

# The extent of the role of internal control of Northern Borders University in maintaining the non-waste of public money

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## Summary

The research aims to measure the control procedures' effectiveness, followed by the University of Northern Borders employees. A questionnaire was developed and distributed to the target sample of financial and auditing affairs employees at the university, where the researcher followed the existing descriptive-analytical approach. The researcher relied on the field survey, and statistical analysis (spss) was used. The researcher has found that the control procedures used are highly efficient in reducing public money waste. The researcher has presented recommendations that may contribute to developing the work of oversight in combating waste of public money. These recommendations include:

Increase the interaction between the General Oversight Office and the internal oversight departments at the University of Northern Borders, the incentives provided to the oversight and accounting staff for their efforts to combat public money waste. It encourages them to maintain public money and work to obliging employees to undertake training courses periodically to develop their skills and rehabilitate them in line with modern control procedures. Also, more studies and scientific research on the waste of public money and types of administrative and financial Corruption and the law in all state sectors and reach conclusions and recommendations will help decision-makers amend laws and regulations to serve the public benefit of the university and the state.

**Key words:** *internal control, university, waste of public money, Corruption,*

## 1. Introduction

The waste of public money in its many dimensions and forms has become a natural phenomenon in the third world's societies and countries. It has reached unprecedented levels due to the low levels of social welfare and services provided to the people, and this is the result of the increase in Corruption in countries, the increase in the degree of backwardness, and the increase in unemployment rates, where power is used for private purposes, whether In job trade, extortion, favouritism, wasting public money or manipulating it, whether direct or indirect and breaching the values and beliefs that a person belie The phenomenon of wasting public money is also considered a type of Corruption, as it hinders the process of construction and progress at all economic, financial,

political, social and cultural levels for all members of society. It wastes money, wealth, time, and energies and impedes the performance of responsibilities and the fulfilment of jobs and services.

Cases of wasting public money are spread in all countries of the world, but to varying degrees from one country to another. The issue of wasting public money constitutes the biggest challenge facing economic and social development in developing countries. Actions that can be considered acts or actions that fall under the concept of wasting money or Corruption differ from one country to another according to the prevailing and agreed upon laws and customs, and therefore what is considered waste or Corruption in one country may not be the same in another country if the laws regulating work in the two countries which has clear effects in all aspects of society's life.

## 2. Theoretical Consideration

### Research problem

The research problem lies in determining the extent of the internal control role at Northern Border University in preserving public money from waste. Wasting public money is one of the biggest challenges and obstacles to societal development. In contrast, waste of money outweighs all other risks and seriously harms society. It becomes an acceptable phenomenon if it is not fought from its roots by the competent supervisory authorities for public money, such as the Supervision Bureau as an external and the Supervision Department as an internal entity. Therefore, if this trend is not addressed promptly, it becomes a very difficult matter each time the passage of time without declaring a real war. Several experiences in various countries have confirmed that the early reform process may aid society, but delaying reform means increasing the likelihood that this reform will fail. The issue that preoccupies societies today is the size of this waste to an unprecedented degree. Therefore, solutions to this issue must be found and its negative repercussions on the development process and the process of progress reduced.

What is the role of internal control's effectiveness at Northern Border University in maintaining public money not to be wasted?

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Therefore, if this trend is not addressed on time, it becomes a very difficult matter each time the passage of time without declaring a real war. Several experiences in various countries have confirmed that the early reform process may aid society, but delaying reform means increasing the likelihood that this reform will fail. The issue that preoccupies societies today is the size of this waste to an unprecedented degree. Therefore, solutions to this issue must be found and its negative repercussions on the development process and the process of progress reduced.

How effective is the internal control at Northern Border University in maintaining public money not to be wasted?

#### **Research importance:**

The importance of the research lies in identifying:

- 1- The concept of censorship and its types.
- 2- The importance of the role of oversight in preserving public money.
- 3- Learn about control measures to The extent to which the efficiency of the employees in the Control and Accounting

The extent to which the Control and Accounting Department's employees' efficiency contributes to ensuring that the public money is maintained.

Research aims:

The research aims to study and know the extent of the role and suitability of the procedures that the Internal Control Department at Northern Border University performs in maintaining public money not being wasted

. Therefore, the research seeks to achieve a set of goals, including:

- 1- Knowing the financial control procedures followed by the internal control department at Northern Border University in the governorate not to waste public money
- 2- Knowing the relationship between the internal control system and its components on internal auditing characteristics at Northern Border University.

- 3- Knowing the procedures for assessing risks and monitoring followed by the internal control department at the Northern Border University in the governorate not to waste public money
- 4- Defining the mediating role of the characteristics of internal auditing with their dimensions (independence and professionalism) on the relationship between the effectiveness of the internal control system and the performance of the internal auditor at Northern Border University
- 5 - Presenting results, recommendations, and solutions to develop the extraneous control department's work at Northern Border University.

#### **Benefit from the research:**

- 1- The research is considered the first according to the knowledge of the researcher. The research problem was studied by specialists in the field of work and not by service recipients.
- 2- Knowing the reality of internal control procedures at Northern Border University.
- 3- Knowing the effect of applying control measures to reduce waste of public money.
- 4- Knowing the problems and obstacles - if any - that limit the application of financial procedures, assess risks, and develop observers' competence at the university.
- 5- The results and recommendations presented by the research to decision-makers to reduce the process of wasting public money at the university.
- 6- Providing research information within a modern theoretical framework that serves researchers and those interested in this context.

