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The Correlation Between the Size, Independence and Experience of Internal Audit and its Impact on Reducing Financial Corruption: Evidence from the Public Sector in Iraq

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Abstract. Financial corruption crimes in the public sector are prevalent in numerous developing nations, frequently stemming from political, economic, or social problems, among other things. In order to combat these unethical behaviours in the public sector, governments are aggressively striving to improve the internal audit function. This requires recruiting an adequate number of auditors who can carry out their duties with the highest level of professionalism, fostering the autonomy of the audit function and auditors, and improving the effectiveness of auditors through training, qualifications, and education. In the end, this will help decrease the financial corruption that hinders the long-term progress of Iraq. The goal of this study is to assess the magnitude, autonomy, and expertise of internal auditing in Iraq's public sector entities, as well as the extent of financial corruption within this sector. To accomplish the goals of the study, we created a survey and administered it to a randomly selected group of internal auditors in 15 Iraqi governorates, excluding the Kurdistan Region. We issued a total of 174 questionnaires, each containing two axes. The initial segment has three facets of internal auditing (magnitude, autonomy, and expertise) and a total of 27 inquiries. The second axis consisted of 14 questions that assessed financial corruption using regression analysis. The study used basic and numerous linear tests to investigate the hypotheses, ultimately determining that the inclusion of more staff was essential for carrying out certain audit responsibilities. The department lacks a proportional allocation of internal auditors compared to the workload, resulting in the audit body's weak independence. This is primarily due to the administration's interference in the transfer and employment of individuals based on its own discretion, as well as corruption prevalent in government units, particularly in investment spending. The results also revealed a direct relationship between size, independence, internal auditing experience, and financial corruption.

Keywords. Professional Competency, Size of IA, Independence of IA, Experience of IA, financial corruption, Public Sector in Iraq

Introduction:

Financial corruption in the government sector poses a significant obstacle for numerous emerging nations on a global scale. This phenomenon is characterized by the abuse of power and misappropriation of public financial resources for personal gain, disregarding the public interest. Financial malfeasance has a substantial impact on the integrity of financial

statements released by government entities, resulting in a decline in trust in the nation's financial and administrative frameworks. The manipulation of financial records or the concealment of actual financial facts affects the to didn't make precise and accurate economic and political judgments. Financial corruption plagues the government sector, primarily due to non-adherence to transparency and accountability standards. Other contributing factors include the inflating of profits and minimization of losses through illegal methods, the manipulation of expenses and revenues, as well as the inefficiency, lack of independence, and lack of experience in the internal audit function. All these factors contribute to the ongoing unethical practices in the public sector. To address financial corruption and improve the accuracy of financial statements in the government sector, it is essential to provide strong support for the internal audit function. This function should have a thorough understanding of the activities and vulnerabilities within the financial and legal systems that govern the operations of government units.

Alsurayyi and Alsughayer's study revealed that personnel scarcity and inadequate expertise were the primary causes of the internal audit function's deficiencies, leading to subpar performance (Alsurayyi & Alsughayer, 2021). Organisations that have ample resources and a large volume of daily activities require a team of highly competent and proficient personnel to carry out the functions of the internal audit department with exceptional quality (Nerantzidis, 2022), (Pazarskis, 2022). After a thorough examination of prior data, the researchers have yet to see a specific study that quantifies the magnitude of internal audits. However, most of these studies swiftly tackled the topic without delving into its intricacies, given that the size of the internal audit department directly correlates with the size of the government entity and its daily accounting responsibilities. It is necessary to appropriately size the internal audit department to match the expansion, diversity of activities, and complexity of the organisational structure, to accommodate the growth, variety, and proliferation of branches within institutions. An organization that stands out for its continuous operations or boasts multiple branches across various governorates and regions shouldn't limit internal audits to just one or two auditors. Government institutions should assess the scale of their internal audit department in order to ensure a fair allocation of tasks among auditors that is proportionate to the size of accounting operations and the organizational structure. This is important because internal auditing covers not only financial matters, but all aspects of the institution.

An internal or external auditor typically exhibits an inherent inclination towards independence and conducts their work honestly and objectively. They thoroughly examine the facts and skillfully formulate and articulate their opinions. Difficulties detecting and preventing corruption and fraud may arise if the internal auditor lacks independence. The reference is cited as "Putri et al., 2022". Comma Nevertheless, the organisation's management pressures substantially hinder its ability to maintain independence (Alander, 2023). The autonomy of the internal auditor has a beneficial influence on the efficacy and efficiency of the internal audit department (Ta & Doan, 2022: 3). The evaluation of the internal auditor's professional competence often relies on factors such as experience, education, certification, and training. The publication titled "Jachi & Yona, 2019" is referenced. The auditor obtains these technical abilities through formal education, professional evaluation, structured training, and active engagement in courses, seminars, and conferences (Bohlala, 2022). Professional competence aims to enhance internal auditing quality, adding value to the institution's financial reports. Additionally, it assists auditors in expanding their understanding of financial corruption and fraud matters. (Narayana & Ariyanto, 2020). The internal auditor must possess the expertise and professional insight to resolve various issues based on their prior experience effectively. Professional experience can be assessed in two dimensions: structural and behavioral.

