

THE ROLE OF STRATEGIC AUDITING IN IMPROVING THE EFFICIENCY AND EFFECTIVENESS OF GOVERNMENT UNITS

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ABSTRACT

Strategic auditing is a comprehensive oversight style that reflects the shift in management's interest from performance measurement to performance management, through the pivotal role of external audit and linking its output closely to the strategic planning process. The research touched on its theoretical aspect to the conceptual rooting of efficiency and effectiveness under the bureaucratic system, and linking its requirements with the nature of strategic auditing in response to recent trends of governmental performance audit from independent central bodies. The practical portion included the study and analysis of Iraqi Ministry of Health and Environment data on the integrated development of infrastructure and its distribution in Fair a way according to the geographical area to reach a healthy society. The results indicated effectiveness of strategic auditing in analyzing and addressing performance gaps. As well The most important recommendations emphasized the role of external oversight in controlling waste points of the public services value and their poor integration towards planned goals.

key words: *External audit, Strategic audit, Government units, The efficiency, The effectiveness.*

INTRODUCTION

The external audit process represents whatever tool for the state's oversight on the formulation process of its strategic plans, implementing them through its units affiliated to its different ministries, and then evaluating its results to provide feedback to modify these strategies or processing deviations in them, along with its role in financial and compliance oversight to improve public accountability. The development of new strategies for government auditing, meanwhile means framing what the strategic oversight process for

the government sector in general should be, especially the review of programs effectiveness, so their cost-effectiveness in relation to the achieved government results and goals, and the possibility of directing them in the future towards those goals, through strategic planning.

RESEARCH METHODOLOGY

1- Research problem

The research problem is that government units in Iraq are still subject to the traditional audit of their

activities, which cannot be ascertained from the integrity of the strategic plans laid down by these units, as well as monitoring and evaluating their implementation, which reflects negatively on achieving their goals efficiently and effectively, so it can summarize the research problem by the following two questions:

1- Does external government audit help diagnose obstacles to comprehensive government performance?

2- Does strategic auditing contribute to improving the efficiency and effectiveness of Iraqi government units?

2- Research importance

The importance of the research stems from the following points:

1- Highlighting on compatibility of strategic audit concepts, likewise the possibility of applying its requirements in government sector units.

2- Focusing on the areas of improving the efficiency and effectiveness of government units.

3- Studying the possibility of assessing the strategic position of government units through external auditing, and developing the necessary information on problems and incentives for their overall performance.

3- Research objectives

The research seeks to achieve the following goals:

1- Explaining the strategic audit philosophy under the bureaucratic system.

2- Disclosure of the extent to which strategic auditing requirements can be applied to enhance the value of public services.

3- Clarify the role of strategic auditing in improving the performance of government units.

4- Research hypothesis

Strategic auditing helps in diagnosing the reasons for the units' failure to achieve the strategically planned government goals.

5- Means of obtaining data

The research was based on presenting its conceptual content on the English sources related to the topic from scientific books, theses and university dissertation, periodicals, reports and international conferences, in addition to the research and studies published on the World Wide Web (Internet). It also depended in practical section on the official annual statistical reports of the sample items.

6- Research method

The researcher relies on the descriptive approach to review its theoretical content, through a survey of references for the research scope to achieve its theoretical goals. The research also relies, in its practical part on the analysis of quantitative data according to the analytical approach to studying the role of strategic auditing in enhancing the efficiency and effectiveness of government units.

7- Community and research sample

The research is centered on external auditing in Iraq, that carried out exclusively by the Board of Supreme Audit, as the research community was represented by the executive government units subject to it, so the general directorates of the Iraqi Ministry of Health and Environment (other than the Kurdistan region) represented the intentional sample of the research, due to the presence of good statistical data in The Ministry mentioned, in addition to expressing support and cooperation from its officials, while the time limits for the research included three years (2016, 2017, 2018).

SOME PREVIOUS STUDIES

1- Kloot & Martin, 2000.

Strategic performance management: A balanced approach to performance management issues in local government.

The study aimed to develop a proposed framework for measuring strategic and balanced performance at the local government level. The study adopted the descriptive approach to achieving its goals. Results of the study revealed that these units mainly concentrate

on measuring their financial performance, with weak interest in measuring and managing performance at the level of internal processes, innovation and learning. It also recommended the need to focus on measuring the performance of these areas, as the means of the unit or its determinants in achieving its basic goals, in addition to its financial and societal results in accordance with the strategic performance approach.