#### **Research Assumptions Research Form:**

The research's main hypothesis is that there is a statistically significant relationship between the effectiveness of internal control and the non-waste of public money at Northern Border University.

From this hypothesis, the following sub-hypotheses are derived:

The first sub-hypothesis: There is a statistically significant relationship to the effectiveness of the internal control system with its components (control environment, control procedures, risk assessment, information, and communications) on the performance of the internal auditor at Northern Border University in preserving public money.

The second sub-hypothesis: There is a statistically significant relationship between the effectiveness of the internal control system with its components (control environment, control procedures, verification of risk, information, and communication) and the characteristics of internal auditing by restoring (independence and professionalism) at Northern Border University to combat the waste of public money.

The third sub-hypothesis: There is a statistically significant relationship to the internal auditor's characteristics with their dimensions (independence and professionalism) on the performance of monitoring at Northern Border University to preserve public money.

The fourth sub-hypothesis: There is a statistically significant relationship to the effectiveness of the internal control system with its constituents on the internal auditor's performance at Northern Border University related to the existence of internal audit characteristics (independence and professionalism).

#### Research Methodology:

The research follows the descriptive and analytical approach based on the descriptive study by relying on books, periodicals, reports, and previous studies on the theoretical side. As for the analytical study, the researcher depends on the field survey, through the researcher preparing a questionnaire to measure the hypotheses and using statistical analysis (spss. )

#### Data collection sources:

Information will be collected through the following:

Secondary sources:

- 1- Books and references in Arabic and English.
- 2- Previous research and studies.
- 3- Scientific periodicals and magazines.
- 4- University theses and official reports

Primary sources:

#### The questionnaire.

#### Research community and sample:

The research community consists of the Internal Oversight Department and the Financial Department employees at Northern Border University.

Statistical method:

Statistical Package for Social Sciences will be used to analyze the research data.

The importance of research

The importance of the research lies in identifying:

- 1- The concept of internal control at Northern Border University.
- 2- The importance of the supervision role in the university in maintaining public funds.
- 3- Learn about financial control procedures to reduce the waste of public money.
- 4- The extent of the contribution of the university's employees' efficiency to ensure combating the waste of public money.

#### Definition and importance of censorship:

"Internal audit is an independent and objective activity that provides assurances and advisory services intending to add

value to the institution and improve its operations. This activity helps achieve the institution's objectives by following a systematic, structured approach to evaluate and improve the effectiveness of government operations, risk management, and control."

(Al-Sabab, 2018) defined control as the task of the administrative function, according to which the tasks and procedures performed are reviewed to identify what has been implemented in comparison to what was planned and organized in light of the previously drawn strategic vision and mission and to take the necessary measures in the event of a differential or difference.

Supervision plays an important role as one of the means of measuring and correcting performance in a way that avoids the institution a lot of risks and is canned necessary and indispensable for any organization, whether small or large, as it confirms that the work is going correctly according to what was planned and prevents or at least reduces the occurrence Mistakes and have a role in achieving development and development, especially as it prevents the occurrence of economic disasters. Major institutions have an impact on the state's overall economy. Supervision is one of the basic elements of the administrative process. The importance of control has evolved with developing the state's role from the state to maintain security. External and internal security is preserved in a state that interferes in various economic life aspects and interferes in all personnel affairs. Administrative control is seen as reserving the corner in administration because it performs a vital function in the modern state. It makes it in the ranks of the important authorities in the state in some countries.

The role of oversight has evolved from merely verifying that government activity is practised within the law's limits to ensure that this activity is practised quickly, efficiently, and effectively within the law's limits. Given the wide scope of administration, the diversity of its fields, and the abundance of administrative organizations, all of this has led to the need to pay attention to monitoring administrative agencies' performance.

The optimal use of public funds and monitoring the proper use of these funds and their management, exploitation, and preservation constitute one of the basic pillars of any state entity. From here arose the need to establish an independent body, organization, or body affiliated with each country's legislative authority that exercises this jurisdiction. Most of the world's countries, if not all of them, have Independent bodies that exercise these specializations. Although their terminology, administrative formations, and their position in the organizational hierarchy of the state differ, they agree on one goal, which is acting on behalf of the state in exercising financial control over state agencies even though The powers granted to these bodies differ from one state to another about determining the scope of control

they exercise and the actions they include. Still, they all agree in granting them the powers of subsequent comprehensive control over the state's financial agencies' actions.

The control process is important because it represents the outcome of the organization's activities and tasks through which the efficiency of performance can be measured. A small error that is not discovered in time becomes a big mistake, and an effective control system enables the administration to detect errors in time and try to solve them.

Supervision has been found due to the political, economic, and social developments that have afflicted society and what has happened to the state's administrative organizations in terms of developments. Supervision is one of the results of the separation of powers in the state. Delegation is an obligation on the part of the executive By submitting a final account of its financial actions to the legislative authority for review and verification of its integrity and as a result of the increase in the volume of activity that the legislative authority exercises the exercise of financial oversight and control alone, which made it resort to authorizing those who instead of it do this work, which led some countries to establish specialized bodies to carry out financial control on behalf of The legislative authority provides that these bodies submit a report on their legislative work.

