



TECHNICAL ASSISTANCE TO THE IRAQI OFFICES OF THE INSPECTORS GENERAL

**THIRD QUARTER - 2012
PROGRESS REPORT # 3
S-NEAIR-11-GR-138**

IMPLEMENTED BY THE UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)

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1. Activities during the Reporting Period

Output 1: The role of IGs is strengthened within their ministries

- Activity 1.1* *Share knowledge among IGs and the decision making level to ensure common understanding of their respective mandates as stipulated by relevant laws, policies and regulations*
- Activity 1.2* *Develop performance evaluation protocol and tools*
- Activity 1.3* *Provide technical support for the implementation of Codes of Conduct for Public Officials (in line with Civil service laws and codes)*
- Activity 1.4* *Develop governance and performance indicators*

- 1) A strategy to implement Output 1 has been developed with counterparts from the Supervisory Committee to provide a vision on the implementation of Activities 1.1-1.4;
- 2) A TOR to hire a consultant for Activities 1.1-1.4 has been developed and submitted to procurement for processing.

- Activity 1.5* *Provide technical support for institutionalizing the IG Association*
- Activity 1.6* *Assess the need for provincial OIGs*

- 3) Two TORs related to activities 1.5 and 1.6 have been advertised to hire two consultants. The estimated starting date is late 4th Quarter 2012.

Output 2: IGs and their staff demonstrate improved technical skills and capacity

- Activity 2.1* *Develop Standard Operating Procedures (SOPs)*

- 1) A TOR to hire a consultant has been advertised, the estimated starting date is late 4th Quarter 2012.

- Activity 2.2* *Provide training on strategic planning and performance management*

- 2) A TOR to hire a consultancy firm has been developed and submitted to procurement for processing.

Kleif & Samman (K&S) has been contracted on 25 June 2012 to undertake activities related to Output 2. Specifically, K&S is to provide the following services related to Output 2:

- Activity 2.3* *Conduct technical training sessions for technical staff*
- Activity 2.4* *Develop a training manual for new staff*
- Activity 2.5* *Address gender differential issues, responsive programming and budgeting*
- Activity 2.6* *Conduct training sessions on public asset management*
- Activity 2.7* *Conduct workshops for investigators on advanced investigative skills*
- Activity 2.8* *Develop study visit for investigators*
- Activity 2.9* *Conduct needs assessment on IT Forensic Audits*
- Activity 2.10* *Develop ToT and Certification*

The main focus of activities during this reporting period were:

The development of training manuals:

Outlines of the training manuals with identified topics in the areas of Audit, Inspection, Administrative Investigation, and Performance Evaluation have been developed (attached as Annexes I, II, and III). Two field visits have been conducted in sixteen Offices of Inspector Generals (OIGs) for the purpose of presenting them with the training manuals outlines and to validate their assessed needs to ensure that the training manuals are aligned to their specific needs and skills. The first visits to the OIGs took place on 12 and 13 August at the Ministries of Industry and Health. The second series of visits took place from 16 – 25 September to the OIGs in the following fourteen ministries: Ministry of Trade, Ministry of Human Rights, Ministry of Agriculture, Ministry of Communication, Ministry of Environment, Ministry of Municipalities and Public Works, Ministry of Electricity, Ministry of Education, Ministry of Youth and Sport, Ministry of Water Resources, Ministry of Planning, Ministry of Immigration, Ministry of Oil, and Iraqi Commission of Broadcasting and Transmission. The visits resulted in in-depth discussions with the heads of departments and focus groups of key staff.

Simultaneously, the training manuals were refined based on the feedback of the staff in the visited IG Offices. This resulted in the establishment of a Training Committee tasked to review the developed training materials prior to the start of the actual trainings.

Upcoming trainings:

Preparations for the upcoming training in the areas of Audit, Inspection, Administrative Investigation, and Performance Evaluation are underway. Trainee's registration forms continue to be collected and entered into a database. Seventy five percent of the completed registration forms have been received. After the receipt of all completed forms, participants will be selected and grouped based on their educational background and their working areas.

Furthermore, during the visits to the different Offices of the Inspectors General in Baghdad, most of the interviewed staff raised concerns about holding the training in the Green Zone. Those interviewed requested consideration to hold training in the Red Zone, due to the difficulties they usually encounter when entering the Green Zone. Therefore, the option of holding the trainings in the Green Zone has been re-discussed and options of available training venues in accessible and secure areas in the Red Zone are being explored to facilitate the movement of participants on a daily basis and to avoid delays in the start of training sessions.

Conduct IT Forensic Audit Assessments:

IT forensic audit assessments have been conducted for fourteen OIGs. The visit took place from 16 – 26 September and covered the following thirteen ministries and one commission: Ministry of Trade, Ministry of Human Rights, Ministry of Agriculture, Ministry of Communication, Ministry of Environment, Ministry of Municipalities and Public Works, Ministry of Electricity, Ministry of Education, Ministry of Youth and Sports, Ministry of Water Resources, Ministry of Planning, Ministry of Immigration, Ministry of Oil, and Iraqi Commission of Broadcasting and Transmission.

Interviews were held with the IT heads and IT key staff in the visited OIGs. The interviews were based on questionnaires to assess the existing infrastructure related to the IT forensic audit that included content on human resources and skills, organizational arrangements, physical resource inputs, scientific and technological inputs, and information technology inputs.

