

-RESEARCH ARTICLE-

THE EFFECTIVENESS OF INTERNAL AUDIT PROCESS AND TEAM IN DETECTING THE FINANCIAL AND ADMINISTRATIVE CORRUPTION IN THE IRAQI PUBLIC SECTOR

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—Abstract—

Financial and administrative corruption in public sector organizations is a serious problem that requires the attention of policymakers and researchers. Consequently, this article explores the influence of the internal audit process and team effectiveness on detecting financial and administrative corruption in the Iraqi public sector. The article also examines the moderating effect of organizational support on the relationship between the effectiveness of the internal audit process, the effectiveness of the internal audit team, and the detection of financial and administrative corruption in the Iraqi public sector. Using survey questions, the research used the primary data collection approach. Using PLS-SEM, the article also employs smart-PLS to examine the connection between the constructs. The findings revealed a positive association between the internal audit process and team effectiveness and the detection of financial and administrative corruption in the Iraqi public sector. The results also show that organizational support greatly moderates the relationship between the effectiveness of the internal audit process, the effectiveness of the internal audit team, and the identification of financial and administrative corruption in the Iraqi public sector. The study aids in formulating

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anti-corruption policies utilizing the internal auditing procedure and team efficacy.

Keywords: Internal audit process effectiveness, internal audit team effectiveness, detecting the financial and administrative corruption, Iraqi public sector, organizational support

1. INTRODUCTION

Corruption is not a new phenomenon in the world. Corruption has existed in various forms since the beginning of civilization, including bribery, extortion, cronyism, nepotism, and embezzlement. Corruption is any action intended to unfairly increase a person's benefit from the general public or a democratically elected institution. When corruption or bribery benefits both parties, identifying corruption is significantly more difficult; consider a scenario in which a person or business pays an official clandestinely additional funds in exchange for a service or license to which the official is not legally entitled. Due to its horrifying repercussions, this concept has captivated the attention of academics over the past several decades. Each year, trillions of dollars collected due to corruption are transferred from developing to developed nations. This leads to developing nations being poorer and rich nations becoming richer. One of the primary reasons for the rising rate of corruption is that it has gone undetected; therefore, one of the most important factors in combating corruption is its timely detection. An audit is one of the most powerful techniques ([Assakaf et al., 2018](#); [Chang et al., 2019](#)).

Corruption is one of the primary obstacles the government must overcome to establish a new democratic system in Iraq. Foreign observers are not the only ones who recognize the magnitude of the task. In Iraq, individuals typically pay bribes four times each year. Numerous individuals believe that corruption is increasing: 54% of respondents believe that corruption will be more widespread in 2020 than in 2018. ([Betri, 2021](#); [Elena, 2020](#)). In Iraq, the incidence of bribery varies greatly by region. In Iraq, 26.6% of those paid bribes to improve care or services, while 45.8% did so to expedite a bureaucratic procedure. People who interact with police, land registration, and tax and revenue officials are most likely to pay bribes. Compared to other governorates (3.8%), Baghdad (5.2%) has a greater proportion of government officials who accept bribes. Figure 1 depicts the Iraq corruption ranking.

The gaps in the prior literature that the present study will address are 1) one of the detrimental problems posed by global corruption. Every year, billions of money are transferred from developing to industrialized nations due to corruption. This increases the disparity between the economies of emerging and developed nations. Auditing is one of the most important instruments used globally to discover corruption. Although corruption detection from the perspective of internal audit has been investigated extensively from various perspectives at various times, it has not yet reached its zenith as many of its aspects remain to be explored. 2).