#### **Reasons for interest in internal financial control:**

- 1- The large size of administrative organizations:
- 2- Delegation of Powers:
- 3- Asset protection:
- 4- Facing errors and Embezzlement The internal financial control system plays an effective role in facing human weakness as control and auditing reduce the chances of errors or embezzlement attempts that remain for a long period without being discovered because all employees working in the administrative area know that there is an internal financial control system capable of detecting this Embezzlement.
- 5- Management's need for accurate periodic data

#### **6- External control service.**

##### **Control Objectives:**

Supervision is an administrative function of great benefit because it controls matters and pushes them towards balance, and achieves its goals easily and at a reasonable cost.

- 1- Subject the institution to the rules, regulations, and laws that regulate individuals' work.
- 2- Monitoring the practices of the director and department heads in directing and supervising individuals.
- 3- Ensure that human resources are used optimally.
- 4- It reveals the creative managers and rewards them.

- 5- Establishing solid communication between the various administrative levels.

The objectives of monitoring are also evident as follows:

- 1- Protecting the public interest, which is the focus of control, by monitoring activities and workflow according to its plans and programs in an integrated form that defines the existing goals?
- 2- Directing the administrative leadership to prompt intervention to protect the public interest and make appropriate decisions to correct mistakes.
- 3- Functional elements that may reveal the monitoring process that contributed to preventing deviation or reducing errors, leading to rewarding and motivating these elements.
- 4- The control also aims to identify the realism of the plans by comparing the achievements with the plans drawn up in advance
- 5- Determining the difficulties facing the implementation process and how to avoid them in the future.
  - 1- They were monitoring the authorities responsible for the defect and correcting their course.

There may also be other objectives for the review in general:

- 1- Ensure that the decisions issued by the organization of orders and instructions are implemented according to the goals for which they were issued.
- 2 - Detecting deviations in the field of application, whether they are about performance or behaviour, and finding the appropriate length, not its cycle.
- 3- Providing practical information on employees' performance to modify their behaviour and motivate them as it is taken as information for the higher management during the evaluation process.

##### **Control steps:**

- 1 Setting performance rates, i.e., setting objective standards based on determining the amount of work to be accomplished, its qualitative level, and the time required for its performance to measure the achievements that have been achieved and reflect the organization's objectives.
- 2- Measuring the work, and we mean comparing the achieved results with the previously established rates for performance, i.e., evaluating achievement after performing the work.
- 3- Correct errors and deviations, and it is intended to highlight the errors and deviations that result from measuring previous work.

##### **Among the means of control:**

- First: the estimated budget.  
 Second: statistical data and graphs.  
 Third: Records.

##### **Types of control:**

Financial control is divided into several sections according to the different standards on which it is based. Some studies have mentioned their sections to financial control according to the body that exercises financial control according to the authorities vested for financial review according to the state's role in it:

Financial control in terms of the timing of their occurrence.  
Financial control in terms of the quality of the deviation.  
Financial control in terms of the degree of periodicity.

Control system components and success factors:

The control system consists of basic elements:

- 1- Goal: The goal or objectives are used to measure and evaluate performance with what is planned and decreed for.
- 2 - The standard: the quantity or quality of work that is required to be accomplished by an individual or group of individuals or from the organization as a whole at a specific time and a calculated cost and clarifies what is required to be accomplished and at the same time reveals deviations when comparing the standard with what has been achieved, so the standard must be studied when Put it and clear.
- 3 - The type of control: the company can choose more than one of the various types of control, one that fits with the nature of its activity, its objectives, and its size.
- 4 - Control tools: There are several types of tools for review. Therefore, the nature of control, its type, and the scope of its use determine the appropriate and appropriate control tool.
- 5 - A good communication system: the existence of a modern and integrated system of communication is considered necessary to transmit information and receive results. Therefore, communication skill is the effective tool needed by the manager, his assistants and his subordinates in supervision, direction and control.
- 6- Who is responsible for deciding to address the deviation?

Activating control and making it successful in eliminating administrative Corruption.

Censorship can be activated through several factors, namely:

1. Example of senior employees for those under their authority: What facilitates the control process is that senior employees are role models for those without them. The greatest role models are our Prophet Muhammad; may God's prayers and peace be upon him.
2. The speed of the decision resulting from the control It is unreasonable for the facility to cost money and efforts to control all kinds, and then this does not result or a late decision is issued.
3. Job awareness: It is necessary to spread job awareness among workers by broadcasting administrative principles not to make mistakes. One of the most

important of these principles is to ensure the quality of work more than to ensure its completion speed.

4. Appointment of the competent and the trustworthy: The criterion for appointment in the administrative position must be competence, to be trustworthy and of goodness, and to strengthen the capacity of trust, one of the two pillars of the state. Therefore, it came in the revelation.
5. Providing experienced persons: The appointee must have experience and experience.
6. Testing and selection: It is wrong to appoint someone to a position before being tested.

