جـامعة الموصـل

كلية الإدارة والاقتصاد

تقييم إجراءات التدقيق الداخلي في ضوء المساءلة والشفافية لوحدات القطاع العام

بحث دبلوم عالي في

محاسبة حكومية وموازنات

محمد هشام حازم الجوادي

بإشراف

الأستاذ المساعد الدكتورة

كبرى محمد طاهر حمودي

1447هـ **2026م**

المستخلص

يهدف البحث إلى تقييم إجراءات التدقيق الداخلي في وحدات القطاع العام في ضوء المساءلة والشفافية، وذلك من خلال دراسة تطبيقية في مديرية بلدية الموصل. وتنبع أهمية البحث من الدور المهم للتدقيق الداخلي في ضمان الاستخدام الأمثل للموارد العامة، وترسيخ قيم الحوكمة الرشيدة عبر تعزيز المساءلة والشفافية.

واعتمدت الدراسة منهجاً وصفياً–تحليلياً مدعوماً بأداة قياس ميدانية (قائمة فحص) لعينة قوامها (17) وتمثل عينة قصدية مركزة وذات معرفة بموضوع البحث، وتم تحليل النتائج عبر المؤشرات النسبية، إلى جانب توظيف تحليل SWOT لتفسير مكامن القوة والضعف والفرص والتهديدات في البيئة التنظيمية للتدقيق.

أظهرت النتائج أن التقييم الشامل لعلاقة المساءلة والشفافية بإجراءات التدقيق الداخلي جاء بمستوى إيجابي متوسط؛ إذ أيدت العينة بدرجات متفاوتة أن توفر المساءلة والشفافية يدعم شمولية خطة التدقيق (82.3%) ويعزز وضوح تحميل المسؤوليات (76.4%) ويرفع فاعلية الإفصاح عن المعلومات الجوهرية (70.5%)، بينما انخفضت نسب التأييد عند محور تقليل الفساد/الهدر وتعزيز ثقة أصحاب المصلحة (52.9% لكل منهما).

كما بيّن تحليل SWOT وجود نقاط قوة أبرزها توافر التخطيط الرقابي بخطط سنوية مكتوبة (82.3%) وانتظام تدقيق الجباية والتحصيل (88.2%) ووضوح الصلاحيات والمسؤوليات الداعمة للمساءلة (88.2%) وتوثيق المخالفات ورفعها للجهات العليا (82.3%).

وفي المقابل، كشفت النتائج عن نقاط ضعف مؤثرة، مثل ضعف التنسيق مع ديوان الرقابة المالية الاتحادي (58.8%)، ومحدودية تفعيل لجان التحقيق في حالات الفساد وسوء الإدارة (52.9%)، وضعف إعلان نتائج التدقيق (52.9%)، وغياب سياسات واضحة لنشر القرارات المالية (47.1%)، وضعف مواكبة التطورات التكنولوجية في إجراءات التدقيق (41.2%).

وفي ضوء ذلك، أوصى البحث بضرورة تعزيز التنسيق المؤسسي بين وحدات التدقيق الداخلي والجهات الرقابية العليا، وتطوير مهارات المدققين الداخليين، واعتماد تقنيات التدقيق الإلكتروني، وتفعيل آليات المتابعة وتنفيذ التوصيات، فضلاً عن تعزيز شفافية الإفصاح تجاه أصحاب المصلحة بما يسهم في ترسيخ دعائم الحوكمة الرشيدة في وحدات القطاع العام.

الكلمات المفتاحية: المساءلة، الشفافية، إجراءات التدقيق الداخلي.

Abstract

The research aims to evaluate internal audit procedures in public sector units considering accountability and transparency, through an applied study in the Mosul Municipality Department. The importance of the research stems from the important role of internal audit in ensuring the optimal use of public resources and consolidating the values of good governance by promoting accountability and transparency.

The study adopted a descriptive-analytical approach supported by a field measurement tool (checklist) for a sample of (17) that represents a focused intentional sample with knowledge of the research topic, and the results were analyzed through relative indicators, in addition to employing SWOT analysis to interpret the strengths, weaknesses, opportunities, and threats in the audit organizational environment.

The results showed that the comprehensive assessment of the relationship between accountability and transparency and internal audit procedures came at a moderate positive level, as the sample supported to varying degrees that the availability of accountability and transparency supports the comprehensiveness of the audit plan (82.3%), enhances the clarity of responsibilities (76.4%), and increases the effectiveness of the disclosure of material information (70.5%), while the support rates decreased on the axis of reducing corruption/waste and enhancing stakeholder trust (52.9% each).

