

# **A PROPOSED MODEL FOR AUDITING THE PRINCIPLES OF THE INSTITUTIONAL DIMENSION AND ITS ROLE IN IMPROVING THE SUSTAINABLE PERFORMANCE OF ECONOMIC UNITS IN THE PUBLIC SECTOR**

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## **Abstract**

The research aims to improve and evaluate the programs and indicators of economic units in general and the government sector in particular in Iraq that are used in evaluating the performance of economic units towards proposing a model for auditing the principles of the institutional dimension in order to contribute to the development and evaluation of the sustainable performance of economic units in Iraq. The inductive approach was also adopted in applying the proposed model to the Baghdad Directorate of Education, Rusafa Third, to reach results that can be generalized to all economic units. The research reached a set of conclusions, the most important of which is the absence of an audit program in the Internal Audit Department in the Third Rusafa Directorate and its formations, containing audit procedures for each A principle of the institutional dimension, and therefore there was no clear role for the internal audit in submitting periodic reports to the senior management about the defects and weaknesses in the performance of the departments at the Rusafa Third Education Directorate. A number of recommendations were also made, the most important of which is the necessity of having an audit program for the General Directorate to ensure the achievement of the principles of the institutional dimension to show the extent of the Directorate's commitment to preparing periodic reports to audit the principles in the Directorate's internal audit departments. And the need for the regulatory authorities in Iraq to adopt the proposed audit program and apply it to economic units. The Rusafa Third Education Directorate must also improve and develop its sustainable performance in order to ensure the availability of the service provided by the Directorate to citizens.

## **Introduction**

Many writers and researchers have addressed the issue of developing and improving performance, as institutions are successful in performing It is capable of adapting in a volatile and highly complex work environment, responding to social, political, cultural, economic and technological changes, and achieving its goals for which it was established .Accordingly, it is necessary to develop a culture of sustainable development and improvement in performance , applying international standards and integrated management models for institutional building, for the purpose of benefiting from the performance evaluation process, achieving sustainable excellence and improving institutional work The evaluation of institutional performance is an integrated system for the results of the work practiced by the institutions and comparing the actual performance with its planned objectives during a specified period of time using a set of criteria, to determine the shortcomings and deviations and the amount of the gap achieved as a

result of the comparison between the actual performance And the target performance , if any, and how to treat it in the present and the near future. And due to the necessity of the services and work carried out by the Baghdad Directorate of Education, Rusafa Third, it was chosen as an area for research and its departments were identified as a research community .By applying the umbrella standards of Management Tools and Quality Models ( GAIT ), it was reinforced with personal interviews and field observations, and subjected to analysis using statistical tables to support the accuracy of the data .

## **The first axis (research methodology and previous studies)**

### **1-1 Research problem**

Given the increasing interest in the present time with the efficiency and effectiveness of economic units in performing their functions and tasks and the extent of achieving the goals for which they were established, institutional performance is an integrated system for the performance of the economic unit, and from here we draw the current research problem, which is:

1- Weakness in evaluating the level of performance of the economic unit according to international standards approved and applied in most Arab and foreign countries to measure its institutional performance.

2- The traditional and customary performance evaluation is unfair and unequal in measuring institutional performance, as it did not take all aspects of evaluation, and this is what the employees working in the Third Rusafa Directorate of Education seek. The multimeter is intended to give an objective, transparent and realistic assessment of its performance. Hence, the research problem can be presented through a set of questions:

First: Is it possible to conduct an evaluation of the performance of the following institution? Directorate of Education Rusafa third objective and comprehensive?

Second: Is there a weakness in the performance of the following institutions in the directorate with regard to the application of (GAIT) standards?

Third: Can GAIT be applied to assess the performance of the following institutions ?

### **1-2 research importance**

The importance of choosing the title of the research is reflected in the fact that it dealt with a topic related to one of the important sectors, an attempt to direct attention towards assessing and improving sustainable institutional performance with its principles and ( GAIT ) standards combined together for one of the important and effective service units in the Iraqi state institutions, which is the Baghdad Directorate of Education, Rusafa III . These variables are crucial and sometimes necessary for the success of the various works carried out by the directorate in order to enhance its position among the directorates , and to achieve sustainable performance for them by benefiting from experiences and expertise, whether expressive or global.

### 1-3 research aims

Based on the research problem and its importance, the research aims to achieve the following:

First: Providing a theoretical framework for evaluating and improving the performance of the economic unit.

Second: Introducing the importance of applying GAIT standards to evaluate the following institutional performance.

Third: Building a model Evaluate and improve the following institutional performance and develop it Based on international standards approved and applied in the Arab world and globally to reach an objective and realistic assessment of the level of performance .