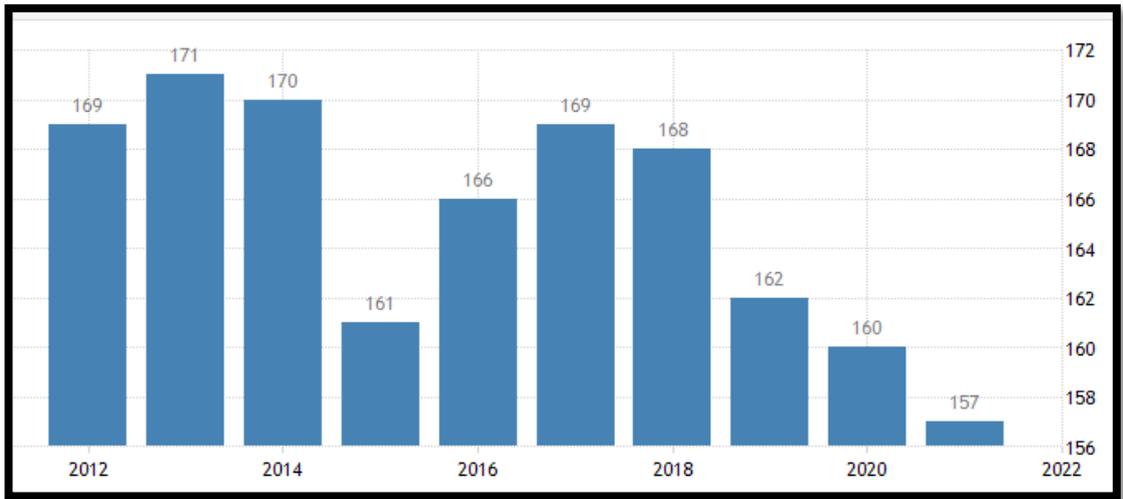


Figure 1. Iraq Corruption Rank

Source: Trading Economics

[Alina et al. \(2018\)](#) examined the role of internal audit in detecting and combating corruption; however, the current investigation will also focus on the detection of corruption and corruption, as well as the addition of organizational support as a moderating variable, specifically in Iraq, using a new data set. 3) The model's components—detection of financial and administrative corruption, internal audit team effectiveness, internal audit process efficiency, and organizational support—have never been tested, particularly in Iraq in recent years. 4) [Mamahit et al. \(2018\)](#) worked on the development of a model of forensic audit for the detection of fraud; however, the current investigation will also focus on fraud detection in addition to an internal audit, i.e. team and process effectiveness, Iraq with a new data set. 5) [Tang et al., \(2019\)](#) focused solely on financial fraud detection; however, the current investigation will also examine the relationship between financial fraud detection and internal audit in terms of team and process effectiveness, as well as the moderating effect of organizational support in Iraq. 6) [Suifan et al. \(2018\)](#) worked on the moderating role of organizational support in the relationship between leadership and employee behavior. The current study will employ organizational support as a moderator in the relationship between internal audit and fraud detection. The significance of the present investigation is that 1) it will highlight the significance of the need to detect corruption to bring prosperity to the country's economy and ensure transparency in government and privately supported projects, 2) it will be helpful for audit-related professionals to review and understand the factors that help them to detect fraud, and 3) it will encourage researchers to investigate additional facets of fraud detection.

Structure-wise, the present work is separated into separate chapters. The first chapter includes an introduction, as well as the study's significance. The second chapter provides

evidence from the literature regarding detecting financial and administrative corruption, the effectiveness of internal audit teams, internal audit processes, and organizational support. The third chapter discusses methodology, including data collection regarding the detection of financial and administrative corruption, the effectiveness of the internal audit team, the effectiveness of the internal audit process, and organizational support. The fourth chapter contains the results of the data analysis. The study's conclusion, implications, and recommendations are presented in the fifth chapter.

2. LITERATURE REVIEW

The article examines the role of the internal audit process and team effectiveness in detecting financial and administrative corruption, as well as the moderating effects of organizational support on the relationship between internal audit process effectiveness, internal audit team effectiveness, and the detection of financial and administrative corruption in the Iraqi public sector. In every country where it is an issue, systemic corruption is widely seen as the greatest impediment to political and economic development (Assakaf et al., 2018). Jeppesen (2019) did a literature review to determine if auditing plays a role in identifying corruption. This investigation's auditing and corruption literature review focus primarily on the micro level of businesses and organizations, complementing the macro level of research on corruption frequently found in political science and sociology. This study demonstrates that while public-sector auditing has assumed some degree of accountability, private-sector financial auditing has typically ignored corruption as a potential cause of serious errors in financial statements. Corruption and bureaucracy go hand in hand, and audit failure leads to poor organizational performance. Economic, political, and social variables contribute to corruption, which considerably impacts tax revenues, lowers public confidence, and deters domestic investment. Corruption undermines the credibility of public institutions in the eyes of the populace, impedes market competition and economic expansion, restricts the capacity to raise living standards, degrades the quality of goods, and raises prices.