Proficiency in professional skills enhances the internal auditor's capacity to mitigate financial corruption. (Sukm and Paramit, 2020)

A seasoned internal auditor should not allow others' opinions to influence their design of the audit procedure. Instead, individuals should adhere to the principles of conduct and uphold stringent ethical standards to eliminate instances of fraud and corruption. (Bozkurt, 2014), Abdulhussein et al. conducted a study which revealed that anti-corruption initiatives in Iraqi public sector organizations suffer from the absence of supervision and transparency in the announcement of government tenders. Additionally, senior management exerts influence on internal auditors to authorize questionable transactions (Abdulhussein et al., 2023).

This study's objective is to evaluate the adequacy of internal auditors in managing the workload of government units in Iraq's public sector. Furthermore, it seeks to assess the degree of autonomy of internal audits in the public sector and the magnitude of financial misconduct encountered by state organizations. Government institutions in Iraq can employ the results of this study to improve the efficiency of the internal audit function in the public sector and reduce the occurrence of financial corruption, which now obstructs economic advancement.

1. Literature Review

The Practices of Government Internal Audits - A Contemporary Viewpoint

The executive and supreme regulatory bodies determine internal public sector auditors' distinct responsibilities in auditing and controlling activities. Internal auditors are currently transitioning from traditional auditing methods to technological auditing. The scope and techniques of auditing are expanding due to the rapid advancement of network and big data technology. To improve the effectiveness of audit supervision (Qu et al., 2023), financial internal auditors in institutions must communicate and interact with information across various levels. This gives stakeholders the assurance they require to engage with the institution's disclosures effectively.

Nevertheless, in the event of a system failure, the repercussions for stakeholders and the overall economy can be catastrophic (Damitio, 2023). Conventional auditing techniques encounter obstacles in the age of big data, such as restricted audit coverage, unequal allocation of internal auditors in quantity and authority, and inadequate audit analysis. To achieve high efficiency, the use of big data analytics technology in financial auditing has been a new trend in this field (Zhao & Wang, 2023), and today the impact of artificial intelligence on internal auditing has become broad and multifaceted, and artificial intelligence models such as ChatGPT are not just tools, but an effective means for internal and external auditors, and help them detect and assess risks, generate reliable information (Alarcon et al., 2023) and assist in decision-making, and through operational auditing, internal controls and efficiencies can also be evaluated as it includes some areas of organizational structure, processes and procedures, data accuracy, asset management and security, employment and productivity (KASSAYE, 2023), and government internal auditing seeks to ensure the quality and suitability of the systems followed by the government institution, and the extent of its commitment to legal requirements regarding contractual obligations, and regulatory compliance is also considered the most influential determinant of the quality of internal auditing, followed by independence and time pressure (Samagaio & Felício, 2023) In order to accomplish its objectives, the government must enforce compliance among internal auditors in the public sector with the ethical standards of the auditing profession. These standards encompass confidentiality, honesty, objectivity, independence, impartiality, and professional competence (Ibrahim & Al-Maini, 2023).

The government should require internal auditors in the public sector to follow the ethical principles of the auditing profession, such as maintaining confidentiality, integrity, objectivity, independence, impartiality, and professional competence. We should also assess their compliance with these standards. The internal audit department ensures transparency in allocating resources to program outcomes within government establishments. They also guarantee adherence to the laws and guidelines in the state's general budget and infrastructure, as approved by the House of Representatives (Al-Taee & Flayyih, 2023).

. Expertise and Independence in conducting internal audits inside government organisations.

Experience encompasses acquired knowledge, developed abilities, and demonstrated behaviours. We assess the quality of the internal audit function based on the expertise and skills demonstrated. Professional experience metrics rely on the internal auditor's educational background, certification status, and training. (Bohlala, 2022). The internal auditor must utilise the necessary information, expertise, and abilities when doing their job. This principle encompasses a collection of regulations the internal auditor must follow to carry out their duties following the international standards for the professional practice of internal auditing. These standards necessitate enhancing the auditor's effectiveness and the quality of their services (Kadim et al., 2021).

The internal auditor's efficiency level directly correlates with their understanding of the elements that enhance the audit's quality. (Abdulhussein et al., 2023). The effectiveness of the internal audit function is contingent on the professional expertise of the internal auditor. (Jachi & Yona, 2023), The professional experience dramatically enhances the quality of the internal audit, consequently increasing the value of the financial reports of the government unit they serve. Hence, institutions must develop an accounting information system and internal control system that aligns with their operations, complies with all legal and regulatory requirements, and strengthens the function of audit committees and internal auditors in the government (Kadim et al., 2021). The effect Their ample levels of experience, training, education, and professional certifications positively influence the efficacy of internal auditors. Government internal auditors are required to adhere to the principle of competence. This entails delivering services and conducting audits in alignment with the government's internal auditing standards.

Additionally, auditors must consistently enhance their competence, experience, and quality of work through academic education, training, or practical experience. (Urmawanti et al., 2024) The internal auditor must possess the necessary information, expertise, and abilities to perform the specified tasks. The principle encompasses a collection of regulations that the internal auditor must adhere to to carry out their duties in compliance with the worldwide standards for the professional practice of internal auditing. He must consistently enhance his proficiency, elevate the calibre of the services he offers, and evaluate the activities in which he possesses the requisite expertise, abilities, and knowledge. (Kadim et al., 2021). Expertise refers to a particular combination of knowledge, abilities, and behaviours, whereas competence is a measure of the quality of the internal audit function. Criteria such as experience, education, certification, and training typically establish competence. (Bohlala, 2022), the internal auditor's ability to detect fraud is directly proportional to their experience in auditing since their profound comprehension of financial operations enhances their capability. An auditor acquires expertise by completing training courses or accumulating years of experience and training in several

auditing domains, including system auditing, taxation, procurement, and government financial management information.