The assessment questionnaires have been completed by the fourteen IG Offices that have been visited and were submitted to the remaining OIGs for completion. Sixty-four percent or twenty-one out of thirty-three IG Offices have completed the assessment questionnaires during the reporting period. The final needs assessment report is anticipated to be produced early 2013.

Other Contextual Issues

- 1) **Meeting of the IGs:** A meeting was held 23 September 2012 inviting all IGs. The purpose of the meeting was to harmonize the diverse IGs on the different components and related activities of the project in addition to informing them of the next steps related to the upcoming training of the OIGs technical staff.
- 2) **UNDP visits seventeen ministries:** UNDP conducted seventeen visits to meet with the IGs in the different ministries to establish a relationship and a firm foundation prior to the start of project activities. During the visits, most of the IGs expressed their support and commitment to actively engage in the activities within the project.

Challenges

Several challenges have been encountered during the reporting period related to the following issues.

- a. Security restrictions remain a challenge in Baghdad due to the limited ability to move and the related logistics arrangements. Difficulties are faced by international staff to regularly visit the respective OIGs in the Red Zone and for Iraqi counterparts to move into the Green Zone as required;
- b. Identifying training facilities: The difficulties stem from the broad number of trainees and the duration of training, that is envisaged to last for 18-24 months, which has made the identification of an adequate training venue more difficult;
- c. Some training centres are already booked for a number of events which makes it difficult for them to provide any commitment to further events;
- d. Some of the identified training facilities were either too costly or inadequate to be used due to location and or level of security;
- e. Unwillingness of some national institutions to commit the use of their facilities;
- f. Delays in receiving trainee's registration forms related to the training, due to the lack of a proper coordination mechanism between the OIGs and the Prime-Minister's Anti-Corruption Coordinator Office.

Based on the encountered difficulties related to the venue of training, additional options are being explored including the possibility of holding training in the respective Ministries. This would involve the use of facilities in three to four ministries at the same time and rotate amongst all OIGs Ministries accordingly.

2. Background to the Project

The Offices of the Inspectors General (OIGs) were established on 5 February 2004 through CPA Order 57. The Inspectors General (IG) represent a new concept to the Iraqi institutional framework. Placed within each of the Iraqi Ministries, the IGs function as internal, yet independent, oversight bodies. Order 57 establishes "independent Offices of Inspectors General to conduct investigations, audits, evaluations, inspections and other reviews in accordance with generally accepted professional standards" (Section 1) and provides that "each Iraqi ministry" should have one Office of Inspectors General (Section 2). IGs were also appointed to carry out the same functions in government institutions not linked to a ministry

(e.g. Central Bank the Commission of Media and Communication, Christian and other religion Endowment).

While the scope of work is considerably wide, IGs face a multitude of challenges at the policy and technical levels. These include, but are not limited to, the following:

- (i) In many ministries and government institutions which are not directly attached to a ministry, there remains a lack of clarity about the role of the IGs, their powers and functions, as well as the practical work arrangements between the IG and the Minister or public official/head of government institution. The lack of clarity in Order 57 regarding appointment and dismissal of IGs combined with the obvious interest that Ministers have in controlling the process, has sometimes led to the appointment of unqualified IGs on the basis of their relationships with the concerned Minister.
- (ii) In view of the hostile environment and the related risks that many IGs are exposed to, difficulties in attracting qualified candidates are often faced. Many of the current staff members do not possess the necessary professional skills and qualifications to carry out their functions and tasks expeditiously and effectively.
- (iii) IGs are often limited to acting in a passive manner, and/or only act on the basis of specific allegations. There is a view that IGs are not adequately empowered to refer suspicions or evidence to the highest degrees of administration of enforcement agencies.
- (iv) The IGs are not represented in the provinces, thus a number of OIGs will need to extend their presence to the provinces in order to adequately review certain government projects that are currently under implementation and accompany the new federal dispensation in governorates and municipalities.

The exclusive reporting line of the IGs to their line Minister blocks further action and transparency within the limit of their duty and mandate. It is viewed that the Prime Minister's Office should be controlling the overarching steering of all IGs, and the devolution of powers to their line ministry be clarified by administrative or ministerial orders. The current legal framework fails to provide for coordination between the IGs, which has also quickly contributed to disparities in working methods. Efforts have been made to address these differences through the formation of an IG Coordination Committee that meets once a month which is headed by the Head of the Commission of Integrity. However, presently the Committee does not have official status and any decision it takes is non-binding.

In addition, the IGs lack several basic technical and policy tools to accomplish program reviews, including;

- (a) Methodology to conduct management performance evaluation, including measuring the efficiency, effectiveness, integrity and governance of the Ministries;
- (b) Up-to-date IT infrastructure and skills;
- (c) A clear reporting format with devolution of powers within their respective line ministry as well as a collaborative approach to other integrity institutions;
- (d) An institutional strategy and work-plan that includes the establishment of governance/provincial offices;
- (e) Performance indicators for IG staff;
- (f) IG staff do not possess the specific technical know-how required to enable them to evaluate the specialized work of the Ministries in a sound fashion, and there are several limitations (cost, security risks) in terms of securing such technical know-how: and
- (g) The limited possibility to recommend corrective action for their line Ministry according to the ad-hoc regulations and legal system, or the further possibility to follow up on recommendations.

Since 2008, UNDP has been working with the Iraqi anti-corruption entities including the Inspectors General. UNDP has collaboratively assessed the needs of Inspectors General and their offices. UNDP has also organized trainings seminars on anti-corruption and fraud detection awareness for the purpose of assisting the Inspectors General in improving internal auditing and enhancing institutional performance.

