

تأثير التدقيق الخارجي على الأداء التنظيمي للمؤسسات الصحية العراقية

The Impact of External Auditing on the Organizational

الباحثين

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Abstract

The purpose of this study is to identify the function of External Auditing (EA) in increasing Organizational Performance (OP) and achieving Sustainable Development goals (SDG) in Iraqi Health Institutions (IHI). It also seeks to clarify the concept of (EA) and its implications for services and (OP). The technique based on a descriptive analytical approach that focuses on providing an accurate and complete description of the study data. Using international standards and plans devised, followed, and approved by Iraq's Ministry of Health and the Federal Board of Supreme Audit. Furthermore, to obtain scientific and practical



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results in an objective manner by comparing the standard and planned data with actual and realistic data from the research sample in Iraqi health facilities for the years 2019–2020, the study found that (EA) plays a significant role in boosting (OP) and achieving long-term growth objectives. The study gives important advice and suggestions to Iraqi healthcare officials to help them make decisions. These include adopting health and (SDG) indicators, as well as international standards to evaluate (OP) improvement, with a focus on gaining benefits from scientific research and (EA) reports to address problems in (IHI), ensuring the provision of the best services, and increasing (OP) efficiency.

Keywords: External Auditing (EA), Organizational Performance (OP), Sustainable Development goals (SDG), Iraqi Health Institutions (IHI)

Introduction

The study's basis emphasizes the significance of scientific principles in improving services, operations, and quality. The audit function is one of the most important and indispensable functions on which institutions rely, because it has an impact on the design and development of the work system in all institutions and companies, measuring the efficiency of resource use and contributing to risk assessment and management. To determine what role the (EA) function plays in enhancing services. The auditing function assists management by providing advice on how to operate the business, monitoring what is going on, and making judgments. Countries, worldwide and regional economic organizations, and scientific research study centers are increasingly focusing on (SDG) for their active role in attaining

social justice, conserving the environment, and promoting (SDG) growth that protects the rights of future generations.

Through this study, we hope to explore at some suggestions for managing outstanding (OP) and developing services from government organizations, particularly (IHI). We also examine recent trends that can aid in the improvement and development of (OP) and services, as well as the role of (EA) in work evaluation, (OP) and service improvement, and (SDG) target achievement.

Government agencies face a number of challenges that impede their growth. They also confront several internal and external problems, necessitating major efforts in a variety of areas in order to create internal harmony and adapt to the needs of the economic and social environments. Ensuring its survival and the continuity of its activities is dependent on these organizations' efforts to develop and improve their (OP) in various fields, in order to achieve (OP) for them through the activities they provide related to high-quality services that are carried out in accordance with international standards (Ferronato et al., 2019).

The (SDG) are one of the themes that have garnered a lot of attention in recent years as a result of new financial and social challenges and crises on a worldwide scale. Which urged governments throughout the world to embrace philosophies and procedures of action. That would ensure social fairness. Protect the environment and promote (SDG) growth while preserving future generations' rights. Perhaps the most visible example of the importance of (SDG) at the global level is the United Nations' adoption of this concept to take a global approach that aims to focus the efforts of all countries on achieving economic, environmental, and social goals with the human being as the main pillar. Its objectives should be met at the level of all nations

and populations. Developmental sustainability has become a global school of thought that has expanded to both developing and developed countries (Bernstein, 2017).

The recent reforms have had a wide-ranging impact on the paradigm of services supplied and the operational performance of public (IHI). Furthermore, institutions must upgrade their services to stay up with progress and modernization, as well as fulfill the (SDG). Oversight bodies have evolved as a tool for evaluating work and ensuring conformity with standards, strategies, and general objectives in order to enhance (IHI)'s operations and services.

What is unique in our study is a tool that allows institutions to compare real (OP) with specified criteria, make the best use of resources, and enhance processes in the research sample for the years 2019-2020. Gap analysis is the process of identifying, documenting, and approving the discrepancies between business needs, present capabilities, and the potential for operational and service improvements. Based on the above, the major research problem may be defined by answering the following questions:

1. How can (EA) improve the (OP) and services in (IHI)?
2. How can improving the (OP) of (IHI) lead to the achievement of (SDG)?

According to the essential relevance of the issues and difficulties, that (IHI) faces, such as the urgent need to conduct thorough and accurate research and studies, as well as to identify the requirements and needs for enhancing (OP), services and reaching (SDG). In addition, give suggestions and recommendations to enhance the health, realities, and services supplied to inhabitants in all regions of Iraq. Use basic and

standard indicators and compare them to real data to determine how the system is expanding and how the services and (OP) provided by (IHI) are doing in general.