As a result of their comprehensive knowledge of all forms of auditing, a skilled auditor is well-equipped to identify fraud. This underscores the direct correlation between an internal auditor's experience and their ability to detect fraudulent activities, as cited by (Yulianti et al., 2024). To achieve superior audit outcomes, internal auditors must possess independence, which refers to a mental state devoid of any external influence. Without the ability to operate autonomously, the internal auditor may face challenges in identifying and thwarting corruption or fraud. (Putri et al., 2022) Moreover, stakeholders demand the autonomy of the internal auditor (Nurmagambetova et al., 2023). Economic interests do not influence the internal auditor's independence, unlike the external auditor, who does not receive income from clients or provide advisory services. The impact of independence on audit outcomes is not just significant, but crucial, underscoring the importance of this aspect in the field of auditing.

However, individuals face numerous hurdles in maintaining autonomy from the corporation and its leadership. Internal independence refers to the auditor's ability to carry out their responsibilities without bias, enabling them to deliver impartial and equitable verdicts for audit operations. (Alander, 2023). Internal audits are the primary and most reliable source of information for external auditing. They provide an unbiased report on the actions of the organization. They facilitate the internal auditor's objectives and render exceptional services, enabling the external auditor to rely on their work (Shah et al., 2023). An external auditor's certification level primarily depends on the quality of their work. The internal auditor executes assigned responsibilities with exceptional quality throughout all organizational operations. Their effectiveness, autonomy, and impartiality facilitate the achievement of the audit process's primary objective, which aligns with audit standards and objectives. (Usman et al., 2023) When the opinions of others do not influence the internal auditor's decision-making, designing the audit process will be highly beneficial.

Objectivity is a crucial aspect of an internal auditor's role, and its impact on the audit process is significant. Internal auditors are responsible for verifying, advising, confirming, and consulting (Bozkurt, 2014). However, the advisory role could compromise their objectivity and independence. Therefore, internal auditors must prioritise objectivity when collecting, evaluating, and communicating information about the performance or activities assigned to audit (Nordin, 2022). The correlation between the internal audit department's autonomy and financial data's accuracy is crucial for upholding the honesty and effectiveness of financial activities within organisations. When the internal audit is entirely autonomous, it can offer an impartial and unbiased evaluation of the financial information, thereby increasing trust in the precision and dependability of the financial data used for financial and administrative decision-making. The internal audit team can enhance their analysis of financial operations and identify any potential hazards or non-compliance with accounting rules. Therefore, ensuring the autonomy of internal audits by using precise financial data improves the efficacy and efficiency of financial and control operations within the organisation. (Fayyda et al, 2021), Strengthening the internal auditor's autonomy will unquestionably improve the internal audit system, ensure the effectiveness of the audit procedure, and elevate auditor proficiency (Ali et al., 2023).

. The important role of internal audit in reducing financial corruption in the public sector.

Financial corruption is misusing power or financial resources for personal gain or private purposes instead of benefiting the public. Financial corruption encompasses illicit

actions such as bribery, fraud, financial document forgery, money laundering, and smuggling. These unlawful practices have detrimental effects on both the economy and society, posing a significant threat that could lead to the downfall of societies. Therefore, it indicates a requirement for individuals to demonstrate more extraordinary dedication to rectifying practical ethics, and this phenomenon is prevalent among management leaders and employees in government sectors (Abbas, 2019). This conduct is commonly regarded as unethical and illegal, as it entails the exploitation of public finances for personal benefit, causing harm to the public interest. It encompasses activities beyond those directly related to one's employment (Azemi, 2019).

Furthermore, it typically contradicts the attainment of the public or state interests. The underlying motive behind this conduct is to fulfil a personal interest, be it for the one engaging in the action or for any other people. One of its strategies is acquiring monetary or non-monetary bribes, such as cash or in-kind payments (Ateiah, 2020). Corruption is more prevalent in developing nations, as politicians prioritise personal enrichment over promoting progress and improving the welfare and contentment of their populace (Al-dinouri, 2022). Iraq is widely recognised as one of the nations that has experienced significant administrative and financial corruption in the public sector, particularly in local governments at the provincial level, due to their overall budgets since 2003. Although the Federal Supreme Audit Bureau and the Federal Integrity Commission have made significant efforts in auditing public sector units and executing legal investigations annually, the problem persists (Abdulhussein et al., 2023).