The test can be done in four ways:

- a. personal interview.
- B. Written test.
- C. Practical test for professional jobs.
- Y. Experience for a certain period.
7. Determining the wage (salary): Giving the employee his financial rights first and foremost is one of the greatest preventing administrative Corruption. The salary must be commensurate with the sensitivity and importance of the job, something that should not be overlooked because the employee's family and financial stability have an extreme effect on the employee's performance.
8. No to duplication, but to be completely devoted to work: One of the reasons for administrative control is full devotion to work and not being busy with other work such as trade and others.

The meaning of public money:

Public money is a term that refers to all those natural civilizational resources in a country, and a particular person or institution does not own them, but rather owned by the people completely, and what is produced from their budgets is placed within the state's general budget.

The crime of wasting public money is considered one of the most severe crimes punishable by law due to its impact. Wasting public money does not affect a person or family like ordinary theft crimes, but rather the rights of millions of citizens.

Items of public money

- 1- Natural resources: State-owned wealth varies between marine wealth, water bodies, mineral resources in the ground, and other vast areas such as forests, plants, deserts, sand, ground and surface waters.
- 2- Governmental institutions: Governmental institutions and all public properties owned by the state or public and semi-public institutions such as national companies are also included in the framework of public money, so their managers and officials change over them, and they do not remain the property of one of them, and the return from them goes to the state as a whole, such as museums, theatres, hospitals, roads and outlets. Public and others.

- 3- Public taxes and fees: Also included in the public money is all the money that the state collects, whether taxes of all kinds of bills and fees for government utilities and services, as well as foreign aid and all forms of donations that are paid as support for the state, all of which are considered in the name of the people and thus are their property.
- 4- Loans and debts: Just as public money belongs to the people as a whole, we find that the loans and debts that the state borrows and borrows are in the name of the people and are paid from the money of the people as a whole.

#### Common ways of wasting public money

We have also explained that wasting public money is a major crime punishable by law because it neglects the rights of millions, and here we mention some ways of wasting public money:

- 1- Theft of state funds: This is through Embezzlement or suspicious deals supervised by some officials to get out of personal interests and many other banks wasting state money.
- 2- Extravagance: Extravagance may have a role in wasting public money, such as wasting it in the framework of parties, travels, and various occasions ... etc.  
Among the extravagance and what is done when buying government tools, devices, and equipment in exaggerated deals that are not important to this extent and are placed in warehouses, all of these things are considered ways of wasting public money.
- 3- Tax exemptions: They are legal exemptions that are permitted by the state for a specific category of persons, and accordingly, some corrupt employees may seek to obtain tax exemptions for people who do not deserve them, or others resort to tax evasion.
- 4- High wages and bonuses: It may be agreed to pay huge salaries to some advisors and other ministers, deputies, assistants, and leaders in the higher state institutions without providing a return that deserves it.
- 5- Plundering natural resources: This is as if state resources such as antiquities or sand are plundered, or water resources are unlawfully exploited, or control over plants and natural farms owned by the state, as well as unjust fishing at times and from reserves that the state prohibits fishing from ... etc.
- 6- Support for those who are not eligible: It is one of the most important ways of wasting public money, such as exempting some non-disabled patients or students who are financially able to pay the expenses prescribed in public hospitals and schools, just like those who are completely incapable.
- 7 - Creating fake job opportunities: It is a common crime. Many officials who documented the payment of salaries and bonuses in non-existent characters' names have always been involved in it.

- 2- The use of state property for private purposes is such as the use of parking lots, public hospitals, transportation means, cars designated for specific work, and other public parks and roads, state lands.

#### The concept of Corruption

Corruption has been defined as a phenomenon that is not related to a specific historical period except that it takes changing forms with the change of the historical period and varied with nations' diversity. Corruption is a type of behaviour that deviates from the prevailing behaviour and is believed to be acceptable in a specific field, such as the administrative field. It is deviant behaviour coupled with a specific goal of Personal interest at the expense of the public interest, and thus the corrupt act is hostile behaviour, whether formal or informal, so that the person who performs it guarantees clear justifications such as material gains and rapid promotion, and thus all corrupt behaviour results in material, moral or financial loss to the public on the one hand, and regulations on the other hand (Najm, 2005)

Corruption is a term that includes many meanings in its folds. Corruption and Corruption exist in all governmental and private sectors. Corruption exists in any organization where a person has a controlling power or a monopoly power over a good, service, or decision-maker. There is the freedom to determine the individuals who receive the service or Commodity or passing the decision for one category without the other. (Al-Abadi, Al-Abadiri, 2008)

It is violating laws and deviating from the performance of official duties in the public sector to achieve personal financial gain. . (A German study, 2001).

Corruption's emergence is not limited to the public sector but may be more pronounced in the private and civil society institutions. Corruption in the public sector is observed in the executive branch, the judiciary, or other authorities - it can appear in various fields.