1-Literature review

According to (Jasim & Hamdan, 2016). The research seeks to identify the theoretical basis for (IHI) and (SDG). The assertion of the actuality of the (SDG), the (OP) assessment in (IHI), and the suggestion to review the (IHI) services program. In order to accomplish the (SDG) and implement them in the Diwaniyah Health Department. The difficulty with research is that there is no audit program to assure the audit of financial accounts, as well as the commitment and operation of health services in order to meet the (SDG). The researcher came to a number of crucial findings at the end of his investigation. In addition, there is an audit program. Both the Internal Audit Department of the Office of Federal Financial Supervisory contain indicators and goals, as well as (SDG) principles for (IHI), to guarantee that the (SDG) aspects are met according on the type of audit financial commitment and (OP). This investigation concluded with a series of suggestions. Including an investigation into the presence of an audit program that involves monitoring of (IHI) to ensure financial concerns. Commitment and opportunity to accomplish aspects (economic, social, environmental, and institutional). To demonstrate the scope of the organization's commitment to reporting on (SDG) development. Understanding the scope of their contribution to the protection of the environment from pollution. To decrease the spread of illness and control, and the need to use health and (SDG) indicators to monitor success, when designing plans, strategies, and financial resources for

health care delivery, identify barriers to progress and get closer to reaching the (SDG).

According to Al-Rubaie (2014). The research aims to evaluate the variables influencing the efficacy of internal control systems and identify the most significant barriers to the effectiveness and development of internal control in the Department of Health. Statement of the impact of implementing a strict internal control system in modern government contracts in general, and service contracts in particular, to obtain the desired results. The audit department had no role in following up on contracting processes or executing contract requirements, which was one of the most significant findings. The service contract has helped thousands of patients, particularly those who are unable to pay. The most essential recommendations are to activate the Audit and Internal Control Department's participation in (EA) contracting procedures and to monitor their execution in accordance with Iraq's legal requirements, rules, and directions. The importance of increasing service contract experience in other hospitals, provided that this growth is accompanied by reliable scientific investigations in the field of alternative comparison.

In another research (Abadi & Al-Dafaay, 2018). This research seeks to evaluate and identify the (OP) of departments; internal control is one of the most essential activities that service departments prioritize due to its influence on monitoring and assessing efficiency. The study indicated that there is an urgent need to improve the mechanisms of control used by higher regulatory bodies. Internal control refers to a system of internal laws, written and unwritten rules, administrative directives, and work practices that help the company maintain greater control. Contributes to giving assurances to promote efficiency and

commitment in the implementation of the job (OP) law. The (OP) evaluation compares what the economic unit accomplished as a result of its administrative and financial actions to what it did before or what it set out to do.

A study of (Lekwak & Dafrah, 2020). One of the Kingdom of Saudi Arabia's primary concerns is the quality of its health-care services. Where it has taken advanced stages. Especially with the formation of the National Center to Measure the (OP) of Governmental Agencies and Measure the Satisfaction of Beneficiaries of Governmental Services, which uses best practices and effective approaches to improve (OP), one of which is the Mystery Shopper Program that I implemented. The Ministry of Health is quite active, having become a role model in this area and achieving amazing accomplishments in a short period of time. The purpose of this essay is to discover ways to enhance the quality of health care by implementing a secret shopper program in a few health clinics around the Kingdom. It also wants to know what positive outcomes occurred in all of the centers investigated after the secret shopper program began.

According to Simangunsong (2014). Examine the effectiveness of internal controls as well, as how internal audits work. These viewpoints were investigated in this study to determine how they affects the (OP) of local governments. That is to say, a census was employed to conduct this study. Regression analysis in (SPSS) was also employed to test the hypothesis. Surveys are used to collect primary data. The validity and reliability of the study's hypotheses were examined first. According to the findings of this study, both the efficacy of internal controls and the function of internal audit have a positive impact on local government operational performance.

Research on (Odia, 2014). In recent years, there has been an alarming increase in corruption, embezzlement, and misuse of public funds by elected and other public officials in Nigeria. Worryingly, the Nigerian government appears to lack answers and political will to deal with the unpleasant events and harmful consequences for the country's population, which are partly the result of poor governance throughout the years. Nigeria's public sector has become corrupt as a result of the public accounts committee's compromise with the corrupt judicial system and a lack of independence among the top audit bodies. The publication supports the public sector in Nigeria. Increasing independence. As shown by improved legislative oversight and institutional capacity strengthening.

