



The impact of proficiency and independence of internal audit activity on reducing fraud: Evidence from public organizations in Sulaymaniyah City

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أثر كفاءة واستقلالية نشاط التدقيق الداخلي في الحد من الاحتيال: أدلة من المنظمات العامة في مدينة السليمانية
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This research aimed to measure the influence of the proficiency and independence of the internal audit activity in reducing fraud via analyzing internal auditor challenges in public institutions in Sulaymaniyah City in north of Iraq. For collecting primary data, the research utilized questionnaire method, the sample of the research comprised of 60 internal auditors in public organizations in Sulaymaniyah City, simple linear regression method was applied to evaluate the of influence of proficiency and independence of the internal audit function in mitigating defraud. The outcome discloses that the proficiency and Independence variables in internal audit operation significantly and positively impacted on minimizing fraud. Hence the study recommends that general managers should prioritize offering adequate training, holding scientific seminars, opening practical courses to the internal auditors with guaranteeing full independence to reduce the risk of fraud.

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المستخلص

هدف هذا البحث إلى قياس تأثير كفاءة واستقلالية وظيفة التدقيق الداخلي في الحد من الاحتيال من خلال تحليل تحديات المدقق الداخلي في المؤسسات العامة في مدينة السليمانية شمال العراق. لجمع البيانات الأولية، استخدم البحث أسلوب الاستبيان، وتألّفت عينة البحث من 60 مدققاً داخلياً في المؤسسات العامة في مدينة السليمانية، وتم تطبيق أسلوب الانحدار الخطي البسيط لتقييم تأثير كفاءة واستقلالية وظيفة التدقيق الداخلي في الحد من الاحتيال. تكشف النتيجة أن لمتغيري الكفاءة والاستقلالية في عملية التدقيق الداخلي أثراً بشكل كبير وإيجابي على الحد من الاحتيال. وتوصي الدراسة بأن يعطي المدراء العامون الأولوية لتقديم التدريب الكافي وعقد الندوات العلمية وفتح دورات عملية للمدققين الداخليين مع ضمان الاستقلال الكامل للحد من مخاطر الاحتيال.

1.Introduction:

Fraud phenomenon, which is very common in the world, occurs in developing or even developed countries in multitudinous forms, Iraq and Kurdistan region in particular is one of the countries where cases of fraud can be easily uncovered, every organization either public or private perpetually struggles to survive from the risk of fraud, (Nurlaela, Mappanyukki, and Surjandari 2021) stated fraud could be reduced but not thoroughly eradicated via considering strong internal control mechanism. In this regard, (Sari, Yazid, and Taqi 2022) defined fraud prevention as an organized plan by strategic policy, system and techniques, which aim to ensure everyone in the organization that have attained reliable financial statements. furthermore, (Samuel 2022) referred preventing fraud in any organizations could be obtained by given sufficient role to the management board, audit team and internal audit.

Internal audit could be described as a crucial tool which emphasizes on urging fulfillment of internal control duties and financial department compliances in any organizations, it is simultaneously vital for private and public sector institutions, it also contributes to creating effectiveness, accountability, transparency and reducing corruption via mitigation of fraud. (Lubis et al. 2024) states that internal audit is essential key to look after and guarantee the effectiveness for detecting and preventing fraud throughout its activities in public agencies. It is worthy to be mentioned that proficiency and independence as a critical factors which affects internal auditors' productivity discussed by numerous scholars, Investigators unanimously refers to proficiency as required experience, skill, knowledge and professional abilities to internal auditors to fulfill their duties perfectly, for instance, Al-Tawjiry et al, Al-Zeban & Gwilliam as referenced in (Dellai and Omri 2016) stated that internal auditor proficiency is a fundamental element that should be owned by any auditors to be productive in their performance. (Lonto et al. 2023) and (Kartim, Sutisman 2022) explained that mitigating financial crimes utterly affects internal auditors effectiveness when they posse competence and skillfulness in assessing risk of fraud.

In addition, independence as well as an external factor no less distinguished than proficiency by researchers, it generally defines as a circumstances devotes to internal auditors to be free from imposing any conditions or interference by others to perform their duties creatively. Moreover, (Pakaya et al. 2024) said independence apparently enables internal auditors for doing their jobs more enthusiastically, regarding this, (Nur Rizky, Lindrianasari, and Rusgowanto 2023) in their study declared internal auditors competency and independency will positively reflect on diminishing the phenomenal of defraud in public accounting firms.

Nevertheless, the responsibility of internal auditor competency, skills and independence in defraud security in both public and private organizations has been investigated by many researchers, but from the researchers awareness the identification of internal audit proficiency and independence on fraud avoidance in public organizations in Sulaymaniyah City has not been relatively explored, the current study is uttermost work to replenish this gap, since it seeks to enunciate how internal auditors proficiency and independence effects of thwarting fraud in public sector organizations in Sulaymaniyah City in north of Iraq.