### 1-4 Research Hypotheses

Preparing an audit program in accordance with the principles of the institutional dimension and at the level of education directorates contributes to evaluating, improving and developing the sustainable performance of the Ministry of Education. and its affiliated directorates better and address the shortcomings in the programs currently in place in the general directorates.

### Previous studies

Study )Al-Osaimi et al., 2021(- 1	
The role of internal auditing in the governance of public sector institutions )A field study in the Kingdom of Saudi Arabia (Published research / The Arab Journal of Management, Volume 41, Issue 2, 2021	Research Title
.Ministries, authorities, and Saudi institutions in the government sector, and an analysis )questionnaire( was adopted	The research sample
Shedding light on the concept of governance in the government sector and benefiting from strengthening the role of internal auditing in issues of professional ethics, reducing financial and administrative corruption, and linking Vision .to the future of the impact of internal audit on governance in the government sector 2030	search objective
There is a positive impact on the quality of auditing, scientific qualification, experience, and the auditor's familiarity .with the generally accepted auditing standards	The most important conclusions
The necessity of being fully aware of the internal audit governance determinants contained in Vision 2030 and working on them in the internal audit units in the Kingdom	The most important recommendations

(Al- Mashhadani and Al -Nuaimi: 2017) -2	
Evaluating the sustainable performance of economic units using the balanced score card, by applying to the Investment .Bank of Iraq Proceedings of the Fourth International Scientific Conference of the College of Administration and ,Unpublished research .Economics at Nowruz University for the period from 12-13/4/2017	Study title
The Investment Bank of Iraq, the balanced score card was used	The study sample
Suggesting indicators for sustainable performance by employing the four basic perspectives in the balanced score card, as well as the environmental, social and risk perspectives, and applying the proposed indicators in evaluating the sustainable performance of the .economic unit, the research sample )Investment Bank of Iraq(	Study goal
The balanced score card is one of the modern techniques that can be relied upon in evaluating the performance of the economic unit from different perspectives: financial, customer, internal operations, growth and learning, as well as perspectives that reflect the .extent of their contribution to promoting sustainable development	The most important conclusions
The necessity of applying the proposed indicators of the balanced scorecard in evaluating the sustainable performance of local economic units, especially banks, because of its importance in judging their ability to compete and continue in light of environmental changes and in a manner that is even partially consistent with the requirements of the relevant laws	The most important recommendations

) Study - 3Van, Gils.D et.all, 2012 (	
The development of internal auditing in the Belgian government sector. )Search( The development of internal auditing in the Belgian government sector.	Study title
the reality of the professional practices of internal auditing in government sector institutions , especially in light Diagnosing of reforms Administrative that affected this sector in the year 2000 M and evaluate its degree of maturity from the perspective of the following three indicators : Practices professional Required and Governance and management Human Resources.	Study goal
There is still weakness in the internal audit department, as 24% of them are recorded as not It has yet reached maturity and is still weak in the field of practice professional required . And that the Internal Audit Department represents a new and .official party in governance by institutions Belgian	The most important conclusions
The importance of developing internal audit through age legislation Fits the corporate environment governmental Belgian , the renewal Procedures _ administrative institutions in accordance with the new legal requirements and adapting the concept of internal audit to the privacy of governance , and stressed the need to adapt the competencies of auditors to modern .requirements To practice Occupation	The most important recommendations

## The second axis (the institutional dimension of economic units)

**2-1 The concept of the institutional dimension :** the institutional dimension, which means the shift from the mechanisms of traditional administrative thought to a thought that keeps pace with developments in the concept of sustainable development, especially in developed countries, with its three main economic, social and environmental aspects, whether at the state level with its authorities or at the level of the three sectors. The public, private and civil society sectors. Sustainable development aims in the first and the other to preserve the unified cosmic system as an integral part, and the states, as components of this cosmic system, cannot work alone (Al-Rubaie, 2009: 57). Therefore, it must work cooperatively to preserve natural resources and wealth, human development, and achieve a renaissance to live in luxury and peace and achieve justice, transparency and fairness. On the other hand, states interact with each other in an environment of peace and respect free of pollution, risks, conflicts and wars, and that the institutional dimension is Responsible for achieving integration of the dimensions and goals of sustainable development. Therefore, it focuses on the vision of sustainable development institutions, the role of the state in sustainable development, sustainable strategic management and leadership, partnership and environmental accountability, and the social responsibility of sustainable units (Abdul-Ghani, 2020: 426-432) .

see ( Stephen, 2014:36 ) [ The institutional dimension includes achieving sustainable development goals by establishing economic units capable of implementing strategies that ensure the application of its principles and foundations ] . and know (Al-Kababji, 32: 2019) [The institutional dimension in the public sector” is defined as the policies and procedures used to direct the activities of government units , ensure the achievement of their objectives, the completion of operations in an ethical and responsible manner, and the evaluation of governance in the public sector on the extent to which the desired goals are achieved by doing Activities that ensure government credibility, fairness in providing services, and ensuring appropriate and ethical behavior of government officials to reduce the risks of financial and administrative corruption. Governance So it is, a system and a management style , and this system is the one that governs the relations between the main parties that influence In the