Consequently, Alina et al. (2018) also explored whether internal audit plays a role in detecting corruption. The study found that an internal audit is one of the most important techniques for detecting financial or administrative misconduct. In addition, Chowdhury et al. (2019) focused on internal auditing and corruption control. In Australia, the investigation was carried out. The sample consisted of twenty junior-level managers at the highest level. With the aid of AMOS, the acquired data was examined. The results demonstrated that business units evaluate their strategic risks and that strategic risk management is an element of the department's business planning life cycle. The department's culture incorporates a framework for preventing fraud and corruption. The department has established an independent Internal Audit and Review Unit to assist management in meeting all statutory requirements and fostering performance enhancement. Consequently, the study hypothesis is developed as follows:

H1: Internal audit team effectiveness significantly influences the detection of financial and administrative corruption.

Auditing is one of the eight pillars of a national integrity system, which may protect against corruption. As advocates for the public interest who monitor and report on an organization's adherence to standards, auditors have a unique role within businesses. Additionally, the extent and depth of audits in society are expanding. Therefore, auditors are uniquely positioned to aid in the fight against corruption if necessary. However, auditing's participation in the fight against corruption has been inconsistent thus far. Therefore, [Tang et al. \(2019\)](#) explored whether the internal audit process, i.e. auditors' brainstorming, influences the identification of financial fraud. Due to the inadequate use of unstructured data, the present audit technique to detect fraud risk factors must be enhanced, according to the investigation's findings. The environment created by the brainstorming session, which taps into the group's intelligence and encourages the production of ideas, is beneficial for addressing such a concern. Big Data analytics may be included in brainstorming sessions to increase the amount of available information, better the outcomes of analytical procedures, and enhance auditor communication. Compared to other institutions or organizations, the government receives the largest proportion of funding ([Kurniawati et al., 2021](#)). The acquired proportion was 81.2%, followed by government or state-owned entities with 8.1%, private companies with 7.2%, others with 2.2%, and non-profit institutions or organizations with 1.3%.

Consequently, [Mamahit et al. \(2018\)](#) developed a complete model of auditing and whistleblowing for detecting fraud. For forensic and investigative audits to function more efficiently, the analysis indicated that the implementation process must include components that can aid implementation. Disclosure of confidential information is this feature. Whistleblowing is the act of revealing fraudulent activities within an organization to those who can conduct an investigation. Information from a whistleblower may instruct the forensic auditor and auditor to investigate the necessary evidence to help them detect fraud. In addition, [Fadilah et al. \(2019\)](#) worked on the forensic audit from the perspective of process effectiveness, i.e. auditor skills and fraud detection. According to the investigation findings, auditors' skills development is one component of auditors' skills development. This increase in proficiency facilitates the detection of corruption. Consequently, the study hypothesis is developed as follows:

H2: Internal audit process effectiveness significantly influences the detection of financial and administrative corruption.

Many aspects determine a professional career, but the organization is the most significant. The organization is where the employee earns and gains valuable knowledge. Organizational support is indispensable for detecting fraud. [Suifan et al. \(2018\)](#) examined whether organizational support moderates the link between leadership and employee innovation. The investigation took place in Jordan. The data of 369 Jordanian

bank workers served as the sample. SEM was utilized to examine the collected material. According to the study's findings, transformational leadership positively affects numerous areas of employee creativity and perceptions of organizational support. However, it has been found that several features of employees' creativity do not correspond highly with their perceptions of organizational support. In addition, it has been established that there is no significant relationship between transformative leadership and many facets of employee creativity. This is due to the apparent lack of moderating role in organizational support.

Similarly, [Qi et al. \(2019\)](#) investigated the moderating influence of organizational support in the leadership-employee relationship. In China, the investigation was conducted. As a sample, 15 Chinese enterprises' data were collected. The collected sample was analyzed with the assistance of SPSS. The analysis indicated that organizational support moderates the relationship between leadership and employee considerably. The primary objective of any organization is to enhance the abilities of its personnel so that they can accomplish the firm's goals. The same holds for auditing businesses. The organization works as a link between employee skill development and task completion. [Wen et al. \(2019\)](#) examined the moderating effect of perceived organizational support on the association between job satisfaction and employee skills. In China, the investigation was conducted. Data was collected from 279 hotel employees. The collected sample was analyzed with the assistance of SPSS. According to the investigation's findings, organizational support considerably moderates the association between job satisfaction and employee skills. Consequently, the study hypothesis is developed as follows:

H3: Organizational support significantly moderates the association between internal audit process effectiveness and financial and administrative corruption detection.

