



A proposed program to promote the role of Supreme Audit Institutions (SAIs) for driving Sustainable Performance Audits and investigating their impact on Tourism in Iraq

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Abstract

This paper aims to explain the concept of sustainable performance auditing and submit a proposed program model to an audit the dimensions of (economic, environmental, social, and institutional) sustainability in a way that contributes to promote the role of supreme audit institutions in assuring sustainability in Iraq. The research was based on the deductive method in preparation of the proposed model to investigate the dimensions of sustainability after understanding of sustainable performance. It provided detailed explanations about scope and phases of building of the supreme audit institutions abilities in order to practice it. The research reached various conclusions, the most important of which is that the measurement of progress and failure to achieve sustainability indicators timely leads to the preservation of the current and future generations needs for different resources, and the preparation of a proposed model to check the dimensions of sustainability (economic, environmental, social, institutional) at the level of public economic sectors which will contribute to a better evaluation of the sustainable performance for economic units, and sustainable performance audits. This requires building supreme audit institutions abilities in practice. The study has several recommendations for these. It is very necessary that supreme audit institutions adopt the program indicators that cover all dimensions of sustainability when auditing the performance of economic units in order to determine the level of progress needed to achieve its goals and objectives in the pursuit of sustainable performance. It is equally important that supreme audit institutions adopt proposed audit programs and apply these effectively on all economic units in Iraq.

Introduction

As a result of the growing environmental and social awareness among individuals of the local and international community and the 'brightness' of the sustainability concept, some economic units have adopted the approaches of managing the dimensions of economic and environmental importance. Furthermore, the institutional sustainability as an administrative approach has been conducted to develop the processes of performance audits on these units from the perspective of sustainability dimensions (Wang & Rakner, 2005). SAIs are dedicated to safeguarding governments' respect for financial discipline and accurate reporting, policy and procedural compliance. It is through performance or value-for-money auditing – that there can be effective policy and program delivery. In certain Parliamentary systems, the SAIs issue reports both publicly and directly to parliament who can hold the government to account for any contraventions or pitiable results identified through the use of audits. The interested parties are related to the economic units and the extent of the sustainability of the performance of those units. There is an urgent need to audit the sustainable performance of these units in order to provide more appropriate credibility, transparency and accountability (Azuma, 2005). Developed SAIs commonly use more system-oriented methods and are more advice-giving to organizations. SAIs categorize both the lack of sufficient directives and adequate resources as restraints to



undertaking more environmental performance audits. It is clear that institutional formal requirements do impact upon environmental performance auditing. There are noteworthy distinctions in reporting styles of performance audits which are a result of poor quality control and these manifest where there is an absence of effective reporting standards. Generally, the audit quality is very often linked to the capability and the real independence of auditors being able to identify material falsehoods and then being equipped to issue apposite audit reports to reflect the true findings. The involvement of civil society and citizens also important when it comes to environmental sustainability audits. To affect the institutional environment in which it functions, a SAI needs to be able to identify who the significant external stakeholders are then develop a good strategy for engaging with them. They will need to know what the SAI does and requires. They also need to understand the individual roles of stakeholders, and identify the most likely areas of mutual interest. Stakeholder management is needed to show how the relationship with non-market stakeholders in for example the tourism sector can be developed and how it can be improved for the benefit of all involved (Nicolaidis, 2015).

Research Problem

Due to the world attention on achieving the sustainability and interest of organizations that are concerned with supreme financial supreme audit institutions (INTOSAI), there is a demand to combine dimensions of sustainability in programs and reports of audit through issues of special sustainability documents. As result, the study of the federal board of supreme audit programs to evaluate performance of profitable and non-profit economic units is needed We find that these programs focus on the economic dimension and contain some indicators related to other dimensions of sustainability (Azuma, 2005, Clark et al, 2008). Therefore, the research problem revolves around programs which did not contain enough indicators reflecting all the dimensions of economic, environmental, social, and institutional sustainability.