UNDP has involved the IGs in the UNDP anti-corruption, particularly with regard to Iraq's compliance with the United Nations Convention against Corruption (UNCAC). Training of Trainers was conducted from 14-18 February 2010 for representatives of all three oversight institutions including IGs on self-assessment analysis of legal, institutional and operational requirements to identify and minimize institutional corruption. Self-assessments were completed with the technical assistance of UNODC and the information was used in the development of the National Anti-Corruption Strategy. The role of the IGs on monitoring and evaluating the outcomes of the National Strategy has been clearly identified.

This project is designed to strengthen the capacity of Iraqi Inspectors General and their staff on managerial, operative, legal, administrative and technical levels. It will strengthen the administrative capacity within their respective ministries and in collaboration with other integrity institutions. This will subsequently improve the ability of IGs to satisfy their legal obligations, thereby contributing to a reduction in corruption and other wasteful and criminal practices in Iraq.

The systemic approach to enhance levels of integrity, accountability and transparency in the Executive Branch of Government is intimately related to addressing public trust and restoring the rule of law, administrative and legal existing systems, as well as reforming the civil service for the general interest. The preventive, normative and corrective role of Inspectors General in preventing or investigating corrupt acts within the civil service and beyond in the public sphere, obviously constitutes the only channel to restore the credibility of the State. This action will assist to rebuild the societal pact of integrity and citizenship that has severely deteriorated and assist to reinforce the capacity of the State to deliver public services by increasing delivery on public expenses.

The duration of the project was agreed to be a three year period with an additional three months at the beginning for the necessary preparation required at the outset.

The contract was signed at the end of July 2011, when UNDP started the recruitment procedures for the project personnel. Short listed candidates were interviewed for the position of the Project Manager but unfortunately, they were not of the calibre needed for this project. Another recruitment cycle was initiated in November 2011.

Meanwhile, ACCO requested revised annual work plan for the entire project. This is a requirement in line with the Grant Award documentation.

UNDP received instructions from DoS on 30th Dec 2011 that until the revised work plan is approved no activities may begin. UNDP provided these plans during the period and received approval from DoS on 14th March 2012.

Currently all the project team is in place and it consists of:

Project Manager: Starting date 7 July 2012

Project Officer: Starting date 13 May 2012

Project Associate: Starting date 16 September 2012

3. Progress Achieved in 3rd Quarter 2012 as per the Project Work Plan

Objectives/Activities	Indicators	Target	Baseline	Data Source	Timeline
<p>1. The role of IGs is strengthened within their ministries</p> <p>1.1 Organize a workshop to bring together all Inspectors-General as well as senior ministry staff from all ministries and major independent agencies</p> <p>1.2 Develop performance evaluation protocol and tools.</p> <p>1.3 Provide technical support for the implementation of Codes of Conduct for Public Officials (in line with civil service laws and codes).</p> <p>1.4 Developing governance and performance indicators.</p> <p>1.5 Provide technical support for institutionalizing the IG Association</p> <p>1.6 Assess the need for provincial OIGs</p>	<p>i. Number and types of mechanisms in place within ministries for provision of ad-hoc and long term advice and expertise to strengthen the institutional framework required by the National Anti-Corruption Strategy, specifically in the area of prevention, improving the performance of the ministry and minimizing waste in public funds.</p> <p>ii. Number and types of policies, strategies and action plans in place in ministries reflecting internationally based codes of conduct and corruption indicators for accountability, integrity, transparency, and oversight of criminal justice, public, and private sector institutions.</p> <p>iii. Number of new partnerships structure between ministries, OIGs and other relevant</p>	<p>i. A minimum of five mechanisms established, including protocol for reporting mechanisms for inspection, administrative investigation, audition, and performance review, and protocol for communication.</p> <p>ii. A minimum of 10 policies, strategies and action plans established including Code of Conduct and corruption indicators for accountability, integrity, transparency, and oversight of criminal justice, public, and private sector institutions.</p> <p>iii. Two partnership structures established through a White Paper between the 34 OIGs and</p>	<p>i. No performance protocol is in place</p> <p>ii. Generic summary of Code of Conduct read by staff during recruitment to the government post. A law is in existence but has not been enacted; None.</p> <p>iii. No partnership structure in place.</p>	<p>i. Interviews with ministries to determine establishment of mechanism and written protocols provided.</p> <p>ii. Interviews with ministries to determine establishment of policies, strategies and action plans that support the use of internationally based standards.</p> <p>ii. Consultations with ministries, OIGs and relevant anti-corruption</p>	Q1 – Q4 2012

	organizations on anti-corruption policy, technical enforcement and advocacy.	their respective ministries on one hand and with other oversight authorities on the other.		organization ensuring established White Paper covering their two partnership structures on anti-corruption policy, technical enforcement and advocacy.	
	iv. Number and quality of new corruption risk assessments undertaken within the ministries.	iv. Two surveys undertaken within ministries result in OIGs are using indicators developed for accountability, transparency and integrity.	iv. No indicators in place.	v. Published annual reports by OIGs indicating corruption risk assessment through surveys conducted in their respective ministries.	
Progress/activities during the period:					Status
<ul style="list-style-type: none"> 1.1.-1.4.: A ToR to provide services related to improving the relationship between the IGs and their respective Ministers is under development. 1.5.: Advertised for technical support for institutionalizing the IG Association: deadline: 11 October 2012. 1.6.: Advertised for a consultant to assess the need for provincial OIGs: deadline: 11 October 2012. 					Ongoing
					Ongoing
					Ongoing
Planned Activities:					
a) The implementation of activities under this output early 2013.					
Objectives/Activities	Indicators	Target	Baseline	Data Source	Timeline
2. IGs and their staff demonstrate improved technical skills and capacity 2.1 <i>Develop Standard Operating Procedures</i> 2.2 <i>Provide training on strategic planning and performance management</i> 2.3 <i>Conduct technical training</i>	i. Number and percentage of OIGs staff who have received training indicating enhanced knowledge / competence through pre and post training assessment questionnaire.	i. 1465 technical staff (100%) received technical training in their area of expertise on inspection, administrative investigation, auditing and performance evaluation. ii. Three tools kits	i Technical training has not been offered. ii None.	i. Pre and Post training evaluation will be conducted on the technical staff to measure change from before and after the training. ii Consultations to	Q1 2012 – Q3 2014