2. Literature review:

2.1 relationship between proficiency and fraud inhibition:

Recently increasing the issue of fraud in public and private institutions in the developing countries is quite controversial. Therefore scholars in the related subjects curiously explored about the factors affecting this matter, the role of internal auditors capability and independence on managing risk of fraud by researchers were eagerly pursued, conclusion of some researches generated a positive correlation between avoiding deceit and internal auditors ability and independence, besides negative or even no relationship were also noticed, for instance, (Drogalas et al. 2017) found out that fraud and risk management was strongly and positively influenced by auditors effectiveness, responsibility and training. Moreover, Groveman as referenced in (Mansouri, Pirayesh, and Salehi 2009) and Francis et al. as nominated in (Sapiri 2024) highlighted that inexperienced auditor cannot vigorously uncover misstatements in financial statements, likewise, (Novatiani et al. 2024) interpreted a significant impact from internal auditor competence on internal audit quality to safeguard fraud in financial statements throughout a questionnaire research which applied on 475 people at holding company BUMN in Indonesia, the research response included of 185 General Managers Responsible of preparing financial statements, 145 Internal Audit Unit Manager and 130 Audit Committee. In addition, (Bonrath and Eulerich 2024) implemented a quantitative research on 275 Chief Audit Executives in Germany, Swaziland and Austria, they found out that thriving corporate governance policy positively impacts on internal audit function for fraud inhibition. Also, (Mulyandini 2020) conducted quantitative research on 220 internal auditors and audit committee at state-owned banks in Indonesia, the result apprehended that internal auditor proficiency adds the value quality of internal auditing to reduce the risk of deception.

2.2 internal audit independence and fraud inhibition:

operational independence of internal auditors as a key factor on detecting fraud is also stimulates scholars to carry out their research more vigorously, this concept actually reflects on many scholars project, referring to related examples to the subject of the present study was carried out by different researchers might justify this notion, for instance (Octavia, Saudi, and Sinaga 2020) conclude that defraud prevention was obviously affected by internal auditors independence, (Murtanto et al. 2023) and (Putri et al. 2022) discovered that, beside other factors as well as independence meaningfully and positively effects on fraud protection, (Basmar, Rinaldy, and Sahidah 2024) conduct a quantitative research on 35 auditors at the Makassar City Inspector Office to explicate if independence, sincerity influence the auditors ability to uncover fraud or not, the result revealed the internal auditors capability for detecting accounting errors were positively and significantly affected by all the mentioned indicators respectively. Remarkably, (Basri and Umar 2021) examined several factors affecting auditors' capacity to identify corruption and controlling for integrity, results indicate that independence has beneficial impact on fraudulence, while, competence and independence are not strengthened by integrity. However, (Indriani, Koeswayo, and Irawady 2022) in their research explored the link between the West Java Audit Board's ability to detect fraud and the independence and relevant aspects of its auditors. Findings uncovered that independence does not impact on fraud detection according to data from 106 auditors.

3. Research methodology:

3.1 Research Problem:

Public sector organizations in developing countries are still threatened by fraud phenomenon, misstatement of data in financial statements might occur deliberately or unintentionally inside or outside of the institutions, in Kurdistan region this matter might happen due to the traditional accounting system, lack of awareness of financial and management instruction as well legal consequences, also lack of confidence, proficiency and independence in auditing processes by internal auditors may lead to increase in this case.

3.2 Research objectives:

Comprehending the role of Internal Audit proficiency (IAP) and Internal Audit Independence (IAI) on Fraud Prevention (FP) in governmental organizations in Sulaymaniyah City regarded as the substantial aim of the research, to achieve this purpose the influence of independent variables which measured through Internal Audit proficiency (IAP) and Internal Audit Independence (IAI) on Fraud Prevention (FP) as dependent variable was meticulously examined.

3.3 Research Population and Data Collection:

The research target population comprised internal audit employers who are currently implementing their duties in public organizations in Sulaymaniyah City in north of Iraq, the primary data which used in this paper collected through a questionnaire which had been sent to internal auditors by google form application and printed form, the answers which received from 60 auditors considered to calculate dependent and independent variables based on five Likert options from: 1= strongly disagree to 5= totally agree, the following simple linear regression method was applied on the 60 responses which had been attained from internal auditors to determine the association between dependent and independent variables of the study:

$$FP = B_0 + B_1IAP + B_2IAI + \epsilon$$

Where:

FP= Fraud Prevention.

B₀= Constant.

B₁ to B₃= Coefficients of concerned explanatory variables.

IAP= Internal Audit Proficiency.

IAI= Internal Audit Independence.

