4) Percentage of total funding / Total annual allocation (2019)

Investment projects for a year 2019) Sample research	Number of projects	Total annual allocation for one year 2019/ Dinar (1)	Total annual funding for one year 2019 Dinar (2)	Percentage ratio 2/1=3
Projects of the education sector that are part of the projects of the investment budget for the year 2019	5	4744316766	4446878044	93,73 %

Source : From the researcher's numbers based on Table Data (6) Table data (5).

From the table above, it is noted the high percentage of financing for investment budget projects for a year 2019 .

(3) The cost and amounts of contracts and the duration of execution in special days for a year (2019) :

Schedule (5) The cost of contracts and the duration of implementation of investment budget projects 2019(Education sector project contracts) .

T	Project name and location	Contract term	The amount of the contract for a year 2019 /Dinar	Percentage ratio % *
1	Medium build (18) Row in a row	390 Day	1720319000	39,14%
2	Building a school (12) Row in heaven	360 Day	960520000	21,85%
3	Construction of the Training Center for computer leadership in Muthanna education	288 Day	524202000	11,93%
4	Building a school (6) Row in glory	120 Day	221729150	5,05%
5	Building a school (9) A row in the al-Warka Al-masala	300Day	968026455	22,03%
	General Assembly of the Republic		4394796605	100 %

Source : From the numbers of the researcher based on the data of the Muthanna governorate Contracts Department for a year 2019 .

*(The segment /Total total ×100) =Percentage ratio .

From the table above, it can be seen that the total total cost of project contracts 2019 (Education sector plan) Within the projects of the investment budget for the year 2019 A total amount of (4394796605) Dinar (Four billion three hundred ninety-four million seven hundred ninety-six thousand six hundred and five dinars) The total cost of the contract amounts was distributed according to the cost of each contract and the duration of implementation as follows :

1 - A school construction project has been referred (18) A row broke out in a row and the cost of the contract was in the amount of (1720319000) Dinar (One billion seven hundred twenty million three hundred nineteen thousand dinars) And for a while (390) A day which represents a percentage of the amount of (39,14)% Of the total gross percentage of the total total of contract costs .

2 - A school construction project has been referred (12) The cost of the contract was in the amount of (960520000) Dinar (Nine hundred sixty million five hundred twenty thousand dinars and fifty-eight thousand) With a duration of implementation (360) A day which represents a percentage of the amount of (21,85)% From the total percentage of the total total of contract costs .

3 - The project of building a computer command center in the Muthanna education directorate was referred and the cost of the contract was in the amount of (524202000) Dinar (Five hundred twenty-four million two hundred and two thousand dinars) With an implementation period of (288) A day which represents a percentage of the amount of (11,93) % Of the total total percentage of total contract costs .

4- A school construction project has been referred (6) Row in the direction of glory and the cost of the contract was in the amount of (221729150) Dinar (Two hundred and twenty-one million seven hundred and twenty-nine thousand one hundred and fifty dinars) With a duration of implementation (120) A day represents a percentage of the amount of (5,05) % Total total percentage of total contract costs assigned for one year 2019 .

5 - A school construction project has been referred (9) The cost of the contract was in the amount of (986026455) Dinar (Nine hundred eighty-six million twenty-six thousand four hundred fifty-five dinars) With a duration of implementation (300) A day represents a percentage of the amount of (22,03) % Total total percentage of total contract costs assigned for one year 2019 .

Second:/ Analysis of the reports of the Federal Financial Control Bureau regarding the results of control and audit of the accounts of investment budget projects for a year /2019 .

After reviewing and checking the reports of the Federal Financial Control Bureau, we conclude several observations, which are divided into the following paragraphs :

Allocations and amounts of financing investment budget projects for the year 2019

Total allocations for investment budget projects for one year 2019 Which has been allocated to the investment budget projects of Muthanna governorate for a year, as shown in the table below .

Schedule (6) Allocations of investment budget projects for one year (2019)

Total amounts of allocations for investment projects (1)/ In dinars	Total amounts financed by the Ministry of Finance (2)/ In dinars	Funding ratio % 2 ÷ 1 = (3)
159509004000	67943984461	43%

Source : Prepared by the researcher based on the reports of the Federal Financial Control Bureau .