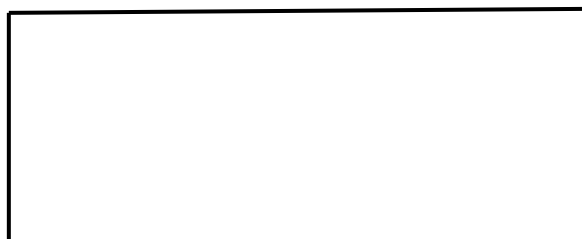
performance within any unit , it includes the basic administrative components for the success and strengthening of the units in the long term and determining the responsibilities within them while ensuring the rights of all parties related to the unit on the one hand . And justice on the other hand].

**2-2 The importance of the institutional dimension:** The importance of the institutional dimension lies in the state's setting of policies and decision-making, and that these policies and decisions and the subsequent comprehensive and integrated plans, which should not conflict with the laws, legislation and units within the state on the one hand, or with the sustainable thought on the one hand, On the other hand , the institutional dimension also plays a role Important for monitoring and following up on all aspects of sustainable development through the implementation of integrated, clear and specific programs, each of which is supportive and complementary to the other (Al-Kurdi, 38: 2016) .

### **2-3 Dimensions of the Institutional Dimension:**

(Safarov, 2018:1 ) believes that there are five basic institutional dimensions that contribute significantly to the success of the work of institutional sustainability , and they are divided as follows:

- 1- Politics and strategy, foundations
- 2- Legislative, organizational structure,
- 3- Relevant skills and educational support.
- 4- Public support and awareness.
- 5- As shown as follows:



**Figure 1: Dimensions of the institutional dimension**

Source: Prepared by the researcher

**2-5 Principles of the institutional dimension:** The adoption of the principles of the institutional dimension by governments is an organizational requirement, and that providing quality services efficiently and effectively is a requirement for individuals before it is a governmental goal, so achieving advanced levels in the institutional dimension indicators contributes to enhancing the quality of government performance and meeting The needs of individuals and non-governmental economic units (private sector, public sector, individuals). On the other hand, activating the regulations and legislation approved by those governments,

especially to devote the principles of equality, freedom and transparency, and on the other hand supporting international units for governments to adopt the principles of the institutional dimension in the public sector as a tool important in achieving sustainable development ( Al-Bassam, 2021 3:) . We will explain the principles as follows:

1- Accountability: Because public sector entities act as "agents" for using resources and power to achieve established goals, public sector entities must be mindful of how they use resources and the results they have achieved. Accordingly , accountability means ( clear rules for administrative, financial and legal accountability). Accountability also includes sanctions against those who misuse resources for purposes other than intended ( IIA, 2012:10 ) .

2- Participation: Participation is one of the important principles in the institutional dimension. Through participation between the unit and the citizens, the impact of the unit on the level of the external environment and the extent of the impact of citizens on the policies and procedures it follows is achieved. Therefore, the unit must take into account the existence of a flexible organizational structure that allows it the principle of participation with others, and allow the citizens and workers also in the unit to participate in the decision-making process (Al-Bassam, 66: 2016).

3- Transparency: Disclosure of important information in a fair manner to all stakeholders and stakeholders in a timely manner, The financial reports should be clear and fair, providing a clear and true picture of the existing situation. Also, take appropriate measures to enable citizens to view these reports, and to see reports of employment, promotions and retirement in the units Economic For example ( Corporate Governance Report , 2020:15).

4- rule of law: In the event of violating the codes of ethics , legal measures can be taken against violators, as well as enabling law enforcement agencies to play their role in preventing corruption, through its independence (Abu Omariya et al., 142: 2020) .

5- Justice: It is the employees' awareness of fairness, integrity and transparency in the established policies and the interactions whose presence leads to increased employee satisfaction and trust in management and the exchange of positive attitudes between workers on the one hand, and between workers and the unit on the other hand, in a manner that enhances its institutional performance, in the sense that the actors provide services to all Citizens are equal (Al-Shalah, 51: 2020 ) .

6- Discipline (response): It is the degree and speed of response of the actors to the desires and needs of citizens for services and facilities , meaning the response of the government, civil society and the private sector to the desires and needs of citizens and political, economic and institutional changes within reasonable and specific time frames (Hadidy et al., 342: 2020).

7- Social Responsibility : It means the extent to which the unit is committed to performing its social responsibilities towards the society in which it operates and carries out its activities through including social contributions as a main objective within the unit's strategy and evaluating the extent of its commitment to implementing community plans and initiatives such



as ( books and magazines issued by the unit, new employees who have been appointed, social contributions that The unit provides it to its employees ...etc. ) ( Ajas , 33: 2018 ).

