Using Governance Mechanisms to Raise the Efficiency of Internal Control Performance to Confront Government Corruption in Iraq: An Empirical Study

Mohammed Tareq Abdulwahhab
Ministry of Education, Minister’s Office, Directorate of Control and Internal Auditing.
E-mail: mohamedalqaiseqase@gmail.com

Anmar Adnan Khudhair Al-Dulaimi
Department of Accounting, Al-Mustaqbal University College, Iraq.
E-mail: anmar.adnan@mustaqbal-college.edu.iq

Eman Jawad Ahmed Alkfaajy
Department of Accounting, University of Warith Al-Anbiyaa, Iraq.
E-mail: eman.ahmed@uowa.edu.iq

Received June 11, 2021; Accepted October 13, 2021
ISSN: 1735-188X
DOI: 10.14704/WEB/V18I2/WEB18389

Abstract

The study aimed to reduce the phenomenon of government corruption by developing internal control systems using governance mechanisms, and the factors influencing their support to improve their professional quality, as one of the most important mechanisms of an effective internal control structure that affects the discovery and prevention of fraud and innovative practices, increasing the credibility and transparency of financial and control reports, and contributing to activation Practicing the system of governance, to reduce administrative deception and methods, to control and minimize corruption, and to raise the productive efficiency of government performance, by controlling public spending, preserving public money, and promoting economic rationalization in the use and exploitation of property General resources, and a questionnaire list was designed to achieve these goals, which was distributed to those interested in government internal control divided into three categories: financial monitors in the ministry, inspectors of the central apparatus, and government accountants. The study concluded the importance of applying governance mechanisms in raising the level of efficiency of government internal control systems, in order to reduce the manifestations of government corruption.

Keywords

Introduction

The trend of countries towards democracy, the effective application of the practice of the system of governance, and the focus on disclosure, accountability and transparency have resulted in the promotion of economic rationality in the proper use of property, resources and public funds, and the rationalization and control of public spending, even if the countries differed according to their systems and philosophy, and the roots of the review began in governmental organizations long ago. And, it was not just a financial review only, but it was a broader responsibility to achieve economic rationality in the good management of public property and funds, and the importance of internal auditing stems from the supervisory function of the administration, and it is an integral part of the strength of financial management in government units, both economic and service, and an important element for the efficiency and effectiveness of control mechanisms. Interior, integrity and transparency of the administrative and financial system, and a mechanism for improving the quality of the practice of the governance system, achieving adequacy of discipline, promoting economic reform, increasing societal welfare and sustainable development.

Study Problem

Corruption is a global phenomenon woven into all countries of the world according to its different systems and culture, but it differs from one country to another according to the prevalence of corruption in it, and Iraq has been suffering from the emergence of corruption for a long time, like most countries of the developing world, which absorbs a lot of its national income and is acquired by a small group unlawfully Therefore, the crimes recorded in tax evasion, for example, are clearly visible. The internal control system is the basic system that works to discover fraud and corruption in all sectors, and the deficiency in this system expresses the increase in opportunities for extortion, abuse and corruption in those sectors, and it also gives a message to the various internal and external parties that the state is not interested in protecting its assets and funds.

One of the most important and influential mechanisms that contribute to achieving this is activating the mechanisms of the internal control structure through professional upgrading in the efficiency and effectiveness of the internal audit, which requires great attention to bring about a qualitative leap and a technical breakthrough in the quality and productivity of professional performance, in line with global developments and developments, and one of the most important reasons The decline in the efficient and effective role of the internal auditor in examining, investigating and reporting on errors and regulatory matters and an
increase in routine without concern for measuring the overall quality of performance, lack of focus on preventing fraud, confronting administrative deception, and controlling and minimizing corruption inherent in the activities of government units.

Consequently, the main problem in this research focuses on the efficiency and effectiveness of internal control in government units in preventing fraud and deception and controlling and minimizing corruption in light of the mechanisms of good governance in the Iraqi environment.