From the above table, it can be seen that the total allocations of investment budget projects for Muthanna governorate for the year 2019 Reach an amount of

(159509004000) Dinar (One hundred and fifty-nine billion five hundred and nine million four thousand dinars)

While the total funding by the Ministry of Finance amounted to an amount of (67943984461) Dinar (Sixty-seven billion nine hundred and forty-three million nine hundred and eighty-four thousand four hundred and sixty-one dinars) They represent the ratio of (43 % (From the total allocation as shown in the table below:

Schedule (7) Amounts of financing of major, planned and approved projects for a year 2019

T	Details	The amount of funding for a year /2019 In dinars	Funding ratio *
1	Ongoing projects of the Regional Development Program	42792000000	63%
2	Projects of the poverty reduction strategy program	4387707868	6,46 %
3	LPetrodollar program projects	13200000000	1,94 %
4	Investment plan projects	14385000000	21,17 %
5	Financing the receivables of contracting companies	4318822000	6,36%
6	Amana t companies	430362497	0,17%
7	Supreme Council for ages	610092096	0,90%

Total total financing	67943894461	100 %
-----------------------	-------------	-------

Source : Prepared by the researcher based on the reports of the Federal Financial Control Bureau .

*(The segment / Total total $\times 100$) = Percentage ratio .

Through the above table, which shows the sources and details of financing investment budget projects to implement the planned projects, each according to the amount and proportions of its financing program .

B-the total percentage of the amounts actually spent compared to the amounts of financing for the projects of the investment budget of Muthanna governorate for a year 2019 .

Table number (8) The ratio of the amounts actually spent to the total amount of financing for the year 2019

The total amount financed by the Ministry of Finance	The total amount actually spent from financing	The difference in funding	Actual expense ratio
(1) In dinars	(2) In dinars	1)3 = (2 - In dinars	2)÷ 1 (= 4
67943984461	67333892365	610092096	96 %

Source : Prepared by the researcher based on the reports of the Federal Financial Control Bureau .

According to the above table, it can be seen that the total amounts funded by the Ministry of finance for the investment budget projects of Muthanna governorate for a year 2019 It was an amount of (67943984461) Dinar (Sixty-seven billion nine hundred and forty-three million nine hundred and eighty-four thousand four hundred and sixty-one dinars) In the current account of the Directorate of administrative and financial affairs of Muthanna governorate, in turn, the Directorate of financial and Administrative Affairs funded the Office of the governorate an amount (67333892365) Dinar (Sixty-seven billion, three hundred and thirty-three million, eight hundred and ninety-two thousand, three hundred and sixty-five dinars) With an actual expense ratio of (96 %) From the total amounts of financing of the Ministry of Finance, with a difference of (610092096)Dinar (Six hundred and ten million ninety-two thousand ninety-six dinars) With a percentage difference of (4%) Due to the Ministry of Finance withdrawing the amounts of the difference between the total and actual funding and depositing it to the Ministry of Finance account, which represents the remaining amounts of the balances of the canceled Supreme Council for reconstruction projects . All the above notes were noted by the auditors auditing the contracts and projects of Muthanna governorate and these ratios and differences were found by them, which means using analytical procedures in auditing contracts and investment projects, which leads to improving the quality of Control reports .

C-total annual allocations for major projects for the year 2019 .

Schedule (10) Total annual allocations for major projects for the year 2019

T	Name of the main project	Total annual allocation for one year /2019 (Dinar)	Percentage ratio % *
1	Projects of the Regional Development Program	106633182000	66,85 %
2	Projects of the poverty reduction strategy program	9377000000	5,87 %
3	Petrodollar allocation projects	2680000000	1,69 %
4	Investment plan projects	36000000000	22,57 %
5	Projects of allocations of companies and contractors	4818822000	3,02 %
	General Assembly of the Republic	159509004000	100 %

Source : From the numbers of the researcher based on the data of the reports of the Financial Control Bureau .

*(The segment/ Total total $\times 100$)= Percentage ratio .

Through the above table, it is shown that the total allocations of investment budget projects for Muthanna governorate for the year 2019 An amount of (159509004000) Dinar (One hundred and fifty-nine billion five hundred and nine million four thousand dinars) Where they were distributed to the main investment projects and the distribution was as follows :

1 - A total amount of money has been allocated to the projects of the Regional Development Program (106633182000) Dinar (One hundred and six billion six hundred and thirty-three million one hundred and eighty-two thousand dinars) Which, in turn, represents a percentage by the amount of (66,85) % The total amount of annual allocations for a year 2019 .