8- Strategic vision: It is necessary to translate the strategic and subsidiary objectives in the form of action plans, as this translation is like moving from the theoretical world to the real world and possible application. The executive plans are considered projects that have the resources necessary for implementation, and they have full powers to implement the plan and ensure its success, by submitting periodic reports to the administration, which remains obligated to follow up the implementation to ensure the achievement of sustainable goals for the unit (Al-Khoury, 115: 2020). Leaders and the general public must have a broad and long-term perspective, with regard to the institutional dimension and sustainable development, with a sense of what is required for such development and an understanding of the complexities (Mazhar, 28: 2018).

9- Efficiency and effectiveness: Efficiency means that the work of the units in the community is directed to achieve the needs of the community using the best available resources, while efficiency according to the institutional dimension perspective means the optimal investment of the available resources ( Al- Wardat , 9: 2020).

### **The third axis (assessment and improvement of sustainable performance and its relationship to the institutional dimension and internal auditing)**

**3-1 The concept of sustainable performance improvement:** defined by ( Mahmoodi et.al.2017:209 ) as [ a continuous process for determining, measuring and developing performance levels in economic units by linking the performance and goals of each individual to the unit's mission and overall goals ] . He also defined (Halsa, 214: 2018 ) as [an organized process to address problems and reach the gap between the current performance and the desired performance, by analyzing the causes of this gap and taking the necessary measures to develop and improve the level of performance. This could include reviewing the system and introducing new means and methods .

**3-2 The importance of improving sustainable performance:** Sustainable performance is a very important concept for all economic units, regardless of their size and multiplicity of activities. It is also a comprehensive phenomenon around which all knowledge and administrative fields gather. Sustainability is necessary to be indispensable to the business environment, as it represents a fundamental dimension that determines the continuation of the economic unit or not ( Sahnady et al., 2017:393) . And it contributes to improving and developing the performance of officials, as it helps the administration to discover the strengths and weaknesses in the efficiency of workers and work to evaluate them through training and development, in addition to enlightening workers in the field of shortages and weaknesses in their level of competence.

The importance of sustainable performance is based on the great responsibility that falls on the shoulders of economic units because they constitute the largest part in the global economy. Therefore, the concept of sustainable performance has become a must, as it achieves a state of integration and balance between the environmental, economic, social and institutional aspects, and the decisions taken on a daily basis . By the economic units on the one hand, and on the

other hand, the units' entry into a new phase represented by how they transform into entities that serve the environmental, social, economic and institutional interests while preserving stakeholders at the same time ( Al-Mowajda , 21: 2019) .

**3-3 Indicators of sustainable performance measurement:** Affirm ( Nappi et.all , 2015:8 ) The concept of performance measurement is ( the process of measuring the efficiency and effectiveness of procedures ) . To this end, appropriate performance indicators must be selected, implemented and monitored. Performance indicators are a measure used to assess the efficiency or effectiveness of the effectiveness of the actions of a part, whole process, or system in relation to a particular pattern or objective. Gonzalez also indicated that the indicators of sustainable performance are the most important A set of indicators that provide the economic unit with useful information that helps in managing , monitoring, planning and implementing economic, social, environmental and institutional activities in the short and long term ( Gonzalez et.all, 2015: 530 ).

**3-4 the relationship of sustainable performance with the institutional dimension:** Institutional performance is the sum of both individual performance and the performance of economic units. As well as all the environmental, economic, social, cultural, political and technological impacts. The concepts of institutional performance included three dimensions, namely that each dimension differs if taken alone. Institutional performance differs from individual performance and differs from the performance of economic units. Which:

- 1- The performance of individuals working within their specialized organizational units ( within each department) .
- 2- The performance of organizational units (departments) within the framework of the unit 's general policies .
- 3- The performance of the unit in light of the surrounding economic, social, cultural, political and technological environment .

possible to evaluate the performance of individuals by a certain set of measures by which their performance is evaluated in order to ensure that the work systems and implementation procedures in each department achieve the largest possible production with the least amount of cost, time and effort, and every appropriate level of service quality . Likewise, the performance of each department is measured by a certain set of criteria in light of its alignment with the unit's policy and strategic objectives (Farhi, 43: 2019). The difference between the evaluation levels is represented in the criteria used in the evaluation for each of the levels, as the evaluation of institutional performance is a link between individual performance within the unit on the one hand and the overall performance of the unit on the other hand , because the Individual performance is part of the institutional performance, and institutional performance is part of the general performance of the unit , and that the individual's contribution to achieving the goals of the unit comes from the degree of fulfillment of the tasks of his job for which he is responsible and the duties assigned to him and their completion (Ibrahim, 170: 2020 ) .