**Literature Review**

A Study (Alwan, 2016): "Factors of administrative corruption in Saudi government agencies from the point of view of government sector employees." The study aimed to shed light on the most important factors causing administrative corruption in government agencies in the Kingdom of Saudi Arabia from the point of view of government sector employees, and to achieve this goal the factors causing administrative corruption found in the previous literature were quantified, and then classified into administrative factors, social factors, legal factors and factors. Economic, the researcher used the descriptive survey method based on the questionnaire, where the study tool was applied to a sample consisting of 384 individuals.

The study concluded that there are substantial results for 14 administrative workers, 5 social factors, 6 legal factors, 5 economic factors, which confirms that these factors are considered among the most important factors of administrative corruption in Saudi government units, from the point of view of the study sample.

A study (Al-Darawsheh, 2017): "Perceptions of corruption among workers in government institutions" The study aimed to identify perceptions of corruption and the reasons for its spread, the extent of its prevalence in government units, reform priorities, and national efforts in combating it from the viewpoint of workers in government institutions, and to achieve the aim of the study, a sample of 278 individuals was drawn. The results showed that among the most important reasons for the spread of corruption is the interference of influential people, favoritism, the absence and weakness of internal control systems, the government's lack of seriousness in combating corruption, and that the reform priorities are economic and social reform, and it was also found that there are no statistically significant differences in measures of corruption in general that reinforce each variable. The study reached a number of recommendations, the most important of which is setting up mechanisms for internal control systems in government institutions.
Study (Ibrahim, 2018): "Evaluating the efficiency and effectiveness of internal auditing in government units between innovation and attribution in controlling and minimizing corruption and raising productive efficiency." The study aimed to evaluate the efficiency and effectiveness of internal auditing in government units and the factors affecting support to improve their professional quality, and that one of the most important mechanisms followed is the structure of internal control affecting the discovery of fraud and administrative corruption, increasing the reliability of financial and supervisory reports, and contributing to activating the practice of the governance system to reduce deception Administration in governmental institutions, and the importance of the inevitable need for interaction and integration of innovation and development, and the promotion of economic rationality. The study concluded the importance of the role of internal auditing in increasing administrative reform and contributing to achieving community integrity and transparency. This was supported by the exploratory study.

1) Evaluating the Phenomenon of Corruption in the Iraqi Government Sector

- **Understanding Administrative Corruption and the Causes**

The phenomenon of corruption has recently gained the attention of professional, supervisory and academic organizations and researchers in various disciplines and all walks of life, as no society or economic units for profit or non-profit service is devoid of it, and it is no longer a local issue but a global phenomenon that crosses borders and breaks restrictions, and affects All societies, and hinders sustainable development. Corruption is considered unethical behavior and uncontrolled behavior, and it includes many meanings and axes, and it is linked in people's minds to evil and negative aspects, and this may be an ethical, social, financial or administrative behavior, and it is abundant in government units, and there are many demonstrations, concepts, forms, dimensions, and fields. And the reasons for its spread, and the most important elements of it can be drawn as follows:

- Corruption in all its forms and dimensions is a global phenomenon with deep and developed roots, highly prevalent and taking many dimensions, in which various factors overlap, which are difficult to distinguish between them and it is a crime against society.

- Most of his hidden crimes are difficult to detect easily, and they are called concealment crimes, as they can be covered up for long periods, especially if the perpetrator is a public servant who takes from his vested and effective powers the freedom to act in the absence of oversight and governance systems, and it is in an urgent and inevitable need
for oversight devices and a system Governance at the highest level of quality (Lotfy, 2015).

- Exploitation of power and influence to achieve private profits and benefits, which is every work that includes misuse of the position and public position, and the long hands that aim to derive benefits and bring advantages from personal misconduct, trading in influence and illicit wealth. (Ghoneim, 2014) - The public servant sought to achieve self-benefits, or to participate with others by misusing the powers and components of his job, and a demonstration related to material and financial deviations, violation of laws, regulations and legislation adopted in state regulations, and transgression of the controls related to the quality of performance and instructions of financial control, and damages with public money.

