

A SUGGESTED AUDITING PROGRAM FOR SUSTAINABLE DEVELOPMENT

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ABSTRACT: *The Purpose of this research is to encourage preparing an auditing program for sustainable development. The program includes procedures/strategies that are classified in accordance to the dimensions of sustainable development (economic, environmental, social and Institutional). This program will be used by both of internal and external auditors to achieve current and future generations' needs in addition to achieving development goals.*

KEYWORDS: Audit Program, Sustainable Development, Insure,

INTRODUCTION

Sustainable development enables meeting the present generation's needs without using the ability of future generations. Therefore, external and internal regulators should monitor the work of the executive ministries' departments in addition to monitoring the states' policies and strategies in order to achieve the needs of present and future generations while ensuring achieving the development's goals. This research uses INTOSAI as a standard for sustainable development and this is the theoretical side of the research. On the other hand, the practical side of the research includes suggesting an auditing program. The research also includes conclusions and recommendations chapters in the end.

Research problem

There is a need for an auditing program used by external and internal auditors in order to achieve sustainable development

Research Objectives

Suggested auditing program for sustainable development used by both internal and external auditor

Research Hypothesis

The preparation of an auditing program for the sustainable development helps maintaining the current and future generations' needs.

METHODOLOGY FOR SUSTAINABLE DEVELOPMENT

Definition of sustainable development

Brundtland's definition and the ideas expressed in the report Our Common Future, recognize the dependency of humans on the environment to meet needs and well-being in a much wider sense than merely exploiting resources, "ecology and economy are becoming ever more

interwoven – locally, regionally, nationally and globally” (WCED, 1987, p5). In the extensive discussion and use of the concept since then, there has generally been is cognition of three aspects of sustainable development (Harris.2000: 5-7)

Sustainable Development Goals:

List of Proposed Sustainable Development Goals to be attained by (AGENDA2030, : p3

- 1). End poverty everywhere
- 2). End hunger, improve nutrition and promote sustainable agriculture
- 3). Attain healthy lives for all
- 4). Provide quality education and life-long learning opportunities for all
- 5). Attain gender equality, empower women and girls everywhere
- 6). Ensure availability and sustainable use of water and sanitation for all
- 7). Ensure sustainable energy for all
- 8). Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
- 9). Promote sustainable infrastructure and industrialization and foster innovation
- 10). Reduce inequality within and between countries
- 11). Make cities and human settlements inclusive, safe and sustainable
- 12). Promote sustainable consumption and production patterns
- 13). Tackle climate change and its impacts
- 14). Conserve and promote sustainable use of oceans, seas and marine resources
- 15). Protect and promote sustainable use of terrestrial ecosystems, halt desertification, land degradation and biodiversity loss
- 16). Achieve peaceful and inclusive societies, access to justice for all, and effective and capable institutions
- 17.) Strengthen the means of implementation and the global partnership for sustainable development

Role the SAI for sustainable development

The INTOSAI organization was issued standers NO 5130 it is including set of questions Follows:

Audit Issues: sustainable development strategies (ISSAI 5130,2004: 16)

- Does the government have a strategy or plan that clearly describes its

- Does the strategy conform to the government's international commitments?
- Does it clearly identify the policy instruments to be used to achieve the aims?
- Is the strategy and choice of policy instruments based on good data about what needs to be done?
- Is the strategy truly integrated, reflecting the interactions between policies, and the balance to be struck between economy, society and the environment?
- Does the strategy set out any barriers to its implementation, either externally or internally?
- Has the strategy, as far as possible been translated into targets and timetables? Where budget proposals
- Where budget proposals are scrutinized by the SAI, what is the total budget for 'sustainable development' and what proportion of this is allocated to 'green issues'?
- Has the government established an efficient information system for reporting the results of implemented strategies to Parliament?
- Has the government established a way to inform citizens of sustainable development strategies and their progress?
- Has the Government evolved any system to monitor and co-ordinate the activities of NGOs working on environmental issues?

Audit issues: accountability and reporting (ISSAI 5130, 2004: 26)

- Are the results being reported in a timely, accurate, understandable and relevant manner?
- Is there a person or office that is clearly accountable for the results? • What do the reviews show about the progress that has been made towards
- What do the reviews show about the progress that has been made towards national targets?
- Are the conclusions, recommendations and lessons learned acted upon?
- Are any shortfalls in achievement or progress clearly explained and justifiable?