### **3-5 The relationship between improving sustainable performance and internal auditing:**

The internal audit function, according to the concept of sustainable performance, is an objective examination through which policies, systems, operations management, and activity results in the entities subject to control in the economic unit are diagnosed, and through which it is compared Success with plans and results rules, and practicing politics in order to detect deviations, explain their causes and ensure the management of economic resources Efficiently to identify the causes of waste Abuse and abuse and exploitation, to avoid interfering with investigations and possible legal procedures in the future, Develop proposals that address deviations and extravagance This is in order to direct performance towards achieving the unit's goals efficiently and effectively (Odah et al., 2016: 182). It is also represented as [an independent, objective and reliable examination of whether government activities, systems, processes, programs or institutions are operating in accordance with the performance auditing elements of efficiency, effectiveness, economy and environment, in order to continue improving the performance of those units ( Intosal, 2019:8). ). The relationship between internal audit and sustainable performance is represented by the internal auditors performing the sustainable performance audit as well as the financial audit process. But sometimes it takes place simultaneously and that the reason for this is that the internal auditor performs the sustainable performance audit, so that he spends all his time inside the economic unit under audit, and therefore has sufficient knowledge of the activities and operations of that unit, and as a result he will perform the audit of sustainable performance effectively, on the Considering that the internal auditors are employees within the unit and have sufficient knowledge and information about the unit's activities, which makes them able to provide relevant and useful information and data for the external auditor ( Al-Hijami, 85: 2020).

### **The fourth axis (the proposal model and statistical analysis)**

#### **Preamble**

This topic aims to evaluate performance according to the principles of the proposed model. This model includes the principles, which are a set of factors that must be available so that the (Directorate General of Rusafa Third Education) can achieve results in accordance with the international framework for the professional practices of internal auditing to achieve the goals of the institutional dimension, and each of these principles has weights (points) and percentages specific to the proposed model. This section also provides a presentation and analysis of the data obtained through personal interviews with a team from the Internal Audit Department.

#### **4-1 Classification, evaluation and steps of the model**

The classification helps government institutions continue to improve the performance path of institutions in light of the role of the international framework for internal auditing, which allows them to identify strengths and weaknesses and benchmarks with good professional practices, so this model is a key process to improve sustainable performance, because it involves a deep analysis of institutions government by employees of the internal audit department, which allows the development of a coherent framework between the institutional principles and the proposed dimensions to improve procedures to reach sustainable performance in the internal

audit department, which will reflect positively on the performance of the institutional dimension. This model was designed according to the GAIT tool .

### **First, the assessment of dimensions.**

In order to evaluate dimensions (1-6) according to each principle, the evaluation team should follow the following steps:

1- This stage is implemented through each member of the assessment team taking a personal action, and then discussing it among the team members to reach a consensus to develop a common set of ideas about what the work team should do to achieve the requirements of the International Framework for the Professional Practices of Internal Auditing, to improve the sustainable performance of the department Internal audit, which reflects positively on the performance of the institution to achieve the institutional dimension. It is worth noting that the goal of improving sustainable performance may vary depending on the nature and size of the powers of the internal audit department. For example, in order to achieve the principle of efficiency and effectiveness, the number of procedures related to the internal audit department in a large governmental organization (the number of its employees is 55), will be different if the A small government institution with a small number of employees (the number of employees is 13).

2- Obtain clues about planned policies.

أ- Qualitative analysis, by conducting analytical studies to determine the extent of the institution's commitment to the principles and indicators set in the proposed model.

ب- Personal interviews with key sources of information in order to gather relevant information and discuss the outputs of the analysis. It is necessary to conduct two interviews, an initial interview in which the responsible person explains the performance of his services and the provision of the necessary documents, and a second, more in-depth interview.

3- Evaluate evidence about planned policies.

This process contains a comparison of the evidence found with each of the objectives of the proposed model in the light of the international framework for the professional practices of internal auditing, and the detection of strengths and weaknesses and possible improvement measures on them and to come up with a proposed classification individually, and then the evaluation team must meet to reach consensus in opinions.

4- Iteration of the classification process (implementation, monitoring, evaluation and improvement of planned policies).

Upon completion of the process of evaluating the evidence and the planned policies, the evaluation team must follow the previous steps (3,2) to ensure the implementation of the sustainable performance improvement cycle. Dimensions can be evaluated by categorizing them into (6) categories . Indicators should also aim to measure the extent to which the dimensions have achieved the required principle. The evaluation process can take place within

a year or every three years , and these categories can be updated according to the nature of the work.

### **Second: Measure weights and calculate points**

It is the final stage (setting the points) using the proposed model, by measuring the weight for all the specified sub-dimensions. In order to calculate the final result of the proposed model, and that the maximum possible degree of classification is (1000). a point. A complete matrix of weights has been developed for all sub-dimensions.