2-External Auditing

(EA) is a financial review that checks financial records to ensure their correctness and adherence to relevant rules, including worldwide (EA) standards, recognized accounting standards, regulations, and legislation. It improves internal processes including as procedures, internal controls, and risk management (Gold et al., 2020).

An audit is an independent study and inspection of a company's financial accounts to ensure that the information is fair and correct. The organization's personnel can conduct the audit internally or externally by an independent business, and the (IRS) can conduct audits to verify income and pay taxes, among other things (Raji et al., 2020).

Control and (EA) are critical components of any institution's administrative and financial systems because they protect various resources from waste, waste, and misuse, provide accurate

financial data, and lead to policy and education compliance (Yao, 2017).

The (EA) organizations that contain the set of activities required to monitor the execution of plans and policies in order to identify and correct deviations in a timely way, as well as protect public funds from theft, loss, or abuse. Furthermore, financial control is just as important as control in other functional areas of any organization or facility, and controlling the quantity and quality of production, purchase, storage, individuals, and marketing is insufficient unless there is also an effective supervisory activity that governs financial actions. To guarantee that everything runs smoothly and that the organization's goals are met. Furthermore, financial control is crucial since it governs all financial, accounting, and administrative acts while also serving as a legal control (AlSaedi, 2022).

An audit is defined as a systematic, impartial, documented process used to acquire audit proof of records, information, and other facts connected to policies, processes, or requirements that constitute audit standards (Vasarhelyi et al., 2018).

The economic unit or its representative for the aim of examining administration or other internal reasons conducts an internal audit, and it may serve as a foundation for the economic unit to self-match. In many circumstances, particularly in small businesses, independence can be proclaimed by declining to accept responsibility for the audited action. (sumaryati et al., 2020) .

An external audit is a science that includes a set of concepts, standards, procedures, and techniques for conducting a systematic, critical assessment of the internal control system as well as the information included in records and financial

statements. The purpose is to provide a technical, unbiased assessment of how effectively the financial statements reflect the company's profit or loss and financial condition at the end of the year. (Rubino et al. 2017).

3-Organizational Performance (OP)

The word "services" refers to economic activities that do not have a tangible physical presence, such as those performed by persons and businesses on your behalf. However, unlike tangible physical goods that can be bought, touched, and felt, providing services does not always imply bringing a new material thing to give to people or customers. Some of the most well-known services in human societies include medical services, banking services, educational services, and transportation services. (Wirtz et al. 2018).

Health services have a huge influence on human existence because they are related to individual requirements, and there is a clear relationship between increasing health services and worker and community productivity, which has a good impact on the person's health state. This allows him to remain actively performing his task for a longer amount of time, which benefits both the person and society (Evans & Stoddart, 2017).

Factors influencing the degree of (OP) Its method of measuring and assessing (OP) necessitates the use of clear, relevant, and attainable criteria and (OP) rates. The process of measuring and assessing (OP) necessitates the presence of someone who sees and monitors it on a continuous basis. Many future choices for the employee must be made based on the outcomes of the (OP) assessment, including as promotion, firing, and awards. The real (OP) of the economic unit must be determined objectively. There are several broad foundations that must be established during the

(OP) assessment process. It is crucial to understand the elements that influenced the (OP) (Tarifa & Burgos, 2017).

The aims of (OP) assessment are the individual's work accomplishments and achievements, or the advantage that the individual has received. The importance of employing it as a criterion in the (OP) assessment process to achieve anything less than the following objectives. The availability of an objective (OP) assessment system that ensures fair treatment of all members of the company. Detecting the continuation of faults and weaknesses in the unit's activities, performing a thorough examination, and identifying the causes. This is for establishing the appropriate remedies, rectifying problems, and advising people affected on how to prevent them in the future. The (OP) appraisal results provide feedback on each employee's (OP) in the organization, where the individual is aware of the reality of his (OP), and because he is aware that his future career is linked to these results, he will generate motivation and a desire to improve his (OP) (Gordon et al., 2018).

4-Sustainable Development Goals (SDG)

The World Food and Agriculture Organisation (FAO). (SDG) are defined as managing and conserving the resource base. In addition, the process of biological and institutional transformation is directed in a certain manner. This guarantees that current and future generations' human needs are met in all economic sectors in a technological and acceptable manner that does not degrade the environment. The (SDG) strive to guarantee that human needs are addressed without causing environmental deterioration. (Holden et al. 2018).