<p><i>sessions for technical staff</i></p> <p><i>2.4 Develop a training manual for new staff</i></p> <p><i>2.5 Address gender differential issues, responsive programming and budgeting.</i></p> <p><i>2.6 Training sessions on public asset management of public officials</i></p> <p><i>2.7 Workshops for investigators on advanced investigative skills</i></p> <p><i>2.8 Study visits for investigators</i></p> <p><i>2.9 Forensics capacity needs assessment study</i></p> <p><i>2.10 ToT and Certification</i></p>	<p>ii. Number and type of new methodological tools developed by OIGs to generate quantitative data and statistical indicators on corruption, focusing on different forms of corruption.</p> <p>ii. Number and quality of statistical and analytical methodologies to profile corruption consolidated at the national level (standardized survey tools and core set of indicators on corruption).</p> <p>iv. Number of new surveys and financial reports on corruption, at national and regional level available in order to provide evidence and analyses for policy implementation and monitoring.</p>	<p>introduced on Integrity, Accountability and transparency</p> <p>iii. Two statistical and analytical methodologies taught with specific use on corruption quantifying level and type of corruption issues.</p> <p>iv. Integrity survey in the public sector and improved reporting procedures are adopted by the OIGs</p>	<p>iii None.</p> <p>iv None specific.</p>	<p>determine use of developed tool kit.</p> <p>iii. Training and system established for statistical analysis.</p> <p>iv. Consultations are held with OIGs to ensure surveys are conducted and publically available through OIGs websites and annual reports.</p>	
<p>Progress/activities during the period:</p> <ul style="list-style-type: none"> 2.1.: A ToR to recruit a consultant to develop Standard Operating Procedures (SOPs) OIGs has been advertised. The deadline: 10 October 2012. 2.2.: A ToR to provide training on strategic planning and performance management is under development. 2.4.: An outline of the training manuals with identified topics has been developed. 2.9.: A Forensics capacity needs assessment study is being conducted which has included 14 OIGs and survey questionnaires were disseminated to the remaining OIGs for completion. 					<p>Status</p> <p>Ongoing</p> <p>Ongoing</p> <p>2.4 Outline of training manuals completed - Q3 2012</p> <p>Ongoing</p>
<p>Planned Activities:</p>					

- a) Initiate initial activities on SOPs, strategic planning and performance management linked to 2.1. and 2.2.
- b) The review and finalization of the training manuals.
- c) Initiate trainings in the areas of audit, inspection, administrative investigation, and performance evaluation.
- d) The finalization of the IT Forensic Audit Needs Assessment Report.

Objectives/Activities	Indicators	Target	Baseline	Data Source	Timeline
<p>3. IT infrastructure and skills enhanced</p> <p>3.1 <i>Carry out a need assessment for the development of IT based reporting tools based on existing software.</i></p> <p>3.2 <i>Provide technical support to develop standard IT requirements for the OIGs</i></p> <p>3.3 <i>Provide a secure communication /networking/information technology infrastructure, administrative support applications, and knowledge transfer</i></p>	<p>i. Number and types of automated processes and reports generated using a single portal for easy reference to activities, initiatives, documents and tools on anti-corruption initiatives.</p> <p>ii. Number of new software-based comprehensive performance assessment tools developed to assist IGs and other parties in reporting on their implementation of NACS and in identifying challenges in implementation and technical assistance needs.</p> <p>iii. Number and quality of new benchmarks and good practices on anti-corruption legislations electronically disseminated within the ministries and more widely</p>	<p>i Five automated reporting processes are used, these are: a. inspection, b. administrative investigation, c. audition d. performance review e. management</p> <p>ii Three software assessment tools are used including electronic tracking, electronic content management and archiving in 26 of the OIGs.</p> <p>iii Anti-corruption issues and legislations electronically circulated in 26 ministries by OIGs.</p>	<p>i None.</p> <p>ii None</p> <p>iii None.</p>	<p>i. Meetings are held to determine periodic reports are issued on time.</p> <p>ii Interviews with OIG – IT personnel to determine establishment of mechanism and accurate tracking system</p> <p>iii Training and system in place for internet /OIGs website, collection of good practice and consultation with OIGs to identify which are most relevant to their work.</p>	<p>Q1 2012 – Q2 2014</p>

<u>Progress/activities during the period:</u> <ul style="list-style-type: none">• 3: A ToR to undertake output 3 is under development.	<u>Status</u> Ongoing
<u>Planned Activities:</u> <ul style="list-style-type: none">a) Output 3 to initiate.	Ongoing

4. Expenditures

During this quarter the Department of State requested a revision in the financial format which is reflected below and will be continued throughout the life of this Grant Award.