Objectives of the study

Objectives of the research were to understand the concept of sustainable performance auditing and submit a proposed program to audit the range of dimensions of economic, environmental, social, and institutional sustainability that can contribute to promoting the role of supreme audit institutions in an assurance of sustainability developemnt.

Research Methodology

This research was based on a deductive method through the highlighted concepts of research topics and standards of international audit that are related to the proposed program.

First: The concept of sustainable performance auditing and its position within the assurance services.

Assurance services are defined as “independent vocational services that improve the information quality for decision-making. When the auditor executes these services, he should be independent, make efforts in reasonable vocational care, and which are reasonable for the professional judgment” (Blume & Voigt, 2007). On the other hand, services of sustainable performance assurance can be defined as services provided by an external practitioner to confirm sustainable performance reports (Blume and Voigt, 2011).



According to the International Framework for Assurance Services, sustainability audit can take many forms such as:

- Performance or financial conditions of sustainability dimensions.
- Performance or nonfinancial conditions: Their own Information is sustainable performance indicators to determine an efficiency and effectiveness.
- Physical Characteristics: Their own information is to categorize the documents and its responsibility is to investigate whether the machines or vehicles are working accordingly or not .
- Behavior: Ensuring commitment towards the various regulations and laws on the dimensions of sustainability or show their effectiveness.

The definition of sustainable performance audit services does not operate outside of the traditional scope of the assurance services. Furthermore, the great role when engaged with practitioners is to promote the sustainability dimensions of economic units (Van et al., 2009). Sustainable performance auditing gives an assurance as to how the extent the effectiveness of the practices of the followed economic units to support the sustainable environment and development is undertaken. As well as Sustainable performance auditing services can be defined as “independent vocational services that aim to improve the quality and credibility of information that related to the dimensions of sustainability for decision makers” (Bemelmans-Videc, 2017).

Several international organizations have issued guidelines and standards for assurance services, and the most prominent of these organizations are the IAASB and Accountability. The scope of these organizations are different. Moreover, the results of these organizations inherently look more integrated rather than as alternatives to one another (Jeppesen et al, 2017).

The international standards for assurance services (ISAE 3000) was issued by an international auditing and assurance standards board. There are two types of assurance services: reasonable assurance and limited assurance. This criterion allows the practitioner to provide different levels of sustainability assurance of the units, and the disadvantage of ISAE 3000 is designed for a specific set of assurance services. Therefore, the International board can accept the criticism concepts and procedures that are used in the financial audit (Van Leeuwen, 2004). The standard AA100AS “Sustainability assurance”) was issued by Accountability and it is an international consulting enterprise of sustainability that was established in London.

However, compared with the criterion ISAE3000, the criterion AA1000AS is designed for sustainability assurance services, this standard identified two types of services referred to as type A and B services. For type A service, the practitioner provides an assurance for applying the economic unit the principles of sustainability that contain inclusiveness, accountability and the importance of relativity (Accountability 2008A), where the practitioner of sustainability assurance services do not give confirmation on the sustainable performance reports of the units. While type B services provide an assurance on the unit to apply the sustainability principles as well as an assurance on its sustainable performance reports (Accountability 2008B).

The standard AA1000AS can be adopted by all practitioners regardless of whether they are accountants or not in contrast to the standard ISAE3000 which can only be adopted by accounting professionals (Vettori, 2018). The following table shows the most important similarities and differences between the two standards:-



Table 1. Similarities and differences between AA1000(accountability) and ISAE3000(IAASB)

AA1000(accountability)	ISAE3000(IAASB)	
Similarity		
increasing information credibility	increasing information credibility	Purpose
Higher or moderate	Reasonable and limited	Level of Assurance
Acceptance, planning, execution, preparation of reports	Acceptance, planning, execution, preparation of reports	Stages of the Process
Difference		
Sustainability	Accounting	Focus
Sustainability reports	Nonfinancial reports	Targeted Reports
Ensure compliance, relativity importance and accountability	Ensure that the information does not cover substantial errors	Vocational Target

Second: Scope of sustainable performance audit.