Deteriorating economic conditions exacerbate the proliferation of financial corruption. The income and wage gap between social classes fosters a conducive climate for corruption, as individuals engage in illicit acts to attain financial benefits. (Hasnaoui & Dhiaeddine, 2019) (Hasnaoui & Dhiaeddine, 2019) moreover, financial corruption diminishes public revenues and escalates government expenditures. To mitigate the risk of financial loss resulting from corruption and financial crimes, it is imperative for governments to create and execute a comprehensive financial system, which plays a crucial role in the management of public finances (Kulmie et al., 2023). Tax systems are utilised by most governments globally to fund public goods and services. The presence of financial corruption has a detrimental impact on tax collection (Karianga, 2024). It also impacts the allocation of government funds, namely the execution of public projects, by introducing bias in the tendering process and the awarding of contracts through bribery and favouritism (Hasnaoui & Dhiaeddine, 2019), and the damage to the state's public finances is evident in the will of perpetrators of crimes who want to achieve more profits from activities funded by state funds, and this excess profit leads to a shortage in the work done, which leads to losses for the state (Wahyuadi et al., 2023), and a number of governments in developing countries seek to develop a strategy to reduce and prevent corruption as a result of pressures from international organizations and regulatory bodies (Karianga, 2024), and methods of combating corruption include strengthening and improving internal control mechanisms and establishing robust monitoring frameworks to encourage transparency and accountability in public institutions and establishing legal frameworks by developing policies and conducting comprehensive ethical training programs to enhance ethical integrity and awareness among public employees (Kulmie et al., 2023), as well as developing sound policies for employment in the public sector based on merit (Triatmanto & Bawono, 2023).

Study methodology.

This part will discuss the Study problem and the methods used to handle it in a manner that guarantees the objective testing of hypotheses, the attainment of objectives, the presentation

and definition of objectives, their significance, and the scientific resolutions to the research questions.

The importance of studying

The importance of the Study is represented by the importance of developing internal auditing bodies in the Iraqi public sector in order to find professional solutions that help them solve practical problems by testing the variables that they identify and finding the relationships of influence and correlation between them to reach solutions that help government internal auditing bodies perform their work with high quality to reduce the impact of financial corruption that has become a real threat to the Iraqi economy and disrupts sustainable.

The study's purpose.

The purpose of the Study is represented by the fact that the study seeks to achieve the following objectives:

1. Discuss the literature on the research variables and the solutions that have been addressed to identify the most critical developments in this topic.

2. Employ a robust methodology to measure the impact of the size of the internal audit apparatus as a critical variable in reducing financial corruption in government units.

3. Measure the impact of the internal audit apparatus's independence on reducing financial corruption in government units.

4. Measure the impact of the government internal audit apparatus's size, independence and experience combined in reducing financial corruption in government units.

The problem of studying

From the late 1980s until the present, the Iraqi government's internal audit agencies have been facing several challenges, the most significant of which is the hiring of people without accounting and auditing expertise in these agencies, coupled with the absence of ongoing training for them. As a result, there has been a decline in the effectiveness of auditing and control measures, which has worsened financial corruption, particularly throughout the 1990s and after 2003. The urgency of this problem necessitates prompt action by scholars and experts in the field, whose invaluable skills can help identify both theoretical and practical answers. By utilising existing research and practical knowledge and implementing them in the specific context of Iraq, the study is centred around the subsequent fundamental inquiries:

a) What is the relationship between the size of Iraq's internal audit agency and the reduction of financial corruption?

b) What is the effect of the independence of Iraq's internal audit agency on mitigating financial corruption?

c) How does the magnitude of the government's internal audit agency in Iraq influence the mitigation of financial corruption?

d) How does the size, independence, and experience of the government's internal audit agency in Iraq have a significant impact on reducing financial corruption?

1.1. The Study hypotheses

Through the questions that were addressed in the Study problems, the current study is based on a set of hypotheses, which are:

a) There is a significant relationship between the size of the government's internal audit agency in Iraq and the reduction of financial corruption.

b) There is a significant relationship between the independence of the government's internal audit agency in Iraq and the reduction of financial corruption.

c) There is a significant relationship between the experience of the government's internal audit agency in Iraq and the reduction of financial corruption.

d) There is a significant relationship between the size, independence, and experience of the government's internal audit agency in Iraq and the reduction of financial corruption.

2. Testing the study hypothesis

The first hypothesis (There is a significant relationship between the size of the government's internal audit agency in Iraq and the reduction of financial corruption).

To examine this hypothesis, a simple linear regression analysis will be conducted using the regression model outlined below:

$$B_{2i} = B_0 + B_1AF_{i_i} + e_i \dots (1)$$

Where:

B_{2i} = Dependent variable (reducing financial corruption).

e_i = Estimation errors or what are called statistical residuals.

B_0 = Constant of the regression equation represents the dependent variable's value when the independent variable's value equals zero.

$B_1AF_{i_i}$ = Slope of the regression function, which measures the effect of the independent variable (size of internal audit) on the dependent variable (reducing financial corruption).

The results were as follows:

Table 1: Descriptive Statistics^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.265 ^a	.070	.065	10.25499	1.776
a. Predictors: (Constant), Reduction of Financial corruption					
b. Dependent Variable: Size of Internal Audit					

The table presents the variables of the first hypothesis, their arithmetic means, standard deviation, and number of observations.

Table 2: Correlation matrix between the independent variable and the dependent

		Controlling financial risks	Quality of accounting information
Pearson Correlation	Reduction of Financial corruption	1.000	.265
	Size of Internal Audit	.265	1.000
Sig. (1-tailed)	Reduction of Financial corruption	.	.000
	Size of Internal Audit	.000	.
N	Reduction of Financial corruption	174	174
	Size of Internal Audit	174	174

The above shows the regression matrix variables. The correlation coefficient reached 26.5% after rounding and with a significance of 0.01, and this correlation is considered statistically weak. The correlation between the two variables is statistically significant, with a Sig value of 0.00 for the independent variable and 0.00 for the dependent variable.