Numerous experts examine the function of organizations in the employee career ([Jigjiddorj et al., 2021](#)). The company is crucial in bringing effectiveness to its employee team by providing effective support. A competent and efficient staff achieves the company's goals more efficiently. Accordingly, [Hur et al. \(2015\)](#) examined the role of organizational support as a moderator. Investigations were conducted in South Korea. The data of 309 Korean retail workers. Deep acting, as opposed to surface acting, had a good effect on job satisfaction, according to the investigation findings. In addition, job satisfaction moderated the relationship between emotional labor strategies (such as deep acting and surface acting) and job performance in a meaningful manner.

POS strongly impacted the relationship between deep acting and work performance, as well as the relationship between surface acting and job satisfaction. Organizations play a crucial role in job satisfaction and/or stress. An organization with toxic leadership afflicts the professional careers of employees. On the other hand, organizations with green leadership result in employee work satisfaction. Consequently, [Xu et al. \(2021\)](#)

also investigated the moderating effect of organizational support on the association between occupational stress and burnout. In China, the investigation was conducted. The information of 279 employees was gathered. SPSS was utilized to evaluate the collected sample. According to the investigation's findings, organizational support moderates the relationship significantly. In addition, the study recommended that organizations support their employees. Consequently, the study hypothesis is developed as follows:

H4: Organizational support significantly moderates the association between internal audit team effectiveness and financial and administrative corruption detection.

3. RESEARCH METHODOLOGY

The article examines the impact of the internal audit process and team effectiveness on the detection of financial and administrative corruption, as well as the moderating effect of organizational support on the relationship between internal audit process effectiveness, internal audit team effectiveness, and the detection of financial and administrative corruption in the Iraqi public sector. Using survey questions, the researchers used the primary data collection approach. These items were used to measure the study's constructs. The internal audit process effectiveness has ten items extracted from [Alawaqleh \(2021\)](#), the internal audit team effectiveness has eight items extracted from [Albawwat et al. \(2021\)](#), organizational support has eight items extracted from [Li et al. \(2019\)](#). The detection of financial and administrative corruption has seven items extracted from [Teremetskyi et al. \(2021\)](#).

As respondents, the study selected audit officers from public sector organizations. The questionnaires were emailed to the auditors and selected using simple random sampling. The researchers distributed approximately 567 questionnaires but received only 294 valid responses. These valid responses reflect a 51.85 per cent response rate. Using PLS-SEM, the article also employs smart-PLS to examine the connection between the constructs. This tool handles complex models efficiently and provides the most accurate estimation with large and small data sets. In addition, internal audit process effectiveness (IAPE) and internal audit team effectiveness (IATE) were utilized as independent variables. Finally, one moderating variable, organizational support (OS), and one dependent variable, detection of financial and administrative corruption, were utilized in the study. Figure 2 depicts the theoretical framework's variables.

4. RESEARCH FINDINGS

The study's results demonstrate convergent validity, which explains the correlation between items. The results indicated that average variance extracted (AVE) values do not fall below 0.50. In contrast, Alpha values are greater than 0.70, factor loadings do not fall below 0.50, and composite reliability (CR) values do not fall below 0.70. These values indicated convergent validity and a high degree of item correlation. Table 1 displays these outcomes.