The researcher believes that corruption has many causes and varied and is due in its entirety to phenomena related to poor income levels, high living expenses, lack of societal awareness of its seriousness, loopholes in the law, weak punitive deterrence and procrastination in implementation. There are many obstacles and causes that contribute to the spread of fraud, administrative deception and corruption and lead to a deterioration and decrease in the efficiency and effectiveness of government performance, and the most important of which are:

- The emergence of fraud and distortion due to the intent to defraud and deceive, and the intersection of many factors, motives and pressures that a public employee is exposed to pushing him to the practice of corruption and opportunities for occurrence such as the delay in the issuance of interpretative regulations, gaps in the mechanisms of the internal control structure, the absence of the quality of the governance system, the lack of quality internal audit and the low professional transparency.
- The weakness of the capabilities and capabilities of the regulatory agencies within government units to carry out accurate and rapid examination, diagnosis and evaluation to measure the quality of performance, the freedom to report on it, and to follow up the speed of achievement on the effectiveness of disbursement of financial appropriations, the seriousness of revenue collection and the prevention of fraud, deception and corruption.

- **The Importance of the Quality of Internal Audit in Government Units**

The internal audit stems from the control function of the administration, is affected by its objectives and develops with its development, and represents an effective administrative tool that enables it to evaluate how the executive departments practice the control
mechanisms, and provides them with information on a continuous basis about the accuracy of their methods used, the efficiency and effectiveness with which the quality of performance and the accounting system are measured as an indicator of validity. And the transparency of financial and oversight reports, and it arose in government units due to their large size and the complexity of their activities to a degree that it is difficult for the administration to achieve effective control over all activities, and the inevitable need to reduce administrative fraud and corruption and follow up on the extent of compliance with laws, good use of public property and resources, and the efficiency and effectiveness of the delivery of programs and economic rationalization in the collection of revenues and the effectiveness of disbursement from financial appropriations, and it is not enough for the administration to put in place the supervisory systems to control work, and the regulations that govern performance. Rather, continuous follow-up must be done through accurate examination, diagnosis and objective evaluation in the efficiency, effectiveness and quality of reports to contribute to raising production efficiency (Al-Ebiari, 2014).

The internal review represents the cornerstone of effective internal control mechanisms, to support the practice of the governance system, to control and rationalize public spending, to preserve public money, to support moral values, to raise the levels of government reform, to provide legislative and administrative bodies with integrated documented information, to prepare recommendations and build positive proposals, and important priorities. To support the quality of government performance, through its systematic critical analysis, accuracy of examination, speed in diagnosis, quality in objective evaluation, freedom and speed of reporting, to increase the credibility and transparency of financial and control reports, and to support the overall quality in performance productivity, enhance administrative and financial discipline, and contribute to achieving the desired results. And the desired goals are in required symmetry through their importance (Ehiorobo, 2014). Its importance is:

- It is considered an essential part in the systems of managing public money, controlling and rationalizing spending, through the speed of examination, accuracy of investigation and quality of the report, and ensuring the seriousness of commitment in collecting resources, and rationality in spending on spending within the limits of the financial appropriations established in the general budget, in accordance with the laws and rules. (Desia, 2013).
- An evaluation activity that contributes to public and private business sector companies in protecting the property and rights of shareholders, investors, and society with their impact through achieving administrative and financial discipline, and the quality of resource use, seriously examining and evaluating all financial activities and having
administrative and financial implications, and tracking the efficiency and effectiveness of the use of public funds and revenues and contribute to achieving economic adulthood.

- They represent effective control departments that enable the safety of internal control systems, the quality of the outputs of the accounting systems, the reduction of the occurrence of negligence, agreement and collusion among workers, and help the administration in coordination between departments to raise the efficiency of performance and the quality of productivity (Mina, 2015).

The researcher believes that the internal audit function in government units is the job assigned to follow up the implementation of the established plans and the related immediate reports on the quality of performance to detect deficiencies and deviations and prevent errors, fraud and corruption.

2) The Relationship between Government Corruption and the Internal Control System

- Measuring Corruption in Government Units

Administrative corruption expresses the misuse of public office to achieve private benefits, and there are some international and professional organizations that consider it the biggest obstacle to the economic and social development of any country, which leads to the loss of billions of government resources that must be directed to education, health and other social programs, where corruption involves fraud. Misuse of power and others. Governmental corruption represents both administrative and financial corruption in the state’s administrative apparatus, and government corruption takes one or all of the following forms: (Shah, A. and World, 2014).