Corruption is categorized into small Corruption that one individual practises without coordination with others, so we see it spread among junior employees by receiving bribes from others and some government officials from the low salaries resulting from making illegal facilities. The second type is major Corruption that senior officials carry out. Officials and employees in achieving great material or social interests, and it is the most important, comprehensive, and most dangerous of assigning huge sums to the state, as it is represented by political leaders and senior officials allocating public funds for private use as well as Embezzlement of funds, receiving bribes and concluding contracts and deals whose capital is one of the state's capabilities in exchange for transferring the balances of its benefits to The pockets of these officials are increasing this type of Corruption when central government oversight collapses and when the state collapses in the face of crises and is replaced by organized

crime. The last type is called international Corruption, and this type of Corruption takes a global-wide range that crosses the borders of countries and even continents within globalization by opening borders and crossings between the country and under the umbrella and the free economy system. Separating them, so this Corruption is octopus, encompassing entities and economies on a large scale and crossing the most dangerous kind. An example of that is the role that multinational companies play in influencing the decision-maker in countries outside the mother country's borders.

Corruption is also classified into administrative Corruption and Financial Corruption. Administrative Corruption: Administrative Corruption is defined as: "An activity carried out by an employee in governmental or private organizations to obtain material and moral benefits in a manner that contradicts ethics and legal standards (Al-Wafdi, 2010). Wars, natural disasters, and crises are considered. The economic conditions are encouraging and favourable to the spread of administrative Corruption and its recovery due to the low standard of living and high prices, thus weakening the resistance for those with limited income (Al-Harbi, 2011).

Local Corruption: It spreads within the same country in economic establishments and within short positions with no connection outside the borders with companies or major or international entities. (Sabrinah and Ateeqa, 2016) As for financial Corruption, financial Corruption is represented in the financial irregularities that the employee commits when completing financial transactions, whether related to the public interest or the interest of citizens who deal with public organizations. Financial Corruption can be depicted in the following: (Al-Threiki, 2012) The most important manifestations of financial Corruption are bribery and Embezzlement in its aggravating and simple form, waste of public money, abuse of power, public enrichment and the like. (Kanaan, 2008) The World Bank has identified a set of reasons for the emergence of administrative and financial Corruption, most notably the following:

- A - Themarginalization of the role of the regulatory institutions, and they may suffer from Corruption themselves.
- B - Presence of bureaucracy in state institutions.
- T - The existence of a vacuum in political power resulting from the struggle for state institutions' control.
- W - the weakness of civil society institutions and the marginalization of their role.
- C- Availability of an appropriate social and political environment for Corruption's emergence (Tarawneh, 2010).

Previous studies:

Najla Ahmed Bayazid's 2019 study entitled "The Reality of Applying Internal Audit Procedures in Primary Government Schools in Jeddah." The research aims to

identify the impact of applying internal audit procedures in public schools from the auditors and auditors' perspective. The descriptive survey approach was used, 150 questionnaires were distributed to 150 auditors, and 450 of these questionnaires were distributed to the auditors in primary government schools in Jeddah. The researcher concluded that the focus of applying internal audit procedures in public schools from the point of view of auditors and their auditors on an average of 3.61 out of 5. In contrast, the axis of the internal audit report got 3.56. In light of the results, recommendations were made, the most important of which is holding training courses and workshops for the internal auditors with the aim of providing them with adequate knowledge of internal auditing standards following the procedural guide for internal audit operations on the followed quality management system and providing sufficient financial and human resources to carry out internal audit operations to achieve the desired goals.

Al-Aroud study (2018), "Following the characteristics of the audit committee on the Jordanian industrial companies' financial performance at the Amman Stock Exchange" This study aimed to study the impact between the characteristics of the flour committees and the financial performance of the companies between 2012-2016. Sixty-three partnerships listed in the Amman Financial Market were studied. The study found The reliance theory of resource dependence has a greater impact than agency theory in explaining the study variables.

The study (Friday, 2018) that dealt with Saudi regulations in combating administrative Corruption in the Kingdom of Saudi Arabia shows us that the Kingdom of Saudi Arabia plays a large and clear role in combating administrative Corruption. It has been keen to use various methods to combat administrative Corruption in issuing regulations and legislation, activating these systems and including them on Deterrent penalties against violators, as it became clear to us a role The systems in the Kingdom to combat administrative Corruption, whether those related to the civil service system or related to the penal systems in crimes committed by public officials, such as the anti-bribery system, the anti-embezzlement system and the anti-fraud system, and the study reached several results, the most important of which are

- 1- Supporting confidence in the administrative system is one of the important means of combating administrative Corruption in the Kingdom
- 2- Activating the role of accountability and deterrence is one of the most effective means of combating administrative Corruption in the Kingdom
- 3- The crimes of bribery and forgery are among the most dangerous types of administrative Corruption in the Kingdom

Among the recommendations of the study were:

- 1- Working to strengthen the moral and religious values in the hearts of state employees to support workers' self-control and strengthen their religious faith.
- 2- Setting all systems for combating administrative Corruption in a unified system so that they can be resorted to and acted upon
- 3- Working to tighten penalties for perpetrators of crimes of administrative Corruption,

Saud and Saleh 2017 study entitled "The extent of effectiveness of the internal control system in local governments in reducing the phenomenon of financial and administrative corruption by applying to the local government of Dhi Qar." During defining the concept of internal control and the international standards that govern it to assess that control's reality, and the local government was chosen Dhi Qar, not due to this study. The internal control system of local governments to reduce financial and administrative Corruption in Iraq.