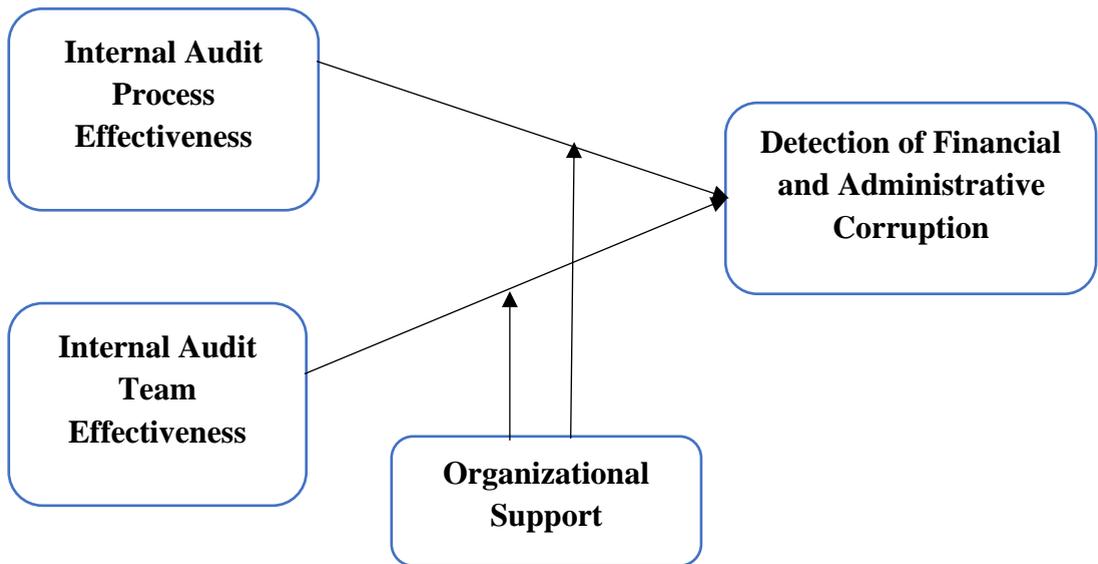


Figure 2. Theoretical Model

Table 1. Convergent Validity

Constructs	Items	Loadings	Alpha	CR	AVE
Detection of Financial and Administrative Corruption	DFAC1	0.766	0.903	0.924	0.636
	DFAC2	0.816			
	DFAC3	0.640			
	DFAC4	0.828			
	DFAC5	0.831			
	DFAC6	0.843			
	DFAC7	0.841			
Internal Audit Process Effectiveness	IAPE1	0.844	0.946	0.953	0.671
	IAPE10	0.820			
	IAPE2	0.827			
	IAPE3	0.832			
	IAPE4	0.785			
	IAPE5	0.851			
	IAPE6	0.818			
	IAPE7	0.795			
	IAPE8	0.759			
IAPE9	0.855				

Table 1. Continued

Internal Audit Team Effectiveness	IATE1	0.932	0.974	0.978	0.865
	IATE2	0.914			
	IATE3	0.941			
	IATE4	0.930			
	IATE6	0.939			
	IATE7	0.925			
	IATE8	0.929			
Organizational Support	OS1	0.829	0.923	0.938	0.655
	OS2	0.582			
	OS3	0.858			
	OS4	0.846			
	OS5	0.809			
	OS6	0.868			
	OS7	0.862			
	OS8	0.782			

The study's results demonstrate discriminant validity, which explains the correlation between variables. According to the results, the Heterotrait Monotrait (HTMT) ratios are less than 0.85. These values indicated discriminant validity and low inter-variable correlation. Table 2 displays these outcomes.

Table 2. Discriminant Validity

	DFAC	IAPE	IATE	OS
DFAC				
IAPE	0.509			
IATE	0.453	0.493		
OS	0.459	0.479	0.446	

The findings revealed a positive relationship between the internal audit process and team effectiveness and the detection of financial and administrative corruption in the Iraqi public sector, thus accepting hypotheses H1 and H2. In addition, the results revealed that organizational support significantly moderates the relationship between the effectiveness of the internal audit process, the effectiveness of the internal audit team, and the detection of financial and administrative corruption in the Iraqi public sector and accepts hypotheses H3 and H4. Table 3 displays these relationships.