A sustainable performance audit is not just auditing That has already been done, but it extends to contain what an organization should be doing. The criterion INTOSAI 3100 has confirmed that the scope, function and time of the audit must be clearly identified (ISSAI 3100). Consequently, the scope refers to the extent that sustainability audits reach out including the identification of departments, topics and fields to be covered, as well as specify the period of time and ratio of preview covered by the audit. To determine the extent of sustainability of the audit scope, it may be applied on an economic unit, company, program, project or branch. It can also be an audit of a common job in a number of ministries, other departments or even a certain sector. As for the inclusiveness aspect, sustainable performance audits may include various programs and activities of the economic unit or partially audit these for selected activities.

The scope of the sustainability audit depends on authority of supreme audit institutions, since the wide range of sustainable development, strategies and the resulting policies provide broader aspects of sustainability audits. Some SAIs have limited powers in connection with the environment and sustainable development, and some SAIs have powers confined to conformity and financial control, while some of them include overall control . Some SAIs have limited powers in connection with the environment and sustainable development. An SAI might focus on evaluating if the targets set are truthful compared to resources being allocated for them.

Furthermore, some SAIs powers are confined to conformity and financial control, and some include overall control and performance control. Organization of INTOSAI believes that the task of sustainability audit varies considerably with the scope of an audit. Sustainability audit emphasizes the job of the economic units and it explains how to conserve the natural resources such as using water, and other natural resources. SAIs can conduct performance audits that examine the economy, efficiency and effectiveness of key government programs that contribute to specific aspects of the SDGs. Selecting audits on topics related to the SDGs can provide a comprehensive understanding of the challenges posed with respect to achieving selected SDG targets and provide insights on what kind of policies and strategies can enable improved outcomes. Nonetheless when sustainability audits emphasize aspects on working bodies within

organizational and territorial boundaries, they will focus on sustainability programs and policies including procedures to be followed for economic, social, environmental and institutional issues. Hence, SAs need to work with auditors at the level of country or regionally. Thus, Supreme Audit Institutions need coordinated audits with other SAs in other countries (INTOSAI 39:2003).

Third: Building the capability of the Supreme Audit institutions to achieve sustainable performance audit:

The procedure on the sustainability aspects is a challenging concept for the Supreme Audit Institutions. Therefore, Supreme Audit Institutions have now implemented audits on environmental programs and are now doing the same towards sustainability issues. INTOSAI 5130, in its fourth section, explains the steps of the supreme audit institutions that can apply to help develop their capabilities in the field of sustainability auditing. Figure .1 provides an overview of these steps that enable SAs to develop their capacity to carry out sustainability audits on a gradual basis (Ngwira & Kankhuni, 2018).