ACTIVITY	2012				2013				2014				Cumulative Cost
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
Programme			0										
Project Manager			57,155.20										
National Project Officer			12,481.54										
National Project Associate			160										
Technical Support International Consultant			0										
Training Contract Services			0										
Travelling			25,233.63										
Communication			20,920.64										

Monitoring and Evaluation			0										
Security			1,104.94										
Common Premises			414.37										
Other Running Operational Expenses			15,679.99										
TOTAL	0	21,638	133,150.31										

ANNEX

ANNEX I - Training Topics: Audit

ANNEX II - Training Topics: Inspection

ANNEX III - Training Topics: Administrative Investigation

ANNEX I

برنامج المساعدة الفنية لمكاتب المفتشين العموميين في العراق Technical Assistance for OIGs in Iraq

Auditors - Training Topics الموضوعات التدريبية - المدققون

#	Code	Main Topic	Sub-Topics	الموضوعات الفرعية	العنوان بالعربية
1	G1	Basic statistical sampling (sampling: choosing samples)	<ul style="list-style-type: none"> • Sample phases, Financial/Numerical sampling and stratified sampling • The population, margin of error and confidence level • Sample size calculation through the Internet • Sample collection and findings 	<ul style="list-style-type: none"> • مراحل العينة، المعاينة المالية او الرقمية، العينات الطباقية • المجتمع، حدود الدقة، مستوى الثقة • احتساب العينات من خلال الانترنت • أخذ العينات ونتائجها 	أساسيات المعاينة الإحصائية (المعاينة): اختيار العينات
2	G2	Assets identification and management	<ul style="list-style-type: none"> • Assets Identification • Assets Management 	<ul style="list-style-type: none"> • تحديد الاصول وطبيعة القيد الحكومي للأصول • ادارة الاصول 	تحديد الاصول وإدارتها
3	G3	Gender Considerations	<ul style="list-style-type: none"> • Addressing gender gaps in business module of the OIGs. • Training on gender responsiveness and budgeting in ministries. 	<ul style="list-style-type: none"> • مراعاة اعتبارات النوع في أعمال مكاتب المفتشين العموميين. • التدريب على الاستجابة لاعتبارات الجنس عن وضع المخصصات المالية في الوزارات. 	اعتبارات النوع

#	Code	Main Topic	Sub-Topics	الموضوعات الفرعية	العنوان بالعربية
4	AD1	The Audit Function	<ul style="list-style-type: none"> • Definition and process • Audit objectives, assertions and professional skepticism • Audit evidence • Planning and audit schedule • Analytical procedures • Materiality and risk • Auditor's report 	<ul style="list-style-type: none"> • تعريف التدقيق، عملية التدقيق • اهداف التدقيق وتأكيدات الادارة ونظرية الشك المهني • ادلة التدقيق • التخطيط وبرنامج التدقيق. • الاجراءات التحليلية • المادية والمخاطرة • تقرير المدقق 	وظيفة التدقيق
5	AD2	Performance audit	<ul style="list-style-type: none"> • Definition and objectives • Performance audit and risk analysis • Performance audit vs. financial audit • Performance audit approaches 	<ul style="list-style-type: none"> • التعريف والأهداف (3Es) • عملية تدقيق الاداء وتحليل المخاطر • تدقيق الاداء مقابل التدقيق المالي • طرق تدقيق الاداء 	تدقيق الاداء
6	AD3	Forensic Audit	<ul style="list-style-type: none"> • Defining forensic auditing • Conducting Forensic Auditing • A Toolkit for Forensic Auditing 	<ul style="list-style-type: none"> • تعريف التدقيق القضائي • القيام بالتدقيق القضائي • ادوات (Toolkit) التدقيق القضائي 	التدقيق القضائي
7	AD4	IT Audit	<ul style="list-style-type: none"> • The effect of IT on organizations • IT audit criteria • Monitoring IT risks • Using computer tools in IT Auditing • Conducting an IT Audit 	<ul style="list-style-type: none"> • اثر نظم المعلومات على المؤسسات • معايير تدقيق نظم المعلومات • الرقابة والمخاطر لنظم المعلومات • استخدام ادوات حاسوبية في تدقيق نظم المعلومات • القيام بتدقيق نظم المعلومات 	تدقيق نظم المعلومات
8	AD5	Financial Audit	<ul style="list-style-type: none"> • Purchases, Payables and Payments • Revenues, Receivables and Receipts • Payroll and Human Resources • Inventory and Warehousing • Fixed Assets • Investment & Finance 	<ul style="list-style-type: none"> • المشتريات والدائنون والمدفوعات • الايرادات والمدينون والمقبوضات • الرواتب والأجور وشؤون الموظفين • المخزون والمستودعات • الاصول الثابتة • الاستثمار والتمويل • النقدية 	التدقيق المالي