- Providing bribes to obtain benefits in accordance with the law and regulations.
- Providing bribes to obtain benefits in violation of the law and regulations.
- Illegal grants and gifts.
- Abuse of public office, financial extortion, embezzlement, nepotism and favoritism.
- Exploiting or diverting government spending to benefit an untargeted group.
- Monopolizing natural resources.
- Forcing an employee or agency to ignore misconduct by the perpetrators.

To measure corruption, the International Transparency Organization (ITO) conducted a field survey of the results of the various agencies to measure the Corruption Perceptions Index through thirteen entities. This survey focused on one topic, which is bribery only by
asking a set of questions to answer them, and there are studies and jurisprudence of researchers in the field of measurement Corruption in various societies such as (Lin, B., 2013), which tried to measure corruption by the value of bribery cases in society. The researcher believes that there are various indicators to measure corruption, whether issued by official institutions or others, but most of these indicators depend mainly on survey lists, which measure society’s perception of the phenomenon of government corruption.

- **The Relationship of Internal Control with Government Corruption**

The internal control system is considered one of the most important tools to reduce government corruption, as it is considered a tool to prevent errors, embezzlement, tampering with financial data, or bypassing the authorities and specializations in the government apparatus, and the internal control system in the Iraqi government sector suffers from some problems, which range from bribery to changes in contracts Original, fake data, tax evasion and more. The efficiency of the performance of the internal control system is evaluated through the availability of the following elements:

- Rationalizing spending in a way that ensures the effectiveness of public expenditures in achieving budget objectives.
- Control over all the state-owned assets.
- Monitoring the mechanisms of implementing the state's general budget in light of a set of governing controls.
- Providing data and information necessary for determining financial positions, formulating policies and making decisions.
- Determining the risks to which the government unit is exposed.
- Examining and evaluating all activities, programs and plans that the government unit carries out in order to evaluate its level of performance.

The researcher relied on the previous elements by referring to the (INTOSAI GOV 9110) standard, as well as the COSO Committee and the Transparency International Organization, and the researcher believes that government units must pay attention to these elements and that they need to reformulate the objectives of internal control and this is considered one of the most important requirements for combating financial corruption and admin.

**3) Good Governance and Implementation Mechanisms in the Iraqi Government Sector**

This research seeks to use the concept of governance in order to raise the efficiency of the performance of the internal control system in Iraqi government units, given that the
application of governance mechanisms increases the ability of government units to manage risks, and internal control systems are considered the basis for strengthening and achieving the goals of organizations and enhancing the protection of their value and money. The concept of governance, or what is called rational government, refers to the laws, rules and standards that define the relationship between managing units on the one hand and stakeholders on the other hand, and the Organization for Economic Cooperation and Development (OECD) has indicated the possibility of establishing a general structure for good governance that allows a great deal of freedom under sovereignty. The law and the adoption of international standards for transparency, clarity and accuracy of financial statements, and the importance of applying its principles lies in complying with the principles, principles and laws that apply to government units as it seeks to continuously increase the level of performance (Suseno, 2015).

Governance seeks to achieve fairness and transparency in government institutions' transactions, in addition to protecting stakeholders, preventing power-trading and profit-making while improving the effectiveness of internal control, especially with regard to the internal control process, achieving the effectiveness of spending and a link to achievement, especially since those working in the field of accounting and internal control are more aware and aware of what is happening within the organization. These are the goals that are achieved through confronting government corruption. Therefore, activating the governance mechanisms in government units and pursuing these goals leads to raising the efficiency of the internal control system in those institutions.

Standards and practices emphasize the need to develop a system for internal control based on the perception and study of risks to which the governmental administrative organization may be exposed, with the necessity to follow up and evaluate these risks periodically, in addition to the application of governance mechanisms helps internal control to reach a degree of certainty and reasonableness about measuring and evaluating performance. These organizations (Neu, et al, 2016). The following is a group of stakeholders associated with implementing the proposed governance mechanisms that can be relied upon in developing the performance of internal control and achieving its objectives for the purpose of combating government corruption, and it is divided into two parts: internal and external parties.