The SWOT analysis also showed the existence of strengths, most notably the availability of audit planning with written annual plans (82.3%), the regularity of the audit of collection and collection (88.2%), the clarity of powers and responsibilities supporting accountability (88.2%), and the documentation of violations and their submission to the higher authorities. 82.3%)

On the other hand, the results revealed significant weaknesses, such as poor coordination with the Federal Audit Office (58.8%), limited activation of investigation committees in cases of corruption and mismanagement (52.9%), poor announcement of audit results (52.9%), lack of clear policies for publishing financial decisions (47.1%), and poor keeping pace with technological developments in audit procedures (41.2%)

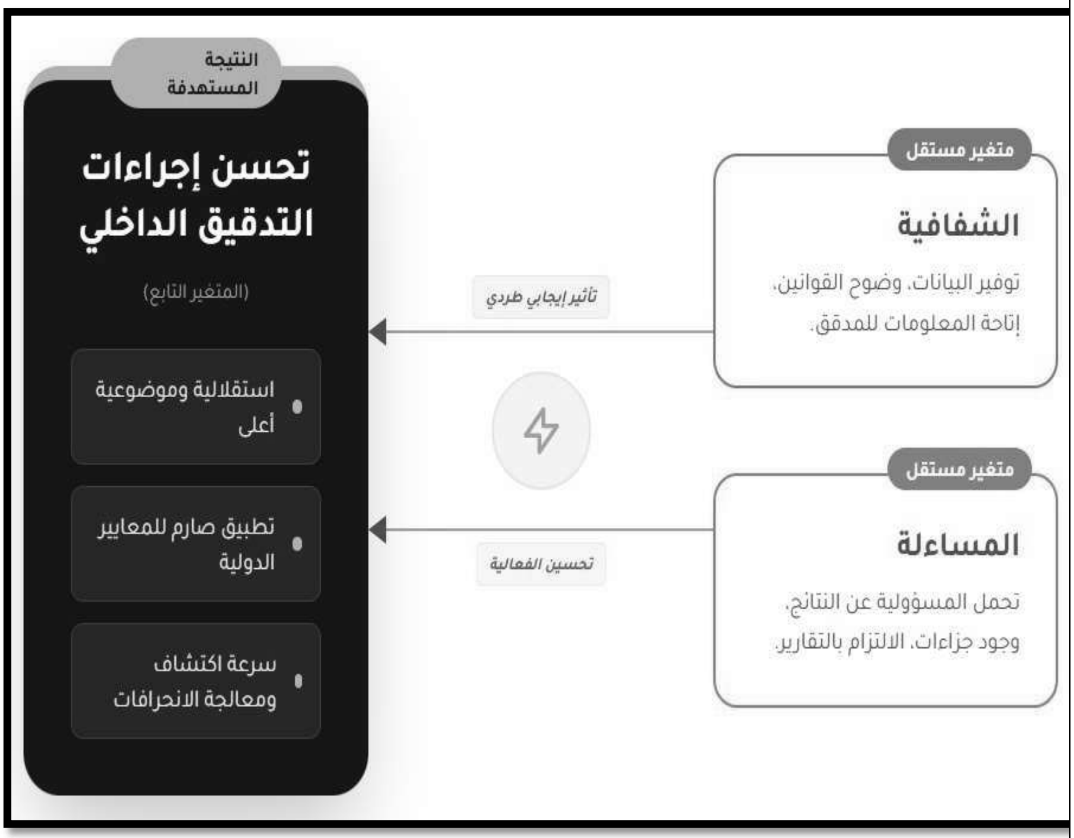
In light of this, the research recommended the need to strengthen institutional coordination between internal audit units and senior supervisory authorities, develop the skills of internal auditors, adopt electronic audit techniques, activate follow-up mechanisms and implement recommendations, as well as enhance transparency of disclosure towards stakeholders in a way that contributes to consolidating the pillars of good governance in public sector units.

Keywords: Accountability, Transparency, Internal Audit Procedures.

Evaluating Internal Audit Procedures In Light of Accountability and Transparency of Public Sector Entities

Name mohammad hisham hazem mohammad, University of Mosul, College of Administration & Economics, Accounting Department. Diploma in Government Accounting and Budgets Thesis

GRAPHICAL ABSTRACT:



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Diploma in Government Accounting and Budgets Thesis

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