2 - A total amount of (9377000000) Dinar (Nine billion three hundred seventy-seven million dinars) Which, in turn, represents a percentage by the amount of (5,87) %The total amount of annual allocations for a year 2019 .

3 - The total amount and amount of the petro allocation projects have been allocated (2680000000) Dinar (Two billion six hundred and eighty million dinars) Which, in turn, represents a percentage by the amount of (1,69) % The total amount of annual allocations for a year 2019 .

4 - The total amount and amount of the investment plan projects have been allocated (36000000000) Dinar (Thirty-six billion dinars) Which, in turn, represents a percentage by the amount of (22,57) % The total amount of annual allocations for a year 2019 .

5 - The contractors ' dues have been allocated for the projects of the investment plan for a year 2019 New items with a total amount and amount (4818822000) Dinar (Four billion eight hundred eighteen million eight hundred twenty two thousand dinars) Which, in turn, represents a percentage by the amount of (3,02) % The total amount of annual allocations for a year 2019 .

E-the total actual expenditure of the investment plan projects for one year 2019 In dinars .

Schedule (11) Total actual expenses for the year 2019

T	Name of the main project	Total actual expenses for the year /2019 (Dinar)	Percentage ratio %
1	Projects of the Regional Development Program	49883736196	66,85 %
2	Projects of the poverty reduction strategy program	3081430751	4,12 %
3	Petrodollar allocation projects	195000000	2,03 %
4	Investment plan projects	20154166190	27,01%
5	Allocations of companies and contractors		
	General Assembly of the Republic	74614333137	100 %

Source : Prepared by the researcher based on the financial control data and reports for a year 2019 .

Through the above table, we can see the details of the amounts actually spent for the projects of the investment plan for a year 2019 As follows :

1 - The total amount of the actual expenditure for the projects of the Regional Development Program (Ongoing and rotating projects from previous years and new projects for a year 2019) In the amount of (49883736196) Dinar (Forty-nine billion eight hundred eighty-three million seven hundred thirty-six thousand one hundred ninety-six dinars) Where such an amount is a percentage of the amount of (66,85) % The total percentage of the total amounts actually spent for the projects of the investment plan for a year 2019 .

2 - The total amount of the actual disbursement of the Poverty Reduction Strategy Program projects (Ongoing and rotating projects from previous years and new projects for a year 2019) A total amount of (3081430751) Dinar (Three billion eighty-one million four hundred thirty thousand seven hundred and fifty-one dinars) Where such an amount is a percentage of the amount of (4,12) % The total percentage of the total amounts actually spent for the projects of the investment plan for a year 2019 .

3 - The total amount actually spent for petrodollar allocation projects amounted to (Ongoing and rotated projects of previous years)A total amount of (1495000000) Dinar (One billion four hundred ninety-five million dinars) Where such an amount is a percentage of the amount of (2,02) % The total percentage of the amounts actually spent for ongoing petrodollar allocations projects, noting that there are no actual expenses for new projects within the petrodollar allocations for a year 2019 It included the total amount spent for ongoing projects for petrodollar allocations .

4 - The total amount actually spent for the investment plan projects (New projects of the year 2019) A total amount of (20154166190) Dinar (Twenty billion one hundred fifty four million one hundred sixty six thousand one hundred ninety dinars) Where such an amount is a percentage of the amount of (27,01) % The total percentage of the amounts actually financed and spent for the projects of the investment plan for a year 2019 .

The report of the Federal Financial Control Bureau indicated that the percentage of the investment plan for a year 2019 The actual expenditure is a low percentage for college and adult projects (36000000000) Dinar (Thirty-six billion dinars) With a difference of (15845833810) Dinar(Fifteen billion eight hundred forty-five million eight hundred thirty-three thousand eight hundred and ten dinars) As a percentage of the (55,98) % This indicates that Muthanna governorate is not making full use of the allocated and funded amounts for the implementation of projects according to the plan drawn to achieve the goals .