The Internal Parties

1. Management of government units: given that the management of government units is the one responsible for disposing and managing public money, and its performance
is evaluated and the procedures for the organization's internal control system are implemented. Therefore, it is responsible for protecting the state's assets and property through its powers provided by the legislation and regulations that make up the control system.

2. Audit Committee: Given the importance of the role of audit committees in the private or public sector and their achievement of successes in raising the quality of financial reports and the performance of organizations, Fitzgerald and Gioux, 2015 proposed the idea of applying the audit committee in administrative sector organizations in Ireland, and I used it successfully in 2010. In the localities and emphasized the possibility of using it in all state and local agencies specifically

3. Internal audit: where the internal auditors, through the activities they provide to raise the level of credibility and fairness of financial reports, improve the behavior of the state's employees, study the risks facing government units while participating in the preparation of risk management, address the inventory and assessment of risks to which government units are exposed and raise the level of management performance.

External Parties

1. The External Auditor: The Central Auditing Organization is the body entrusted with conducting the external audit of government units, and it is a body that enjoys complete independence in accordance with the law. Therefore, it is necessary to change the performance concepts and tools according to the legislation entrusted with this device, while working on retraining employees and increasing their awareness of the concepts of governance.

2. Laws and Legislation: The laws that regulate government accounting work, the state’s general budget law, and anti-corruption laws must be reviewed, as these legislations affect deterrence and transparency mechanisms and thus include governance implementation mechanisms with the formation of a council for government accounting standards in Iraq concerned with formulating, issuing and developing standards in accordance with the goals Required stage and fight government corruption.

3. Society: It has the biggest role in fighting corruption by increasing both the level of real transparency and community participation as it is the focus of government action and oversight of state agencies, and thus the need to take into account the vision and desire of society in formulating governance mechanisms (Johnston, M., 2016).
4. **Transparency International**: through the role it plays in exercising pressure on governments to fight corruption and its annual announcement of classifying countries according to their indicators of corruption perceptions, which is considered a validity test for governments, especially in developing countries.

Through the aforementioned, the researcher considers the different points of view to develop proposals for implementing governance that help achieve the objectives of the internal control system efficiently and effectively in order to fight government corruption. Therefore, the following applied study deals with the extent of acceptance or rejection of the study hypotheses from the viewpoint of the investigators their views on the Iraqi environment.

**Methodology**

1) **Purpose of the Study**

The study aims to survey the opinions of interested parties about the aspects that the researcher dealt with in the theoretical framework by using the survey list to demonstrate the possible contribution to improving government units to fight corruption in Iraq through the application of governance mechanisms, with the aim of achieving transparency and integrity about revenues and expenditures that translate the objectives of government activity.

2) **Population and Sample of the Study**

In order to achieve the objectives of the applied study, the study population has been identified in those interested in internal control issues and fighting government corruption, and they are three categories: inspectors of the central apparatus, financial observers at the Ministry of Finance, and accountants in government units in Iraq, in order to obtain the initial data to complete the study, and the researcher sent the list to the surveyed groups with their opinions. The researcher focuses on determining the sample size on the degree of accuracy, which makes the results broadly generalizable to the original study population, and the researcher relies on the main statistical law, which is used in determining the size of large-sized samples, and then we correct the size of the sample to be obtained as follows:

\[ n = \frac{z^2}{e^2} \times p (1 - p) \]

Where as:
z = the standard value at a certain level of confidence, often = 1.96 at a 95% confidence level, e = the permissible standard error, and often = 05, p = the degree of difference between the items of the statistical community which is constant = 5, Applying to the equation, it becomes clear that the large statistical population = approximately 384 items. Given the small size of the sample in the study, which is known in the sense that we know the number of individuals that make up that community, we use the following equation to correct the size of the sample to be obtained, which is as follows:

\[ n = \frac{300 \times 384}{300 + (384 - 1)} = 174 \]

The researcher distributed (174) questionnaire forms to the study population at different levels of employment, and the participants in the study belonged to Diyala Governorate, Iraq. (32) questionnaires were excluded because they did not meet the conditions, and the correct responses reached a number (142) forms, equivalent to 82 % of total questionnaires.

