

The role of external audit reports in achieving comprehensive development indicators

Preparation by

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Introduction

The talk about comprehensive development at present is very important, because it aims to achieve a set of goals for a group of sectors. In the economic sector, it seeks to increase production and raise the level, finding suitable solutions, increasing investments and guaranteeing the citizen's right to a decent life.

At the social level, comprehensive development is trying to develop the human element and increase its capabilities and skills to achieve prosperity and raise awareness and culture among citizens, by spreading knowledge and keenness on increasing experts, scientists and the people of competencies. At the political level, comprehensive development aims to preserve the state and increase its strength and the preservation of its independence, so as to be able to face all challenges, whether internal or external level.

The existence of such indicators provides accurate information to decision-makers in reaching the most correct and accurate decision for the public interest.

Hence, the need to identify the standards and methods of control adopted by the Federal Audit Bureau to achieve comprehensive development indicators.

The researcher has relied on the presentation and analysis of a sample of observations that are confirmed in the specialized audit reports of the Federal Financial Control Bureau.

The researcher dealt with the study and analysis of the reports of the Federal Financial Control Bureau to determine the possibility of achieving comprehensive development indicators.

Finally, the researcher hopes to diagnose the observations that hinder the achievement of comprehensive development indicators, an attempt to correct them.

Abstract:

The study examines the concept of comprehensive development and its importance is a balanced process that includes various activities of society and contributes to the well-being of the human being and lead to the prosperity of the economic sector and the development of political and social life, but this can only be ensured within the framework of the supervisory standards of the Federal Financial Control Bureau, through the control and professional scrutiny in diagnosing observations that hinder achievement Comprehensive Development Indicators, as an attempt to correct them. We have studied and analyzed a sample of the audited units in the Federal Financial Control Bureau, and the extent of the seriousness of the regulatory bodies with the requirements of the supervisory standards to achieve comprehensive development.

The researcher used a sample analysis representing the reports of the Federal Financial Control Bureau for a number of economic units. There are weak points represented by the absence of a planning policy.

The most important conclusions reached by the researcher:

Absence of a clear planning policy for investments and lack of economic feasibility for most of the contracted economic projects

The most important recommendations of the researcher:

The regulatory bodies should adhere to the supervisory methods adopted by Federal Financial Control Bureau to develop a clear planning policy for investments and to establish economic feasibility for most of the economic projects contracted to implement them, and

speed up the process of completing the construction of state institutions and taking advantage of the previous mistakes to prevent them and fight corruption, and provide security and stability for the implementation of projects, there is no development without security and stability.