And the total percentage of financial implementation of investment budget projects for the year 2019

Schedule (12) Financial performance ratio for the year 2019

T	Name of the main project	Financial performance ratio for the year/2019	Percentage ratio %
---	--------------------------	---	--------------------

1	Projects of the Regional Development Program	47 %	24,48%
2	Projects of the poverty reduction strategy program	33%	17,18 %
3	Petrodollar allocation projects	56%	29,17%
4	Investment plan projects	56%	29,17%
5	Projects of allocations of companies and contractors		
	General Assembly of the Republic	192 %	100 %

Source : Prepared by the researcher based on the financial control data and reports for a year 2019 .

*(The segment / Total total $\times 100$) =Percentage ratio .

Through the above table, we can clarify the percentage of financial implementation of investment budget projects for a year 2019 As percentages of the actual expenditure for financing projects, as follows :

1- The percentage of the total actual financial expenditure for the projects of the Regional Development Program for a year 2019 Ratio (47) % The total amount of allocations for the projects of the Regional Development Program 2019) Ongoing and rotating projects from previous years and new projects for a year 2019) Which represents a percentage of the amount of (24,48) % From the percentage of the total actual expenditure for allocations of planned and approved investment budget projects funded by the Ministry of Finance, which relate to the projects of the Regional Development Program .

2 - The percentage of the total actual financial expenditure of the poverty alleviation Strategy Program projects amounted to (33) % The total amount of allocations for Poverty Reduction Strategy Program projects 2019 ,(Ongoing and rotating projects from previous years and new projects for a year 2019) Which represents a percentage of the amount of (17,18) % The percentage of the total actual expenditure of the allocations of the planned and approved investment budget projects financed by the Ministry of Finance and related to the projects of the poverty alleviation strategy program .

3 - The percentage of the total actual financial expenditure for the projects of Petro allocations amounted to dollars for a year 2019 Ratio (56)% The total amount of annual allocations for petrodollar allocation projects for the year 2019 (It represents the total amounts actually spent, for ongoing and rotated projects of previous years, and there are no new projects within the plan for one year 2019) Which represents a percentage of the amount of (29,17) % From the percentage of the total actual total expenditure for allocations of investment budget projects for a year 2019 It is planned and approved by the Ministry of planning and funded by the Ministry of Finance .

4 - The percentage of the total actual financial expenditure for the projects of the investment plan for a year (2019) Ratio (56) % The total amount of annual allocations for the projects of the investment plan allocations for a year 2019 (It represents the total amounts actually spent for the projects of the new investment plan, which dates back to a year 2019) Which represents a percentage of the amount of (29,17)% From the percentage of the total actual total expenditure for allocations of investment budget projects for a year 2019 Planned and approved by the Ministry of planning and funded by the Ministry of Finance .

5 - Total annual allocation for one year 2019 The dues of companies and contractors have an amount of (4818822000) Dinar (Four billion eight hundred eighteen million eight hundred twenty two thousand dinars) It represents the ratio (3,02) Total annual allocations) These amounts have not been disbursed and used for the implementation of investment projects for a year 2019 .

The low level of technical execution was noted (The total) For investment projects for Muthanna governorate for one year 2019 Which amounted to a percentage (61) % From the implementation of the technical act.

It was also noted that the percentage of financial implementation of investment projects was low, as the percentage of (47) % Despite the availability of the necessary allocations for the implementation of pre-planned investment projects approved by the Ministry of planning and the availability of funding by the Ministry of finance for a year 2019 .

4 Conclusions and recommendations

First of all: Conclusions

1- It was noted that the Contracts Department in Muthanna governorate did not comply with the instructions for the implementation of government contracts no (2) For a year 2014 The rate, controls and instructions attached thereto, as well as non-compliance with the instructions for implementing the investment budget for the years of the research sample.

2 - Many observations and violations of the laws, regulations and instructions were noted during the audit by the Federal Financial Control Bureau on Muthanna governorate, with regard to the audit and control of the accounts of

investment budget projects for years of research sample and failure to answer or delay in answering the observations and violations indicated by the Federal Financial Control Bureau .

3 - Analytical audit is one of the most important and accurate means of control and audit that is used by auditors at all stages of planning .