#	Code	Main Topic	Sub-Topics	الموضوعات الفرعية	العنوان بالعربية
			<ul style="list-style-type: none"> Cash Financial Reports 	<ul style="list-style-type: none"> التقارير المالية 	
9	AD6	Audit Evidence	<ul style="list-style-type: none"> Working papers (Importance, Indexing, Archiving) The decisions of audit evidence to establish an audit programme Audit programme and audit procedures The degree of evidence persuasion Types of audit evidence (Physical examination, Confirmation, Documentation, Analytical Procedures, Inquiries, Re-performance and comparison, Observation) 	<ul style="list-style-type: none"> اوراق العمل (الاهمية، الفهرسة، الحفظ) قرارات ادلة التدقيق لإنشاء برنامج التدقيق برنامج التدقيق وإجراءات التدقيق درجة الاقناع في الادلة انواع ادلة التدقيق (الفحص المادي، المصادقات، التوثيق، الاجراءات التحليلية، الاستفسارات، اعادة الاداء والمقارنة، الملاحظة) 	ادلة التدقيق
10	AD7	Professional Standards for Conducting Audit	<ul style="list-style-type: none"> International/Governmental Audit Standards American/Governmental Audit Standards International Standards for Supreme Audit Institutions Sarbanes-Oxley Rule for the year 2002 	<ul style="list-style-type: none"> معايير التدقيق الدولية/الحكومية معايير التدقيق الاميركية /الحكومية المعايير الدولية لمؤسسات التدقيق العليا قانون Sarbanes-Oxley لسنة 2002 	معايير التدقيق
11	AD8	Conducting interviews and reporting	<ul style="list-style-type: none"> Developing an audit programme (audit procedures and checklists) Implementing the audit programme and conducting interviews Reporting audit findings (auditor's reporting model) Auditor's reporting model/public accountant 	<ul style="list-style-type: none"> بناء برامج التدقيق (اجراءات التدقيق وقوائم التحقق) تنفيذ برامج التدقيق، اجراء المقابلات تقرير نتائج التدقيق (نموذج تقارير المدقق) نموذج تقرير المدقق / المحاسب القانوني. 	اجراء المقابلات والتقارير (تدقيق)

#	Code	Main Topic	Sub-Topics	الموضوعات الفرعية	العنوان بالعربية
12	AD9	Fraud Auditing	<ul style="list-style-type: none"> Understanding fraud, the responsibility of detecting fraud and fraud risk management Fraud indicators Fraud checklist 	<ul style="list-style-type: none"> فهم الاحتيال ومسؤولية كشف الاحتيال وادارة مخاطر الاحتيال مؤشرات الاحتيال استبيان الاحتيال . 	تدقيق الاحتيال
13	IP3	Management and Supervision in Inspection	<ul style="list-style-type: none"> Administration Supervision Organization 	<ul style="list-style-type: none"> الادارة الاشراف التنظيم 	الادارة والاشراف في عملية التفتيش
14	IP4	Internal Control	<ul style="list-style-type: none"> Defining Internal Control The importance of understanding Internal Control Systems Schools and theories of Internal Control 	<ul style="list-style-type: none"> تعريف الرقابة الداخلية اهمية فهم نظم الرقابة الداخلية مدارس ونظريات الرقابة الداخلية. 	الرقابة الداخلية
15	IP5	Case Management	<ul style="list-style-type: none"> Permanent and temporary files Documentation and archiving Planning Archiving/Storing evidence Indexing 	<ul style="list-style-type: none"> الملفات الاساسية والدورية عملية التوثيق والحفظ التخطيط حفظ الادلة الفهرسة 	ادارة الملف/القضية
16	IP6	Procurement process (cycle) review and Contracts	<ul style="list-style-type: none"> Contract cycle Legislative aspects in contracts Auditing contracts 	<ul style="list-style-type: none"> دورة العقود الجوانب التشريعية في العقود تدقيق العقود 	العقود والمشتريات
17	IP7	Hotline operations	<ul style="list-style-type: none"> Communication Hotline procedures Analysis and follow-up 	<ul style="list-style-type: none"> وسائل الاتصال إجراءات الخط الساخن التحليل والمتابعة 	أعمال الخط الساخن

ANNEX II

برنامج المساعدة الفنية لمكاتب المفتشين العموميين في العراق Technical Assistance for OIGs in Iraq

Inspectors - Training Topics الموضوعات التدريبية – المفتشون

#	Code	Main Topic	Sub-Topics	الموضوعات الفرعية	العنوان بالعربية
18	G1	Basic statistical sampling (sampling: choosing samples)	<ul style="list-style-type: none"> • Sample phases, Financial/Numerical sampling and stratified sampling • The population, margin of error and confidence level • Sample size calculation through the Internet • Sample collection and findings 	<ul style="list-style-type: none"> • مراحل العينة، المعاينة المالية او الرقمية، العينات الطبقية • المجتمع، حدود الدقة، مستوى الثقة • احتساب العينات من خلال الانترنت • أخذ العينات ونتائجها 	أساسيات المعاينة الإحصائية (المعاينة: اختيار العينات)
19	G2	Assets identification and management	<ul style="list-style-type: none"> • Assets Identification • Assets Management 	<ul style="list-style-type: none"> • تحديد الاصول وطبيعة القيد الحكومي للأصول • ادارة الاصول 	تحديد الاصول وإدارتها
20	G3	Gender Considerations	<ul style="list-style-type: none"> • Addressing gender gaps in business module of the OIGs. • Training on gender responsiveness and budgeting in ministries. 	<ul style="list-style-type: none"> • مراعاة اعتبارات النوع في أعمال مكاتب المفتشين العموميين. • التدريب على الاستجابة لاعتبارات الجنس عن وضع المخصصات المالية في الوزارات. 	اعتبارات النوع
21	AD9	Fraud Auditing	<ul style="list-style-type: none"> • Understanding fraud, the responsibility of detecting fraud and fraud risk management • Fraud indicators • Fraud checklist 	<ul style="list-style-type: none"> • فهم الاحتيال ومسؤولية كشف الاحتيال وادارة مخاطر الاحتيال • مؤشرات الاحتيال • استبيان الاحتيال • 	تدقيق الاحتيال