In Western Asia, the Economic and Social Commission defines it as promoting economic growth while conserving natural

resources and assuring the continuance of social, environmental, political, economic, and institutional development based on equality (Markantonis et al., 2019).

(SDG) concept that expresses social construction and competition that reflects stakeholders' interests, and the major key in regional discussions about the social, environmental, and economic future, as well as how the environment is preserved (Holliday et al., 2017).

According to the researcher, sustainability refers to the most efficient utilization of resources and wealth throughout time. It seeks to ensure the future of the world's resources while addressing environmental, social, and economic concerns.

5-Principles of (SDG)

Achieving (SDG) is built on a collection of principles relating to the (SDG) domains, and we can be led by the Rio Declaration's set of 27 principles. The following concepts apply to the study subject (Mensah, 2019) .

1. Humans have the right to a healthy and productive existence that is in harmony with nature.
2. Development is required so that both current and future generations may meet their own and the environment's demands fairly.
3. To achieve progress toward the (SDG), it is critical to eliminate poverty and close the gap between various nations' living standards.
4. Because environmental protection is an integral part of the development process, it cannot be examined in isolation and must be considered alongside the process.
5. International environmental and development actions must clearly communicate the interests and needs of all states.

6. To accomplish both the (SDG) and an increase in the general quality of life for all people, states must limit and remove unsustainable production and consumption practices, as well as support proper demographic policies.
7. Women's participation in all aspects of environmental management and development is critical to achieving (SDG). Women play a vital role in each of these areas.
8. Conflict has an inherently detrimental influence on the (SDG) implementation process. The maintenance of peace and the protection of the environment are intricately intertwined and interdependent.
9. Emphasizing the role of the public in social engagement with decision makers whose lives are influenced by the decisions they make.
10. Applying the precautionary principle is taking the required precautions to avert significant and permanent environmental or social harm, even if scientific understanding is limited or inconclusive. This is true even when the concept is applied to inconclusive or partial data.
11. Make the most use of all available resources.
12. Slowing, and finally reversing, the trend of fast population and physical capital growth.

6-The Federal Financial Supervision Office in Iraq

The objective of the Federal Financial Supervision office in Iraq is to audit public money wherever it found, according to what stated in its effective law no. (31/2011). The execution of (SDG) programs will be part of the strategy and yearly plans of the institutions responsible for overseeing and implementing (SDG). Evaluation of these entities' frameworks for translating international commitments into actual and relevant realities. On

the one hand, and the (SDG). Into extremely lucrative chances for Supreme Audit Institutions. To invest in innovation across all aspects of their job. These investments provide greater control in dealing with new and developing difficulties. In addition, methods for dealing with high-quality data. For example, national statistics systems, as well as available data and data analysis, are required for monitoring and assessing public policies aimed at achieving the (SDG) anticipated outcomes (Jassim, 2022).

7-Hypotheses Development

H1: The (EA) has a major role in improving (OP) and services in (IHI).

H2: Improving the (OP) of (IHI) leads to the achievement of (SDG)

8-Methodology

The research technique based on the descriptive analytical approach According to (Jasim & Hamdan, 2016). The focus is on providing an accurate and complete account of (EA)'s involvement in enhancing (OP) and services while also reaching (SDG). This study adheres to the norms and strategies devised, implemented, and authorized by the Federal Board of Supreme Audit and the Ministry of Health. Furthermore, this methodology will aid in obtaining scientific and practical results in an objective manner by comparing the standard and planned with actual and realistic data from the research sample in the (IHI) for the years 2019-2020, as reported by the Ministry of Health and the Federal Board of Supreme Auditing.

It covers topical topics such as the role of (EA) in enhancing public services and attaining the (SDG). The temporal regions included (IHI). The research sample includes the Diwaniyah Health Department, with temporal determinants represented by

data and reports from the Ministry of Health and the Federal Board of Supreme Audit for the years 2019-2020.

The primary data for this study were gathered from books, theses, journals, and the internet. Furthermore, secondary data was gathered from worldwide and local legislation, laws, and standards, as well as statistics and periodic statistical reports for the research sample.

9-Results and Discussions

The health institution is a social and human structure that seeks to achieve specific goals, and the formation of the health organization requires the participation of a number of persons. Then, with the rise of the industrial revolution in Europe and the scientific management movement in America in the early twentieth century, (IHI) became prevalent in the western world (World Health Organization, 2016).