### **Third, prepare for the assessment**

It is necessary to carry out several actions before starting the assessment:

- 1- Approval of the evaluation decision using the proposed model for sustainable performance improvement by the senior management.
- 2- Determining the scope of the evaluation based on the time and available resources. The analysis can be partial to one principle or the analysis can be all of the principles.
- 3- The government institution should choose the evaluation team, and it is recommended that joining the evaluation team be voluntary, because self-motivation is an important key factor for the success of the process.

### **Fourth: write the report**

Writing the evaluation report is the final stage of the evaluation process, so that evaluation reports are brief and concise, and it is very important to organize information that distinguishes strengths and weaknesses, and all evaluation reports should include a proposed improvement plan, including improvement procedures for each dimension, and should The improvement plan should include a timetable for implementing measures to improve performance, and finally, the evaluation report and the proposed improvement plan should be approved and approved by the senior management. After completing the evaluation process , measuring weights, calculating the final results and writing the evaluation report, the level achieved by the institution is determined .

## 4-2 Results of the practical application of the proposed model:

### 1- The principle of efficiency and effectiveness: Weight: 120, percentage 12%

**Table 1: Analysis and evaluation of the principle of efficiency and effectiveness**

the difference	The ratio in light of the institutional performance of the proposed model	The ratio in light of the current institutional performance	Term	Dimensions	T
%5	%13	%8	%15 %1	fraud prevention	1
%4	%14	%10	%30 %16	reduce errors	2
%2	%14	%12	%45 %31	Providing advice	3
%3	%12	%9	%60 %46	Timely evaluation of reports	4
%5	%20	%15th	%80 %61	information quality	5
%3	%19	%16	%100 %81	risk reduction	6
%22	%92	%70	%100	total difference	
2.2	%9.2	%7		The ratio according to the weight of the principle	

### 2 - Quality of services: weight n: 100, percentage is 10%

**Table 2: Analysis and evaluation of the principle of service quality**

the difference	The ratio in light of the institutional performance of the proposed model	The ratio in light of the current institutional performance	Term	Dimensions	T
%3	%13	%10	%15 %1	Identification and classification of service recipients and all stakeholders	1
%5	%14	%9	%30 %16	Preparing a study and a questionnaire to examine and measure the satisfaction of service recipients	2
%7	%15th	%8	%45 %31	Providing services within the laws , regulations and instructions	3
%4	%14	%10	%60 %46	Provide services in a timely manner	4
%4	%19	%15th	%80 %61	Make improvements to services	5
%5	%18	%13	%100 %81	Review and evaluate services	6
%28	%93	%65	%100	total difference	
%2.8	%9.3	%6.5		The ratio according to the weight of the principle	

### 3- Rule of Law: Weight: 120, Ratio: 12%

**Table 3: Analysis and evaluation of the principle of the rule of law**

the difference	The ratio in light of the institutional performance of the proposed model	The ratio in light of the current institutional performance	Term	Dimensions	T
%5	%15th	%10	%15 %1	Extent of compliance with laws, regulations and instructions	1
%12	%14	%2	%30 %16	The extent to which legislation and instructions are consistent with work	2
%12	%14	%2	%45 %31	Laying foundations and mechanisms for internal grievances	3
%6	%13	%7	%60 %46	There is a conflict or duplication of tasks	4
%zero	%15th	%15th	%80 %61	Identification of internal and external regulators	5
%8	%19	%11	%100 %81	Are new employees informed of their rights and duties	6
%43	%90	%47	%100	total difference	
4.3	%9.0	%4.7		The ratio according to the weight of the principle	

#### 4 - Transparency: Weight 100, Ratio 10%

**Table 4: Analyze and evaluate the principle of transparency**

the difference	The ratio in light of the institutional performance of the proposed model	The ratio in light of the current institutional performance	Term	Dimensions	T
%6	%14	%8	%15__%1	Drafting the legislation clearly to facilitate its understanding and implementation	1
%7	%14	%7	%30__%16	Establishing internal work mechanisms and procedures with an index and documentation	2
%9	%13	%4	%45__%31	Develop special strategies to include strategic objectives and performance indicators to ensure transparency	3
%9	%12	%3	%60__%46	Regularly reviewing legislation and work procedures transparently for the purpose of improving them	4
%7	%18	%11	%80__%61	The principle of equality and transparency in dealing with subordinates with the boss to achieve job satisfaction	5
%15th	%17	%2	%100__%81	Clarify powers and responsibilities	6
%53	%88	%35	%100	total difference	
5.3	%8.8	%3.5		The ratio according to the weight of the principle	