#	Code	Main Topic	Sub-Topics	الموضوعات الفرعية	العنوان بالعربية
22	IP1	The Inspector Function	<ul style="list-style-type: none"> • Work ethics and behavior • Inspection objectives • Tasks, risks and priorities setting 	<ul style="list-style-type: none"> • اخلاقيات وسلوكيات عمل المفتش • هدف المفتش • المهام والمخاطر وتحديد الاولويات. 	مهمة التفتيش
23	IP2	Inspection Methodologies	<ul style="list-style-type: none"> • Public administration and its effect on inspection • Inspection process • Monitoring • Reporting 	<ul style="list-style-type: none"> • الادارة العامة وتأثيرها على التفتيش • عملية التفتيش • المتابعة • التقارير 	منهجيات التفتيش
24	IP3	Management and Supervision in Inspection	<ul style="list-style-type: none"> • Administration • Supervision • Organization 	<ul style="list-style-type: none"> • الادارة • الاشراف • التنظيم 	الادارة والاشراف في عملية التفتيش
25	IP4	Internal Control	<ul style="list-style-type: none"> • Defining Internal Control • The importance of understanding Internal Control Systems • Schools and theories of Internal Control 	<ul style="list-style-type: none"> • تعريف الرقابة الداخلية • اهمية فهم نظم الرقابة الداخلية • مدارس ونظريات الرقابة الداخلية. 	الرقابة الداخلية
26	IP5	Case Management	<ul style="list-style-type: none"> • Permanent and temporary files • Documentation and archiving • Planning • Archiving/Storing evidence • Indexing 	<ul style="list-style-type: none"> • الملفات الاساسية والدورية • عملية التوثيق والحفظ • التخطيط • حفظ الادلة • الفهرسة 	ادارة الملف/القضية
27	IP6	Procurement process (cycle) review and Contracts	<ul style="list-style-type: none"> • Contract cycle • Legislative aspects in contracts • Auditing contracts 	<ul style="list-style-type: none"> • دورة العقود • الجوانب التشريعية في العقود • تدقيق العقود 	العقود والمشتريات
28	IP7	Hotline operations	<ul style="list-style-type: none"> • Communication • Hotline procedures • Analysis and follow-up 	<ul style="list-style-type: none"> • وسائل الاتصال • إجراءات الخط الساخن • التحليل والمتابعة 	أعمال الخط الساخن
29	IP8	Conducting interviews and reporting	<ul style="list-style-type: none"> • Developing the inspection programme • Conducting interviews/inquiries 	<ul style="list-style-type: none"> • بناء برنامج التفتيش • إجراء المقابلات /الاستفسارات • التقارير والمتابعة 	المقابلات والتقارير للتفتيش

#	Code	Main Topic	Sub-Topics	الموضوعات الفرعية	العنوان بالعربية
			<ul style="list-style-type: none"> Reporting and follow-up 		

ANNEX III

برنامج المساعدة الفنية لمكاتب المفتشين العموميين في العراق Technical Assistance for OIGs in Iraq

Investigators - Training Topics الموضوعات التدريبية - المحققون

#	Code	Main Topic	Sub-Topics	الموضوعات الفرعية	العنوان بالعربية
30	G1	Basic statistical sampling (sampling: choosing samples)	<ul style="list-style-type: none"> • Sample phases, Financial/Numerical sampling and stratified sampling • The population, margin of error and confidence level • Sample size calculation through the Internet • Sample collection and findings 	<ul style="list-style-type: none"> • مراحل العينة، المعاينة المالية او الرقمية، العينات التطبيقية • المجتمع، حدود الدقة، مستوى الثقة • احتساب العينات من خلال الانترنت • أخذ العينات ونتائجها 	أساسيات المعاينة الإحصائية (المعاينة): اختيار العينات)
31	G2	Assets identification and management	<ul style="list-style-type: none"> • Assets Identification • Assets Management 	<ul style="list-style-type: none"> • تحديد الاصول وطبيعة القيد الحكومي للأصول • ادارة الاصول 	تحديد الاصول وإدارتها
32	G3	Gender Considerations	<ul style="list-style-type: none"> • Addressing gender gaps in business module of the OIGs. • Training on gender responsiveness and budgeting in ministries. 	<ul style="list-style-type: none"> • مراعاة اعتبارات النوع في أعمال مكاتب المفتشين العموميين. • التدريب على الاستجابة لاعتبارات الجنس عن وضع المخصصات المالية في الوزارات. 	اعتبارات النوع
33	AD2	Performance audit	<ul style="list-style-type: none"> • Definition and objectives • Performance audit and risk analysis • Performance audit vs. financial audit • Performance audit approaches 	<ul style="list-style-type: none"> • التعريف والأهداف (3Es) • عملية تدقيق الاداء وتحليل المخاطر • تدقيق الاداء مقابل التدقيق المالي • طرق تدقيق الاداء 	تدقيق الاداء
34	AD3	Forensic Audit	<ul style="list-style-type: none"> • Defining forensic auditing • Conducting Forensic Auditing • A Toolkit for Forensic 	<ul style="list-style-type: none"> • تعريف التدقيق القضائي • القيام بالتدقيق القضائي • ادوات (Toolkit) التدقيق القضائي 	التدقيق القضائي