Table 3: Summary of the first hypothesis model

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1369.006	1	1369.006	13.018	.000 ^b
	Residual	18088.350	172	105.165		
	Total	19457.356	173			
a. Dependent Variable: Reduction of Financial corruption						
b. Predictors: (Constant), Size of Internal Audit						

The table above displays the Pearson correlation coefficient between the Dependent and independent variables. The value of R between the variables reached 37%, which is weak. The coefficient of determination R Square reached 0.070, which represents the "explanatory power" of the model used, meaning that the independent variable (size of the internal audit) explains only 7% of the variance in the mediating variable (reducing financial corruption), The estimation error's standard deviation was 10.25499, which is a low number. The lower this type of error, the better it is statistically and explains the strength of the model.

Table 4: Standardized and unstandardized coefficients to test the first hypothesis^a

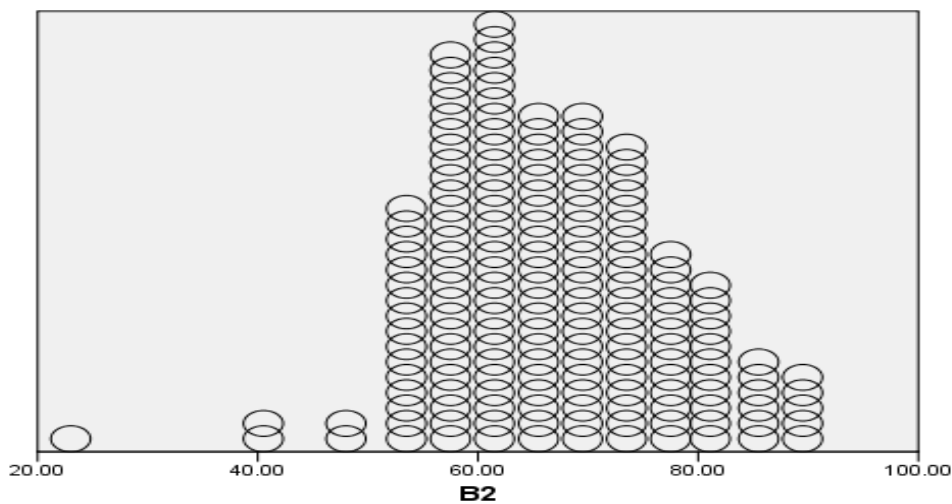
Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	48.091	5.153		9.332	.000
	Size of Internal Audit	1.201	.333	.265	3.608	.000
a. Dependent Variable: Reduction of Financial corruption						

The table above shows the standard and non-standard regression function coefficients, the standard error, and the T-test value with the probability value of the tests. The value of the regression equation constant reached 48.091, and the value of the regression equation slope reached 1.201%, which shows the effect of the independent variable (size of the internal audit) on the dependent variable (reducing financial corruption) through the coefficient B. The positive value of the coefficient indicates that there is a direct effect between the two variables, the independent and the mediator. In other words, any increase in the independent variable (size of the internal audit) by one degree leads to an increase of 1.2% in the dependent variable (reducing corruption) with all other independent variables constant. It is also noted from the

table above that the significance level of T for the independent variable reached 0.00, which is less than the acceptable error in social sciences and is determined in advance by 0.05. This means that the sample data provided convincing evidence to accept the alternative hypothesis for the statistical proof of the effect, and the result is that there is a significant effect of the size of the internal audit to reduce financial corruption.

Below is a graph illustrating the dependent variable's normal distribution (reducing financial corruption).

Figure 1: Normal distribution of data for the dependent variable (reducing financial corruption)



The figure above shows the normality of the data dispersion for the dependent variable (reducing financial corruption), and we note that the data for this variable is not dispersed.

The Second hypothesis (There is a significant relationship between the independence of the government's internal audit agency in Iraq and the reduction of financial corruption).

To examine this hypothesis, a simple linear regression analysis will be conducted using the regression model outlined below:

$$B_{2i} = B_0 + B_1 \cdot AF_{2i} + e_i \dots \dots (2)$$

Where:

B_{2i} = Dependent variable (reducing financial corruption).

e_i = Estimation errors or what are called statistical residuals.

B_0 = Constant of the regression equation represents the dependent variable's value when the independent variable's value equals zero.

AF_{2i} = Slope of the regression function, which measures the effect of the independent variable (size of internal audit) on the dependent variable (reducing financial corruption).

The results were as follows.

Table 5: Correlation matrix between the independent variable and the dependent

		Controlling financial risks	Quality of accounting information
Pearson Correlation	Reduction of Financial corruption	1.000	.511
	Independence of the internal audit	.511	1.000
Sig. (1-tailed)	Reduction of Financial corruption	.	.000
	Independence of the internal audit	.000	.
N	Reduction of Financial corruption	174	174
	Independence of the internal audit	174	174

The table above shows the variables of the regression matrix. The correlation coefficient reached a value of 51.1% with a significance of 0.01, and this correlation is considered statistically average. The relationship between the variables is statistically significant, with a Sig value of 0.00 for the independent variable and 0.00 for the dependent variable.

Table 6: Summary of the second hypothesis model

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5084.425	1	5084.425	60.845	.000 ^b
	Residual	14372.931	173	83.564		
	Total	19457.356	174			
a. Dependent Variable: Reduction of Financial corruption						
b. Predictors: (Constant), Independence of the Internal Audit						

The table presented above displays the outcomes of the ANOVA analysis conducted to assess the statistical significance of the regression. We note that the calculated F value reached 60.845, which exceeds its tabular value computed based on the degrees of freedom (df) 173.1, and that the mean square of the residuals reached 14372.931 at a significance level of 5%. The significance level of the Sig test reached 0.000, which is less than the acceptable error value in the social sciences.