2- Al-Janabi, 2008.

Effect of some innovative thinking skills and organizational culture-web in strategic Audit, PhD thesis, Al-Mustansiriyah University.

The study aimed to demonstrate the impact of creative thinking and the cultural fabric on strategic auditing. The study adopted the questionnaire tool to obtain sufficient information for a sample of managers. Demonstrated in its conclusions the influence of creative thinking skills and the culture-web in strategic audit. So presented its recommendations to adopt the study model, develop the performance of the organization and employees, application of effective and comprehensive strategies in innovative thinking skills, and strategic audit options within a distinct cultural fabric.

3- Al-Sahlawi, 2019.

The role of strategic audit in the effectiveness of internal audit departments, PhD thesis, The Post-Graduate Institute for Accounting and Financial Studies, University of Baghdad.

The study aimed to demonstrate the use of strategic auditing procedures on the effectiveness of internal audit departments, and to design a proposed model for internal auditing that includes strategic auditing procedures. The study adopted the descriptive analytical approach to collecting the required data from the researched company. A results showed the active role of strategic audit in the effectiveness of internal audit departments. And recommended that strategic audit tools should be used by the internal audit departments of organizations to assess the compatibility of strategic goals with the organization's vision and mission.

CONTRIBUTIONS OF THE CURRENT STUDY

The current study is distinguished from previous studies by its concentration in several perspectives, as follows:

- 1-Researching in the common links between government-strategic auditing and its most important requirements.
- 2-Renewing the external audit process on government units in light of these requirements.
- 3-Studying the improving possibility of the government units performance through strategic auditing.
- 4-The role of strategic audit in enhancement effective oversight to identifying, processing of performance obstacles, and suggest due improvement areas.
- 5- development of central monitoring fundamentals over strategic performance.

THEORETICAL ASPECT

The efficiency of government units and its effectiveness

The efficiency and effectiveness are relative and not absolute concepts, especially effectiveness, as it requires comparison with planned goals or with past performance, or with the performance of similar units. Efficiency is defined as the ratio of outputs to inputs, expressing of targeted output maximization with a constant level of inputs, or reduce inputs to a fixed level of output, or both. Effectiveness is defined as the ratio of results to outputs conditioned on the achievement of organizational goals. Likewise the economy is defined as the cost-to-outcome ratio according to the cost-effectiveness perspective (Harrison, et. al, 2012: 245-246). Therefore, to achieve efficiency for any activity, it is required to maximize the accomplishments of that activity in relation to the resources used to accomplish it, and it is calculated by comparing those obtained with the efforts that contributed to their production, wherefore it is generally expressed in the relationship between efforts and accomplishments (Marieta, et. al, 2010: 132-133). It also refers to decrease the resources used to achieving

goals, or possibility to achieve them at the lowest cost (A. Arens, et.al,2014: 814). As economy is referred to "reducing consumption of inputs" while effectiveness means "results achieved compared to expectations" (Mayne & Goni, 1997: 5). The appropriateness of government program expenditures compared to the achieved goals, is a key indicator of the effectiveness of those programs, expressed in terms of the costs of a particular program to total expenses, As well the ratio of a particular government program expenses to the number of beneficiaries from its services reflects the efficiency of that program(Wilson, et.al, 2007: 615).

Soltani (2007) sees that good economic decisions are related to the auditing effectiveness, insufficient attention to the theoretical foundations in auditing limits its professional dimensions, and impedes proper development in relation to environmental developments (Soltani, 2007:7-8).Moreover, the nature of government audit is related to a deep understanding of audit practices,its development through the codification of these practices on the one hand, and the growth of specialized knowledge on the other (Liu, 2015: 1). According to the agency's theory in public sector units, as Parliament owns the public economic resources and is the first responsible for them represented by the public community, while public managers work as agents who are responsible for the use of these resources, this theory is based on imposing the principal accountability on the agent periodically. So the reliance on auditors to independently assessment for using these public resources by managers is due to the general weakness in the effectiveness of administrative control, as indicated by the public administration theory(Alwardat & Basheikh, 2017:147). The most important characteristic of the external government audit from internal and auditing firms is the maintenance of the accountability relationship in the first place, through the active role of supreme audit bodies in coordination with the executive units, as a mechanism to support the state system and implement public policy goals(Liu, 2015:43-45). According to the International Organization of Supreme Audit Institutions (INTOSI), Performance auditing is defined as the economy, efficiency, and effectiveness examination, described as one of the means of maximum effectiveness.Economic audit refers to check up management activities in