#	Code	Main Topic	Sub-Topics	الموضوعات الفرعية	العنوان بالعربية
			Auditing		
35	AD4	IT Audit	<ul style="list-style-type: none"> The effect of IT on organizations IT audit criteria Monitoring IT risks Using computer tools in IT Auditing Conducting an IT Audit 	<ul style="list-style-type: none"> اثر نظم المعلومات على المؤسسات معايير تدقيق نظم المعلومات الرقابة والمخاطر لنظم المعلومات استخدام ادوات حاسوبية في تدقيق نظم المعلومات القيام بتدقيق نظم المعلومات 	تدقيق نظم المعلومات
36	AD5	Financial Audit	<ul style="list-style-type: none"> Purchases, Payables and Payments Revenues, Receivables and Receipts Payroll and Human Resources Inventory and Warehousing Fixed Assets Investment & Finance Cash Financial Reports 	<ul style="list-style-type: none"> المشتريات والدائون والمدفوعات الايرادات والمديون والمقبوضات الرواتب والأجور وشؤون الموظفين المخزون والمستودعات الاصول الثابتة الاستثمار والتمويل النقدية التقارير المالية 	التدقيق المالي
37	AD6	Audit Evidence	<ul style="list-style-type: none"> Working papers (Importance, Indexing, Archiving) The decisions of audit evidence to establish an audit programme Audit programme and audit procedures The degree of evidence persuasion Types of audit evidence (Physical examination, Confirmation, Documentation, Analytical Procedures, Inquiries, Re-performance and 	<ul style="list-style-type: none"> اوراق العمل (الاهمية، الفهرسة، الحفظ) قرارات ادلة التدقيق لإنشاء برنامج التدقيق برنامج التدقيق وإجراءات التدقيق درجة الاقناع في الادلة انواع ادلة التدقيق (الفحص المادي، المصادقات، التوثيق، الاجراءات التحليلية، الاستفسارات، اعادة الاداء والمقارنة، الملاحظة) 	ادلة التدقيق

#	Code	Main Topic	Sub-Topics	الموضوعات الفرعية	العنوان بالعربية
			comparison, Observation)		
38	AD9	Fraud Auditing	<ul style="list-style-type: none"> Understanding fraud, the responsibility of detecting fraud and fraud risk management Fraud indicators Fraud checklist 	<ul style="list-style-type: none"> فهم الاحتيال ومسؤولية كشف الاحتيال وادارة مخاطر الاحتيال مؤشرات الاحتيال استبيان الاحتيال 	تدقيق الاحتيال
39	IP3	Management and Supervision in Inspection	<ul style="list-style-type: none"> Administration Supervision Organization 	<ul style="list-style-type: none"> الادارة الاشراف التنظيم 	الادارة والاشراف في عملية التفتيش
40	IP4	Internal Control	<ul style="list-style-type: none"> Defining Internal Control The importance of understanding Internal Control Systems Schools and theories of Internal Control 	<ul style="list-style-type: none"> تعريف الرقابة الداخلية اهمية فهم نظم الرقابة الداخلية مدارس ونظريات الرقابة الداخلية. 	الرقابة الداخلية
41	IP5	Case Management	<ul style="list-style-type: none"> Permanent and temporary files Documentation and archiving Planning Archiving/Storing evidence Indexing 	<ul style="list-style-type: none"> الملفات الاساسية والدورية عملية التوثيق والحفظ التخطيط حفظ الادلة الفهرسة 	ادارة الملف/القضية
42	IP6	Procurement process (cycle) review and Contracts	<ul style="list-style-type: none"> Contract cycle Legislative aspects in contracts Auditing contracts 	<ul style="list-style-type: none"> دورة العقود الجوانب التشريعية في العقود تدقيق العقود 	العقود والمشتريات
43	IV1	Review of the	<ul style="list-style-type: none"> Defining Administrative 	<ul style="list-style-type: none"> تعريف التحقيق الاداري 	مراجعة مهمة

#	Code	Main Topic	Sub-Topics	الموضوعات الفرعية	العنوان بالعربية
		Investigation Function	<ul style="list-style-type: none"> investigation Standards for Administrative investigation Work ethics and behavior of an Administrative Investigator Governing legislations affecting Administrative Investigation The Administrative Investigation process 	<ul style="list-style-type: none"> معايير التحقيق الاداري أخلاقيات وسلوكيات المحقق الاداري التشريعات الحاكمة والمؤثرة في التحقيق الاداري عملية التحقيق الاداري 	التخطيط الاداري
44	IV2	Financial Crime Investigation.	<ul style="list-style-type: none"> Identifying risks The infrastructure to prevent Financial Crimes Financial crime indicators IT and records The cooperation between departments and institutions Collecting and preserving evidence Analyzing Financial Crimes 	<ul style="list-style-type: none"> تحديد المخاطر البنية التحتية لمنع الجرائم المالية مؤشرات الجرائم المالية نظم المعلومات والسجلات تعاون الدوائر والأقسام والمؤسسات جمع الادلة وحفظها التحليل في الجرائم المالية 	التحقيق في الجرائم المالية
45	IV3	Investigator Interviewing Techniques	<ul style="list-style-type: none"> Questions to consider before the interview Motivating factors for cooperation Interview methodology The difference between an interview and an investigation Interview/Interrogation report 	<ul style="list-style-type: none"> اسئلة للاعتبار قبل المقابلة. العوامل المحفزة للتعاون منهجية المقابلة. الفرق بين المقابلة والتحقيق تقرير المقابلة /التحقيق 	اساليب ومهارات المقابلات للمحققين