Study (Al-Omari, 2017) The aim of the study is not to highlight the role of professional ethics education and its impact in reducing job corruption by answering the main question of the study (What is the role of professional ethics education in reducing job corruption), where the descriptive and analytical approach was used to achieve the objectives of the study and to answer questions. The researcher relied on the questionnaire to collect information. The study sample amounted to 220 public and private sector employees in Saudi Arabia, who were chosen through social media. The study reached many results, the most important of which are: The individuals of the research sample have knowledge and ability to distinguish job practices and determine whether they are considered job corruption of the same type as the old and the small, or if it represents Corruption, and that the majority of the sample believe that their employers always and sometimes clarify the general rules of behaviour, and the requirements of the job they work in, and it is revealed through data analysis The percentage (84.6%) of the sample of male and female employees in their work needs more education about the ethics of the profession, its importance, and methods of reporting confirmed and potential cases of Corruption. The majority of the study sample must believe that the spread of Corruption negatively affects employees' performance and hinders the achievement of the employer's objectives. The majority of the sample believes that reducing Corruption, in general, has an impact on achieving the Kingdom's Vision 2030.

Study (Qamber 2017) This study examined the basic concepts of criminal accountability, shedding light on the concept of financial Corruption, its forms, causes and effects, and clarifying the arbitrariness and fairness of accountability techniques. Criminal accounting techniques in combating financial Corruption. A questionnaire was also prepared and distributed to a sample of academics,

accountants and auditors in Al-Azawiya city. The study reached several results, including: The importance of using criminal accountability techniques in combating financial Corruption from the viewpoints of academics, accountants, and accountants. Moreover, modern accounting education is no longer limited to well-known and prevalent sciences, including sociology, psychological and legal sciences, information technology and communication sciences.

Study (Al-Subaie, 2017) The study aimed to determine the impact of the application of the principles or principles of administrative transparency recognized, which are: the administrative procedures followed, and information systems,

And information systems, administrative communication systems, administrative responsibility, and employees' participation in plans and policies to reduce administrative Corruption in Saudi financial companies. The study also aimed to determine the statistical differences in the extent to which the study sample perceives the extent of the influence of the foundations of administrative transparency in reducing administrative Corruption in those companies according to a set of variables. The demographic includes gender, age, educational qualification, job level, and length of service. To achieve the study's objectives, six hypotheses were formulated that were developed through previous studies and the exploratory study that was carried out, which amount to 15% of the total sample of the study. The study population consisted of all the employees of licensed financial companies in Saudi Arabia, with 1,350 workers in 2015. A random stratified sample of 300 was withdrawn, 297 of which were subject to final analysis, or 99% of workers at the administrative levels: the upper, middle, and lower. The study reached a set of results, the most important of which is the statistical impact of applying the foundations of administrative transparency in reducing administrative Corruption in Saudi financial companies. Accordingly, all assumptions that have proven the independent variable's statistical impact on the variable were accepted. The study sample for the effect of applying the foundations of administrative transparency in reducing administrative Corruption. These differences are attributed to differences in age, educational qualification, and job level. The study reached a set of important recommendations that would enhance administrative transparency in Saudi financial companies and some other sectors.

Passenger research 2016 research aims to uncover the role of financial controller oversight when implementing public expenditures. Assumptions have been made based on the extent of the financial controller's commitment to matching the commitment to expenditures to the conditions set for them and the non-conformity of the conditional rolling obligations. The results concluded that the controller has a fundamental role in controlling expenditures to be disposed of as allocated to them. It is



the primary role in monitoring public funds and cannot be dispensed within monitoring the execution of expenditures. It has been recommended that a greater number of financial observers be provided in all government departments so that the levitation process is properly done and that the expenses are not delayed and not to be completed. Creating pressures on the auditor if the laboratories are overcrowded for exchange without giving him sufficient time to audit.

### 3. Experimental Consideration

Statistical analysis and hypothesis testing

Statistical methods:

Appropriate statistical methods were used in analyzing the research sample and testing the research hypotheses. The researcher used in data analysis the statistical program (spss) and used statistical methods to extract the arithmetic mean and standard deviation and test the one-sample t-test and the Cronbach alpha.

The Study Society:

The study included the internal control and financial affairs staff at the Northern Border University. The questionnaire was distributed to all the internal control and financial affairs staff at the university. A comprehensive survey method was used to reach all the community's vocabulary for all the community's items.

Data collection method:

In collecting the necessary data for this study, the researcher relied on two main types of data, namely secondary data and primary data.

1. Secondary data:

The researcher relied on secondary data in determining the theoretical framework of the study, as it was obtained through previous studies on the topic of internal control, in addition to the professional performance standards issued by the American Institute of Internal Auditing in 1978.

. Initial data:2

This study's primary data were collected through a questionnaire designed for this purpose and distributed to the study population, which is made up of all the internal control and financial affairs staff at Northern Border University.

Methods of data analysis:

To extract results and information from the collected data and test the hypotheses, appropriate statistical methods were used to analyze the data using the (SPSS) statistical analysis program to achieve the desired goals. The following are the most important statistical methods that were used:

1 - Reliability test: The alpha reliability factor was used to measure the questionnaire's reliability to collect the data.

2: Simple regression analysis: Simple regression is a general statistical method used in determining the

relationship between the dependent variable and the independent variable, in addition to measuring the degree of interpretation of the independent variable of the dependent variable.