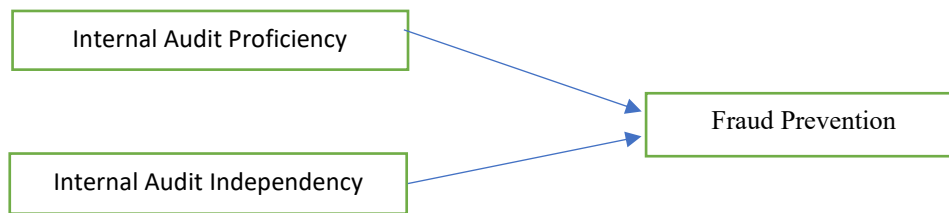
ε= Error Terms.

3.4 Hypotheses:

H1 Internal audit proficiency significantly and positively affects fraud prevention.

H2 Internal audit independence significantly and positively affects fraud prevention.

3.5 Research model:



Source: Prepared by the researcher

Figure. 1 Relationship between variables

4. Data Analysis:

4.1 Respondents Profile

Table (1) Demographic Information of Respondents

Classification		Frequency	Ratio
Sex	Male	41	68.3
	Female	19	31.7
Years of life	21 – 30	5	8.3
	31 – 40	33	55.0
	41 - 50	19	31.7
	51 years and above	3	5.0
Education Level	Diploma	21	35.0
	Bachelor	27	45.0
	Master	12	20.0
Experience in Audit Works	Fewer than 5 years	5	8.3
	5 – 10 years	6	10.0
	10 – 15 years	26	43.3
	Above than 15 years	23	38.3

Source: Prepared by the researcher

Table 1 clarifies demographic information about the survey's population, it can be easily noticed that 68.3% of the survey participants were males and 31.7% were occupied by females, concerning age decisively the greatest portion of respondents 95% were below 51 years old meanwhile, only 5% were older than the mentioned age, education level of all the respondents were shown in the table which explains that 20% of the sample had obtained master degree, 35% bachelor and the remain possess diploma in accounting, in terms of experience working as internal auditor, 8.3% of the participants has less than 5 year experience, 53.3% have experience between 5 and 15 years and roughly 38.3% have more than 15 years' experience, thus the participants characteristics entirely reasonable to be eligible them to be related of the study's main objectives.

4.2 Validity:

Table (2) The Result of Validity Test

Fraud Prevention	Internal Audit Proficiency	Internal Audit Independence
.813	.688	.629
.814	.620	.661
.730	.635	.709
.754	.559	.635

.762	.758	.593
.617	.751	.711
.686	.634	

Source: Prepared by the researcher

The outcome of validity test is showed in the table 2, this test examines whether calculated r value greater than r table or not, Ghozali, as cited in (Roemkenya Madolidi Handoyo and Indah Bayunitri 2021), stated that indicators used in a research will be valid when the calculated r exceed than r table, the obtained result from the table 2 presents that all items of inquires utilized in the research are valid at the regarding significance of .05, the value of r is .2543. meanwhile, Correlation of Pearson Coefficient for all variables inquires more than .2543. it verifies that the considered questions are involved in the paper are effective and convenient to investigate the aspects that effect on the fraud detection.

4.3 Reliability:

Table (3) Test Result of Reliability Test

Variable	Cronbach's alpha	Items
Fraud Prevention	.86	7
Internal Audit Proficiency	.78	7
Internal Audit Independence	.74	6

Source: Prepared by the researcher

Table 3 explains reliability test result, this test estimates internal audit stability of calculation construct, (Lubis et al. 2024) illuminated if the value of Cronbach's alpha beyond the threshold of .70, the regarded equipment in the research is reliable, hence from the table 3 the result shows that fraud prevention, internal audit proficiency and internal audit independence had Cronbach's alpha value of .86, .78, and .74. relatively, this affirms that the instrument was indubitably acceptable to be used in the study.

4.4 Regression Analysis:

Table (4) The Result of Model Summary

Model	R	R ²	AR ²	Std. Error of Estimated
1	.602*	.363	.340	4.81622

Source: Prepared by the researcher

The value of R is exhibited from the table 4 which is 60.2%, since it declares the strength of correlation between dependent and independent variables of the investigation, also through the result of R square which is 36.3%, it donated that the influence of the independent variables on fraud detection as the research's dependent variable is 36.3%, meanwhile the rest 63.7% is explained throughout different variables which has not been introduced in this research.

4.5 Variance Analyze

Table (5) Anova Result

	Model	Sum of Squares	Df	Mean Square	F	Sig
1	Regression	752.829	2	375.914	16.206	.000 ^b
	Residual	1322.171	57	23.196		
	Total	2074.000	59			

a. Dependent Variable: Frau Prevention

b. Predictors (Constant): Internal Audit Proficiency, Internal Audit Independence.