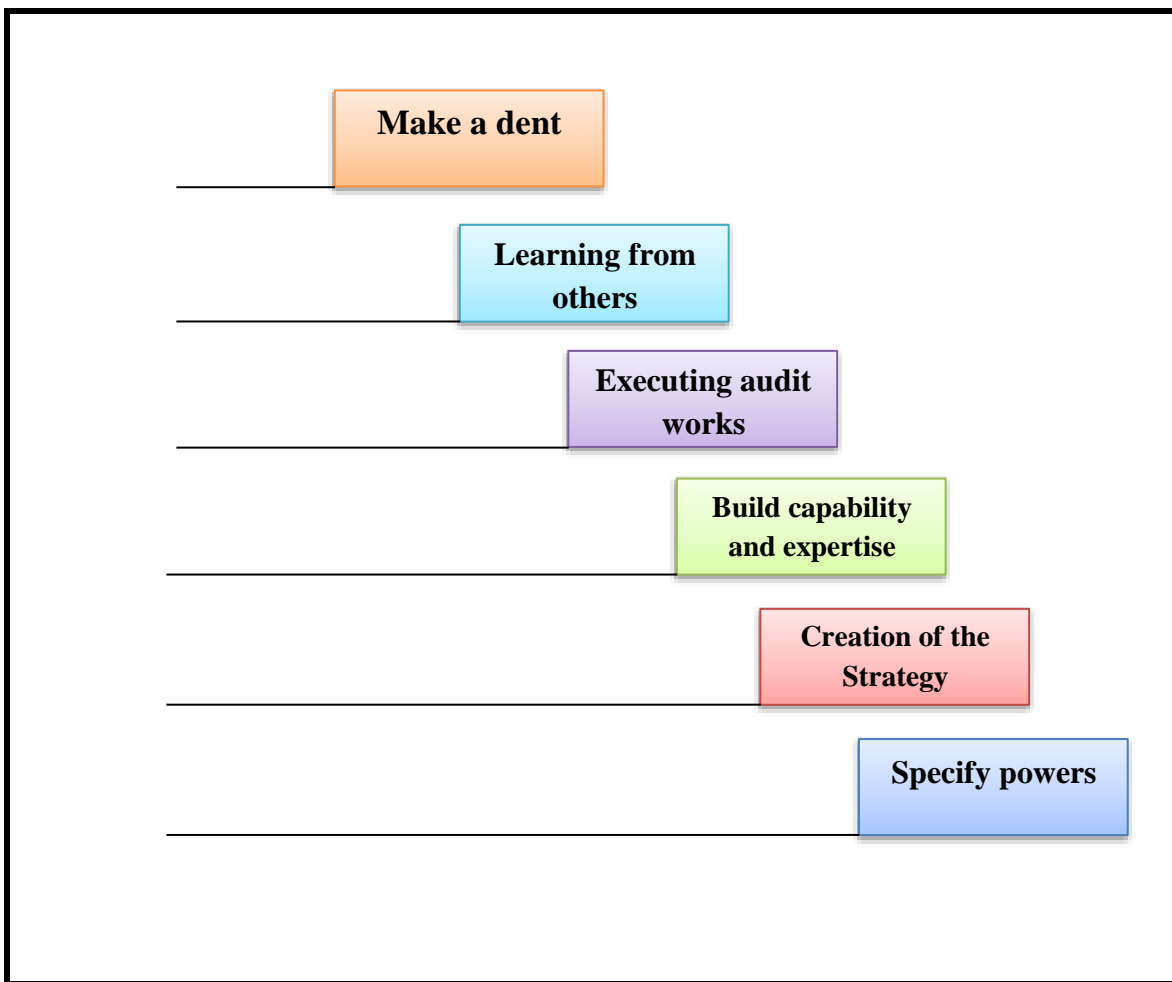


Figure 1. Steps of Building the capacity of the Supreme Audit institutions to achieve sustainable performance audit Source: (INTOSAI 47:2004, 5130)



First Step: Specify Powers

In this step, the Supreme Audit Institutions should review their own powers to see if these have the authority to make sustainability audits. Often, institutions that have the powers to economic audit, efficiency, effectiveness and the environment, also have the power to audit the four dimensions of sustainability. And generally any institution has the powers to undertake an economic audit. The beginning point of the supreme audit institutions can create a clear knowledge and understanding of sustainable development and also point to how to distinguish the government's position towards sustainable development.

Second Step: Creation of the strategy

The SAI's strategy will be covered in this step to determine its response to sustainability programs. The questions of SAIs that may be asked as follows:

- What are objectives of a sustainability audit?
- What are the most important dimensions of sustainability that should be audited?
- What are the issues related to sustainability audit works?
- What is the method that the audit process should follow up on, in each issue?
- Is there need to for organizational change in the Supreme Audit Institutions?
- Do the Supreme Audit Institutions have sufficient experience, or do they need external experience or help or do they need to develop their own internal experience?
- Should there be relationships with other auditors?