3: Analysis of variance: The researcher tested the hypotheses of the study using the analysis of variance to test the importance of the relationship between the dependent variable and the independent variable to determine the extent of acceptance or rejection of the hypothesis

The following is a presentation of the results of the statistical analysis of the research questionnaire.

section One:

Statistical analysis of the research questionnaire:

Presentation of research analysis:

The arithmetic mean and the standard deviation were extracted to describe the sample responses towards the paragraphs below, where the level of approval was determined according to the following scale:

TABLE (1)

Level of approval	Level of approval
Low	2.33-1
Average	3.66- 2.34
High	5- 3.67

The first axis: the control environment and control procedures

Table No. (2)

The arithmetic mean, standard deviation, and paragraph-level, first axis:

Level of approval	standard deviation	SMA	
High	.40	4.30	Total

Where ten pending questions were placed in this axis, it was found that the sample's trends are positive towards the questions placed with arithmetic mean greater than the average of the measurement tool (3), as it was found that the paragraph (the control reports submitted to the administration include recommendations and suggestions for handling and evaluating performance) occupies the first place with an average My arithmetic is 4.5. In contrast, the paragraph (all roles and responsibilities of university employees are clear and understandable) ranks last with a mean of 3.8.

The second axis: risk management and communication

Table (2)

the arithmetic mean and standard deviation of the second axis paragraphs

Level of approval	standard deviation	SMA	
High	1.00	04.00	Total

Ten pending questions were placed in this second axis. I found that the sample's trends are positive towards the questions placed with arithmetic mean greater than the mean of the measurement tool (3), as it was found that the paragraph (the existence of a communication system that reflects the situation in all the powers and responsibilities of employees) ranks first with an average My arithmetic is 4.0. In contrast, the paragraph (The Control Committee determines the mechanisms to assess all risks that may be exposed to it) ranks last with an arithmetic average of 3.

The third axis: independence and professionalism

Table (3)

The arithmetic means and standard deviation of the third axis paragraphs.

Level of approval	standard deviation	SMA	
Average	1.50	3.20	Total

It was found that the sample attitudes are positive towards the questions placed with a mean arithmetic mean of the measurement tool (3)

We notice that the sample's trends are positive towards the ten paragraphs that have been drawn up, because its arithmetic averages are greater than the average of the measuring tool (3), as it was found that the paragraph (The Internal Audit Department makes its decisions without any pressure) occupies the first place with an arithmetic average of 3., while The paragraph (The Internal Audit Department contributes to achieving the university's goals) was ranked last, with an arithmetic average of 3.1.

The fourth axis: professional competence

Table (4)

The arithmetic means and now the standard deviation of the fourth axis paragraphs.

Level of approval	standard deviation	SMA	
High	.570	4.2	Total

We notice that the sample's trends are positive towards the paragraphs of the fourth axis, which consist of 10 paragraphs, because its arithmetic averages are greater than the mean of the measuring tool (3), as it was found that the paragraph (I check the accuracy of all procedures to preserve and provide assets) occupies the first place with an arithmetic average of 4.4. In contrast, the paragraph (be firmly committed to the working hours devoted to accomplishing my work) ranks last, with an arithmetic average of 4.1.

Stability Test:

The Cronbach Alpha test was extracted to measure the stability of the measuring instrument, where the value of  $\alpha$  for the resolution as a whole was  $\alpha = 0.965$ , which is an excellent value, being higher than the acceptable ratio of

0.60, and the value of  $\alpha$  for each axis of the resolution was higher than the acceptable ratio 0.60, reflecting The stability of the resolution, and this is shown in the following table:

Stability test

Level of approval	Category
0.948	The first axis: the environment and control measures
0.952	The second axis: risk management and communication
0.948	The third axis: independence
0.92	The fourth axis: professional competence

Test and results of the study hypotheses:

The study's main hypothesis: There is a statistically significant relationship between the effectiveness of internal control and the non-waste of public money at Northern Border University. Tab 6

Hypotheses results	Sig t	t	T-test	hypotheses
Acceptance	0.000	1.9	22.1	The results of the main hypothesis test
Acceptance	0.000	1.96	45.4	Results of the first hypothesis test
Acceptance	0.000	1.96	13.129	Results of the second hypothesis test
Acceptance	0.03	1.96	2.084	Results of the third hypothesis test
Acceptance	0.000	1.96	32.579	Results of the fourth hypothesis test

The one-sample t-test was used. From our reading of the computer results in the previous table, we find that the value of (calculated  $t = 22.1$ ) is greater than its tabular value and has statistical significance at the level of 0.05. This indicates that effective monitoring and accountability contribute to combating the waste of public money at Northern Border University

The first sub-hypothesis: There is a statistically significant relationship to the effectiveness of the internal

control system with its components (control environment, control procedures, risk assessment, information and communications) on the performance of the internal auditor at Northern Border University in preserving public money

The one-sample t-test was used. From our reading of the computer results in the previous table, we find that the value of (calculated  $t = 45.4$ ) is greater than its tabular value and has statistical significance at the level of 0.05. This indicates that the effectiveness of internal control and the control and accountability staff's control procedures contribute to combating the non-waste of public money at Northern Border University. It also indicates that the account auditors have prior knowledge and study of the departments whose accounts are audited, The second sub-hypothesis: There is a statistically significant relationship between the effectiveness of the internal control system with its components (control environment, control procedures, verification of risk, information and communication) and the characteristics of internal auditing by restoring (independence and professionalism) at Northern Border University to combat the waste of public money.