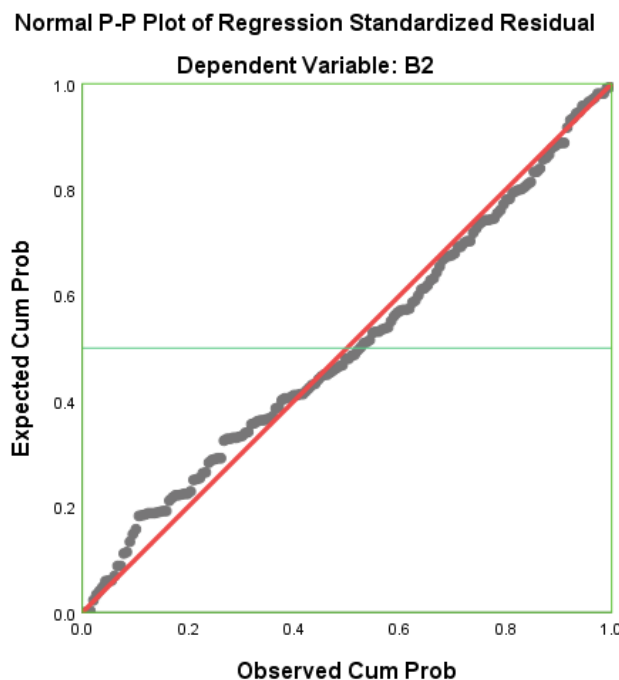
Table 7: Standardized and unstandardized coefficients to test the second hypothesis^a

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	24.294	5.451		4.457	.000
	Independence of the Internal Audit	1.045	.134	.511	7.800	.000
a. Dependent Variable: Reduction of Financial corruption						

The table above shows the standard and non-standard regression function coefficients, the standard error, and the T-test value with the probability value of the tests (statistical function). The table showed that the value of the constant of the regression equation reached 24.294 and the value of the slope of the regression equation reached 1.0451%, which shows the effect of the independent variable (independence of the internal audit) on the dependent variable (reducing financial corruption) through the coefficient B. The positive value of the coefficient indicates that there is a direct effect between the two variables, the independent and the mediator. In other words, any increase in the independent variable (independence of the internal audit department) by one degree leads to an increase of 1.045% in the dependent variable (reducing corruption), with all other independent variables constant. It is also noted from the table above that the significance level of T for the independent variable reached 0.00, which is less than the acceptable error in the social sciences and determined in advance by 0.05. This means that the sample data provided convincing evidence to accept the alternative hypothesis of the statistical proof of the effect, and the result is that the independence of the internal audit department significantly reduces financial corruption.

Below is a graph illustrating the dependent variable's normal distribution (reducing financial corruption).

Figure 2: Normal distribution of data for the dependent variable (reducing financial corruption)



The graph above shows the normality of the data dispersion for the dependent variable (reducing financial corruption), and we note that the data for this variable is not dispersed.

The third hypothesis (There is a significant relationship between the experience of the government's internal audit agency in Iraq and the reduction of financial corruption.).

To examine this hypothesis, a simple linear regression analysis will be conducted using the regression model outlined below:

$$B_{2i} = B_0 + B_1AF_{3i} + e_i \dots (3)$$

Where:

B_{2i} = Dependent variable (reducing financial corruption).

e_i = Estimation errors or what are called statistical residuals.

B_0 = Constant of the regression equation represents the dependent variable's value when the independent variable's value equals zero.

B_1AF_{3i} = Slope of the regression function, which measures the effect of the independent variable (experience of the internal audit) on the dependent variable (reducing financial corruption).

The results were as follows.

Table 8: Correlation matrix between the independent variable and the dependent

		Controlling financial risks	Quality of accounting information
Pearson Correlation	Reduction of Financial corruption		
	Experience of the Internal Audit		
Sig. (1-tailed)	Reduction of Financial corruption		
	Experience of the Internal Audit		
N	Reduction of Financial corruption		
	Experience of the Internal Audit		

The table above shows the variables of the regression matrix. The correlation coefficient reached a value of 60% with a significance of 0.01, and this correlation is considered statistically sound. The relationship between the variables is directly proportional and statistically significant, with a Sig value of 0.00 for the independent variable and 0.00 for the dependent variable.

Table 9: Summary of the third hypothesis model

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6885.979	1	6885.979	94.213	.000 ^b
	Residual	12571.377	173	73.089		
	Total	19457.356	174			
a. Dependent Variable: Reduction of Financial corruption						
b. Predictors: (Constant), Experience of the Internal Audit						

The table presented above displays the outcomes of the ANOVA analysis conducted to assess the statistical significance of the regression. We note that the calculated F value reached 94.213, which exceeds its tabular value computed based on the degrees of freedom (df) 173.1, and that the mean square of the residuals reached 12571.377 at a significance level of 5%. The

significance level of the Sig test reached 0.000, which is less than the acceptable error value in the social sciences.

