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Administrative audit of Federal Financial Audit
Board in Iraqi law

A treatise submitted by the student

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Abstract

This study has treated of administrative audit of Federal Board of Financial Audit in Iraqi law. Such kind of audit which takes an administrative nature whether audit depended in it on formality with legality standard or upon positivism with convenience one ;whether upon the standard of evaluating performance and activity or upon that of rendering technical aid and advisories with showing breaches and undertaking legal procedures regarding with them. This study also treated of effect of audit on preventing commission of breaches ; it treated of improvement, development and upgrading of accountancies under the supervision of audit through defining essence of office of financial Audit , administrative audit of the said board with its three axes in the light of tasks involved in its law No . 31 for the year 2011 (amended) with a comparison with similar audit systems as the central apparatus of computers in Egypt and Lebanese Board for accountancies. Moreover ,statistical questionnaire has been distributed to a sample of entities subjugated to audit so as to be acquainted with the role of audit done by the office .The study led to a group of results and directions concerned with the problem of study and the active role played by the board to prevent commission of breaches as well as upgrading , improvement and development of accounting entities subjugated to audit through the audit of the board and its legal specializations . The study concluded that the board since its foundation is regarded the higher establishment for audit in Iraq and it has an important role in rendering its services in the field of control and audit on behalf of legislative power . Iraqi legislator would be required to amend the board law articles concerning authority of the office with respect to administrative verification in financial breaches found by it . Its required also to grant the board more legal specializations to confirm its auditory authorities .