comparison with sound management principles, practices, and policies. While efficiency audit of the using human, financial, and other resources includes an examination of information systems, performance measures, oversight engagements, and audited unit procedures used to addressing identified deficiencies. Otherwise the effectiveness audit means check up the actual impact of the units activities in according with the intended effect (Daujotaite & Macerinskiene, 2008:77-78).Government audits focus on accountability for using of government's authority to disbursement of public resources, thus it shows the importance of adhering to the Generally Accepted Government Audit Standards (GAGAS) to enhance confidence and credibility in the provided information. As legislators, government officials, and the community in general need to know this information to verify about (Wilson, et.al, 2010:501):

- 1- Government managers use their authority properly in accordance with the laws and regulations approved by legislation.
- 2- That government programs have achieved their goals and required results.
- 3- Taking justice and ethics into account in providing government services, as well as efficiency, effectiveness and economy.
- 4- Governmental managers are held accountable for using public resources from the general community represented by the legislative authority.

Strategic performance auditing

Strategic concepts and practices first developed in the private sector, and the Harvard School of Business Policy Model (BPM), whose roots go back to the 1960s, has been a pioneering role in developing a framework for strategic management(Alford & Greve, 2017: 1-3).The strategy is defined as "the unit's comprehensive master plan to clarify how to achieve its mission and goals, and through which it seeks to maximize its competitive advantage and reduce its non-competitive advantage"(Wheelen & Hunger, 2012:19).It can also be said that competitive advantage is equivalent concept to adding value,(Porter, 1995) asserts that the competitive advantage grows mainly

through the company's ability to generate values that exceed its production costs, depended in clarifying the strategic sustainability on adding value concept to the customer (Garza, 2013: 23-24). Wherefore, the strategic performance evaluation is a vital factor for the well-being of organizations, and helps the management precaution in a timely manner of existing or potential problems before it is too late, as strategic management process produces important decisions and long-term consequences, and mistaken strategic decisions may result in severe penalties if not with inverse results (David, 2011: 318-319). The strategic audit is a mainly concerned with linking between strategy formulation and implementation in public sector units, as the strategy in those units is to pool efforts and direct them towards goals, reinforced by the continuous adaptation of appropriate administrative tools (Genc & Sengul, 2015: 57-59). The comparative analysis of the efforts to re-invent the performance monitoring in the government sector for a large number of countries, confirms that effective oversight of performance since the mid-1990s, was focusing differently, playing a different role, and operating in a different environment than it was during the 1960s, 1970s, and 1980s decades (Mayne & Goni, 1997: 4). Performance auditing represents the most important part of management control systems in the academic and practical fields, there are an increasing need for these systems to development and implementation the organization's strategy. In addition to its role in supporting the strategic planning process, the crucial role of strategic auditing also comes to translating the unit strategy into actual performance, it also appears more impact on performance in large units, operating with various environmental requirements, so the purposes of strategic performance auditing are as follows (Tapinos, et.al, 2005: 371-379):

- 1- Guidance and assistance in allocating resources.
- 2- Evaluating the continuous progress towards the strategic goals.
- 3- Evaluating the administrative performance.

Thus, the importance of strategic auditing is due to competition the different goals of stakeholders in the public sector, which is reflected in the administrative control issues about the possibility of applying

different approaches to measuring performance, as well as the extent of their usefulness, the resulting information may be useful to some, while limited usefulness for others (Harrison, et.al, 2012: 243-244). Therefore, stakeholders Theory composes its ideas based on both agency theory, institutional theory, resource dependency theory, and process cost analysis, as entrance through which public decision makers can examine their environments to meet and control the technical and institutional requirements (Gomes, 2006: 46-48). The benefits arising from the use of performance information (PI) in budget processes are also indicated, it is an important and widespread priority in the (OECD) countries, among those benefits as the following (Carristina, et.al, 2007: 2-3):

- 1- Providing insight into the results of government activities
- 2- Providing more and better information on government priorities and goals,
- 3- Encouraging and emphasizing strategic planning, as well as its guiding role on unnecessary activities.
- 4- Improve the transparency and efficiency of the public sector, by providing better and broader information to the legislature and to society in general.