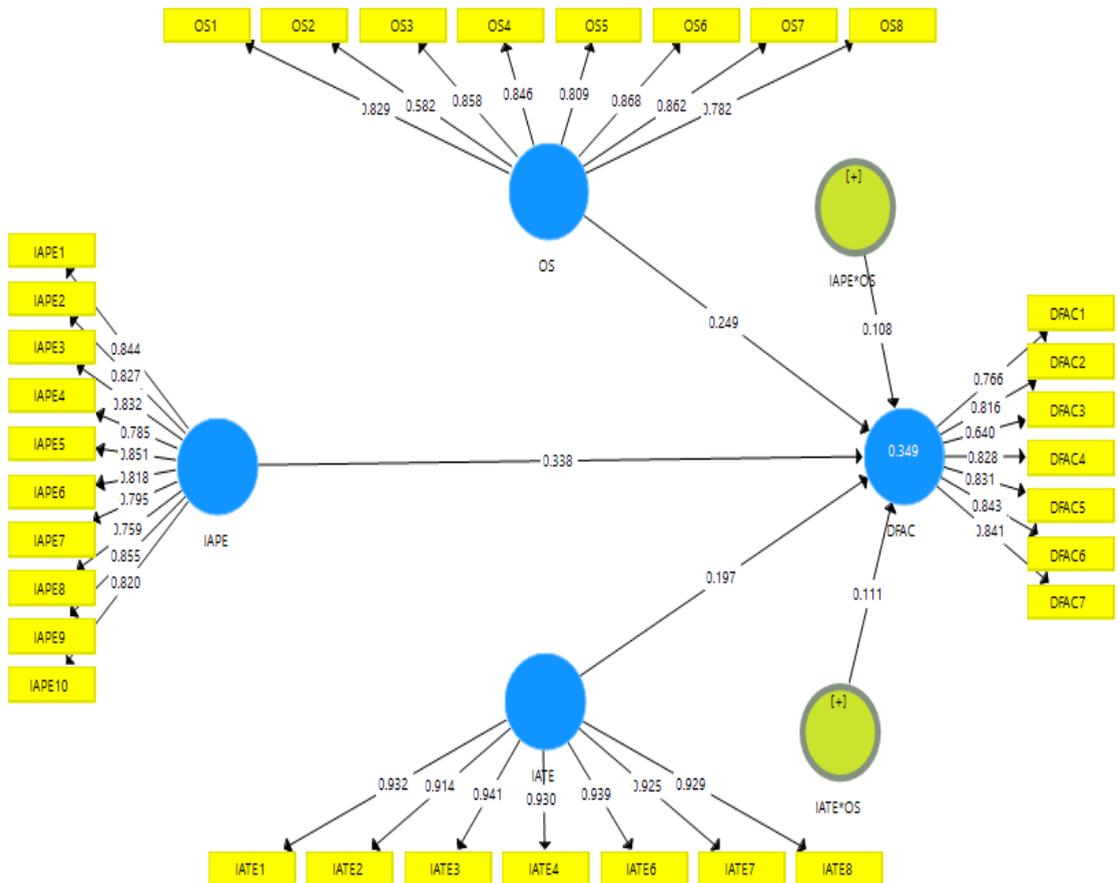


Figure 3. Measurement Model Assessment

Table 3. A path analysis

Relationships	Beta	S.D.	T Statistics	P Values
IAPE -> DFAC	0.338	0.074	4.583	0.000
IAPE*OS -> DFAC	0.108	0.058	1.871	0.032
IATE -> DFAC	0.197	0.078	2.522	0.007
IATE*OS -> DFAC	0.111	0.062	1.779	0.039
OS -> DFAC	0.249	0.061	4.084	0.000

5. DISCUSSIONS

The article investigates the influence of the internal audit process and team effectiveness on the detection of financial and administrative corruption, as well as the moderating effect of organizational support on the relationship between internal audit process effectiveness, internal audit team effectiveness, and the detection of financial and administrative corruption in the Iraqi public sector. The results suggested that the

efficacy of the internal audit process affects the detection of financial and administrative corruption favorably.