Selecting programs for audit scrutiny (ISSAI 5130, 2004: 32)

- Is there a link between strategic objectives and the specific policies and programs?
- Is it clear which policies are expected to achieve strategic objectives, and who is responsible for delivering them?
- Is the program meeting its objectives?
- Is the government complying with its own laws and is it fulfilling its responsibilities under any international accords it has signed?

Practical Framework

Suggest auditing program

The program has been prepared after briefing researcher on the experiences of countries and references, the program it was included of Procedures and represent the minimum being done by the auditor, according to indicators following:

Economic, Environment and social indicators

- -Compared index population below the poverty line with the International, which is equal to zero.
- -Sure index gene less than one
- - Compared to the household monthly expenditure average and the individual for goods, services, food and drink with the average monthly income for household.
- -Get to the number in the family and compare it with the level of education, employment and income
- -Compared to the poverty and the deterioration of the social and political situation environmental degradation and depletion of natural resources and rate for population growth.
- -Compare to fluctuations in food prices with poverty level
- -Make sure to reduce the proportion of people living on less than US \$ 1.25 for half their rates for 1990 in order to achieve development goals.
- Compared share individual for GDP with growth GDP and the growth rate of population annual.
- . Verification that the increase in the average share individual for gross domestic product has led to an increase in the employment ratio.
- . Studies state strategy planning proper Verification of that included increased contributions of all sectors in the state revenue and not relies on oil revenues only.
- -Compared to the contribution of sectors (agricultural, industrial, tourism, taxes, oil) in gross domestic product, the current year with the previous years, and with the average of each advance countries and the Arab states.
- . Ensure the achievement of equality between men and women in accordance with the following.

First-Compared to male ratio in the community to every hundred female with the standard of index ranges between 100 and 105 in the world.

Second Employment:

a –Compared to employment females with male employment ratio and comparing the economic activity rate for females with the rate for females in the public and private sector.

b- Compared the rate of unemployment for females with the unemployment rate for males.

C-Compared to the employment rate for females with the number of people with employment male rate with the number of people in country and urban areas

d-Make sure for increase the contribution of citizens in general and females in particular in the work market

e-.Compared employment percentage for females and males with an average of advance states and the Arab states ratio.

- Compared to growth for GDP with oil revenue and with oil prices in the global market.
- Compared to the ratio of investment to gross domestic product, with the average for advanced countries and the global.
- -Compared to investments in infrastructure and other sectors and the measures taken by the state to encourage local and foreign investment and the contribution of these investments to create jobs and improve productivity
- Compared to exports, with the production capacities and its impact on the balance of payments
- Verification of ascertain the extent the contribution of aid in reducing poverty, hunger, health, and increasing education primary for all.
- Study state policy in controlling inflation.
- Compared to the rate of inflation with economic growth and the cost of living
- Study state process for activate the role of the private sector in economic growth.
- -. Ensure from the laws for local and foreign investments include incentives and ensure the interests of the state.
- -Compared to the private sector contribution to GDP ratio with the public sector
- - Ensure of macroeconomic policies include decisions on investment in skills to provide the work opportunities in several sectors.
- Compared the investment percentage for GDP in the tourism sectors with a growth the percentage in the sector and contributes to the economic growth and creates jobs.
- Make sure compensate for the loss in oil revenues from the reserves, while maintaining the appropriate amount of reserves.
- Compared growth rate population, with taking consideration into and growth the amount of oil and gaze production
- Studies the State's policy in maintain of the growth rate for natives.
- Compared the population growth, according to the province for comers to the province the number of immigrants and percentage to the original number of the population.

- Ensure the provision of goods and services to all provinces so as justice and appropriately with the each province population.
- Compared the number of employees of the natives and by professionals with migrant workers from other countries.
- Calculation of the indicators following:

First - Percentage of Employees from natives to proportion of the workforce by sector and professional.

Second - Percentage of national population to the total population.