The community is represented by the (IHI) and the study sample, which includes the Diwaniyah Health Department, while the temporal determinants are represented by data and reports from the Ministry of Health and the Federal Board of Supreme Audit for 2019-2020. The hypotheses investigate the critical impact of (EA) in enhancing (OP) and services at (IHI). In addition, (SDG) plays a mediating function between the (EA) connection and the development of (OP) and services in (IHI).

Table (1) population demography in the city of Diwaniyah - Iraq

| years | Details | Males | Females | Total |
|-------|---------------|--------|---------|---------|
| 2019 | Urban & Rural | 667835 | 657196 | 1325031 |
| 2020 | Urban & Rural | 685280 | 674362 | 1359642 |

Source: Ministry of Planning, Central Bureau of Statistics 2019 & 2020

According to the data, the population has increased by 34611, indicating an expected annual growth rate of (2.4), which is a positive rate for population growth and positive health, in accordance with the (SDG)'s third aim.

Table (2) Growth and fertility rates in Diwaniyah

| Years | Sex ratio (male per 100 female) | The median age of the population | Dependency ratio | Growth rate | Total fertility rate (for each woman) | Female adolescent fertility rate (15-19) years (birth for 1000 adolescent) |
|-------|---------------------------------|----------------------------------|------------------|-------------|---------------------------------------|--|
| 2019 | 102 | 21.2 | 84.9 | 2.3 | 3.6 | 36.1 |
| 2020 | 101 | 21.1 | 84.9 | 2.4 | 3.5 | 35.4 |

Source: Ministry of health, annual statistical reports 2019-2020

This table shows the stability and convergence of the ratios, growth rates, and fertility rates in Al-Diwaniyah. The third (SDG) target states that it is a positive indicator of population growth and health.

Table (3) indicators of AIDS, tuberculosis malaria, neglected tropical diseases, combat hepatitis, water-borne diseases and other communicable diseases in Diwaniyah.

| Years | HIV Incidence rate per 100000 population | Tuberculosis incidence rate per 100000 population | Malaria Incidence rates per 100000 population | Hepatitis B incidence per 100000 population |
|-------|--|---|---|---|
| 2019 | 0.08 | 9 | 0 | 1.96 |
| 2020 | 0.15 | 7 | 0 | 0.07 |

Source: Ministry of health, annual statistical reports 2019-2020

(SDG) Indicator (3.3.1): New (HIV) infections among individuals aged 15 to 49, per 100,000 uninfected people. Tuberculosis incidence per 100,000 people, (SDG) indicator (3.3.2). Malaria incidence per 1000 people, (SDG) indicator (3.3.3). (SDG) Indicator (3.3.4): Hepatitis B Incidence per 100,000 Population (SDG) Indicator (3.3.5) revealed the number of persons that needed interventions. End epidemics by 2030: (SDG) (3.3). The table shows the growth in (HIV) incidence rate in Diwaniyah city between 2019 and 2020. In contrast, we see a decline in (TB) and hepatitis B incidence rates. With a malaria rate stabilizer (0).

Table (4) ratio of death cases and diseases in Diwaniyah

| No. | disease | 2019 | 2020 |
|-----|---|------|------|
| 1 | Rate of premature major non-communicable diseases deaths for age (30- less than 70 years) per 1000 population | 2.2 | 3.4 |
| 2 | Suicide mortality rate per 100000 population | 2.5 | 2.8 |
| 3 | Road traffic mortality rate (per 100000) population | 19.1 | 14.8 |
| 4 | Mortality rate due to unintentional poisoning for 100000 population | 0.08 | 0 |
| 5 | Death and injuries related to work | 0 | 3 |
| 6 | Harmful use of drugs and alcohol. | 0 | 1 |

Source: Ministry of health, annual statistical reports 2019-2020

1. (SDG) Target (3.4) by 2030 is to reduce premature mortality from noncommunicable illnesses by one-third via prevention and treatment, while also promoting mental health and well-being. (SDG) Indicator (3.4.1) is the risk of dying from cardiovascular disease, cancer, diabetes, or chronic respiratory illness between the ages of 30 and 70. We find that the number of instances is increasing, which is terrible news for (SDG).

2. Suicides per 100,000 individuals. Suicide death rate (per 100,000 population): (SDG) Indicator (3.4.2). We find that the number of instances is increasing, which is terrible news for (SDG).

3. The (SDG) Target (3.6) by 2020 intends to reduce global road traffic fatalities and injuries by half. SDG Indicator (3.6.1): Death rate from road traffic injuries (per 100,000 population). We find that the number of instances is decreasing, which is excellent news for the (SDG).