The attention to the sustainability differs greatly among Supreme Audit Institutions. The drawing up of strategies of Supreme Audit Institutions depend on many factors that include experience of the SAI. Additionally, the resources devoted to this type of work are important. The importance of the SAI is given to sustainable development at the legislative and government levels. Therefore, the audit works of sustainable development may be incorporated within the main SAI programs, and choose topics to audit outside of the usual audit programs. Some SAIs of countries are setting up teams with special experiences on sustainability dimensions, such as in Canada, where the legislator within office of the Auditor General (OAG) has established a Commissioner of the Environment. Specific responsibility includes submitting of reports on sustainable development to the Canadian Parliament (Mjongwana & Kamala, 2018).

Third step: Build the capability and experience

A supervisory method should be implemented by SAIs which is compatible with their experiences, strategies and resources. The supervisors have more trust in SAIs in dealing with complex issues, they know more about the efforts to audit and these how effective the governmental programs are. Furthermore, they should inquire to know whether the methodologies used to implement the performance audits works are suitable and consequently provide a dedicated team to undertake these.

Fourth step: achievement of audit works

The standards applied to implement the audit works of sustainability dimensions should not differ from any other audit works. The implementation of audit works requires four stages of any audit process which are planning, framework, preparation of reports and an audit. The main



objectives of the accountability, is thus to use the best practices and create an impact on the various stages. The audit work mostly includes some key questions about management such as:

- Is there someone responsible?
- Is there suitable planning that includes performance timetable, performance indicators, expected results and targets?
- Is there more than enough experience in having the SAI to carry out the work assigned to it? How well do they adopt a proper approach to deal with each other?
- Is there a clear determination of responsibilities? Is the preparation of reports appropriate, understandable, clear and produced in a timely manner?
- Is there an appropriate measurement of results against set goals and objectives?
- Has all the related information been used to make good decisions?

Fifth Step: Learning from the experience of other SAIs

It is possible to exchange the experiences and ideas with other SAIs in order to keep up with the developments. INTOSAI organization had created regional groups for the purpose of environmental audit and to contribute in the educational programs, and also pay attention to the sustainability dimensions issues, and its implementing these in the joint training programs There is also a need to exchange experiences. The website must be used to serve these groups and can help exchange information between the SAIs.

Sixth step: Make a dent

The question here is "Do we make an effect and more importantly, do we create the impact we want?" which means, that a system should follow up the sustainability audit recommendations and write down their effect if there to be a sustainable performance audit which is effective. Furthermore, results should be accessible to the public. In addition the strategy and communication must be crucial to achieve the desired success, and it is vital to promote the relationship of SAI with the media, government, legislative committees and society overall. Results should cover the formulations that are used in preparation of reports and determine whether they help or hinder the transmission of the letters.

The proposed program

The preparation of the program depended on international standards and their instructions. The current legislation in Iraq is issued by the United Nations. There are also international conventions ratified by Iraq, and this model gives both the external and internal auditors authority to audit the performance of economic units to achieve sustainability. Therefore, the Program will be divided to the following axes:-

No.	First Axis: Public affairs
1	Study of the organizational structure, its relationship with objectives of the unit, and how its consistency with the constitutive act, instructions and the rules of procedure, as well as the study of the divisions of the organizational structure and its components (departments, sections, etc.) to verify: <ol style="list-style-type: none"> a. Avoid duplication and overlap between processes and activities. B. Avoid bottlenecks at the work. C. Distribution of responsibilities, acts and authorities between individuals. D. improvement use of available resources. e. Achievement of consistency and harmony between activities, roles and units. f. Enablement of the unit to respond with internal and external changes, and adapt with them.
2	Ensure that the economic unit prepares and implements plans of its activity.