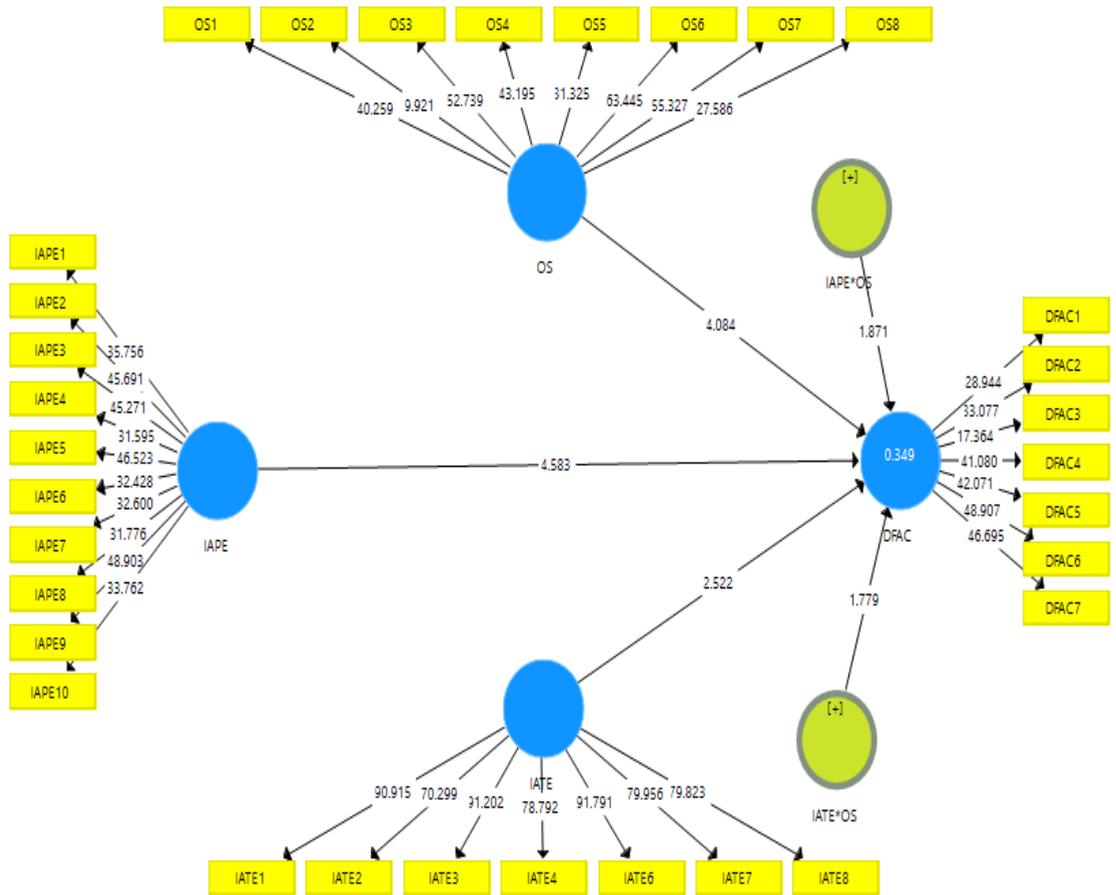


Figure 4. Structural Model Assessment

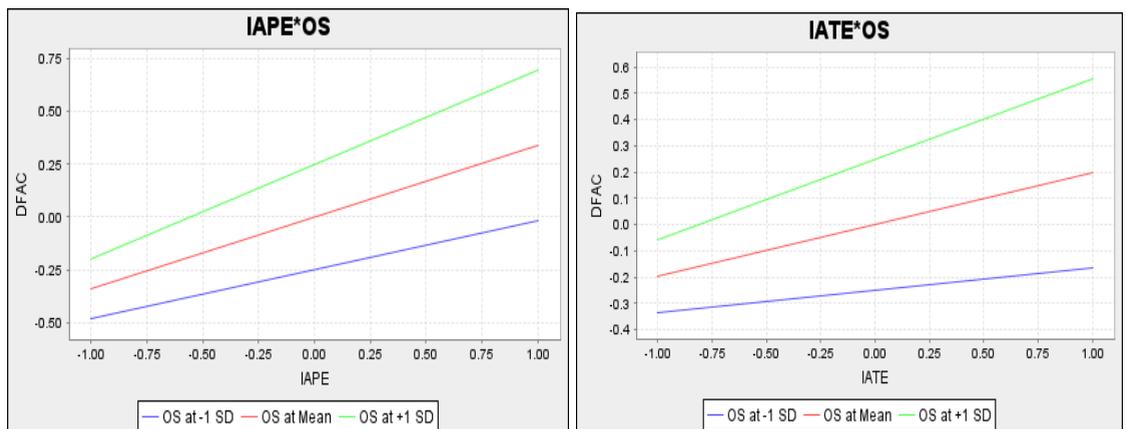


Figure 5. Moderation Analysis

These findings are consistent with [Chowdhury et al. \(2019\)](#)'s assertion that the efficiency of internal audit processes, such as selection, planning, beginning fieldwork, inferring and reporting results, and implementing corrective plans, helps to identify financial and administrative corruption and can combat it at an early stage. These results are also consistent with the findings of [Hazaee et al. \(2022\)](#), which indicate that some entities abuse their positions or influence for personal advantage in public and private organizations. They are acting covertly. These sorts of financial and administrative corruption can result in significant losses. When the internal audit is efficient and quick, it is straightforward to detect corruption.