Improve the performance of government units through strategic auditing

In contrast to the private sector, public sector units are not restricted to the minimum margin as a single goal (Mayne & Goni, 1997: 5). The concepts of the efficiency and effectiveness of public units transcend economic considerations naturally, and focus on loyalty to the public interest mainly, which makes their measurement extremely difficult, it is influenced by various social and political factors, as well as economic factors (Genc & Sengul, 2015: 57). As a government sector often aims to achieve non-financial goals, so an urgent need to inspection government non-financial performance arises in light of the inadequacy of traditional financial reporting represent all performance aspects, then using of its information as a basis for choosing between alternative strategies, and the comparison between activities accordingly. Thus, most of the criticism directed at traditional performance

measurement systems in government units is due to their limited ability to inspect effectiveness of these units or their actual results, concentrated in economy or inputs, efficiency or costs, therefore excluding the non-financial dimensions of performance (Kloot & Martin, 2000:232-233). An urgent need also arose to closely link between planning of government units' goals and its operations, as a result of the ongoing accountability pressure, with a focus on managing these goals, units faces numerous requirements for translating their strategies into actual results, from the most important of them as follows (Poister, 2010: 5249):

- 1- Determine the appropriate performance measures to monitoring the unit's progress towards short and long-term strategic goals and objectives.
- 2-The interim evaluation of the unit's strategic performance, and making the necessary adjustments on the followed plans to ensure its implementation.
- 3-Allocating the necessary resources, budgets customize, and linking to strategic priorities at the level of unit's operations.
- 4-Confirm the unit strategy is in line with the requirements of government auditing bodies.

The philosophy of strategic auditing stemmed from the concept of global sustainability, which provides a framework for managing a regional and international development, in light of efficient resource using, infrastructure formation, and new business innovation, to build and strengthen economies and enhance the quality of life in general (Garza, 2013: 25-26). The main feature of strategic auditing is the development of a deep and comprehensive understanding of the audited units, their business models, strategies, and operations (Bell, et. al, 2008: 730). Strategic auditing is a technique through which the strategic decision-making process finds its way of application, therefore its tasks permeate all steps of the strategic decision-making process and its implications, it is also extremely useful diagnostic tool in highlighting strengths and weaknesses, as well as locating problems that hinder its comprehensive performance, identifying its causes, and generating appropriate solutions to them (Wheelen & Hunger, 2012: 25-29). As well as a method to

enhance organizational cohesion towards consolidating the company's vision, mission, and strategy, represented by a component process it has four main stages, as follows (Riel & Balmer, 1997:341-344):

- 1- Consolidating the company's mission and strategy.
- 2- Discovering the prevailing organization's values and beliefs.
- 3- Evaluate prevailing beliefs and values against the company's mission and strategy.
- 4- nurture values and beliefs, which in turn supports the company's mission and strategy.

The main objective of strategic auditing is to developing the metrics that are adopted in the performance management, then subjecting all its variables to auditing, therefore, using of an organized framework of strategic auditing tools leads to improve organizational performance (Somi, 2017:14-15). Through it governments aims to determining the possibility of implementing state goals and policies in a timely manner, in light of the increasing pressure from governments to focus on the customer, by imposing strategic plans as official central requirements, and following administrative practices that have proven useful in the private sector, especially in the area of performance management, Strategic planning, business re-engineering, customer service, quality assurance, risk management and accrual accounting (Kloot & Martin, 2000:235-237). Effective oversight of the different functional divisions is an urgent necessity to help realizing the actual needs of beneficiary and provide unique services to satisfy him (Agwu & Onwuegbuzie, 2017: 338). By linking strategic goals with unit's operations, so value chain consolidation, monitoring non-financial performance indicators, staff performance, and the balance between financial and non-financial performance (Ruzita, et.al, 2012: 43).