Table 10: Standardized and unstandardized coefficients to test the third hypothesis^a

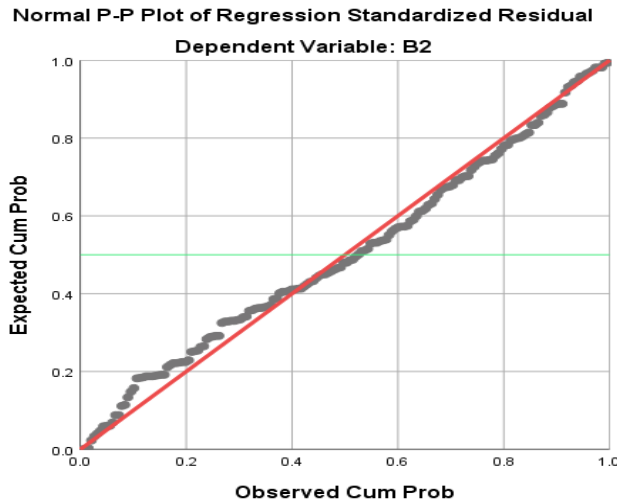
Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	28.892	3.926		7.360	.000
	Experience of the Internal Audit	.910	.094	.595	9.706	.000

a. Dependent Variable: Reduction of Financial corruption

The table above shows the standard and non-standard regression function coefficients, the standard error, and the T-test value with the probability value of the tests (statistical function). The table showed that the value of the constant of the regression equation reached 28.892 and the value of the slope of the regression equation reached 91%, which shows the effect of the independent variable (the experience of the internal audit department) on the dependent variable (reducing financial corruption) through the coefficient B. The positive value of the coefficient indicates that there is a direct effect between the two variables, the independent and the mediator. In other words, any increase in the independent variable (the experience of the internal audit department) by one degree leads to an increase of 91% in the dependent variable (reducing corruption) with all other variables constant. It is also noted from the table above that the significance level of T for the independent variable reached 0.00, which is less than the acceptable error in social sciences and is determined in advance by 0.05. This means that the sample data provided convincing evidence to accept the alternative hypothesis for the statistical proof of the effect, and the result is that there is a significant effect of experience. Internal audit body to reduce financial corruption.

Below is a graph illustrating the dependent variable's normal distribution (reducing financial corruption).

Figure 3: Normal distribution of data for the dependent variable (reducing financial



The graph above shows the normality of the data dispersion for the dependent variable (reducing financial corruption), and we note that the data for this variable is not dispersed.

The fourth hypothesis (There is a significant relationship between the size, independence, and experience of the government's internal audit agency in Iraq and the reduction of financial corruption.).

A multiple linear regression analysis will be conducted using the regression model shown below to test this hypothesis.

$$B_{2i} = B_0 + B_1AF_{1i} + B_2AF_{2i} + B_3AF_{3i} + e_i \dots \dots (5)$$

Where:

B_{2i} = Dependent variable (reduction of financial corruption)

B_0 = The regression equation constant represents the value of the dependent variable (reduction of financial corruption) When both the independent and dependent variables have a zero value.

$B_1 - B_3$ = The slope of the regression function

B_1AF_{1i} = The slope of the regression function for the first independent variable (size of internal audit)

B_2AF_{2i} = The slope of the regression function for the second independent variable (independence of the internal audit)

B_3AF_{3i} = The slope of the regression function for the second independent variable (experience of the internal audit)

e_i = Statistical residuals, also known as estimation errors, are an integral part of our analysis. They indicate the disparity between the actual value of the dependent variable and the value anticipated by the regression model. Understanding these residuals is key to assessing the accuracy and reliability of our regression analysis.

The results were as follows:

Table 12: Summary of the fourth hypothesis model

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7411.586	3	2470.529	34.866	.000 ^b
	Residual	12045.770	170	70.857		
	Total	19457.356	173			
a. Dependent Variable: Reduction of Financial Corruption						
b. Predictors: (Constant), Size of Internal Audit, Independence of the Internal Audit, Experience of the Internal Audit						

The table above presents the ANOVA analysis results, a robust method for testing the significance of the regression. Notably, the significance value is 0.00, a value significantly less than 0.01. This unequivocally leads us to reject the null hypothesis of the fourth hypothesis and accept the alternative hypothesis, which asserts the significance of the regression. This discovery is important and highlights the impact of the independent variables on the dependent variable. The internal audit department's size, autonomy, and expertise are vital factors in mitigating corruption. Furthermore, we can now confidently predict the dependent variable through the independent variables, further solidifying the validity and reliability of our research.

Table 13: Standardized and unstandardized coefficients to test the fourth hypothesis^a

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
		1	(Constant)	22.943			5.457	
	Size of Internal Audit	-.347	.321	-.077	-1.082	.281	-.981	.286
	Independence of the Internal Audit	.452	.170	.221	2.661	.002	.117	.787
	Experience of the Internal Audit	.741	.130	.485	5.701	.000	.485	.998
a. Dependent Variable: Reduction of Financial Corruption								

The table above shows the standard regression coefficients, standard error, T-test, and probability value of the tests, in addition to the value of the coefficients of variation and tolerance coefficients, which showed that there was no problem of multicollinearity between the variables, as the inflation coefficients were less than 3, as they reached 0.286 for the first independent variable (Size of Internal Audit), 0.787 for the second independent variable (Independence of the Internal Audit), and 0.998 for the third independent variable (Experience of the Internal Audit). We can also write the equation of the regression line according to the results of the table above as follows:

$$\text{Predicted (B2)} = -0.347 (\text{AF1}) + 0.452 (\text{AF2}) + 0.741 (\text{AF3}) + e_i \dots (6)$$