4. Indicator (3.9.3): 100,000 persons. We find that the number of instances is decreasing, which is excellent news for the (SDG).

5. Work-related deaths and injuries. Indicator of the number of fatal and non-fatal workplace injuries (8.8.1). We find that the number of instances is increasing, which is terrible news for (SDG).

6. Strengthening (SDG). Target (3.5): Prevention and treatment of substance misuse, especially narcotic drug abuse and alcoholism. (SDG) Indicator (3.5.1): Coverage of drug abuse treatment interventions (pharmacological, psychological, rehabilitative, and aftercare services). Harmful alcohol use is defined in the national context as alcohol per capita consumption (aged 15 and older) in liters of pure alcohol throughout a calendar year, (SDG) Indicator (3.5.2). We find that the number of instances is increasing, which is terrible news for (SDG).

**Table (5) Number of covid-19 infections, recovery and deaths
According to health directorates in Diwaniyah.**

| No. | Details | 2019 | 2020 |
|-----|-------------------------------------|------|-------|
| 1 | No. of covid-19 cases | 0 | 18352 |
| 2 | No. of covid-19 cure cases | 0 | 17678 |
| 3 | Total number of corona virus deaths | 0 | 407 |

Source: Ministry of health, annual statistical reports 2019-2020

The COVID-19 pandemic instances and illnesses occurred in Diwaniyah city in 2020. Increased by 1.34% of the city population. The number of fatalities reached 407, accounting for 0.00029%) of the city's population, indicating a huge increase in infection and mortality rates in a quick and terrifying way. It has raised worries about the possible growth in mental health disorders. Other stressors that contribute to anxiety and depression include the fact that the number of cases is increasing, which is terrible news for (SDG).

Table (6) Primary health care indicators in Diwaniyah.

| No. | Details | 2019 | 2020 |
|-----|---|--------|--------|
| 1 | Primary health care centers according to the type of administration and governorate | 84 | 84 |
| 2 | specialized health center | 11 | 11 |
| 3 | Number of outpatient visits to primary health care centers | 883374 | 689425 |
| 4 | Number of outpatient visits to dental units | 128207 | 89094 |
| 5 | Percentage of medical visits for pregnant women | 62 | 68 |
| 6 | Tuberculosis cases | 239 | 172 |

Source: Ministry of health, annual statistical reports 2019-2020

1. There are 84 primary health care centers organized by administration type and governorate. The population/health center number is 16179. The city of Diwaniyah has one health center per 100,000 people. The chart illustrates a mismatch between the number of health centers and the population, since the Ministry of Health's norm required (3000-10,000) individuals for each sub- or major health center. This suggests a 39% shortage of health centers in Diwaniyah.

2. Health directorates operate 11 specialty health centers for dental, respiratory, asthma, allergy, and other conditions. In

addition, there is one training health centre. This data demonstrates a shortfall in specialist health centers because the conventional ratio is one specialized health center per 100,000 people, indicating a decrease in the number of facilities despite increased population.

3. The frequency of outpatient visits to primary healthcare facilities. It contains 0.51 per capita visits to Diwaniyah city during the year. This points to a decrease in units, laboratories, and medical procedures. Furthermore, most patients are directed to hospitals, specialist institutions, and private clinics.

4. Outpatient visits to dental units make up 3.7 percent of all visits in Diwaniyah. This suggests a decrease in services and outpatient care, as well as a shortage of units, labs, and medical treatments. This points to a decrease in units, laboratories, and medical procedures.

5. Pregnant women's medical visits according to health directorates (68). However, the percentage of postnatal visits is 52. This is a favorable sign because of the natural growth, enhanced (OP), and services offered to pregnant women.

6. Tuberculosis cases by health directorate, gender, and incidence rate per 100,000 population. Relapsing detection rate: 31%. This is considered a favorable sign because of the natural development, enhanced OP, and services given by the health facility.

Table (7) Secondary and tertiary health care services in Diwaniyah.

| No. | Details | 2019 | 2020 |
|-----|--|------|------|
| 1 | Number of governmental hospitals | 9 | 10 |
| 2 | Number of beds and bed occupancy ratio | 1497 | 1581 |
| 3 | Infants incubators in governmental hospitals | 81 | 83 |

| | | | |
|---|--|---------|---------|
| 4 | Number of surgical operations according to governorate | 19538 | 13064 |
| 5 | Number laboratory tests according to governorate | 2681729 | 2011266 |
| 6 | Medical equipments | 1032 | 1038 |

Source: Ministry of health, annual statistical reports 2019-2020

1. Number of government hospitals. The chart illustrates that the number of hospitals is not proportionate to the population when compared to the Ministry of Health's standard of one hospital per 50,000 people in the city. However, each hospital has a population of 135,964. This implies that there are half as many hospitals as people require, forcing many individuals to leave the nation to receive care.