#### 5 - Accountability: Weight: 120, Ratio 12%

**Table 5: Analysis and evaluation of the principle of accountability**

the difference	The ratio in light of the institutional performance of the proposed model	The ratio in light of the current institutional performance	Term	Dimensions	T
%5	%13	%8	%15__%1	Determining how the oversight and accountability process will be conducted, its scope and periodicity	1
%5	%14	%9	%30__%16	Defining and clarifying the relationship between the internal audit department and the higher authority	2
%9	%13	%4	%45__%31	Ensuring the readiness and independence of the internal audit units from the executive management	3
%10	%12	%2	%60__%46	Establishing foundations and mechanisms for grievance and job inequity by employees regarding procedures and decisions	4
%2	%19	%17	%80__%61	Facilitating the conduct of external audits by the higher control authorities	5
%10	%18	85	%100__%81	Review the foundations and procedures of the accountability process within the directorate for improvement and development procedures	6
%41	%89	%48	%100	total difference	
%4.1	%8.9	%4.8		The ratio according to the weight of the principle	

## 6. Integrity: Weight: 110, Ratio 11%

**Table 6: Integrity Analysis**

the difference	The ratio in light of the institutional performance of the proposed model	The ratio in light of the current institutional performance	Term	Dimensions	T
%3	%13	%10	%15__%1	Adherence to the provisions of the rules of professional conduct and professional ethics	1
%6	%12	%6	%30__%16	Review the internal instructions and regulations periodically and analyze their compatibility with the principle of integrity	2
%7	%12	%5	%45__%31	Establishing the necessary foundations and procedures to ensure the extent of the commitment of employees with their managers and peers with integrity, fairness and mutual respect	3
%3	%14	%11	%60__%46	Laying the foundations and procedures that prevent favoritism and favoritism in job dealings and completion of transactions	4
%9	%13	%4	%80__%61	The foundations and procedures necessary to ensure that employees deal with service recipients with integrity and follow-up mechanism	5
%5	%14	%9	%100__%81	Acting professionally and objectively and recognizing the rights and interests of individuals	6
%33	%78	%45	%100	total difference	
%3.3	%7.8	%4.5		The ratio according to the weight of the principle	

## 7- Justice: Weight: 150, percentage is 15%

**Table 7: Analysis and evaluation of the principle of justice**

the difference	The ratio in light of the institutional performance of the proposed model	The ratio in light of the current institutional performance	Term	Dimensions	T
%5	%15th	%10	%15__%1	Apply established rules and procedures	1
%12	%13	%1	%30__%16	Establishing performance indicators for justice	2
%6	%13	%7	%45__%31	The principle of equal opportunity and equal treatment	3
%12	%13	%1	%60__%46	Leaders are appointed according to objective criteria and procedures	4
%13	%18	%5	%80__%61	Ensuring that the recipient receives the service in the same manner, cost and procedures	5
%13	%17	%4	%100__%81	Equal treatment of all service recipients	6
%61	%89	%28	%100	total difference	
%6.1	%8.9	%2.8		The ratio according to the weight of the principle	



## 8. Discipline: Weight: 90, Ratio 9%

**Table 8: Analyze and evaluate the principle of discipline**

the difference	The ratio in light of the institutional performance of the proposed model	The ratio in light of the current institutional performance	Term	Dimensions	T
4	%14	%10	%15__%1	The extent of discipline in applying the rules of employee behavior within the work environment	1
%5	%14	%9	%30__%16	Employees' access to self-discipline and its consistency with the State Employees Discipline Law	2
%2	%13	%11	%45__%31	The extent to which the principle of penalties is applied when rules and laws are violated	3
%8	%12	%4	%60__%46	?Are performance indicators set for discipline	4
%13	%18	%5	%80__%61	Are the same disciplinary measures taken for ?undisciplined behavior of employees	5
%10	%17	%7	%100__%81	Distinguish between cases that represent less serious than those that represent more serious	6
%42	%88	%46	%100	total difference	
%4.2	%8.8	%4.6		The ratio according to the weight of the principle	

## 9- Risk Reduction: Weight: 90, Ratio 9%

**Table 9: Analysis and evaluation of the principle of risk reduction**

the difference	The ratio in light of the institutional performance of the proposed model	The ratio in light of the current institutional performance	Term	Dimensions	T
%9	%13	%4	%15__%1	Having a risk management system	1
%11	%13	%2	%30__%16	Identify and measure the potential for exposure to risks	2
%9	%12	%3	%45__%31	Choosing an appropriate method to face risks to avoid the negative effects of risks	3
%11	%12	%1	%60__%46	Determine the causes of danger	4
%11	%13	%2	%80__%61	Determine the time frame for the response	5
%11	%13	%2	%100__%81	Is there a plan and action program to ?address risks	6
%62	%76	%14	%100	total difference	
%6.2	%7.6	%1.4		The ratio according to the weight of the principle	