4- The inefficiency of the internal control and audit system in Muthanna governorate by detecting irregularities and differences when auditing financial and non-financial contracts data ‘

5- Inaccuracy in the preparation of the plan of the actual need for the implementation of major projects and for all sectors, where it was noted the lack of interest in planning projects of sectors that are of key importance to achieve the goals of the province, and this indicates the inefficiency of planning or that the employees of the planning department are not qualified to work in .

6- The failure of Muthanna governorate to make optimal and full use of the annual financial allocations, planned and approved by the Ministry of planning and funded by the Ministry of finance to implement the projects of contracts for investment budgets .

Second:: Recommendations

The need to comply with the application of instructions for the implementation of government contracts no 2 For a year 2014 Instructions for the implementation of the federal general budget for the years of sample research when starting the implementation of government contracts and their audit .

The need to adhere to the results and recommendations of the reports of the Federal Financial Control Bureau and expedite the response to the observations of the audit team and work to apply them in all fields .

The need to apply analytical procedures in the implementation of the audit process for investment budget projects and for all stages of the audit (Planning, implementation, writing the final report) ..

The need for the internal control system to be efficient and effective through the ability to detect and identify the risks surrounding the audit and control process, which in turn is considered one of the factors that lead to improving the quality of audit reports when the auditor conducts the audit process .

The need to take into account when planning the implementation of projects by the Department of priority contracts for projects of importance and the actual need of the province, especially in the education and education sectors, as they are directly related to the needs of the public of the province .

The need to fully exploit the annual financial allocations, planned and approved by the Ministry of planning, which were funded by the Ministry of Finance and as planned when preparing the estimated budgets in order to achieve the goals set by the governorate.

Sources

First of all: Laws, instructions and official documents

1- International Federation of accountants (IFAC) For a year 2017 .

2 - International auditing standard (ISA) Number 520 .

Second: : Arabic books

Lotfy, Amin, audit of financial statements using analytical procedures and tests of details, Cairo, University House ‘ 2004

2. El Sahn, Abdel Fattah, Mohamed Nagy Darwish, review between theory and practice, Alexandria University House ‘2004 .

3- Alvin, Arens, James Luick, review, integrated entry, translated by Mohammed Abdulkader Al-DiSTI, Saudi Arabia, Al-Mars publishing house Riyadh ‘2002

4 – Jerboa, Youssef Mahmoud, auditing between theory and practice (Amman, Jordan, al Warraq publishing and distribution ‘2009 .

5- Radhi, Mohammad ‘(Advanced audit encyclopedia , University House of Education, Alexandria ‘2011 .

Third : Research, letters, journals and periodicals

Abdali, Sary Hamed the importance of using analytical procedures in the audit stages by financial controllers, master thesis, Middle East University, Kuwait2011 .

2. Al-Huwaidi, Iman Ibrahim (2007) Risks of control in the entities and their impact on the auditor's report in the reality of the general audit of the SAI, a paper submitted to the eighth research competition at the level of all sectors, Sai, October /2007 , Ministry of Finance Annual Report (2008) , Kuwait .

3- Ayman, bury, the role of analytical review procedures in raising the quality of external analytical review ‘2021 Master's thesis, Arab Ben Mehidi University, Om El Bouaghi, Algeria ‘2021 .

4 - Kurd Seham, the role of analytical audit in improving the performance of the audit process under the use of Information Technology . PhD thesis Mohamed Khdeir University of Biskra, Faculty of economic and Commercial Sciences, Algeria‘2015 .

5- Jekhor, Zahra Rais, Al-Saffar, Suhad Sabih, the use of indicators of analytical procedures in estimating the risk of contracting, *Journal of Science City College*, Vol (14) , The number (1) ,2022

6- Dana, the use of account portfolios analytical procedures to detect errors and material irregularities in financial statements, master thesis, Faculty of Finance and accounting Sciences, Arab Ben Mehidi University, Algeria ,2019.

7 - Abkar, Saleh Osman, the role of analytical review in increasing the quality of Control reports, master thesis, Al-nilain University /Graduate school ,2017 .

Fourth:: Foreign sources

Luippold and Kida, "The Impact of Information Ambiguity on The Accuracy of Analytical Review Judgments" 2009.

Arens ,Alvin A.& Loebbecke ,james K .,Auditing An integrated Approach , Eighth Edition ,Prentice Hall .

Intemational ,Inc ., UAS ,2000