The one-sample t-test was used. From our reading of the computer results in the previous table, we find that the value of (calculated  $t = 13.129$ ) is greater than its tabular value and has statistical significance at the level of 0.05. This indicates that it contributes to auditors' independence and professional competence and accountants used by the staff of oversight and accountability in the fight against wasting public money at Northern Border University.

The third sub-hypothesis: There is a statistically significant relationship to the internal auditor's characteristics with their dimensions (independence and professionalism) on the performance of monitoring at the Northern Border University to preserve public money.

One sample t-test was used. From our reading of the computer results in the previous table, we find that the value of (calculated  $t = 2.084$ ) is greater than its tabular value and has statistical significance at the level of 0.05. This indicates that independence contributes to employees' efficient performance in financial affairs in combating money waste at Northern Border University. The researcher believes that the supervisory staff's complete independence in giving their technical interest and building upon it. We find that preserving public money from waste takes a high amount of attention from the university's supervisory and accounting staff.

The fourth sub-hypothesis: There is a statistically significant relationship to the effectiveness of the internal control system with its constituents on the performance of the internal auditor at Northern Border University, which is related to the existence of the characteristics of internal auditing (independence and professionalism of the northern border in preserving public money)

One sample t-test was used. From our reading of the computer results in the previous table, we find that the value of (calculated  $t = 32.579$ ) is greater than its tabular value and has statistical significance at the level of 0.05. This indicates that the effectiveness of the professional competence used by the staff of control and accountability contributes to the fight against wasting public money at Northern Border University

Stability Test Results:

The Cronbach Alpha test was extracted to measure the measuring instrument's stability, where the value of  $\alpha$  for the resolution as a whole was  $\alpha = 0.962$ , which is an excellent value, being higher than the acceptable ratio of 0.60. The value of  $\alpha$  for each axis of the resolution was higher than the acceptable ratio of 0.60, reflecting the resolution's stability, which is explained in Table 5 of the previous chapter.

Findings and recommendations

Hispanics analysis results

Demographic analysis:

The questionnaire was distributed to a random sample of internal control employees and the Department of Financial Affairs. The researcher found that the sample's average age was less than forty years, with a rate of 40%. In contrast, those who held the accounting major from the employees took the greatest percentage from the research sample. The sample's scientific qualification was In the first university degree, Pence 52% and 60% respectively. This indicates an increase in attracting university degree holders due to the increase in interest in preserving public money and monitoring all university departments. The average field experience only was less than 15 years, which is the largest percentage of the research sample. The average salaries they receive are less than 15,000 riyals per month, 42% of the respondent sample.

The one-sample t-test was used, and we find from our reading of the results that the value of (calculated  $t = 45.4$ ) is greater than its tabular value and has statistical significance at the level of 0.05, which indicates that the effectiveness of control and the environment and procedures for controlling public money contribute.

The one-sample t-test was used. We find from our reading of the results in the second axis of the study that the value of (calculated  $t = 13.129$ ) is greater than its tabular value and statistical significance at the level of 0.05. This indicates that the effectiveness of control procedures, risk management, and communications from the control and accountability staff contribute to maintaining the non-waste of public money at Northern Border University. One sample t-test was used. From our reading of the previous results, we find that the value of (calculated  $t = 32.5$ ) is greater than its tabular value and has statistical significance at the level of 0.05. This indicates that professional competence contributes to combating wasting

public money at Northern Border University. By the control and accounting staff.

#### 4. Conclusion

- 1) (Searching for those with scientific competencies and placing them in the appropriate place.
- 2) Work to oblige employees to take training courses periodically to develop their skills and rehabilitate them according to modern control procedures.
- 3) Working on using the latest software related to censorship increases and speeds up the effectiveness of censorship.
- 4) Increasing interaction and cooperation between external oversight represented in the General Auditing Bureau and internal control departments in public sector institutions for the state's general interest.
- 5- Intensify the incentives provided to control employees for their waste preservation of public money.
- 6 -Working on developing religious and patriotic sentiment among public sector employees to comb waste public money and Corruption through guidance and training seminars.
- 7 - Working to ensure that the projects were implemented economically and providing (reducing the cost of the resources used to the lowest possible level, taking into account the quality or quality), which contributes to not wasting public money.
- 8 - Intensifying the auditors' surprise checks on university departments.
- 9 - Attention must be paid to the appropriate timing in providing information to the decision-maker to influence the decision-making process.
- 10 - Urging the various university departments to apply governance principles to enhance transparency and integrity, achieve equality and justice, and contribute to achieving development. For the university
- 11 - Adhere to the rules of preparing the draft budget and use appropriate methods in studying the estimates to express the actual need to implement the university's programs and plans.
- 12 - Conducting more studies and scientific research on the waste of public money and its various types, including all public sector departments, and through them to reach results and recommendations that help decision-makers amend laws and regulations to serve the public benefit of the state.
13. The internal audit team assigned to the task should rotate periodically whenever practicable.

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