The results suggested that an internal audit team's effectiveness affects the detection of financial and administrative corruption favorably. These results concur with [Hazaee et al. \(2021\)](#), which suggests that when internal audit team members possess audit competencies and the ability to work cooperatively, they can create and implement effective internal audit plans. Effective internal audit teams evaluate the performance of personnel in all departments and deduct financial and administrative corruption. According to [Rehman \(2022\)](#), if the internal audit team consists of members with sufficient audit knowledge, experience, mutual bonding, and effective communication, they can conduct audit processes such as selection, strategy formulation, beginning fieldwork, inferring and reporting results, and developing corrective action plans more effectively. Consequently, the internal auditing team can successfully deduce financial and administrative misconduct.

The results suggested that organizational support moderates the relationship between the effectiveness of internal audit systems and the detection of financial and administrative corruption. These findings concur with [Khasiani et al. \(2020\)](#). When internal auditors receive organizational support in completing their auditing-related activities, they can successfully enhance the audit process's effectiveness, according to a recent study. Effective internal auditing procedures can deter financial and administrative corruption more effectively. These findings are also consistent with [Purba et al. \(2020\)](#)'s conclusion that organizational support increases the effectiveness of internal audit processes and accelerates the detection of financial and administrative corruption.

The findings indicated that organizational support is a significant moderator between the effectiveness of the internal audit process and the detection of financial and administrative corruption. These findings concur with [Vian \(2020\)](#)'s conclusion that when organizations support their personnel, internal audit team leaders and team members are committed to the organization and perform their duties effectively. Consequently, the deduction of financial and administrative corruption becomes simple and efficient. These findings are consistent with [Setyaningrum et al. \(2019\)](#)'s finding that organizational support strengthens the relationship between the effectiveness of the internal audit process and the detection of financial and administrative corruption.

6. IMPLICATIONS

As a result of its contributions to literature, the study would serve as a resource for the students. This study examines the internal audit process's effects and the internal audit team's effectiveness in detecting financial and administrative corruption. In contrast to previous research, the current study focuses on the audit process and the auditor's effectiveness in analyzing corruption deduction. In addition, the selection of the Iraqi public sector for this study is a significant contribution to the body of knowledge.

This study is also of great importance to various organizations that fear financial or administrative corruption because it explains how to combat it. The study recommends that organizational management develop policies and strategies to enhance the effectiveness of internal audit processes and thereby acquire the capacity to detect financial and administrative corruption. It also suggests that if financial and administrative corruption is eliminated, the organizational management must formulate a policy to create an internal audit team and work to make it effective. The study aids in formulating anti-corruption policies utilizing the internal auditing procedure and team efficacy. The study demonstrates that organizational support must be ensured to enhance the efficiency and effectiveness of internal audit processes. It would help deter financial and administrative corruption.

7. CONCLUSION

The purpose of the study was to investigate the role of the internal audit process and the efficacy of the internal audit team in detecting financial and administrative misconduct. In addition, the role of organizational support in the relationship between the effectiveness of the internal audit process, the internal audit team, and the detection of financial and administrative corruption was to be investigated. After conducting an empirical study of Iraqi public companies, researchers discovered a correlation between the internal audit process and the effectiveness of the internal audit team and the discovery of financial and administrative corruption. The results demonstrated that the efficiency of internal audit systems aids in spotting financial and administrative corruption and can combat it at various stages. These results also demonstrated that if the leaders and members of the internal audit team work efficiently with competence and cooperation, they can detect financial and administrative corruption. In addition, the results suggested that organizational support moderates the relationship between the internal audit process, the efficiency of the internal audit team, and the detection of financial and administrative corruption. When organizational support is present, the internal audit process and team are more successful and can guarantee the elimination of financial and administrative corruption.

8. LIMITATIONS

Nonetheless, there are limitations involved with this study. It is recommended that authors remove these restrictions. In this study, only the internal audit procedure and effectiveness of the internal audit team are considered to detect financial and administrative corruption. Several other factors that may contribute to financial and administrative corruption or be effective in eradicating financial and administrative corruption are absent from this incomplete study. Future writers must be proactive and broaden the study's scope by including more criteria. The current investigation of the relationship between the internal audit process, the effectiveness of the internal audit team, and the detection of financial and administrative corruption relies on data from the Iraqi public sector. Authors must collect information from diverse contexts for general outcomes in future research.

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