PRACTICAL ASPECT

Description of search variables

The Ministry of Health's plan emanating from the comprehensive national development plan, which requires developing the infrastructure of medical institutions and centres', as well as updating and

activating strategic evaluation and monitoring systems, to reduce the main risks faced by the Ministry of Health and Environment in its endeavour to reach a healthy community, these risks represented by a lack of Primary- secondary- tertiary health care supplies, its weak integration with the population density proportion and geographical area, and how ensuring the fair distribution of health services in order to

achieve the goals of sustainable health development, especially reducing mortality of all kinds. Thus the independent variable (X) expresses an examination of the Ministry of Health's strategy to modernize hospitals and Health centres', while the dependent variable (Y) expresses the effect of this strategy on the achievement of the planned goals.

Table (1) :Clarify the variables

independent variable	dependent variable
x1: proportion of a government hospital per 100000 of the population, by governorate.	Y: crude death rate per 1000 of the population, by governorate
x2:primaryHealth centre ratio per 100000 of the population, by governorate	
x3: number of nominated medical devices, by governorate	

Statistical Analysis

1- Correlation coefficients between variables

Table (2) shows the results of an analysis of the correlation between the study axes, the nature of the relationship between them, as well as the strength and significance of that relationship.

Table (2) : Pearson correlation coefficients

years	x1	x2	x3	Y
2016	- 0.709**	- 0.729**	- 0.806**	overall mortality rate
2017	- 0.757**	- 0.845**	- 0.724**	
2018	- 0.716**	- 0.752**	- 0.713**	

The above table information indicates the following results:

1- There is a strong inverse relationship with high statistically significant between the rate of government hospitals (the explanatory variable x1) and the dependent variable (Y), which means that the increase in the rate of government hospitals is reflected in a high degree in reducing the crude death rate.

2- Presence of a strong inverse relationship with a high statistically significant between the primary health care centres rate (x2) and the overall mortality rate, which means that the increase in the primary health care centres rate is also reflected in a high degree in reducing the overall mortality rate.

3-Existence of a strong inverse relationship with a high statistically significant between the number of recommended medical devices (x3) and the general mortality rate, which means that the increase in the number of medical devices is also reflected in a high degree in reducing the general mortality rate.

2- Regression analysis

This analysis aims to know the degree and significance of the independent variable affect on the dependent variable, Table (3) shows the effect of a government hospital percentage for each (100,000) of the population in the crude death rate for the years (2016-2018), as table (4) shows the impact of the Primary health care centres percentage per 100,000 population in a crude death rate for the same period, while Table (5) shows the effect of the number of medical devices in the crude death rate for the mentioned period. The sign(*) indicates a significant impact with a confidence degree(95%), while(**) indicates a high moral affect with a confidence degree (99%).

Table (3) :The effect of a government hospital's ratio on the overallmortality rate

years	determination coefficient	Regressioncoefficient	The constant limit	calculated value	calculated value	P-value	impact nature
	R ²	β	α	T	F		
2016	0.503	- 0.533	3.6	2.166*	4.692*	0.047	significant
2017	0.573	- 0.282	3.945	2.206*	4.866*	0.042	significant
2018	0.513	- 0.520	3.285	2.422*	5.066*	0.031	significant
Av.	0.530	- 0.445	3.61	2.265*	4.875*	0.04	significant

From the above table information, the following results can be summarized:

1- The determination coefficient (R²) indicates the contribution of the proportion of government hospitals at a rate of (0.53%)of changes in the variable (Y) for the three years.

2- Marginal tendency value (β) of the explanatory variable effect (x1) in the dependent variable is (- 0.445) for the same period, and this indicates that the increase in the explanatory variable portion will leads to decrease the general death rate by (0.445) and vice versa. Knowing that significant impact with confidence level(95%), as indicated by the statistical significance average (P-value), itreached (0.04), which is less than (0.05).

3- Calculated test values for both (F&T) are greater than their tabular values(4.67&1.777) respectively .Thus the null hypothesis is rejected and accept the alternative hypothesis, which states there are a significant effect of the of government hospitals rate on the overall death rate with a confidence degree (95%).

Table (4) : The effect of the ratio of primary health care centres' on the overallmortality rate

years	determination coefficient	Regressioncoe	The constant limit	calculated value	calculated value	P-value	impact nature
	R ²	fficient	α	T	F		
2016	0.531	- 0.248	5.525	2.919*	8.522*	0.012	significant
2017	0.714	- 0.391	6.375	5.698**	32.464**	0.000	high significant
2018	0.566	- 0.302	6.614	3.557**	12.649**	0.004	high significant
Av.	0.604	- 0.314	6.171	4.058**	17.878**	0.005	high significant

The following results can be drawn from the above table information:

1 - Contribution of the percentage of health centres' at a rate of (0.60%) in the interpretation of the variable (Y), in terms of the determination coefficient (R^2) for the three years.