**Result and Discussion**

Content reliability and validity tests for the study variables:

1) **Reliability of the Cronbach Alpha**

   It means the stability of the scale and its lack of contradiction with itself, that is, it gives the same results if it is re-applied to the same sample, and to perform the stability test for the questionnaire questions we use one of the stability factors such as the Cronbach's alpha coefficient, and the reliability coefficient takes values ranging from zero to the correct one, and if there is no constancy in Data, the value of this coefficient is equal to zero and vice versa, as if there is complete constancy, the value of the coefficient is equal to the correct one, and accordingly, whenever the value of the coefficient of stability approaches the correct one, this indicates the existence of consistency in the data (responses of the sample members).

2) **Validity Factor**

   It is meant that the modulus measures what was put to measure and can be computed mathematically through the square root of the coefficient of stability. The coefficient of stability of the Cronbach alpha is calculated using the SPSS VR23 program.
Table 1 Stability and honesty coefficients for the study axes

<table>
<thead>
<tr>
<th></th>
<th>Number of items</th>
<th>Stability coefficient</th>
<th>Factor of honesty</th>
</tr>
</thead>
<tbody>
<tr>
<td>The effect of the efficient performance of the internal control system</td>
<td>7</td>
<td>0.938</td>
<td>0.963</td>
</tr>
<tr>
<td>The use of governance mechanisms leads to an increase in the efficiency of the internal control system</td>
<td>8</td>
<td>0.964</td>
<td>0.982</td>
</tr>
<tr>
<td>Total</td>
<td>15</td>
<td>0.908</td>
<td>0.984</td>
</tr>
</tbody>
</table>

It is noticed from Table (1) that the degree of stability and internal consistency of the measures used in this study is very good, as all the axes of the resolution were greater than 0.50, respectively, which indicates the high stability of the study sample. Also, the validity coefficient for all the questions of the list was higher than 60, which indicates a high degree of honesty regarding the respondents' answers to the statements contained in the survey list.

First Hypothesis Test

1. Pearson Correlation Model:

   Table 2 Test results

<table>
<thead>
<tr>
<th>Sample</th>
<th>Correlation coefficient</th>
<th>coefficient of determination</th>
<th>The Adjusted coefficient of determination</th>
<th>F-test</th>
<th>significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.940</td>
<td>0.883</td>
<td>0.883</td>
<td>1468.040</td>
<td>0.000</td>
</tr>
</tbody>
</table>

From the previous table, it is clear that:

- The value of F for the multiple regression model reached (1468.040), with a level of zero significance, i.e. a level of confidence of 99%, which indicates the strength of the influence of internal control systems in reducing the phenomenon of corruption in Iraqi government units.
- The determination coefficient R² of the multiple regression model reached (883.), and the rest of the ratio is due to the random error in the equation.
Table of transactions between model variables.

Table 3 Results of testing the performance parameters of the internal control system in reducing corruption

<table>
<thead>
<tr>
<th>Sample</th>
<th>Non-standard transactions</th>
<th>Standard transactions</th>
<th>T-test</th>
<th>Significant</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Beta</td>
<td>standard error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>Constant</td>
<td>-0.454</td>
<td>0.113</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Efficiency of internal control systems</td>
<td>1.122</td>
<td>0.029</td>
<td>0.940</td>
<td>38.315</td>
</tr>
</tbody>
</table>

It is evident from the data in the previous table that the calculated T values for this main hypothesis amounted to (38.315), which is greater than the tabular T value of (1.645), if the calculated T value is greater than the tabular T value, and that the model is significant at all levels (0.01, 0.05)), And the decision rule refers to accepting the alternative hypothesis, which states: “There is a statistically significant correlation between the low efficiency of the internal control system and the spread of the Iraqi government corruption phenomenon,” and this is confirmed by the value of the Sig function of zero, which is less than 5%, and this What the study concluded, whether in the theoretical part, which confirmed the practical part of the study.