**Table 10: Final evaluation results**

the differences	Suggested Institutional Performance	current institutional performance	Element	T
2.2	9.2	7	Efficiency and effectiveness	1
2.8	9.3	6.5	Quality of services	2
4.3	9.0	4.7	rule of law	3
5.3	8.8	3.5	Transparency	4
3.3	7.8	4.5	accountability	5
4.9	8.9	4.8	integrity	6
6.1	8.9	2.8	Justice	7
4.2	8.8	4.6	discipline	8
6.2	7.6	1.4	reduce risk	9

### 4-3 writing the final report

Through the results in the previous tables conducted by the researcher through personal interviews with a work team by the Internal Audit Department ( research sample ), he reached the following:

1- The principle of efficiency and effectiveness: where the actual percentage was (7%), and this percentage is considered acceptable, but through which sustainable performance is not reached, as the proposed percentage amounted to (9.2%), which represents sustainable performance out of (12%), which is considered an outstanding performance.

2- The principle of service quality: the actual rate was (6.5%), and this percentage is considered acceptable, compared to the proposed percentage of (9.3) out of (10%), but through which sustainable performance is not achieved.

3- The principle of the rule of law: its value was (4.7%), and this percentage is weak compared to the proposed percentage of (9.0%) out of (12%).

4- The principle of transparency: its value was (3.5%), and this percentage is considered weak compared to the proposed percentage of (8.8%) out of (10%).

5- The principle of accountability: its percentage was (4.8%), and this percentage is considered acceptable compared to the proposed percentage and its value is (8.9%) out of (12%).

6- The principle of integrity: its percentage was (4.5%), and this percentage is considered acceptable compared to the proposed percentage of (7.8) out of (11%).

7- The principle of justice: its rate was (2.8 %), so it is considered a very weak percentage compared to the proposed percentage, which is (8.9%) out of (15%).

8- The principle of discipline: the actual percentage was (4.6%), which is an acceptable percentage compared to the proposed percentage and its value is (8.8%) out of (9%).

9- The principle of risk reduction: where the actual percentage was (1.4%), which is a very weak percentage compared to the proposed percentage of (7.6%) out of (9%).

From the previous results, it is clear to the researcher that there are weaknesses in most of the principles and to varying degrees in the internal audit department (the research sample), so the researcher recommends the necessity of applying the proposed model because it leads to improvements in the event of adopting the international framework ( IPPF ), and identifying weaknesses, analyzing them and ways to address them to achieve the goals Drawn by the senior management in general, and the internal audit department in particular. And from table (38) points were collected to know the stage of the internal audit department, which is the stage through which it did not reach sustainable performance.

**Table 11: Evaluate the final results**

and above 700	700 - 501	500 -301	300-101	points
Outstanding achievement in the application	sustainable achievement	A remarkable achievement in the application	Start the improvement phase	Evaluation
		398		The final grade

### **Fifth Axis (Conclusions and Recommendations)**

#### **Conclusions**

- 1- The absence of an audit program in the Internal Audit Department in the Third Rusafa Directorate and its formations, containing audit procedures for each of the principles of the institutional dimension.
- 2- There was no clear role for the internal audit in submitting periodic reports to the senior management about the defects and weaknesses in the performance of the departments in the directorate.
- 3- Is a model (GAIT) it provides a framework for managing the performance of units through its main and subsidiary criteria and its activities, as well as providing an effective tool for institutional self- evaluation.
- 4- The lack of use of technology in its work and the failure to keep pace with developments in the new technological information systems leads to limiting the possibility of the economic unit providing services according to the latest internationally approved methods , and this is reflected negatively on the level of quality of its work .
- 5- Performance evaluation is based on indicators for measurement and its standards, in order to determine the unit's performance level in a logical manner and based on scientific and professional bases, provided that those standards are commensurate with the type of work and activity of the economic unit

## Recommendations

- 1- The necessity of having an audit program for the General Directorate to ensure the achievement of the principles of the institutional dimension to show the extent of the Directorate's commitment to preparing periodic reports to audit the principles in the internal audit departments in the Directorate.
- 2- The necessity for the regulatory authorities in Iraq to adopt the proposed audit program and apply it to the economic units.
- 3- The Rusafa Third Directorate of Education must improve and develop its sustainable performance in order to ensure the availability of the service provided by the Directorate to citizens.
- 4- Continuously holding training courses for evaluators to familiarize them with evaluation methods and obstacles facing the evaluation process, and to keep abreast of new and developed programs and methods, because of its impact on improving the performance evaluation process and making it more objective. Using the appropriate method for each job, and the necessity of preparation the good on me levels administrative all of them and connect Programs and plans training results analysis the performance for dam shortage in performance.
- 5- Modern technological development , such as the Internet , which achieves rapid communications to take decisions in a timely manner .

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