- Compared the ratio for fertility with the advance and the Arab countries.
- - Contribution of the media for reproductive health and health care programs also with the amounts spent on awareness campaigns.
- -Compared the population increase in space area with the using.
- - Compared the dependency ratio with the average of advance, Arab e and developing countries.
- -Studies the State's policy to maintain the demographics in terms of gender, age, taking into the expatriates and immigrants
- Make sure for affiliate to the international conventions on Sustainable Development and its impact on the indicators and objectives for sustainable development.
- -Ensure the implementation of fiscal, financial and monetary policies
- - Make sure that the subsidies granted to the state has been used to achieve the desired objectives and that there is authorized to hand control of the disbursement process to make sure there is no waste or loss of the money and making sure there are penalties for, causing the loss of that money
- -Make sure that the amounts that have been borrowed from the International banking has contributed to the preservation for the current and future needs generations
- - Make sure the allocation of investment and operating projects in the state budget has contributed to the implementation of projects infrastructure and quality.
- -Get that the information for disease by comparing morbidity and mortality before and after the use of the internet.
- --Review for used the Web and mobile to completion of transactions ensure to speed in the receipt
- Make sure the exchange of information between the countries of the world.
- -Compared for participate in the international, Arab and local conferences with previous years and with for participate average advanced and Arab states.

- -Hear the experiences of s in the state for economic, political, administrative, scientific and practical things
- -Make sure that the Web has made it easier to: the progress employment of the set, the progress of the studies, booking and purchase and other transactions.
- - Ensure the contribution of the aid in the development of services, industry and agriculture.
- - Make sure the preparation and financing of the general budget for state it was economic, social, environmental and institutional indicators it is taking into account the needs of present and future generation
- -Make sure of the national employment percentage in all sectors, whether in the public or private sector Compared that with foreign labor
- Calculations Index for activity rate for females and males, and total so as compared it with the advance and, Arab state all sectors.
- -Compared the Gini index with the average of advance and e Arab states.
- -Calculation of exports / imports for all sectors (industrial, agricultural, industry)

and compare it with previous years and with the global average and the Arab states

- Calculation of percentage total to GDP and make sure it does not exceed 5%.
- Compared of dioxide carbon emission percentage with GDP.
- Sure to keep and increase groundwater storage through:

First- Integrated management of water resources.

Second - The enactment of laws to protect these waters.

Third - The many wells of establishment

- Compared to the percentage proportion of water, energy consumption and carbon dioxide emissions with percentage of economic growth.
- Compared per capita water consumer net with the average the global and Arab States
- Compared per capita consumption of water with the standard.
- Sure to use treated wastewater.
- . Sure to use the techniques to treat sewage to be valid for used in agricultural.
- Ensure efficient use of water and do not waste so as to maintain and water scarcity.
- Studies the relationship of water resources consumption with high rates of evaporation and waste

- Study of aging water distribution networks ratios and poor condition and waste in the water and increase diseases.
- Compared the renewable resources to the water with the water demand to ensure a balance between supply and demand and ensures that the individual get his share of fresh water so as that compared with international standards.
- Make sure of put incentives to encourage farmers to crops that consume a small amount of water and the use of irrigation Techniques.
- Make sure the contribution of water, coal and renewable resources in power generation.
- Compared to imports of the water with the water used to maintain the stock of water.
- Compared the population growth with the production of food.
- Compared to agricultural productivity with share factor
- Compared to the desertification percentage with agriculture area
- Percentage of the total cultivated land of the total proportion agricultural land and compared that with the total irrigated land.
- Compared to the arable land for agricultural land with cultivated land so as the productivity of farms and compared all these with some Arab and foreign countries
- Verification that the loans granted to has been used for the purpose for which they are accorded through:

First - Compared farm productivity before and after the granting of the loan.

Second- Compared cultivated land area before and after the loan.

Third - Compared the Imports and exports of food before and after the granting of the loan.

Forth - Verification that the self-sufficiency of food without Imports it.

Five - Make sure the policy and the conditions for condition agricultural loans it guarantees to achieve revenues of the state.

- Compared to the proportion of the contribution of the agricultural sector in GDP
- Verification for plan it is included chemical fertilizers containing the amount of use of fertilizer nitrogen, phosphorus and potassium per kg per hectare.
- Ensure that there are policies and procedures for the regulation of the land and sea animals hunting.
- Compared to population and productivity growth of agricultural crops, desertification and climate change to maintain the status of the agricultural sector
- Compared for population growth, with food production
- Studies the impact of food subsidies for the agricultural sector
- Studies the impact of food subsidies for poverty in rural areas.