Second Hypothesis Test

The method of multiple regression analysis was used to verify the type and strength of the relationship between the use of governance mechanisms in increasing the efficiency of the internal control system in achieving the goals of the government sector, the correlation coefficients between them can be clarified through the following table:

Table 4 Correlation factors for using governance mechanisms to increase the efficiency of the internal control system

<table>
<thead>
<tr>
<th>The details</th>
<th>The regulatory environment</th>
<th>Information and communication</th>
<th>Risk assessment</th>
<th>Follow-up</th>
<th>Internal Control</th>
</tr>
</thead>
<tbody>
<tr>
<td>The regulatory environment</td>
<td>1.000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Information and communication</td>
<td>0.921**</td>
<td>1.000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Risk assessment</td>
<td>0.835**</td>
<td>0.866**</td>
<td>1.000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Follow-up</td>
<td>0.859**</td>
<td>0.834**</td>
<td>0.719**</td>
<td>1.000</td>
<td></td>
</tr>
<tr>
<td>Internal Control</td>
<td>0.825**</td>
<td>0.770**</td>
<td>0.659**</td>
<td>0.854**</td>
<td>1.000</td>
</tr>
</tbody>
</table>

** significant at 1%
It appears from the previous table that there is a significant correlation between the dimensions of the governance mechanisms (control environment, information and communication, risk assessment, follow-up), and the efficiency of internal control systems.

**An Incremental Linear Regression Model**

By analyzing the statistical data, a stepwise multiple linear regression model can be illustrated as follows.

**Table 5 Results of testing the effect of using governance mechanisms to increase the efficiency of the internal control system**

<table>
<thead>
<tr>
<th>Sample</th>
<th>Correlation coefficient</th>
<th>coefficient of determination</th>
<th>The Adjusted coefficient of determination</th>
<th>F-test</th>
<th>significance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>.944</td>
<td>0.892</td>
<td>0.890</td>
<td>349.369</td>
<td>.000c</td>
</tr>
</tbody>
</table>

From the previous table, it is clear that:

That the value of F for the multiple regression model reached (394.369) with a level of significance zero, meaning a level of confidence of 99%, which indicates the effect of using governance mechanisms to increase the efficiency of the internal control system. To the random error in the equation. The decision to accept the alternative hypothesis that states "There is a statistically significant moral link in the use of governance mechanisms and increasing the efficiency of the internal control system in achieving the goals of the government sector." This is confirmed by the value of the Sig function of zero, which is less than 5%, and this is what I concluded the study mechanism is both in the theoretical part, which confirmed the practical part of the study.

**Conclusion and Recommendation**

Through this study, the researcher reached a set of results, the most important of which are:

1. Fraud and corruption grows with weak internal control mechanisms, low efficiency and effectiveness of internal audit, and the absence of the quality of practicing the governance system.
2. Corruption is a global phenomenon that is very widespread in all societies and is rampant in all governmental units. It has many factors that are difficult to distinguish, and it has multiple causes and negative effects and represents a deviation from ethical standards.
3. The presence of a professional element is important to the quality, efficiency and effectiveness of the internal audit, its quality pillar, one of the pillars of the internal control mechanisms, an effective element in the quality of financial reports, and a good government tool that influences the detection and prevention of fraud and corruption.

4. Attribution of some audit activities leads to benefit from the transfer of expertise and specialized skills and access to advanced technologies and contributes to the enrichment and effectiveness of the professional performance of the auditor in government units.

5. The results of the applied study proved the correctness and acceptance of the alternative hypotheses of the study that indicate the importance of applying governance mechanisms to raise the efficiency of internal control systems and reduce the phenomenon of corruption in Iraqi government units.

**Recommendations**

1. Seeking to reformulate the objectives of the internal control system in order to include the objectives of risk management so that they are reflected in the elements of the internal control system in the Iraqi government sector.

2. Training and qualifying the employees of each of the government accounts, the inspectors of the central apparatus, and the financial observers on modern methods of designing, developing and evaluating internal government control systems and using some governance mechanisms such as audit committees with redesigning them to suit the government sector.

3. Focusing on moral values, personal integrity, and creating ideological motivation for workers to fight corruption.

4. Continuous development is required to improve the quality of performance, and the auditor should examine and analyze the indicators and causes of fraud and corruption, establish effective strategies for control mechanisms, develop appropriate procedures and adhere to their application, and speed up the report to achieve adequacy of discipline.

**References**