3	Ensure there is a good system to evaluate performance of the unit With the necessity to contain indicators and standards for evaluating performance.
4	Ensure procedures of the unit taken that related to the errors which may be occur during the implementation of its activities and what penalties imposed are? And do they commensurate with these mistakes?
5	Studying role of governing council or management and their effect to achieve the sustainability of economic unity.
6	Ensure the budget of the proposed unit accurately in order to find the balance between environmental, economic and social issues.
7	Ensure staffing of the unit and how its conformity with the list of staffing certified by Ministry of Finance.
8	Ensure that the unit integrates dimensions of economic, social, environmental and institutional sustainability as part of its activities.
9	Verifying conclusion of partnership contracts between the public and private sectors in field of its activities.
10	Ensure that preparation and financing of the budget of the economic unit takes into consideration the environmental, economic, social and institutional aspects in order to ensure satisfaction of current and future generation's needs.
Second Axis: Economic and financial axis	
1	Verifying financial allocations of the economic unit and its effect on the per capita, and the most important procedures are: a. Verifying budget percentage of the economic unit sector and per capita of gross domestic production GDP. B. Verifying the budget percentage of the economic unit sector of general state budget and per capita of the sector budget. C. Verifying the budget percentage of the unit that is subject to audit of the sector budget and per capita of the unit budget and compare it with previous years. D. Verifying per capita of the unit budget that is subject to audit according to the population of the province for evaluating the level of expenditure on the unit activity and compare it with previous years and the required standards.
2	Making disclosure of the amounts that financed for the Unit by ministry of finance in the accounting department for auditing years and compare it with the records and bank balance for ensuring disburse according to the competent account.
3	Making disclosure of gifts and grants are received off-budget with an indication of the donor name, and make sure that are registered in the unit records, and whether have they were used or delivered to another party? And to know how much they contribute increasing financing to improve the unit activity and the services provided to the population.
4	Verifying the balances of the projects' executed accounts on the investment budget allocations.
5	Verifying the projects implemented of the economic unit from external parties.
6	Verifying number of the projects completed for others by the economic unit.
7	Checking utilization percentage of the operating budget allocations of the unit and compare it with the actual expenditures to ensure achievement of its objectives.
8	Checking the revenues of the unit involved by the audit and compares it with the total government revenues to know contribution of the unit to achieve the sustainability.
9	Checking the sales of the unit involved by the audit and the debts resulting of them and derived from them and its effect on revenues.
10	Verifying per capita consumption of services and products of the economic unit.
11	Checking the change in consumption of economic unit services and compares it with previous years.
12	Verifying the economic unit commit itself not to spend from the allocations of the investment budget or transfer to the operational budget.
13	Ensure that unit involved by the audit submits the management report which includes results related to the unit's activity and sustainability or discloses its activity, and what did it achieve during the year in the field of sustainability?
14	Verifying support of the domestic and foreign private sector to invest in the unit's activity through the following procedures: a. Verification of concluding an investment contract with the private sector to participate in the development of economic unit activity. b. Verifying the amount of the unit services lost, and ratios of overrun on the permissible ratios. c. Ensure ratio of investment in the unit's activity of the total investment projects in the province. d. Ensure to implement the investment contract clauses which concerning the levies of sales amount of unit services and compare with previous years.
15	Verifying the quantity planned to be sold and the quantity sold of services and products of the economic unit at the province level.
16	Ensure the quantity sold according to the unit activity and categories of shareholders.
17	Verify the investment expenditure in the unit according to the investment expenditure of the government.
18	Ensure that any project or work had not been achieved whatever the source unless the debts have been paid to the Unit.
19	Verifying reluctant and outstanding projects, their completion rates and the amounts spent on them up to the date of stopping and its reasons to verify the waste of resources and misuse of funds.