- Make sure the groundwater water contribution of in agriculture
- .Ensure the provision of sanitation to citizens
- Verification of the Benefit from animal waste in fertilizer, and power generation.
- Compared the ratio for the proportion of cultivated land to area suitable for cultivation with the average Arab and international state and with the number the farmers.
- . Ensure the use of modern technology in agriculture, and compared to the amounts spent on agricultural technology with the amount of production.
- Sure to take the necessary produce off to maintain the health of animals (feed, and medical services, and a suitable place etc).
- Make sure the fish are not exposed to destruction because of water pollution.
- Calculating the percentage of fish and animals loss, so as the percentage of production with previous years, with some countries.
- Make sure the concentration of BOD mg / l in the water did not exceed the global set of 5 mg / l.
- Improve Mabel Croft Index (Maple Croft Global Risk Analytics) water security to a better level compared with the average Arab countries and developed
- -Compared to the increase in per capita consumption of energy with the rate of increase in the population and with the increase in total energy consumption with the adoption of industries in the energy and the contribution of the manufacturing industries in the local economy and with the standard of living consumption.
- Compared is using energy efficiency with GDP growth so as with per capita energy consumption.
- Make sure for reserves the oil and gas natural so as used it in electric power generation.
- -percentage used of both oil and gas in power generation
- _Amounts to finance renewable energy with the energy produced and distributed
- -emissions sure not to extractive industries exceeded the allowable ratio specified under the domestic laws and international standards
- Sure of not discharge waste into rivers extractive industry before being processed and commitment in the proportions allowed
- . Make sure the oil transport trucks meet environmental and health conditions that are maintained on a regular basis
- . Make sure of not to aging pipelines for oil and are maintained on an ongoing basis and not cause environmental pollution affects the health of living organisms.

- . Sure to provide adequate food and clothing for workers so as to ensure preservation of their health.
- Studies of oil contracts to check it to ensure the cost-benefit is that it keeps the country's wealth.
- -. Compared the Oil exports with previous years so as with production quantities.
-. Verification of the keep of reserves for oil revenue and oil stocks to cope against the financial crisis
- -. Compared to the amounts with the quantities of imported gas and with what can be produced in the case of non-disposal of gas by burning.
- -Comparison of emissions from fuel combustion of carbon dioxide from the electricity, transport, industry sectors with the population number and area.
- -. Study reports the environment department in the economic unit in the ministry of oil and the Ministry of Environment for the pollution casing from unit activity.
- -Make sure of the amounts spent on maintenance and the purchases of equipment have been contributed to increasing productivity and preserving the environment.
- - Verification of the implementation of the sanctions stipulated in the relevant laws against violators of health and environmental conditions.
- - Studies complaints for citizen and procedures taking into for there.
- - Viewing environmental feasibility studies to ensure compliance with environmental determinants and that these units are located outside the basic design of the area to ensure that citizens are not exposed to the disease
- . Make sure that there is coordination between the Secretariat and the Economic Unity achieves not be allowed the building near of economic unity.
- -Compared the illiteracy percentage for males with the percentage of females in country and urban areas.
- -Compared the males percentage of in the early stages of teach school (elementary, middle, lower secondary, undergraduate, graduate) with the percentage of females in country and urban areas
- Compared to enrollment rate with the population growth.
- Make sure of gender equality.
- Viewing state policies on the peace, safety and the opposite on the development goals.
- Compared employment opportunities with the accumulation of human capital, economic growth, poverty reduction and investment in education

- Compared enrolled percentage of females for secondary, university education and proportion of in various stages of education with the total registered in the various stages of education.
- Compared to the percentage of females enrolled in university education of all university students with their contribution to employment, productivity and the contribution of women in economic activity..
- Calculate the index number of students who drop out of middle phases and heading to the labor market due to poverty or low income
- -Compared the Per capita spending on education with a population and with the percentage of spending of GDP.
- - Compared the spending on scientific research development as a percentage of gross domestic product, with advance, developing and the Arab state so as its impact on the performance of economic units
- -Studies casing leaved the students from schools and relationship that with this following:

First-poverty and low-income

Second- The per capita for spending on education, compared with the population and so as the rate of spending of GDP