2- The effect coefficient (β) of the explanatory variable (x_2) in the dependent variable was a rate of (- 0.314), given that it was a highly significant effect with a degree of confidence (99%), indicated by (P-value), as it reached in average (0.005) for the mentioned period which is less than (0.01), and this proves that the increase in the explanatory variable proportion will decrease the general mortality ratio by (0.314) and vice versa.

3- The calculated values for each of (F,T) are greater than their tabular values. Consequently, the assumption of a significant effect of the primary health care centres rate on the crude mortality rate is accepted with a confidence degree (99%).

Table (5) : The effect of the number of medical devices on the overall mortality rate

years	determination coefficient	Regression coefficient	The constant limit	calculated value	calculated value	P-value	impact nature
	R^2	B	α	T	F		
2016	0.65	- 0.204	3.331	2.745*	7.534*	0.017	significant
2017	0.524	- 0.313	3.25	2.690*	7.836*	0.025	significant
2018	0.508	- 0.203	3.209	2.541*	6.457*	0.029	significant
Av.	0.56	- 0.24	3.263	2.659*	7.276*	0.024	significant

The analysis results in the above table indicates the following points:

1- Through the ratios of the determination coefficient (R^2), it was found that the medical devices variable contributes at a rate of (0.56%) in the variable explanation (Y).

2- Marginal tendency (β) of the effect of the explanatory variable (x_3) in the dependent variable was (- 0.24) for the three years, knowing that it was a significant effect with a confidence degree of (95%), This shows that the greater interest in this variable leads to reduction the overall mortality rate by (0.24) and vice versa.

3- It is also evident that the tested values (F, T) are greater than their tabular values, therefore the assumption of a significant impact of the recommended medical devices on the general death rate is accepted with a confidence degree (95%), In terms of statistical significance average (P-value).

CONCLUSIONS

1- The theoretical frameworks have an impact in guidance the modern auditing practices and naming its types, so financial auditing does not go beyond of examining accounts process.

2- consistency of "top-down" model for strategic auditing with the bureaucratic nature of government units, as well its effectiveness is determined by capability of adapting its tools in accordance with the legal and regulatory restrictions in those units.

3- Central oversight plays a pivotal role in examining, implementing, and evaluating plans in light of the external audit process output.

4- Examination of the efficiency and effectiveness requires an assessment of the appropriateness of the indicators used, their continuous improvement in order to show the reality of the strategic trends of units and the degree of their contribution to achieving the overall policy goals of the state.

5- The strategic auditing methodology has an active role in improving the performance in its various stages,

starting with reviewing the planned goals and ending with their evaluation using appropriate measures.

6- The method used by the auditor has an important role in determining the level of efficiency and effectiveness, especially the diagnosis of the conflict rationales between the unit's plan and its achieved goals. The results of the practical section revealed a high significant correlation between distributing health services fairly according to the geographical area and achieving sustainable health development for the population .

7- The practical results also showed the strategic audit effectiveness in analyzing and addressing performance gaps. the statistical test showed that the plans and policies of the Ministry of Health for the distribution, development, and integration of infrastructures had a significant impact in reducing the crude mortality rate for the research sample units.

RECOMMENDATIONS

1-The necessity of renewing the efficiency and effectiveness measures in a consistency with the nature of government units and its strategic goals.

2-The fundamentally Emphasise on the role of non-financial measurements in capturing the value of public services.

3-Confirming the external audit importance in controlling, preventing loss in the service value, processing their poor integration towards the planned results, especially health ones.

4- Rehabilitation of the auditing cadres working in the Federal Financial Supervision Board, and developing them specialized expertise in the field of strategic auditing, through the necessary educational programs and courses.

5-Take advantage of the divisions of the Supreme Audit Boards scattered in all governorates to diagnose the reasons for the delay units in implementing their planned goals and treat them in a timely manner.

6- Working to activate the legal and regulatory frameworks that forcing the general directorate to formulating clear and measurable strategic plans in light the auditing process output of their actual performance.

7- Working to unify academic and professional efforts to establish an effective reference framework for strategic performance auditing of government units.

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