As illustrates in the table 5 the F value is 16.206 and significance is .000, this provides evidence that the used regression model in the research is statistically significant at the level less than .05, this absolutely gives insight for the researcher that dependent variable of the research will be undoubtedly affected by any changes have been occurred in the dependent variables.

4.6 Coefficient Model:

Table (6) Coefficient Result

		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
1	Mode	B	Std. Error	Beta	T	Sig	Tolerance	VIF
	(Constant)	7.711	3.350		2.302	.025		
	IAP	.282	.107	.287	2.633	.011	.939	1.065
	IAI	.591	.125	.463	4.238	.000	.939	1.065

Dependent Variable: FP

Source: Prepared by the researcher

From the table 6 it would be accurately comprehended that Internal Audit Proficiency (IAP) ($b = .258$, $p = .011$) and Internal Audit Independence (IAI) ($b = .591$, $p = .000$), This proves that both mentioned variables have statistically significant positive impact on Fraud Prevention (FP) since p value of both of them is less than (.05), which means H_1 and H_2 are accepted, thus implying that an increase in Internal Audit Proficiency (IAP) by one unit would bring about to (28.2) unit rise in Fraud Prevention (FP), as well as an enhance in Internal Audit Independence (IAI) by one unit would result in (59.1) upsurge in Fraud Prevention.

5 Conclusion:

The impact of Internal Audit Proficiency (IAP) and Internal Audit Independence (IAI) upon Fraud Prevention (FP) in the public sector organization in Sulaymaniyah City was assessed by the present study, primary data was utilized to test the papers hypothesis were gathered through a questionnaire which had been sent to internal inspectors in the public organization in Sulaymaniyah City, the proficiency level of any individuals could be measured through their individual quality works or efficiency in their place employment, the result of the study indicates that the prevention of fraud within the public organizations, which were examined in this study in Sulaymaniyah city, affected by internal audit proficiency, this provides essential evidence that an enhancement in the internal audit skill and competence would lead to improve the quality of fraud management prevention, trust and transparency in the public organizations in Sulaymaniyah city. Therefore the decision makers in governmental institutions in Sulaymaniyah city should pay attention of raising internal audit competence

and professionalism to operate deceit prevention perfectly, in addition, another crucial finding of the research declares that internal audit independence positively and significantly impacts on fraud safeguards, so it could be scrupulously claimed that independence is the decisive factor for enhancing internal audit effectiveness for fraud inhabitation in the public establishment auditing sections in Sulaymaniyah city.

Based on the findings on the present research, it is recommended that general managers in public institutions in Sulaymaniyah city should pay more attention on training auditors for developing their awareness, confidence and promoting responsibilities, generate full independence for internal auditors to diminish the threat of deception and hold scientific seminars, operate practical courses or workshops to better grasp the skills and requirements of their tasks.

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Brief About the Author: Rebwar Hussein Salih holds a Master's degree in accounting and has experience in the fields of economics, financial investments, and auditing.

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2-Professional proficiency and Skill

No	Statements
1.	I possess a solid and suitable educational foundation in the field of auditing
2.	I have a clear understanding of auditing standards, policies, procedures, and practices.
3.	I hold relevant knowledge in auditing, governance, law, and communication, which enables me to conduct public sector audits and detect fraud.
4.	I have over three years of experience working as an internal auditor.
5.	I have taken part in auditor training and professional development programs to maintain my skills and stay updated on internal audit responsibilities.
6.	I am a professionally certified auditor.
7.	I am affiliated with a professional organization for Kurdistan government auditors

3-Independence of the Internal Audit Function.

No.	Statements
8.	I maintain enough independence to perform my professional responsibilities as an internal auditor.
9.	The Kurdistan Union of Auditors should regularly report to local government authorities to help internal auditors perform their duties effectively and with proper support.
10.	A logical link exists between the Kurdistan Union of Auditors and government authorities to support internal audit work.
11.	No party interferes with me while I carry out my auditing responsibilities.

12	I have full and unrestricted access to the necessary data, information, and financial reports for doing my responsibilities.
13	I do not engage in any work unrelated to internal auditing

3-Internal audit effectiveness (fraud detection):

No	Statements
14	During assignments, I gained a deep understanding of the auditee's business processes and associated risks.
15	Experienced internal auditors guide and encourage departments lacking risk management or registers to establish them without delay.
16	Experienced Internal auditors raise awareness and train auditees on implementing the Fraud Control Plan.
17	Experienced Internal auditors evaluate how well new auditees are applying the Fraud Control Plan.
18.	Skilled auditors thoroughly review high-risk purchases of goods and services to ensure they are fair and meet required instructions.
19.	Experienced auditors advise on current procurement of goods and services.