- **Third**- Schools and colleges Number with the size of population and area_
- Percentage of completing high school and primary school.
- Rate of literacy among adults
- Make sure the health services in hospitals, health centers and clinics of ventilation, cleanliness, food and medicine
- . Review the reports of the Committees visits from the Ministry of Health and to ensure the implementation of the treatment to the observations and the imposition of appropriate of overtaking and non commitment for health conditions.
- . Making sure of near the residential areas from the health units this regard conditions in regulations it.
- Study the effect of food subsidies on the agricultural sector and on health as well as ensure their contribution to reducing the number of infections malnutrition.
- -Make sure to increase of child immunization rates by providing Vaccines and increased health centers.
- -Make sure for reduce the rate the maternal mortality to ensure the achievement of development goals

- -Get of data on family arrangement and compared with the care for mother and child so as reduction for the health risks.
- -. Make sure to increase deliveries are carried out under the supervision the personal for skilled of health.
- -Make sure to rates reduces of fertility for the teens
- Study state procedures in reducing the migration of doctors and specialists qualified
- Make sure of reduce rates of pregnancy early and compared with the health risks for children and mothers so as with the level of education of woman.
- Compared life expectancy at birth and rate infant of deaths per thousand births as well as the mortality rate of children under five age per thousand live with that rates in advance and the Arab states and Compared that with the rates in the strategies and the development goals.
- Percentage the public sector spending and the private sector spending on health also GDP as well as compared the public sector spending with the private sector spending.
- -Compare spends for per capita on health with advanced and Arab countries.
-compared to the number of doctors per hundred thousand of the population with the standard and with the average the advance and Arab state.
- Sure to provide medicines at affordable prices and commensurate with the low-income people
- Verification of prevention against diseases and treatment it.
- Compared the health situation level in the of health centers with a number of health centers.
- . Ensure the availability of the electronic systems to provide information in timely manner.
- Verification to providing electrical power to ensure the operation of all equipments medical, health and services
- Make sure catastrophic spending that there is no so that spending on health northeastern and not more than 10% of the viability of the family to pay.
- -Make sure the fit the number of doctors in units of motherhood and childhood in health centers with the number of such units
- . Ensure the provided availability of financial and political for the government cultural programs on health and compared to what has been spent on those programs with the development goals.
- Verification to compliance to the provisions of the World Health Organization Manual regarding vaccinations and full doses.

- Ensure to compliance controls to open health centers in terms of fit number of health care centers with a population of the area by the center served.

Institutional index

- National strategy for sustainable development it is including all activities as well as plans for (emergency and natural disasters and accidents and the fight against corruption and crime)
- Make sure for Implementation of international agreements
- -. Make sure to use communication technology (the Internet) in the completion of transactions
- Make sure to use the electronic computers in doing business
- Ensure the adoption of scientific and applied research in the development of production
- . Ensure the contribution of research completed and in progress in solving the problems of the various sectors
- Calculated index is spending on research and development in each sector as a percentage of GDP
- -Compared to spending on research , development and training with productivity
- Compared the number of victims and the Victims of disasters with previous years and with the strategy of the state in maintaining security.
- Compared spending to the families of the victims with the number of victims.
- Compared to spending on environmental protection from infectious diseases, with a number of injuries during a certain period of
- Compared to spending on the construction of dams, sewage and areas exposed to floods caused by rains
- Compared spent amounts on contracts weapons and security with a number of victims and the injured incidents of bombings
- Review the contracts for of Defense and Interior decades Ministry in all things (amount, specifications and usability, origin and date of delivery and quantity ordered and any other necessary)

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

- Lack of auditing program at the Federal Office of Financial Supervision and the entities that are under its supervision includes procedures to achieve sustainable development.

- . Sustainable development indicators in accordance to its dimensions is overlapping with all the activities of the various sectors.
- Measuring progress or failure of achieving sustainable development indicators in time can lead to maintaining the needs of present and future generations

Recommendations

- The Federal Office of Financial Supervision should adopt the suggested auditing program and apply it at the economic entities.
- Linking between sustainable development indicators in accordance to its dimensions with the aim of developing strategies at the state in order to achieve sustainable development learning. For instance, the levels of learning have an impact on poverty, health, manufacturing and population growth's indicators.
- The monitoring authorities should be trained and briefed on the experiences of other countries in relation to how they monitor sustainable development.

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