20	Study of the economic unit contracts to make sure that they would ensure the cost and benefit and preserve the country's wealth.
Third Axis: Environmental	
1	Ensure that the unit keeps records of environmental pollutants containing the type of pollutant, its quantity and the allowable percentage.
2	Ensure there are policies to manage the solid, liquid and gaseous waste.
3	Sure purchase of modern buses, cars, devices or equipment which are meeting conditions and the environmental determinants and should be are from companies with a good reputation at reasonable prices, and the contract should include penalty clauses in favour of the country and the warranty period, and it doesn't pay only after the completion of processing.
4	Sure rental of the cars, devices and modern equipment which are meeting the conditions and health and environmental determinants and should be are from companies with a good reputation and concessional conditions of rent
5	Comparison of water consumption ratio, energy consumption, and emissions of carbon dioxide for the previous years.
6	Ensure the use of modern wastewater treatment technologies to be usable.
7	Ensure efficient use of water and it should not be wasted for maintain water scarcity.
8	Verify energy efficiency and compare it with the previous years.
9	Ensure use of the modern technology in the production or providing services and products of the unit, thus reducing the negative effects on the environment.
10	Ratio of using oil and gas for power generation.
11	Ensure using the solar and wind energy to generating electricity which leads to reducing pollutants on the environment and creation of jobs in manufacturing, contracting, employment and levy.
12	Ensure that the economic unit does not exceed the allowable ratio of gas emissions for the extractive Industry which specified by local laws and international standards.
13	Study reports of the environmental section in the economic unit and the ministry of environment about the unit's activity and what has caused the pollution.
14	View environmental feasibility studies to be ensured commit to environmental determinants and these units are located outside the basic design of the region to ensure that the population is not exposed to diseases.
15	Study the reports of the environmental authorities follow up them.
16	Ensure an adoption of economic units of technology and environmentally friendly materials.
17	Ensure the expenditures have spent on maintenance and the purchase of equipment has contributed to increasing productivity and preservation of the environment.
18	Verify number of the population actually benefited from the sewage network according to the plan for the current year and compare it with previous years and with the development objective and the national development plans.
19	Ensure the residues of the economic unit are not discharged to rivers before treatment and commit to allowed rates.
20	Ensure that waste is recycled and used in the same industry or used in other products.
21	Ensure utilization of industrial waste to generate the electricity power.
22	Ensure the procedures selling the waste according to the laws of sale and rent of state funds and that the sale proceeds have been recorded in the competent accounts.
23	Verify methods of storage and disposal of waste properly and safely.
24	Verify transfer of waste in private cars that have prevent use them for other purposes.
25	Verify wastes collection in trash bags according to the specified colors (red color for highly infectious wastes, yellow color for other infectious wastes, brown color for chemical wastes, blue color for chemical treatment wastes, and black color for non-hazardous wastes) at the international level, and verify separation of solid and liquid wastes.
26	Verify the maximum permissible limitations of air pollutants emitted from hazardous waste incinerators and compare them with the specified ratios according to the specific laws and instruction.
27	Verifying the training of staff how to deal with hazardous waste.
28	Ensure to implement the penalties imposed on economic units that did not comply with the environmental determinants, and ensure that the concerned authorities of the environment visit to the factories and prepare reports.
Fourth Axis: Social	
1	Verifying number of work injuries to the staff members relative to the total number of employees to find out the availability of safety conditions in the economic unit.
2	Verifying the social policies and plans of the economic unit that aims to serving and protecting society.
3	Counting number of workers in the economic unit activity to the total population in the province to know how does the unit's activity contribute to reducing and eliminating unemployment which is an impediment to sustainability
4	Verifying role of the medical division for helping the workers to receive health care services by measuring the number of cases to number of employees.
5	Verifying the social justice through measuring rate of women's participation in the work through the following measures:



	<ul style="list-style-type: none"> a. Counting the rate of women's participation in work compare with the rate of men's participation and compare it with previous years. b. Verifying the participation of women in managerial positions relative to the men's participation to ensure achievement of gender equality and the elimination of all forms of discrimination and the segregation of women. c. Counting average women's wage compares to the average person's wage and compares it with previous years.
6	Verifying contribution of the unit to provide needs of the community.
7	Comparing rate of female employment with rate of male employment.
8	Comparing number of national workers with those from abroad.
9	Study citizens' complaints and actions taken in this regard.
10	Ensure the availability of electronic systems to provide comprehensive information that help to getting information without late.
11	Checking there is plan for rotation of employees and changes them periodically so as not to affect the workflow, and check the turnover rate of employees compares with previous years.
12	Verifying contribution of the unit in the social welfare through the costs of building schools, clubs and parks for total social costs of the unit.
13	Verifying the contribution of the unit to reduce noise, pollution and it makes the areas is beautiful.
14	Verifying the contribution of the unit in solving transportation and housing problems for workers.
Fifth Axis: Institutional	
1	<p>Verifying and drawing up strategy of economic unity conformity with the public strategy of the State and its future directions for achieving sustainability. Through the following procedures:</p> <ul style="list-style-type: none"> a. Ensure that the strategy of the unit has been prepared by specialized committees and have experience and knowledge of international and Arabic experiences in a timely manner, taking into consideration economic, political and security conditions as well as available resources and states of emergency. b. It should compare the actual implementation with planned which the strategy contain it periodically and by specialized Parties to identify the causes of deviations and treat them before occur. c. Verifying that the strategy includes all activities as well as contingency plans, natural disasters, accidents, combating corruption and crime).
2	Verifying to implement the international conventions on the four dimensions of sustainability (economic, environmental, social and institutional).
3	Verifying use of communication technology (Internet) to complete the transactions.
4	Ensure the use of electronic computers to complete the work.
5	Verifying use of scientific and empirical researches to develop the production.
6	Counting the expenditure on research and development in the unit as ratio of the unit budget
7	Verifying number of lawsuits filed against the economic unit related to the economic and human losses resulting from the exercise of the unit's activity and the compensation paid to other parties.
8	Verifying the promotion of coordination between the unit and universities and research centers to develop the capabilities of the work staffing in the unit and doing research and studies that supporting the activity of the unit.
9	Ensure that the Unit has plans to establish educational sessions to educate citizens on the benefits of investment in the Unit's activity to improve the services provided which in turn is reflected in achieving sustainability.
10	<p>Verifying ratio of employees they are participated in annual training and development courses:</p> <ul style="list-style-type: none"> a. Ratio of employees is participated in training and development courses to the total number of employees in the unit. b. Number of training courses that held the unit in the country and number of employees is participated to develop their skills during the study years. c. Ratio of women's participation in training and development courses to number of participants in the unit.

The role of tourism

Iraq is considered a good place for tourism among the Western Asian. Baghdad is capital of Iraq and its second largest city in the Arab world after Cairo. This study considered the effect of tourism on the Supreme audit institutions in Iraq. Our hope that these articles explained how tourism can respond to the crisis—both to the significant downturn in demand for international travel that has already occurred (Musavengane, 2018).

An industry restructuring is necessary for the outcome to lead out from this crisis, and it has a great opportunity for strategic reflection and re-ordering of the product of tourism by conducting



both private and public sectors audits. The industry is known to be resilient and has recovered from many crises in the past (Ngwira, & Bello, 2018).

Conclusions

- 1- Using the Federal board of supreme Audit in Iraq for auditing performance of the economic units that show indicators related to the dimensions of sustainability in order to determine performance of those units is needed.
- 2- Sustainability indicators can overlap with all activities of different sectors according to their four dimensions.
- 3- Measurement of the progress and failure to achieve sustainability indicators leads to preservation of the needs of current and future generations of different resources including tourism heritage aspects
- 4- The preparation of a proposed model for a program to audit the dimensions of sustainability (economic, environmental, social, and institutional) at the level of public economic sectors will contribute to evaluate the sustainable performance of economic units in the better.
- 5- The SAls requires for auditing the sustainability dimensions to build their capability to practice it properly according to international standards.
- 6- There is a specific challenging crisis due to destination of tourism of leaders and this must not be connected with the Iraqi economy, however there are threats of weather changes and other environmental factors, and demographic shifts that can affect Iraqi tourism

Recommendations

- 1- The SAls should to adopt indicators covering all dimensions of sustainability to audit the performance of economic units in order to identify the level of progress in objectives of economic units and their role to achieve the sustainability.
- 2- Sustainability indicators must be connected according to their dimensions in order to develop the country's strategy to achieve sustainable development. For example, the learning index affects poverty indicators, health indicators, productivity index and population growth index.
- 3- The FBSA in Iraq must adopt a proposed audit program and apply it to economic units.

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