Where:

AF1 = Size of Internal Audit

AF2 = Independence of the Internal Audit

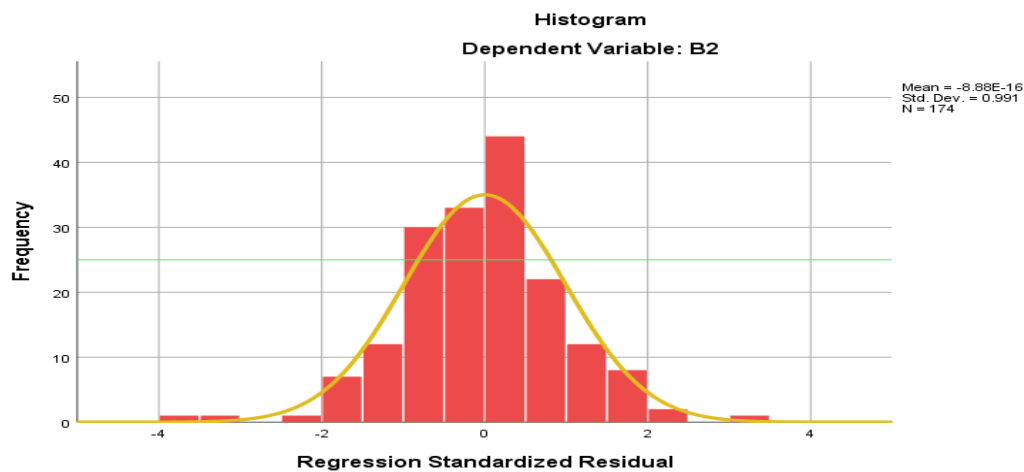
AF3 = Experience of the Internal Audit

e_i = Residuals

With all other independent variables constant, the table above reveals significant findings. The second independent variable's significance level reached 0.02, and the third independent variables reached 0.00, both below the acceptable error in social sciences and previously determined by 0.05. These findings underscore the significant impact of internal audits on reducing financial corruption. In contrast, the first independent variable's value was 0.281, significantly higher than 0.005, indicating its insignificance.

Below is a graph illustrating the dependent variable's normal distribution (reducing financial corruption).

Figure 4: Normal distribution of data for the dependent variable (reducing financial



The graph above shows the normality of the data dispersion for the dependent variable (reducing financial corruption), and we note that the data for this variable is not dispersed.

3. Conclusion

An internal auditor in the public sector effectively preserves public funds from corruption, fraud and abuse of power for personal gain. The role of an internal auditor is no longer limited to detecting corruption and fraud but rather to the minimum and combating it. The financial statements and accounting operations carried out by the institution daily are entered into by accounting operations to produce information of importance and benefit to its parties directly and otherwise. Disclosure of this data and its presentation in the form of financial statements is proposed by the one who proposes to know the financial status of the government unit after it has been audited by the internal auditor and certified by the external oversight bodies represented by the Federal Financial Control Bureau. The data must be of reliable quality and credibility and free from corruption and manipulation. This depends on the experience, independence, and sufficiency of several internal auditors in the public sector. The integration of the size, independence, and experience of government internal audits is essential to improving the performance of public institutions. Internal audit operations essentially measure the size of internal audit, the number of auditors in the audit department and members of the audit committee, which determines the standards for the professional practice of internal auditing, and the number of auditors must be in proportion to the size of the institution towards

its accounting, as for the independence of internal auditing, it is a life with a degree of efficiency, and it requires expressing an independent and neutral opinion on the accuracy of financial statements without pressure or influence from parties inside or outside the institution. If you are an internal auditor looking for ways to detect corruption and financial fraud, the more experienced you are as an auditor, the more you can discover corruption methods. Reducing and combating corruption depends on the efficiency and quality of internal auditing. The inverse relationship is that it should be internal, have independence, know the audit strategy, and apply auditing standards. The more it depends on detecting fraud and corruption and the minimum of it within the institution, the more responsibility for the size, independence, and internal auditor standards complement each other and reduce financial corruption. In addition to the methods and techniques of combating financial corruption above, the use of technology and the application of electronic programs in operations related to cash assets with the treasurer, who is constantly exposed to embezzlement due to the work and responsibility that is being done, for example, activating the method of using the electronic payment card that Iraq does not marry at the beginning and is busy with its widespread use as a result of the compelling circumstances that the country is experiencing from wars and terrorism in addition to administrative and financial corruption as a result of the political struggle for power, but there are genuine efforts by the government to improve internal quality and control performance in order to build economic decisions. The success of the results reached by its study due to the relationship between size, independence, and experience of the internal audit apparatus will significantly reduce financial corruption. However, the results we obtained indicate that the number of auditors in public sector institutions do not succeed in the tasks assigned to them, which weakens Their efficiency and ability to achieve their goals, as many auditors are following the pressures of the administration to pass suspicious taxes, especially in investment expenditures. At the same time, pressures have no significant impact on the current budget. In terms of experience, auditing courses in the public sector in Iraq still need more time to build their professional capabilities. I believe that this study will be beneficial to improve the reality of the internal government auditing bodies in Iraq if the three dimensions (size, independence, and internal audit experience) are supported by government legislation, which will ultimately lead to creating an environment free from tampering with public funds.

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