2. Government hospitals have a bed occupancy ratio of 45.4 percent for predisposing beds and 1.2 percent for total beds per 1000 persons. Annual figures show a growth of 84 beds, which is a positive indication. However, the Ministry of Health's norm states that 90% of the beds are ready for use, while only 45.4% of the beds are actually used.

3. Classification of infant incubators in government hospitals by governorates. Annual figures show a growth in the number of incubators, which is a favorable indication. In 2019, the number of people sleeping in incubators was 5,143, with an infant inpatient/incubator rate of 63, and in 2020, it was 4,291 with an infant inpatient/incubator rate of 52. This research suggests that there are more incubators but fewer individuals sleeping in them.

4. The data table shows a decrease of 6474 surgeries per governorate in 2020. The rate of operations per 10,000 inhabitants was 147 in 2019, and 96 in 2020. It should be noted that Diwaniyah has 13 anesthesiologists, and the Ministry of Health has established a standard of 118 operations per

anesthesiologist. While the actual data for the number of operations per anesthesiologist reached 1,502 operations per doctor in 2019, and 1,004 operations per doctor in 2020, this indicates that the number of anesthesiologists is not proportional to the number of operations, which affects the OP of those critical operations involving human life.

5. The number of laboratory tests per governorate. The data table shows a drop in the number of laboratory tests by 670463, which might be attributed to the Covid-19 epidemic. Throughout the years. These tests included clinical chemistry, microorganisms, parasites, hematology, serology, and others.

6. Sort medical equipment by kind and directorate of health. The chart and yearly statistics show that there has been a six-fold rise in Doppler equipment since it was one device. The remaining instruments include (CT) scans, (MRIs), ultrasounds, (ECO) cardiographs, anesthesia carts, dialysis, lithotripsy, autoclaves, (ECGs), suckers, (EMGs), and fixed and mobile X-ray machines. According to studies from the Federal Financial Supervisory Board, despite the enormous number of devices, they are prone to faults, consumption, and being out of service for extended periods of time, rendering them unrepairable. It takes up a lot of storage space without being properly managed. This, in turn, impacts IHI's service delivery and operational efficiency.

Table (8) Human resources indicators in Diwaniyah.

| No. | Details | 2019 | 2020 |
|-----|---|------|------|
| 1 | Number of physicians according to governorate | 1012 | 1148 |
| 2 | Number of nursing staff | 5816 | 5274 |
| 3 | Number of paramedical staff | 3493 | 3447 |
| 4 | Human resources (technicians, engineers and statistician) | 414 | 391 |

| | | | |
|---|--|------|------|
| 5 | Human resources (administrative, finance, legal and service staff) | 1828 | 1792 |
|---|--|------|------|

Source: Ministry of health, annual statistical reports 2019-2020

1. The governorate has 1148 physicians, both specialists and non-specialists, with an 8.45% rate per 10,000 inhabitants. According to the yearly table statistics, the number of doctors has increased by 136. This is a good indication based on population growth, bed count, and nursing cadres. Furthermore, when comparing the number of beds in 1581 to 352 specialist physicians in 2020, we find that the average bed rate is 5-6 beds per doctor. When comparing the specialist doctors for the same year to the nursing staff, we see a rise in the number of nurses, with 15 per doctor. While the average number (1-3) of nurses for each specialty doctor is.

2. In 2020, the governorate has 5274 nursing personnel, with a rate of 38.8 per 1,000 inhabitants. According to the annual statistics in the chart, the number of nurses has decreased by 542, with the majority coming from female personnel. There are 4.3 nurses per physician, 15.0 nurses every specialized physician, and 38.8 nurses per 100,000 people. This indicates that there are more nurses than the Ministry of Health's mandated ratio.

3. The number of paramedics is 3447, with a rate per 10,000 people based on the governorate 4 rate in 2020. According to the table data, the number of paramedical personnel equals the number of specialist physicians per the Ministry of Health's recognized standard (1-3) for each specialty doctor.

4. Despite a low rate, human resources (technicians, engineers, and statisticians) are categorized by gender and governorate. It solely addressed administrative and organizational issues and did not include medical and health services, (OP) efficiency, or (IHI) services.

5. Governorate-specific human resources, including administrative, financial, legal, and service professionals. Despite the low level of human resources. It is solely concerned with administrative and organizational issues and does not cover medical and health services, (OP) efficiency, or (IHI) services.

Table (9) Percentage of the ministry of health budget.

| No. | Details | 2019 | 2020 |
|-----|--|-------------------|-------------------|
| 1 | Ministry of health Recurrent budget (dinars) | 6,031,748,465,198 | 5,651,582,941,289 |
| 2 | Ministry of health Capital budget (dinars) | 274,470,301,000 | 106,110,336,817 |

Source: Ministry of health, annual statistical reports 2019-2020

The table and yearly statistics show a low level of operating and investment budgets. Given the country's economic and health conditions during the COVID-19 pandemic, as well as security concerns and terrorism, the ministry of health budget's share of the overall government budget in 2019 was 6.03 recurrent and 0.83 capital. While I achieved 7.76 recurring and 3.31 capital, this budget covers personnel salary, services, consumables, maintenance, and non-monetary items. The quantities allotted for medication and appliance purchases (in US dollars) in 2020 are 1,268,866,328 and 1,331,908,983,610, respectively. The budget for the city of Diwaniyah is 192,844,085,533 in 2019 and 213,371,086,442 in 2020, which includes capital, health programs, donations, and other expenditures and grants.

According to the Ministry of Health's annual statistical report, (SDG) Target (3.8) is to achieve universal health coverage, which includes financial risk protection, access to quality essential health-care services, and access to safe, effective, high-quality, and affordable essential medicines and vaccines for all.

Covering essential health services, such as reproductive, maternity, neonatal, and child health, infectious and noncommunicable illnesses, service capacity, and connectivity, for the general public and the most disadvantaged. Indicator 1.8.3. In 2020, Iraq had a 54% coverage ratio for key health care. The result links a positive rate of population expansion to an increase in (HIV) occurrences and death cases. In addition, there is a decrease in other communicable illnesses. Mismatch between the number of health care centers and hospitals with the population of Diwaniyah. Visits to primary health care facilities, number of surgeries, anesthesiologists, and laboratory testing. Mismatch in physician and nursing staff numbers, as well as obsolete medical equipment. The ideas include using health and (SDG) indicators, as well as international standards, to evaluate (OP) progress. Focusing on using scientific research and (EA) reports to address problems in (IHI), ensuring the provision of the finest services and increasing (OP) efficiency.

10-Conclusions

1. The third (SDG) objective indicates a positive rate of population increase of 2.4.
2. Increased (HIV) incidence in Diwaniyah city leads to a decrease in other communicable illnesses.
3. Increase the number of deaths and diseases in Diwaniyah city. This is a bad sign of public health.
4. By 2020, the Covid-19 pandemic had caused 18352 infections and 407 fatalities in Diwaniyah city. This, in turn, has a detrimental impact on health services and operational efficiency.
5. In Diwaniyah city, the number of health care centers does not equal the population size. The gap in health centers is expected to be 39%.

5. Decrease visits to primary health care centers by rate 0.5 Per capita visit in the year .
6. The number of government hospitals in Diwaniya City is not proportionate to its population.
7. Increasing the number of beds, occupancy rates, and infant incubators improves (OP), services, and public health.
8. Fewer surgeries, anesthesiologists, and lab testing.
9. Inadequate physician and nurse personnel ratio.
10. Medical equipment can become unrepairable due to faults, consumption, and extended downtime. It takes up a lot of storage space without being properly managed. This, in turn, impacts (IHI)'s service delivery and operational efficiency.
11. The health institution failed to comply with significant laws, instructions, and rules, including national emission determinants for activities and labor.
12. (EA) plays a significant role in boosting operational performance and achieving (SDG). The report offers important advice to Iraqi healthcare officials, assisting them in making judgments.

11-Suggestions

1. Using health and (SDG) indicators, as well as international standards, to track progress in (OP) and healthcare services.
2. Solve challenges and problems to attain (SDG).
3. Achieving zero rates of infectious and communicable illnesses by 2030 in line with (SDG) and public health objectives.
4. Providing enough primary and specialty healthcare facilities for the city's inhabitants.
5. Organizing operations and supplying anesthesiologists and specialized doctors in accordance to the number of residents and beds at (IHI), following general criteria.

6. Maintaining medical equipment and gadgets, putting them into operation, and addressing shortages through maintenance or purchasing newer equipment.
7. Utilize scientific research and audit reports to solve issues in (IHI), improving service quality and operational efficiency.

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